Publication for comment

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 18 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.

NGOBANI JOHNSTONE MAKHUBU
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 18.14

Rule 18.14 is hereby amended by the deletion in paragraph *(c)*(i) for the words preceding item *(aa)* of the words “via e-mail to Rule18_14Application@sars.gov.za”

DRAFT