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Draft Documents for Public Comment



All comments received on drafts are considered in full, but due to time constraints, no individual correspondence will be entered into. The identity of commentators and their comments will be collected and may be disclosed publicly, either in full or in summary, as legal obligation dictates or is necessary for SARS to properly perform its duties.

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Latest draft uploaded for comment

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Due date for comment	Legislation	Legislation description	Send comments to
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29 August 2026 Extended to 8 September 2026	Customs and Excise Act, 1964	Draft Amendments to Schedules • <u>Draft amendment to Part 1 of Schedule No. 1</u> (https://www.sars.gov.za/legal-lprep-draft-2026-34-draft-amendment-of-sch1-p1-as-a-consequence-to-the-amendment-in-sch1-p1-31-july-2026/), as a consequence to the amendment in Part 1 of Schedule No. 1 • <u>Draft amendment to Part 2A of Schedule No. 1</u> (https://www.sars.gov.za/legal-lprep-draft-2026-35-draft-amendment-of-sch1-p2a-as-a-consequence-to-the-amendment-in-sch1-p1-31-july-2026/), as a consequence to the amendment in Part 1 of Schedule No. 1 • <u>Draft amendment to Part 5A of Schedule No. 1</u> (https://www.sars.gov.za/legal-lprep-draft-2026-36-draft-amendment-of-sch1-p5a-as-a-consequence-to-the-amendment-in-sch1-p1-to-implement-hs-2022-31-july-2026/), as a consequence to the amendment in Part 1 of Schedule No. 1, in order to implement HS 2022 • <u>Draft amendment to Part 5B of Schedule No. 1</u> (https://www.sars.gov.za/legal-lprep-draft-2026-37-draft-amendment-of-sch1-p5b-as-a-consequence-to-the-amendment-in-sch1-p1-31-july-2026/), as a consequence to the amendment in Part 1 of Schedule No. 1 • <u>Draft amendment to Part 1D of Schedule No. 6</u> (https://www.sars.gov.za/legal-lprep-draft-2026-38-draft-amendment-of-sch6-p1d-as-a-consequence-to-the-amendment-in-sch1-p131-july-2026/), to as a	technicaltariff@sars.gov.za (mailto:technicaltariff@sars.gov.za).  Hello... Can I help you? Ask Lwazi, the SARS AI Assistant
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consequence to the amendment in Part 1 of Schedule No. 1

- Draft amendment to Part 1F of Schedule No. 6
(<https://www.sars.gov.za/legal-lprep-draft-2026-39-draft-amendment-of-sch6-p1f-as-a-consequence-to-the-amendment-in-sch1-p131-july-2026/>), to as a consequence to the amendment in Part 1 of Schedule No. 1
- Correlation table
(<https://www.sars.gov.za/legal-lprep-draft-2026-40-draft-correlation-table-fuel-review-31-july-2026/>).

Comments on schedules to be recorded on the Customs & Excise Schedules Amendments Comment Sheet

(<https://www.sars.gov.za/legal-customs-excise-schedules-amendments-comment-sheet/>).

Explanatory Note

See Explanatory Memorandum
(<https://www.sars.gov.za/legal-lprep-draft-2026-33-explanatory-memorandum-to-elaborates-specific-changes-included-to-the-schedules-31-july-2026/>) that elaborates on specific changes included in the amendment of the Schedules to the Customs and Excise Act, 1964.

Date published: 31 July 2026



10 September 2026	Customs and Excise Act, 1964	Draft Amendments to Rules <u>Draft amendments to rules under sections 76 and 120(1)(mA) (https://www.sars.gov.za/legal-lprep-draft-2026-47-draft-rules-under-ss-76-and-1201ma-liquidation-of-provisional-payments-19-august-2026/)</u> – Liquidation of provisional payments Comments on rules to be recorded on the <u>Customs & Excise Rule Amendments Comment Sheet</u> (https://www.sars.gov.za/legal-ce-rule-amendments-comment-sheet-revised-15-july-2022/). Explanatory Note The proposed rules set out the procedures for the return or liquidation of provisional payments lodged as security for the payment of duty, tax or other money that may become payable to the Commissioner. The rules provide for definitions, applications for repayment of security in the form of provisional payments, circumstances for Commissioner-initiated liquidation of provisional payments, accrual of unclaimed amounts to the National Revenue Fund and implementation arrangements for the treatment of provisional payments that are unliquidated at effective date. Date published: 19 August 2026	C&E_Legislativecomments@sars.gov.za (mailto:C&E_Legislativecomments@sars.gov.za)
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21 September 2026 New!	Customs & Excise Act, 1964	Draft form amendments • DA 159 Form (https://www.sars.gov.za/legal-prep-draft-2026-48-draft-da159-petroleum-excise-account-for-special-storage-warehouse-sos-7-september-2026/). – Petroleum Products: Account for Special Storage Warehouse • DA 160 Form (https://www.sars.gov.za/legal-prep-draft-2026-49-draft-da160-petroleum-excise-account-licensed-warehouse-7-september-2026/). – Petroleum Products: Account for Manufacturing Warehouse Comments on forms to be recorded on the <u>Customs & Excise Rule Amendments Comment Sheet</u> (https://www.sars.gov.za/legal-customs-excise-rule-amendments-comment-sheet/). Explanatory Note The DA 159 and DA 160 are quarterly and monthly excise accounts completed by licensees of special storage warehouses and manufacturing warehouses, respectively. The accounts provide details of petroleum products transactions during an accounting period. The proposed amendments to the accounts include: • Splitting of the fuel levy into the general fuel levy and the carbon fuel levy • New columns added to reflect figures/values for the current year, previous year (-1), and a year prior (-2), with corresponding quantities for each period • New schedule inserted for the analysis and calculation of	C&E_Legislativecomments@sars.gov.za (mailto:C&E_Legislativecomments@sars.gov.za).  Hello... Can I help you? Ask Lwazi, the SARS AI Assistant
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		RAF levy • All supporting sub-schedules: removals and deductibles have been collapsed into summary schedules. • DA160D now used exclusively for the calculation of the carbon fuel levy (previously used for calculating RAF levy). Date published: 7 September 2026	
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Last Updated:  08/09/2026  10:51

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