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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 5974** **11 March 2025**

**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 58A and 120 of the Customs and Excise Act, 1964 (Act 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 19 February 2025.**

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

## SCHEDULE

**Amendment of rule 58A**

Rule 58A.01 is hereby amended –

*(a)* by the substitution for the definition of "Budget Day" of the following definition:

"**"Budget Day"** means the **[day in February of any year on which the Minister of Finance delivers the National Budget Speech in**

**Parliament]** date of the national annual budget contemplated in section 27(1) of the Public Finance Management Act, 1999 (Act 1 of 1999);" and

*(b)* by the substitution for rule 58A.03 of the following rule:

**"58A.03 Controlled period during which anti-forestalling measures apply**

A controlled period contemplated in section 58A(1) comprises a period starting on 1 December of any year or 90 days prior to Budget Day, whichever is the later, and ending at the time when the rate of excise duty is increased on Budget Day **[of the following year]**.".

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