



# Government Gazette Staatskoerant

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REPUBLIEK VAN SUID-AFRIKA

*Regulation Gazette*

**No. 8305**

*Regulasiekoerant*

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**Pretoria, 1 September 2005**

**No. 27997**



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with effect from 3 May 2005.**

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## GOVERNMENT NOTICE

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**General Explanatory Note:**

[     ]

Words in bold type in square brackets indicate omissions from existing rules.

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Words underlined with a solid line indicate insertions in existing rules.

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### **SOUTH AFRICAN REVENUE SERVICE**

**No. R. 869****1 September 2005****CUSTOMS AND EXCISE ACT, 1964****AMENDMENT OF RULES (NO. DAR/6)**

Under sections 6 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 **with effect from 1 September 2005.**

**PRAVIN JAMNADAS GORDHAN****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

#### **SCHEDULE**

- (a) By the substitution for the heading of rule 120B of the following heading:
- "Procedures in respect of goods carried [by road on the prescribed route] between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia"**
- (b) by the substitution for rule 120B.01 of the following rule:
- "120B.01    The provisions of these rules apply only -**
- (a) in respect of goods carried by road between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia; and
- (b) in the case of goods so carried, in respect of which SAD forms are used at the office of the Controller for Germiston, Grobler's Bridge, Johannesburg, Johannesburg International Airport, Kopfontein, Nakop, Ramathlabama, Skilpadshek or Vioolsdrift."

- (c) by the substitution for rule 120B.02 of the following rule:

**"120B.02** Notwithstanding anything to the contrary in rule 120A.01 or any other rule the SAD 500, SAD 501, SAD 502 and SAD 503 must be used instead of form CCA1 only [for the purposes of any relevant customs and excise procedure regulating the movement of goods] where such goods are carried by road [from the Republic of South Africa on the prescribed route] as contemplated in rule 120B.01."

- (d) by the substitution for paragraph (b) of rule 120B.04 of the following paragraph:

- "(b) (i) Notwithstanding these provisions, no person is absolved from complying with any other prescribed requirement, as may be applicable in each case, relating to the entry and removal in bond or entry for and export of [the] any goods carried [on the prescribed route] as contemplated in rule 120B.01;
- (ii) except with regard to the use of form CCA1 as specified in rule 120B.02, the provisions in the rules numbered 120A shall apply *mutatis mutandis* to the movement of any goods from or to the Republic of South Africa, [to] the Republic of Botswana or the Republic of Namibia [on the prescribed route]."

- (e) by the substitution for rule 120B.05 of the following rule:

**"120B.05** Notwithstanding rule 120B.02, users of form CCA1 at [Grobler's Bridge] Nakop and Vioolsdrift may use existing stock until [1 September 2005] 1 November 2005."

- (f) by the substitution for the forms SAD 500, SAD 501, SAD 502 and SAD 503 in the Schedule to the Rules of the following forms:

<b>"SAD 500</b>	Customs Declaration Form
<b>SAD 501</b>	Customs Declaration Form (Continuation Sheet)
<b>SAD 502</b>	Customs Declaration Form (Transit Control)
<b>SAD 503</b>	Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction)"

<b>SAD 500 - CUSTOMS DECLARATION FORM</b>											
2. EXPORTER/CONSIGNOR TIN _____ BSC _____			1. DECLARATION _____ _____		A. OFFICE OF DESTINATION OR DEPARTURE OFFICE CODE _____ MANIFEST NUMBER _____						
			3. FORMS 4. _____ _____		REGISTRATION NO. _____		ASSESSMENT NO AND DATE _____				
6. IMPORTER/CONSIGNEE TIN _____ BSC _____			5. ITEMS 6. TOT PACK _____ _____		7. DECLARANT REFERENCE RECEIPT NO. & DATE _____						
			9. 10. 11. 12. VALUE DETAILS 13.		13A. INVOICE NO. AND DATE _____						
14. DECLARANT/AGENT TIN _____			15. COE 16. COO 17. COD		17A. OWNER CODE _____		17B. REBATE USER CODE _____				
			20. DELIVERY TERMS _____								
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL			19. CONTAINER		22. CURRENCY AND TOTAL VALUE			23. RATE OF EXCHANGE			
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER			28. FINANCIAL DATA			24. OTHER COSTS DETAILS Currency Amount  FREIGHT  INSURANCE  OTHER COST					
25. TMF		26. TMI		27. PLACE OF DISCHARGE							
29. COE		30. LOCATION OF GOODS									
31. PACKAGES AND DESCRIPTION OF GOODS		MARKS AND NUMBERS			32. ITEM		33. COMMODITY CODE				
		NUMBER & TYPE OF PACKAGES					34. COC		35. GROSS MASS (KGS)		
		CONTAINER NUMBERS		37. CPC			38. NET MASS (KGS)				
		DESCRIPTION		39. QUOTA			40. SUMMARY DECLARATION / PREVIOUS DOCUMENT				
				41. SUPP. UNITS		42. CUSTOMS VALUATION (FCY)					
44. ADDITIONAL INFORMATION		LICENCE NUMBER			DEDUCTED VALUE			DEDUCTED QUANTITY			
PRODUCED DOCUMENTS		REMOVAL IN BOND (R.L.B.) NO, DATE & OFFICE					REBATE CODE		46. STATISTICAL VALUE		
47. CALCULATION OF DUTIES AND TAXES		TYPE		DUTY/TAX BASIS		RATE		AMOUNT		48. ACCOUNT CODE 49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT	
		<b>SUMMARY OF TOTAL DUTIES AND TAXES</b>									
		TOTAL DUTIES & TAXES									
		AMOUNT OVERPAID									
		AMOUNT UNDERPAID									
		OTHER									
		TOTAL PAYABLE									
		GUARANTEE Code Amount									
50. DECLARATION											
I, _____ the undersigned of _____											
being the _____ (agent) hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act, 1964.											
Signature LD number Date											
FOR OFFICIAL USE											

SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)										OFFICE CODES, FORMS		REGISTRATION NO AND DATE OF DECLARATION REFERENCE									
1. REPORTER OR EXPORTER																					
31. PACKAGES AND DESCRIPTION OF GOODS										32. ITEM		33. COMMODITY CODE									
										34. C.O.C.		35. GROSS MASS (KGS)		36. PREP. REFERENCE							
										37. C.P.C.		38. NET MASS (KGS)		39. QUOTA							
										40. SUMMARY DECLARATION / PREVIOUS DOC		41. SUPP. UNITS		42. CUSTOMS VALUE (FCT)							
43. ADDITIONAL INFORMATION										44. WAREHOUSE CODE		45. OTHER QUANTITIES									
46. PRODUCTION DOCUMENTS										47. REMOVAL IN BOND (PLS) NO, DATE & OFFICE		48. STATISTICAL VALUE									
31. PACKAGES AND DESCRIPTION OF GOODS										32. ITEM		33. COMMODITY CODE									
										34. C.O.C.		35. GROSS MASS (KGS)		36. PREP. REFERENCE							
										37. C.P.C.		38. NET MASS (KGS)		39. QUOTA							
										40. SUMMARY DECLARATION / PREVIOUS DOC		41. SUPP. UNITS		42. CUSTOMS VALUE (FCT)							
43. ADDITIONAL INFORMATION										44. WAREHOUSE CODE		45. OTHER QUANTITIES									
46. PRODUCTION DOCUMENTS										47. REMOVAL IN BOND (PLS) NO, DATE & OFFICE		48. STATISTICAL VALUE									
31. PACKAGES AND DESCRIPTION OF GOODS										32. ITEM		33. COMMODITY CODE									
										34. C.O.C.		35. GROSS MASS (KGS)		36. PREP. REFERENCE							
										37. C.P.C.		38. NET MASS (KGS)		39. QUOTA							
										40. SUMMARY DECLARATION / PREVIOUS DOC		41. SUPP. UNITS		42. CUSTOMS VALUE (FCT)							
43. ADDITIONAL INFORMATION										44. WAREHOUSE CODE		45. OTHER QUANTITIES									
46. PRODUCTION DOCUMENTS										47. REMOVAL IN BOND (PLS) NO, DATE & OFFICE		48. STATISTICAL VALUE									
31. PACKAGES AND DESCRIPTION OF GOODS										32. ITEM		33. COMMODITY CODE									
										34. C.O.C.		35. GROSS MASS (KGS)		36. PREP. REFERENCE							
										37. C.P.C.		38. NET MASS (KGS)		39. QUOTA							
										40. SUMMARY DECLARATION / PREVIOUS DOC		41. SUPP. UNITS		42. CUSTOMS VALUE (FCT)							
43. ADDITIONAL INFORMATION										44. WAREHOUSE CODE		45. OTHER QUANTITIES									
46. PRODUCTION DOCUMENTS										47. REMOVAL IN BOND (PLS) NO, DATE & OFFICE		48. STATISTICAL VALUE									
47. CALCULATION OF DUTIES AND TAXES										TYPE		DUTY/TAX BASE		RATE		AMOUNT		SP			
TOTAL ON FIRST SIDE OF THIS PAGE																					
										TYPE		AMOUNT		SP							
TOTAL ON SECOND SIDE OF THIS PAGE																					
										TYPE		AMOUNT		SP							
TOTAL ON THIRD SIDE OF THIS PAGE																					
										TYPE		AMOUNT		SP							
TOTAL ON FOURTH SIDE OF THIS PAGE																					
										TYPE		AMOUNT		SP							
TOTAL ON FIFTH SIDE OF THIS PAGE																					
										TYPE		AMOUNT		SP							
TOTAL ON SIXTH SIDE OF THIS PAGE																					
										TYPE		AMOUNT		SP							
TOTAL ON SEVENTH SIDE OF THIS PAGE																</					



**SAD 502 - Customs Declaration Form (TRANSIT CONTROL)**

50. Importer or Exporter		TIN	51. Office code		53. Registration number and Date		54. Declarant Reference		
			52. Forms						
55. Country of Commencement					63. Transit Country				
56. Guarantor Code and Name		57. Bond Number		58. Guarantee type		64. Guarantor Code and Name		65. Bond Number	
								66. Guarantee type	
59. Remover Code and Name		60. Subcontractor Remover Code and Name				67. Remover Code and Name		68. Subcontractor Remover Code and Name	
61. Office of commencement		62. Office of exit				69. Office of entry		70. Office of exit	
I have verified the packages specified on this declaration and found them to conform to the description given and that they are undamaged Time limit  Seals <input type="checkbox"/> on means of transport <input type="checkbox"/> on package <input type="checkbox"/> intact <input type="checkbox"/> affixed  Signature and date stamp		Means of transport / packages exported with seals intact  Time limit - within / exceeded  National transit requirements satisfied  Signature and date stamp		Means of transport / packages imported with seals intact  Time limit  Document checked Additional seals number NO YES  Signature and date stamp		Means of transport / packages exported with seals intact  Time limit - within / exceeded  National transit requirements satisfied  Signature and date stamp			
71. Transit Country					79. Country of destination				
72. Guarantor Code and Name		73. Bond Number		74. Guarantee type		80. Guarantor Code and Name		81. Bond Number	
								82. Guarantee type	
75. Remover Code and Name		76. Subcontractor Remover Code and Name				83. Remover Code and Name		84. Subcontractor Remover Code and Name	
77. Office of entry		78. Office of exit				85. Office of entry		86. Office of final destination	
Means of transport / packages imported with seals intact  Time limit <input type="checkbox"/> Document checked  Additional seal numbers NO YES  Signature and date stamp		Means of transport / packages exported with seals intact  Time limit - within / exceeded  National transit requirements satisfied  Signature and date stamp		Means of transport / packages imported with seals intact  Time limit <input type="checkbox"/> Transferred to office of final <input type="checkbox"/> Transit operation completed  Signature and date stamp		Means of transport / packages imported with seals intact  Time limit - within / exceeded <input type="checkbox"/> Document checked <input type="checkbox"/> Transit operation completed  Signature and date stamp			





**SAD 503 - CUSTOMS DECLARATION FORM****PART C (FOR COMPLETION BY DECLARANT)**

Reasons for and explanation of circumstances concerning the error(s).

**PART D****FOR OFFICIAL USE ONLY**

**Report by officer :** Give brief details of the error and how it was detected, comment on the declarant's entry preparation standard and, if you suspect fraud, attach a full separate report of the circumstances for consideration with these papers.

Signature \_\_\_\_\_ Name \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_

**Recommendation / Decision by the Collector/Supervisor**

**Authority to amend:** You may grant permission to correct the entry provided that any additional amount involved is paid. / This permission is subject to the payment of a proposed penalty of:\*

\_\_\_\_\_

Signature \_\_\_\_\_ Name \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_

**Officer's Decision (where required)**

Signature \_\_\_\_\_ Date \_\_\_\_\_

\* Delete as appropriate

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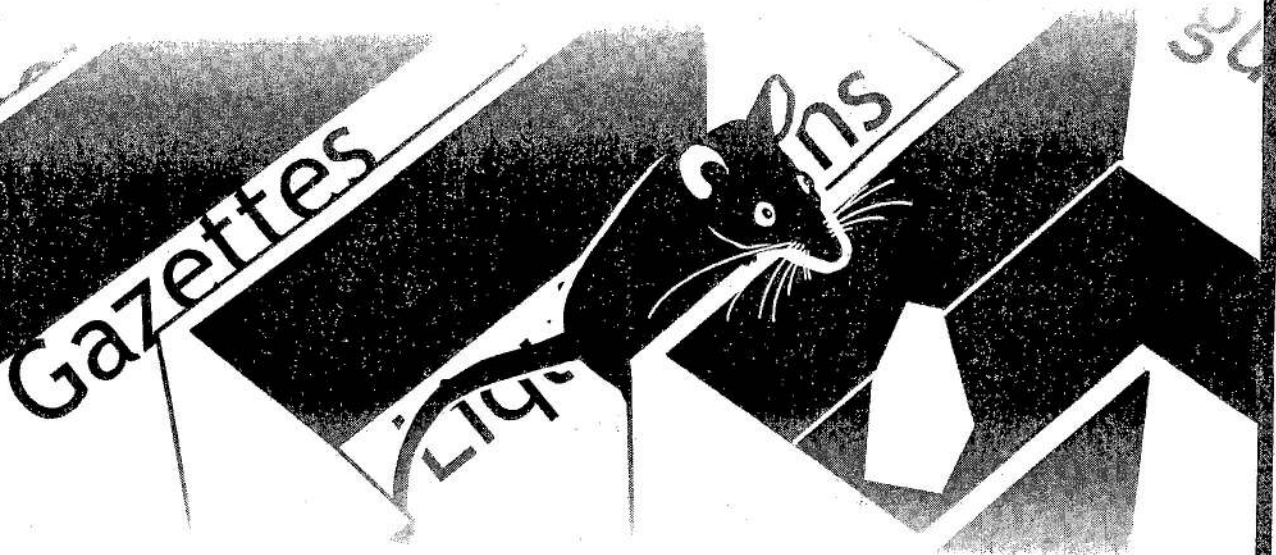
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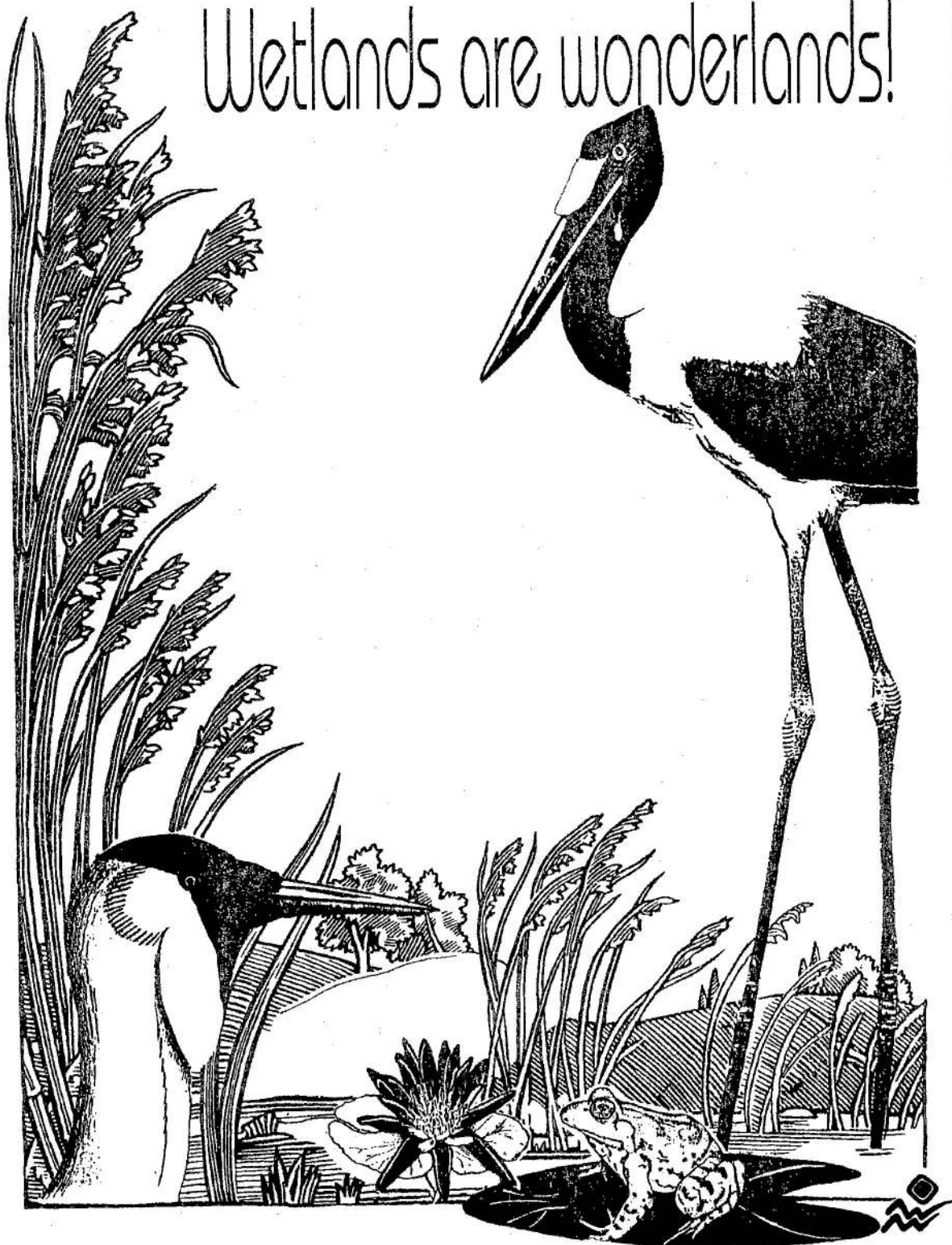
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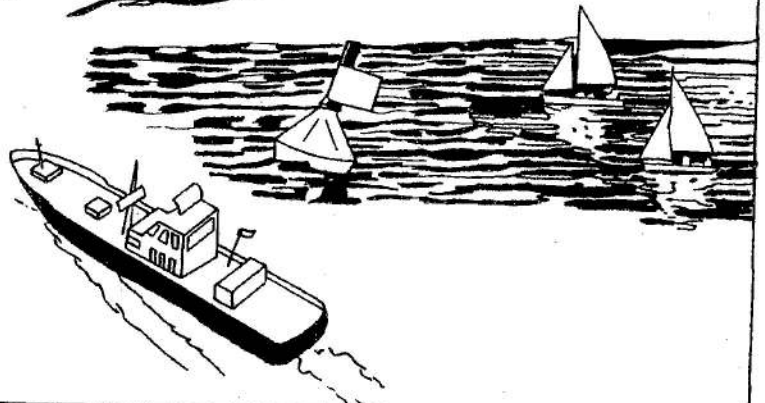
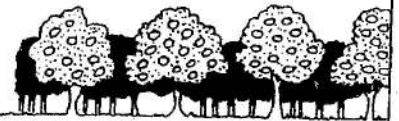
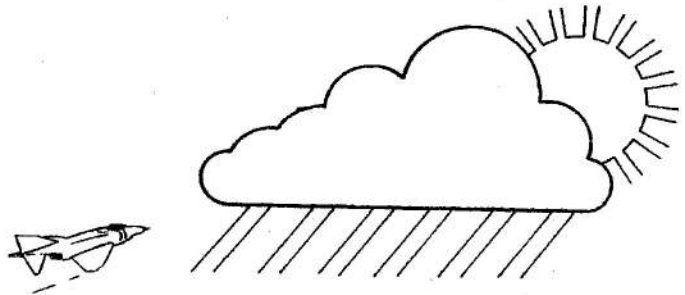
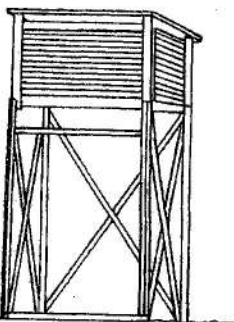
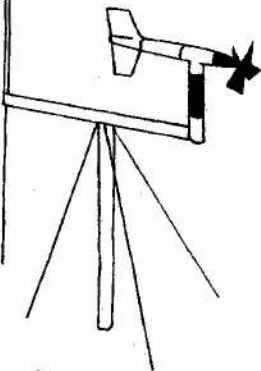
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Department of Environmental Affairs and Tourism

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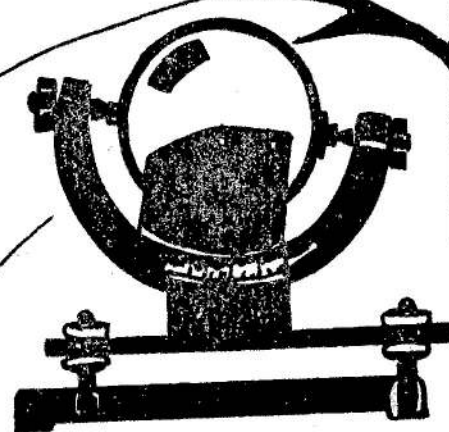
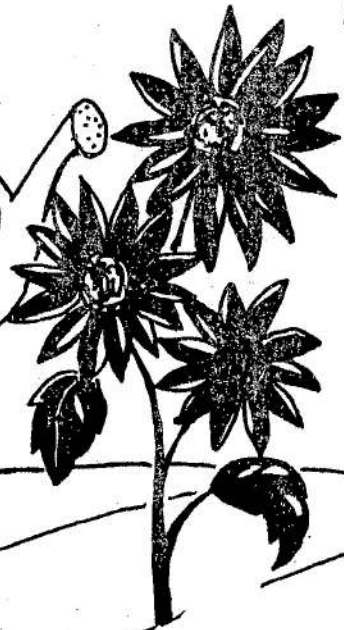
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