

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 503

11 June 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 38 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.



**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Amendment of rule 38.14A**

Rule 38.14A is hereby amended by the substitution in paragraph (a), for the definition of "participating country", of the following definition:

“**participating country**” means a country participating in the SACU UCR implementation, namely Botswana, Eswatini, **[or]** Lesotho or Namibia, as the case may be;”.