

SOUTH AFRICAN REVENUE SERVICE

**Government Gazette No. 43661
No. R.938**

2020-08-28

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, 38, 59A, 60, 64B, 64G, 66, 69, 120A 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 CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Insertion of rule 00.09

1. Rule 00.09 is hereby inserted after rule 00.08:
“Interpretation of Rules in respect of references to “Kingdom of Swaziland” and “BLNS”
00.09 Any reference 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.”.

Amendment of rule 8.43

2. Rule 8.43 is hereby amended by the substitution for subrule (1) of the following subrule:

“(1) A transit shed operator must at hourly intervals submit to the Commissioner outturn reports in respect of cargo received at the transit shed for loading on board aircraft **[at hourly intervals]**.”.

Amendment of rule 8.44

3. Rule 8.44 is hereby amended by the substitution for subrule (1) of the following subrule:

“(1) The licensee of a degrouping depot must at hourly intervals submit to the Commissioner outturn reports in respect of cargo received at that degrouping depot for packing or consolidation **[at hourly intervals]**.”.

Amendment of rule 38.03

4. The following rule is hereby substituted for rule 38.03:

“38.03 A person –

(a) importing **[Application for release of]** any of the goods **[enumerated]** referred to in subparagraphs (ii), (iii) and (v) of **[sub]section 38(1)(a)** shall **[be made]** apply **[to the Controller]** for the release of such goods on form DA 306[.] ; or

(b) exporting the following shall use form DA 306A for purposes of section 38(3)(a):

(i) human remains;

(ii) goods which in the opinion of the Commissioner are of no commercial value; or

(iii) goods of a value not exceeding R500, and on which no export duty is payable.”.

Amendment of rule 59A.01

5. Rule 59A.01 is hereby amended –

(a) by the deletion in paragraph (a) of the definition of “day”;

- (b) by the deletion of “and” after the definition of “South African Revenue Service taxpayer reference number”;
- (c) by the substitution for the full stop after the definition of “the Act” of the expression “; and”; and
- (d) by the insertion after the definition of “the Act” of the following definition:
“working day” means any day other than a Saturday, Sunday or a public holiday.”

Amendment of rule 59A.05(1)

6. Rule 59A.05(1) is hereby amended by the substitution in paragraph (a)(ii)(bb) for the word “days” of the words “working days”.

Amendment of rule 60.01(1)

7. Rule 60.01(1) is hereby amended –
- (a) by the deletion in paragraph (a) of the definition of “day”;
 - (b) by the deletion of “and” after the definition of “registered agent”;
 - (c) by the substitution for the full stop after the definition of “the Act” of the expression “; and”; and
 - (d) by the insertion after the definition of “the Act” of the following definition:
“working day” means any day other than a Saturday, Sunday or a public holiday.”

Amendment of rule 60.05(2)

8. Rule 60.05(2) is hereby amended by the substitution in paragraph (a)(ii)(cc) for the word “days” of the words “working days”.

Amendment of *pro forma* agreement prescribed in terms of rule 64B.05

9. The *pro forma* agreement between the Clearing Agent and the Commissioner prescribed in terms of rule 64B.05 is hereby amended by the substitution in subparagraph (i) of clause 2(e) for item (cc) of the following item:

“(cc) in the case of distillate fuel on which a refund of fuel levy is granted in terms of item 670.04 of Schedule No. 6, the documents specified in **[Note 6 to item 670.04.03]** Part 3 of Schedule No. 6;”.

Amendment of rule 64G.17

10. The following rule is hereby substituted for rule 64G.17:

“64G.17 Outturn reports

Outturn reports and any other reports **[prescribed for the purpose of the Manifest Acquittal System]** contemplated in the rules for section 8, must be submitted in accordance with the requirements of such rules.”.

Amendment of rule 66.01

11. Rule 66.01 is hereby amended by the substitution for paragraph (d) of the following paragraph:

“(d) goods entered under rebate of duty provided for in items 403.01, 405.01, **[405.02, 405.03/37.05 to 405.03/90.10,]** 405.04, **[405.05/92.00, 405.05/00.00/02.00,]** 405.09, 406.00 to **[408.01, 408.03]** 408.00, 410.03/27.10 to 411.00/85.01, 412.02 to 412.04, 412.06, 412.08 to 412.16, **[412.20]** 412.21, **[to]** 460.06/28.35[, **460.06/38.17]** to **[460.06/38.24, to 460.16/85.00]** 460.18/85.00 and all items of Part 3 of Schedule No. 4.”.

Amendment of rule 69.01

12. Rule 69.01 is hereby amended –

(a) by the substitution in paragraph (a) for subparagraph (i) of the following subparagraph:

“(i) 55 per cent in respect of items **[118.10,]** 118.15[,] and 118.20;”;

(b) by the substitution in paragraph (a) for subparagraph (ii) of the following subparagraph:

“(ii) 20 per cent in respect of item[s] 124.05 **[and 124.07];**”.

Amendment of rule 120A.01

13. Rule 120A.01 is hereby amended –

(a) by the substitution in paragraph (a)(ii) for item (bb) of the following item:

“(bb) For the purposes of these rules–

“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;” and

(b) by the substitution in paragraph (b) for subparagraph (ii) of the following subparagraph:

“(ii) Any goods or any vehicle that is required to be declared on forms [DA 331] TC-01 and TRD1 must be declared only on that form when imported into the Republic from a BLNS country or from outside the common customs area through a BLNS country or exported from the Republic to a BLNS country or through a BLNS country to a destination outside the common customs area.”.

Amendment of rule 120A.03

14. Rule 120A.03 is hereby amended by the substitution in paragraph (a) for subparagraph (iii) of the following subparagraph:

“(iii) Subject to paragraph (d), any goods or any vehicle that is required to be declared on forms [DA 331] TC-01 and TRD1 must, if imported from or through or exported to or through a BLNS country as contemplated in rule 120A.01(b)(ii), be so imported or exported through a designated commercial port.”.

Deletion of forms

15. Item 202.00 of the Schedule to the Rules is hereby amended by the deletion of forms DA 30 and DA 31:

“DA 30 Bill of entry - Supplementary clearance
DA 31 Bill of entry - For coastwise removal or removal through contiguous territories of released”.

Substitution of form

16. Item 202.00 of the Schedule to the rules is hereby amended by the substitution of form DA 306:

“DA 306 Application for release of goods in terms of section 38(1)(a) of the Customs and Excise Act, Act No. 91 of 1964”.

Insertion of form

17. Item 202.00 of the Schedule to the rules is hereby amended by the insertion of form DA 306A:

“DA 306A Export of goods in terms of section 38(3)(a) read with rule 38.03(b) of the Customs and Excise Act, No. 91 of 1964”.