

SOUTH AFRICAN REVENUE SERVICE

NO. R. 502

11 June 2021

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 49 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****Insertion of rule 49G.48.05**

1. The following rule is hereby inserted after for rule 49G.47.04:

“49G.48.05 Transitional arrangements

The provisions of rules 49G.46.03(a)(iii), (g) and 49G.47.04(a) in respect of a valid export or import permit issued by the Department of Agriculture, Land

Reform and Rural Development for export or import to or from the United Kingdom of goods that are subject to tariff rate quotas as contemplated in Section B of Part I of Annex I to the Agreement shall, from the date of implementation of these rules until 31 December 2021, or such further period as published on the SARS website, not apply.”.