

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 474

24 APRIL 2020

## GENERAL EXPLANATORY NOTE:

[     ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

\_\_\_\_\_ Words that are underlined with a solid line, indicate insertions in the existing rules

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CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES

Under section 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 1 May 2020**.



**EDWARD CHRISTIAN KIESWETTER**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

## Amendment of rule 120.12

Rule 120.12 is hereby amended by–

(a) the substitution for paragraph (a) of the following paragraph:

- “(a) No payment by cheque in excess of R50 000, including any payment relating to value-added tax on imported goods as contemplated in the Value-Added Tax Act, 1991 (Act No. 89 of 1991), may be made **[unless the Commissioner, having regard to the circumstances, directs otherwise]**.”