

SOUTH AFRICAN REVENUE SERVICE

No. R. 1290

4 October 2019

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 188)

Under sections 38 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.

**EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Amendment of rule 38.14A

Rule 38.14A of the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended –

(a) by the insertion in paragraph (a), after the definition of “declarant”, of the following definition:

“**participating country**” means a country participating in the SACU UCR implementation, namely Eswatini or Botswana, as the case may be;”; and

(b) by the substitution for paragraph (b) of the following paragraph:

- “(b) When completing a bill of entry a declarant must, in the case of –
- (i) an export from the Republic, generate and use a SACU UCR for the relevant consignment irrespective of the country of destination;
 - (ii) an import into the Republic from **[Swaziland]** a participating country, use the SACU UCR generated in **[Swaziland]** that participating country for that consignment; or
 - (iii) the transit of goods through the Republic to **[Swaziland]** a participating country –
 - (aa) generate and use a SACU UCR for that consignment; or
 - (bb) if a UCR has already been generated in any **[other]** country other than a participating country for that consignment, use that UCR; or
 - (iv) the transit of goods **[from Swaziland]** via a participating country through the Republic –
 - (aa) use the SACU UCR generated in **[Swaziland]** that participating country for that consignment; or
 - (bb) if a UCR has already been generated in any **[other]** country other than a participating country for that consignment, use that UCR.”.