

No. R 508

19 April 2002

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/43)**

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.

**P J GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the substitution for rule 25.01 of the following rule:

- "25.01 (a) For the purposes of this rule 'repack' or 'repacking' includes any operation contemplated in section 25.
- (b) This rule does not apply to any special customs and excise storage warehouse for which a licence is issued in accordance with the provisions of section 21 allowing the licensee, subject to conditions imposed by the Commissioner, to dispose of goods from such warehouse in rendering services—
- (i) as a duty free shop;
 - (ii) as a supplier of stores for foreign-going ships and aircraft;
 - (iii) as a stockist for supplying specified goods for home consumption including under rebate of duty; or
 - (iv) in respect of which the Commissioner on good cause shown determines that this rule is not applicable
- (c) A licensee of a customs and excise storage warehouse or the owner of any goods in such warehouse may, for the purposes contemplated in section 25, apply in writing to the Controller to repack such goods in such warehouse.
- (d) The application must be accompanied by a draft voucher of correction reflecting the countable quantities in which the goods will be repacked and the customs or excise value appropriately apportioned to such quantities.
- (e) Goods may not be repacked in single units, such as stationery items, perfumery, toilet preparations and bottles of liquor or other units that are usually sold in the retail trade, except where such units are usually sold both in the wholesale and retail trade.
- (f) The goods may not be so repacked unless authorised by the Controller who may require that repacking must be done under supervision of an officer.
- (g) No such repacked goods may be entered in accordance with any procedure for removal from such warehouse unless the voucher of correction has been duly processed at the office of the Controller".

DOEANE- EN AKSYNSWET, 1964
WYSIGING VAN REËLS (NO. DAR/43)

Kragtens artikel 120 van die Doeane- en Aksynswet, 1964, word die reëls wat in Goewermentskennisgewing R.1874 van 8 Desember 1995 afgekondig is, gewysig in die mate wat in die Bylae uiteengesit word.

P J GORDHAN
KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS

BYLAE

Deur reël 25.01 deur die volgende reël te vervang:

- "25.01 (a) Vir die doeleindes van hierdie reël sluit 'herverpak' of 'herverpakking' enige werksaamheid in wat in artikel 25 beoog word.
- (b) Hierdie reël is nie van toepassing nie op enige spesiale doeane- en aksynsopslagpakhuis waarvoor 'n lisensie ooreenkomstig die bepalings van artikel 21 uitgereik is wat die gelisensieerde toelaat om, behoudens die voorwaardes deur die Kommissaris opgelê, oor goedere vanuit sodanige pakhuis te beskik by lewering van dienste—
- (i) as 'n belastingvrye winkel;
- (ii) as 'n leweransier van voorrade vir skepe of vliegtuie op vreemde vaart;
- (iii) as 'n leweransier wat gespesifiseerde goedere vir binnelandse verbruik, ingeslote met korting op reg, verskaf; of
- (iv) ten opsigte waarvan die Kommissaris op goeie gronde aangetoon bepaal dat hierdie reël nie van toepassing is nie.
- (c) 'n Gelisensieerde van 'n doeane- en aksynsopslagpakhuis of die eienaar van enige goedere in sodanige pakhuis kan, vir die doeleindes in artikel 25 beoog, skriftelik by die Kontroleur aansoek doen om sodanige goedere in sodanige pakhuis te herverpak.
- (d) Die aansoek moet deur 'n konsep verbeteringsbewys vergesel word waarop die telbare hoeveelhede waarin die goedere herverpak gaan word en die doeane- of aksynswaarde paslik toegedeel aan sodanige hoeveelhede aangedui word.
- (e) Goedere mag nie in enkeleenhede verpak word soos skryfbehoeftes items, parfuum, toiletpreparate en drank in bottels of ander eenhede, wat gewoonweg in die kleinhandel verkoop word nie, behalwe waar sodanige eenhede gewoonweg in sowel die groothandel as kleinhandel verkoop word.
- (f) Die goedere mag nie aldus herverpak word nie tensy deur die Kontroleur goedgekeur, wat kan vereis dat herverpakking onder toesig van 'n beampte gedoen moet word.
- (g) Geen sodanige herverpakte goedere mag in ooreenstemming met enige prosedure vir verwydering van sodanige pakhuis geklaar word tensy die verbeteringsbewys by die kantoor van die Kontroleur behoorlik geprosesseer is nie".