SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 155

20 February 2009

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/47)

Under sections 46, 49 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 with effect from 1 January 2007.

PRAVIN JAMNADAS GORDHAN COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the addition to rule 46A2.01(d)(ii)(aa) of the following Member States:
 - (i) "The Republic of Bulgaria;" after "The Kingdom of Belgium;"; and
 - (ii) "Romania;" after "The Kingdom of Sweden;".
- (b) By the addition to rule 49A.25 (39) after paragraph (e) of the following paragraph:
 - "(f) Except that -
 - (i) the date in paragraph (a) must read 1 January 2007; and
 - (ii) the date in paragraph (b) must be substituted by "four months after the date of publication of this amendment to the rules",

the provisions of paragraphs (a) to (d) shall apply mutatis mutandis to goods imported from or exported to the two new Member States of the Community, the Republic of Bulgaria and Romania, that were en route or in temporary storage in a customs warehouse or in a free zone on 1 January 2007 as contemplated in Article 4 of the Additional Protocol published as Amendment No. 2 of the Agreement in Part 1 of Schedule No. 10."