

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7992

9 October 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

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES

Under sections 64E 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 **with retrospective effect from 1 September 2025**



NGOBANI JOHNSTONE MAKHUBU

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 64E.20

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

“(a) within **[six]** eighteen calendar months of the effective date of this rule; or”; and
 - (b) by substitution in paragraph (b) for the expression “6 month period” of the expression “eighteen month period”.