

No. R. 317

2 May 2014

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

Under sections 64D 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.



VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the insertion in rule 64D.05(4) after paragraph (d) of the following paragraph:

“(e) the goods are supplied at the zero rate in terms of section 11(1)(a)(ii) read with Part Two - Section B of the regulation as contemplated in paragraph (d) of the definition of “exported” in section 1(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991).”