

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 34840

No. R.1035

2011-12-15

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/94)**

Under sections 54F and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with retrospective effect from 1 September 2010.**

**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the substitution in rule 54FB.04(b) for subparagraph (i) of the following subparagraph:

- (i) “a licensee of a customs and excise manufacturing warehouse or by a financial institution which finances the transaction and is duly authorised by the licensee, a refund of environmental levy paid or payable on a vehicle manufactured in the Republic, may be set-off by the licensee against the environmental levy payable on the quarterly environmental levy account on complying with item 681.01 of Schedule No. 6 and the Notes thereto;”