

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing rules

_____ Words underlined with a solid line indicate insertions in existing rules

DRAFT AMENDMENT OF RULES
In terms of the Customs and Excise Act, 1964

The following amendments are proposed in terms of sections 64D and 120:

Rule 64D.04 is hereby amended by -

(a) the substitution for the words in paragraph (f) preceding subparagraph (i) of the following words:

“(f) the importer of the goods or the [a] licensee of any premises, including any customs and excise warehouse licensed under any provision of this Act, using own transport –”;

(b) the substitution for paragraph (fA) of the following paragraph:

“(fA) a **[licensee of a customs and excise storage warehouse who removes in bond or exports a]** second-hand road vehicle is removed in bond or exported by the licensee of a customs and excise storage warehouse as contemplated in rule 18.15 and 18A.10, respectively;”;

(c) the insertion after paragraph (fA) of the following paragraph:

“(fB) an imported new road vehicle is removed, using own transport, on a road vehicle designed for the transport of vehicles or under its own power by the importer of the vehicle or the licensee of a customs and excise warehouse;”;
and

(d) the addition of the following subrule:

“(2) For purposes of subrule (1)(fB) –
“road vehicle” has the meaning assigned to it in rule 18.15(e);”; and

“using own transport” in relation to –

- (a) the removal of an imported road vehicle on a road vehicle designed for the transport of vehicles, means using a vehicle for such transport which is –
- (i) owned by the person permitted to transport in terms of paragraph (fB), including a vehicle in possession of that person in terms of a hire purchase or vehicle lease agreement; or
 - (ii) rented by that person for the purpose of such transport, and driven by a person under the direct instructions of the person permitted to transport; and
- (b) the removal of an imported road vehicle under its own power, means using a driver under the direct instructions of the person permitted to transport in terms of paragraph (fB), either –
- (i) as an employee of that person; or
 - (ii) as a person contracted by that person for the purpose of driving the imported vehicle.

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