

SOUTH AFRICAN REVENUE SERVICE

No. R.

2022

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

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under sections 44 and 120 of the Customs and Excise Act, 1964 (Act No. 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.

EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 00.05

1. Rule 00.05 is hereby amended-

(a) by the substitution in paragraph (e) for subparagraph (iii) of the following subparagraph:

“(iii) SAD 502 – Customs Declaration Form (Transit Control and Transport for Examination), which must be used when transit goods are **[cleared]** entered for transit movement (**[clearance]** entry of goods in transit or goods moving from a warehouse facility across the South African borders), including when containerized transit goods are to be transported by a licensed remover of goods in bond for purposes of

examination as contemplated in section 4(8A) read with section 44(5)(e);” and

(b) by the substitution in paragraph (e) for subparagraph (v) of the following subparagraph:

“(v) SAD 505 – Customs Declaration Form (Bond, Transit Control and Transport for Examination), which must be **[completed]** used –

(aa) when bonded goods are moved inland or across the BLNS borders (place of landing (entry)) to a warehouse or between warehouses or from a warehouse to a place of exit, including when containerized bonded goods are to be transported by a licensed remover of goods in bond for purposes of examination as contemplated in section 4(8A) read with section 44(5)(e); or

(bb) when containerized goods are entered for home consumption and the person entering the goods wishes to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A) read with section 44(5)(e); and”.

Insertion of rule

2. The following rule is hereby inserted after rule 44.04:

“44.05 If, as envisaged in section 44(5)(e), a person entering imported containerized goods for any purpose, chooses to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A), that person shall when entering the goods in terms of these rules –

(a) make use of the applicable combination of SAD forms as may be prescribed for the particular purpose in the rules, namely form SAD 500 and additionally either form SAD 502 or SAD 505 as referred to in rule 00.05(e)(iii) or (v), depending on the circumstances; and

(b) furnish particulars relating to that licensed remover as may be required on the applicable additional SAD form.”.

Amendment to the Schedule to the Rules

3. Item 202.00 of the Schedule to the Rules is hereby amended by the substitution of the following forms:

“SAD 502 - Customs Declaration Form (TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)

SAD 505 - Customs Declaration Form (BOND, TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)”

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