

**Draft rule amendment under section 64D - Exemption from the removal of
goods by a licensed remover of goods in bond**

For public comment - 13 November 25

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

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under sections 64D and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964),
the rules published in Government Notice R.1874 of 8 December 1995, are herewith
amended to the extent set out in the Schedule hereto **with effect from**

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 64D.04

1. Rule 64D.04 is hereby amended –

(a) by the insertion in subrule (1) of the following paragraph after paragraph (fB):

“(fC) a locally manufactured road vehicle is removed under its own power by the licensee of a customs and excise manufacturing warehouse to another premises situated on the same site or on a different site, provided such premises is included under the same licence in the name of such licensee and located within a distance of 30km from that warehouse.” and

(b) by the insertion of the following subrule after subrule (2):

“(3) For purposes of subrule (1)(fC) the removal of a locally manufactured road vehicle “under its own power” means using a driver under the direct instructions of the person permitted to transport in terms of paragraph (fC), either –

(a) as an employee of that person; or

(b) as a person contracted by that person for the purpose of driving the locally manufactured vehicle.”.