

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 566

3 July 2015

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/156)**

Under sections 21A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto. These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.

**THOMAS SWABIHI MOYANE****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

(a) By the substitution in rule 21A.07(b) for subparagraph (ii) of the following subparagraph:

“(ii) ensure that persons who enter the CCA display at all times badges, supplied and controlled by the SEZ operator, in accordance with the following categories—“

(b) By the substitution in rule 21A.10(d)(i) for item (aa) of the following item:

“(aa) Copies of customs clearance documents for goods contemplated in paragraph (a) must be produced in triplicate to the SEZ operator, who after verifying that the documents specify the goods entering or leaving the CCA, must stamp and sign the reverse thereof and retain one copy.”

(c) By the substitution in rule 21A.13(b) for subparagraph (iii) of the following subparagraph:

“A reference number must be allocated to, and quoted on all documents relating to goods received or manufactured in and exported or otherwise removed from a CCA according to which those goods can be readily identified in the production or other accounting records of a SEZ operator or a CCA enterprise.”

(d) By the substitution in rule 21A.13 for paragraph (c) of the following paragraph:

“Information contained in any accounting records kept in respect of the business of a SEZ operator or CCA enterprise shall be prepared in a manner consistent with generally accepted accounting principles appropriate for such business and for fulfilment of the requirements of the Act and these rules relating to the activities performed in a CCA.”