

## SOUTH AFRICAN REVENUE SERVICE

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### 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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### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 247)

Under sections 49A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto **with retrospective effect from 1 June 2023**



**EDWARD CHRISTIAN KIESWETTER**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

### SCHEDULE

#### Amendment to rule 49A

Rule 49A is hereby amended by-

(a) the insertion after rule 49A.49.04 of the following rule:

“49A.50     Implementation provisions for diagonal cumulation

- (a) For the purposes of rule 49A.04(4)-
  - (i) the list of countries with which cumulation may be applied are appended as Appendix A to these rules; and
  - (ii) the exclusion list of materials where cumulation would not apply are hereby appended as Appendix B and Appendix C.
- (b) Diagonal cumulation with the country or territory listed in Appendix A will come into operation with retrospective effect from 1 June 2023.”

(b) the insertion after rule 49A.50 of the following appendices:

“Appendix A: List of countries with which cumulation may be applied;

Appendix B: Exclusion list of materials where cumulation would not apply – SADC; and

Appendix C: Exclusion list of materials where cumulation would not apply – MFN.”.