

**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

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**SOUTH AFRICAN REVENUE SERVICE**

No. R.

**2026**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES**

Under sections 54F 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 January 2026**

**JOHNSTONE MAKHUBU  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Repeal of rules numbered 54FA**

1. The heading to the rules numbered 54FA and rule 54FA.01 to rule 54FA.10 are hereby repealed.

### **Amendment of form**

2. Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

“DA 185 Application form – Registration/Licensing of Customs and Excise Clients  
DA 185.4B2 Licensing client type 4B2 – Manufacturing warehouse”

### **Repeal of form**

3. Item 202.00 of the Schedule to the rules is hereby amended by the deletion of the following form:

“DA 176 Environmental levy account for electricity  
DA 185.4A12 Electricity Producer”

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