

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

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 42698

No R.1165

13 September 2019

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (DAR 187)

Under sections 49 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 herewith amended to the extent set out in the Schedule hereto.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 49A.01

1. Rule 49A.01 of the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the substitution in paragraph *(f)* for item *(aa)* of subparagraph *(i)* of the following item:

“(aa) an exporter, Annexure DA 185.4A2;”.

Amendment of rule 49B.10(9)1

2. Rule 49B.10(9)1 of the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the substitution for subparagraph (g) of the following:

“(g) Completion of the SCO [**or invoice declaration**] is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the Annex.”.

Amendment of rule 49B.10(9)9

3. Rule 49B.10(9)9 of the rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the substitution for subparagraph (a) of the following:

“(a) The Declaration by the Producer referred to in [**Rule 9.2] Appendix III to Annex I in Part B of the General Notes to Schedule No. 1** shall, where the exporter is not the producer, be submitted by the exporter together with a copy thereof in support of the application for the SCO as referred to in 49B.10(9)1:”.

Amendment of rule 49B.10(9)9

4. Rule 49B.10(9)9 of the rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the insertion of subparagraph (e) of the following:

“(e) The registration number referred to in the Declaration by the Producer shall be the customs and excise client number issued in terms of rule 59A.06(1).”.