

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

Government Gazette No. 28467

No. R. 110

2006-02-01

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/17)**

Government Notice No. R.1246 of 23 December 2005 appearing in Government Gazette No. 28329 is hereby amended as indicated in the Schedule hereto for the purposes of amending the date when the amendment will come into operation and to effect certain technical corrections **with effect from 1 March 2006**.

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

SCHEDULE

(a) By the substitution in rule 17.04(a)(ii) for subparagraph (bb) of the following subparagraph:

“(bb) in the case of goods sold subject to a condition as contemplated in section 43(4)(b) three months **[after]** from the date of sale of goods.”

(b) By the substitution of rule 17.05 of the following rule:

“17.05 These rules shall come into operation on **[3 January 2006]** 1 March 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).”

(c) 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

SARS Code (Importer / VAT)	Name and Physical Address
* Importer / Exporter	
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)) STATE that the information herein is true and correct; SUBMIT the following documents where applicable: - <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 align="center">Capacity ID / Passport No.</p> <p align="center">Date Signature</p>	PARTICULARS OF PERSON COLLECTING GOODS	
			Name of Person:	
			Signature:	

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.					DA 68 Number:				
.....					Name of Officer					Signature				
.....					Date									
*Name of Controller					Signature					Date				
DA 202 or Computer Generated Receipt No:		Receipt Date:		CCYY	MM	DD	Goods delivered on: (Date Stamp)			Cash Book Folio No				
Rent-free removal period expires on (rule 17.04):				CCYY	MM	DD								

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