

SOUTH AFRICAN REVENUE SERVICE

Covering note for publication of “frozen” drafts of Customs Duty Rules (including Part on Deferment) and Control Rules (including consequential amendments to Chapter 30)

The “frozen” draft of the Customs Duty Rules was published on the SARS website for sight on 6 July 2017 without Part 3 of Chapter 3 dealing with the deferment of duty, as the public participation process in respect of the deferment rules had not been finalised at that stage. Part 3 of Chapter 3 was published separately for public comment on 2 June 2017.

SARS has, after engagements with stakeholders during workshops and consideration of various rounds of comments, finalised the deferment rules. The deferment rules are now published as part of the “frozen” draft of the Customs Duty Rules **for sight**.

The changes to the deferment rules occasioned consequential changes to Chapter 30 of the Control Rules, dealing with Accreditation. Therefore the “frozen” draft of the Control Rules (published on the SARS website for sight on 3 May 2017) is, with the inclusion of the changes to Chapter 30, also published **for sight**.