## SOUTH AFRICAN REVENUE SERVICE

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#### **CUSTOMS AND EXCISE ACT, 1964**

# THE "EXPLANATORY NOTES TO THE HARMONISED COMMODITY DESCRIPTION AND CODING SYSTEM" (2017 EDITION) ISSUED BY THE CUSTOMS CO-OPERATION COUNCIL

It is hereby notified that the amendments to the "Explanatory Notes to the Harmonised Commodity Description and Coding System" in accordance with Amending Supplement Nos 1 and 2 issued by the Customs Co-operation Council in Brussels shall, in terms of sections 47(8) of the Customs and Excise Act, 1964, become effective in the Republic on 9 March 2018.

### THOMAS SWABIHI MOYANE

### COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE