

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

NO. R. 869

1 September 2005

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/6)**

Under sections 6 and 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 effect from 1 September 2005.**

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

- (a) By the substitution for the heading of rule 120B of the following heading:
“Procedures in respect of goods carried [by road on the prescribed route] between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia”
- (b) by the substitution for rule 120B.01 of the following rule:
“120B.01 The provisions of these rules apply only -
(a) in respect of goods carried by road between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia; and
(b) in the case of goods so carried, in respect of which SAD forms are used at the office of the Controller for Germiston, Grobler’s Bridge, Johannesburg, Johannesburg International Airport, Kopfontein, Nakop, Ramathlabama, Skilpadshek or Vioolsdrift.”
- (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 only [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 prescribed route] as contemplated in rule 120B.01.”**

- (d) 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] any** goods carried **[on the prescribed route]** as contemplated in rule 120B.01;
- (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 or to the Republic of South Africa, [to] the Republic of Botswana or the Republic of Namibia **[on the prescribed route]**.”
- (e) by the substitution for rule 120B.05 of the following rule:
- “120B.05** Notwithstanding rule 120B.02, users of form CCA1 at **[Grobler’s Bridge]** Nakop and Vioolsdrift may use existing stock until **[1 September 2005]** 1 November 2005.”
- (f) by the substitution for the forms SAD 500, SAD 501, SAD 502 and SAD 503 in the Schedule to the Rules 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)”

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 to conform to the description given and that they 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	<input type="checkbox"/> Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp	<input type="checkbox"/> Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp	<input type="checkbox"/> Means of transport / packages imported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp	<input type="checkbox"/> Document checked Additional seals number NO YES _____ Signature and date stamp	<input type="checkbox"/> Means of transport / packages imported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp
	_____ Signature and date stamp		_____ Signature and date stamp		_____ 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="checkbox"/> Means of transport / packages imported with seals intact Time limit <input type="checkbox"/> Document checked Additional seal numbers NO YES _____ Signature and date stamp	<input type="checkbox"/> Means of transport / packages imported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp	<input type="checkbox"/> Means of transport / packages imported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp	<input type="checkbox"/> Means of transport / packages imported with seals intact Time limit <input type="checkbox"/> Transferred to office of final <input type="checkbox"/> Transit operation completed _____ Signature and date stamp	<input type="checkbox"/> Means of transport / packages imported with seals intact Time limit - within / exceeded National transit requirements satisfied _____ Signature and date stamp	<input type="checkbox"/> Document checked <input type="checkbox"/> Transit operation completed _____ Signature and date stamp
_____ Signature and date stamp		_____ Signature and date stamp		_____ 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

SAD 503 - CUSTOMS DECLARATION FORM

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

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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