

**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 26637**

**No. R.925**

**2004-07-30**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/99)**

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended **with effect from 1 August 2004** 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 numbered 120B of the following heading:

**“Procedures in respect of goods carried by road on the Trans Kalahari Route”**

(b) by the substitution for paragraph (a) of rule 120B.01 of the following paragraph:

“(a) The provisions of these rules apply only -

- (i) in respect of goods carried by road on the Trans Kalahari Route; and
- (ii) in the case of goods so carried from the Republic of South Africa, in respect of goods entered for such carriage at the office of the Controller for Johannesburg, Johannesburg International Airport, Germiston, Ramathlabama or Skilpadshek.”

(c) by the substitution for rule 120B.02 of the following rule:

“120B.02 Notwithstanding anything to the contrary in rule 120A.01 or any other rule the SAD 500, SAD 501, SAD 502 and SAD 503 must be used instead of form CCA1 for the purposes of any relevant customs and excise procedure regulating the movement of goods where such goods are carried by road from the Republic of South Africa on the Trans Kalahari Route.”

(d) by the substitution for rule 120B.03 of the following rule:

“120B.03 The following forms are prescribed for the purposes 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.”

(e) by the substitution for paragraphs (a) and (b)(i) of rule 120B.04 of the following paragraphs:

“(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 person is absolved from complying with any other prescribed requirement, as may be applicable in each case, relating to the entry and removal in bond or entry for and export of the goods carried on the Trans Kalahari Route; and”

(f) by the substitution in item 202.00, Prescribed Forms, of the following forms:

- “SAD 500 - Customs Declaration Form;
- SAD 501 - Customs Declaration Form (Continuation Sheet);
- SAD 502 - Customs Declaration Form (Transit Control);
- SAD 503 - Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction).”

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**SAD 500 - CUSTOMS DECLARATION FORM**

2. EXPORTER/CONSIGNOR		TIN	1. DECLARATION		A. OFFICE OF DESTINATION OR DEPARTURE	
		BSIC			OFFICE CODE	MANIFEST NUMBER
			3. FORMS	4.	REGISTRATION NO.	ASSESSMENT NO AND DATE
8. IMPORTER/CONSIGNEE		TIN	5. ITEMS	6.	7. DECLARANT REFERENCE	RECEIPT NO. & DATE
		BSIC				
			9.	10.	11.	12.
						13A. INVOICE NO. AND DATE
14. DECLARANT/AGENT		TIN	15. COE	16. COO	17. COD	17A. OWNER CODE
						17B. REBATE USER CODE
			20. DELIVERY TERMS			
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL-AINER		19. CONTAINER		22. CURRENCY AND TOTAL VALUE		23. RATE OF EXCHANGE
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER		28. FINANCIAL DATA		24. OTHER COSTS DETAILS		
				Currency      Amount		
				FREIGHT		
				INSURANCE		
				OTHER COST		
25. TMF	26. TMI	27. PLACE OF DISCHARGE				
29. OOE	30. LOCATION OF GOODS					

31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS	32. ITEM		33. COMMODITY CODE		
	NUMBER & TYPE OF PACKAGES			34. COC	35. GROSS MASS (KGS)	36. PREFERENCE
	CONTAINER NUMBERS			37. CPC	38. NET MASS (KGS)	39. QUOTA
	DESCRIPTION		40. SUMMARY DECLARATION / PREVIOUS DOC			
			41. SUPP. UNITS	42. CUSTOMS VAL (FCY)	43. V.M	
44. ADDITIONAL INFORMATION/	LICENCE NUMBER	DEDUCTED VALUE	DEDUCTED QUANTITY	EX WAREHOUSE CODE	45. OTHER QUANTITIES	
PRODUCED DOCUMENTS	REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE	46. STATISTICAL VALUE		

ITEM SEGMENT

47. CALCULATION OF DUTIES AND TAXES	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	48. ACCOUNT CODE	49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT		
	<b>SUMMARY OF TOTAL DUTIES AND TAXES</b>								
	TOTAL DUTIES & TAXES								
	AMOUNT OVERPAID								
AMOUNT UNDERPAID									
OTHER									
TOTAL PAYABLE									
TOTAL						GUARANTEE	Code	Amount	

DECLARATION			FOR OFFICIAL USE		
I, _____ the undersigned of _____					
being the _____ (agent) hereby declare that the particulars herein are					
true and correct and comply with the provisions of the Customs and Excise Act.					
Signature			ID number		Date

**SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)**

1. IMPORTER OR EXPORTER

TIN

OFFICE CODE

3. FORMS

REGISTRATION NO AND DATE

7. DECLARANT REFERENCE

31. PACKAGES AND DESCRIPTION OF GOODS

MARKS AND NUMBERS

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32. ITEM NO.

33. COMMODITY CODE

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NUMBER & TYPE OF PACKAGES

--	--	--	--	--

34. COC

35. GROSS MASS (KGS)

36. PREFERENCE

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--

--

CONTAINER NUMBERS

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37. CPC

38. NET MASS (KGS)

39. QUOTA

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DESCRIPTION

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40. SUMMARY DECLARATION / PREVIOUS DOC

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41. SUPP. UNITS

42. CUSTOMS VALUE (FCY)

43. V.M

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44. ADDITIONAL INFORMATION/

LICENCE NUMBER

DEDUCTED VALUE

DEDUCTED QUANTITY

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EX WAREHOUSE CODE

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45. OTHER QUANTITIES

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PRODUCED DOCUMENTS

REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE

REBATE CODE

46. STATISTICAL VALUE

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31. PACKAGES AND DESCRIPTION OF GOODS

MARKS AND NUMBERS

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32. ITEM NO.

33. COMMODITY CODE

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NUMBER & TYPE OF PACKAGES

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34. COC

35. GROSS MASS (KGS)

36. PREFERENCE

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CONTAINER NUMBERS

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37. CPC

38. NET MASS (KGS)

39. QUOTA

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DESCRIPTION

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40. SUMMARY DECLARATION / PREVIOUS DOC

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41. SUPP. UNITS

42. CUSTOMS VALUE (FCY)

43. V.M

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44. ADDITIONAL INFORMATION/

LICENCE NUMBER

DEDUCTED VALUE

DEDUCTED QUANTITY

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EX WAREHOUSE CODE

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45. OTHER QUANTITIES

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PRODUCED DOCUMENTS

REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE

REBATE CODE

46. STATISTICAL VALUE

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31. PACKAGES AND DESCRIPTION OF GOODS

MARKS AND NUMBERS

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32. ITEM NO.

33. COMMODITY CODE

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NUMBER & TYPE OF PACKAGES

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34. COC

35. GROSS MASS (KGS)

36. PREFERENCE

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CONTAINER NUMBERS

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37. CPC

38. NET MASS (KGS)

39. QUOTA

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DESCRIPTION

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40. SUMMARY DECLARATION / PREVIOUS DOC

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41. SUPP. UNITS

42. CUSTOMS VALUE (FCY)

43. V.M

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44. ADDITIONAL INFORMATION/

LICENCE NUMBER

DEDUCTED VALUE

DEDUCTED QUANTITY

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EX WAREHOUSE CODE

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45. OTHER QUANTITIES

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PRODUCED DOCUMENTS

REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE

REBATE CODE

46. STATISTICAL VALUE

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47. CALCULATION OF DUTIES AND TAXES

TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
TOTAL ON FIRST ITEM OF THIS PAGE			→	
TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
TOTAL ON THIRD ITEM OF THIS PAGE			→	

TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
TOTAL ON SECOND ITEM OF THIS PAGE			→	
TYPE	AMOUNT	MP		
GRAND TOTAL FOR ALL PAGES				

### 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	64. Guarantor Code and Name	65. Bond Number	66. 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="text"/> on means of transport <input type="text"/> on package <input type="text"/> intact <input type="text"/> affixed  _____ Signature and date stamp	<input type="text"/> Means of transport / packages exported with seals intact Time limit - within / exceeded  National transit requirements satisfied  _____ Signature and date stamp	<input type="text"/> Means of transport / packages imported with seals intact Time limit  <input type="text"/> Document checked Additional seals number NO      YES  _____ Signature and date stamp	<input type="text"/> 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	
<input type="text"/> Means of transport / packages imported with seals intact Time limit <input type="text"/> Document checked Additional seal numbers NO      YES  _____ Signature and date stamp	<input type="text"/> Means of transport / packages exported with seals intact Time limit - within / exceeded  National transit requirements satisfied  _____ Signature and date stamp	<input type="text"/> Means of transport / packages imported with seals intact Time limit <input type="text"/> Transferred to office of final <input type="text"/> Transit operation completed  _____ Signature and date stamp	<input type="text"/> Means of transport / packages imported with seals intact Time limit - within / exceeded  <input type="text"/> Document checked <input type="text"/> Transit operation completed  _____ Signature and date stamp		

# SAD 503 - CUSTOMS DECLARATION FORM

## BILL OF ENTRY QUERY NOTIFICATION / VOUCHER OF CORRECTION

Clearance Office Code	Entry Registration No.	Date of Entry	Your Reference

To:

### PART A : QUERY DETAILS BY CUSTOMS

Officer

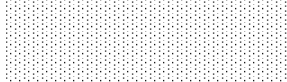
Date

ITEM NO.	BOX REFERENCE	QUERY

### PART B : REPLY / VOUCHER OF CORRECTION REQUEST ( See also PART C )

ITEM NO.	BOX REFERENCE	DETAILS ORIGINALLY DECLARED	PLEASE AMEND TO:-

#### CORRECTED REVENUE SUMMARY

ITEM NO.	ICD	ADV	EXC	STA/VAT	OTHER	<b>Revised Total Payable</b>  <b>Amount Already Paid</b>  <b>Balance : To be PAID / REFUNDED</b> 
<b>TOTAL</b>						

FOR OFFICIAL USE

I, the undersigned, being the \* \_\_\_\_\_ / 's authorised agent  
**DECLARE** that the details shown in Part B in response to the queries in  
 Part A **are TRUE** and **COMPLETE**.

I request that this form be annexed to the original Bill of Entry which should be  
 read subject to the amendments provided hereon.

**Signature**

**Date**

\* Insert importer or exporter

# 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