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

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SOUTH AFRICAN REVENUE SERVICE

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No. R. 7656 **2026-07-03**

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 39, 101A 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 3 July 2026**

NGOBANI JOHNSTONE MAKHUBU

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 00.05

1. Rule 00.05 is hereby amended –

(a) by the deletion in paragraph *(e)* of the full stop after subparagraph (vi); and

(b) by the addition in paragraph *(e)* of the following subparagraphs after subparagraph (vi):

(vii) SAD 509 - Customs Declaration Form (invoice and worksheet detail particulars) which must be completed and submitted as contemplated in rule 101A.01A(2)*(a)*(vA); and

(viii) SAD 509.01 – Customs Declaration Form (invoice and worksheet detail particulars continuation sheet), which must be completed and submitted in addition to SAD 509 if the space on SAD 509 is insufficient.

Insertion of rule

2. The following heading and rule is hereby inserted after rule 39.05:

"**Customs worksheet to support bills of entry**

39.05A *(a)* A bill of entry shall be supported by a customs worksheet which includes the applicable customs value calculations, the rate of exchange and conversion into the currency of the Republic, if applicable, as well as factor calculations in respect of dutiable charges calculated proportionately, per line of the bill of entry.

(b) A copy of the customs worksheet referred to in paragraph *(a)* must be retained and produced to the Controller on request.".

Amendment of rule 101A.01

3. Rule 101A.01 is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

"*(b)* **[(i) In these rules "the Act" means "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964); and,**

(ii)] For the purposes of the rules numbered 101A followed by further digits, any word or expression to which a meaning has been assigned, in the Act **[(including these rules)]**, the user agreement or the user manual shall, unless the context otherwise indicates, have the meaning so assigned **[thereto]** for the purposes of these rules, the user agreement and the user manual, and –

"SAD 509" means the document to be submitted electronically in terms of rule 101A.01A(2)*(a)*(vA) which includes information relating to –

(a) the relevant invoice; and

(b) the customs worksheet referred to in rule 39.05A; and

"the Act" means "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964).".

Amendment of rule 101A.01A(2)

4. Rule 101A.01A(2) is hereby amended by -

(a) the substitution for the heading of the following heading:

"**Mandatory electronic communication of reports, declarations, SAD 509, and certain applications**";

(b) the insertion in paragraph *(a)* of the following subparagraph after subparagraph (v):

"(vA) SAD 509, to be submitted together with declarations in relation to goods to be declared on a SAD 500 form as referred to in subparagraph (v) by persons contemplated in that subparagraph, except in respect of declarations for purposes of –

(aa) re-warehousing;

(bb) change of ownership in a customs and excise warehouse; or

(cc) home consumption of warehoused goods.".

Insertion of form

5. Item 202.00 of the Schedule to the rules is hereby amended by the insertion of the following forms:

"SAD 509 Customs declaration form (Invoice and worksheet detail particulars)

SAD 509.01 Customs declaration form (Invoice line item details continuation sheet)".