

Draft amendments to the rules under sections 18A, 64D and 120

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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

No. R.

2026

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 18A, 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 1 July 2026**

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SCHEDULE

Substitution of rule 18A.08

1. The following rule is hereby substituted for rule 18A.08:

“Entry for export by road of specified goods from a customs and excise warehouse

18A.08 (a) For purposes of the rules numbered 18A.08, unless the context otherwise indicates –

“curtain sided” in relation to a goods vehicle, means a goods vehicle that does not have a load area with solid side walls but instead flexible, movable curtains or coverings which can be drawn to the side or rolled up;

“smart seal”, in relation to goods vehicle or trailer, means an electronic security device complying with specifications for such seals as published on the SARS website and capable of being affixed to such vehicle or trailer for the purpose of ensuring the integrity and controlled movement of goods transported in such vehicle or trailer and which, once applied, enables –

- (a) the electronic monitoring of cargo movements, including location tracking;;
- (b) seal integrity monitoring;;
- (c) cargo integrity status verification;;
- (d) secure transmission of information; and
- (e) controlled access, remote locking and unlocking, and access authorisation; and

“trailer”, in relation to a goods vehicle, means a transport vehicle which is not power-driven and which is designed or adapted to be drawn by a power-driven goods vehicle and includes a semi-trailer.

- (b) The export by road from a customs and excise warehouse of imported or locally manufactured spirits and alcoholic beverages and tobacco products shall be subject to the following conditions:
 - [(a)](i)** Except in the case of the licensee of such warehouse using own transport, such goods must be removed by a licensed remover of goods in bond.[:;]

[(b)](ii) Only containers which can be sealed with a smart seal or goods vehicles with build-up closed bodies of which the doors can be sealed with such a seal shall be used;

Provided that a curtain sided goods vehicle or trailer capable of being sealed with a smart seal may be used if the curtain sided goods vehicle or trailer complies with –

(A) general specifications relating to means of transport set out in rule 64D.06(4), to the extent that such specifications are compatible with the use and purpose of the vehicle; and

(B) specific requirements or specifications set out in subparagraph (ixA) of that rule.

[(ii)](iii) sealing as contemplated in subparagraph (ii) must take place before the goods leave the premises of **[such]** the customs and excise warehouse[;].

[(c)](iv) The loading of such goods into a container or goods vehicle and the sealing of such container or vehicle shall, if the Controller so requires, take place under customs supervision.[;]

[(d)](v) A remover of such goods for export shall report at the border post concerned within 3 working days from the date of official sealing of the relevant container or vehicle.

[(e)(i)](vi) In cases where an exporter obtains various consignments from different customs and excise warehouses and intends to consolidate them at a central place before loading, the exporter shall obtain prior permission from the Controller in whose area of control the consolidation is to be done and such consolidation shall take place at a place approved by the Controller.[;]

[(ii)](vii) If such permission is granted, the consolidated consignment shall be ready for packing into a container or goods vehicle and smart sealing under customs supervision at the approved place, within 5 working days from the date of acceptance by the Controller of

the first export bill of entry in respect of such consignment.;

[(f)](viii) The prescribed charges for extra or special attendance by a customs officer shall be payable.;

[(g)](i)(ix) Such exports shall only take place through the following border posts in the common customs area: Beit Bridge, Lebombo, Kazangulu (Botswana), Oshikango (Namibia), Lomahasha (**[Swaziland]** Eswatini) and Mhlumeni (**[Swaziland]**=Eswatini), Ramokgwebana (Botswana).;; **and]**

[(ii)](x) The vehicle carrying such goods shall follow the shortest practical route from such warehouse to the border post.;

[(h)](xi) The exporter shall produce to the Controller at the place of dispatch in the Republic any such documents relating to the export as **[he]** the Controller may require including a letter of credit or proof that the consignee has ordered or paid for such goods.”.

Substitution of rule 18A.09

2. The following rule is hereby substituted for rule 18A.09:

“18A.09 The export by road from a customs and excise warehouse of imported or locally manufactured petrol, distillate fuel, kerosene mixed with lubricity agents shall, in addition to the conditions prescribed in rule 18A.08**[(a)](b)**(i), (ii), **[(b)](iii)**, **[(c)](iv)**, **[(d)](v)**, **[(f)](viii)**, **[(g)](ix)**, (x) and **[(h)](xi)**, as may be applicable be subject to the condition that such goods shall only be exported by the licensee of a customs and excise warehouse or by a licensed distributor as contemplated respectively in the rules numbered 19A4 and 64F.”.

Amendment of rule 64D.06(4)

3. Rule 64D.06(4) is hereby amended –

(a) by the substitution for paragraph (a) of the following paragraph:

- “(a) For the purposes of section 64D(4)(a), the means of transport used in the removal or carriage of goods by a licensed remover of goods in bond or by any person authorised in terms of the rules to use own transport shall conform to the technical specifications specified in paragraph (b) of this rule.”;
- (b) by the substitution for subparagraph (ix) in paragraph (b) of the following subparagraph:
- “(ix) The foregoing conditions shall also apply to insulated vehicles, refrigerator vehicles, tank vehicles, **[and]** furniture vehicles and curtain sided goods vehicles or trailers contemplated in rule 18A.08 in so far as they are not incompatible to fulfil in accordance with their use.”;
- (c) by the insertion of the following subparagraph after subparagraph (ix) in paragraph (b):
- “(ixA) In the case of a curtain sided goods vehicle or trailer contemplated in rule 18A.08 the following requirements apply for purposes of such goods vehicle or trailer:
- (aa) The vehicle or trailer shall be equipped with secure load restraint systems complying with the relevant SANS standard 10187.
- (bb) The curtain or covering securing systems shall consist of sealing points for smart seals contemplated in rule 18A.08(b)(ii) causing the curtains or coverings to remain closed and secure during removal.
- (cc) Curtains or coverings shall be made of either sufficiently strong and non-stretchable canvas or plastic-covered or rubberised cloth, which may be reinforced with steel mesh, and shall –
- (A) be in good condition and made in such a way that once the closing device (ratchet straps, buckles and straps, hook and loop fasteners, tensioning devices or other likewise devices) has been secured, access to the load compartment is prevented;

(B) not have any cuts, rips or damage nor missing eyelet hole reinforcements referred to in subitem (C), but very small ventilation openings are acceptable;

(C) be secured by metal rings fixed to the solid parts of the goods vehicle or trailer, eyelet holes let into the edge of the curtain or covering, reinforced with metal and have a fastening passing through the rings above the curtain, as contemplated in item (ff);

(D) overlap the solid parts of the goods vehicle or trailer by at least 250 mm, measured from the centre of the securing rings, unless the system of construction of the vehicle or trailer in itself prevents all access to the load compartment; and

(E) be supported by an adequate structure (for example uprights, sides, slats, arches, et cetera).

(dd) The spaces between the rings and the eyelet holes respectively shall not exceed 200 mm. The spaces may however be greater but shall not exceed 300 mm between rings and eyelets on either side of the upright of the construction.

(ee) The rings referred to in item (cc)(C) shall be fitted properly to the solid parts of the goods vehicle or trailer either by using solid or blind rivets. Using bolts and nuts is accepted, provided the nut is on the inner side of the solid part of the vehicle or trailer and the nut is secured by welding or riveted.

(ff) Fastenings referred to in item (cc)(C) above shall—

(A) consist of steel wire ropes of at least 3 mm diameter which may be covered in a transparent sheath of non-stretchable plastic or ropes of hemp or sisal of at least 8 mm diameter covered in a transparent sheath of non-stretchable plastic;

- (B) be in one piece and have a hard metal end-piece at each end, and the fastener of each end-piece shall include a hollow rivet passing through the rope to allow the introduction of a smart seal contemplated in rule 18A.08(b)(ii);
- (C) remain visible in its entirety and be easy to inspect to ensure that it is in one piece; and
- (D) ensure the structural integrity of the curtain system, including eyelets, ratchet hooks, and sealing rings must remain intact so that the cargo cannot be accessed or removed without breaking the seal during the movement of the vehicle or trailer.”.

(d) by the substitution for paragraph (c) of the following paragraph:

“(c) The Controller may at any reasonable time require from any remover of goods in bond, licensed in accordance with these provisions, or from any person authorised in terms of the rules to use own transport, to submit any means of transport, used by such licensee or person in the removal or carriage of such goods, for inspection in order to verify whether such means of transport comply with the requirement of the Act and these rules.”; and

(e) by the substitution for paragraph (f) of the following paragraph:

“(f) The Controller may, if he or she is not satisfied that the means of transport complies with the requirements in these rules, refuse carriage of any goods specified in rule 64D.05(4) by any licensed remover of goods in bond or any person authorised in terms of the rules to use own transport.”.