

period –

- (a) within which a duty must be paid;¹¹⁹
- (b) within which a person may apply for a refund or a drawback;
- (c) within which the Commissioner, the customs authority or a customs officer is required or allowed in terms of a provision of this Act to perform a specific act;
- (d) referred to in section **86(1)** or **220(1)**; or
- (e) within which an action prescribes in terms of the Prescription Act.

Legal status of footnotes

243. (1) Footnotes in this Act do not form part of the text of this Act and have no binding legal force.

(2) The Minister may in order to enhance accessibility to this Act, by notice in the Gazette –

- (a) repeal or amend any of the footnotes; or
- (b) add new footnotes.

Transitional provisions: Chapter 2

244. (1) Chapter **2** does not take effect when this Act takes effect but takes effect on a separate date determined by the Minister by notice in the Gazette.¹²⁰

- (2) Until Chapter **2** takes effect in terms of subsection (1) –
 - (a) Schedules **1, 2, 3, 4, 5, 6, 8** and **10** to the Customs and Excise Act, 1964 –
 - (i) continue to apply despite the repeal of that Act by sectionof the Customs Control Act; and
 - (ii) must be applied as a Transitional Tariff applicable to both duties contemplated in this Act and duties in respect of which the Customs and Excise Act, 1964, continues to apply in terms of section ... of the Customs Control Act;
 - (b) Chapter **6** of this Act applies to tariff classification of duties contemplated in this Act and the provisions of the Customs and Excise Act, 1964, apply to all other duties;
 - (c) the Transitional Tariff may be amended in terms of the provisions of the Customs and Excise Act, 1964, applicable to the amendment of those Schedules as if those provisions have not been repealed; and

¹¹⁹ Extension of the time within which a duty must be paid can only be granted in terms of section **24**.

¹²⁰ The date determined for the commencement of Chapter **2** should coincide with the commencement of the new Excise Act as the Schedules to the Customs and Excise Act, 1964, incorporate provisions on both customs duties and other duties such as excise duties, environmental duties, etc.

