

6/5/2002/103

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 1376

1 November 2002

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/60)

Under section 64D 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

(a) By the addition to rule 64D 04(1) of the following paragraphs:

"(aA) a clearing agent who enters, and is allowed by the Controller to remove in bond, an imported second-hand power driven vehicle in transit through the Republic to a consignee outside the Republic under its own power as contemplated in rule 18 15;

(fA) a licensee of a customs and excise storage warehouse who removes in bond or exports a second-hand power driven vehicle under its own power as contemplated in rule 18.15 or 18A.10, as the case may be."

(b) By the addition to rule 64D.08(4) of the following paragraph:

"(c) The provisions of rule 64D 19(b) shall apply *mutatis mutandis* where the manifest and bill of entry do not accompany the driver or the copies are not delivered to the Controller at the place of exit."

(c) By the substitution for rule 64D.19 of the following:

"64D.19 Carriage of bonded goods by a subcontractor of a licensed remover of goods in bond

(a) Where a licensed remover of goods in bond has entered into a contract of carriage with a consignor to transport bonded goods to any destination declared on the bill of entry processed for such goods, such licensed remover may contract another such licensed remover (referred to in this rule as a "subcontractor") to transport such goods to such destination on compliance with the following:

(i) (aa) adequate security is furnished for the carriage of the goods ; and

(bb) the consignor authorises, in writing, that the security bond may be utilised as security for the consignment in accordance with the provisions of rule 64D.11(5)(c);

(ii) the name, address and client number of the remover who subcontracted the transport of the goods, are inserted in the blocks provided on the bill of entry;

(iii) the road manifest (form DA187)—

(ua) contains the names of both the licensed remover of goods in bond and the subcontractor;

- (bb) is signed by both such remover and subcontractor;
 - (iv) where more than one subcontractor is contracted to transport a consignment a separate road manifest (form DA187) is processed by the licensed remover of goods in bond for each portion of the consignment moved or carried by a subcontractor.
 - (v) where goods are transported in a sealed part of the means of transport –
 - (aa) the carriage of such goods may only be subcontracted to a subcontractor using similar sealable means of transport as contemplated in rule 64D 06(4);
 - (bb) the goods must be transferred to the means of transport of the subcontractor and the new seals affixed under supervision of an officer who must endorse the original and copies of the manifest to this effect and affix his or her signature and a date stamp to the endorsement.
 - (vi) for the purposes of rule 64D.08(4), the originals of each manifest and a copy of the bill of entry must accompany the driver of the means of transport of the subcontractor and one copy of each must be delivered to the Controller at the port of exit;
- (b) Where the procedures prescribed in paragraphs (a)(iii) to (v) are not complied with the driver of the means of transport of the subcontractor may only be allowed to proceed to the destination at the place of exit after–
- (i) a satisfactory explanation is furnished by the subcontractor;
 - (ii) submission of certified copies of any documents required, if not produced by the driver to the Controller at the place of exit, through the office of the Controller at the place of commencement;
 - (iii) the Controller, on finding that the goods agree with the particulars on the bill of entry, authorises release."

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