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## GENERAL NOTICE

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### NOTICE 1038 OF 2013

#### SOUTH AFRICAN REVENUE SERVICE

#### PUBLICATION OF EXPLANATORY SUMMARY OF THE CUSTOMS AND EXCISE AMENDMENT BILL, 2013

The Minister of Finance intends introducing the Customs and Excise Amendment Bill, 2013, in the National Assembly on 24 October 2013. The explanatory summary of the Bill is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The Bill—

- amends the Customs and Excise Act, 1964, so as to delete all provisions superseded by general provisions of the Customs Control Act applicable to all tax levying Acts;
- deletes all provisions relating to the customs control of imported goods and goods to be exported;
- deletes all provisions relating to the imposition, collection and refunding of customs duties and other matters relating to customs duties;
- limits the remaining provisions of the Act to excise duties, fuel levies, Road Accident Fund levies, environmental levies, air passenger taxes and matters relating to such duties, levies and taxes;
- changes the name of the Act to the Excise Duty Act, 1964; and
- provides for matters connected therewith.