

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

**DRAFT AMENDMENT OF RULES
in terms of the Customs and Excise Act, 1964**

The following amendments are proposed in terms of sections 101A and 120:

By the substitution of rule 101A.12 of the following rule:

[Notwithstanding] For the purposes of paragraph 15 of the agreement, [a registered user may not submit any bill of entry electronically before the date of publication of any notice in the *Gazette* amending any tariff heading or item in any Schedule] where the Commissioner [has given notice], either by paper document or electronic communication, on the date preceding the date of publication in the *Gazette* gives notice of an amendment to any tariff heading or item of any Schedule, a registered user may not submit a clearance declaration giving effect to that amendment before 00.00 [of such an amendment after 15:00] on the date of [preceding such] publication.