

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

**DRAFT AMENDMENT OF RULES
in terms of the Customs and Excise Act, 1964**

The following amendments are proposed in terms of sections 54F and 120:

SCHEDULE

(a) By the substitution in rule 54F.02 for the words after paragraph (b) of the following words:

“to any Controller or officer in these rules or in any section or rule regulating the operation of customs and excise warehouses, such power is delegated or such duty is assigned, as the case may be, to the **[Assistant General Manager: Trade Services, Customs and Excise]** Senior Manager: Trade Administration.”

(b) By the insertion after rule 54FB.05 of the following heading and rules:

Environmental levy imposed on tyres manufactured in or imported into the Republic in terms of items 152.00 to 152.15 in Section E of Part 3 of Schedule No. 1

54FC.01 (a) Except as otherwise provided in these rules, the rules numbered 54F.01 to 54F.13 apply with any necessary changes as the context may require to the environmental levy imposed on tyres manufactured in or imported into the Republic in terms of items 152.00 to 152.15 in Section E of Part 3 of Schedule No. 1.

(b) For the purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates, “manufacture” means the production of new or retreaded tyres.

Closing and submission of accounts for environmental levy

54FC.02 For the purposes of rule 54F.07, an account for payment of environmental levy must be completed and submitted quarterly on form DA 178.

Implementation provisions

54FC.03 (a) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of goods manufactured before the date the environmental levy came into operation, endorse such invoice or note “manufactured before 1 April 2016”.

(b) In accordance with rule 54F.07(b), the accounting period of three months must commence on 1 April 2016.

(c) By the insertion in item 202.00 of the Schedule to the rules of the following form:

“DA 178 Environmental levy return for tyres
(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor”