

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1648

31 December 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 75 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 with effect from 1 January 2022.

**INTIKHAB SHAIK****ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rule 75.00**

Rule 75.00 is hereby amended by the substitution of the following heading and rule:

Registration of rebate users affected by amendments of items, tariff headings or subheadings in Schedule No. 3 or 4 effective from 1 January [2017] 2022

- 75.00 From 1 January **[2017]** 2022, a rebate user shall be regarded as being registered to receive imported goods classifiable within an amended item or tariff heading or subheading shown in the column for “Version **[2017]** 2022 (HS **[2017]** 2022)” if such rebate user is, immediately prior to that date, registered under any item of Schedule No. 3 or 4 to receive imported goods classifiable within the corresponding item or tariff heading or subheading for “Version **[2016]** 2021 (HS **[2012]** 2017)” listed in the correlation table on the SARS website.