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IMPORTANT NOTICE

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

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IMPORTANT ANNOUNCEMENT

Closing times **PRIOR TO PUBLIC HOLIDAYS** for

**GOVERNMENT NOTICES, GENERAL NOTICES,
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2014

The closing time is **15:00** sharp on the following days:

- ▶ **18 September**, Thursday, for the issue of Friday **26 September 2014**
- ▶ **11 December**, Thursday, for the issue of Friday **19 December 2014**
- ▶ **15 December**, Monday, for the issue of Wednesday **24 December 2014**
- ▶ **19 December**, Friday, for the issue of Friday **2 January 2015**

Late notices will be published in the subsequent issue, if under special circumstances, a late notice is accepted, a double tariff will be charged

The copy for a SEPARATE *Government Gazette* must be handed in not later than three calendar weeks before date of publication

GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 600

8 August 2014

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 140)

Under section 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



VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution for rule 120.12 of the following rule:

- "120.12 (a) No payment by cheque in excess of R50 000, including any payment relating to value-added tax on imported goods as contemplated in the Value-Added Tax Act, 1991 (Act No. 89 of 1991), may be made unless the Commissioner, having regard to the circumstances, directs otherwise.
- (b) For the purposes of paragraph (a), the total payments by cheque by any person on any day may not exceed R50 000 for any number of payments required to be made on that day.
- (c) No payments may be made by cheque if any person has, in the preceding three years, made two payments by cheque to SARS that were "referred to drawer".
- (d) The payment made by cheque must be supported by a SARS payment advice notice that is not older than seven days from the date of the notice."
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