

SOUTH AFRICAN REVENUE SERVICE

No. R.

2013

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

Under section 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.

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

SCHEDULE

(a) By the insertion after rule 00.05 of the following heading and rule:

Use of form CD1

“00.05A Despite rule 00.05, instead of any SAD form, form CD1 must be used for manual declarations and any other purpose code for excisable goods published on the SARS website as contemplated in rule 00.06”.

(b) By the substitution in rule 101A.01A(2)(a)(v) for the words preceding item (aa) of the following words:

“(v) subject to paragraph (e), imported goods or goods for export required to be declared on a SAD form in terms of any provision of this Act, by the importer, exporter or agent who is –.”

(c) By the addition in rule 101A.01A(2) after paragraph (d) of the following paragraph:

"(e) Despite the reference to a SAD form in paragraph (a)(v), form CD1 must be used for any manual declaration as contemplated in rule 00.05A."

(d) By the insertion in item 202.00 of the Schedule to the rules of the following form:

"CD1 Customs declaration form"

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