

SOUTH AFRICAN REVENUE SERVICE

Cover note for publication for public comment of proposed amendments to rules under sections 59A and 60 of the Customs and Excise Act, 1964

21 May 2021

Amendments in respect of the rules under 59A and 60 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), were promulgated in April 2020 making provision for the electronic submission of applications for registration and licensing concerning certain activities regulated by the Act. The development and implementation of the electronic system for the submission of applications is taking place in phases. Further amendments constituting the next phase in this development were promulgated on 30 April 2021 with retrospective effect from 23 April 2021.

The amendments now published for public comment enables a further development in this process. The following applications may from the effective date be submitted electronically:

- Registration for utilising rebate items under Schedules No. 3 and 4
- Licensing of CCA Enterprises –
 - Storage Warehouse (OS)
 - Manufacturing Warehouse (VM) - Any goods (other than goods liable to excise duty, fuel Levy and environmental levy)
- Licensing of –
 - container depot
 - degrouping depot
- Registration of persons submitting reporting documents –
 - Container terminal operator
 - Wharf operator.

Proposed changes to Forms DA 8, DA 185.4A3, DA 185.4B9, DA 185.4B10, DA 185.4B14 and DA 185.4B16 are included.