

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 26214

No. R.470

2004-04-08

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/91)

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

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution for the heading to the rules for section 120 of the Act and for rules 120 01 to 120 07 of the following heading and rules:

"Hours of attendance at offices, special and extra attendance, surety bonds and penal provisions

120 01 **Hours of attendance at offices**

(a) Hours of general attendance are prescribed in item 201 00 of the Schedule to the rules

(b) Hours of attendance at designated commercial ports are prescribed in rule 120A 03

120 02 **Definitions**

For the purposes of these rules and form DA 73 –

"client" means any person participating in any activity regulated by the Act;

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A 01(a);

"extra attendance" means attendance requested on form DA 73 for purposes specified in these rules where any officer is required to perform such service outside the prescribed hours of attendance for that office or for that service at such office;

"service" includes the performance of any function or the exercise of any power in terms of the Act;

"special attendance" means attendance requested on form DA 73 for any customs and excise service specified in these rules where an officer is required to perform such service during the prescribed hours of attendance for that office or for that service at such office;

"the Act" means "this Act" as defined in section 1

120 03 Application for special or extra attendance

- (a) Application in duplicate must be made on form DA 73 to the Controller even if no charge is levied for the attendance
- (b) Where relevant, copies of documents relating to the attendance must accompany the application
- (c) (i) Application may be made for the attendance of one officer in respect of any service contemplated in these rules, except where -
 - (aa) the applicant requests the service of more than one officer and the Controller approves the request;
 - (bb) goods must be packed and sealed for export or exported under customs supervision in terms of the Act; or
 - (cc) the Controller decides on reasonable grounds that the attendance of more than one officer is required
- (ii) In considering whether two or more officers must perform any extra attendance, the Controller may take into account -
 - (aa) the safety of officers;
 - (bb) for the purposes of the organisation and implementation of the service, such matters as the availability of officers or time constraints, urgency, extent, nature or location of the service;
 - (cc) any other matter that may be reasonably necessary to achieve the efficient and effective administration of a service
- (iii) The Controller may arrange for a member of the South African Police Service to accompany the officer or officers on, and be present at the attendance

120 04 Charges and payment for special or extra attendance

Charges for special attendance

- (a) (i) Except in the case of special attendance referred to in subparagraph (ii), the charge for special attendance is-

(aa) in the case where any provision of this Act specifies a time prior to the attendance before which the Controller must be notified and the Controller is not so notified, R200 for the first hour or part thereof;

(bb) in any other case R100 per hour or part thereof for the services of each officer

(ii) The charge for special attendance to certify or photocopy documents is -

(aa) R10 for certification of a document (irrespective of the number of pages thereof);

(bb) R1 for photocopying a page, where paper is supplied by the office making the photocopy; or

(cc) 50 cents a page, where the applicant for special attendance supplies the paper

Charges for extra attendance

(b) (i) The charge for extra attendance is -

(aa) R150 per hour or part thereof for the services of each officer on any day except Sunday or a public holiday;

(bb) on a Sunday or public holiday, R200 per hour or part thereof for the services of each officer

(ii) Where any service is not completed within the prescribed hours of attendance and the service extends until after such hours, extra attendance is payable thereafter for every hour or part thereof until completion of the service

Duration of service

(c) (i) Special attendance charges are levied from the time the officers leave the office until they return to the office

(ii) Extra attendance charges are levied from the time the officers leave the office or their residence until they return to their residence or the office

Payment of special or extra attendance charges

(d) (i) Attendance charges must be paid to the Controller in cash or by bank guaranteed cheque

(ii) (aa) Where the Controller does not require security, the amount due must be paid by 12:00 on the first official working day after the attendance ends

(bb) Where the Controller requires security, the person requesting the attendance must deposit prior to its commencement an amount equal to the total amount of the charges as estimated by the Controller

120 05 **Transportation and accommodation**

The applicant for special or extra attendance must provide transport to and from the place where the services are to be rendered and accommodation for officers at such place

120 06 **Services for which special or extra attendance is not charged**

Special or extra attendance, as the case may be, is not charged in respect of –

- (a) the examination of post office parcels;
- (b) the sealing of ship's or aircraft stores;
- (c) the rummaging of ships or aircraft;
- (d) the reporting of the arrival or departure of ships at a place of entry or aircraft at a customs and excise airport;
- (e) the application for release, examination and release of human remains;
- (f) the entry, examination and release of goods imported –
 - (i) for the relief and distress of persons in cases of famine or other national disaster;
 - (ii) under any technical assistance agreement; or
 - (iii) in terms of any obligation under any international agreement to which the Republic is a party;
- (g) inspection of premises, audit of transactions and the verification of stock of licensees or registrants for the purposes of any activities regulated by the Act;
- (h) any attendance required by the Commissioner or a Controller unless otherwise specified in the Act

Services for which special or extra attendance is charged

120 07 (a) Special attendance is charged-

- (i) where any provision of the Act requires that special attendance charges must be levied;
- (ii) subject to rule 120 06 in respect of any examination of goods where application is made for abandonment or destruction
- (iii) for customs and excise supervision -
 - (aa) where samples are taken by an importer in a customs and excise warehouse;
 - (bb) where goods are packed or repacked at an exporter's premises or any other premises as requested by the exporter;

(cc) in respect of the examination of goods entered on a sight bill of entry;

(iv) the reporting of unscheduled light aircraft landing at a customs and excise airport from a destination outside the Republic and as contemplated in item 200 04 of the Schedule to the rules;

(v) for certification or photocopying of documents

(b) Extra attendance is charged -

(i) where any provision of the Act requires that extra attendance charges must be levied;

(ii) any other customs and excise service where extra attendance is required by a client unless the Act otherwise provides

(c) Where an agent requests attendance, a separate charge is not applicable in respect of each importer for whom the service is required

(d) The charge for extra attendance is not affected by the number of services performed during such attendance by the officer for the client who requested the attendance "

(b) By the substitution for form DA 73 in item 202 00 of the Schedule to the rules of the following form DA 73:

"DA 73 Application for Special / Extra Attendance"

APPLICATION FOR *SPECIAL / *EXTRA ATTENDANCE
(Rules 120 01 to 120 07)

DA 73

Serial Number:
.....

(*Delete which is not applicable and sign in full)

The Controller of Customs and Excise:

Client Particulars:

SARS Client No :
Name:
Postal address:
Contact person:
Telephone No :
Fax No.:

I, _____ (full name in block letters), *client / being duly authorised by the client, hereby
(1) apply for the attendance of (number) _____ officer(s) at _____ (physical address) between the hours of _____ and _____ on _____ (yy/mm/dd) for _____ (state nature of service) required);

(2) (a) *agree to pay the amount due for such attendance / *require such attendance for purposes stated in rule 120 06 for which no attendance charge is prescribed.

(b) *The amount due must be paid in cash or by bank guaranteed cheque

(If application is not made in a representative capacity, delete "being duly authorised by the client")

Application for attendance of _____ officers *approved / *not approved
Signed for Controller
(*Delete which is not applicable)

_____ Date _____ Signature / Capacity

(*Delete which is not applicable and sign in full)

Name and Rank of Officer(s)	Source document number and date (Bill of entry or other prescribed document, letter, invoice, etc.)	Date and time of actual attendance (see rule 120.04(c))	Number of hours	Rate per hour	Amount Due	
					R	c
Total						

*We, _____ declare that -
(a) we were present during the stated time of actual attendance for the service requested in the application for *special / *extra attendance;
(b) the service was duly completed in accordance with the applicable customs and excise laws and procedures

(1) _____ (2) _____
Signature(s) of officer(s) Signature of *client / client's representative

(1) _____ (2) _____
Name(s) in block letters Name in block letters and capacity

_____ Date
(* Delete which is not applicable and sign in full)

NOTE: If more than two officers were present, only the team leader and one officer must sign the declaration

For	Official	Use:	Receipt Number:	Date:
1.	Payments per *cash / cheque			
(*Delete which is not applicable)				
2.	Copy of report by team leader or officer received and attached (except for certification or photocopying)			

_____ (Name in Block letters) _____ Signed for Controller _____ Date