

Draft rules under section 64E
For external comment – 4 July 2025

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

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 64E and 120 of the Customs and Excise Act, 1964 (Act 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 **with effect from 1 September 2025**

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Insertion of rule

1. The following rule is hereby inserted after rule 64E.08:

“Updating of accreditation details

64E.08A. (1) The Commissioner may at any time require a holder of accredited client status to update accreditation details within a period specified in the request by completing and submitting in accordance with rule 64E.05, the electronic application form and to furnish any additional information required, if applicable.

(2) The Commissioner may in terms of section 64E(3) cancel or suspend an accredited client status if the holder of such status does not update accreditation details in accordance with subrule (1).

(3) The validity period of an accredited client status in respect of which an update was done in terms of this rule remains the same as it had been before the update and renewal of the status must take place in accordance with rule 64E.11.”.

Insertion of rule

2. The following rule is hereby inserted after rule 64E.19:

“Additional transitional provision relating to the transfer of accreditation details in respect of statuses granted before 8 December 2023

64E.20 (1) For purposes of this rule –

“electronic accreditation system” means the SARS electronic system used for purposes of processing applications for accreditation;

“holder of accredited client status” includes –

- (a) a holder of Level 1 accredited client status in terms of rule 64E.19(3);**
and
- (b) a holder of Level 1 or Level 2 accredited client status granted after 23 July 2021 when the replacing rules as defined in rule 64E.19(1) took effect;**

“transfer”, in relation to the accreditation details of a holder of an accredited client status in terms of these rules, means to transfer such details to the electronic accreditation system in the manner contemplated in subrule (2).

(2) A holder of accredited client status granted before 8 December 2023 when the electronic accreditation system was implemented by rule amendments introduced by Government Gazette 49792, must transfer their accreditation details by submitting an application for accredited client status in accordance with rule 64E.05–

(a) within six calendar months of the effective date of this rule as set out in subrule (5); or

(b) in the case where the 30 calendar day renewal period contemplated in rule 64E.11(1) in respect of the relevant status will commence before the expiry of the 6 month period referred to in paragraph (a), before commencement of that renewal period.

(3) The accredited client status of any holder contemplated in subrule (1) who fails to comply with that subrule may be cancelled or suspended by the Commissioner as contemplated in section 64E(3).

(4) The validity period of an accredited client status in respect of which the transfer is approved, is five years, which period commences on the date of approval of transfer.