

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 (DAR ...)**

Under sections 59A, 60 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 **with effect from 18 June 2021.....**

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 59A.01A

1. Rule 59A.01A is hereby amended by the substitution for item (cc) of paragraph (b)(iA) of the following item:

“(cc) utilising –

- [(A) rebate items under Schedules No. 3 and 4; and]**
(B) refund or drawback items under Schedule 5 and rebate or refund items under Schedule 6; and”.

Amendment of rule 60.01A

2. Rule 60.01A is hereby amended by the substitution for subparagraph (ii) of paragraph (c) of the following subparagraph:

“(ii) premises referred to in paragraphs (a)(i)(bb) and (cc) must be submitted electronically or in paper format as contemplated in paragraph (b)**[(ii)]**; and”.

Substitution of forms

3. Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

- “DA 8 Application for registration to submit reporting documents
DA 185.4A3 Registration Client Type 4A3 - Rebate user (Schedule No’s 3, 4 and 6)
DA 185.4B9 Licensing Client Type 4B9 – Storage warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A, 60, 61 and Rule 21A.10)
DA 185.4B10 Licensing Client Type 4B10 – Manufacturing warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27, 59A and Rule 21A.10)
DA 185.4B14 Licensing Client Type 4B14 – Degrouping Depot – (Section 64G and its rules and item 850.00 of Schedule No. 8)
DA 185.4B16 Licensing Client Type 4B16 – Container Depot”.