

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 75 and 120:

By the substitution in rule 75.00 of the following heading and rule:

“Registration of rebate users affected by amendments of items, tariff headings or subheadings in Schedule No. 3 or 4 effective from 1 January [2012] 2017”

75.00 From 1 January **[2012] 2017**, a rebate user shall be regarded as being registered to receive imported goods classifiable within an amended item or tariff heading or subheading shown in the column for “Version **[2012] 2017** (HS **[2012] 2017**)” if such rebate user is, immediately prior to that date, registered under any item of Schedule No. 3 or 4 to receive imported goods classifiable within the corresponding item or tariff heading or subheading for “Version **[2011] 2016** (HS **[2007] 2012**)” listed in the correlation table on the SARS website.