

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/61)**

Under sections 18, 18A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R. 1874 of 8 December 1995 are amended in respect of goods entered for removal in bond as contemplated in section 18 or entered for export from a customs and excise warehouse as contemplated in section 18A with effect from the date of promulgation of the Taxation Laws Second Amendment Act, 2009, to the extent set out in the Schedule hereto.

**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution of rule 18.07 for the following rule:

- “18.07 (a) The period allowed to obtain valid proof in terms of section 18(3)(b)(i) shall be calculated from the date the goods were entered for removal in bond or for export and shall be -
- (i) 30 days to obtain proof that goods removed to a place in the common customs area have been duly entered at that place;
 - (ii) 30 days to obtain proof that goods which were destined for any country in Africa beyond the borders of the common customs area have been duly taken out of that area;
 - (iii) 30 days to obtain proof that goods in transit through the Republic from any country in Africa have been duly taken out of the Republic; or

(iv) in other cases, 30 days to obtain proof that goods have been duly taken out of the common customs area,

unless application is made for an extension to reach the Commissioner before expiry of the relevant period specified in subparagraph (i), (ii), (iii) or (iv) and the Commissioner on good cause shown extends that period.

(b) Where the Commissioner requests the submission of valid proof and other information and documents as contemplated in section 18(3)(b)(iii), such proof, information and documents must be submitted to reach the Commissioner within seven days after the date of such request.”

(b) By the substitution of rule 18A.04 for the following rule:

“18A.04 (a) For the purposes of section 18A(2)(b)(i) the provisions of rule 18.07(a) shall, as may be applicable, apply *mutatis mutandis* to goods exported from a customs and excise warehouse as contemplated in these rules.

(b) Rule 18.07(b) shall apply *mutatis mutandis* in respect of any request by the Commissioner for the submission of valid proof, information and documents as contemplated in section 18A(2)(b)(iii).”