

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1401

24 DECEMBER 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 24 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 rule 24.01**

1. Rule 24.01 is hereby amended by the deletion of paragraph *(b)* thereof.

Substitution of rule 24.03

2. The following rule is hereby substituted for rule 24.03:

“24.03 [(a) Naval ships and military and naval aircraft on a visit to any port or place in the Republic shall be exempt from the payment of duty on stores consumed on such ship in any port in the Republic or such aircraft on a flight between any places in the Republic.

- (b) During a national state of disaster declared in terms of section 27 of the Disaster Management Act, 2002 (Act No. 57 of 2002), any foreign-going ship, subject to conditions prescribed by regulations issued in terms of that Act, shall be exempt from the payment of duty on stores consumed on such ship in any port in the Republic or between any places in the Republic for the duration of such national state of disaster.] Goods shipped as stores referred to in rebate item 413.00, shall for purposes of section 24 be exempted from duty to the extent set out in that rebate item.”.**

Deletion of rule 24.04

3. Rule 24.04 is hereby deleted.