

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/82)**

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 with retrospective effect to 1 August 2003

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

SCHEDULE

By the substitution for rules 120B 01, 120B 02 and 120B 03 of the following rules:

“Temporary procedures in respect of goods carried by road on the Trans Kalahari Route:

120B 01 (a) The provisions of these rules only apply -

(i) from 1 August 2003 to 31 January 2004;

(ii) in respect of goods carried by road on the Trans Kalahari Route; and

(iii) to goods -

(aa) entered by or consigned by a consignor as defined in rule 64D 03(1); or

(bb) carried by a licensed remover of goods in bond as contemplated in section 64D;

where such persons are required by the General Manager: Customs to use and produce the SAD 500 referred to in rule 120B 02 for the carriage of such goods by road on the Trans Kalahari route

(b) For the purposes of these rules -

- (i) (aa) Skilpadshek, the place of exit or entry in the Republic of South Africa is known as Pioneersgate in the Republic of Botswana;
- (bb) Mamuno, the place of exit or entry in the Republic of Botswana is known as Trans Kalahari in the Republic of Namibia
- (ii) the Trans Kalahari Route means:
 - (aa) a route from Johannesburg, exiting through Ramathlabama or Skilpadshek, to Gaborone in the Republic of Botswana;
 - (bb) a route from Gaborone, exiting through Ramathlabama or Pioneersgate, to Johannesburg in the Republic of South Africa;
 - (cc) a route from the Republic of South Africa, starting in Johannesburg, exiting through Ramathlabama or Skilpadshek, through the Republic of Botswana and exiting through Mamuno to Walvis Bay or Windhoek in the Republic of Namibia;
 - (dd) a route from the Republic of Namibia, starting in Windhoek or Walvis Bay exiting through Trans Kalahari and through the Republic of Botswana, exiting through Ramathlabama or Pioneersgate to Johannesburg in the Republic of South Africa

120B 02 Notwithstanding anything to the contrary in any rule the SAD 500, SAD 501, SAD 502 and SAD 503 must be used by the person contemplated in rule 120B 01 in respect of goods carried on the Trans Kalahari Route for the purposes and the duration of the period prescribed in rule 120B 01 instead of form CCA 1

120B 03 The following forms are prescribed and inserted for the purpose of the procedures contemplated in these rules -

- (a) The SAD 500 - Customs Declaration Form which must be completed in respect of the movement of the goods in respect of this rule;
- (b) The SAD 501 – Customs Declaration Form (Continuation Sheet) which must be completed if more than one item segment is declared;
- (c) The SAD 502 – Customs Declaration Form (Transit Control) is the reverse side of the SAD 500;
- (d) The SAD 503 – Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction) which is used for the correction of the SAD 500

120B 04 (a) A copy of the SAD 500 with the SAD 502 duly completed to the extent applicable by all the offices on the route and including the office of final destination must be returned to the Controller at the office of commencement in the Republic within a period of 30 days after such entry

- (b) (i) Notwithstanding these provisions, any consignor or licensed remover of goods in bond is not absolved from complying with any prescribed requirements, as may be applicable in each case, relating to the entry and removal in bond or export of the goods concerned; and

- (ii) except with regard to the use of form CCA1 as specified in rule 120B 02, the provisions in the rules numbered 120A shall apply mutatis mutandis to the movement of any goods from the Republic to Botswana or Namibia on the Trans Kalahari route as contemplated in these rules
- (c)
 - (i) An instruction manual entitled Guide for Completion of SAD 500 Customs Declaration – Import, Export and Transit Movement is published on the SARS website and shall be deemed to be part of this rule
 - (ii) The said Guide may be amended from time to time by the Commissioner and the amended copy thereof when published on the SARS website as an amended Guide shall, for the purposes of these rules, be effective from the date it is so published or any date specified in such amendment "

SAD 502 - Customs Declaration Form (TRANSIT CONTROL)

50 Importer or Exporter		TIN	51 Office code		53 Registration number and Date	54 Declarant Reference	
			52 Forms				
55 Country of Commencement				63 Transit Country			
56 Guarantor Code and Name		57 Bond Number		58 Guarantee type		65 Guarantor Code and Name	
						65 Bond Number	
						65 Guarantee type	
59 Remover Code and Name		60 Subcontractor Remover Code and Name				67 Remover Code and Name	
						68 Subcontractor Remover Code and Name	
61 Office of commencement		62 Office of exit		69 Office of entry		70 Office of exit	
I have verified the packages specified on this declaration and found them conform to the description given and that are undamaged Time limit Seals <input type="checkbox"/> on means of transport <input type="checkbox"/> on package <input type="checkbox"/> intact <input type="checkbox"/> affixed _____ Signature and date stamp		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp		Means of transport / packages imported with seals intact Time limit Document checked Additional seals number NO YES _____ Signature and date stamp		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp	
71 Transit Country				79 Country of destination			
72 Guarantor Code and Name		73 Bond Number		74 Guarantee type		80 Guarantor Code and Name	
						81 Bond Number	
						82 Guarantee type	
75 Remover Code and Name		76 Subcontractor Remover Code and Name				83 Remover Code and Name	
						84 Subcontractor Remover Code and Name	
77 Office of entry		78 Office of exit		85 Office of entry		86 Office of final destination	
Means of transport / packages imported with seals intact Time limit <input type="checkbox"/> Document checked Additional seal numbers NO YES _____ Signature and date stamp		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp		Means of transport / packages imported with seals Time limit <input type="checkbox"/> Transferred to office of final <input type="checkbox"/> Transit operation completed _____ Signature and date stamp		Means of transport / packages imported with seals intact Time limit - within / exceeded <input type="checkbox"/> Document checked <input type="checkbox"/> Transit operation _____ Signature and date stamp	

SAD 503 - CUSTOMS DECLARATION FORM

PART C (FOR COMPLETION BY DECLARANT)

Reasons for and explanation of circumstances concerning the error(s)

PART D

FOR OFFICIAL USE ONLY

Report by officer :

Give brief details of the error and how it was detected, comment on the declarant's entry preparation standard and, if you suspect fraud, attach a full separate report of the circumstances for consideration with these papers

Signature _____ Name _____ Grade _____ Date _____

Recommendation / Decision by the Collector/Supervisor

Authority to amend:

You may grant permission to correct the entry provided that any additional amount involved are paid */ And subject to the payment of a proposed penalty of

Signature _____ Name _____ Grade _____ Date _____

Officer's Decision (where required)

Signature _____ Date _____

* Delete as appropriate