

SOUTH AFRICAN REVENUE SERVICE

No. R.

2014

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

Under sections 46A, 49, 59A and 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.

**VISVANATHAN PILLAY
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion before rule 46A2.01 of the following heading and rule:

46A2A Termination of GSP

- (a) On 31 December 2013 the General System of Preferences (GSP) granted by the European Union and for which these rules provide, ceased to apply.
- (b) With effect from 1 January 2014, the European Union will grant any GSP rates of duty that are more favourable than those under the Agreement on Trade, Development and Cooperation between the European Community and its Member States and the Republic (TDCA) on goods exported from the Republic under the TDCA if the goods have originating status in accordance with Protocol 1 to the TDCA.
- (c) For the purposes of paragraph (b) –
 - (i) the rules numbered 49A must be complied with in respect of any exports under the TDCA to Member States of the European Union;
 - (ii) transitional arrangements notified by the European Union that may affect exporters are prescribed in rule 49A.01A inserted after rule 49A.01 (f).

(b) By the insertion after rule 49A.01 of the following rule:

49A.01A Transitional arrangements for application of the procedures contemplated in these rules in respect of goods to which the General System of Preferences (GSP) specified in rules numbered 46A.2 applied until 31 December 2013.

(a) For the purposes of implementing rule 46A2A –

(i) Goods exported under the GSP for which a customs declaration for release for free circulation is accepted by the customs authorities of a European Union Member State –

(aa) on or before 31 December 2013, the preferential rates of duty under the GSP apply;

(bb) on or after 1 January 2014, the new preferences under the TDCA contemplated in rule 46A2A(b) will apply on complying with the requirements of items (A) and (B) of subparagraph (ii).

(ii) (aa) For goods exported under the GSP before 31 December 2013 that arrive in the European Union Member State after 31 December 2014; and

(bb) for goods exported under the Agreement on Trade, Development and Cooperation between the European Community and its Member States and the Republic (TDCA) on or after 1 January 2014,

GSP preferential rates will apply if more favourable than the rates for goods exported under the TDCA, if –

(A) the goods have originating status in accordance with Protocol 1 of the TDCA; and

(B) a valid movement certificate EUR 1 or invoice declaration as required in terms of Protocol 1 and these rules is produced.

(b) For goods contemplated in paragraph (a)(ii)(aa), exporters may, where applicable, apply for a movement certificate EUR 1 issued retrospectively in terms of rule 49A.15(16).

(c) Exporters and producers, if not already registered, must register in terms of rule 49A.01(f).

(c) By the substitution in item 202.00 of the Schedule to the rules of the following forms:

“DA 185.4A2 Registration Client Type 4A2 - Exporter (Local or Foreign)

DA 185.4A7 Registration Client Type 4A7 - Producer”

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