

SOUTH AFRICAN REVENUE SERVICE**NO. R. 7777****7 August 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 sections 54F, 64B, 64D, 64E, 64G and 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****Amendment of rule 54F.04**

1. Rule 54F.04(c) is hereby amended by the deletion of subparagraph (ii).

Amendment of rule 64B.05(6)

2. Rule 64B.05(6) is hereby amended by the deletion of paragraph (b).

Repeal of rule 64D.16 (8)

3. Rule 64D.16(8) is hereby repealed.

Amendment of rule 64E.20

4. Rule 64E.20(2) is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) within six calendar months of the effective date of this rule **[as set out in subrule (5)]**; or”.

Amendment of rule 64G.12

5. Rule 64G.12(a)(ii) is hereby amended by the substitution in item (bb) for the expression “rule 64G.11(d)” of the expression “rule 64G.09(d)”.