#### SOUTH AFRICAN REVENUE SERVICE

#### **Government Gazette No.25333**

No. R.1156

2003-08-06

### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/82)

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R 1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with retrospective effect to 1 August 2003

### P J GORDHAN COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

#### SCHEDULE

By the substitution for rules 120B 01, 120B 02 and 120B 03 of the following rules:

"Temporary procedures in respect of goods carried by road on the Trans Kalahari Route:

- 120B 01 (a) The provisions of these rules only apply -
  - (i) from 1 August 2003 to 31 January 2004:
  - (ii) in respect of goods carried by road on the Trans Kalahari Route; and
  - (iii) to goods -
    - (aa) entered by or consigned by a consignor as defined in rule 64D 03(1), or
    - (bb) carried by a licensed remover of goods in bond as contemplated in section 64D;

where such persons are required by the General Manager: Customs to use and produce the SAD 500 referred to in rule 120B 02 for the carriage of such goods by road on the Trans Kalahari route

(b) For the purposes of these rules -

- (i) (aa) Skilpadshek, the place of exit or entry in the Republic of South Africa is known as Pioneersgate in the Republic of Botswana;
  - (bb) Mamuno, the place of exit or entry in the Republic of Botswana is known as Trans Kalahari in the Republic of Namibia
- (ii) the Trans Kalahari Route means:
  - (aa) a route from Johannesburg, exiting through Ramathlabama or Scilpadshek, to Gaborone in the Republic of Botswana;
  - (bb) a route from Gaborone, exiting through Ramathlabama or Pioneersgate, to Johannesburg in the Republic of South Africa;
  - (cc) a route from the Republic of South Africa, starting in Johannesburg, exiting through Ramathlabama or Skilpadshek, through the Republic of Botswana and exiting through Mamuno to Walvis Bay or Windhoek in the Republic of Namibia;
  - (dd) a route from the Republic of Namibia, starting in Windhock or Walvis Bay exiting through Trans Kalahari and through the Republic of Botswana. exiting through Ramathlabama or Pioneersgate to Johannesburg in the Republic of South Africa
- 120B 02 Notwithstanding anything to the contrary in any rule the SAD 500, SAD 501, SAD 502 and SAD 503 must be used by the person contemplated in rule 120B 01 in respect of goods carried on the Trans Kalahari Route for the purposes and the duration of the period prescribed in rule 120B 01 instead of form CCA1
- 120B 03 The following forms are prescribed and inserted for the purpose of the procedures contemplated in these rules -
  - (a) The SAD 500 Customs Declaration Form which must be completed in respect of the movement of the goods in respect of this rule;
  - (b) The SAD 501 Customs Declaration Form (Continuation Sheet) which must be completed if more than one item segment is declared;
  - (c) The SAD 502 Customs Declaration Form (Transit Control) is the reverse side of the SAD 500;
  - (d) The SAD 503 Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction) which is used for the correction of the SAD 500
- 120B 04 (a) A copy of the SAD 500 with the SAD 502 duly completed to the extend applicable by all the offices on the route and including the office of final destination must be returned to the Controller at the office of commencement in the Republic within a period of 30 days after such entry
  - (b) (i) Notwithstanding these provisions, any consignor or licensed remover of goods in bond is not absolved from complying with any prescribed requirements, as may be applicable in each case, relating to the entry and removal in bond or export of the goods concerned; and

- (ii) except with regard to the use of form CCA1 as specified in rule 120B 02. the provisions in the rules numbered 120A shall apply mutatis mutandis to the movement of any goods from the Republic to Botswana or Namibia on the Trans Kalahari route as contemplated in these rules
- (c) (i) An instruction manual entitled Guide for Completion of SAD 500 Customs Declaration Import.
   Export and Transit Movement is published on the SARS website and shall be deemed to be part of this rule
  - (ii) The said Guide may be amended from time to time by the Commissioner and the amended copy thereof when published on the SARS website as an amended Guide shall, for the purposes of these rules, be effective from the date it is so published or any date specified in such amendment "

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## SAD 502 - Customs Declaration Form (TRANSIT CONTROL)

# SAD 503 - CUSTOMS DECLARATION FORM

# PART C (FOR COMPLETION BY DECLARANT)

Reasons for and explanation of circumstances concerning the error(s)

PART D	FOR OFFICIAL USE ONLY									
Report by officer :	Give brief details of the error and how i preparation standard and, if you suspe circumtances for consideration with the	ct fraud, attach a full separate	ent on the declarant's entry eparate report of the							
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