

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 408

7 May 2021

**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**

Under sections 76 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**

**Deletion of rule 76.02**

The Rules for section 76 is hereby amended by the deletion of rule 76.02.