

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1098

16 OCTOBER 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

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES

Under sections 59A, 60 and 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.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rules 59A.01A**

1. Rule 59A.01A is hereby amended –
 - (a) by the substitution in paragraph (c)(ii)(bb) –
 - (i) for the expression “60 days” of the expression “60 calendar days”; and
 - (ii) for the expression “20 April 2020” of the expression “24 April 2020”; and
 - (b) by the substitution in paragraph (c)(iii)(B) for the expression “60 days” of the expression “60 calendar days”.

Amendment of rule 60.10(1)

- 2.** Rule 60.10(1) is hereby amended –
- (a) by the substitution in paragraph (b)(ii) –
- (i) for the expression “60 days” of the expression “60 calendar days”; and
 - (ii) for the expression “20 April 2020” of the expression “24 April 2020”; and
- (b) by the substitution in paragraph (b)(iii)(B) for the expression “60 days” of the expression “60 calendar days”.

3. Commencement

The amendments effected in this Schedule come into effect on the date of publication save for paragraph (a)(ii) of item 1 and paragraph (a)(ii) of item 2 which are regarded to have come into effect on 24 April 2020.