

## GOVERNMENT NOTICES

### SOUTH AFRICAN REVENUE SERVICE

No. R. 1365

31 October 2002

#### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/58)

Under sections 18 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMANADAS GORDHAN  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

#### SCHEDULE

By the addition to the rules for section 18 of the following rule:

- "18.15 (a) Any imported second-hand vehicle –
- (i) in transit to an importer outside the Republic; or
  - (ii) sold by a licensee of a customs and excise storage warehouse to a purchaser in any other country within the common customs area, must be removed in bond in term of section 18 and the rules relating to such removals.
- (b) Where such a vehicle is removed in bond to any other country within the common customs area, such a vehicle may only be removed to a customs and excise warehouse in that country.
- (c) (i) The provisions of rule 18A.10 shall, subject to subparagraph (iii), apply *mutatis mutandis* where such vehicle is allowed to be so removed under its own power.
- (ii) Notwithstanding the endorsement on the reverse of the bill of entry, a form CCA1 must also be processed when such vehicle crosses the border to another country in the common customs area.
- (iii) For the purpose of section 18(2), where such a vehicle is removed to a country in the common customs area, a true copy of the bill of entry processed in the country of destination in respect thereof must be submitted to the Controller at the office of commencement."