

SOUTH AFRICAN REVENUE SERVICE

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DRAFT CUSTOMS CONTROL ACT RULES

EXPLANATORY NOTE

The second draft of the Customs Control Rules made under the Customs Control Act, 2014 (Act No. 31 of 2014), is hereby published for public comment. The due date for comments is on / before 1 April 2016.

The amendments made to the first draft of the Rules include changes occasioned by external stakeholder comments received after publication of the first draft, internal feedback and SARS operational requirements, changes to give effect to proposed amendments of the Customs Control Act, 2014, (as contained in the Taxation Administration Laws Amendment Bill, 2015), as well as the technical review of the draft as a whole. Technical amendments include the correction of errors, the moving of provisions (for example the moving of definitions to rule 1.1), the adaptation of wording to ensure consistency of similar provisions throughout the text, the insertion of provisions inadvertently omitted, the insertion of general provisions applicable to all the Chapters and the consequential deletion or adaptation of provisions in the various Chapters.

In view of the length of the second draft of the Rules, a “track change” version of the draft Rules is also being released. The proposed amendments are indicated on this “track change” version to facilitate understanding of the amendments and to avoid repetition of comments already submitted by stakeholders and considered by SARS. The amendments are indicated in the following way:

- Words in strikethrough text highlighted in blue indicate deletions from the text; and
- Words underlined with a solid line highlighted in yellow indicate insertions into the text.

Any comments must be made with reference to the new rule numbers as reflected in the re-numbered “main” draft of the Rules (the “clean” draft) and not to the rule numbers as reflected in the “track change” version.