

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/100)**

Under sections 21, 119A, 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.

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

SCHEDULE

(a) By the substitution in rule 21.04.04(a) for subparagraph (i) of the following subparagraph:

“(i) in respect of inbound or outbound duty and tax free shops at–

Cape Town International Airport
King Shaka International Airport
Kruger Mpumalanga International Airport, and
OR Tambo International Airport;”

(b) By the substitution for rule 119A.R39(1)(c).01 of the following rule:

“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 during the official hours of attendance prescribed in item 201.10 of the Schedule to the Rules at the place specified and within the time indicated in such request.”

(c) By the substitution for rule 119A.R39(2B).02 of the following rule:

“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 during the official hours of attendance prescribed in item 201.10 of the Schedule to the Rules at the place specified and within the time indicated in such request.”

(d) By the deletion in rule 120A.01(b) of subparagraph (v);

(e) By the substitution in rule 120A.01(c) for subparagraph (iv) of the following subparagraph:

“(iv) If the person concerned fails to submit such proof within–

(aa) a period of six months from the date goods temporarily imported were declared for importation into the Republic or such longer period as the Commissioner in exceptional circumstances may allow;

(bb) a period of 30 days from the date the goods in transit through the Republic were declared for transit or such longer period as the Commissioner in exceptional circumstances may allow;

the VAT due must be paid forthwith on the goods so declared for temporary import or for transit through the Republic and such person may be required to make provisional payments in future.”

(f) By the substitution in the Schedule to the Rules for paragraph 200.06 for the following paragraph:

“200.06 Places where secure places to be known as transit sheds may be established (Section 6(1)(g) of the Act)

Bloemfontein Airport

Cape Town Harbour

Cape Town International Airport

Durban Harbour

East London Harbour

East London Airport

Germiston

King Shaka International Airport

OR Tambo International Airport
Port Elizabeth Harbour
Port Elizabeth International Airport
Port of Ngqura”

(g) By the substitution in the Schedule to the Rules for paragraph 200.07 of the following paragraph:

“200.07 **Container terminals**
(Section 6(1)(hA) of the Act)

Bloemfontein

Bloemcon Container Terminal

Cape Town

CapeTown Container Terminal

Culemborg Cargo & Container Terminal (Pty) Ltd t/a CCCT

Belcon Container Terminal

Cape Town Multi Purpose Terminal

Durban

Durban Container Terminal – Pier 2

Durban Container Terminal – Pier 1

Durban Multi Purpose Terminal

Maydon Wharf Multi Purpose Terminal

Agriport Bulk Terminal

East London

East London Multi Purpose Terminal

Johannesburg

City Deep Container Terminal

Eastcon Container Terminal

Vaalcon Container Terminal

Port Elizabeth

Port Elizabeth Multi Purpose Terminal

Port of Ngqura

Port of Ngqura Container Terminal

Pretoria

Pretcon Container Terminal

Richards Bay

Richards Bay Dry Bulk Terminal

Richards Bay Multi Purpose Terminal

Saldanha Bay

Saldanha Bay Multi Purpose Terminal

Saldanha Bay Iron Ore Terminals

Where the existing terminal is inadequate to accommodate the number of containers involved, any additional location approved by the Controller concerned for the temporary use as a container terminal.”

- (h) By the substitution in the Schedule to the Rules for paragraph 200.08 of the following paragraph:

“200.08 Places where container depots may be established
(Section 6(1)(hB) of the Act)

Cape Town

Durban

East London

Germiston

Johannesburg

Port Elizabeth

Pretoria”

(ij) By the insertion in the Schedule to the Rules after paragraph 200.08 of the following paragraph:

“200.09 Places where degrouping depots may be established
(Section 6(1)(hC) of the Act)

Cape Town International Airport
King Shaka International Airport
OR Tambo International Airport”