

General Explanatory Note:

[     ]

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. 27768

No. R.673

2005-07-05

CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/5)

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1994 are amended, **with effect from 1 July 2005**, 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 subparagraph (ii) of rule 120B.01(a) of the following subparagraph:
- "(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, Skilpadshek or Kopfontein**] Germiston, Grobler's Bridge, Kopfontein, Johannesburg, Johannesburg International Airport, Ramathlabama or Skilpadshek."
- (b) By the insertion after subparagraph (cc) of rule 120B.01(b)(i) of the following subparagraph:
- "(dd) Grobler's Bridge, the place of exit or entry in the Republic of South Africa, is known as Maartinsdrift in the Republic of Botswana."
- (c) By the substitution for subparagraph (ii) of rule 120B.01(b) of the following subparagraph:
- "(ii) the prescribed route means -
- (aa) a route from the Republic of South Africa, starting in [**Johannesburg, Johannesburg International Airport, or Germiston**] Germiston, Johannesburg or Johannesburg International Airport, exiting through Grobler's Bridge, Kopfontein, Ramathlabama or Skilpadshek, to Gaborone in the Republic of Botswana;
- (bb) a route from the Republic of Botswana, starting in Gaborone, exiting through [**Tlokweng, Ramathlabama, or Pioneersgate**] Maartinsdrift, Pioneersgate, Ramathlabama or Tlokweng, to [**Johannesburg,**

**Johannesburg International Airport, or Germiston] Germiston, Johannesburg or Johannesburg International Airport**, in the Republic of South Africa;

(cc) a route from the Republic of South Africa, starting in **[Johannesburg, Johannesburg International Airport, or Germiston] Germiston, Johannesburg or Johannesburg International Airport**, exiting through Grobler's Bridge, Kopfontein, Ramathlabama or Skilpadshek, transiting [through] the Republic of Botswana and exiting through Mamuno to Walvis Bay or Windhoek in the Republic of Namibia; or

(dd) a route from the Republic of Namibia, starting in Windhoek or Walvis Bay, exiting through Trans Kalahari transiting [and through] the Republic of Botswana [,] and exiting through **[Tlokweng, Ramathlabama, or Pioneersgate] Maartinsdrift, Pioneersgate, Ramathlabama or Tlokweng**, to **[Johannesburg, Johannesburg International Airport, or Germiston] Germiston, Johannesburg or Johannesburg International Airport**, in the Republic of South Africa."

(d) By the substitution for rule 120B.05 of the following:

"120B.05 Notwithstanding rule 120B.02, users of form CCA1 at **[Kopfontein] Grobler's Bridge** may use existing stock until **[30 April 2005] 1 September 2005**."