

**SOUTH AFRICAN REVENUE SERVICE**

**CUSTOMS AND EXCISE ACT, 1964**

**AMENDMENT OF RULES (NO. DAR/57)**

Under sections 38 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice No. R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto.

**PRAVIN JAMANADAS GORDHAN**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution for rule 38.10 of the following rule:

"38.10 Release of any duly entered goods may be authorized by the Controller only by –

- (a) endorsing any copy of the relevant bill of entry to that effect;
- (b) issuing a computer printed release notification; or
- (c) endorsing any other document bearing the bill of entry number and date to that effect,

and signing and date-stamping any such copy of the bill of entry, release notification or other document, as the case may be."

(b) By the substitution for rule 38.11 of the following rule:

"38.11 (a) Goods entered on a bill of entry may be detained in whole or in part by the Controller by –

- (i) endorsing a copy of the relevant bill of entry to that effect;
- (ii) issuing a computer printed stop/detain notification; or
- (iii) endorsing any other document bearing the bill of entry number and date to that effect;

and signing and date-stamping any such bill of entry, notification or other document, as the case may be.

- (b) Release of any goods so detained shall be authorized by the Controller only on form DA 74.
- (c) The order of detention may specify that such goods are detained at the transit shed, wharf or other approved place or that they are to be delivered to a place indicated by the Controller.
- (d) The goods so detained shall not be delivered, removed or otherwise dealt with except as ordered by the Controller, or if the goods are detained for the purpose of any authority administering any other law as contemplated in section 113(8), as ordered by such authority. "