

**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 32801**

**No. R.1178**

**2009-12-11**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/65)**

Under section 119A 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.

**GEORGE NGAKANE VIRGIL MAGASHULA  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the insertion of the following rules after rule 106.02:

**RULES FOR SECTION 119A OF THE ACT**

**Rule 119A.00**

- "(a) These rules provide for the adaptation of sections as contemplated in section 119A and rules made thereunder.
- (b) The administration of all customs and excise laws and procedures relating to any section adapted under the provisions of section 119A as stated in these rules shall, unless otherwise specified-
- (i) be subject to compliance with the adapted section and the rules made thereunder; and
  - (ii) if any other rule is in conflict with any adapted section and the rules made thereunder, the provisions of such adapted section and rules shall prevail over the provisions of such other rule.

- (c) (i) In these rules, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and unless the context otherwise indicates-
- "customs and excise laws and procedures"** shall have the meaning assigned thereto in rule 59A.01.
- (ii) In the numbers of the rules-
- (aa) the letter "S" after "119A" followed by digits and letters, as may be applicable, specifies the section adapted; and
- (bb) the letter "R" after "119A" followed by digits and letters, as may be applicable, specifies the rule made for the section adapted.

**Adaptation of section 39(1)(c)**

- 119A.S39(1)(c) The said person shall further produce the transport document or such other document in lieu thereof as may be approved by the Commissioner, invoices as prescribed, shipper's statement of expenses incurred by him, copy of the confirmation of sale or other contract of purchase and sale, importer's written clearing instructions, unless exempted by rule, any permit, certificate or other authority issued under any other law authorising the importation of goods and such other documents relating to such goods as the Controller may require in each case and answer all such questions relating to such goods as may be put to him by the Controller, and furnish in such manner as the Commissioner may determine such information regarding the tariff classification of such goods as the Commissioner may require: Provided that if such person is in possession of all documents necessary to complete and submit a valid entry as contemplated in section 40(1), those documents-
- (i) whether electronically or in paper format must not accompany the bill of entry transmitted or delivered for processing; and
- (ii) must be submitted upon request to the Commissioner as required in terms of rule 119A.R39(1)(c).01.

### **Rules in terms of 119A.S39(1)(c)**

119A.R39(1)(c).01 Where the Commissioner requests the submission of documents as contemplated in adapted section 119A.39(1)(c), such documents must be submitted in paper format or by facsimile transmission or electronically to reach the Commissioner at the place specified, within two working days after date of such request

119A.R39(1)(c).02 The documents contemplated in adapted section 119A.39(1)(c) must be kept as contemplated in section 101 and the rules made thereunder available for inspection by an officer.

### **Adaptation of section 39(2B)**

119A.S39(2B) The Commissioner may specify by rule the documents to be produced by the exporter in respect of any goods exported or any class or kind of goods exported or any goods exported in circumstances or to a destination specified by him.

### **Rules in terms of 119.S39(2B)**

119A.R39(2B).01(a) The exporter shall produce invoices, exchange control forms, any document prescribed in any other provision of the Act, any permit, certificate or other authority issued under any other law authorising the exportation of goods and such other documents relating to such goods as the Controller may require in each case.

(b) Notwithstanding paragraph (a) where the exporter is in possession of all documents necessary to complete and submit a valid entry contemplated in section 40(1), those documents-

(i) whether electronically or in paper format, must not accompany the bill of entry transmitted or delivered for processing; and

(ii) must be submitted upon request to the Commissioner as required in terms of rule 119A.R39(2B).02.

119A.R39(2B).02 Where the Commissioner requests the submission of documents as contemplated in rule 119A.R39(2B).01, such documents must be submitted in paper format or by facsimile transmission or electronically to reach the Commissioner at the place specified, within one working day after date of such request.

119A.R39(2B).03 The documents contemplated in rule 119A.R39(2B).01 must be kept as contemplated in section 101 and the rules made thereunder available for inspection by an officer.

**Adaptation of section 113(2)**

119A.S113(2) Goods which purport to have been imported under a permit, certificate or other authority in terms of any provision of this Act or any other law shall be deemed to have been imported in contravention of such provision unless the permit, certificate or other authority in question is -

- (a) in possession of the importer at the time of entry for home consumption; and
- (b) upon request produced to the Controller.