

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

**The following amendments are proposed in terms of sections 13, 46, 49 and 120:**

(a) By the substitution in rule 13.03 for paragraph (a) of the following paragraph:

“(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article ~~[24]~~ 29 of the ~~[p]~~ P Protocol referred to in rule 49A.~~[22]~~24(~~[24]~~29).”

(b) By the substitution in rule 13.03 for subparagraph (b)(i) of the following subparagraph:

“(b) (i) If goods are imported and payment of any preferential rate of duty in the EU column of Part 1 of Schedule No. 1 is claimed, but form EUR 1 or an **[invoice] origin** declaration is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the nearest Controller;”

(c) By the substitution in rule 13.03 for paragraph (d) of the following paragraph:

“(d) The postmaster shall retain and forward to the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the nearest Controller any form EUR1 or an **[invoice] origin** declaration in respect of imported goods.”

(d) By the substitution in rule 13.04 for subparagraph (b)(i) of the following subparagraph:

“(b)(i) If goods are imported and payment of any preferential rate of duty in the SADC column of Part 1 of Schedule No. 1 is claimed, but the SADC Certificate of Origin is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the **[nearest]** Controller;”

(e) By the substitution in rule 13.04 for paragraph (d) of the following paragraph:

“(d) the Postmaster shall retain and forward to the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the **[nearest] office of the** Controller[’s office], any **[SADC Certificate of Origin] SCO** in respect of imported goods;”

(f) By the insertion after rule 13.06 of the following rule:

“13.07 For the purposes of application of, the reduced rates of duty in the MERCOSUR column of Part 1 of Schedule No. 1, any provision of Part D of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49E, to goods imported or exported by post, as the case may be, the following procedures shall apply:

(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 23 of the Annex III referred to in rule 49E.22(23).

- (b) (i) If goods are imported and payment of any preferential rate of duty in the MERCOSUR column of Part 1 of Schedule No. 1 is claimed, but the certificate of origin is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer responsible for performing such function at the office of the nearest Controller:
- (ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller.
- (c) If proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49E shall *mutatis mutandis* apply to such goods.
- (d) The postmaster shall retain and forward to the officer responsible for performing functions at the office of the Controller any certificate of origin for imported goods.”

(g) By the deletion of the heading preceding rule 46A2A and rule 46A2A

**“[46A2A Termination of Generalised System of Preferences (GSP)**

- (a) On 31 December 2013 the Generalised 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).]**

- (h) By the substitution in rule 46A1.01 for the expression “customs authorities” in paragraph (c) of the following expression:

“customs authorities”, means in respect of the Republic, the Commissioner, or according to any delegation in these rules, the **[Manager: Origin Administration]** manager responsible for the administration of the rules of origin section in Head Office, the Controller or any other officer designated to perform such function at the office of the Controller”

- (i) By the substitution in rule 46A1.01 for paragraph (d) of the following paragraph:

“(d) Subject to section 3(2), any power, duty or function contemplated in section 46A(4), is delegated in terms of section 46A(4)(b)(v) to the extent specified in these rules to the **[Manager: Origin Administration]** manager responsible for the administration of the rules of origin section in Head Office, the Controller **[or the Officer: Origin Administration]** or any officer designated to exercise such power or perform such duty or function at the office of the Controller.”

- (j) By the substitution in rule 46A1.02(a) for subparagraph (ii) of the following subparagraph:

“(ii) The certificate of origin and the application for a visa, the export bill of entry and supporting documents shall be delivered for processing at the office of the Controller at any place prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, provided it is a place nearest to the place of business of the exporter unless the **[Manager: Origin Administration]** manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”

(k) By the substitution in rule 46A1.03 for paragraph (c) of the following paragraph:

“(c) The completed and signed application shall be submitted to the **[Manager: Origin Administration]** manager responsible for the administration of the rules of origin section in Head Office, to whom the powers under section 46A(6) are delegated.”

(l) By the substitution in rule 46A1.04(a)(viii) for item (bb) of the following item:

“(bb) The **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller must insert the certificate of origin number on the certificate and both numbers on the application for a visa in the respective blocks for official use printed on the forms.”

(m) By the substitution in rule 46A1.05(b)(i) for the words preceding item (aa) of the following words:

“(i) If the application is approved by the **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller that officer shall stamp the front of the original and a copy of the commercial invoice with the visa stamp and insert within the visa stamp impression, which shall be in blue ink, the following—”

(n) By the substitution in rule 46A1.05(d)(iii) for item (bb) of the following item:

“(bb) The **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller may, after such examination as he deems necessary, issue a corrected visa unless evidence is obtained of the commission of an offence contemplated in section 46A(8) in which case the officer shall submit the application and a report on the results of the examination, to the **[Manager: Origin Administration]** manager responsible for the administration of the rules of origin section in Head Office for a decision.”

(o) By the substitution in rule 46A1.05(d)(iv) for the words preceding item (aa) of the following words:

“(iv) Where the **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller has reasonable doubts about the correctness of the statements made on the application for a visa, such officer, may—”

(p) By the substitution in rule 46A1.05(d)(v) for the words preceding item (aa) of the following words:

“(v) The **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office may, for such time as he may determine, refuse issuance of a visa if—”

(q) By the substitution in rule 46A1.05(d)(v) for item (dd) of the following item:

“(dd) the particulars on a visaed commercial invoice are altered in any way after issuance by the **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller.”

(r) By the substitution in rule 46A1.05(d)(vi) for the words preceding “name of manufacturer” of the following words:

“(vi) The **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office shall report monthly to the US Customs Service in respect of each exportation:”

(s) By the substitution in rule 46A1.07(b) for the words preceding subparagraph (i) of the following words:

“(b) Where a certificate of origin is not accepted as contemplated in the provisions contained in paragraph (a)(i)(aa) the exporter shall furnish to the **[Officer: Origin Administration]** officer designated to perform the administration of the

rules of origin function at the office of the Controller where the rejected certificate was issued—”

(t) By the substitution in rule 46A1.07 (b)(iv) for item (aa) of the following item:

“(aa) The **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller shall keep a copy of the corrected certificate of origin and a copy of the written statement with the visa application and other export documentation.”

(u) By the substitution in rule 46A1.07 (c)(v) for items (aa), (bb), (cc) and (dd) of the following items:

“(aa) Where a certificate of origin is not accepted in terms of a determination that a previously imported identical article covered by the certificate for multiple shipments did not qualify for preferential treatment, the exporter shall not export any further goods on the basis of such certificate, unless the **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office otherwise determines;

(bb) the **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office shall cause all books, accounts and other documents relating to the exportation of the goods covered by such certificate to be investigated and shall take the necessary steps for enforcement of the provisions of the Act where any goods exported are found not to have qualified for preferential tariff treatment;

(cc) subject to any action that is taken in terms of the provisions of sections 46 A(6)(d) or (8)(b), the **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office may, for such period as he may determine, refuse to issue any visa for any goods exported by such exporter unless the exporter produces sufficient proof in respect of each shipment that the goods concerned qualify for preferential tariff treatment.

(dd) The **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office may call for evidence from, and furnish a report on the results of any investigation to, the US Customs Service.”

(v) By the substitution in rule 46A1.07(c) for subparagraph (i) of the following subparagraph:

“(i) Any exporter or producer that has completed and signed a certificate of origin and that has reason to believe that the certificate contains information that is not correct, shall promptly notify the **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office, the importer in the US and any other person to whom the certificate was given, of any change that could affect the accuracy or validity of the certificate;”

(w) By the substitution for rule number 46A.1.08 of the following rule number:

“46A[.]1.08 Certificate of origin not required”

(x) By the substitution in rule 46A1.08 (d)(i) for item (aa) of the following item:

“(aa) the exporter shall furnish to the **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller an explanation of the circumstances which resulted in the United States Customs Service requiring a certificate of origin;”

(y) By the substitution in rule 46A1.09 (b) for subparagraph (i) of the following subparagraph:

“(i) The **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the Office of the Controller may investigate the books, accounts and other documents kept by the exporter and manufacturer and may conduct such other investigations he deems necessary for the purposes of determining whether the goods exported qualified for the issue of a visa.”



- (z) By the substitution in rule number 46A.1.10 for the rule number and the words in paragraph (a) preceding subparagraph (i) of the following rule number and words:

“46A[.]1.10 Issue of a duplicate in the event of theft, loss or destruction of a visa

(a) In the event of theft, loss or destruction of a visa, the exporter shall, for the purposes of the issuance of a duplicate visa, furnish to the **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller where the original visa was issued—”

- (aa) By the substitution in rule 46A1.10 for paragraph (b) of the following paragraph:

“(b) The **[Officer: Origin Administration]** officer designated to perform the administration of the rules of origin function at the office of the Controller shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts and circumstances considered when the original visa was issued.”

- (bb) By the substitution for rule number 46A.1.11 and paragraph (c) of the following rule number and paragraph:

“46A[.]1.11 Origin verifications by US Customs Service

(c) The **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office shall for the purposes of giving effect to any enactment be responsible for rendering assistance to US Customs Service in respect of such verifications and in accordance with the Agreement between the Government of the Republic of South Africa and the Government of the United States of America regarding Mutual Assistance between their Customs Administrations.”

(cc) By the substitution in rule 46A1.13 for paragraph (b) of the following paragraph:

“(b) Application for internal appeal shall be made on the appeal form obtainable from the **[Manager: Origin Administration]** manager responsible for the administration of the rules origin section in Head Office and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.”

(dd) By the deletion in rule 49A1.14 of paragraph (c)

(ee) By the deletion for the rules 46A2, the reference to Part 2, the heading to those rules and rules 46A2A and 46A2.01 up to and including 46A2.35

(ff) By the deletion of the Annex containing Form A Generalised System of Preference Certificate of Origin inserted after rule 46A5.30 and before the rules for section 47B

(gg) By the substitution in rule 46A3.01(e)(i) for the expressions in the subparagraph commencing “**authority or authorities**” of the following:

“**authority or authorities**”, “**competent authority**”, “**competent authorities**”, “**competent national authorities**”, “**customs authorities**”, “**relevant authority**”, or “**competent authority authorised to issue the Certificates**” means, the Commissioner, or in accordance with any delegation in these rules, the **[Head Customs Operations Support in the Operational Service division of the South African Revenue Service]** manager responsible for the administration of the customs operations within operations in Head Office, the Controller or any **[other]** officer designated to perform such function at the office of the Controller;”

(hh) By the substitution for rule 46A3.03 of the following rule:

“46A3.03 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the [**Head Customs Operations Support in the Operational Service division of the South African Revenue Service**] manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to exercise such power or perform such duty or function.

(b) For the purposes of paragraph (a) any [**authorised officer within the division responsible for Trade Administration**] delegated officer may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.”

(ii) By the substitution in rule 46A3.16(b)(iii) for item (aa) of the following item:

“(aa) The Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the [**Manager: Origin**] manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”

(jj) By the substitution in rule 46A3.20(c) for subparagraph (iii) of the following subparagraph:

“(iii) fails to notify the [**Manager: Origin**] manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).”

(kk) By the substitution for rule 46A3.24 of the following rule:

“46A3.24 The **[Manager: Origin]** manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering any assistance contemplated in the relevant enactment to the customs administrations of the Member States.”

(ll) By the substitution in rule 46A3.25 for paragraph (c) of the following paragraph:

“(c) The **[authorised officer within the division responsible for Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in respect of imports from the Member States for cumulation purposes as contemplated in rule 46A3.06.”

(mm) By the substitution in rule 46A3.26(c)(ii) for the words preceding item (aa) of the following words:

“(ii) An invoiced price is not acceptable as the ex-works price, and may be determined by the **[Manager: Origin]** manager responsible for the administration of the rules of origin section in Head Office in consultation with the **[Group Manager: Valuation]** manager responsible for the administration of the valuation section in Head Office where—”

(nn) By the substitution in rule 46A4.01(e) (ii) for the expressions in the subparagraph commencing “**authority or authorities**” of the following expression:

**"authority or authorities", "competent authorities", "customs authorities" or "governmental authorities"** means, with effect from the date these rules come into operation, the Commissioner, or in accordance with any delegation in these rules, the Head Customs Operations in the **[Operational Service] Customs and Excise** division of the South African Revenue Service, the Controller or any **[other]** officer designated to perform such function at the office of the Controller;”

(oo) By the substitution for rule 46A4.02 of the following rule:

- “(a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the Head Customs Operations in the **[Operational Service] Customs and Excise** division of the South African Revenue Service, the Controller or any officer designated to exercise such power or perform such duty or function;
- (b) For the purposes of paragraph (a) any **[officer authorised by the Manager: Commercial Services or by any Controller] delegated officer** may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.”

(pp) By the substitution in rule 46A4.17(b)(iii) for item (aa) of the following item:

- “(aa) The Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the **[Manager: Commercial Services] manager responsible for the administration of the rules of origin section in Head Office** otherwise determines.”

(qq) By the substitution in rule 46A4.21(d) for subparagraph (iii) of the following subparagraph:

- “(iii) fails to notify the **[Manager: Commercial Services] manager responsible for the administration of the rules of origin section in Head Office** that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).”

(rr) By the substitution for rule 46A4.27 of the following rule:

“46A4.27 The **[Manager: Commercial Services]** manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering any assistance contemplated in the relevant enactments to the customs administration of the Republic of Turkey.”

(ss) By the substitution in rule 46A4.28 for paragraph (c) of the following paragraph:

“(c) The **[Manager: Commercial Services]** manager responsible for administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in respect of imports from the Republic of Turkey for cumulation purposes as contemplated in rule 46A4.06 in the circumstances contemplated in the enactments.”

(tt) By the substitution in rule 46A4.29(c) (ii) for the words preceding item (aa) of the following words:

“(ii) **[The]** An invoiced price is not acceptable as the ex-works price, and may be determined by the **[Manager: Commercial Services]** manager responsible for the administration of the rules of origin section in Head Office in consultation with the **[Group Manager: Valuation]** manager responsible for the administration of the valuation section in Head Office, where—”

(uu) By the substitution in rule 46A5.01(e)(ii) for item (aa) of the following item:

“(aa) “authority or authorities”, “competent authorities”, “customs authorities” or “governmental authorities” means, the Commissioner, or in accordance with any delegation in these rules, the [Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service], manager responsible for the administration of the rules of origin section in Head Office the Controller or any [other] officer designated to perform such function at the office of the Controller;”

(vv) By the substitution for rule 46A5.02 of the following rule:

“46A5.02 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the **[Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service, the Controller or the Officer: Origin Administration or any officer designated to exercise such power or perform such duty or function]** manager responsible for the administration of the rules of origin section in Head Office or any officer designated to perform such function at the office of the Controller;”

(b) For the purposes of paragraph (a) any **[Officer: Origin Administration or any other officer authorised by the Senior Manager: Trade Administration or by any Controller]** delegated officer may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.”

(ww) By the substitution in rule 46A5.18(b)(iii) for item (aa) of the following item:

“(aa) The Certificate of Origin Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the **[Senior Manager: Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”

(xx) By the substitution in rule 46A5.18(b)(iii) for item (ee) of the following item:

“(ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the Controller.”

(yy) By the substitution in rule 46A5.18(l) for the words preceding subparagraph (i) of the following words:

“(l) Where the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the Controller has reasonable doubts about the correctness of the statements made on the application for a Certificate of Origin Form A, such officer may—”

(zz) By the substitution in rule 46A5.20(a) for the words preceding subparagraph (i) 1 of the following words:

“(a) The exporter shall furnish to the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the Controller where the original Certificate of Origin Form A was issued—

(aaa) By the substitution in rule 46A5.20 for paragraph (b) of the following paragraph:

“(b) The **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the Controller shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin Form A was issued.”

(bbb) By the substitution in rule 46A5.22(e) for subparagraph (iii) of the following subparagraph:

“(iii) fails to notify the **[Senior Manager: Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).”



(ccc) By the substitution in rule 46A5.22(g) for subparagraph (i) of the following subparagraph:

“(i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the **[Officer: Origin Administration]** officer designated to perform the rules of origin function at the office of the Controller where the goods were entered for export.”

(ddd) By the substitution in rule 46A5.24(b) for subparagraphs (i) and (ii) of the following subparagraphs:

“(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the **[Group Manager: Tariff Policy]** manager responsible for the administration of the tariff section at Head Office and forward a copy of the application to the **[Senior Manager: Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office;

(ii) in the case of other dismantled or non-assembled goods within the meaning of general rule 2(a) of the Harmonized System (General Note A 2(a) to Schedule No. 1) and falling within Section XVI or XVII or heading 7308 or 9406 of Part 1 of Schedule No. 1, application shall be made to the **[Senior Manager: Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro forma invoices of each.

(eee) By the substitution in rule 46A5.28 of the following paragraph:

“The **[Senior Manager: Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in the relevant enactments to the customs administrations of Norway.”

(fff) By the substitution in rule 46A5.29 for paragraph (c) of the following paragraph:

“(c) The **[Senior Manager: Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences for goods imported for cumulation purposes in accordance with the circumstances contemplated in the enactments.”

(ggg) By the substitution in rule 46A5.30(c) (ii) for the words preceding item(aa) of the following words:

“(ii) **[The]** An invoiced price is not acceptable as the ex-works price, and may be determined by the **[Senior Manager: Trade Administration]** manager responsible for the administration of the rules of origin section in Head Office in consultation with the **[Group Manager: Valuation Policy]** manager responsible for the administration of the valuation section in Head Office, where—”

(hhh) By the substitution in rule 49.04 for paragraph (a) of the following paragraph:

“(a) **[An accredited client contemplated in section 64E who may clear]** Any person entering (except for the purpose of home consumption) any imported goods electronically in accordance with the provisions of section 101A, the rules made thereunder and the user agreement is, subject to paragraphs (b) and (c) and, unless the Commissioner determines otherwise in respect of **[any clearance of such goods]** a particular entry, exempted from the requirement to submit at the time of clearance the proof of origin and any supporting documents prescribed in any rule if those goods are to qualify for the benefit of preferential tariff treatment in terms of any agreement to which the rules for section 49 relate.”

(iii) By the deletion in rule 49A.01(d) of subparagraphs (i) and (ii)

“[(i) **“ACP” means African, Caribbean, and Pacific Group of States;**  
(ii) **“EPA” means Economic Partnership Agreement;]**”

(jii) By the substitution in rule 49A.01 for subparagraph (d)(v) of the following paragraph

“(v) “form EUR1” refers to the Movement Certificate EUR1 and includes according to the context, for export purposes, the set of forms comprising the Movement Certificate EUR1, the application form and copy of the application form referred to in rule **[49A.14(14), (15)(1)(a)]** 49A.16(19), 20(a); **[and]**”

(kkk) By the substitution in rule 49A.01(f) for the following rule:

“(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A—

**([a])** every exporter and producer of goods to be exported to any of the member states of the European Union shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of—

(aa) an exporter, Annexure DA 185.4A2 **[and form DA 46A.01 incorporated in Section C thereof];**

(bb) a producer, Annexure DA 185.4A7 **[and form DA 46A.02 incorporated in Section C thereof];**”

(lll) By the substitution for the heading in rule 49A.01A of the following heading:

“49A.01A Transitional arrangements for application of the procedures contemplated in these rules in respect of **[goods] procedures** to which Agreement on **[t]Trade, [d]Development and [c]Co-operation** between the European Community and the Republic of South Africa (TDCA) specified in rules numbered 49A.01 applied.”

(mmm) By the substitution in rule 49A.01A of paragraph (a) of the following paragraph:

“(a) Exporters, approved exporters and producers already registered under the TDCA need not register in terms of rule 49A.01(f) and a registration under that **[Agreement] TDCA** must be regarded **[to be compliance with that rule]** as registration for the purposes of the Agreement.”

(nnn) By the substitution in rule 49A.01A for paragraph (b) of the following paragraph:

“(b) Exporters, approved exporters and producers already registered under the TDCA need not register in terms of rule 49A.01(f) and a registration under that TDCA **[Agreement]** must be regarded as registration for the purposes of the Agreement [SADC EPA] .”

(ooo) By the deletion after rule 49A.01A of the heading “Annex 1”

(ppp) By the substitution in rule 49A.04(3), (4), (5), (6) for the existing contents under the heading “Diagonal cumulation” of the following paragraphs:

“(b) **[The list of originating materials referred to in paragraph (a) above to which this Article applies is published as Appendix 1 to these rules]**The entry into force of cumulation with a particular country or territory provided for in Article 4 and the list of originating materials, and any revised contents thereof, referred to in paragraph 17 shall be published as appendices and amendments to these rules.”

(qqq) By the substitution in rule 49A.04(3), (4), (5), (6) for the existing contents under the heading “Cumulation with respect to materials which are subject to the Most Favoured Nation (MFN) duty free treatment in the European Union” of the following paragraphs:

“(a) Whenever originating status is claimed for any product in which non-originating materials **[are subject to MFN duty free treatment in the European Union]** have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 5.

(b) (i) Cumulation in terms of Article 5 may be applied when the list of materials is available from the Committee referred to in paragraph 3 of that Article; and

(ii) the list, and any amendment thereto, shall be published as an appendix to these rules and unless any effective date is stated by the

Committee, the list and any subsequent amendment apply to the materials specified therein from the date of publication.

(c) When goods are exported to which cumulation in terms of paragraph 1 of Article 5 relates, the form EUR 1 or origin declaration must bear the entry referred to in paragraph 2 of that Article.”

(rrr) By the substitution in rule rule 49A.04(3), (4), (5), (6) for the existing contents under the heading “Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the European Union” of the following paragraphs:

(a) Whenever originating status is claimed for materials originating in other countries or territories benefiting from the special arrangement for least developed countries and duty-free quota-free access to the European Union under the general provisions of the generalized system of preferences if incorporated in products obtained in a SADC EPA State, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 6.

(b) Cumulation in terms of Article 6 may only be applied from the date and to the extent the requirements referred to in the Article have been complied with and the necessary information and effective date or dates published in these rules.”

(sss) By the substitution in rule 49A.11(14) for paragraph (a) of the following paragraph:

(a) For the purposes of this Article “exported” includes goods removed to any [SACU country] SADC EPA state other than the Republic.”

(ttt) By the substitution in rule 49A.12(15) for paragraph (a) of the following paragraph:

“(a) **[An Application for a non-alteration certificate must be submitted]** Any importer or exporter intending to perform any of the operations referred to in the Article, must submit an application for a non-alteration certificate to the Manager responsible for the administration of the rules of origin section in Head Office.”

(uuu) By the substitution in rule 49A.15(18) (b) for subparagraph (i) of the following subparagraph:

“(i) the exporter confirming the particulars specified in Article 18(1)(a) to (d); and”

(vvv) By the insertion in rule 49A.16(19), (20)(h)(ii) of the following words in Box 7 after “Replacement of certificate of origin”

“If applicable, the particulars required in terms of Note 4 to the certificate of origin.”

(www) By the substitution in rule 49A.17(21) for paragraph (d) of following paragraph:

“(d) The application for the issue of a **[m]Movement [c]Certificate** EUR1 retrospectively shall be considered by the Controller or any officer.”

(xxx) By the substitution in rule 49A.22(27)(a) for subparagraph (i) of the following subparagraph:

“(a) (i) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue or in case of an origin declaration by an approved exporter authorization number and date of issue in the relevant field provided for that purpose on the bill of entry—

**[(aa) the certificate of origin number and date of issue or**

**(bb) the origin declaration number and date of issue in the relevant field provided for that purpose on the bill of entry.]**

- (ii) Any proof of origin including supporting documents in respect of imported goods must, as the circumstances require [be]—
- (aa) be produced at the time of entry for home consumption;
  - (bb) be in English and if not so a translation must be attached thereto;
  - (cc) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
  - (dd) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; and
  - (ee) (if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund.
- [(aa) submitted upon request to the Controller or any officer designated to perform such function at the office of the Controller within the time indicated in such request, if entered as contemplated in section 49(9);**
- (bb) if imported by post, submitted to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13; and]**”

(yyy) By the substitution in rule 49A.22(27) for paragraph (b) of the following paragraph:

- “(b) Every **[proof]** certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of the Protocol.”

(zzz) By the substitution in rule 49A.23(28)(a) for subparagraph (ii) of following subparagraph:

“(ii) in the case of other dismantled or non-assembled products referred to in this Article, the application shall be made to the Manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include[s] pro-forma invoices of each.”

(aaaa) By the substitution for rule 49A.25(30) of the following rule:

“(a) For the purposes of cumulation as contemplated in Article 30 the exporter of the originating materials shall provide evidence in the form of **[a]**:

**[(a)] (i) [m]Movement [c]Certificate EUR1; [in respect of the originating status of the materials coming from a SADC EPA State, from the European Union, from another ACP EPA State or from OCT.]**

**[(b)] (ii) an origin declaration: or [supplier's declaration in respect of the working or processing carried out in a SADC EPA State, in the European Union, in another ACP EPA State or in an OCT]**

**[(c)] (iii) a [single long term ] supplier's declaration, a specimen of which appears in Annex VA in any of these countries or territories or in the EU from which the materials came. When Article 6(1) is applied the evidence of originating status shall be given by Form A or a statement of origin; given by the exporter. [valid for a period of one year must reflect the suppliers contact details and full description of the goods.**

**[(d) Where the long-term supplier's declaration is issued with retroactive effect, full details of the circumstances as to why should be provided to the customs authority by the supplier together with a valid contract between the supplier and the exporter]**

(b) A supplier's declaration a specimen of which appears in Annex VB shall be provided as evidence of the working or processing carried out in a SADC EPA State, another ACP EPA State, OCT or the EU.

(c) A supplier's declaration may either be in print or electronic format, but shall bear the signature of the responsible official of the supplying company and



complying with any conditions imposed by the customs authorities. For the purposes of paragraph 9:

- (i) Any person who wishes to issue a suppliers' declaration must be registered as a producer, and
- (ii) If that person wishes to issue a supplier's declaration electronically, application must be made to the Manager responsible for the administration of the rules of origin section in Head Office.

(d) A supplier's declaration must reflect the suppliers contact details and full description of the goods.

(e) A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

(f) When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration which may be issued for a period of up to one year from the date of issue of the declaration, hereinafter referred to as 'a long term supplier's declaration', provided that facts or circumstances on which it is based remain unchanged, to cover subsequent shipments of those goods.

(g) A long term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect.

(h) The Manager responsible for the administration of the rules of origin section in Head Office must revoke any long term supplier's declaration if circumstances under which it was issued have changed or when inaccurate or false information was provided."

(bbbb) By the addition in rule 49A.26(31) of paragraph (d):

"(d) A Unique Consignment Reference Number must be generated for each export consignment as required in terms of rule 38.15."

(cccc) By the substitution in rule 49.34(38) of the following rule number:

"49A.34([3]9)"

(dddd) By the substitution in rule 49A.47.02 for paragraph (d) of the following paragraph:

“(d) Where goods for export are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in **[section 73]** rule 120.09A.”

(eeee) By the substitution for the heading in rule 49A.48.03 of the following heading:

“49A.48.03 Export to the European Union of goods subject to tariff rate quotas as contemplated in Section B of Part I of Annex I to the Agreement—”

(ffff) By the deletion in rule 49A.48.03(a)(iii) of sub item (bb)

“**[(bb) in the case of cut flowers referred to in paragraph (b) any balance is available and allocated at the time of presentation of a valid bill of entry export and a duly completed form EUR1 at the office of the Controller;]**”

(gggg) By the deletion in rule 49A.48.03 of paragraph (b)

“**[Permits for flowers of heading 06.03 which are required to be applied for to customs and excise as stated in the notice shall be issued at the office of the Controller where the export bill of entry is presented]**”

(hhhh) By the substitution in rule 49A.48.03(h) for subparagraph (iv) of the following subparagraph:

“(iv) The provisions of paragraph **([9] g)** apply *mutatis mutandis* in respect of permits issued by the National Department of Agriculture, Forestry and Fisheries of which the quantity is insufficient for the consignment concerned.”

(iii) By the substitution for the heading in rule 49A.49.04 of the following heading:

**“~~Imports from the European Union of goods subject to tariff quotas—~~ Tariff rate quotas Imports from the European Union of goods subject to tariff rate quotas as contemplated in, Section B of Part I of Annex II to the Agreement—”**

(iii) By the substitution in rule 49B.10(9)7 of the following rule:

**“[No rule.**

**(a) Any proof of origin in respect of imported goods must be—**

- (i) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption; or**
- (ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;**
- (iii) must be in English and if not so a translation must be attached thereto;]**

(a) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue in the relevant field provided for that purpose on the bill of entry.

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—

- (i) be produced at the time of entry for home consumption;
- (ii) be in English and if not so a translation must be attached thereto;
- (iii) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
- (iv) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; or
- (v) if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund.

(c) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of Annex I.

(kkkk) By the substitution in rule 49B.15 for paragraph (a) of the following paragraph:

“(a) Import and export bills of entry shall be endorsed with the SCO number and date of issue in the relevant field provided for in the bill of entry.”

(llll) By the substitution of rule 49D.22(24) of the following rule:

“[(a) Any proof of origin in respect of imported goods must be—

(i) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption; or

(ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13; and

(iii) must be in English and if not so a translation must be attached thereto.

(b) Every Movement Certificate EUR1 or invoice declaration produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilments of the requirements of Annex V.]

(a) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date; or approved exporter authorization number in case of an origin declaration and date of issue in the relevant field provided for that purpose on the bill of entry.

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—

(i) be produced at the time of entry for home consumption;

(ii) be in English and if not so a translation must be attached thereto;

(iii) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13:

(iv) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request: or

(v) if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund.

(c) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of Annex V.”

(mmmm) By the substitution in rule 49E.01(d) for subparagraphs (i) and (ii) of the following subparagraphs:

“(i) [**“Article” refers to the specified numbered article of Annex III“Agreement” means the Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and the Southern African Customs Union (SACU):**

(ii) [**“Agreement” means the Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and the Southern African Customs Union (SACU);] “Article” refers to the specified numbered article of Annex III.”**

(nnnn) By the insertion in rule 49E.01 for after subparagraph (d)(iv) of the following expression:

“(v) “ producer” means a registered producer contemplated in paragraph (f) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products, and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof.”

(oooo) By the substitution in rule 49E.01 for paragraph (f) for the following paragraph:

“(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A—

**[(a) (i)]** every exporter and producer of goods to be exported to any of the member states of the MERCOSUR shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of—

**[(i) (aa)]** an exporter, Annexure DA 185.4A2

**[(ii) (bb)]** a producer, Annexure DA 185.4A7;

**[(b) (ii)]** if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.”

(pppp) By the substitution in rule 49E.05(4) of the following rule:

“49E.05(4) Goods wholly obtained must be so declared on the SACU MERCOSUR certificate of origin and any **[entry or]** declaration for export.”

(qqqq) By the substitution in rule 49E.14(14)(b) for subparagraph (ii) of the following subparagraph:

“(ii) **[if the Manager responsible for the administration of the rules of origin section in Head Office so requires,]** the customs authorities in the country of exhibition stating that the goods—”

(rrrr) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 1, for the following words:

**“[The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.]** In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.”

(ssss) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 2, for the following words:

“Insert SACU State in the first line and the name of the MERCOSUR State of destination in the second line.”

(tttt) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 4, for the following words:

“Insert “X” in the appropriate box indicating whether or not the products in Box 8 are subject to tariff rate quota”.

(uuuu) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 5, for the following words:

“Insert “X” in the appropriate box whether or not the products in Box 8 originate in a free zone.”

(vvvv) By the substitution in rule 49E.15(15), (16) of paragraph (o) for the following paragraph:

“(o) The **[Controller or any]** origin administration officer **[designated to perform such function in the office of the Controller]** may refuse to certify a certificate of origin if he has reasonable doubts about the correctness of the statements made in this form.”

(www) By the substitution in rule 49E.16(17) for subparagraph (b)(ii) of the following subparagraph:

“(ii) copies of the export **[SAD form]** bill of entry, invoices, bill of lading or airway bill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;”

(xxxx) By the substitution in rule 49E.18(19) for paragraph (d) of the following paragraph:

“(d) The original certificate of origin and the application form for the replacement certificate or certificates of origin will be retained by the Controller or any officer designated to perform such function in the Controller’s office.”

(yyyy) By the substitution in rule 49E.19(20) for paragraph (c) of the following paragraph:

“(c) For the purposes of paragraph 3 of Article 20, any proof of origin belatedly presented will be accepted only if the goods have been duly entered before expiry of the period of validity of **[four] ~~six~~** months from the date of issue referred to in paragraph 1 of Article 20.”

(zzzz) By the substitution in rule 49E.20(21) for the following rule:

“(a) (i) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue.  
**[in the relevant field provided for that purpose on the bill of entry.]**

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—

(aa) be produced at the time of entry for home consumption;

(bb) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; **[or]**

(cc) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

**[cc] dd** if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund~~].~~ **and**

(ee) be in English and if not so a translation must be attached thereto.”

(aaaaa) By the substitution in rule 49E.26(27) of the following:

“**[(a) The stamp provided for issuing certificates of origin must be used only for that purpose and only such stamp shall be used for such forms.**

**(b) The Manager responsible for the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in Article 27 to the customs administrations of the MERCOSUR States.]**

No rule”



(bbbb) By the substitution in rule 49E.35.02(e) for paragraph (iii) of the following paragraphs:

**“[(iii) Private persons]**

**([aa] iii)** The certificate of origin for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number.

**([bb] iv)** The exporter must in addition produce for inspection the invoice or a copy covering the purchase.

**([cc] v)** The export declaration of the application for the certificate of origin need not be completed and in such a case, the exporter may be shown as resident outside the Republic, if applicable.”

(cccc) By the addition in rule 49E.36 after paragraph (c) of the following paragraphs:

“(d) Tariff rate quotas for imported goods are specified in Note M of the General Notes to Schedule No. 1 and are, as provided, allocated on the first-come-first-served basis at the time of presentation of a valid bill of entry entering the goods for home consumption supported by the required proof of origin document, any permit from the National Department of Agriculture, if applicable, and an application for such quota.

“(e) Any allocation shall be made under the control of any officer responsible for performing such function at the office of the Controller according to the electronically stored balances available at the time the bill of entry is processed.”

(dddd) By the substitution in item 202.00 of the Schedule to the rules for forms DA 49A.02 and DA 185.4A7 of the following forms:

“DA 185.4A2 Registration Client Type 4A2 – Exporter (Local or Foreign); and  
DA 185.4A7 Registration Client Type 4A7”