

## SOUTH AFRICAN REVENUE SERVICE

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### **Covering note for the publication for public comment of rules under section 39B and section 41 of the Customs and Excise Act, 1964 (Act No. 91 of 1964)**

Section 34(1)(a) of the Revenue Laws Second Amendment Act, 2008 (Act No.61 of 2008), inserted section 39B into the Customs and Excise Act, 1964.

In terms of subsection (2) of section 34 of the Revenue Laws Second Amendment Act, subsection (1)(a) of that section which inserted section 39B into the Customs and Excise Act, 1964, will come into operation **on a date fixed by the President by proclamation** in the *Government Gazette*.

SARS' intention is to shortly request the President to fix a date by proclamation on which section 34(1)(a) of the Revenue Laws Second Amendment Act will come into effect. In other words, to fix a date on which section 39B of the Customs and Excise Act, 1964, will be implemented.

Rules dealing with incomplete and provisional entries required for purposes of the envisaged implementation of section 39B, and amended rules under section 41 are hereby published for public comment. Comments must be submitted on / before 21 February 2018 and must be sent to [C&E\\_legislativecomments@sars.gov.za](mailto:C&E_legislativecomments@sars.gov.za)