

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 2188

24 June 2022

**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 sections 21, and 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



**EDWARD CHRISTIAN KIESWETTER  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE****Amendment of rule 21.05.02**

Rule 21.05.02 is hereby amended –

- (a) by the substitution for paragraph (a) of the following paragraph:

“(a) No person, except a person contemplated in paragraph (c)(i), may sell goods free of duty to persons entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act, unless the premises where such goods are sold are licensed as a special shop for diplomats in terms of rule 21.05.03.”; and

(b) by the addition of the following paragraph after paragraph (b):

“(c) (i) The following persons may, despite paragraph (a), sell new motor vehicles free of duty to persons entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act:

(aa) The importer of a new motor vehicle entered for storage in a customs and excise storage warehouse, in terms of rebate item 406.02, 406.03, 406.04, 406.05 or 406.07;

(bb) the licensee of a customs and excise storage warehouse, in terms of rebate item 406.02, 406.03, 406.04, 406.05 or 406.07; or

(cc) the licensee of a customs and excise manufacturing warehouse, in terms of rebate item 631.00.

(ii) The provisions of rules 21.05.09 and 21.05.11 apply with any necessary changes as the context may require, to the sale of motor vehicles as contemplated in subparagraph (i).”.