

**Draft rules under section 64E – Accreditation (extension of
onboarding period)**

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

No. R.

2026

**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 retrospective effect from 1 September 2025**

NGOBANI JOHNSTONE MAKHUBU

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 64E.20

1. Rule 64E.20(2) is hereby amended –
 - (a) by the substitution for paragraph (a) of the following paragraph:

- “(a) within **[six]** eighteen calendar months of the effective date of this rule;
or”; and
- (b) by substitution in paragraph (b) for the expression “6 month period” of the expression “eighteen month period”.

DRAFT