

No. R. 509

19 April 2002

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/44)**

Under sections 38 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.

P J GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution for paragraph (b) of rule 38.01 of the following paragraph:

"(b) Whenever form DA 500 is used for—

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

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**DOEANE- EN AKSYNSWET, 1964
WYSIGING VAN REËLS (NO. DAR/44)**

Kragtens artikels 38 en 120 van die Doeane- en Aksynswet, 1964, word die reëls by Goewermentskennisgewing R.1874 van 8 Desember 1995 afgekondig, gewysig in die mate wat in die Bylae uiteengesit word.

**P J GORDHAN
KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

BYLAE

Deur paragraaf (b) van reël 38.01 deur die volgende paragraaf te vervang:

"(b) wanneer vorm DA 500 gebruik word vir—

- (i) die direkte vervoer onder waarborg soos in reël 18.01 beoog word, moet die woord 'Invoerder' geskrap word en die besonderhede in reël 18.08 vermeld, verstrek word; of
- (ii) enige ander doel, moet die woord 'Geadresseerde' geskrap word;".