

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.

2023

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES

Under section 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 herewith amended to the extent set out in the Schedule hereto **with effect from 1 February 2024**.

EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment to the Schedule to the Rules

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following form:

“DA 177 Environmental Levy Account for Carbon Dioxide Emission Levy”