

SOUTH AFRICAN REVENUE SERVICE

No. R.

2023

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 (DAR ...)

Under sections 19A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto **with effect from 11 March 2011.**

EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 19A4.01

Rule 19A4.01 is hereby amended by the substitution in paragraph (b) for subparagraph (ii) of the following subparagraph:

“(ii) special customs and excise storage warehouse for the storage of fuel levy goods received from a customs and excise manufacturing warehouse contemplated in subparagraph (i) for removal to a BELN country or for export including for the supply as stores for foreign-going ships;”.