

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 7604

19 June 2026

**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 section 120 of the Customs and Excise Act, 1964 (Act 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



**NGOBANI JOHNSTONE MAKHUBU  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE****Substitution of rule 120.13.02**

1. The following rule is hereby substituted for rule 120.13.02:

**“Application of rules**

120.13.02 The rules numbered 120.13 apply for purposes of any advance foreign exchange payment which exceeds **[R50 000,00]** R100 000,00 in respect of import categories 101 (01 – 10) as set out in Section J. (H)(i) of the Currency and Exchanges Manual for Authorised Dealers.”

**Amendment of rule 120.13.05A**

2. Rule 120.13.05A is hereby amended by the substitution for subparagraph (iv) of paragraph (a) of the following subparagraph:

“(iv) where the importer applied to an authorised dealer to effect an advance payment of an amount not exceeding **[R50 000,00]** R100 000,00 in respect of which no APN is required, which amount subsequently exceeded **[R50 000,00]** R100 000,00 due to currency fluctuations before payment could be effected by the authorised dealer.”