

## 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

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### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR ...)

Under sections 59A and 76 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 **with effect from 1 August 2021**

**EDWARD CHRISTIAN KIESWETTER**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

### SCHEDULE

#### Amendment of rule 59A.03

1. Rule 59A.03 is hereby amended by the substitution subparagraph (iii) of paragraph (a) for item (aa) of the following item:

“(aa) A person, including a traveller, who imports goods or exports goods other than goods referred to in Part 6 of Schedule No. 1, of which the

total value required to be declared is less than R150 000 during any calendar year, whether such goods are imported or exported in one or more consignments;”.

**Amendment of heading of rules under section 76**

2. The heading of the rules under section 76 is hereby substituted for the following heading:

**“RULES FOR SECTION 76 OF THE ACT**

**General refunds in respect of imported goods, [or] excisable goods and certain exported goods”.**

**Amendment of rule 76.04**

3. Rule 76.04 is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) Notwithstanding rule 76.01, for the purposes of a refund application contemplated in section 76(4)[,] in respect of imported goods and excisable goods, a voucher of correction as provided for in section 40(3)(a)(i)(bb)(A) reflecting a refund amount submitted manually or electronically with a refund indicator shown thereon shall be regarded as an application for refund of that amount.”.