

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/59)**

Under sections 18A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

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

**SCHEDULE**

By the addition to the rules for section 18A of the following rule:

"18A.10 (a) The Controller may, in addition to any provision of the Act regulating the export of goods and any reasonable requirement which the Controller may impose in each case, allow imported power driven vehicles to be exported under own power from a customs and excise storage warehouse in terms of the provisions of section 18A on compliance with the following:

- (i) sufficient security must be furnished as required in terms of section 18A;
- (ii) each bill of entry must reflect:
  - (aa) the engine and chassis number of each vehicle;
  - (bb) the temporary permit number issued by the licensing authority for the purpose of driving the vehicle to the customs and excise border post where it will exit the Republic;
  - (cc) the border post through which the vehicle will exit the Republic;
- (iii) invoices and other documents relating to the sale of the vehicle must be submitted with the bill of entry for export;
- (iv) an officer must examine the vehicle and the temporary permit prior to commencement of the journey and endorse and sign on three copies of the bill of entry a statement reading:
  - (aa) I have examined the vehicle (make, engine and chassis number), and temporary permit and found that the particulars \*agree / do not agree with the particulars entered on the front of this bill of entry;
  - (bb) The temporary permit is valid until \_\_\_\_\_;
  - (cc) The person who is said to be the driver of the vehicle is \_\_\_\_\_, \* passport number \_\_\_\_\_  
\_\_\_\_\_ \* identity number \_\_\_\_\_

(dd) Export may \* proceed / not proceed

Signature of officer ..... Name (Print) ..... Date stamp  
 (\* whichever is applicable);

(v) if the vehicle is allowed to proceed, the officer must keep one copy of the endorsed bill of entry and hand the remaining two such copies to the driver for production at the customs and excise border post;

(vi) at the customs and excise border post, officers must examine the vehicle and endorse on the two copies of the bill of entry, below the endorsement by the officer contemplated in paragraph (iv) the following statement;

(aa) I have examined the vehicle (make, engine and chassis number), and temporary permit and found that the particulars \* agree / do not agree with the particulars entered on the front of this bill of entry;

(bb) The vehicle crossed the border to .....

Signature of officer ..... Name (Print) ..... Date stamp;  
 (\* whichever is applicable).

(b) (i) No bill of entry export may be processed unless the requirements specified in paragraphs (a)(i), (ii) and (iii) are complied with;

(ii) Where the road traffic authorities do not issue a temporary permit for driving the vehicle to the customs and excise border post where it will exit the Republic, such vehicle must be transported by a licensed remover of goods in bond.

(c) (i) The vehicle may not be taken from the customs and excise warehouse on its journey to the country of destination unless the officer has granted permission as contemplated in paragraph (a)(iv)

(ii) Any incorrect particulars on the bill of entry must, subject to approval by the Controller, be amended by voucher of correction.

(iii) The customs office of exit must, after making a copy thereof for record purposes, forward one copy of the bill of entry reflecting the two endorsements on the reverse to the Controller at the place of commencement and hand the remaining copy to the driver.

(d) The driver of such a vehicle must report to the border post within the period of validity of the temporary permit issued by the road traffic authorities

(e) The provisions of rule 64D 12(6)(b)(ii) shall apply *mutatis mutandis* regarding proof of export of the vehicle."