

SOUTH AFRICAN REVENUE SERVICE

No. R.

2021

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

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under sections 38 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 38.14A

Rule 38.14A is hereby amended by the substitution in paragraph (a), for the definition of “participating country”, of the following definition:

“**participating country**” means a country participating in the SACU UCR implementation, namely Botswana, Eswatini, **[or]** Lesotho or Namibia, as the case may be;”.