

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/42)

Amendments to the rules necessitated by changing the date of entry into force to 1 May 2008, are contained in the Schedule hereto with effect from 1 May 2008.<sup>1</sup>

PRAVIN JAMNADAS GORDHAN  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution for rule 49D.34(36) of the following rule:

"49D.34(36) Article 36 – Transitional provisions for goods in transit or storage

- (a) The provisions of Article 36 may be applied in respect of goods complying with the provisions of Annex V which are exported from an EFTA State and either in transit to or in a customs and excise warehouse in the Republic on 1 May 2008.
- (b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods
- (c) In order to qualify for such benefit a valid retrospectively issued Movement Certificate EUR1 and proof of direct transport shall be submitted to the Controller where the goods have been entered by not later than 31 August 2008.
- (d) For the purposes of goods exported to an EFTA State the retrospective issue of Movement Certificates EUR1 may be applied for if supported by -
  - (i) proof -
    - (aa) of the originating status of the goods;
    - (bb) that the goods were directly transported;
    - (cc) were in transit to or in temporary bonded warehouses or in free zones in an EFTA State on the said date;
  - (ii) a copy of the export SAD form and other export documentation."

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<sup>1</sup> The reason for this is that the date for the entry into force of the Free Trade Agreement between the European Free Trade Association States and the Southern African Customs Union States has been fixed to be 1 May 2008.