

No. R. 40

16 January 2006

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (NO. DAR/12)

Under sections 46, 46A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended with effect from 1 May 2004 to the extent set out in the Schedule hereto,

PRAVIN JAMNADAS GORDHAN

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution for the definition of "Community" in rule 46A2.01(e)(ii) of the following definition:
 "'Community' means the European Economic Community and its Member States:
 The Republic of Austria;
 The Kingdom of Belgium;
~~The~~ Republic of Cyprus;
~~The~~ Czech Republic;
 The Kingdom of Denmark, except the Faroe Islands and Greenland;
 The Republic of Estonia;
 The Republic of Finland;
 The French Republic, except the overseas territories and 'collectivités territoriales', but including the territory of the Principality of Monaco (as defined in the Customs Convention signed in Paris on 18 May 1963);
 The Federal Republic of Germany, except the Island of Helgoland and the territory of Buesignen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation), but including the Austrian territories of Jungholz (Treaty of 3 May 1868) and Mittelberg (Treaty of 2 December 1890);
 The Hellenic Republic (Greece);
 The Republic of Hungary;
 The Republic of Ireland;
 The Italian Republic, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio, but including the territory of the Republic of San Marino (as defined in the Convention of 31 March 1939);
~~The~~ Republic of Latvia;
~~The~~ Republic of Lithuania;
 The Grand Duchy of Luxembourg;
~~The~~ Republic of Malta;