

No. R. 699

17 May 2002

**SOUTH AFRICAN REVENUE SERVICE**  
**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF RULES (NO. DAR/47)**

Under sections 64D 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

**PRAVIN JAMNADAS GORDHAN**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

- (a) By the substitution for paragraph (b) of rule 64D.02(1) of the following paragraph:
- "The provisions in sections 18 and 18A, the rules therefor and these rules requiring and regulating the removal or carriage of goods by a licensed remover of goods in bond shall operate from 1 June 2002".
- (b) By the substitution for paragraphs (e) and (f) of rule 64D.04(1) of the following paragraphs:
- "(e) subject to compliance with sections 18 and 18A and these rules, any vehicle registered in any country in Africa outside the common customs area by means of which goods were imported into the Republic, on the return journey to the country of registration or any other country outside the common customs area, transports, on furnishing of such security as the Controller may require, any goods entered for removal in bond or for export to a destination in any such country;
- (f) a licensee of any premises, including any customs and excise warehouse licensed under any provision of this Act using own transport —
- (i) removes any imported goods landed in the Republic to such premises;
- (ii) removes goods in bond from such premises to another such premises within the Republic or in any other country within the common customs area or for export by train, ship or aircraft (including ship or aircraft stores)."
- (c) By the insertion of the following paragraph to rule 64D.05(4):
- "(d) imported goods contemplated in rule 64D.04(1)(f)(i) removed by road to any such licensed premises otherwise than by a licensee using own transport "
- (d) By the substitution for paragraph (c) of rule 64D.06(4) of the following paragraph:
- "(c) (i) The Controller may upon the approval of any means of transport issue a certificate of approval of means of transport, form DA 188
- (ii) The certificate must accompany the means of transport;
- (iii) If in respect of any means of transport for which a certificate is issued—
- (aa) ownership is changed
- (bb) it is no longer used for the carriage of bonded goods
- (cc) there is any material change in any essential particulars of the means of transport,
- the certificate shall no longer be valid and must be returned to the Controller and the list referred to in rule 64D.15(9)(a)(i)(aa) appropriately amended "
- (e) By the substitution for rule 64D.09(4) of the following rule:
- "64D.09(4) Carriage of unsealed goods
- a) Where it is not possible to remove or carry goods which may include heavy or bulky goods, under sealed conditions the Controller may authorise the removal of such goods in unsealed means of transport subject to conditions and procedures prescribed in the Act and that the Controller deems reasonable for the purpose of ensuring compliance with requirements for bonded goods, which may include:

- (i) additional security bonds;
  - (ii) full examination of the goods and recording the results on the customs road freight manifest, form DA 187;
  - (iii) means and method of sealing, fastening and securing;
  - (iv) a precise description of the goods by reference to samples, plans, sketches, photographic or similar means to be attached to the original and one copy of form DA 187;
  - (v) prescribed entry and exit points, routes and time limits; and
  - (vi) prescribed proof that the goods concerned were duly entered for customs purposes at the place of destination.
- (b) Original of the form DA 187 and a copy of the bill of entry must accompany the driver of the means of transport and one copy of each retained by the Controller at the office of commencement for record purposes."
- (f) By the substitution for subparagraph (aa) of paragraph (a)(i) of the following subparagraph:
- "(aa) keep an up to date list of the means of transport used for the carriage of goods to which these rules relate indicating the date of any deletion or addition;"
- (g) By the insertion after rule 64D.18(9) of the following rule—
- "64D.19 Carriage of bonded goods by a subcontractor of a licensed remover of goods in bond**
- Where a licensed remover of goods in bond has entered into a contract of carriage with a consignor to transport bonded goods to any destination such licensed remover may contract another such licensed remover (referred to in this rule as a "subcontractor") to transport such goods to such destination provided—
- (a) the subcontractor furnishes adequate security;
  - (b) where a consignor furnishes a security bond both removers in bond is specified in such bond as contemplated in rule 64D.11(5);
- (c) on the bill of entry—
- (i) the name and client number of the licensed remover of goods in bond is inserted in the blocks provided for the remover;
  - (ii) the name of the subcontractor is inserted in the block for Endorsements and his or her client number in the block for Additional Information;
- (d) the road manifest (form DA187)—
- (i) contains the names of both the licensed remover of goods in bond and the subcontractor;
  - (ii) is signed by both such remover and subcontractor;
- (e) where more than one subcontractor is contracted to transport a consignment—
- (i) a separate bill of entry is processed in respect of each subcontractor;
  - (ii) a separate road manifest (form DA187) is processed for each subcontractor by the licensed remover of goods in bond "
- (h) (aa) By the substitution for subparagraph (v) of paragraph (a) of rule 64D.17(8) of the following paragraph
- "(v) addendum to removal bond;"
- (bb) By the insertion of the following subparagraphs to paragraph (a) of rule 64D.17(8):
- "(vi) bond furnished by a consignor in respect of goods removed or carried by licensed removers of goods in bond;
  - (vii) addendum to the bond furnished by a consignor in respect of goods removed or carried by licensed removers of goods in bond for specifying such removers.
  - (vii) Addendum to the bond furnished by a consignor to increase the amount of the bond "
- (ij) By the substitution for the existing forms DA 187 and DA 188 of the amended forms DA 187 and DA 188 in item 202 00 of the Schedule to the rules

**SOUTH AFRICAN REVENUE SERVICE  
PRO FORMA BOND BY A CONSIGNOR FOR GOODS REMOVED OR CARRIED BY LICENSED REMOVERS OF  
GOODS IN BOND**

(To be furnished by a consignor in respect of goods removed or carried by licensed removers of goods in bond in accordance with the provisions of section 64D(6) of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and the rules for section 64D)

Know all whom it may concern that -

Whereas \_\_\_\_\_ as principal debtor, herein represented by:

1. \_\_\_\_\_

2. \_\_\_\_\_  
in their respective capacities as

1. \_\_\_\_\_

2. \_\_\_\_\_

\* being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at

\_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_

\* being duly authorised thereto with the express consent of the members of the close corporation/all the partners of a partnership/trustees of the trust held at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_

and:

\_\_\_\_\_ as surety and co-principal debtor in *solidum* herein represented by:

1. \_\_\_\_\_

2. \_\_\_\_\_  
in their capacities as

1. \_\_\_\_\_

2. \_\_\_\_\_

being duly authorised thereto by virtue of standard internal regulations relating to signing powers

\*Delete whichever is not applicable

are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service

in the amount of R \_\_\_\_\_ (amount in words)  
to be paid on demand to the said Commissioner,

for which payment well and truly to be made we bind ourselves jointly and severally, each for the whole our heirs, executors, administrators and assigns,

and, whereas -

The Principal debtor is desirous of transacting business with the Commissioner for the South African Revenue Service in furnishing security in respect of bonded goods removed or carried on behalf of the Principal Debtor, being a consignor as defined in the rules for section 64D, to any destination within or outside the Republic as declared on any bill of entry or other document prescribed or approved by the said Commissioner for the purpose of entry of such goods, subject to the customs and excise laws of the Republic of South Africa governing the removal or carriage of such goods, where such bonded goods are removed or carried by;

\* the licensed removers in bond specified in the addendum to this bond

\* the following licensed removers of goods in bond/

Name of licensed remover of goods in bond

Client code number

Now therefore the conditions of this obligation are such that if the Principal Debtor shall, in accordance with the provisions of the said laws prove to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered, received and entered for customs purposes or have been duly taken out of the common customs area, in accordance with the particulars declared on the bill of entry for removal in bond, under rebate of duty or for export or any other document prescribed for the purpose of such entry as the case may be, and otherwise fully comply with every obligation imposed under the provisions of such laws, then this obligation shall be null and void, otherwise, it shall remain in full force and effect

FURTHERMORE WE, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the exceptions:

- (i) Beneficium ordinis seu excussionis; and
  - (ii) Beneficium divisionis; and
  - (iii) Any other exception that the surety and co-principal debtor as surety may be entitled to in law
- With the meaning and effect of which we are fully acquainted

This bond is not transferable or negotiable

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor

\* Delete whatever is not applicable

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give time to, or compound or make other arrangements with the Principal Debtor its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the principal at \_\_\_\_\_ on this \_\_\_\_\_ day  
of \_\_\_\_\_ 20

\_\_\_\_\_  
Signature of Principal

\_\_\_\_\_  
Signature of Principal

In the presence of the subscribed witnesses:

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

Signed by the Surety(ies) and Co-Principal Debtor(s) on this \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ at \_\_\_\_\_

\_\_\_\_\_  
Signature of Surety and Co-Principal Debtor

\_\_\_\_\_  
Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

**SOUTH AFRICAN REVENUE SERVICE  
CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)  
PRO FORMA ADDENDUM TO BOND FURNISHED BY CONSIGNOR IN RESPECT OF GOODS CARRIED BY  
LICENSED REMOVERS OF GOODS IN BOND TO SPECIFY SUCH REMOVERS- RULE 64D.11(5)**

The bond in which we \_\_\_\_\_ as Principal (hereinafter referred to as the Principal) herein represented by -

1. \_\_\_\_\_
2. \_\_\_\_\_

in their respective capacities as -

1. \_\_\_\_\_
2. \_\_\_\_\_

\* they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at \_\_\_\_\_

\* they being duly authorised thereto with the express consent in writing of all the members of the Corporation obtained at a members meeting held at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_;

And \_\_\_\_\_ as Surety(ies) and Co-Principal Debtor(s) *in solidum* herein represented by -

1. \_\_\_\_\_
2. \_\_\_\_\_

in their respective capacities as -

1. \_\_\_\_\_
2. \_\_\_\_\_

they being duly authorised thereto by virtue of standard \*internal banking/insurance regulations relating to signing powers, are bound in the sum of R \_\_\_\_\_, signed on behalf of the Principal at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, we are so bound under that bond in respect of bonded goods removed or carried by the following licensed removers of goods in bond:

Name of licensed remover of goods in bond - \_\_\_\_\_ Client code number \_\_\_\_\_

Signed by the Principal \_\_\_\_\_ on this the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_.

\_\_\_\_\_  
Signature of Principal

\_\_\_\_\_  
Signature of Principal

In the presence of the subscribed witnesses:

- |          |          |
|----------|----------|
| 1. _____ | 1. _____ |
| 2. _____ | 2. _____ |

Signed by the Surety and Co-Principal Debtor on this the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_

\_\_\_\_\_  
Signature of Surety and Co-Principal Debtor

\_\_\_\_\_  
Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

- |          |          |
|----------|----------|
| 1. _____ | 1. _____ |
| 2. _____ | 2. _____ |

\* Delete whichever is not applicable

SOUTH AFRICAN REVENUE SERVICE
CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
PRO FORMA ADDENDUM FURNISHED BY CONSIGNOR FOR INCREASING THE AMOUNT OF THE BOND -
RULE 64D.11(8)

The sum in which we \_\_\_\_\_ as Principal (hereinafter referred to as the Principal) herein represented by -

- 3 \_\_\_\_\_
4 \_\_\_\_\_

in their respective capacities as -

- 3 \_\_\_\_\_
4 \_\_\_\_\_

\* they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at \_\_\_\_\_

\* they being duly authorised thereto with the express consent in writing of all the members of the Corporation obtained at a members meeting held at \_\_\_\_\_

on the \_\_\_\_\_ day of \_\_\_\_\_;

And \_\_\_\_\_ as Surety(ies) and Co-Principal Debtor(s) in solidum herein represented by -

- 3 \_\_\_\_\_
4 \_\_\_\_\_

in their respective capacities as -

- 3 \_\_\_\_\_
4 \_\_\_\_\_

they being duly authorised thereto by virtue of standard \*internal banking/insurance regulations relating to signing powers, to the bond in the sum of R\_\_\_\_\_ signed on behalf of the Principal at \_\_\_\_\_ on

the \_\_\_\_\_ day of \_\_\_\_\_, are bound under that bond, is hereby increased by an

amount of R\_\_\_\_\_ to R\_\_\_\_\_.

Signed by the Principal \_\_\_\_\_ on this the

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_.

Signature of Principal

Signature of Principal

In the presence of the subscribed witnesses:

- 1 \_\_\_\_\_ 1. \_\_\_\_\_
2 \_\_\_\_\_ 2. \_\_\_\_\_

Signed by the Surety and Co-Principal Debtor on this the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_

Signature of Surety and Co-Principal Debtor

Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

- 1 \_\_\_\_\_ 1. \_\_\_\_\_
2 \_\_\_\_\_ 2. \_\_\_\_\_

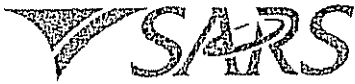
\* Delete whichever is not applicable"

CUSTOMS ROAD FREIGHT MANIFEST										
FOREIGN TRANSPORTER / LICENSED REMOVER OF GOODS IN BOND (RSA): Customs and Excise Act, 1964 (Act No. 91 of 1964) – (Section 64D and its rules (rule 64D.08(4)))							DA 187		MANIFEST NUMBER:	
Name of licensed remover of goods in bond (RSA)			Client Code (RSA):			Page: ..... of .....				
Name of foreign transporter / subcontractor:			Client Code (RSA):							
REGISTRATION NUMBER(S):			*TRAILER (1)			*TRAILER (2)				
*CONTAINER NUMBER(S):										
*SEAL NUMBER(S):										
TRUCK:										
LINE NO.	WAYBILL NO.	PACKAGES NO. & TYPE	WEIGHT/ MASS	DESCRIPTION OF GOODS	CONSIGNOR	CONSIGNEE	CLEARING AGENT IDENTIFICATION		BILL OF ENTRY NO. & DATE	
							EXIT	ENTRY	EXIT	ENTRY
FOR CUSTOMS USE										
CUSTOMS STAMP - EXIT					CUSTOMS STAMP - ENTRY					
REPORT NUMBER					REPORT NUMBER					
REPORT NUMBER					REPORT NUMBER					

I hereby certify that the particulars shown on this manifest are a true reflection of all the goods carried on the above-mentioned vehicle/s.

Signature of Licensed Remover of goods in bond(RSA)	DATE	PLACE
Signature of Subcontractor	DATE	PLACE
Signature of Foreign Transporter	DATE	PLACE

- Instructions:
- This manifest is to be completed at least in triplicate by the Transporter or Licensed Remover of goods in bond.
  - This manifest and a copy of the appropriate Bill(s) of Entry / Transit Declaration(s) must accompany the load carrying vehicle at all times.
  - Delete whichever is not applicable.
  - Only a licensed remover of goods in bond may be used as a subcontractor.
  - Foreign transporter means a road carrier transporting goods in bond by means of transport not registered in the Republic.



SOUTH AFRICAN REVENUE SERVICE

<b>CERTIFICATE OF APPROVAL OF MEANS OF TRANSPORT</b> Customs and Excise Act, 1964 (Act No. 91 of 1964) – (Section 64D and its rules (rule 64D.06(4)(d)(i) and 64D.06(4)(e))	DA 188
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1. Certificate No .....Date of issue:..... /..... /.....
2. The means of transport specified below fulfils the conditions as contemplated in rule 64D.06(4).
3. Particulars of licensed remover of goods in bond:
  - (a) Licensed name: .....
  - (b) Customs client number: .....
  - (c) Physical address: .....
4. Particulars of means of transport:
  - (a) Make: .....
  - (b) Type: .....
  - (c) Chassis number: .....
  - (d) Registration number: .....
5. Other particulars: .....

CUSTOMS STAMP	The above means of transport has been examined and found to comply with the provisions of rule 64D.06(4).	
	_____ PRINT NAME	
	_____ SIGNATURE OF CONTROLLER	_____ DATE

- NOTES:**
- (1) To be completed in duplicate. The copy to be retained by the Controller.
  - (2) This certificate must accompany the means of transport
  - (3) The list referred to in 64D.15(9)(a)(i)(aa) must be appropriately amended as soon as possible
  - (4) If in respect of any means of transport for which a certificate is issued—
    - (a) ownership is changed
    - (b) it is no longer used for the carriage of bonded goods
    - (c) there is any material change in any essential particulars of the means of transport,
 the certificate shall no longer be valid and must be returned to the Controller and the list referred to in rule 64D.15(9)(a)(i)(aa) appropriately amended