

SOUTH AFRICAN REVENUE SERVICE

No. R.

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.

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

Under sections 54AA 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

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

SCHEDULE

Substitution of forms

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

“DA 180 Environmental Levy Account for Carbon Tax (front page)
 Completion notes to DA 180 carbon tax account”