

General Explanatory Note:

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Words in bold type in square brackets indicate omissions from existing rules.

Words underlined with a solid line indicate insertions in existing rules.

SOUTH AFRICAN REVENUE SERVICE

GOVERNMENT GAZETTE NO. 27304

No. R.150

2005-02-18

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/2)**

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 numbered 120B of the following heading:

"Procedures in respect of goods carried by road on the [Trans Kalahari] prescribed route between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia"

(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]** between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia on the route prescribed in rule 120B.01(b)(ii); 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 or Kopfontein."**

(c) By the addition after rule 120B.01(b)(i)(bb) of the following subparagraph:

"(cc) Kopfontein, the place of exit or entry in the Republic of South Africa, is known as Tlokweng in the Republic of Botswana:"

(d) By the substitution for subparagraph (ii) of rule 120B.01(b) of the following subparagraph:

"(ii) the **[Trans Kalahari Route]** prescribed route means:

- (aa) a route from the Republic of South Africa, starting in Johannesburg, Johannesburg International Airport, or Germiston exiting through Kopfontein, Ramathlabama or Skilpadshek, to Gaborone in the Republic of Botswana;
- (bb) a route from the Republic of Botswana, starting in Gaborone, exiting through Tlokweg, Ramathlabama or Pioneersgate, to Johannesburg, Johannesburg International Airport, or Germiston in the Republic of South Africa;
- (cc) a route from the Republic of South Africa, starting in Johannesburg, Johannesburg International Airport or Germiston, exiting through Kopfontein, 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 Tlokweg, Ramathlabama or Pioneersgate to Johannesburg, Johannesburg International Airport or Germiston in the Republic of South Africa."

(e) 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]** prescribed route."

(f) By the substitution for paragraph (b) of rule 120B.04 of the following paragraph:

- "(b) (i) Notwithstanding these provisions, no 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]** prescribed route; 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 the Republic of Namibia on the **[Trans Kalahari]** prescribed route **[as contemplated in these rules]**."

(g) By the insertion after rule 120B.04(c)(ii) of the following rule:

"120B.05 Notwithstanding rule 120B.02, users of form CCA1 at Kopfontein may use existing stock until 30 April 2005."

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

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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	

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47. CALCULATION OF DUTIES AND TAXES	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	48. ACCOUNT CODE	49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT		
	SUMMARY OF TOTAL DUTIES AND TAXES						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	I.D 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
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31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS	32. ITEM NO.		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			
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER	DEDUCTED VALUE	DEDUCTED QUANTITY	EX WAREHOUSE CODE	45. OTHER QUANTITIES	
	REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE	46. STATISTICAL VALUE		

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	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			
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER	DEDUCTED VALUE	DEDUCTED QUANTITY	EX WAREHOUSE CODE	45. OTHER QUANTITIES	
	REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE	46. STATISTICAL VALUE		

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	REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE	46. STATISTICAL VALUE		

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47. CALCULATION OF DUTIES AND TAXES	TOTAL ON FIRST ITEM OF THIS PAGE					TOTAL ON SECOND ITEM OF THIS PAGE				
	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
	TOTAL ON FIRST ITEM OF THIS PAGE →					TOTAL ON SECOND ITEM OF THIS PAGE →				
	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	TYPE	AMOUNT	MP	GRAND TOTAL FOR ALL PAGES	
	TOTAL ON THIRD ITEM OF THIS PAGE →					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="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 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 intact Time limit Transferred to office of final Transit operation completed _____ Signature and date stamp	Means of transport / packages imported with seals intact Time limit - within / exceeded Document checked Transit operation completed _____ Signature and date stamp		

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
TOTAL					

Revised Total Payable	
Amount Already Paid	
Balance : To be PAID / REFUNDED	

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 is paid. / This permission is subject to the payment of a proposed penalty of:*

Signature _____ Name _____ Grade _____ Date _____

Officer's Decision (where required)

Signature _____ Date _____

* Delete as appropriate