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## Contents

| <i>No.</i> |   | <i>Gazette<br/>No.</i> | <i>Page<br/>No.</i> |
|------------|---|------------------------|---------------------|
|            | <b>GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS</b>                |                        |                     |
|            | <b>South African Revenue Service/ Suid-Afrikaanse Inkomstediens</b> |                        |                     |
| R. 458     | Customs and Excise Act (91/1964): Amendment of Rules.....           | 43222                  | 3                   |

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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 458

09 APRIL 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

**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.”.