

~~result of a non-disclosure of a material fact,¹²⁵ the fact that was not disclosed must be regarded to have been material if that fact, had it been disclosed, would have resulted in the goods to be assessed—~~

~~(a) as dutiable goods; or~~

~~(b) for duty by an amount R100 more than the amount for which the goods were assessed in the absence of knowledge about that fact.~~

Rules moved to Chapter 1.

Short title and commencement

13.11 These Rules are called the Customs Duty Rules and take effect on the effective date as defined in section 926 of the Control Act

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¹²⁵ See for instance sections 86(2)(a)(ii), 103(2)(b)(ii), 120(2)(b)(ii) and 156(2)(b)(ii) of the Customs Duty Act.