Draft amendments to the rules under sections 19A, 58 and 58A

27 November 2026 - For public comment

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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SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 19A, 58, 58A and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

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COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of rule 19A.08

1. Rule 19A.08 is hereby amended-

(a) by the substitution in paragraph *(a)* for the words preceding subparagraph (i) of the following words:

"(a) Whenever the Minister tables a taxation proposal as contemplated in section 58(1) in respect of any goods to which these rules relate, such goods shall, for the purposes of section 38(4) be deemed to have been entered for home consumption before the relevant effective time of the taxation proposal, as defined in paragraph *(c),* **[is tabled]** in the case of –";

(b) by the addition in paragraph *(a)* of the word "and" after subparagraph (i);

(c) by the substitution for paragraph *(b)* of the following paragraph:

*"(b)***[(i)]** For purposes of section 58(1)*(b)*(i), where an increased or reduced duty becomes payable from the time when the proposal was tabled –

(i) **[When duties are amended in such taxation proposal,]** licensees must submit two duty accounts for the accounting month in which those duties are so amended as follows:

(aa) the first account for that accounting month must be for the period when the accounting month commences until the time the taxation proposal is tabled; and

(bb) the second account for that accounting month must commence immediately after the time of tabling, on the same day the period of the first account for that accounting month ends as contemplated in paragraph *(aa)*; and

(ii) the due dates for submission of, and payment of the duty assessed for, both accounts contemplated in subparagraph (i), must be calculated as specified in these rules for submission of accounts and payment of duty.";

(d) by the insertion of the following paragraph after paragraph *(b*):

*"(b*A) For purposes of section 58(1)*(b)*(ii), where a new or increased or reduced duty becomes payable from the date specified in the proposal, the accounting month commences on 1 April."; and

(e) by the substitution for paragraph *(c)* of following paragraph:

"(c) For the purpose of this rule –

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"effective time", in relation to a tax proposal, means the time when the proposal–

(i) is tabled, as contemplated in section 58(1)*(b)*(i); or

(ii) becomes effective on the date specified in the proposal, as contemplated in section 58(1)*(b)*(ii); and

'the time a taxation proposal is tabled' and cognate expressions means the actual time of the day the Minister tables such a proposal.".

Amendment of rule 58A.01

2. Rule 58A.01 is hereby amended –

(a) by the deletion of the definition of "**Budget Day**"; and

(b) by the deletion of the definition of "**current year**".

Amendment of rule 58A.03

3. Rule 58A.03 is hereby substituted for the following rule:

"58A.03 Controlled period during which anti-forestalling measures apply

A controlled period contemplated in section 58A(1) comprises a period starting on 1 **[December]** January of any year to 31 March of the same year **[or 90 days prior to Budget Day, whichever is the later, and ending at the time when the rate of excise duty is increased on Budget Day]**.".

Amendment of rule 58A.04

4. Rule 58A.04 is hereby amended –

(a) by the substitution for paragraph *(b)* of the following paragraph:

"*(b)* Y is the number of days from 1 **[December]** January **[of the previous year]** to **[30 November]** 31 December of **[the current]** the year immediately preceding the controlled period during which that manufacturer or importer entered such goods for home consumption, which is –

(i) 365 days in the case of manufacturers or importers that started entering such goods for home consumption on or before 1 [**December]** January of **[the previous]** that year; or

(ii) the number of days from the first entry after 1 January **[December of the previous year until 30 November]** of **[the current]** that year in the case of manufacturers or importers that started entering such goods for home consumption after 1 **[December]** January of **[the previous]** that year;".

Transitional arrangement in respect of controlled period in respect of excisable goods referred to in rule 58A.02 for 2027

5. The controlled period referred to in rule 58A.04 in respect of any excisable goods contemplated in rule 58A.02 for 2027 will start –

(a) on 1 January 2027, if the Taxation Laws Administration Bill [B32 – 2026] is signed into law before that date; or

(b) on the date on which the Taxation Laws Administration Bill [B32, 2026] is signed into law, if that occurs after 1 January 2027.

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