

## SCHEDULE TO THE RULES

200.00 PLACES OF ENTRY, WAREHOUSING PLACES, PLACES FOR PARTICULAR AND LIMITED PURPOSES, ETC

200.01 Places of entry  
(Section 6(1)(a) of the Act)

Cape Town  
Durban  
East London  
Kosi Bay  
Mossel Bay  
Port Elizabeth  
Port of Ngqura  
Richards Bay  
Saldanha Bay

200.02 Warehousing places  
(Section 6(1)(c) of the Act)

Beit Bridge  
Bloemfontein  
Cape Town  
Durban  
East London  
Germiston  
Johannesburg  
OR Tambo International Airport  
Kimberley  
Komatipoort  
Mossel Bay  
Oudtshoorn  
Paarl  
Pietermaritzburg  
Port Elizabeth  
Port of Ngqura  
Pretoria  
Richards Bay  
Robertson  
Saldanha Bay  
Stellenbosch  
Upington  
Vredendal  
Worcester

and such places in the vicinity of the above-stated places as may be allowed on application.

- 200.03 Places for particular and limited purposes  
(Section 6(1)(d) of the Act)
- (a) Beit Bridge  
Cape Town International Airport  
OR Tambo International Airport  
Lebombo  
Kosi Bay  
through which goods may be imported or exported, through which persons may enter or leave the Republic and where goods may be entered for customs and excise purposes.
- (b) Mpondweni  
Pafuri  
through which persons may enter or leave the Republic.
- (c) Bloemfontein  
Germiston  
Johannesburg  
Kimberley  
Maputo  
Pietermaritzburg  
Port Elizabeth Airport  
Pretoria  
being places of entry where goods may be entered for customs and excise purposes
- (d) Oudtshoorn  
Paarl  
Robertson  
Stellenbosch  
Upington  
Vredendal  
Worcester  
where excisable goods, imported goods ex a customs and excise warehouse and goods imported by rail may be entered for customs and excise purposes
- (e) Durban – Mooring Buoy off Reunion Rocks  
Mossel Bay  
where foreign-going ships may call for discharging imported and locally produced bulk petroleum products through the submarine pipe line.
- (f) Alexander Bay  
Doring Bay  
Hondeklip Bay  
Hottentot Bay  
Hout Bay  
Lamberts Bay  
Port Nolloth  
Port St. Johns  
Simonstown  
St. Helena Bay  
Stompneus Bay

- (g) Beit Bridge  
Bloemfontein  
Cape Town  
Cape Town International Airport  
Durban  
King Shaka International Airport  
East London  
Germiston  
Johannesburg  
Kosi Bay  
OR Tambo International Airport  
Kimberley  
Lanseria International Airport  
Lebombo  
Mossel Bay  
Paarl  
Pietermaritzburg  
Port Elizabeth  
Port Elizabeth International Airport  
Port of Ngqura  
Pretoria  
Richards Bay  
Upington  
where goods contemplated in section 49 may be imported or exported and  
where such goods may be entered for customs and excise purposes.

- (h) Bloemfontein  
Germiston  
Johannesburg  
Kimberley  
Paarl  
Pietermaritzburg  
Pretoria  
Richards Bay  
Upington  
through which goods contemplated in section 49 may be entered for customs  
and excise purposes

- (ij) Johannesburg  
where a continuous transmission commodity imported into or exported from  
the Republic may be entered as contemplated in rule 38.16.

- (k) Johannesburg  
Kimberley  
Kopfontein  
OR Tambo International Airport  
Oshoek  
Van Rooyens Hek  
Violsdrift  
where unpolished diamonds may be entered for import from or  
export to a BLNS country (the Republic of Botswana, the  
Kingdom of Lesotho, the Republic of Namibia or the Kingdom  
of Swaziland).

- (l) Bloemfontein  
Cape Town  
Durban  
East London  
Germiston  
Johannesburg  
Mossel Bay  
Port Elizabeth  
Pretoria  
for the administration of the environmental levy on electricity as contemplated in the rules numbers 54FA

*Note* The following conditions shall apply in respect of the places specified in paragraph (f) -

1. No goods shall be landed at any of the said places unless such goods -
  - (a) were produced or manufactured in the Republic with the exception of excisable goods on which duty has not been paid, or, if they are imported goods, have previously been duly entered at an appointed place of entry; and
  - (b) have been conveyed thereto by a ship engaged solely in the coasting trade.
2. No goods shall be exported from any of the said places in any ship which has on board goods liable to customs duty or excise duty except under the supervision of a customs and excise officer. The expense in connection with the attendance of the said officer, when such attendance is required at any of the said places shall be guaranteed to the Controller by the master or agent of the ship.
3. All goods loaded for export at any of the said places shall previously have been entered for export, and the ship in which the goods are loaded shall have obtained clearance at such place of entry as may be required by the Controller.
4. In the case of Alexander Bay, the following further condition shall apply: No goods shall be landed at Alexander Bay unless they are intended for use or consumption within the area controlled by Alexkor Limited.
5. Notwithstanding the provisions of paragraphs (1), (2) and (3), furnace and diesel oil imported in bulk may be landed at Simonstown direct ex ship for storage in an approved warehouse for supply to ships, provided all customs and excise requirements in respect of entry inwards and outwards of the ships and the warehousing and clearance of such oil shall first have been complied with at Cape Town.
6. In the case of Port Nolloth, the following further conditions shall apply:
  - (a) Subject to paragraph (b), goods for use on or removal from a ship registered, chartered or contracted in the Republic of Namibia which is solely engaged in activities related to marine diamond mining and exploration and operates above the continental shelf of the Republic of Namibia, may be loaded or landed at Port Nolloth;
  - (b) No goods referred to in subparagraph (a) shall be loaded or landed at Port Nolloth unless the clearance of such goods have first been effected at Cape Town;
  - (c) The master of any ship engaged in provisioning or servicing ships solely engaged in marine diamond mining activities while such ships are at sea shall keep a log book in which the master shall record:
    - (i) the movement or position of his or her ship from day to day;

- (ii) the name of any place called at, whether any landing was effected or not, and the particulars of any goods landed at such a place;
- (iii) the name of any ship contemplated in subparagraph (a) to which goods were supplied or from which good were removed.

200.04      **Customs and excise airports**  
(Section 6(1)(e) of the Act)

Bram Fischer International Airport  
Cape Town International Airport  
King Shaka International Airport  
OR Tambo International Airport  
Kruger Mpumalanga International Airport  
Lanseria International Airport  
Pilansberg International Airport  
Polokwane International Airport  
Port Elizabeth International Airport  
Upington International Airport

*Note:*

Aircraft pilots requiring clearance at the above-mentioned airports (except OR Tambo International Airport, and in respect of scheduled international flights at Cape Town and King Shaka International Airports) at which no resident customs and excise officers are stationed, are required to give at least 12 hours notice of the time and date of their arrival or departure to the customs and excise office at the places mentioned, in order that arrangements may be made for the attendance of the necessary officers.

200.05      **Places for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage) at places of entry or at customs and excise airports**  
(Section 6(1)(f) of the Act)

**Cape Town**  
Harbour Area and Cape Town International Airport

**Bloemfontein**  
Bram Fischer International Airport

**Durban**  
Harbour Area and King Shaka International Airport

**East London, Mossel Bay**  
Harbour Area

**OR Tambo International Airport**  
Airport Area

**Krugersdorp**  
Lanseria International Airport

**Kruger Mpumalanga International Airport**

**Pilansberg International Airport**

**Polokwane International Airport**

**Port Elizabeth**

Harbour Area and Port Elizabeth International Airport

**Port of Ngqura**

Harbour Area

**Richards Bay**

Harbour Area

**Saldanha Bay**

Harbour Area

**Upington International Airport**

200.06

**TRANSIT SHEDS**

(Section 6(1)(g) of the Act)

Bram Fischer International Airport

Cape Town Harbour

Cape Town International Airport

Durban Harbour

East London Harbour

East London Airport

Germiston

King Shaka International Airport

OR Tambo International Airport

Port Elizabeth Harbour

Port Elizabeth International Airport

Port of Ngqura

200.07

**Container terminals**

(Section 6(1)(hA) of the Act)

**Bloemfontein**

Bloemcon Container Terminal

**Cape Town**

Cape Town Container Terminal

Culemborg Cargo & Container Terminal (Pty) Ltd t/as CCCT

Belcon Container Terminal

Cape Town Multi Purpose Terminal

**Durban**

Durban Container Terminal – Pier 2

Durban Container Terminal – Pier 1

Durban Multi Purpose Terminal

Maydon Wharf Multi Purpose Terminal

Agriport Bulk Terminal

**East London**

East London Multi Purpose Terminal

**Johannesburg**

City Deep Container Terminal

Eastcon Container Terminal

Vaalcon Container Terminal

**Port Elizabeth**

Port Elizabeth Multi Purpose Terminal

**Port of Ngqura**

Port of Ngqura Container Terminal

**Pretoria**

Pretcon Container Terminal

**Richards Bay**

Richards Bay Dry Bulk Terminal

Richards Bay Multi Purpose Terminal

**Saldanha Bay**

Saldanha Bay Multi Purpose Terminal

Saldanha Bay Iron Ore Terminals

Where the existing terminal is inadequate to accommodate the number of containers involved, any additional location approved by the Controller concerned for the temporary use as a container terminal

- 200.08 Places where container depots may be established  
(Section 6(1)(hB) of the Act)  
Cape Town  
Durban  
East London  
Germiston  
Johannesburg  
Komatipoort  
Port Elizabeth  
Pretoria  
Richards Bay  
Saldanha Bay

- 200.09 Places where degrouping depots may be established  
(Section 6(1)(hC) of the Act)  
  
Cape Town International Airport  
King Shaka International Airport  
OR Tambo International Airport  
Port Elizabeth International Airport

201.00 HOURS OF GENERAL ATTENDANCE

201.10 **Official hours of attendance**  
**Office**

		<b>Hours of attendance</b>	
201.10.01	Head Office	Monday to Friday - 07:30 to 13:15 to	12:30 and 16:15
201.10.02	(a) All district offices (except Beit Bridge Durban, Lebombo, Richards Bay, OR Tambo International Airport, Maputo and Stellenbosch)	Monday to Friday - 07:30 to 13:15 to	12:30 and 16:15
	(b) Lebombo	06:00 to	22:00
201.10.03	Durban and Richards Bay	Monday to Friday - 07:15 to 13:00 to	12:15 and 16:00
201.10.04	OR Tambo International Airport	Monday to Friday - 08:00 to 13:30 to	13:00 and 16:30
201.10.05	Stellenbosch	Monday to Friday - 07:45 to 13:15 to	12:30 and 16:30
201.10.06	Beit Bridge	24 hours daily	



201.10.07	Lebombo		24 hours daily
201.10.08	Kosi Bay		From 08:00 to 17:00
201.20	<b>Hours of business</b>		
	<b>Office</b>	<b>Purpose</b>	<b>Hours of attendance</b>
201.20.01	Head Office		
201.20.02	All district offices (except Cape Town, Port Elizabeth, Durban, Johannesburg, Richards Bay, Lebombo, Beit Bridge, Stellenbosch, Saldanha Bay and customs and excise airports)	(a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:30 and 13:30 to 15:00
	<b>Office</b>	<b>Purpose</b>	<b>Hours of attendance</b>
		(b) For the acceptance of bills of entry or SAD forms for export and removal in bond	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
		(c) For other business	Monday to Friday 07:30 to 12:30 and 13:15 to 16:15
201.20.03	Cape Town 1. Customs and Excise Office	(a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00

duties and  
other revenue

	(b)	For the acceptance of bills of entry or SAD forms for export and removal in bond	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
	(c)	For other business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
2.		Examination Hall	For ordinary business (except for passengers and baggage)
			Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
3.		Container Depot	For examination of cargo
			Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
		<b>Office</b>	<b>Purpose</b>
4.	(a)	All places other than 201.20.03(1), 201.20.03(2) and 201.20.03(3)	For business in transit sheds as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage
	(b)	For business in the State warehouse	Twenty-four hour service
			Monday to Thursday - 07:30 to 12:30 and 13:15 to 17:15
			Friday - 07:15 to 12:30 and 13:15 to 17:00

201.20.04	Port Elizabeth		
	1. Customs and Excise	(a)	<p>For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue</p> <p>Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00</p>
		(b)	<p>For the acceptance of bills of entry or SAD forms for export and removal in bond</p> <p>Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15</p>
		(c)	<p>For other business</p> <p>Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15</p>

<b>Office</b>	<b>Purpose</b>	<b>Hours of attendance</b>
2. Airfreight depot (Port Elizabeth Airport)	(a)	<p>For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue</p> <p>Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00</p>
	(b)	<p>For the acceptance of bills of entry or SAD forms for export and removal in bond</p> <p>Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15</p>

		(c)	For other business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
3.	Examination Hall		For ordinary business (except for passengers and baggage)	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
4.	All places other than 201.20.03(1), 201.20.03(2) and 201.20.03(3)	(a)	For business in transit sheds as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage	Twenty-four hour service
		(b)	For business in the State Warehouse	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15

	<b>Office</b>		<b>Purpose</b>	<b>Hours of attendance</b>
201.20.05	Durban			
	1. Customs and Excise office	(a)	For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:30 to 12:00 and 13:00 to 15:00
		(b)	For the acceptance of bills of entry or SAD forms for export and removal in bond	Monday to Friday - 07:15 to 12:15 and 13:00 to 16:00

- |    |     |                    |   |
|----|-----|--------------------|---|
|    | (c) | For other business | Monday to Friday -<br>07:15 to 12:15 and<br>13:00 to 16:00  |
| 2. |     | Container Depot    | For examination of cargo<br>Monday to Friday -<br>07:30 to 12:15 and<br>13:00 to 15:30                                  |
| 3. |     | Examination Hall   | For ordinary business (except for passengers and baggage)<br>Monday to Friday -<br>07:15 to 12:15 and<br>13:00 to 15:30 |

- | <b>Office</b> |  | <b>Purpose</b>  | <b>Hours of attendance</b>   |
|---------------|--|---|--|
| 4.            |  | All places other than 201.20.05(1), 201.20.05(2) and 201.20.05(3) | (a) For business in transit sheds as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage<br>Twenty-four hour service |
|               |  |   | (b) For business in the State warehouse<br>Monday to Friday -<br>07:30 to 12:15 and<br>13:15 to 16:00  |

201.20.06 Johannesburg

- |    |  |                           |   |
|----|--|---------------------------|---|
| 1. |  | Customs and Excise Office | (a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue<br>Monday to Friday -<br>08:00 to 12:15 and<br>13:15 to 15:00 |
|----|--|---------------------------|---|

- (b) For the acceptance of bills of entry or SAD forms for export and removal in bond  
Monday to Friday -  
07:15 to 12:15 and  
13:00 to 16:00
- (c) For other business  
Monday to Friday -  
07:30 to 12:15 and  
13:15 to 16:15

<b>Office</b>	<b>Purpose</b>	<b>Hours of attendance</b>
2. Examination Hall and State warehouse, Kaserne	For ordinary business	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00
3. Container Depot, City Deep	For the examination of goods	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00

201.20.07	Richards Bay	(a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue Monday to Friday - 08:00 to 12:00 and 13:00 to 15:00
		(b) For the acceptance of bills of entry or SAD forms for export and removal in bond Monday to Friday - 07:15 to 12:15 and 13:00 to 16:00
		(c) For other business Monday to Friday 07:15 to 12:15 and 13:00 to 16:00

201.20.08	Lebombo	For all business	24 hours daily
201.20.09	<b>Office</b> Beit Bridge	<b>Purpose</b> For all business	<b>Hours of attendance</b> 24 hours daily
<p>Note: Notwithstanding that the hours of business are 24 hours daily, where the Commissioner has made available either by paper document or electronic communication after 15:00 on the day preceding the publication in the Gazette an amendment of – (a) any tariff heading or item, or (b) the duty payable in respect of any tariff heading or item, no bill of entry or SAD form on which goods are entered under such tariff heading or item shall be processed between 15:00 on such day and the date of such publication.</p>			
201.20.10	Stellenbosch	(a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00
		(b) For the acceptance of bills of entry or SAD forms for export and removal in bond	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:30
		(c) For other business	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:30
201.20.11	Saldanha Bay	For all business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
201.20.11A	Kosi Bay	For all business	From 08:00 to 17:00

**Customs and Excise Airports**

	<b>Office</b>	<b>Purpose</b>	<b>Hours of attendance</b>
201.20.12	Cape Town International Airport	(a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00
		(b) For the acceptance of bills of entry or SAD forms for export and removal in bond	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:15
		(c) For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service
		(d) For other business	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:15

	<b>Office</b>	<b>Purpose</b>	<b>Hours of attendance</b>
201.20.13	OR Tambo International Airport	(a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for	Monday to Friday - 08:00 to 12:30 and 13:30 to 15:00(b)



the receipt of  
duties and  
other revenue

(b) For the acceptance of bills of entry or SAD forms for export and removal in bond  
Monday to Friday -  
08:00 to 12:30 and  
13:30 to 16:30

(c) For the examination of passengers and their baggage  
Twenty-four hour service

(d) For other business  
Monday to Friday -  
08:00 to 12:45 and  
13:30 to 16:30

201.20.14

King Shaka  
International  
Airport

(a) For the acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue  
Monday to Friday -  
07:30 to 12:00 and  
13:00 to 14:30

**Office**

**Purpose Hours of attendance**

(b) For the acceptance of bills of entry or SAD forms for export and removal in bond  
Monday to Friday -  
07:30 to 12:00 and  
13:00 to 16:00

(c) For the examination of passengers and their baggage on  
Twenty-four hour service

			scheduled international flights	
		(d)	For other business	Monday to Friday - 07:15 to 12:15 and 13:00 to 16:00
201.20.15	Messina Airport		For all business	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00 Saturday - 08:00 to 12:15 and 13:15 to 15:30
201.20.16	Nelspruit Airport	(a)	For the acceptance of bills of entry or SAD forms for export and removal in bond	Monday to Friday - 08:00 to 17:00
		(b)	For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service

Note:

1. Attention is drawn to the provisions of paragraph 200.04 of the Schedule to the rules in terms of which aircraft pilots requiring clearance at customs and excise airports (except at OR Tambo International Airport, and in respect of scheduled international flights at Cape Town and King Shaka International Airports) must give at least twelve hours' notice of the time and date of their arrival or departure in order that arrangements may be made for the attendance of the necessary officers.
2. Any reference in this paragraph to bills of entry or SAD forms for export relates to all types of bills of entry or SAD forms for export as well as to bills of entry or SAD forms for coastwise removal of goods.

202.00 PRESCRIBED FORMS

202.01 **Set out of prescribed forms**

The prescribed forms required for customs and excise purposes shall be set out as shown in this Schedule and -

01. in respect of forms SAD 500, SAD 501, SAD 502, SAD 503, SAD 505 and SAD 507, must -
  - (a) be printed upright;
  - (b) be printed in black ink;
  - (c) have dimensions of 297 mm x 210 mm; and
  - (d) be printed on white paper; **(Substituted by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**
  
02. in respect of forms SAD 504, SAD 506, SAD 514, SAD 551, SAD 554, SAD 601, SAD 604, SAD 611 and SAD 614, must -
  - (a) be printed lengthwise;
  - (b) have dimensions of 210 mm x 297 mm;
  - (c) be printed in black ink; and
  - (d) be printed on white paper;
  
03. .... **(Deleted by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**
  
04. the printing shall be so arranged as to allow the maximum space for the particulars to be entered.

202.02A ..... **(Deleted by Notice R. 987 published in Government Gazette 33699 dated 29 October 2010)**

202.02B	<b>Purpose code table (South African Products) ex warehouse</b>	<b>Purpose Code</b>
	<b>Purpose of entry or declaration</b>	
	Removal of fuel levy goods by pipeline or by ship from a customs and excise manufacturing warehouse to another such warehouse	ZMS
	Removal of fuel levy goods from a customs and excise manufacturing warehouse to a special customs and excise storage warehouse	ZMS
	Monthly summary by the supplying customs and excise manufacturing warehouse	ZMS
	Fuel levy goods received in a customs and excise manufacturing warehouse after removal from another such warehouse	ZMR
	Fuel levy goods received in a special customs and excise storage warehouse after removal from a customs and excise manufacturing warehouse	ZMR

Monthly summary by the receiving customs and excise manufacturing warehouse	ZMR
Removal of fuel levy goods by ship to any other country in the common customs area	ZRS
Removal of fuel levy goods by air to any other country in the common customs area	ZRA
Payment of duty	ZDP
Specific rebates of excise duties (Schedule No. 6 to the Act)	ZGR
Ordinary Levy	ZOL

202.03 .....(Deleted by Notice R. 987 published in Government Gazette 33699 dated 29 October 2010)

202.04

**Space to be provided on bill of entry forms for specific Purposes**

Any space marked “No.” or “Bill of Entry Number” in the lower right-hand corner of any prescribed form (except forms DA 62, DA 63, DA 69 and DA 70) shall be of a minimum dimension of 35 mm by 45 mm, any such space reserved for official use shall be of a minimum dimension of 25 mm by 35 mm and any space for a revenue stamp shall be of a minimum dimension of 35 mm by 50 mm.

202.05

**Binding margins**

In respect of all prescribed forms a binding margin of 20 mm wide shall be left at the top of each form printed lengthwise and each prescribed form printed upright shall have a similar binding margin on the left-hand side

202.06

**Revenue stamp**

The revenue stamp shall be affixed to the original of any prescribed form in respect of which it is required

202.07

**Original and copies presented**

The original of any prescribed form and so many copies as the Controller may require in each case shall be presented to him or her when such form is used for any purpose under the provisions of the Act and these rules.

202.08

**General**

In respect of the prescribed bill of entry forms DA 22, DA 30 and DA 31, there shall be a further prescribed form with the words “Voucher of Correction” added to the name of the form and the letter “A” added to the number of the form. The declaration(s) shall be omitted if such vouchers are printed separately and the blank portion or entry of the particulars of the

goods shall be divided into equal portions with two parallel horizontal lines and the words “Originally entered on B/E No. .... of ..... As” between the two lines. In respect of any form with a column relating to the amount of duty, the words “Difference in duty” shall be substituted for the word “Totals” on such form Such vouchers may be printed separately or the normal prescribed forms may be used and the above-stated adjustments made thereto. Provision should in all cases be made for the signature of the person presenting such voucher to the Controller.