

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/56)

Under sections 101A and 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 effect from **1 August 2009**.

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

SCHEDULE

By the insertion after rule 101A.01(c) of the following heading and rules:

Mandatory electronic communication of reports and declarations

- “101A.01A(2) (a) In terms of section 101A(2)(d), the documents required to be submitted electronically and the person who must submit those documents are the following –
- (i) vessel or aircraft schedule reports specified in rule 8.06(a), by the carrier or airport authority as respectively applicable in terms of that rule.
 - (ii) vessel or aircraft arrival reports specified in rule 8.06(b), by the carrier or airport authority as respectively applicable in terms of that rule.
 - (iii) manifests and empty container lists specified in rule 8.07(b), aircraft pre-arrival manifests and final manifests specified in rule 8.07(c) and rail manifests specified in rule 8.07(d), by the carrier, master cargo carrier, cargo carrier, groupage operator, courier, cargo

carrier or railway authority as respectively applicable in terms of those rules.

- (iv) vessel outturn reports specified in rules 8.08(a), (b) and (c) and aircraft outturn reports contemplated in rules 8.08 (d), (e) and (f), by the container terminal operator, wharf operator, depot operator, transit shed operator or degrouping operator as respectively applicable in terms of those rules.
- (v) imported goods or goods for export required to be entered on a SAD form in terms of any provision of the Act, by the importer, exporter or agent who is –
 - (aa) accredited in terms of section 64E of the Act; or
 - (bb) not accredited in terms of section 64E of the Act, but delivers a total in excess of 20 bills of entry per calendar month to any Controller or the Commissioner.

(b) Every person contemplated in paragraphs (a)(i) to (v) that is required to submit a report or declaration electronically to the Commissioner must register as a user in accordance with the provisions of rule 101A and comply with the rules made thereunder.

(c) The Commissioner may on application and on reasonable grounds –

- (i) temporarily exempt, for such a period and subject to such conditions as the Commissioner may determine;
- or
- (ii) permanently exempt,

any person or category of persons or any such person or category of persons in respect of any procedure to which the Act relates from the provisions of this rule.

(d) These rules shall come into effect on **1 August 2009** and shall be applicable to –

- (i) any voyage, flight or journey commencing on or after that date;

- (ii) any cargo report contemplated in the rules for section 8 made, on or after that date; and
- (iii) any SAD form submitted, on or after that date.