

**SOUTH AFRICAN REVENUE SERVICE**

NO. 6

1 April 2021

**CUSTOMS AND EXCISE ACT, 1964**

Section 58A of the Customs and Excise Act, No. 91 of 1964, as inserted by section 5 of the Tax Administration Laws Amendment Act, No. 22 of 2018, shall come into effect on the date of publication.



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MINISTER OF FINANCE