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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 3473

29 May 2023

**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 (DAR 246)**

Under sections 19A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto with effect from 1 June 2023.



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

**SCHEDULE****1. Amendment of rule 19A1.01**

Rule 19A1.01 is hereby amended by the insertion after paragraph (c) of the following paragraph (d):

“(d) Every application that is approved for the licensing of a warehouse contemplated in paragraph (b) in respect of tobacco products classifiable under items 104.37.14 or 104.37.16 will be issued with effect from the date on which the duty liability of the applicant arose in terms of this Act.”

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