

SOUTH AFRICAN REVENUE SERVICE

No. R.

2023

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface indicate deletions from the existing rules.

_____ Words that are underlined with a solid line indicate insertions in the existing rules.

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR ...)

Under sections 46, 49 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto

EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 46A1.02

1. Rule 46A1.02 is hereby amended by the substitution for subparagraph (ii) of paragraph (a) of the following subparagraph:

- “(ii) The certificate of origin and the application for a visa, the export bill of entry and supporting documents shall be **[delivered]** submitted by the holder of a binding origin determination, electronically through eFiling or in paper format for processing at the office of the Controller at any place

prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, **[provided it is a place nearest to the place of business of the exporter]** unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”.

Amendment of rule 49A.16(19), (20)

2. Rule 49A.16(19), (20) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The form EUR1, export bill of entry and supporting documents shall be **[delivered]** submitted by the holder of a binding origin determination, electronically through eFiling or in paper format to any Customs and Excise office for processing **[at the office of the Controller nearest to the place of business of the exporter]** unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”.

Amendment of rule 49B.10(9)1

3. Rule 49B.10(9)1 is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The SCO, export bill of entry and supporting documents shall be **[delivered]** submitted by the holder of a binding origin determination, electronically through eFiling or in paper format to any Customs and Excise office for processing **[at the office of the Controller nearest to the place of business of the exporter]** unless the manager responsible for the administration of the rules of origin section in Head Office or the Controller otherwise determines.”.

Amendment of rule 49D.14(14), (15)

4. Rule 49D.14(14), (15) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The form EUR1, export SAD form and supporting documents shall be **[delivered]** submitted by the holder of a binding origin determination, electronically through eFiling or in paper format to any Customs and Excise office for processing **[at the office of the Controller nearest to the place of business of the exporter]** unless the Manager: Commercial Services otherwise determines.”.

Amendment of rule 49E.15(15), (16)

5. Rule 49E.15(15), (16) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The certificate of origin, export SAD form and supporting documents shall be **[delivered]** submitted by the holder of a binding origin determination, electronically through eFiling or in paper format to any Customs and Excise office for processing **[at the office of the Controller nearest to the place of business of the exporter]** unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”.

Amendment of rule 49F.20(21)

6. Rule 49F.20(21) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The Certificate of Origin, export bill of entry and supporting documents shall be **[delivered]** submitted by the holder of a binding origin determination, electronically through eFiling or in paper format to any Customs and Excise office for processing **[at the office of the**

Controller nearest to the place of business of the exporter] unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”.

Amendment of rule 49G.15(19), (20)

7. Rule 49G.15(19), (20) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The form EUR1, export bill of entry and supporting documents shall be **[delivered]** submitted by the holder of a binding origin determination, electronically through eFiling or in paper format to any Customs and Excise office for processing **[at the office of the Controller nearest to the place of business of the exporter]** unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”.