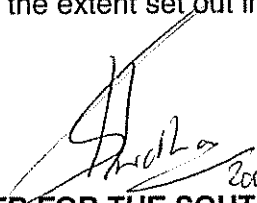


No. R. 839)

(2001-8-31

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/31)**

Under section 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.


 2001-08-30
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution for rule 18.01 (a)(i) of the following:
- "(i)(aa) intended for direct removal in bond to a destination within the common customs area, be entered on a form DA 500, purpose code RIB;
- (bb) intended for direct removal in bond in transit to a destination outside the common customs area, be entered on a form DA 500, purpose code RIT;"
- (b) By the substitution for rule 18.08 of the following:
- "18.08(a) Where imported goods are entered for direct removal in bond to any place in or outside the Republic, the particulars required shall be furnished fully on form DA 500 and where the goods are removed to any place -
- (i) in the Republic, 'consignee' must be deleted and the customs code number and name and address of the importer inserted;
- (ii) in any other country of the common customs area, 'consignee' must be deleted and the name and address of the importer inserted;
- (iii) outside the common customs area, 'importer' must be deleted and the name and address of the consignee inserted;
- (iv) in the Republic or any other country in the common customs area or to any destination outside the common customs area, 'supplier' must be deleted and -
- (aa) if the goods are carried by road, the customs code number and the name and address of the remover in bond inserted;
- (bb) if the goods are carried by rail, sea or air, the relevant customs code number and the name and address of the remover in bond columns must be left blank and the means of carriage and the name of the vessel and the voyage number or aircraft flight number furnished in the Endorsements column;

- (v) there must be furnished, in all instances, in the Endorsements column -
 - (aa) the places where the goods leave the Republic and the common customs area if the goods are removed from the Republic through the territory of another country in the common customs area to a destination beyond the borders of the common customs area;
 - (bb) where the goods are destined for a place in the Republic, the appointed place of entry to which they are removed.";

(c) By the substitution for rule 38.01 of the following:

"38.01(a) Only the forms prescribed in these rules shall be used for the entry of goods in terms of the provisions of this Act.

(b) Whenever form DA 500 is used for -

- (i) the direct removal of goods in bond as contemplated in rule 18.01, the words 'Importer' or 'Supplier' must be deleted and the particulars furnished as specified in rule 18.08;
- (ii) any other purpose, the words 'Consignee' and 'Remover' must be deleted."

(d) By the substitution in rule 202.0101 for the words preceding paragraph (a) of the following words:

"in respect of forms DA 500, DA 501, DA 510, DA 600, DA 601, DA 610 and DA 611, must -";

(e) By the addition to rule 202.0201 of the Purpose code table (imports) of the following:

Removal in bond of goods as contemplated in rule 18.01(a)(i)(aa)	RIB
Removal in bond of goods in transit as contemplated in rule 18.01(a)(i)(bb)	RIT;

(f) By the substitution for rule 202.0203 of the following:

"202.0203 No paragraph."

(g) By the substitution for forms DA 500 and DA 504 of the amended forms DA 500 and DA 504.

(h) By the withdrawal of prescribed forms DA 570, DA 571 and DA 574.