

16 May 2019

**SOUTH AFRICAN REVENUE SERVICE**

No. R.

2018

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES**

Under sections 8 and 120 of the Customs and Excise Act, 1964 (Act 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 **with effect from**.....

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

**SCHEDULE**

**Amendment of rule 8.01**

1. Rule 8.01 is hereby amended by—
  - (a) the substitution in the definition of—
    - (i) “cargo reporter” for the words “vessel or aircraft” of the words “vessel, aircraft or train”;
    - (ii) “cross-border train” for the word “voyage” of the word “trip”; and
    - (iii) “outturn report” for the expression “Part 7 and 8” of the expression “Part 7, 8 and 8A”;
  - (b) the insertion of the following definition after the definition of “rail consignment note”:  
“**railway authority**” means a “station operator” as defined in section 1 of the National Railway Safety Regulator Act, 2002 (Act No. 16 of 2002);” and
  - (c) the insertion of the following definition after the definition of “service type”:

“Transnet Freight Rail” or “TFR” means an operating division of Transnet SOC Limited”;

### **Amendment of rule 8.02**

2. Rule 8.02 is hereby amended by the substitution for subrule (1) of the following subrule:

“(1) These rules establish reporting requirements contemplated in section 8, read with section 120(1)(c) and (o) of the Act concerning –

(a) all vessels, aircraft, trains and truck arriving in or leaving the Republic;

~~[(a)](b)~~ all cargo on board vessels, aircraft, trains and trucks arriving in the Republic;

~~[(b)](c)~~ all cargo on board vessels, aircraft, trains and trucks leaving the Republic; and

~~[(c)](d)~~ all such cargo loaded, off-loaded, packed, unpacked, consolidated, de-grouped, received at or removed from terminals, container depots, transit sheds and degrouping depots, including packed and empty containers.”.

### **Amendment of rule 8.23**

3. Rule 8.23 is hereby substituted for the following rule:

#### **“Advance train and rail cargo arrival notices”**

**8.23** (1) The carrier operating [of] a cross-border train scheduled for a destination in the Republic must in accordance with rule [8.24] 8.23A give advance notice to the Commissioner of the scheduled arrival of that [incoming cargo] train in the Republic; Provided that in the case of a rail movement from Mozambique or Botswana to the Republic, where the carrier operating the cross-border train is scheduled to hand over any railway carriage attached to that train for attachment to a train operated by Transnet Freight Rail at the first railway station in the Republic, Transnet Freight Rail must submit the advance train arrival notice in respect of the cross-border train as well as a schedule in accordance with rule 8.23B in respect of the train operated by Transnet Freight Rail.

(2) A cargo reporter responsible for cargo loaded on board a cross-border train scheduled for a destination in the Republic must in accordance with rule 8.24 give advance notice to the Commissioner of the scheduled arrival of that incoming cargo in the Republic.”.

#### **Insertion of rule 8.23A**

4. The following rule is hereby inserted after rule 8.23:

**“Timeframe for submission of advance train arrival notices and particulars to be reflected**

**8.23A (1)** An advance train arrival notice referred to in rule 8.23(1) must be submitted at least one hour before arrival of the train at the first railway station in the Republic.

(2) An advance train arrival notice in respect of a rail movement other than a movement contemplated in the proviso in rule 8.23(1) from Mozambique or Botswana to the Republic must reflect the following information:

- (a) General mandatory reporting information;
- (b) the railway station of departure of the cross-border train;
- (c) the railway stations in the Republic where the cross-border train is scheduled to call on the relevant trip;
- (d) date and scheduled time of arrival of the cross-border train at the first railway station in the Republic; and
- (e) the name of each railway station in the Republic where—
  - (i) cargo will be off-loaded; or
  - (ii) a railway carriage will be detached.

(3) An advance train arrival notice to be submitted by Transnet Freight Rail in respect of a rail movement from Mozambique or Botswana to the Republic must reflect –

- (a) the information referred to in paragraphs (a) to (d) of the definition of “general mandatory reporting information”;

- (b) in respect of the cross-border train, the information referred to in paragraphs (e), (f) and (i) of the definition of “general mandatory reporting information”;
- (c) the railway station of departure of the cross-border train; and
- (d) date and scheduled time of arrival of the cross-border train at the first railway station in the Republic.

**Schedule to be submitted in terms of proviso in rule 8.23(1)**

**8.23B** (1) A schedule contemplated in the proviso in rule 8.23(1) in respect of a train operated by Transnet Freight Rail must be submitted at the time when an advance arrival notice referred to in rule 8.23A is submitted.

(2) A schedule referred to in subrule (1) must reflect –

- (a) the information referred to in paragraphs (a) to (e) of the definition of “general mandatory reporting information”;
- (b) the information referred to in paragraphs (f) and (i) of the definition of “general mandatory reporting information” as reported in respect of the cross-border train in terms of rule 8.23A(3)(b); and
- (c) the name of the first railway station in the Republic–
  - (i) cargo will be off-loaded; or
  - (ii) a railway carriage will be detached.”.

**Amendment of rule 8.24**

5. Rule 8.24 is hereby amended by the substitution for the expression “rule 8.23” of the expression “rule 8.23(2)”.

**Insertion of rule 8.24A, 8.24B, 8.24C, 8.24D, 8.24E, 8.24F and 8.24G**

6. The following rules are hereby inserted after rule 8.24:

**“Train arrival reports**

**8.24A** (1) The arrival of a cross-border train at the first railway station in the Republic and at each subsequent railway station in the Republic where cargo will be off-loaded or a railway carriage will be detached must be reported to the Commissioner by the railway authority.

- (2) A train arrival report referred to in subrule (1) must–
- (a) be submitted to the Commissioner within 30 minutes after the arrival of the train at any railway station referred to in subrule (1); and
- (b) reflect the following information:
- (i) General mandatory reporting information;
  - (ii) the date and time of the train's arrival at that railway station; and
  - (iii) the name of that railway station.

### **Advance train and rail cargo departure notices**

**8.24B** (1) The carrier operating a cross-border train scheduled for a destination outside the Republic must give advance notice to the Commissioner in accordance with rule 8.24C, of the scheduled departure of the train to a destination outside the Republic: Provided that in the case of a rail movement from the Republic to Mozambique or Botswana, where the carrier operating the cross-border train takes over for attachment any railway carriage that had been detached from a train operated by Transnet Freight Rail at the last railway station in the Republic before the train leaves the Republic, Transnet Freight Rail must submit the advance train departure notice in respect of the cross-border train as well as a schedule in accordance with rule 8.24D in respect of the train operated by Transnet Freight Rail.

- (2) A cargo reporter responsible for cargo loaded on board a cross-border train scheduled for a destination outside the Republic must –
- (a) in accordance with rule 8.24E give advance notice to the Commissioner of all cargo scheduled to be on board the train when the train crosses the border out of the Republic; and
- (b) updates in accordance with rule 8.24F, of its advance cargo departure notice referred to in paragraph (a) as the train progresses on its trip to the border.

### **Timeframe for submission of advance train departure notice**

8.24C (1) An advance train departure notice referred to in rule 8.24B(1) must be submitted at least one hour before the train is scheduled to depart from the first railway station on its trip to a foreign destination.

(2) An advance train departure notice in respect of a rail movement other than a movement contemplated in the proviso in rule 8.24B(1) from the Republic to Mozambique or Botswana must reflect the following information:

(a) General mandatory reporting information;

(b) the railway station of destination in the foreign country;

(c) the railway station from where the train will depart;

(d) the date and scheduled time of departure; and

(e) the railway stations where –

(i) cargo will be off-loaded; or

(ii) a railway carriage will be detached.

(3) An advance train departure notice to be submitted by Transnet Freight Rail in respect of a rail movement from the Republic to Mozambique or Botswana must reflect –

(a) the information referred to in paragraphs (a) to (e) of the definition of “general mandatory reporting information”; and

(b) in respect of the cross-border train, the information referred to in paragraphs (e), (f) and (i) of the definition of “general mandatory reporting information”.

**Schedule to be submitted in terms of proviso in rule 8.24B(1)**

8.24D (1) A schedule contemplated in the proviso in rule 8.24B(1) in respect of a train operated by Transnet Freight Rail must be submitted no later than one hour before that train departs from the first railway station on its trip to the railway station where the cross-border train will take over for attachment any railway carriage that had been detached from the train operated by Transnet Freight Rail.

(2) A schedule referred to in subrule (1) must reflect –

(a) the information referred to in paragraphs (a) to (e) of the definition of

- “general mandatory reporting information”;
- (b) the information referred to in paragraphs (f) and (i) of the definition of “general mandatory reporting information” as reported in respect of the cross-border train in terms of rule 8.24C(3)(b); and
- (c) the name of the last railway station in the Republic from where the cross-border train will depart.

### **Timeframe for submission of advance rail cargo departure notice**

**8.24E** (1) An advance rail cargo departure notice referred to in rule 8.24B(2)(a) must be submitted at least one hour before the train is scheduled to depart from the first railway station on its trip to a foreign destination.

(2) An advance rail cargo departure notice must reflect the following information:

- (a) General mandatory reporting information; and
- (b) if the train is to transport containerised cargo to a foreign destination—
- (i) the total number of containers on board; and
  - (ii) containerised cargo details and container details in respect of each consignment;
- (c) if the train is to transport bulk cargo to a foreign destination—
- (i) bulk cargo details; and
  - (ii) the number of each railway carriage containing bulk cargo; and
- (d) if the train is to transport break bulk cargo to a foreign destination—
- (i) the number of consignments;
  - (ii) break bulk cargo details in respect of each consignment; and
  - (iii) the number of each railway carriage containing break bulk cargo.

### **Updates of advance rail cargo departure notices**

**8.24F** (1) Any updates of an advance rail cargo departure notice referred to in rule 8.24B(2)(b) must be submitted to the Commissioner within one hour after the train has departed from each railway station where—

- (a) cargo bound for a foreign destination was taken on board that train; or

(b) a cross-border railway carriage transporting such cargo was attached to that train.

(2) An update of an advance rail cargo departure notice must reflect the following information:

(a) General mandatory reporting information;

(b) containerised cargo details and container details in respect of each consignment of cargo contemplated in subrule (1)(a) or (b) consisting of containers;

(c) bulk cargo details in respect of each consignment of cargo contemplated in subrule (1)(a) or (b) consisting of bulk cargo; and

(d) break bulk cargo details in respect of each consignment of cargo contemplated in subrule (1)(a) or (b) consisting of break bulk cargo.

### **Train departure reports**

**8.24G** (1) The departure of a cross-border train from the last railway station in the Republic before the train leaves the Republic to a destination outside the Republic must be reported to the Commissioner by the railway authority.

(2) A train departure report referred to in subrule (1) must –

(a) be submitted to the Commissioner within one hour after the departure of the train from that last railway station in the Republic; and

(b) reflect the following information:

(i) General mandatory reporting information;

(ii) the name of the railway station; and

(iii) the date and time of departure.”

### **Amendment of rule 8.25**

7. Rule 8.25 is hereby substituted by the following rule:

“8.25 The carrier operating a cross-border train in the Republic to a destination outside the Republic must in accordance with rule 8.26 submit to the **[customs authority]** Commissioner a rail cargo departure notice after departure of the train from the last railway station in the Republic before the



train leaves the Republic: Provided that in the case of a rail movement from the Republic to Mozambique or Botswana, where the carrier operating the cross-border train takes over for attachment any railway carriage that had been detached from a train operated by Transnet Freight Rail, Transnet Freight Rail must submit the rail cargo departure notice in respect of such carriage.”.

#### **Amendment of rule 8.26**

8. Rule 8.26 is hereby amended by the substitution for subrule (1) of the following subrule:

“(1) A rail cargo departure notice referred to in rule 8.25 must be submitted within one working day after departure of the train from the last railway station in the Republic before the train leaves the Republic.”.

#### **Amendment of rule 8.43**

9. 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**

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

“(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]**.”.

#### **Insertion of Part 8A**

11. The following Part is hereby inserted after Part 8:

**“Part 8A: Rail Cargo outturn reports**

**Outturn reports on containers removed from or received at rail cargo terminals**

**8.45A** (1) The railway terminal operator must at hourly intervals submit to the Commissioner outturn reports in respect of containers containing imported goods removed from a rail cargo terminal.

(2) A gate-out outturn report referred to in subrule (1) must reflect the following information:

- (a) General mandatory reporting information;
- (b) the date of arrival at the terminal of the train from which each container was off-loaded;
- (c) the railway station where off-loaded;
- (d) the landed purpose;
- (e) the gate-out date and time; and
- (f) container details in respect of each container.

(3) The railway terminal operator must at hourly intervals submit to the Commissioner outturn reports in respect of containers containing goods destined for export received at rail cargo terminal.

(4) A gate-in outturn report referred to in subrule (3) must reflect the following information:

- (a) General mandatory reporting information;
- (b) the railway station where received;
- (c) the gate-in date and time; and
- (d) container details in respect of each container.

**Outturn reports on break bulk and bulk cargo received at rail cargo terminals**

**8.45B** (1) The railway authority must at hourly intervals submit to the Commissioner outturn reports in respect of break bulk and bulk cargo destined for export received at a rail cargo terminal.

(2) An outturn report referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) terminal where received;

(c) the gate-in date and time;

(d) the landed purpose;

(e) the wagon number;

(f) in the case of break bulk cargo the break bulk cargo details listed in paragraphs (g) to (n) of the definition of “break bulk cargo details” in respect of each consignment of break bulk cargo received; and

(g) in the case of bulk cargo the bulk cargo details listed in paragraphs (g) to (j) of the definition of “bulk cargo details” in respect of bulk cargo received.”.

#### **Amendment of rule 8.47**

**12.** Rule 8.47 is hereby amended by the substitution for the words preceding paragraph (a) of the following words:

“Any outturn report submitted in terms of Part 7, 8 or 8A in respect of cargo off-loaded, deconsolidated or unpacked must, where relevant, specify –”.

#### **Amendment of rule 8.49**

**13.** Rule 8.49 is hereby amended by the substitution for the words preceding paragraph (a) of the following words:

“The Commissioner may disclose to a container terminal operator, wharf operator, transit shed operator, railway authority, licensee of a container depot or licensee of a degrouping depot any of the following information submitted to the Commissioner in an advance cargo arrival notice in relation to any cargo, to enable that licensee or operator to submit outturn reports in relation to that cargo:”.

#### **Deletion of rule 8.59**

**14.** Rule 8.59 is hereby deleted.