**Proposed amendments to the BMA Bill, 2016**

“(3) This Act does not apply to –

 …

(c) the functions performed under the customs and excise legislations and any tax Act as defined in the Tax Administration Act, 2011 (Act No. 28 of 2011).

(4)(a) The Authority and the South African Revenue Service must, within six months after the commencement of this section conclude an implementation protocol, as envisaged in section 35 of the Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005), for mandatory co-ordination of customs functions within the border law enforcement area and at ports of entry.

(b) If the Authority and the South African Revenue Service does not conclude an implementation protocol as required by paragraph (b), the Minister of Home Affairs and the Minister of Finance must ensure that such a protocol is concluded.”