

No. R. 317**2 May 2014****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/)**

Under sections 64D 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.

**VISVANATHAN PILLAY****ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

(a) By the insertion in rule 64D.05(4) after paragraph (d) of the following paragraph:

“(e) the goods are supplied at the zero rate in terms of section 11(1)(a)(ii) read with Part Two - Section B of the regulation as contemplated in paragraph (d) of the definition of “exported” in section 1(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991).”