

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 181)**

Under section 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.

**MARK STANLEY KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Amendment of rule 38.14A

Rule 38.14A of the rules under section 38 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the substitution in paragraph (c) for subparagraph (bb) of the following paragraph:

“(bb) the South African identity document number in the case of a South African citizen or a permanent resident of the Republic, the passport document number in the case of a person who is not a citizen nor a permanent resident of the Republic or South African Revenue Service taxpayer reference number in the case where the registration code number 70707070 is allowed for the entry of goods.”.

Amendment of rule 59A

Rule 59A.03 of the rules under section 59A of the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by –

(a) the substitution in paragraph (a)(iii) for item (bb) of the following item:

“(bb) is a natural person”; and

(b) the substitution in paragraph (a)(iii) for item (cc) of the following item:

“(cc) reflects his or her South African identity document number in the case of a South African citizen or a permanent resident of the Republic, passport document number in the case of a person who is not a South African citizen nor a permanent resident of the Republic or South African Revenue Service taxpayer reference number in the field provided in the declaration form.”.