

# SOUTH AFRICAN REVENUE SERVICE

No. R.

2020

## 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

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## CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under sections 38 and 120(m) 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

#### Amendment of rule 38.03

1. 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 duty is payable.”.

### **Insertion of form**

2. 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”