

**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 1193

22 August 2003

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/81)**

Under sections 101A 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.

**P J GORDHAN  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution for paragraph (c) of rule 101A.01 of the following paragraph:

“(c) Subject to the provisions of section 3(2) any power, duty or function of the Commissioner contemplated in section 101A (except subsection (16)) and in these rules (including the agreement) is, unless otherwise specified in these rules, delegated to an officer occupying the post of Assistant General Manager in the Customs Division of the South African Revenue Service.”

(b) By the substitution for subparagraph (i) of rule 101A.02(3)(a) of the following subparagraph:

“(i) apply on form DA185 and the relevant annexure thereto and comply with all the requirements specified therein, in section 101A and these rules and any additional requirements that may be determined by the Commissioner;”