

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/103)

Under sections 15 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 15.01 for paragraph (a) of the following paragraph.

“(a) (i) For the purposes of this rule and forms DA 331 (Traveller Declaration), TC-01 (Traveller Card) and TRD1 (Traveller Declaration)—

“**commercial goods**” means goods in the accompanied or unaccompanied baggage of a traveller that are imported into or exported from the Republic for trade or other business purposes, and –

(a) includes –

(i) goods intended –

(aa) to be sold, leased or otherwise commercially transacted; or

(bb) for use in a business or profession; and

(ii) goods which by reason of their nature, quantity, volume or other attribute can reasonably be regarded as goods intended for trade or other business purposes;

(b) excludes goods that must be declared on form DA 331 or form TRD1;

"declare" in relation to the declaration on form TRD1 means that the traveller must make an oral declaration of the goods required to be declared to a passenger assessment officer for electronic preparation of form TRD1 according to the particulars furnished in the oral declaration and the traveller must then sign the TRD1 if he or she agrees with the contents;

"goods" in relation to goods required to be declared on form DA 331 or form TC-01 or forms TC-01 and TRD1 means goods contemplated in section 15(1) carried by a traveller on his or her person or included in his or her accompanied baggage;

"personal effects" means, subject to item 407.01/01.00/01.02 of Schedule No. 4, goods (new or used) in the accompanied or unaccompanied baggage of a traveller which that traveller has on or with him or her or takes along for, and reasonably required for, personal or own use, such as any wearing apparel, toilet articles, medicine, personal jewellery, watch, cellular phone, automatic data processing machines, baby carriages and strollers, wheelchairs for persons living with disability, sporting equipment, food and drinks and other goods evidently on or with that person for personal or own use, but excludes goods that must be declared on form DA 331, form TC-01 or forms TC-01 and TRD1;

"traveller" means any person who enters or leaves the Republic as contemplated in section 15(1)(a);

"vehicle" means any road vehicle whether for private or commercial use temporarily brought into or taken from the Republic that must be declared by a traveller on form DA 331 or form TRD1.

- (ii) A traveller may only use form TC-01 or forms TC-01 and TRD1 for declaring goods or vehicles required to be declared on these forms at the following places and from the date specified for each place:

Place	Date from
Ramathlabama	21 April 2012

Nerston	5 May 2012
Kopfontein	12 May 2012
Groblersbrug	12 May 2012
Violsdrift	19 May 2012
Nakop	19 May 2012
Quachasneck	26 May 2012
Caledonspoort	26 May 2012
Mananga	2 June 2012
Jeppes Reef	2 June 2012
Golela	9 June 2012
Mahamba	16 June 2012
Van Rooyenshek	16 June 2012
Oshoek	30 June 2012
Ficksburg	7 July 2012
Maserubridge	14 July 2012
Lebombo	21 July 2012
Beitbridge	28 July 2012
OR Tambo International Airport	11 August 2012
King Shaka International Airport	18 August 2012
Cape Town International Airport	25 August 2012
Skilpadshek	1 September 2012

- (iii) A traveller completing form TC-01 or forms TC-01 and TRD1 shall comply with the directives for obtaining, completing and submitting these forms as outlined in the Traveller Processing Policy – External and the Standard Operating Procedures: Traveller Assessment and Goods registration for re-importation and re-exportation – External and the Completion Manual for

Traveller Declarations electronically available from the SARS website or at any SARS branch office.”

(b) By the substitution in rule 15.01(b)(i) for item (aa) of the following item:

“(aa) declare all goods or any vehicle on form DA 331 or forms TC-01 and TRD1 as contemplated in paragraph (a)(i) at the place where he or she enters or leaves the Republic;”

(c) By the substitution in rule 15.01(c) (i) for item (aa) of the following item:

“(aa) Any traveller who has any goods for commercial purposes on his or her person or in his or her accompanied baggage on entering the Republic must complete the statement in respect thereof on form DA 331 or form TC-01.”

(d) By the substitution in rule 15.01(d) (i) for item (bb) of the following item:

“(bb) if any other goods, are goods not exceeding the quantities or values of goods that may be imported without payment of duty or value-added tax, as specified under the heading “Allowances” on form DA 331 or form TC-01; and”

(e) By the substitution for rule 15.02 of the following rule:

“Except goods that may be declared as provide for under item 410.04 of Schedule No. 4, any goods brought into the Republic for commercial purposes, whether or not for own use, shall be entered in terms of the provisions of section 38.”

(f) By the substitution in rule 120A.01 for subparagraph (ii) of the following subparagraph:

“(ii) For the purposes of these rules-

(aa) “**commercial goods**” means goods contemplated in rule 15.01 or any vehicle of which the particulars are not required to be declared on form DA 331 or forms TC-01 and TRD1 in accordance with the requirements specified in that rule and those forms;

(bb) Subject to rule 15.02, any commercial goods imported from or exported to a BLNS country must be entered in terms of the provisions of section 38.”

(g) By the insertion after DA 331 in item 202.00 of the Schedule to the Rules of the following forms:

“TC-01 Traveller Card

TRD1 Traveller Declaration”