

SOUTH AFRICAN REVENUE SERVICE

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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

Under sections 8, 38A, 46A, 47B, 64D, 101 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

EDWARD CHR KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of rule 00.09

1. The following rule is hereby substituted for rule 00.09:

“Interpretation of certain references in Rules **[in respect of references to “Kingdom of Swaziland” and “BLNS”]**”

0.9 Any reference in any provision of these Rules to –

- (a) **[to]** the “Kingdom of Swaziland” and “BLNS” **[in any provision of the Rules]** must with effect from 19 April 2018 be read as a reference to the “Kingdom of Eswatini” and “BELN”, respectively;
- (b) the “Manager: Commercial Services” must be read as a reference to “Manager: Rules of Origin” and
- (c) “Spoornet” must be read as a reference to “Transnet”.

Amendment of rule 8

2. Rule 8.01 is hereby amended –

- (a) by the deletion of the expression “and” after the definition of “wharf”;
- (b) by the deletion of the full stop after the definition of “wharf operator” and the insertion of the expression “; and” after that definition; and
- (c) by the addition of the following definition after the definition of “wharf operator”:
““working day” means any day other than a Saturday, Sunday or a public holiday.”.

Amendment of rule 38A.01

3. Rule 38A.01 is hereby amended –

- (a) by the substitution for the definition of “**exporter**” of the following definition:
““**exporter**” means an exporter who supplies stores or spares and equipment to foreign-going ships or aircraft **[and who is accredited as contemplated in section 64E]**.”; and
- (b) by the substitution for the definition of “**licensee**” of the following definition:
““**licensee**” means a licensee of a special customs and excise storage warehouse licensed for the storage of goods for supply as stores or spares and equipment to foreign-going ships or aircraft **[and who is accredited as contemplated in section 64E]**.”.

Amendment of rule 38A.03

4. Rule 38A.03 is hereby amended by the deletion of paragraph (c).

Amendment of rule 46A1.02

5. Rule 46A1.02 is hereby amended by the substitution in paragraph (a) for subparagraph (iii) of the following subparagraph:

“(iii) The following codes are used in the lettering of the visa stamp in respect of the places prescribed in paragraphs (g) and (h) of item 200.03 of the Schedule to the Rules:

Place	Codes
Beit Bridge	BBR
Bloemfontein	BFN
Cape Town	CTN
Cape Town International Airport	DFM
Durban	DBN
[Durban International Airport] <u>King Shaka International Airport</u>	LBA
East London	ELN
Germiston	GMR
Johannesburg	JHB
[Johannesburg International Airport] <u>O.R. Tambo International Airport</u>	JSA
Kimberley	KBY
Lanseria International Airport	LSA
Lebombo	KOM
Mossel Bay	MOS
Paarl	PRL
Pietermaritzburg	PMB
Port Elizabeth	PEZ
Port Elizabeth International Airport	HFV
Pretoria	PTA
Richards Bay	RIC
Upington	UPT”.

Amendment of rule 47B.07

6. Rule 47B.07 is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) Every operator who is liable to be registered and every registered operator or every agent, as the case may be, shall, not later than the

twenty-first day following upon the end of each accounting period render a tax account during the hours for receipt of payment to the Commissioner of form APT 201 (Return for air passenger tax) at the office of the Controller, **[Johannesburg International Airport]** O.R. Tambo International Airport.”.

Amendment of rule 47B.08

7. Rule 47B.08 is hereby amended by the substitution in paragraph (c) for subparagraph (ii) of the following subparagraph:

“(ii) in cash **[or by cheque]**.”.

Amendment of rule 47B.09

8. Rule 47B.09 is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) Notwithstanding paragraph (a), the Controller **[Johannesburg International Airport]** O.R. Tambo International Airport may allow any operator to keep or deliver such manifest at such time and at such place and on such conditions as the Controller may determine.”.

Substitution of rule 47B.11

9. The following rule is hereby substituted for rule 47B.11:

“General

Forms APT 101, 102 and 201 are obtainable from the Controller at **[Johannesburg International Airport]** O.R. Tambo International Airport.”.

Amendment of rule 64D.03(1)

10. Rule 64D.03(1) is hereby amended by the substitution in subparagraph (a)(iii) for the expression “IDZ” of the expression “SEZ”.

Amendment of rule 64D.04(1)

11. Rule 64D.04(1) is hereby amended by the substitution in paragraph (ij) for the expression “IDZ” of the expression “SEZ”.

Amendment of rule 101.02

12. Rule 101.02 is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) Any exporter, manufacturer, supplier, importer or any person referred to in section 4(12A) shall furnish any document relating to such proof of origin or the exportation or importation or working or processing of goods on demand to any officer authorised by the Manager: Origin Administration.”.

Amendment of rule 120.04

13. Rule 120.04 is hereby amended by the substitution in paragraph (d) for subparagraph (i) of the following subparagraph:

“(i) Attendance charges must be paid to the Controller in cash [**by bank guaranteed cheque**] or by electronic funds transfer.”.

Repeal of rule 120.12

14. Rule 120.12 is hereby repealed.

Amendment of rule 120A.02

15. Rule 120A.02 is hereby amended by the deletion in paragraph (d) of subparagraph (ii).

Amendment to the Schedule to the rules

16. The Schedule to the Rules is hereby amended –

(a) by the substitution in item 200.09 of the following item:

“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
Port Elizabeth International Airport”; and

(b) by the deletion of item 209.00.

Substitution of form

17. Item 202.00 of the Schedule to the Rules is hereby amended by the substitution of the following form:

“DA 49A.01 Supplier’s declaration”.

Effective date

18. The amendments contained in this Schedule come into effect on the date of publication of this Notice, except for those contained in items 3 and 4 which must be regarded to have come into effect on 19 January 2021, the date on which the Tax Administration Laws Amendment Act, 2021 (Act No. 21 of 2021), came into effect.