

**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.

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**SOUTH AFRICAN REVENUE SERVICE**

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**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/7)**

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 9 September 2005.**

**PRAVIN JAMNADAS GORDHAN**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

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

**“120B.01** The provisions of these rules apply only -

(a) where goods are carried by road or by air between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia; and

(b) where SAD forms are used, if so carried -

(i) by road, at the office of the Controller for Cape Town International Airport, Germiston, Grobler’s Bridge, Kopfontein, Nakop, Johannesburg, Johannesburg International Airport, Ramathlabama, Skilpadshek or Vioolsdrift; or

(ii) by air, at the office of the Controller for Cape Town International Airport.”

(b) 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 where such goods are carried **[by road]** as contemplated in rule 120B.01.”

(c) by the substitution for rule 120B.05 of the following rule:

“**120B.05** (a) Notwithstanding rule 120B.02, users of form CCA1 at Nakop and Vioolsdrift may use existing stock until 1 November 2005; and  
(b) users of form CCA1 at Cape Town International Airport may use existing stock until 9 November 2005.”