

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 1265

27 NOVEMBER 2020

## 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 section 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 1 December 2020**



**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Amendment of rule 120A.03**

1. Rule 120A.03 is hereby amended by the substitution in subparagraph (i) of paragraph (b) for the hours of attendance at Kopfontein and Oshoek of the following hours of attendance:

"Kopfontein           **[06:00 to 22:00]** 24 hours daily

Oshoek               **[07:00 – 22:00]** 24 hours daily".

**Amendment of Schedule to the Rules**

2. The Schedule to the Rules under the Customs and Excise Act is hereby amended:

(a) by the substitution for item 201.10 of the following item:

“201.10.07 Lebombo **[From 06:00 to 22:00]** 24 hours daily”; and

(b) by the substitution for item 201.20 of the following item:

“201.20.08 Lebombo For all business **[From 06:00 to 22:00]** 24 hours daily”.