

SOUTH AFRICAN REVENUE SERVICE

NO. R. 825

31 JULY 2020

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 59A 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 59A.03

Rule 59A.03 is hereby amended –

(a) by the substitution in paragraph (a) for subparagraph (iii) of the following subparagraph:

(iii) **[Registration code number 70707070 may be used only if the importer or exporter –]** The following persons are in terms of section 59A(b)(ii) excluded from formal registration requirements and may, subject to subparagraph (v), make use of the registration code 70707070:

(aa) **[(A)]** A person, including a traveller, who imports or exports goods of which the total value required to be declared **[for each consignment]** is less than **[R50 000]** R150 000 during any calendar year, [subject to the limitations of three such consignments during any calendar year] whether such goods are imported or exported in one or more consignments;