

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

**DRAFT AMENDMENTS
RULES TO THE CUSTOMS AND EXCISE ACT, 1964**

The following amendments are proposed in terms of rule 119A:

(a) By the substitution in rule 119A.R101A(10)(d) for paragraphs (a) and (b) of the following paragraphs:

“(a) For the purposes of applying the regulations –

"account" **[includes any supporting document or declaration]** in relation to the document required to be submitted in respect of the payment of duty in terms of any provision of the Act and any other rule, must be regarded as a return;

"return" **[means an account for payment of excise duty, fuel levy, Road Accident Fund levy or environmental levy submitted by a licensee of a customs and excise warehouse as specified in the rules;]** contemplated in the e-filing service of the regulations includes –

- (i) an account for payment of excise duty, fuel levy, Road Accident Fund levy or environmental levy submitted by a licensee of a customs and excise warehouse as specified in the rules for the sections imposing such duty or levies;
- (ii) a tax account for payment of air passenger tax as specified in the rules for section 47B;
- (iii) a return submitted for payment of diamond export levy as specified in the rules made under the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007); and
- (iv) any document for payment of excise duty on locally produced goods stored in a special customs and excise warehouse licensed for the operation of a duty and tax free shop or the supply of stores and spares and equipment to foreign-going

ships and aircraft as respectively contemplated in rules 21.04 and the rules for section 38A;

- (v) any supporting document of an account or return and any declaration to be made as contemplated in paragraph (c):

"taxpayer" includes a registered person who is required to submit a return in terms of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007);

"taxpayer" or "tax practitioner" [means] includes, [respectively] –

- (i) the licensee [or his or her agent who submits electronically an account and payment] of a customs and excise warehouse;
(ii) a registered aircraft operator or an operator who is liable to register; or
(iii) the agent of any of any person referred to in subparagraph (i) or (ii).

- (b) (i) (aa) Notwithstanding any provision for submitting of accounts, a **[licensee]** taxpayer or tax practitioner must apply as contemplated in the regulations for registration as an electronic filer to complete and submit accounts in terms of the e-filing service; and
- (bb) when registered a **[licensee]** taxpayer or tax practitioner must complete and submit accounts prescribed in the rules in the format and in accordance with the procedures specified in the e-filing service.
- (ii) A **[licensee]** taxpayer or tax practitioner may continue to use existing methods of payments to SARS, but may apply to make payments in terms of the e-filing service."

(b) By the substitution in rule 119A.R101A(10)(d) for paragraphs (d) and (e) of the following paragraphs:

"(d) From the date contemplated in paragraph (e) –

- (i) **[Payment]** payment of duty code ZDP or ZOL; and
(ii) **[Specific]** specific rebates of excise duties (Schedule No. 6 to the Act) code ZGR,

may no longer be used by any person as they will be incorporated in the **[account form formatted for e-filing]** return.

- (e) After **[a period of three months from the date these rules come into operation, a licensee of a customs and excise warehouse]** 20 December 2013, returns may only **[submit accounts]** be submitted to SARS in terms of the e-filing service."