



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID AFRIKA

Vol. 644

5 February 2019  
5 Februarie

No. 42216

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ISSN 1682-5843



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**GENERAL NOTICES • ALGEMENE KENNISGEWINGS**

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**NATIONAL TREASURY****NOTICE 60 OF 2019****PUBLICATION OF EXPLANATORY SUMMARY OF CUSTOMS AND EXCISE  
AMENDMENT BILL**

Notice is hereby given in terms of Rule 276(1)(b) of the Rules of the National Assembly that the Minister of Finance intends to introduce the Customs and Excise Amendment Bill (the Bill) in the National Assembly shortly. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)(c) of the Rules of the National Assembly.

The Bill provides for the amendment of the Customs and Excise Act, 1964, so as to—

- insert a new provision for the purpose of the administration of allowances and limitation of allowances in relation to the Carbon Tax Bill, to be introduced in the National Assembly on the same date as;
- require that a taxpayer as defined in the Carbon Tax Bill must license premises as may be prescribed by rule;
- regulate actions, pertaining to submission and verification of accounts, collection and payment of the carbon tax;
- allow the Commissioner to make rules insofar as it is necessary to regulate duties, powers and rights not regulated by the Carbon Tax Bill in relation to collection and payment of the carbon tax; and
- provide for matters connected therewith.