

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No.24702

No. R.491

2003-04-02

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/75)**

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto

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

SCHEDULE

- (a) By the insertion of form DA 35 and the reverse thereof under item 202 00 of the Schedule to the rules;
- (b) By the substitution for forms DA 550 and DA 610 under item 202 00 of the Schedule to the rules of the following forms:
 - (i) form DA 550 and the reverse thereof;
 - (ii) form DA 610 and the reverse thereof.

CERTIFICATE FOR REMOVAL OF FUEL LEVY GOODS BY ROAD AND RAIL (RULES 19A, 64D and 64F)	DA35
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Transport Code	Transport Document No.	Date	Issued at	DA 35 No (Note 1)	Date	Page No
						of

	Truck / Horse / Rail Tanker	First Trailer / Rail Tanker	Second Trailer / Rail Tanker
Registration number(s)			
Tanker seal number(s)			

	Client Code	Name and Address	Invoice No (Note 2) and Date
Licensee			(a)
Consignor (Note 4)			(b)
Consignee 1 (Note 4)			(b)
Consignee 2 (Note 4)			(b)
Consignee 3 (Note 4)			(b)
Remover (Note 5)			(b)

Quantity (Note 6)	Tariff item	Unit price	Total price	Description and particulars of goods for duty purposes

DECLARATION

I, _____ (print name) for consignor, hereby declare that the above particulars are correct and I undertake to comply with all the customs and excise laws and procedures in respect of the goods entered herein.

Signature for consignor: _____ Capacity: _____ Date: _____

Notes:

- 1 The DA35 number must be a serial number as provided in rule 19A.4.04(c)
- 2 Insert in invoice column:
 - (a) The invoice number and date issued by the licensee to licensed distributor;
 - (b) The invoice number and date issued by the licensed distributor or licensee of a customs and excise manufacturing warehouse to consignee
- 3 Consignor means a licensee of a customs and excise manufacturing warehouse or a licensed distributor or a licensed clearing agent as contemplated in rule 19A.4.04 (x).
- 4 Consignee means the licensee of a customs and excise storage warehouse or any customer where such customer has a delivery address in any other country in the common customs area.
- 5 Remover means a licensed remover of goods in bond or a licensee of a customs and excise manufacturing warehouse using own vehicles to move bonded cargo as contemplated in section 64D
- 6 Quantity means the quantity loaded in litres adjusted to 20°C at sea level
- 7 This form -
 - (a) may only be used in respect of fuel levy goods entered or deemed to have been entered for home consumption and payment of duty;
 - (b) must be used by a licensee of a customs and excise manufacturing warehouse or licensed distributor or such a licensee of a storage warehouse as contemplated in rule 19A.4.04 for removal of fuel levy goods to any other country in the common customs area;
 - (c) must be completed in respect of each type (tariff item) of fuel levy goods removed in one consignment - each page to be numbered in page No. column for example 1 of 3, 2 of 3 or 3 of 3
- 8 Where fuel levy goods are removed to more than one consignee to another country in the common customs area each consignee must acknowledge receipt of the quantity delivered by signing the reverse side of this form or on a continuation sheet thereof
- 9
 - a. Fuel levy goods returned in tankers to the Republic from any other country in the common customs area must be dealt with as provided in rule 19A.4.08
 - b. A new seal must be affixed to the tanker and the number endorsed in paragraph 6.
 - c. The quantity of goods returned shall be measured as prescribed in rule 19A.4.08(b).

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer

<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">1</td> <td style="width:15%;">Country of exit</td> <td style="width:70%;">I, _____ (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact</td> </tr> <tr> <td></td> <td></td> <td>The vehicle and tanker(s) have exited _____ (name of country) at _____ (place)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">Signature _____ Date stamp _____</td> </tr> </table>	1	Country of exit	I, _____ (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact			The vehicle and tanker(s) have exited _____ (name of country) at _____ (place)			Signature _____ Date stamp _____	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">2</td> <td style="width:15%;">Country of entrance</td> <td style="width:80%;">I, _____ (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</td> </tr> <tr> <td></td> <td></td> <td>The vehicle and tanker(s) have entered _____ (name of country) at _____ (place).</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">Signature _____ Date stamp _____</td> </tr> </table>	2	Country of entrance	I, _____ (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.			The vehicle and tanker(s) have entered _____ (name of country) at _____ (place).			Signature _____ Date stamp _____
1	Country of exit	I, _____ (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact																	
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		Signature _____ Date stamp _____																	
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3	Country of exit	I, _____ (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.																	
		The vehicle and tanker(s) have exited _____ (name of country) at _____ (place).																	
		Signature _____ Date stamp _____																	
4	Country of entrance	I, _____ (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.																	
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		Signature _____ Date stamp _____																	
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">5</td> <td style="width:15%;">Country of exit (return after delivery)</td> <td style="width:80%;">I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres</td> </tr> <tr> <td></td> <td></td> <td>The vehicle and tanker(s) have exited _____</td> </tr> </table>	5	Country of exit (return after delivery)	I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres			The vehicle and tanker(s) have exited _____	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">6</td> <td style="width:15%;">Country of entrance (return to Republic after delivery)</td> <td style="width:80%;">I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres</td> </tr> <tr> <td></td> <td></td> <td>* New seal no : _____ (goods returned) (Note 9b)</td> </tr> </table>	6	Country of entrance (return to Republic after delivery)	I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres			* New seal no : _____ (goods returned) (Note 9b)						
5	Country of exit (return after delivery)	I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres																	
		The vehicle and tanker(s) have exited _____																	
6	Country of entrance (return to Republic after delivery)	I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres																	
		* New seal no : _____ (goods returned) (Note 9b)																	

(name of country) at Signature Date stamp	(place) Date stamp	The vehicle and tankert(s) have entered (name of country) at Signature Date stamp	(place) Date stamp
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*=delete inapplicable words

REVERSE SIDE (ACQUITTAL PURPOSES)

DA35

DA 35 No. (Note 1)

Date

Page No.

	of	
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Truck / Horse / Rail Tanker

First Trailer / Rail Tanker

Second Trailer / Rail Tanker

Registration number(s)		
Tanker seal number(s)		

DECLARATIONS BY DRIVER OF VEHICLE / DRIVER OF A LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / LICENSED DISTRIBUTOR USING OWN VEHICLE / LICENSED REMOVER OF GOODS IN BOND / SPOURNET OFFICIAL

A | Loading goods

I, _____ (print name) ID/ Passport No _____ declare that I have received in good order and condition the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form

 Signature Capacity Date

B1 | Delivering goods at destination(s) (Consignee 1)

I, _____ (print name) ID/ Passport No _____ declare that I have delivered *all/ part of the contents of the tanker(s) which were sealed with intact seal(s) as numbered on the front and top of this form

Quantity delivered _____ (litres) Invoice/ Delivery note number _____ Date: _____

 Signature Capacity Date

B2 | Delivering goods at destination(s) (Consignee 2)

I, _____ (print name) ID/ Passport No _____ declare that I have delivered part of the contents of the tanker(s) which were sealed with *intact/ broken seal(s) as numbered on the front and top of this form

Quantity delivered _____ (litres) Invoice/ Delivery note number _____ Date: _____

 Signature Capacity Date

B3 | Delivering goods at destination(s) (Consignee 3)

I, _____ (print name) ID/ Passport No _____ declare that I have delivered part of the contents of the tanker(s) which were sealed with *intact/broken seal(s) as numbered on the front and top of this form

Quantity delivered _____ (litres) Invoice/ Delivery note number _____ Date: _____

 Signature Capacity Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE/ LICENSED DISTRIBUTOR/ CONSIGNEE LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY IN THE COMMON CUSTOMS AREA

A | Outward (Goods loaded)

I, _____ (print name) ID/ Passport No _____ licensee of a customs and excise warehouse / licensed distributor declare that I have handed over in good order the tanker(s) with the goods described on the front of this form which have been sealed with intact seal(s) as numbered on the front and top of this form to the driver whose details appear above

 Signature Capacity Date

B1 | Inward delivery (ies) (Consignee 1)

I, _____ (print name) of _____ (name of consignee licensee / consignee) in _____ (name of country) another country in the common customs area declare that I have received *all/part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form

Quantity received _____ (litres) Invoice/ Delivery note number _____ Date: _____

 Signature Capacity Date

B2 | Inward delivery (ies) (Consignee 2)

I, _____ (print name) of _____ (name of consignee licensee / consignee) in _____ (name of country) another country in the common customs area declare that I have received part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form

Quantity received _____ (litres) Invoice/ Delivery note number _____ Date: _____

 Signature Capacity Date

B3 | Inward delivery (ies) (Consignee 3)

I, _____ (print name) of _____ (name of consignee licensee / consignee) in _____ (name of country) another country in the common customs area declare that I have received part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form

Quantity received (litres)	Invoice/ Delivery note number	Date:
.....
Signature	Capacity	Date	

*= delete inapplicable words

REVERSE SIDE FOR FORMS DA 550 AND DA 610 (ACQUITTAL PURPOSES)

	Truck/ Horse	First Trailer	Second Trailer
Registration number(s)			
Container / Tanker seal number(s)			

DECLARATIONS BY DRIVER OF VEHICLE / REMOVER / LICENSED REMOVER OF GOODS IN BOND

1 | Loading goods

I, _____ (print name of driver) for _____ (remover) declare that I have received the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact
 Actual quantity of goods loaded into * tanker(s) / * container(s) _____ (litres)

 Signature Capacity Date

2 | Delivering of goods at destination

I, _____ (print name of driver) for _____ (remover) declare that I have delivered the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact

 Signature Capacity Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / CONSIGNEE(OR) LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY (COMMON CUSTOMS AREA) / MASTER / PILOT OF SHIP / AIRCRAFT

1 | Outward

I, _____ (print name of authorised person) for _____ licensee declare that I have handed over the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on the front of this form and / or the road manifest intact to the driver whose details appear above

 Signature of authorised person Capacity Date

2 | Inward delivery

I, _____ (print name of authorised person) for _____ licensee in _____ (name of country) in the common customs area declare that I have received the *container(s) / *package(s) and found them to be in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or the road manifest intact

Invoice / Delivery note number: _____ Date: _____

Actual quantity of goods received * ex tanker(s) / * container(s) _____ (litres)

 Signature of authorised person / master / pilot / designated officer Capacity Date

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer

1 Country of exit	2 Country of entrance
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I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact

The vehicle and trailer(s) have exited _____ (name of country) at _____ (place)

 Signature of officer Date stamp

I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact

The vehicle and trailer(s) have entered _____ (name of country) at _____ (place)

 Signature of officer Date stamp

3 | Country of exit

I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact

The vehicle and trailer(s) have exited _____ (name of country) at _____ (place)

 Signature of officer Date stamp

4 | Country of entrance

I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact

The vehicle and trailer(s) have entered _____ (name of country) at _____ (place)

 Signature of officer Date stamp

5 | Country of exit (return after delivery)

I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres

The vehicle and trailer(s) have exited _____ (name of country) at _____ (place)

 Signature of officer Date stamp

6 | Country of entrance (return to Republic after delivery)

I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres

The vehicle and trailer(s) have entered _____ (name of country) at _____ (place)

 Signature of officer Date stamp

* Delete word which is not applicable.

BILL OF ENTRY: SOUTH AFRICAN PRODUCTS

(ex warehouse or fuel levy goods ex duty paid stocks)

PURPOSE Code	Agent Code	Total Lines	Country of Destination	R.I.B. No.	Date	A
Ex Warehouse Owner To Warehouse / Rebate User Remover	Customs Code	Name and Address				

Warehousing Particulars				
Line	B/E No	Date	Line No	Accepted at
	Tariff Code		Quantity and code	Excise value
Sch 1 Part 2				Excise duty
Sch 6				Description of Goods

TOTALS THIS ENTRY	-	+	Other Payment	Excise duty

<p>I, _____ for _____ (clearing agent / remover) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act</p> <p style="text-align:right;">Date _____ Signature _____</p>	Payment Code	VAT Registration Number
<p>I, _____ for _____ (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein</p> <p style="text-align:right;">Date _____ Signature _____</p>	[]	[]
Instructions by Controller of Customs and Excise		

REVERSE SIDE FOR FORMS DA 500, DA 550, DA 600 AND DA 610 (ACQUITTAL PURPOSES)

	Truck / Horse	First Trailer	Second Trailer
Registration number(s)			
Container / Tanker seal number(s)			

DECLARATIONS BY DRIVER OF VEHICLE / REMOVER / LICENSED REMOVER OF GOODS IN BOND

1 | Loading goods

I, _____ (print name of driver) for _____ (remover) declare that I have received the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact. Actual quantity of goods loaded into * tanker(s) / * container(s) _____ (litres)

Signature Capacity Date

2 | Delivering of goods at destination

I, _____ (print name of driver) for _____ (remover) declare that I have delivered the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact

Signature Capacity Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / CONSIGNEE(OR) LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY (COMMON CUSTOMS AREA) / MASTER / PILOT OF SHIP / AIRCRAFT

1 | Outward

I, _____ (print name of authorised person) for _____ licensee declare that I have handed over the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on the front of this form and / or the road manifest intact to the driver whose details appear above.

Signature of authorised person Capacity Date

2 | Inward delivery

I, _____ (print name of authorised person) for _____ licensee in _____ (name of country) in the common customs area declare that I have received the *container(s) / *package(s) and found them to be in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or the road manifest intact

Invoice / Delivery note number: _____ Date: _____
Actual quantity of goods received * ex tanker(s) / * container(s) _____ (litres)

Signature of authorised person / master / pilot / designated officer Capacity Date

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer

1 | Country of exit

I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact

The vehicle and trailer(s) have exited
(name of country) at _____ (place)

Signature of officer Date stamp

2 | Country of entrance

I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.

The vehicle and trailer(s) have entered
(name of country) at _____ (place)

Signature of officer Date stamp

3 | Country of exit

I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact

The vehicle and trailer(s) have exited
(name of country) at _____ (place)

Signature of officer Date stamp

4 | Country of entrance

I, _____ (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact

The vehicle and trailer(s) have entered
(name of country) at _____ (place)

Signature of officer Date stamp

5 | Country of exit (return after delivery)

I, _____ (name of officer) have verified the tanker(s) and found them *empty/ to contain _____ litres

The vehicle and trailer(s) have exited
(name of country) at _____ (place)

6 | Country of entrance (return to Republic after delivery)

I, _____ (name of officer) have verified the tanker(s) and found them *empty/ *to contain _____ litres

The vehicle and trailer(s) have entered
(name of country) at _____ (place)

