

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 2172

17 June 2022

**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 sections 59A 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 59A.01A**

Rule 59A.01A of the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended –

- (a) by the substitution in paragraph (a) for subparagraph (v) of the following subparagraph:
- “(v) submitting communications to the Commissioner electronically as an electronic user[**s**]—

- (aa) for electronic data interchange (“EDI”); or  
(bb) for eFiling;”;
- (b) by the substitution in subparagraph (i) of paragraph (b) for the words preceding item (aa) of the following words:
- “(i) Application for registration must, subject to subparagraph (iA) and (iB), be made –”;
- (c) by the substitution in subparagraph (iA) of paragraph (b) for item (dd) of the following item:
- “(dd) activities referred to in paragraph (a)(v)(aa) and (viii) to (xv).”; and
- (d) by the insertion in paragraph (b) of the following subparagraph after subparagraph (iA):
- “(iB) Registration in accordance with rule 5 of the Rules for Electronic Communication prescribed under section 255(1) of the Tax Administration Act, 2011, is for purposes of these rules a registration for electronic user for eFiling as required in terms of paragraph (a)(v)(bb).”.