

SOUTH AFRICAN REVENUE SERVICE

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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 59A, 107A and 120 of the Customs and Excise Act, 1964 (Act No. 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.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 59A.01A

1. Rule 59A.01A is hereby amended by –
 - (a) the deletion in paragraph (a) of the word “and” at the end of subparagraph (xiv); and

- (b) the insertion in paragraph (a) of the following paragraph after subparagraph (xiv):

“(xivA) engaging in any of the activities mentioned in the definition of “tobacco leaf dealer” referred to in rule 107A.01(a); and”.

Amendment of rule 107A

2. Rule 107A.01 is hereby amended by the substitution for paragraph (b) of the following paragraph:

“(b) Every tobacco leaf dealer shall register for that purpose [**with the Commissioner on form DA 185 and the appropriate annexure in terms of section 59A and the rules thereto**] in accordance with rule 59A.01A(b)(i)(bb).”.

Substitution of forms

3. Item 202.00 of the Schedule to the rules is hereby amended by the substitution for –

- (a) form DA 185 of the following form:

“DA 185 Application form: Registration/Licensing of Customs and Excise Clients”; and

- (b) form DA 185.4A17 of the following form:

“DA 185.4A17 Registration client type 4A17 – Registered tobacco leaf dealer”.