

**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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**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF RULES (DAR 217)**

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 and must be **regarded to have come into effect on 25 June 2021**.

**NGOBANI JOHNSTONE MAKHUBU**  
**ACTING 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”.