

**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 29988**

**No. R. 508**

**2007-06-22**

**CUSTOMS AND EXCISE ACT, 1964**

**AMENDMENT OF RULES (DAR/35)**

Under sections 46A, 75, 101 and 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 substitution in rule 46A2.31 for the words in paragraph (b) preceding subparagraph (i) of the following words:

“Every exporter or producer or any other person as contemplated in section 46A(3)(b) shall maintain and keep for a period of five years from the date the goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with –“

- (b) By the substitution for rule 75.17 of the following rule:

“A registrant shall retain in his records a copy of any bill of entry, SAD declaration or transfer form in respect of goods obtained by him under rebate of duty, together with any clearance documents in respect of such goods, as well as any other documents required in rules 75.14, 75.15 and 75.16, for at least five years after the stocks of the goods to which such bill of entry, SAD declaration, transfer form or clearance documents relate have been exhausted.”

(c) By the substitution in rule 101.01 for the words following paragraph (d) of the following words:  
“Such person shall in all instances keep available such books, accounts and documents for a period of at least five years from date of importation, exportation, manufacturing, purchase, sale or use of any goods for inspection by an officer: Provided that in the case of goods stored in a customs and excise warehouse the period shall be extended until all the relevant goods have been duly cleared in terms of section 20(4) of the Act and have in accordance with such entry been delivered or exported and in the case of goods stored in a rebate store, as prescribed in rule 75.17.”

(c) By the substitution in rule 101.02 for the words in paragraph (a) preceding subparagraph (i) of the following words:

“Notwithstanding the provisions of rule 101.01, any exporter or supplier of goods to such exporter or any manufacturer or importer of any goods in respect of which provisions of origin are applicable in terms of the provisions of origin of section 46 or of any agreement contemplated in section 46, 49 or 51 or any person who is in any way concerned with the furnishing of any certificate, declaration or other document relating to origin for the purposes of compliance with such provisions shall, subject to the provisions of section 44(11)(c), and except if any rule provides for a longer period, keep available for at least five calendar years –“

(d) By the substitution in rule 101.02 for paragraph (d) of the following paragraph:

“(d) Any period of five calendar years shall run -  
(i) from the date any imported goods are entered for home consumption;  
(ii) from the date any exported goods are entered for export;  
(iii) in the case of any goods placed under any other customs procedure, from the date in which the customs procedure is completed.”

(e) By the substitution for rule 101.03 (a) of the following rule:

“(a) The provisions of rule 101.02 shall apply *mutatis mutandis* to the origin provisions specified in Annex 1 “Concerning the Rules of Origin for Products to be traded between the Member States of the Southern African Development Community”, and its appendixes, of the Protocol on Trade concluded under Article 22 of the Treaty of the Southern African Development Community.”