

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (No. DAR/10)**

Under sections 17 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 February 2006.**

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

SCHEDULE

(a) By the substitution for rule 17.01 of the following rules:

"17.01 (a) (i) These rules apply to goods taken to and secured in a State warehouse or goods removed to or allowed to remain in any place deemed to be a State warehouse as contemplated in section 43(2).

(ii) In these rules and any form to which the rules relate, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

"carrier" shall have the meaning assigned thereto in the rules for section 8;

"cleared goods" means goods which have been entered or declared in terms of applicable customs and excise laws and procedures relating to those goods, whether or not they have been validly so entered or declared;

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01(a);

"delivery order" means any document issued by a carrier authorizing delivery of goods to the person named therein;

"freight ton" means the greater of either the mass or measurement of goods where one freight ton is equal to a metric ton (1 000 kg) or one cubic metre;

"rate" means the rate specified in rule 17.02 for the calculation of rent;

"rent" means the amount charged in respect of the period goods remain in a State warehouse as contemplated in section 17;

"rent-free period" means a period contemplated in rule 17.04;

"sold in terms of section 43(3)" referred to in rule 17.02 includes goods to which sections 41(2) and 107(1)(b) relate;

"the Act" means **"this Act"** as defined in section 1 of the Customs and Excise Act, 1964 (Act 91 of 1964);

"traveller" means -

- (aa) any person who does not normally reside in the Republic and who temporarily enters or who leaves the Republic; or
- (bb) any person who normally resides in the Republic and who leaves or returns to the Republic;

"uncleared goods" includes goods that must be entered or declared in terms of customs and excise laws and procedures and have not been so entered or declared or in the case of goods to which section 114 relate, any goods that are detained in terms of that section and are not required to be so entered or declared.

(iii) For the purposes of the definition of "freight ton" any fraction of a metric ton or a cubic metre must be regarded as a whole metric ton or cubic metre, as the case may be.

- (iv) (aa) Any number of days for which rent is charged must be calculated inclusive of the day the goods are received into, and the day they are removed from the State warehouse and any part of such a day must be regarded as a full day.
- (bb) The rent-free number of days for removal of goods in respect of which rent has been paid must be calculated as contemplated in rule 17.04.

- (b) (i) A person who may obtain delivery of goods in a State warehouse must apply on form DA 68 and pay rent due to the Controller in whose area of control the State warehouse is situated.
- (ii) Except if the Controller authorizes delivery of goods in terms of any other document, goods in a State warehouse shall not be taken by, or delivered to, any person unless delivery is authorized by the Controller on form DA 68.
- (iii) Goods may only be received into or taken from a State warehouse during the hours of attendance prescribed for the office of the Controller.

17.02 (a) Rent shall be charged on goods for the period the goods remain in a State warehouse in the circumstances and at the rate specified in paragraphs (b), (c) and (d) of this rule.

Rate at which and the circumstances in which rent is charged on goods imported or exported by travellers

(b)	Subject to rules 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on cleared or uncleared goods imported or exported by travellers shall be in the case of goods which are -	Rate per kilogram or part thereof per day or part thereof
(i)	detained, seized or forfeited and subsequently delivered in terms of section 93;	R1,00
(ii)	sold in terms of section 43(3);	R1,00
(iii)	detained for the purposes of any other law as contemplated in section 113(8);	R1,00
(iv)	any goods to which subparagraphs (i) to (iii) do not apply.	R1,00

Rate at which and the circumstances in which rent is charged on uncleared goods (excluding goods imported or exported by travellers)

(c)	Subject to rules 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on uncleared imported goods or uncleared goods for export (excluding goods imported or exported by travellers) shall be in the case of goods which are -	Rate per freight ton or part thereof per day or part thereof
(i)	landed at a place to which they were not consigned and are in the State Warehouse -	
(aa)	up to and including the 14 th day from the date of receipt in the State Warehouse; and	R10,00
(bb)	for any further period after the 14 th day;	R33,00
(ii)	detained, seized or forfeited and subsequently delivered in terms of section 93 -	
(aa)	up to and including the 90 th day from the date of receipt; and	R10,00
(bb)	any further period after the 90 th day;	R33,00
(iii)	sold in terms of section 43(3)	R10,00
(iv)	any goods to which subparagraphs (i) to (iii) do not apply.	R10,00

Rate at which and the circumstances in which rent is charged on cleared goods (excluding goods imported or exported by travellers)

(d)	Subject to rules 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on cleared imported goods or goods cleared for export (excluding goods imported or exported by travellers) shall be in the case of goods which are -	Rate per freight ton or part thereof per day or part thereof
(i)	landed at a place to which they were not consigned and are in the State Warehouse -	
(aa)	up to and including the 14 th day from the date of receipt in the State Warehouse;	R10,00
(bb)	for any further period after the 14 th day;	R33,00
(ii)	not subject to compliance with any customs and excise laws and procedures and are removed from the State Warehouse -	
(aa)	up to and including the 14 th day from the date of receipt in the State Warehouse;	R10,00
(bb)	during any further period after the 14 th day up to and including the 28 th day;	R21,00
(cc)	during any further period after the 28 th day up to and including the date of removal;	R33,00
(iii)	any goods to which any of the circumstances contemplated in subparagraphs (i) to (ii) do not apply.	R10,00

Goods on which rent is not charged

17.03 (a) Rent is not charged -

- (i) for the period goods remain in a State warehouse where the goods are -
 - (aa) detained or seized and subsequently released by the Controller without requiring compliance with any customs and excise laws and procedures as a condition of such release (including goods released as entered);
 - (bb) taken to and secured in the State warehouse in error; or
 - (cc) subject to a lien in terms of section 114 which are not disposed of as provided in that section and are released to the importer, exporter, owner or other person from whose control the goods were removed to the State warehouse;
- (ii) during the time of removal from one State warehouse to another by or with the permission of the Commissioner.

(b) Except where the Commissioner undertakes delivery of any goods contemplated in subparagraphs (i)(aa) to (i)(cc), delivery thereof must be taken within a period of three official working days after processing of the relevant form DA 68, failing which, rent will be charged from the day commencing after that period.

- (c) Notwithstanding any charge for rent specified in these rules on any goods, the Commissioner may, for the purposes of application of section 93, exempt the goods concerned from payment of such rent.

Rent-free period for removal of goods from a State warehouse

- 17.04 (a) For the purposes of section 17(4), a rent-free period is allowed for removal of goods from a State warehouse, which shall be -
- (i) in the case of payment of State warehouse rent, three official working days after the date the form DA 68 is processed and a receipt is issued by the Controller;
 - (ii) where the goods have been sold on a State warehouse auction or by tender –
 - (aa) three official working days from the date after delivery is granted on form DA 68; or
 - (bb) in the case of goods sold subject to a condition as contemplated in section 43(4)(b) three months after the date of sale of goods.
- (b) For the purposes of this rule a working day means the hours of attendance prescribed in the Schedule to the Rules in respect of the relevant State warehouse or if not so prescribed, the hours of attendance prescribed for the office of the Controller.

Date of implementation

- 17.05 These rules shall come into operation on **3 January 2006** in respect of all goods in, or received into, any State warehouse or a place deemed to be a State warehouse as contemplated in section 43(2)."
- (b) By the substitution for the form DA 68 in the Schedule to the Rules of the following form:
"DA 68 Application for Delivery of Goods Ex State Warehouse"

APPLICATION FOR DELIVERY OF GOODS EX STATE WAREHOUSE
(Section 17 of the Customs and Excise Act, 91 of 1964 and the rules thereto)

For client's use

To: The Controller of Customs and Excise

* Importer / Exporter	SARS Code (Importer / VAT)	Name and Physical Address
Clearing agent		
Traveller (Passport or ID No)		
Other (Specify in Name & address field)		

Particulars of person who can be contacted regarding this application			
Tel. No		Code No.	
Cell. No			
E-mail address			

Other Transport Document No.	Date	Ex Ship / Aircraft / Rail / Road (Vehicle registration Number)	Date	Bill of Entry No. & Date
	CCYY MM DD		CCYY MM DD	

DA 322 slip No	Date			Tariff Code	Gross mass	Cubic Meter(s)	Metric Ton(s)	Freight ton(s)	Date of receipt into State Warehouse			Date up to which rent is calculated and paid			Number of days	Rent not charged (rule 17.03(a) (indicate with "X" in this block))
	CCYY	MM	DD	Sch 1 Part 1	kg	m ³	mt	ft	CCYY	MM	DD	CCYY	MM	DD		
Marks & Numbers of original package(s) entered (For vehicles state colour, engine number, chassis number and model)					Description of Goods					*Total rent calculated (other than travellers) for the period (number of days X freight ton X rate) =						
										*Total rent calculated (for travellers) for the period (number of days X kilograms X rate) =					TOTAL RENT PAYABLE	

I, the undersigned – DECLARE that - <ul style="list-style-type: none"> * I am duly authorised to complete and sign the application on behalf of the applicant; * I am the applicant; * the applicant is / *I am lawfully entitled to the goods; APPLY for the delivery of the goods specified in Part 2 of this form - <ul style="list-style-type: none"> * on payment of rent; 	<ul style="list-style-type: none"> * without payment of rent in terms of the Commissioner's / Controller's letter (ref. date <p>STATE that the information herein is true and correct; SUBMIT the following documents where applicable: –</p> <ul style="list-style-type: none"> * Letter from the Commissioner / Controller authorising release * Copy of the auctioneer's sale slip (No. date * Bill of entry (No., date * Proof that the freight and other charges have been paid 	<ul style="list-style-type: none"> Original of form DA 322 Letter of authority identifying the person who will take delivery of the goods <p>----- Capacity ----- ID / Passport No. -----</p> <p>----- Date ----- Signature -----</p>	PARTICULARS OF PERSON COLLECTING GOODS	
			Name of Person:	

For Official Use					
*Goods may not be delivered in terms of section 17(2)(a), (b), (c) *Customs and Excise laws and procedures have been complied with and the goods may be delivered on *payment / *without payment of State warehouse rent			I (name of Officer) has compared the information on this application with that in the State Warehouse register and found it to be correct.		
-----			Name of Officer	Signature	Date
-----			Goods delivered on: (Date Stamp)	Cash Book Folio No	
*Name of Controller			Signature	Date	
DA 203 Receipt No:		Receipt Date:	CCYY	MM	DD
Rent-free removal period expires on (rule 17.04):			CCYY	MM	DD
DA 68 Number:					

INSTRUCTIONS FOR THE COMPLETION OF THE DA 68 FORM:

1. To be completed in triplicate.
2. Where the asterisk* appears, delete whichever is not applicable and sign in full.
3. The endorsement field may be used for the reflecting of the UG or CG numbers.
4. Form DA68 must be completed for the delivery of goods from a State warehouse or a place deemed to be a state warehouse as contemplated in section 43(2).
5. Goods in a State warehouse are subject to applicable customs and excise laws and procedures, which include the State warehouse Policy and Procedure Manual.
6. Documents to be submitted as required in Part 3 of this form (declaration by the applicant) must include where –
 - a goods have been bought on an auction of goods in a State warehouse, a copy of the auctioneer's sale slip; or
 - b the goods are a consignment or part consignment of imported goods –
 - (i) a copy of the delivery order issued by the carrier, date-stamped by the Controller
 - (ii) proof that freight and other charges, for example, the container operator's, landing and wharfage charges, have been paid as required in terms of section 17(2)(c)
 - c a traveller applies for delivery, the original of form DA 322.
7.
 - a The amount of rent must be endorsed in the column for "Total rent calculated for the period..." whether or not rent is paid or the goods are delivered without the payment of rent.
 - b A rent-free period of three official working days is allowed to take delivery of the goods in the circumstances stated in rule 17.04