

# Government Gazette
# Staatskoerant

**REPUBLIC OF SOUTH AFRICA**
**REPUBLIEK VAN SUID AFRIKA**


| | | | | |
|---|---|---|---|---|
| *Regulation Gazette* | | *No. 12047* | | *Regulasiekoerant* |
| **Vol. 735** | **11** | **September / September** | **2026** | **No. 55355** |



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ISSN 1682-5845

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**NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.**

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government printing
Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

# HIGH ALERT: SCAM WARNING!!!

## TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works* (*GPW*).

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*'. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

**PROCUREMENT@GPW-GOV.ORG**

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

*GPW* has an official email with the domain as **@gpw.gov.za**

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

*GPW* will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

*Government Printing Works* gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

**Fake Tenders**

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

**How tender scams work**

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at **www.gpwonline.co.za**
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: **Annamarie.DuToit@gpw.gov.za**

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: **Bonakele.Mbhele@gpw.gov.za**

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: **Daniel.Legoabe@gpw.gov.za**

# *Closing times for* **ORDINARY WEEKLY** *REGULATION GAZETTE* 2026

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

- **23 December,** Tuesday for the issue of Friday **02 January 2026**
- **02 January,** Friday for the issue of Friday **09 January 2026**
- **09 January,** Friday for the issue of Friday **16 January 2026**
- **16 January,** Friday for the issue of Friday **23 January 2026**
- **23 January,** Friday for the issue of Friday **30 January 2026**
- **30 January,** Friday for the issue of Friday **06 February 2026**
- **06 February,** Friday for the issue of Friday **13 February 2026**
- **13 February,** Friday for the issue of Friday **20 February 2026**
- **20 February,** Friday for the issue of Friday **27 February 2026**
- **27 February,** Friday for the issue of Friday **06 March 2026**
- **06 March,** Friday for the issue of Friday **13 March 2026**
- **13 March,** Friday for the issue of Thursday **20 March 2026**
- **20 March,** Friday for the issue of Friday **27 March 2026**
- **26 March,** Thursday for the issue of Thursday **02 April 2026**
- **01 April,** Wednesday for the issue of Friday **10 April 2026**
- **10 April,** Friday for the issue of Friday **17 April 2026**
- **17 April,** Friday for the issue of Friday **24 April 2026**
- **22 April,** Wednesday for the issue of Thursday **30 April 2026**
- **30 April,** Thursday for the issue of Friday **08 May 2026**
- **08 May,** Friday for the issue of Friday **15 May 2026**
- **15 May,** Friday for the issue of Friday **22 May 2026**
- **22 May,** Friday for the issue of Friday **29 May 2026**
- **29 May,** Friday for the issue of Friday **05 June 2026**
- **05 June,** Friday for the issue of Friday **12 June 2026**
- **11 June,** Thursday for the issue of Friday **19 June 2026**
- **19 June,** Friday for the issue of Friday **26 June 2026**
- **26 June,** Friday for the issue of Friday **03 July 2026**
- **03 July,** Friday for the issue of Friday **10 July 2026**
- **10 July,** Friday for the issue of Friday **17 July 2026**
- **17 July,** Friday for the issue of Friday **24 July 2026**
- **24 July,** Friday for the issue of Friday **31 July 2026**
- **31 July,** Friday for the issue of Friday **07 August 2026**
- **06 August,** Thursday for the issue of Friday **14 August 2026**
- **14 August,** Friday for the issue of Friday **21 August 2026**
- **21 August,** Friday for the issue of Friday **28 August 2026**
- **28 August,** Friday for the issue of Friday **04 September 2026**
- **04 September,** Friday for the issue of Friday **11 September 206**
- **11 September,** Friday for the issue of Friday **18 September 2026**
- **17 September,** Thursday for the issue of Friday **25 September 2026**
- **25 September,** Friday for the issue of Friday **02 October 2026**
- **02 October,** Friday for the issue of Friday **09 October 2026**
- **09 October,** Friday for the issue of Friday **16 October 2026**
- **16 October,** Friday for the issue of Friday **23 October 2026**
- **23 October,** Friday for the issue of Friday **30 October 2026**
- **30 October,** Friday for the issue of Friday **06 November 2026**
- **06 November,** Friday for the issue of Friday **13 November 2026**
- **13 November,** Friday for the issue of Friday **20 November 2026**
- **20 November,** Friday for the issue of Friday **27 November 2026**
- **27 November,** Friday for the issue of Friday **04 December 2026**
- **04 December,** Friday for the issue of Friday **11 December 2026**
- **10 December,** Thursday for the issue of Friday **18 December 2026**
- **17 December,** Thursday for the issue of Thursday **24 December 2026**
- **23 December,** Wednesday for the issue of Thursday **31 December 2026**

# LIST OF TARIFF RATES

## FOR PUBLICATION OF NOTICES

**COMMENCEMENT: 1 APRIL 2018**

### NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

| Pricing for National, Provincial - Variable Priced Notices | | |
|---|---|---|
| **Notice Type** | **Page Space** | **New Price (R)** |
| Ordinary National, Provincial | 1/4 - Quarter Page | 252.20 |
| Ordinary National, Provincial | 2/4 - Half Page | 504.40 |
| Ordinary National, Provincial | 3/4 - Three Quarter Page | 756.60 |
| Ordinary National, Provincial | 4/4 - Full Page | 1008.80 |

### EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at R**3026.32** per page.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works** (**GPW**) has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe* Forms. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

### Closing Times for Acceptance of Notices

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.

2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

   All re-submissions will be subject to the standard cut-off times.
   **All notices received after the closing time will be rejected**.

| Government Gazette Type | Publication Frequency | Publication Date | Submission Deadline | Cancellations Deadline |
|---|---|---|---|---|
| National Gazette | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Regulation Gazette | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Petrol Price Gazette | Monthly | Tuesday before 1st Wednesday of the month | One day before publication | 1 working day prior to publication |
| Road Carrier Permits | Weekly | Friday | Thursday 15h00 for next Friday | 3 working days prior to publication |
| Unclaimed Monies (Justice, Labour or Lawyers) | January / September 2 per year | Last Friday | One week before publication | 3 working days prior to publication |
| Parliament (Acts, White Paper, Green Paper) | As required | Any day of the week | None | 3 working days prior to publication |
| Manuals | Bi- Monthly | 2nd and last Thursday of the month | One week before publication | 3 working days prior to publication |
| State of Budget (National Treasury) | Monthly | 30th or last Friday of the month | One week before publication | 3 working days prior to publication |
| *Extraordinary Gazettes* | As required | Any day of the week | *Before 10h00 on publication date* | *Before 10h00 on publication date* |
| Legal Gazettes A, B and C | Weekly | Friday | One week before publication | Tuesday, 15h00 - 3 working days prior to publication |
| Tender Bulletin | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Gauteng | Weekly | Wednesday | Two weeks before publication | 3 days **after** submission deadline |
| Eastern Cape | Weekly | Monday | One week before publication | 3 working days prior to publication |
| Northern Cape | Weekly | Monday | One week before publication | 3 working days prior to publication |
| North West | Weekly | Tuesday | One week before publication | 3 working days prior to publication |
| KwaZulu-Natal | Weekly | Thursday | One week before publication | 3 working days prior to publication |
| Limpopo | Weekly | Friday | One week before publication | 3 working days prior to publication |
| Mpumalanga | Weekly | Friday | One week before publication | 3 working days prior to publication |

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

| Government Gazette Type | Publication Frequency | Publication Date | Submission Deadline | Cancellations Deadline |
|---|---|---|---|---|
| Gauteng Liquor License Gazette | Monthly | Wednesday before the First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| Northern Cape Liquor License Gazette | Monthly | First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| National Liquor License Gazette | Monthly | First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| Mpumalanga Liquor License Gazette | Bi-Monthly | Second & Fourth Friday | One week before publication | 3 working days prior to publication |

### EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

### NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.

5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat* / *Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.

6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.

7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.

8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.

   8.1. Each of the following documents must be attached to the email as a separate attachment:

      8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.

         8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form

         8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.

      8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. *(Please see Quotation section below for further details)*

      8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order**. Non-Government Printing Works** account customer needs to submit the proof of payment for the notice

      8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. *(Please see the Copy Section below, for the specifications)*.

      8.1.5. Any additional notice information if applicable.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.

10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE.**

11. Notices brought to **GPW** by "walk-in" customers on electronic media can only be submitted in *Adobe* electronic form format. All "walk-in" customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.

12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

### QUOTATIONS

13. Quotations are valid until the next tariff change.

    13.1. ***Take note:*** **GPW**'s annual tariff increase takes place on ***1 April*** therefore any quotations issued, accepted and submitted for publication up to ***31 March*** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.

14. Each quotation has a unique number.

15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.

    15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.

    15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.

16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS**:

    16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.

    16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.

        16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).

17. **APPLICABLE ONLY TO CASH CUSTOMERS:**

    17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.

18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).

19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.

    19.1. This means that **the quotation number can only be used once to make a payment.**

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

### COPY (SEPARATE NOTICE CONTENT DOCUMENT)

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03

20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.

The content document should contain only one notice. (You may include the different translations of the same notice in the same document).

20.2. The notice should be set on an A4 page, with margins and fonts set as follows:

Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

### CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.

22. Requests for cancellation must be sent by the original sender of the notice and must accompanied by the relevant notice reference number (N-) in the email body.

### AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

### REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:

24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.

24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.

24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.

24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

## *GOVERNMENT PRINTING WORKS - BUSINESS RULES*

### Approval of notices

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.

26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

### Government Printer Indemnified Against Liability

27. The Government Printer will assume no liability in respect of—

27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;

27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;

27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

### Liability of advertiser

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

### Customer inquiries

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.
**GPW** has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.
Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre ONLY.

30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

### Payment of cost

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.

32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.

33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.

34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.

35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.

36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.

37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

### Proof of publication

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.

39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

## GOVERNMENT PRINTING WORKS CONTACT INFORMATION

| | | |
|---|---|---|
| **Physical Address:** | **Postal Address:** | **GPW Banking Details:** |
| **Government Printing Works** | Private Bag X85 | **Bank:** ABSA Bosman Street |
| 149 Bosman Street | Pretoria | **Account No.:** 405 7114 016 |
| Pretoria | 0001 | **Branch Code:** 632-005 |

| | |
|---|---|
| **For Gazette and Notice submissions:** Gazette Submissions: | **E-mail:** submit.egazette@gpw.gov.za |
| **For queries and quotations, contact:** Gazette Contact Centre: | **E-mail:** info.egazette@gpw.gov.za |
| | **Tel:** 012-748 6200 |
| **Contact person for subscribers:** Mrs M. Toka: | **E-mail:** subscriptions@gpw.gov.za |
| | **Tel:** 012-748-6066 / 6060 / 6058 |
| | **Fax:** 012-323-9574 |

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

**DEPARTMENT OF EMPLOYMENT AND LABOUR**

**NO. R. 7898** **11 September 2026**

## LABOUR RELATIONS ACT, 1995

## REGISTRATION OF A TRADE UNION

I, Lehlohonolo Molefe, Registrar of Labour Relations, hereby notify, in terms of section 109(2) of the Labour Relations Act, 1995, that **Chemical Electrical Food Industries Mining and Allied Workers Union (CEFIMAWU) (LR2/6/2/3854)** has been registered as a trade union with effect from 01 September 2026.

**REGISTRAR OF LABOUR RELATIONS**

**DEPARTMENT OF EMPLOYMENT AND LABOUR**

**NO. R. 7899** **11 September 2026**

**LABOUR RELATIONS ACT, 1995**

**CANCELLATION OF REGISTRATION OF A TRADE UNION**

I, Lehlohonolo Molefe, Registrar of Labour Relations, of section 106(2A), cancel the registration of **Agricultural Food and General Workers Union (AFGWU) (LR2/6/2/2811)** with effect from 01 September 2026

The reasons for my decision are as follows:

- The organisation failed to comply with the provisions of section 98, 99 and 100 of the Act, and
- The organisation ceased to function in terms of its constitution

the trade union ceased to function as a genuine trade union as envisaged in the LRA.

The name of the Organisation has been removed from the Register of Trade Unions.

**REGISTRAR OF LABOUR RELATIONS**

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 7900** **11 September 2026**

**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 41 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 effect from 14 September 2026**



**NGOBANI JOHNSTONE MAKHUBU**
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

**Insertion of rule**

**1.** The following rule is hereby inserted after rule 40.02:

**"<u>Manner in which bills of entry may be adjusted where customs value declared is affected by transfer pricing adjustments</u>**

40.03 Where, as a result of a transfer pricing adjustment as defined in rule 41A.01*(a)* an adjustment to a bill of entry is required in terms of section 40(3)*(a)*(i) in relation to the customs value of goods, the relevant bills of entry may be adjusted by following the process contemplated in rule 41A.01.".

**Insertion of rule**

**2.** The following rules are hereby inserted after rule 41.05:

**"Submission of notice of amended invoices or debit or credit notes where customs value is affected by transfer pricing adjustments**

**41A.01** *(a)* For purposes of this rule–

**"adjustment factor"** means the percentage by which each affected line item on a bill of entry is adjusted, which percentage is determined by the following formula:

*[(Total Revised Customs Value less Previous Customs Value)/ Previous Customs Value] x 100*;

**"adjustment period"** means the accounting period to which the transfer pricing adjustment relates;

**"Customs Value Adjustment Calculation spreadsheet"** or **"CVAC"** means a spreadsheet reflecting the importer's calculation to determine the adjustment factor to be applied in recalculating the customs value, all applicable duties and value-added tax in respect of imported goods affected by a transfer pricing adjustment, and containing the information listed in paragraph *(d)*(ii);

**"related party"** means a person contemplated in section 66(2)*(a)*; and

**"transfer pricing adjustment"** in relation to the customs value of goods, means an adjustment to the price at which goods were imported into the Republic by a multinational enterprise from a related party.

*(b)* Where in circumstances contemplated in section 41(4)*(b)*(ii)*(aa)*, an exporter has effected an amendment to an invoice by issuing an amended invoice or a debit or credit note to reflect any transfer pricing adjustment, the importer must, within the timeframe referred to in section 41(4)*(b)*(ii)*(bb)* disclose the circumstances of such transfer pricing adjustment to SARS by submitting a letter of notification on the letterhead of the importer or of the importer's duly authorised registered agent, if the importer is not located in the Republic –

(i) via e-mail to CustomsTPsubmissions@sars.gov.za; or

(ii) by hand to any customs office.

*(c)* A letter referred to in paragraph *(b)* must indicate whether the pricing adjustment is an interim or final adjustment for the relevant financial year, and be accompanied by any relevant amended invoice or debit or credit note issued by the exporter.

*(d)* The importer or importer's registered agent who submitted a letter referred to in paragraph *(b)* must, after obtaining the latest data in relation to all bills of entry affected by the relevant transfer pricing adjustment by contacting SARS' department of Trade Statistics via e-mail at tradestatistics@sars.gov.za, submit the following documents within 30 calendar days after submission of the letter, in the manner indicated in paragraph *(b)*(i) or (ii):

(i) the applicable transfer pricing policy and compensation calculation, detailing how transfer

prices are determined, and adjustments are to be made;

(ii) a completed Customs Value Adjustment Calculation spreadsheet (CVAC) of which a template is published on the SARS website, reflecting, subject to paragraph *(e)* –

*(aa)* the name and customs and excise client number of the importer;

*(bb)* the name and customs and excise client number of the importer's registered agent, if submitted by a registered agent;

*(cc)* the name of supplier;

*(dd)* the year and month when the adjustment is effected;

*(ee)* the adjustment period;

*(ff)* the reference number of the relevant amended invoice or debit or credit note;

*(gg)* the local reference number (LRN) as well as the movement reference number (MRN) of all bills of entry affected by changes in customs value declared due to the relevant transfer pricing adjustments;

*(hh)* the version number;

*(ii)* the original movement reference number of all bills of entry affected by changes in customs value declared due to the relevant transfer pricing adjustments;

*(jj)* the tariff heading of the affected goods;

*(kk)* the item number of the affected goods;

*(ll)* the value of the affected goods;

*(mm)* the adjustment factor percentage used to determine the adjustment to the value as reflected in the transfer pricing policy referred to in subparagraph (i);

*(nn)* the revised customs value of the affected goods;

*(oo)* the effect of the changes indicated on the customs duty and VAT in respect of the relevant bill of entry; and

*(pp)* a declaration by the importer or that importer's registered agent that the particulars provided are true and correct;

(iii) signed annual financial statements for the relevant adjustment period, or the latest available signed financial statements;

(iv) the following documents or information if such documents or information are applicable to the circumstances and relate to the relevant transfer pricing adjustment:

*(aa)* Purchase and sale agreements;

*(bb)* distribution agreements with all amendments and annexures;

*(cc)* segmented financial data of the various business segments, in respect of all revenue, costs of sales, income and expenditure used in calculating the various business segments operating profit or loss for the relevant periods to which the transfer pricing adjustments have been applied;

*(dd)* royalty and licence fee agreements; and

*(ee)* any other relevant documentation required for purposes of validating the retrospective adjustments and assessing the impact of such adjustments on the customs value, duties and VAT payable.

*(e)* If, as a result of a transfer pricing adjustment, the customs value declared on a bill of entry for warehousing is affected, information relating to such bill of entry must not

be included in the CVAC, and the process referred to in section 40(3)*(a)*(i)(A) must be followed to adjust such bill of entry.

*(f)* If any information or documents referred to in paragraph *(d)* is not available at the time of submission of the relevant documents, an importer may –

(i) submit a request for extension to the Commissioner at CustomsTPsubmissions@sars.gov.za; and

(ii) if such request is approved, submit such information within a timeframe indicated in the approval.

*(g)* The template of the Customs Value Adjustment Calculation spreadsheet referred to in paragraph *(d)*(ii) serves as guidance on how a CVAC should be prepared by an importer, who must ensure that –

(i) any information provided is complete, accurate and calculated correctly; and

(ii) the CVAC accurately reflects the relevant transfer pricing adjustments and amounts payable or refundable.

*(h)* An importer who has submitted a notification in terms of paragraph *(b)* and the documents referred to in paragraph *(d)* –

(i) is entitled to receive a written acknowledgement of receipt in relation to the letter of notification referred to in paragraph *(b)* and the documents referred to in paragraph *(d)*;

(ii) is entitled to be informed in writing of whether the CVAC is accepted by the Commissioner, provided that such acceptance does not indemnify the importer against subsequent audit findings or any fine or penalty provided for in the Act;

(iii) must comply with any further instructions issued by the Commissioner in relation to additional relevant information to be supplied; and

(iv) must, if the adjustment is accepted, follow the process set out in –

*(aa)* rule 41A.02 for payment of the applicable duties and VAT; or

*(bb)* rule 41A.03 for claiming a refund.

**Payment of duty and VAT due after transfer pricing adjustments**

41A.02 If, as a result of a transfer pricing adjustment effected in accordance with rule 41A.01, an amount of duty and VAT is payable to SARS, the relevant importer must within fourteen days of being informed by the Commissioner in writing of acceptance of the CVAC as contemplated in rule 41A.01*(h)*(ii), by way of the issuance of a Customs and Excise Billing Declaration (form CEB01) effect payment of the amount due to SARS, making use of the unique payment reference number (PRN) indicated on form CEB01.

**Applications for refunds due to importers after transfer pricing adjustments**

41A.03 *(a)* If, as a result of a transfer pricing adjustment effected in accordance with rule 41A.01 a refund is due to an importer, application for such refund must be made by submitting, in respect of each affected bill of entry, a voucher of correction reflecting a refund amount and a refund indicator.

*(b)* A transfer pricing adjustment effected in accordance with rule 41A.01 together with any voucher of correction contemplated in paragraph *(a)* is regarded as an application for a refund.

**Implementation arrangements**

41A.04 Any adjustment to a bill of entry to be effected as a result of an amended invoice or a debit or credit note relating to transfer pricing adjustments issued in terms of section 41(4)*(b)* after the effective date of rules 40.03 and 41A.01, must be effected in accordance with the process contemplated in those rules.".

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 7901** **11 September 2026**

**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 54F 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.



**NGOBANI JOHNSTONE MAKHUBU**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

**Amendment of rule 54FA**

**1.** Rule 54FA is hereby amended by the deletion of the heading and rules 54FA.01 - 54FA.10

**Amendment of form**

**2.** Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

"DA 185 Application form – Registration/Licensing of Customs and Excise Clients

DA 185.4B2 Licensing client type 4B2 – Manufacturing warehouse"

**Repeal of form**

**3.** Item 202.00 of the Schedule to the rules is hereby amended by the deletion of the following form:

"DA 185.4A12 Electricity Producer"

SARS

**DA 185**

# APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

**For official use**

## 1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES

1. **Where the asterisk (*) appears, delete whichever is not applicable.**
2. **Indicate with an" X" in the appropriate block(s) whichever is applicable.**
3. **Complete the annexure listed in container 11 which is relevant to the registration or licensing type applied for.**
4. **Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.**
5. **Where security must be furnished, complete and submit annexure DA 185.C.**
6. **An importer, exporter, remover in bond or searcher for wreck not located in the Republic, must also complete and submit annexure DA 185.D, to disclose a registered agent.**
7. **Complete and submit any prescribed agreement, if applicable.**
8. **If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on an addendum referencing the relevant container number of the form or annexure, which must be attached to form DA185 or the relevant annexure.**
9. **All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").**
10. **All Customs and Excise forms are available on the SARS website (www.sars.gov.za) or at any SARS branch office.**

## 2. EXISTING REGISTRANT/LICENSEE PARTICULARS

| If currently registered/licensed in terms of the Act, please state allocated customs and excise client number | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|

## 3. LOCATION OF APPLICANT

| | |
|---|---|
| Natural person, located in the Republic | Yes ☐ No ☐ |
| Juristic person, located in the Republic | Yes ☐ No ☐ |

## 4. PURPOSE OF APPLICATION

| New registration/licence or renewal: | ☐ | Update of existing information: | ☐ | Notification of cancellation: | ☐ |
|---|---|---|---|---|---|

## 5. APPLICANT PARTICULARS

| | | | |
|---|---|---|---|
| Registered name of business (juristic person) or name of natural person: | | | |
| Business address: Complex<br>Street name and number: | | | |
| Unit Number | | | |
| Building name and floor number: | | | |
| Suburb/District: | | | |
| City/Town: | | Street code: | |
| Postal address: | | | |
| Suburb/District: | | | |
| City/Town: | | Postal code | |
| Country | | | |

| Business telephone (Including code): | Code: (_____) | Tel. (_____) | Fax number (Including code): | Code: (_____) | Fax. (_____) |
|---|---|---|---|---|---|

| Cellular phone number: | | Business e-mail address: | |
|---|---|---|---|
| Home telephone number: | | | |



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| **6. SOUTH AFRICAN BANK ACCOUNT DETAILS** | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bank account number: | | | | | | | | | | | | | | | | | | | | | | | |
| Mark if you do not have a South African bank account and are using a South African bank account of a third party | ☐ | | | | | | | | | | | | | | | | | | | | | | |
| Branch Name: | | | | | | | | | | | | | | | | | | | | | | | |
| Branch No: | | | | | | | | | | | | | | | | | | | | | | | |
| Bank Name: | | | | | | | | | | | | | | | | | | | | | | | |
| Cheque: | ☐ | | | | | | | | | | | | | | | | | | | | | | |
| Savings: | ☐ | | | | | | | | | | | | | | | | | | | | | | |
| Transmission: | ☐ | | | | | | | | | | | | | | | | | | | | | | |
| Account holder name: | | | | | | | | | | | | | | | | | | | | | | | |

| **7. SARS TAXPAYER REFERENCE NUMBERS (if applicable)** | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| i. VAT Registration Number: | 4 | | | | | | | | | | ii. Income Tax Reference Number: | | | | | | | | | | | |
| iii. PAYE Reference Number: | 7 | | | | | | | | | | iv. SDL Reference Number: | L | | | | | | | | | | |
| v. UIF Reference Number: | U | | | | | | | | | | | | | | | | | | | | | |

| **8. NATURE OF ENTITY** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Company | | Close corporation | | Trust | | Sole proprietor / natural person | | Partnership | |
| Co-operative | | Organ of state | | | | | | Any other juristic person | |
| Registration number of juristic person, where registration is a requirement for such entity | | | | | | | | | |

| **9. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS** | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| i. Initials: | | | | | First name/s: | | | | | | | | | | | | | | | | | | |
| Surname: | | | | | | | | | | | | | | | | | | | | | | | |
| Designation or capacity: | | | | | | | | | | | | | | | | | | | | | | | |
| Citizenship: | | | | | | | | | | | | | | | | | | | | | | | |
| ID Type: | | | | | | | | | | | | | | | | | | | | | | | |
| ID / Passport no: | | | | | | | | | | | | | | | | | | | | | | | |
| Passport country (e.g. South Africa = ZAF) | | | | | | | | | | | | | | | | | | | | | | | |
| ii. Initials: | | | | | First name/s: | | | | | | | | | | | | | | | | | | |
| Surname: | | | | | | | | | | | | | | | | | | | | | | | |
| Designation or capacity: | | | | | | | | | | | | | | | | | | | | | | | |
| Citizenship: | | | | | | | | | | | | | | | | | | | | | | | |
| ID Type: | | | | | | | | | | | | | | | | | | | | | | | |
| ID / Passport No: | | | | | | | | | | | | | | | | | | | | | | | |
| Passport country (e.g. South Africa = ZAF) | | | | | | | | | | | | | | | | | | | | | | | |
| iii. Initials: | | | | | First name/s: | | | | | | | | | | | | | | | | | | |
| Surname: | | | | | | | | | | | | | | | | | | | | | | | |
| Designation or capacity: | | | | | | | | | | | | | | | | | | | | | | | |
| Citizenship: | | | | | | | | | | | | | | | | | | | | | | | |
| ID Type: | | | | | | | | | | | | | | | | | | | | | | | |
| ID / Passport No: | | | | | | | | | | | | | | | | | | | | | | | |
| Passport country (e.g. South Africa = ZAF) | | | | | | | | | | | | | | | | | | | | | | | |

| **10. AUTHORISED OFFICER (as defined in the rules for sections 59A and 60)** | | | | | | |
|---|---|---|---|---|---|---|
| Initials: | | | | | First name/s: | |



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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Surname: | | | | | | | |
| Telephone (including code): | Code: (_____) | Tel. (_____) | | Fax number (Including code): | Code: (_____) | Fax. (_____) | |
| E-mail address: | | | | | | Cellular phone number: | (_____) |
| Public Officer: ☐ | Curator/Trustee: ☐ | Partner: ☐ | Accounting officer / Treasurer / Financial Officer: ☐ | Other, please specify: | | | |

Duly authorised to act on behalf of juristic entity by –

*a resolution passed at a meeting of the Board of Directors, held at …… on the …….. day of …… (CCYY) ……..; or

*express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or

* being a person having the management of any other juristic person_____(please state name); or

* being a delegated officer of an organ of State,

hereby apply on behalf of the applicant for registration* / licensing*.

**11. REGISTRATION OR LICENSE TYPES AND RELEVANT ANNEXURES**

| Annexure | Registration | Tick box | Annexure | Licensing | Tick box |
|---|---|---|---|---|---|
| DA 185 4A1 | Importer (Located/ not located in the Republic) | ☐ | DA 185 4B1 | Special Manufacturing Warehouse – (Section 21 and the rules thereto) | ☐ |
| DA 185 4A2 | Exporter (Located/ not located in the Republic) | ☐ | DA 185 4B2 | Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto) | ☐ |
| DA 185 4A2 | Exporter for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA and SACUM-UK EPA (Located/ not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 49G) | ☐ | DA 185 4B3 | Storage Warehouse (Section 19 and the rules thereto) | ☐ |
| DA 185 4A2 (Section A) & Form DA 46A1.02 | Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02) | ☐ | DA 185 4B4 | Special Storage Warehouse (Sections 19A and 21 and the rules thereto) | ☐ |
| DA 185 4A2 (Section B) & Form DA 49A.02 | Approved Exporter – SADC-EPA, SACU/EFTA, AfCFTA or SACUM-UK EPA (Located/ not located in the Republic) – (rules 49A.20 (24), (25), 49D.18(19)(22), 49F.19(19),(20) and 49G.20(24),(25)) | ☐ | DA 185 4B5 | Clearing Agent – (Section 64B and the rules thereto) | ☐ |
| DA 185 4A2 (Section C) & Form DA 46A.01 | Exporter for GSP (various countries) (Located/ not located in the Republic) – (relevant rules for section 46A) | ☐ | DA 185 4B6 | Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto) | ☐ |
| DA 185 4A3 | Rebate / Refund User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto) | ☐ | DA 185 4B7 | Distributor of Fuel – (Section 64F and the rules thereto) | ☐ |
| DA 185 4A4 & DA46A1.03 | Manufacturer – (Section 46) | ☐ | DA 185 4B8 | Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto) | ☐ |
| DA 185 4A5 | Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3) | ☐ | DA 185 4B9 | Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10) | ☐ |
| DA 185 4A6 | Electronic User – (Section 101A and the rules thereto) | ☐ | DA 185 4B10 | Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10) | ☐ |



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| | | | | | |
|---|---|---|---|---|---|
| DA 185 4A7 & Form DA 46A.02 | Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA, SACUM-UK EPA and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F, 49G and 46A2.18) | ☐ | DA 185 4B11 | Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07) | ☐ |
| DA 185 4A9 | Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a)) | ☐ | DA 185 4B12 | To own, possess or keep stills (Section 63 and rule 116.01) | ☐ |
| DA 185 4A10 | Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5) | ☐ | DA 185 4B13 | To manufacture or import stills for sale or to repair stills for reward (rule 63.01) | ☐ |
| DA185 4A11 | Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04) | ☐ | DA 185 4B14 | Degrouping depot (Section 64G and rules thereto) | ☐ |
| DA 185 4A13 | Registered Agent (rule 59A.01A) | ☐ | DA 185 4B15 | Searching wreck or searching for wreck (Section 64C and rule 64C.01) | ☐ |
| DA 185 4A14 | Registered Still (rule 63.04) | ☐ | DA 185 4B16 | Container depot (Section 64A and rule 64A.01) | ☐ |
| DA 185 4A15 | Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01) | ☐ | DA 185 4B17 | Marine remover of imported bonded fuel goods | ☐ |
| DA 185 4A16 | Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03) | ☐ | | | |
| DA 185.4A17 | Tobacco leaf dealer (Section and rule 107A) | ☐ | | | |
| DA 185 4A18 | To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12) | ☐ | | | |
| DA 185 4A19 | Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01) | ☐ | | | |
| DA 185 4A20 | Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11) | ☐ | | | |
| DA 185.4A21 | Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02) | ☐ | | | |
| DA 185.4A22 | Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03) | ☐ | | | |

| | | |
|---|---|---|
| DA 185 C | Security Particulars | ☐ |
| DA 185 D | Disclosure of registered agent by importer, exporter, or remover of goods in bond or searcher for wreck not located in the Republic (rule 59A.01A(b)(iii) and Section 64D.01) | ☐ |



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**12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS**

Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-

| | | | | |
|---|---|---|---|---|
| (a) Has contravened or failed to comply with the provisions of the Act | Yes: | | No: | |
| (b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence* | Yes: | | No: | |
| (c) Has been convicted of any offence under the Act | Yes: | | No: | |
| (d) Has been convicted of any offence involving fraud or dishonesty | Yes: | | No: | |
| (e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose under the Act | Yes: | | No: | |
| (f) Has been declared insolvent or in liquidation | Yes: | | No: | |

Note:
- If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application.
- Any applicant may, where it is contended in respect of paragraphs *(a)* and *(b)* that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached to the application.

**13. INFORMATION REGARDING TAX COMPLIANCE**

Indicate whether the applicant -

| | | | | |
|---|---|---|---|---|
| (a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- | | | | |
| (i) taxes | Yes: | | No: | |
| (ii) interest | Yes: | | No: | |
| (iii) penalties | Yes: | | No: | |
| (iv) other amounts | Yes: | | No: | |
| (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law | Yes: | | No: | |

**14. DOCUMENTS IN SUPPORT OF APPLICATION**

An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the customs authority on request:

(a) A document confirming the banking details of the bank account referred to in box 6, which can be –
  (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement;
  (ii) a bank certified auto bank statement; or
  (iii) an original letter from the bank on an official bank letterhead;

(b) the original or a certified copy of—
  (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for example, if appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement, SABC television licence documents, eToll account, major retail accounts) issued to the applicant that can confirm physical address of the applicant, if the applicant is located in the Republic; and
  (ii) a telephone or cellular phone account issued to the applicant to confirm the applicant's telephone or cellular phone contact details;

(c) if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the laws of the Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the laws of the Republic or that other country;

(d) a certified copy of the identification document or passport proving identity and citizenship—
  (i) if the applicant is a natural person, of the applicant;
  (ii) if the applicant is a juristic entity, of the directors, members, partners, trustees, administrator, chairperson, manager, as the case may be, of the applicant; and
  (iii) the authorised officer of the applicant, if not already provided under (ii);

(e) a certified copy of the court order in the case of the applicant being an emancipated minor;

(f) if the applicant applies for registration as an agent for a non-local licensee or registered person, a certified copy of the agency contract between the applicant and the non-local licensee or registered person;

(g) a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant;

(h) if applicable, documents evidencing that the applicant has in place—
  (i) an information security policy and security procedures or mechanisms to protect the applicant's electronic systems from unauthorised access; and
  (ii) procedures and back-up capabilities to protect it against the loss of information; and

(i) any other document as the Commissioner may require for purposes of the application or for purposes of an update of information already submitted.

**15. CONSENT BY THE APPLICANT FOR INFORMATION SHARING WITH OTHER GOVERNMENT AGENCIES (Applicable only to Importers and Exporters)**

Does the applicant consent as contemplated in section 4(3D) of the Customs and Excise Act, 1964, that bill of entry information and supporting documents may be shared with other government agencies

Yes ☐ No ☐



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*Please note that withholding consent will have the effect that the applicant will not be able to take advantage of the benefits associated with the electronic exchange of information with a government agency with whom this capability has been developed. Applicants who do not consent will have to follow the manual process of submitting bill of entry information and supporting documents to the government agency with whom this capability has been developed. An applicant may revoke consent to share information at any time after it has been given, but such revocation of consent will not affect any bill of entry of which the processing has commenced under the consent nor any VOC associated with that bill of entry. Provided that where a new applicant submits a VOC associated with that bill of entry the new applicant's consent at the time of the submission of the VOC will determine if information may be shared.

**16. DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON**

I hereby-
(a) declare that the particulars in the application and all annexures are true and correct; and
(b) undertake to-
  (i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and
  (ii) comply with customs and excise laws and procedures.

| | |
|---|---|
| (Initials and surname) | (Status / Capacity, e.g. Director) |
| (Signature) | (Date & Place) |

**17. FOR OFFICIAL USE ONLY**

I, ..... *Full name and surname* Team Member, at ..... *Branch Office name* Office hereby certify / confirm

that the applicant (or authorised officer) / representative*:
- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport*; and
- Is the person as is reflected on the letter of authority (where applicable).

| | | |
|---|---|---|
| ..... *Team Member: SID* | ..... *Team Member: Signature* | ..... *Date* |

I, ..... *Full name and surname* Team Leader, at ..... *Office name* Office hereby certify / confirm

that the applicant / representative*:
- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport*; and
- Is the person as is reflected on the letter of authority (where applicable).

| | | |
|---|---|---|
| ..... *Team Leader: SID* | ..... *Team Leader: Signature* | ..... *Date* |



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SARS

**ANNEXURE DA 185.4B2**

## LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE

| **1. Trading Particulars:** | |
|---|---|
| Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in container 5 of the application form (DA 185) | |
| Trade name of business: | |
| Physical address: Complex | |
| Street name and number: | |
| Unit number: | |
| Building name and floor number: | |
| Suburb/District: | |
| City/Town: | |
| Street code: | |
| Web address: | |

**2. Warehouse Particulars:**

(a) Indicate with an **X** what the warehouse will be used for:

| | | |
|---|---|---|
| (i) | Manufacture of tobacco products (warehouse business type 32 - VM) | ☐ |
| (ii) | Manufacture of malt beer (warehouse business type 33 - VM) | ☐ |
| (iii) | Manufacture of spirits | |
| (aa) | Primary (warehouse business type 34 - VMP) | ☐ |
| (bb) | Secondary (warehouse business type 35 - VMS) | ☐ |
| (iv) | Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM) | ☐ |
| (v) | Manufacture of (commercial) biodiesel (warehouse business type 39 - VM) | ☐ |
| (vi) | Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM) | ☐ |
| (vii) | Manufacture of electric filament lamps (warehouse business type 43 - VM) | ☐ |
| (viii) | Manufacture of tyres (warehouse business type 56 - VM) | ☐ |
| (ix) | Manufacture of sugary beverages (warehouse business type 57 - VM) | ☐ |
| (x) | Generation of emissions liable to carbon tax (warehouse business type 58 – VM) | ☐ |

(b) Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse

| Rebate item(s) | Tariff subheading(s) / item(s) | Rebate Code | Description of goods manufactured / stored |
|---|---|---|---|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| (10) | | | |
| (11) | | | |
| (12) | | | |

*Continues overleaf*



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| **Completion by Electricity Producers only** | |
|---|---|
| Installed Capacity of Electricity Generation Plant: | |
| Number of Electricity Generation Units: | |
| Non-renewable energy source used: | Coal ☐<br>Petroleum based liquid fuels ☐<br>Natural gas ☐<br>Nuclear ☐<br>Other ☐ Specify: |
| If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii)) | Waste heat or energy from waste<br>Combined heat and power ☐<br>Renewable ☐<br>Solar power ☐ |

| **Completion by Tyre Producers only** | | |
|---|---|---|
| Indicate tyre levy client type: | New tyre manufacturer | ☐ |
| | Re-tread tyre manufacturer | ☐ |

| **Completion by carbon taxpayers only** | |
|---|---|
| Date carbon tax liability arose in terms of Carbon Tax Act, 2019 | |
| Reporting method for carbon tax | Section 4(1) of Carbon Tax Act, 2019 ☐<br>Section 4(2) of Carbon Tax Act, 2019 ☐ |
| Details of registration as data provider in terms of the National Greenhouse Gas Emission Reporting Regulations under the National Environmental Management: Air Quality Act, 2004 | |
| (a) Data provider name: | |
| (b) Data provider ID: | |
| Facility details (If more than one facility is registered, provide such details for each facility on a separate annexure). | |
| (c) Facility name: | |
| (d) Facility ID: | |
| (e) Physical address: | |
| (f) List the relevant IPCC code(s) for each activity conducted at the facility: | |
| (g) List the total installed capacity of the facility per each relevant IPCC code: | |

*Continues overleaf*



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If you have failed to comply with any law other than the Customs and Excise Act, 1964 relating to your industry during the past two years, state the nature of the offence and penalty imposed:

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| File Number: | | | | | | | | | | | | | | | | | |
| Type of Warehouse: | VM | | VMP | | VMS | | | | | | | | | | | | |
| Warehouse Number: | | | | | | | | | | | | | | | | | |
| Licence Number: | | | | | | | | | | | | | | | | | |
| Licence Date: | | | | | | | | | | | | | | | | | |
| District Office: | | | | | | | | | | | | | | | | | |



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## SOUTH AFRICAN REVENUE SERVICE

**NO. R. 7902** **11 September 2026**

### CUSTOMS AND EXCISE ACT, 1964.
### AMENDMENT OF SCHEDULE NO. 2 (NO. 2/1/93)

In terms of section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 to the said Act is hereby amended, **with retrospective effect from 19 March 2026**, to the extent set out in the Schedule hereto.

**ENOCH GODONGWANA**
**MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of the following:**

| Item | Tariff Heading | Code | CD | Description | Rebate Items | Imported from or Originating in | Rate of Anti-dumping duty |
|---|---|---|---|---|---|---|---|
| 215.02 | 7216.32 | 01.06 | 60 | I sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.32/01.06) | China | 74,98% |
| 215.02 | 7216.32 | 02.06 | 65 | I sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.32/01.06) | Thailand | 20,32% |
| 215.02 | 7216.33 | 01.06 | 69 | H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more (excluding those of a height exceeding 200 mm) | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.33/01.06) | China | 74,98% |
| 215.02 | 7216.33 | 02.06 | 63 | H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more (excluding those of a height exceeding 200 mm) | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.33/01.06) | Thailand | 20,32% |

## DOEANE- EN AKSYNSWET, 1964.
## WYSIGING VAN BYLAE NO. 2 (NO. 2/1/93)

Kragtens artikel 56 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 2 by bogenoemde Wet hiermee gewysig**, met terugwerkende krag vanaf 19 Maart 2026,** in die mate in die Bylae hierby aangetoon.

**ENOCH GODONGWANA**
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur die vervanging van die volgende:**

| Item | Tariefpos | Kode | TS | Beskrywing | Kortingitems | Ingevoer vanaf of Oorspronklik van | Skaal van Anti-dumpingreg |
|---|---|---|---|---|---|---|---|
| 215.02 | 7216.32 | 01.06 | 60 | I -profiele, nie verder bewerk as warmgewals, warmgetrek of gepers nie, met 'n hoogte van minstens 80 mm of meer | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.32/01.06) | China | 74,98% |
| 215.02 | 7216.32 | 02.06 | 65 | I -profiele, nie verder bewerk as warmgewals, warmgetrek of gepers nie, met 'n hoogte van minstens 80 mm of meer | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.32/01.06) | Thailand | 20,32% |
| 215.02 | 7216.33 | 01.06 | 69 | H-profiele, nie verder bewerk as warmgewals, warmgetrek of gepers nie, met 'n hoogte van minstens 80 mm of meer (uitgesonderd dié met 'n hoogte van meer as 200 mm) | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.33/01.06) | China | 74,98% |
| 215.02 | 7216.33 | 02.06 | 63 | H-profiele, nie verder bewerk as warmgewals, warmgetrek of gepers nie, met 'n hoogte van minstens 80 mm of meer (uitgesonderd dié met 'n hoogte van meer as 200 mm) | 301.00-399.00; 401.00-499.00 (excluding 460.15/7216.33/01.06) | Thailand | 20,32% |

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## CUSTOMS AND EXCISE ACT, 1964.
## AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3B/17)

In terms of section 48 of the Customs and Excise Act, 1964, Part 3B of Schedule No. 1 to the said Act is hereby amended**, with retrospective effect from 1 January 2026,** to the extent set out in the Schedule hereto.

**ENOCH GODONGWANA**
**MINISTER OF FINANCE**

**SCHEDULE**

**By the deletion of Section B to Part 3 of Schedule No. 1:**

**SCHEDULE 1 / PART 3 / SECTION B**

**NOTES:**

1. Any rate of environmental levy specified in item 148.01 shall, subject to Note 2, apply to electricity generated in the Republic.
2. For the purposes of item 148.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy -
   - (a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatts;
   - (b) electricity generated from renewable sources; and
   - (c) subject to Note 5 (a), (b) or (c) electricity generated from co-generation by using -
     - (i) waste heat or energy from waste co-generation;
     - (ii) combined heat and power co-generation; or
     - (iii) renewable co-generation;
   - (d) electricity generated from-
     - (i) concentrated solar power; and
     - (ii) non-renewable sources of which the energy input does not exceed 15 per cent of the total energy input, over a calender year.
3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.
4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto -
   - (a) co-generation means the generation of electricity contemplated in Note 2(c);
   - (b) electricity generation plant means one or more electricity generation unit on the same premises;
   - (c) renewable sources means -
     - (i) biomass;
     - (ii) geothermal;
     - (iii) hydro;
     - (iv) ocean currents;
     - (v) solar;
     - (vi) tidal waves; or

**By the deletion of Section B to Part 3 of Schedule No. 1:**

(vii) wind;

(d) non-renewable sources includes-

(i) coal;

(ii) petroleum based liquid fuels;

(iii) natural gas; or

(iv) nuclear;

5. For the purposes of Note 2(c) -

(a) waste heat or energy from waste co-generation means generation utilising waste or under utilised energy in the form of waste heat or process furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calender year for such generation to come from such waste or under utilised energy.

(b) combined heat and power co-generation means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum co-production of steam or thermal energy other than electricity over a calender year of at least 10% of total combined process energy.

(c) renewable co-generation means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50% of the total energy input over a calender year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.

6. For the purpose of Note 2(d) and Note 5-

(a) calender year means a period of twelve months from 1 July 2009 to 30 June 2010 and thereafter a period of twelve months from 1 July of any other year to the end of June of the following year; and

(b) a report by an engineer must be submited to the Commissioner in respect of the electricity generated from the sources used during each calender year as contemplated in Rule 54FA.10.

7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.

**By the deletion of the following:**

| Electricity Levy Item | Tariff Heading | Article Description | Rate of Electricity Levy |
|---|---|---|---|
| **148.00** | **ELECTRICAL ENERGY** | | |

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**By the deletion of the following:**

| Electricity Levy Item | Tariff Heading | Article Description | Rate of Electricity Levy |
|---|---|---|---|
| 148.01.01 | 2716.00 | Electricity generated in the Republic, subject to the Notes hereto | 3,5c/kW.h |

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## DOEANE- EN AKSYNSWET, 1964.
## WYSIGING VAN BYLAE NO. 1 (NO. 1/3B/17)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3B van Bylae No. 1 by bogenoemde Wet hiermee gewysig**, met terugwerkende krag vanaf 1 Januarie 2026,** in die mate in die Bylae hierby aangetoon.

**ENOCH GODONGWANA**
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur die skrapping van Afdeling B tot Deel 3 van Bylae No. 1:**

**BYLAAG 1 / DEEL 3 / AFDELING B**

**OMGEWINGSHEFFING OP ELEKTRISITEIT OPGEWEK IN DIE REPUBLIEK**

**OPMERKINGS:**

1. Enige skaal van omgewingsheffing gespesifiseer in item 148.01.01 is, behoudens Opmerking 2 op elektrisiteit opgewek in die Republiek van toepassing.
2. Vir die doeleindes van item 148.01.01 sal elektrisiteit opgewek onder die volgende omstandighede nie onderhewig aan die betaling van omgewingsheffing nie -
   - (a) elektrisiteit opgewek deur 'n elektrisiteitopwekkingsaanleg met 'n gennstalleerde kapasiteit van hoogstens 5 megawatt;
   - (b) elektrisiteit opgewek van hernieubare bronne;
   - (c) behoudens Opmerking 5(a), (b) of (c) elektrisiteit opgewek deur mede-opweking deur gebruik van -
     - (i) afvalhitte of energie van afval mede-opwekking;
     - (ii) gekombineerde hitte en krag mede-opwekking; of
     - (iii) hernieubare mede-opwekking;
   - (d) elektrisiteit opgewek van -
     - (i) gekonsentreerde sonkrag; en
     - (ii) nie-hernieubare bronne waarvan die energie inset nie 15% van die totale energie inset gedurende 'n kalender jaar oorskry nie.
3. Elektrisiteit opgewek by 'n kragopwekkingsaanleg is onderhewig aan die omgewingsheffing bereken op die hoeveelheid opgewek ten tye wanneer sodanige opwekking van elektrisiteit plaasvind en enige verliese gely na die elektrisiteitsopwekkingsproses of elektrisiteit uitgevoer, word nie afgetrek van of verreken teen die totale hoeveelheid elektrisiteit wat op die maandelikse omgewingsheffingrekening verantwoord word nie.
4. Vir die doeleindes van item 148.01.01 het die volgende uitdrukkings, tensy uit die samehang anders blyk, die betekenis daaraan toegewys -
   - (a) mede-opwekking beteken die opwekking van elektrisiteit soos beoog in Opmerking 2(c);
   - (b) elektrisiteitopwekkingsaanleg beteken een of meer elektrisiteit opwekkings-eenheid op dieselfde perseel.
   - (c) hernieubare bronne beteken -
     - (i) biomassa;
     - (ii) geotermies;
     - (iii) hidro;
     - (iv) seestrome;

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**Deur die skrapping van Afdeling B tot Deel 3 van Bylae No. 1:**

(v) son;

(vi) vloedgolwe; of

(vii) wind;

(d) nie-hernieubare bronne sluit in -

(i) steenkool;

(ii) petroleumbasis vloeibare brandstowwe;

(iii) natuurlike gas; of

(iv) kern.

5. Vir die doeleindes van Opmerking 2(c) -

(a) afvalhitte of energie van afval mede-opwekking beteken opwekking wat afval of onder-gebruikte energie in die vorm van afvalhitte of proses fornuis afgas van 'n nywerheids proses gebruik met 'n minimum van 60% van die totale energie inset gedurende 'n kalenderjaar vir sodanige opwekking wat van sodanige afval of onder-gebruikte energie moet kom.

(b) gekombineerde hitte en krag mede-opwekking beteken opwekking wat as deel van die kern ontwerp, ander bruikbare vorms van energie vervardig behalwe elektrisiteit wat steenkool of natuurlike gas gebruik met 'n minimum mede-vervaardiging van stoom of termiese energie behalwe elektrisiteit gedurende 'n kalenderjaar van minstens 10% van die totale gekombineerde proses energie.

(c) hernieubare mede-opwekking beteken opwekking waar die hernieubare brandstofbron beide die primêre bron van energie gebruik vir opwekking en 'n mede-produk van 'n nywerheidsproses is met 'n minimum van 50% van die totale energie inset gedurende 'n kalenderjaar wat van sodanige hernieubare brandstofbronne soos suikebagasse, houtagtige biomassa, swart drank of meul afval soos organiese sepe en metanol moet kom.

6. Vir die doeleindes van Opmerking 2(d) en Opmerking 5 -

(a) beteken "kalenderjaar" 'n tydperk van twaalf maande vanaf 1 Julie 2009 tot 30 Junie 2010 en daarna 'n tydperk van twaalf maande vanaf 1 Julie van enige jaar to die einde van Junie van die daaropvolgende jaar; en

(b) n verslag deur 'n ingenieur moet aan die Kommissaris voorgelê word ten opsigte van elektrisiteit opgewek deur die bronne gebruik gedurende elke kalenderjaar soos in redl 54FA.10 beoog.

7. 'n elektrisiteitopwekkingsaanleg wat elektrisiteit onderhewig aan omgewingsheffing ingevolge artikel 148.01.01 opwek, moet gelisensiedr wees as 'n doeane-en aksynsvervaardigingspakhuis ooreenkomstig die bepalings van Hoofstuk VA en die redls daarkragtens uitgevaardig.

**Deur die skrapping van die volgende:**

| Elektrisiteits-heffingitem | Tariefpos | Artikel Beskrywing | Skaal van Elektrisiteitsheffing |
|---|---|---|---|
| **148.00** | **ELEKTRIESE ENERGIE** | | |

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**Deur die skrapping van die volgende:**

| Elektrisiteits-heffingitem | Tariefpos | Artikel Beskrywing | Skaal van Elektrisiteitsheffing |
|---|---|---|---|
| 148.01.01 | 2716.00 | Elektrisiteit opgewek in die Republiek, onderhewig aan die Opmerkings hierby | 3,5c/kW.h |

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## SOUTH AFRICAN REVENUE SERVICE

**NO. R. 7904** **11 September 2026**

### CUSTOMS AND EXCISE ACT, 1964.
### AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/57)

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 6 to the said Act is hereby amended, **with retrospective effect from 1 January 2026,** to the extent set out in the Schedule hereto.

**ENOCH GODONGWANA**
**MINISTER OF FINANCE**

**SCHEDULE**

**By the insertion of the following:**

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|---|---|---|---|---|---|---|
| 681.08 | 000.00 | 07.00 | 02 | Goods liable to the environmental levy on electricity generated in the Republic, as specified in item 148.01.01 of Part 3B of Schedule No. 1, in respect of which duty has been paid, and for which a refund becomes payable following the withdrawal of such levy in terms of section 48(2) of the Act and the rules thereto from 1 January 2026, subject to compliance with the Notes hereto -<br><br>**NOTES:**<br>1. The licensee must for apply for cancellation of his or her customs and excise manufacturing warehouse license with effect from 1 January 2026 prior to any refund being granted.<br>2. The licensee must, together with such application for cancellation, apply for the refund of any environmental levy on electricity generated, paid in respect of the January accounting period and subsequent accounting periods.<br>3. The relevant DA176 accounts and the corresponding proof of payment must be submitted together with the refund application.<br>4. The Commissioner may refund the environmental levy paid by the licensee if he is satisfied that the licensee has complied with all outstanding obligations. | | Full duty |

## DOEANE- EN AKSYNSWET, 1964.
## WYSIGING VAN BYLAE NO. 6 (NO. 6/4/57)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 6 by bogenoemde Wet hiermee gewysig**, met terugwerkende krag vanaf 1 Januarie 2026,** in die mate in die Bylae hierby aangetoon.

**ENOCH GODONGWANA**
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur die invoeging van die volgende:**

| Kortingtem | Tariefitem | Kortingkode | TS | Beskrywing | Mate van Korting | Mate van Terugbetaling |
|---|---|---|---|---|---|---|
| 681.08 | 000.00 | 07.00 | 02 | Goedere onderhewig aan die omgewingsheffing op elektrisiteit opgewek in die Republiek, soos gespesifiseer in item 148.01.01 van Deel 3B van Bylae No. 1, ten opsigte waarvan reg betaal was, en waarvoor 'n terugbetaling betaalbaar word na aanleiding van die ontrekking van sodanige heffing ingevolge artikel 48(2) van die Wet en die reëls daarby vanaf 1 Januarie 2026, onderhewig aan nakoming van die Opmerkings hierby -<br><br>**OPMERKINGS:**<br>1. Die gelisensieërde moet aansoek doen vir die kansellasie van sy doeane -en aksyns vervaardigingspakhuis lisensie met ingang vanaf 1 Januarie 2026 voordat enige terugbetaling toegestaan word.<br>2. Die gelisensieërde moet, tesame met sodanige aansoek om kansellasie, aansoek doen vir die terugbetaling van enige omgewingsheffing gehef op elektrisiteit opgewek, wat betaal is ten opsigte van die Januarie rekening tydperk en daaropvolgende rekening tydperke.<br>3. Die betrokke DA176 rekeninge en die ooreenstemmende bewys van betaling moet saam met die terugbetalingsaansoek ingedien word.<br>4. Die Kommissaris mag die omgewingsheffing wat deur die gelisensieërde betaal is, terugbetaal, indien hy tevrede is, dat die gelisensieërde aan alle uitstaande verpligtinge voldoen het. | | Volle reg |

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# PROCLAMATIONS • PROKLAMASIES

## PROCLAMATION NOTICE 347 OF 2026

**by the**

**PRESIDENT of the REPUBLIC of SOUTH AFRICA**

**SPECIAL INVESTIGATING UNITS AND SPECIAL TRIBUNALS ACT, 1996 (ACT NO. 74 OF 1996): AMENDMENT OF PROCLAMATION 226 OF 2024: ETHEKWINI METROPOLITAN MUNICIPALITY**

Under section 2(4) of the Special Investigating Units and Special Tribunals Act, 1996 (Act No. 74 of 1996), I hereby amend Proclamation No. R. 226 of 2024, by—

(a) the extension of the period referred to in the fourth paragraph of the Proclamation to the date of publication of this amended Proclamation; and

(b) the substitution for paragraph 1 of the Schedule to the Proclamation of the following paragraph:

"1. The procurement of, or contracting for security services and VIP protection services in terms of contract numbers CMS 0031, 1C 15104, 1C 18709, 1C 20359, 1X 31747 and 1C 29300, and any subsequent extensions or variations thereto by or on behalf of the Municipality, and payments made in respect thereof in a manner that was—

*(a)* not fair, competitive, transparent, equitable or cost-effective;

*(b)* contrary to applicable—

(i) legislation;

(ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the relevant Provincial Treasury; or

(iii) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the Municipality; and

*(c)* conducted by or facilitated through the improper or unlawful conduct of—

(i) employees or officials of the Municipality;

(ii) the service providers in question; or

(iii) any other person or entity,

to corruptly or unduly benefit themselves or any other person or entity; or

*(d)* fraudulent,

and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality or the State."

Given under my Hand and the Seal of the Republic of South Africa at ...Pretoria..... this ....03..... day of ...August.....Two thousand and twenty-six.

**President**

By Order of the President-in-Cabinet:

**Minister of the Cabinet**

**PROKLAMASIE KENNISGEWING 347 VAN 2026**

**deur die**

**PRESIDENT van die REPUBLIEK van SUID-AFRIKA**

**WET OP SPESIALE ONDERSOEKEENHEDE EN SPESIALE TRIBUNALE, 1996 (WET NO. 74 VAN 1996): WYSIGING VAN PROKLAMASIE 226 VAN 2024: ETHEKWINI METROPOLITAANSE MUNISIPALITEIT**

Hierby wysig ek, kragtens artikel 2(4) van die Wet op Spesiale Ondersoekeenhede en Spesiale Tribunale, 1996 (Wet No. 74 van 1996), Proklamasie No. R. 226 van 2024, deur—

(a) die tydperk bedoel in die vierde paragraaf van die Proklamasie te verleng na die datum van publikasie van hierdie gewysigde Proklamasie; en

(b) deur paragraaf 1 van die Bylae by die Proklamasie deur die volgende paragraaf te vervang:

"1. Die verkryging van, kontraktering vir sekuriteitsdienste en BBP-beskermingsdienste ingevolge kontraknommer CMS 0031, 1C 15104, 1C 18709, 1C 20359, 1X 31747 en 1C 29300, en enige daaropvolgende verlengings of variasies daaraan deur of namens die Munisipaliteit en betalings ten opsigte daarvan gemaak op 'n wyse wat—

*(a)* nie billik, mededingend, deursigtig, gelyk of koste-effektief was nie;

*(b)* strydig was met toepaslike—

(i) wetgewing;

(ii) handleidings, riglyne, praktyknotas, omsendbriewe, of opdragte deur die Nasionale Tesourie of tersaaklike Provinsiale Tesourie uitgereik; of

(iii) handleidings, beleid, prosedures, voorskrifte, instruksies of praktyke van of van toepassing op die Munisipaliteit; en

*(c)* gedoen of vergemaklik deur die onbehoorlike of onregmatige optrede van—

(i) werknemers of beamptes van die Munisipaliteit;

(ii) die betrokke diensverskaffers; of

(iii) enige ander persoon of entiteit,

om hulself of enige ander persoon of entiteit op 'n korrupte of onbehoorlike wyse te bevoordeel; of

*(d)* bedrieglik was,

en enige verwante ongemagtigde, onreëlmatige of vrugtelose en verkwistende uitgawes deur die Munisipaliteit of die Staat aangegaan."

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te ..Pretoria.... op hede die ..3.. dag van ..August... Tweeduisend ses-en-twintig.

**President**

Op las van die President- in- Kabinet:

**Minister van die Kabinet**

**PROCLAMATION NOTICE 348 OF 2026**

**by the**

**PRESIDENT of the REPUBLIC of SOUTH AFRICA**

**SPECIAL INVESTIGATING UNITS AND SPECIAL TRIBUNALS ACT, 1996 (ACT NO. 74 OF 1996): REFERRAL OF MATTERS TO EXISTING SPECIAL INVESTIGATING UNIT AND SPECIAL TRIBUNAL**

WHEREAS allegations as contemplated in section 2(2) of the Special Investigating Units and Special Tribunals Act, 1996 (Act No. 74 of 1996) ("the Act"), have been made in respect of the affairs of the Northwest Transport Investments (SOC) Limited ("the NTI"); Northwest Star (SOC) Limited ("the NSL"), a wholly owned subsidiary of the NTI; and Atteridgeville Bus Service (SOC) Limited ("the ABS"), a wholly owned subsidiary of the NSL ("the NTI", "the NSL" and "the ABS" are hereinafter collectively referred to as "the NTI");

AND WHEREAS the NTI may have suffered losses that may be recovered;

AND WHEREAS I deem it necessary that the said allegations should be investigated and civil proceedings emanating from such investigation should be adjudicated upon;

NOW, THEREFORE, I hereby, under section 2(1) of the Act, refer the matters mentioned in the Schedule, in respect of the NTI, for investigation to the Special Investigating Unit established by Proclamation No. R. 118 of 31 July 2001 and determine that, for the purposes of the investigation of the matters, the terms of reference of the Special Investigating Unit are to investigate as contemplated in the Act, any alleged—

(a) serious maladministration in connection with the affairs of the NTI;

(b) improper or unlawful conduct by employees of the NTI;

(c) unlawful appropriation or expenditure of public money or property;

(d) unlawful, irregular or unapproved acquisitive act, transaction, measure or practice having a bearing upon State property;

(e) intentional or negligent loss of public money or damage to public property;

(f) offence referred to in Parts 1 to 4, or section 17, 20 or 21 (in so far as it relates to the aforementioned offences) of Chapter 2 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004), and which offences were committed in connection with the affairs of the NTI; or

(g) unlawful or improper conduct by any person, which has caused or may cause serious harm to the interests of the public or any category thereof,

which took place between 21 July 2022 and the date of publication of this Proclamation or which took place prior to 21 July 2022 or after the date of publication of this Proclamation, but is relevant to, connected with, incidental or ancillary to the matters mentioned in the Schedule or involve the same persons, entities or contracts investigated under authority of this Proclamation, and to exercise or perform all the functions and powers assigned to or conferred upon the said Special Investigating Unit by the Act, including the recovery of any losses suffered by the NTI or the State, in relation to the said matters in the Schedule.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this 3 day of August Two thousand and twenty-six.

**President**

By Order of the President-in-Cabinet:

**Minister of the Cabinet**

**Schedule**

1. The procurement of or contracting for—
   1.1. fuel from Zentrafor Fuel (Pty) Limited trading as FuelU, with registration number 2015/153351/07;
   1.2. vehicle rental services in terms of a Vehicle Rental Agreement dated 28 July 2023;
   1.3. commuter bus services in terms of a Sub-Contractor Agreement dated 7 July 2023,

   by or on behalf of the NTI and payments made in respect thereof in a manner that was—
   *(a)* not fair, competitive, transparent, equitable or cost-effective;
   *(b)* contrary to applicable—
      (i) legislation;
      (ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or, where applicable, the relevant Provincial Treasury;
      (iii) manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the NTI,

   and related unauthorised, irregular or fruitless and wasteful expenditure incurred by the NTI or the State.

2. Serious maladministration in the affairs of the NTI in relation to the receipt, processing, approval and payment of claims submitted by—
   2.1. Tansnat Coachlines (Pty) Limited, with registration number 2001/011994/07;
   2.2. Ziggy Investments CC with registration number 2009/188787/23; and
   2.3. Tansnat Coachlines (Pty) Limited Ziggy Investment CC Joint Venture;

   in a manner that was–
   *(a)* contrary to applicable—
      (i) legislation;
      (ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or, where applicable, the relevant Provincial Treasury; and

(iii) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the NTI; and

*(b)* conducted by or facilitated through the unlawful or improper conduct of —

(i) the Business Rescue Practitioner appointed on 21 July 2022 or the Business Rescue Practitioner's agents;

(ii) employees or officials of the NTI; or

(iii) any other person or entity,

to unduly benefit themselves or others, including the causes of such serious maladministration and any losses, damages or prejudice actually or potentially suffered by the NTI or the State in relation thereto.

3. Any irregular, unlawful or improper conduct by—

3.1 the Business Rescue Practitioner appointed on 21 July 2022 or the Business Rescue Practitioner's agents;

3.2 employees or officials or agents of the NTI; or

3.3 any other person or entity,

in relation to the allegations as set out in paragraphs 1 and 2 of this Schedule.

**PROKLAMASIE KENNISGEWING 348 VAN 2026**

**deur die**

**PRESIDENT van die REPUBLIEK van SUID-AFRIKA**

**WET OP SPESIALE ONDERSOEKEENHEDE EN SPESIALE TRIBUNALE, 1996 (WET NO. 74 VAN 1996): VERWYSING VAN AANGELEENTHEDE NA BESTAANDE SPESIALE ONDERSOEKEENHEID EN SPESIALE TRIBUNAAL**

AANGESIEN bewerings soos beoog in artikel 2(2) van die Wet op Spesiale Ondersoekeenhede en Spesiale Tribunale, 1996 (Wet No. 74 van 1996) (die "Wet"), gemaak is ten opsigte van die sake van die "Northwest Transport Investments (SOC) Limited" (die "NTI"); "Northwest Star (SOC) Limited" (die "NSL"), 'n volle filiaal van die NTI; en "Atteridgeville Bus Service (SOC) Limited" (die "ABS"), 'n volle filiaal van die NSL (die "NTI", die "NSL" en die "ABS" word hierna gesamentlik na verwys as die "NTI");

EN AANGESIEN die NTI moontlik verliese gely het wat verhaal kan word;

EN AANGESIEN ek dit nodig ag dat die vermelde bewerings ondersoek moet word en siviele verrigtinge wat uit sodanige ondersoek voortspruit, bereg moet word;

DERHALWE verwys ek nou, kragtens 2(1) van die Wet, die aangeleenthede in die Bylae vermeld, ten opsigte van die NTI, vir ondersoek na die Spesiale Ondersoekeenheid ingestel by Proklamasie No. R. 118 van 31 Julie 2001 en bepaal dat, vir die doeleindes van die ondersoek van die aangeleenthede, die opdrag van die Spesiale Ondersoekeenheid is om ondersoek in te stel, soos in die Wet beoog, na enige beweerde—

(a) ernstige wanadministrasie in verband met die sake van die NTI;

(b) onbehoorlike of onregmatige optrede deur werknemers van die NTI;

(c) onregmatige bewilliging of besteding van publieke geld of eiendom;

(d) onwettige, onreëlmatige of niegoedgekeurde verkrygende handeling, transaksie, maatreël of praktyk wat op Staatseiendom betrekking het;

(e) opsetlike of nalatige verlies van of skade aan publieke eiendom;

(f) misdryf bedoel in Dele 1 tot 4, of artikel 17, 20 of 21 (vir sover dit op voornoemde misdrywe betrekking het) van Hoofstuk 2 van die Wet op die Voorkoming en bestryding van Korrupte Bedrywighede, 2004 (Wet No. 12 van 2004), en welke misdrywe in verband met die sake van die NTI; of

(g) onregmatige of onbehoorlike optrede deur enige persoon wat ernstige benadeling vir die belange van die publiek of enige kategorie daarvan veroorsaak het of kan veroorsaak,

wat plaasgevind het tussen 21 Julie 2022 en die datum van publikasie van hierdie Proklamasie of wat plaasgevind het voor 21 Julie 2022 of na die datum van publikasie van hierdie Proklamasie, maar betrekking het op, verband hou met, insidenteel of aanvullend is tot die aangeleenthede in die Bylae is of dieselfde persone, entiteite of kontrakte betrek wat onder die gesag van hierdie Proklamasie ondersoek word, en om al die werksaamhede en bevoegdhede deur die Wet aan die vermelde Spesiale Ondersoekeenheid verleen word, uit te voer of te verrig, met inbegrip van om enige verliese wat die Munisipaliteit of die Staat met betrekking tot die in die Bylae vermelde sake, gely het, te verhaal.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te ...Pretoria..... op hede die ...3... dag van ...August... Tweeduisend-ses-en-twintig.

**President**

Op las van die President- in- Kabinet:

**Minister van die Kabinet**

**Bylae**

1. Die verkryging of kontraktering van—
   1.1. brandstof vanaf "Zentrafor Fuel (Pty) Limited" wat handel as "FuelIU", met registrasie nommer 2015/153351/07;
   1.2. voertuigverhuurdienste ingevolge 'n voertuigverhuur ooreenkoms gedateer 28 Julie 2023;
   1.3. passasierbusdienste ingevolge 'n sub-kontrakteur ooreenkoms gedateer 7 Julie 2023,

   deur of namens die NTI en betalings wat ten opsigte darvan gemaak is op 'n wyse wat—
   *(a)* nie billik, mededingend, deursigtig, gelyk of koste-effektief was nie;
   *(b)* strydig was met toepaslike—
      (i) wetgewing;
      (ii) handleidings, riglyne, praktyknotas, omsendbriewe of instruksies wat deur die Nasionale Tesourie, of waar toepaslik, die tersaaklike Provinsiale Tesourie, uitgevaardig is;
      (iii) handleidings, beleid, prosedures, voorskrifte, instruksies of praktyke van of van toepassing op die NTI,

   en verwante ongemagtigde, onreëlmatige of vrugtelose en verkwistende uitgawes deur die NTI of die Staat aangegaan.

2. Ernstige wanadministrasie in verband met die sake van NTI betreffende die ontvangs, vaslegging, verwerking, verifiëring, assessering, magtiging en betaling van eise ingedien deur—
   2.1. "Transnat Coachlines (Pty) Limited", met registrasie nommer 2001/011994/07;
   2.2. "Ziggy Investments CC" met registrasie nommer 2009/188787/23; en
   2.3. "Transnat Coahlines (Pty) Limited Ziggy Investment CC" gesamentlike onderneming;

   op 'n wyse wat—
   *(a)* strydig was met toepaslike—
      (i) wetgewing;

(ii) handleidings, riglyne, praktyknotas, omsendbriewe of instruksies wat deur die Nasionale Tesourie, of waar toepaslik, die tersaaklike Provinsiale Tesourie, uitgevaardig is; en

(iii) handleidings, beleid, prosedures, voorskrifte, instruksies of praktyke van of van toepassing op die NTI, en

*(b)* gevoer is of vergemaklik is deur die onregmatige of onbehoorlike gedrag van—

(i) die besigheidsreddingspraktisyn wat aangestel is op 21 Julie 2022 of die besigheidsreddingspraktisyn se agente;

(ii) werknemers of amptenare van die NTI; of

(iii) enige ander persoon of entiteit,

wat hulself of ander onbehoorlik bevoordeel, met inbegrip van die oorsake van sodanige ernstige wanadministrasie en enige verliesse, skade, of nadeel wat werklik of moontlik deur die NTI of die Staat in verband daarmee gely is.

3. Enige onreëlmatige, onregmatige of onbehoorlike optrede deur—

3.1 die besigheidsreddingspraktisyn wat aangestel is op 21 Julie 2022 of die besigheidsreddingspraktisyn se agente;

3.2 werknemer of beamptes of agente van die NTI; of

3.3 enige ander persoon of entiteit,

in verband met die bewerings in paragraaf 1 en 2 van hierdie Bylae uiteengesit.

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065

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