

SOUTH AFRICAN REVENUE SERVICE

No. R.

2016-05-06

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/ 158)**

Under sections 46A, 49A 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 retrospective effect from 1 July 2013**

**THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the addition to rule 46A2.01 (e)(ii)(aa) after the Republic of Bulgaria of the following Member State:

“The Republic of Croatia”

(b) By the addition to rule 49A.25 (39) after paragraph (f) of the following paragraph:

“(g) Except that–

(i) the date in paragraph (a) must read **1 July 2013**; and

(ii) the date in paragraph (c) 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 new Member State of the European Union, the Republic of Croatia, that were en route or in temporary storage in a

customs warehouse or in a free zone on 1 July 2013 as contemplated in Article 4 of the Additional Protocol of the Agreement in Part 1 of Schedule No. 10.”