

SOUTH AFRICAN REVENUE SERVICE

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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

Under section 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 **with effect from 1 April 2022.**

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of Schedule to the Rules

1. Item 200.00 of Schedule to the Rules under the Customs and Excise Act is hereby amended –

- (a) by the insertion in item 200.01 of the expression “Kosi Bay” after the expression “East London”;

- (b) by the addition in item 200.03(a) of the expression “Kosi Bay” after the expression “Lebombo”;
- (b) by the deletion of “Kosi Bay border post” in item 200.03(b); and
- (c) by the insertion in item 200.03(g) of the expression “Kosi Bay” after the expression “Johannesburg”.

2. Item 201.00 of Schedule to the Rules under the Customs and Excise Act is hereby amended –

- (a) by the addition in item 201.10 of the following:
“201.10.08 Kosi Bay From 07:00 to 17:00”; and
- (b) by the addition in item 201.20 after item 201.20.11 of the following:
“201.20.11A Kosi Bay For all business From 07:00 to 17:00”.