

SOUTH AFRICAN REVENUE SERVICE

No. R.

2014

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with effect from 1 April 2014**

VISVANATHAN PILLAY
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the insertion after rule 120.11 of the following heading and rule:

“Payment by cheque

- 120.12 (a) No payment by cheque in excess of R50 000, including any payment relating to value-added tax on imported goods as contemplated in the Value-Added Tax Act, 1991 (Act No. 89 of 1991), unless the Commissioner, having regard to the circumstances, directs otherwise.
- (b) For the purposes of paragraph (a), the total payments by cheque by any person on any day may not exceed R50 000 for any number of payments required to be made on that day.
- (c) No payments may be made by cheque if any person has, in the preceding three years, made two payments by cheque to SARS that were “referred to drawer”.