

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

SOUTH AFRICAN REVENUE SERVICE

No. 43222

2020-04-09

R.458

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 24 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 with retrospective effect from 23 March 2020.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of rule 24.03

The following rule is hereby substituted for rule 24.03:

“24.03(a) Naval ships and military and naval aircraft on a visit to any port or place in the Republic shall be exempt from the payment of duty on stores consumed on such ship in any port in the Republic or such aircraft on a flight between any places in the Republic.

(b) During a national state of disaster declared in terms of section 27 of the Disaster Management Act, 2002 (Act No. 57 of 2002), any foreign-going ship, subject to conditions prescribed by regulations issued in terms of that Act, shall be exempt from the payment of duty on stores consumed on such ship in any port in the Republic or between any places in the Republic for the duration of such national state of disaster.”