

General Explanatory Note:

- [] Words in bold type in square brackets indicate omissions from existing rules.
- _____ Words underlined with a solid line indicate insertions in existing rules.
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SOUTH AFRICAN REVENUE SERVICE

No. R.

2014

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under sections 59A and 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

**TOM MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the substitution in rule 59A.03(1)(a)(ii) for item *(bb)* of the following item:

"(bb) a juristic person that has a place of business at a specific physical address in the Republic, a representative of that juristic person duly authorised by that juristic person to apply, and if a company, may include a public officer appointed by the company and approved by SARS in terms of section 246 of the Tax Administration Act, 2011 (Act No. 28 of 2011);"