

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. 29257

NO. R.961

2006-09-29

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/25)**

Under sections 14, 18, 19A, 26, 37A, 38, 54F, 64F, 64G, 75 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 October 2006.

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

SCHEDULE

- (a) By the insertion after rule 00 04 of the following rule:
- "00.05 **Rules regarding the implementation of SAD forms**
- 00.05 (a) With effect from 1 October 2006 for the purposes of any rule published under any section of the Act, unless otherwise specified or the context otherwise indicates -
- "bill of entry" includes a SAD form and a SAD form includes a bill of entry used for the same purposes before 1 October 2006;
- "entry" or "entered" in respect of goods includes a declaration of goods or goods declared on the appropriate SAD form and "declaration" or "declared", respectively includes "entry" or "entered".
- (b) The appropriate SAD form shall be used in substitution of bills of entry listed in paragraph (d).
- (c) Any bill of entry may be amended by a SAD Voucher of Correction.

(d) The following table states the bills of entry and the CCA1 declaration substituted by the appropriate SAD form used for the same purposes with effect from

1 October 2006:

<u>DA 500</u>	<u>Bill of Entry (direct)</u>
<u>DA 501</u>	<u>Continuation Sheet: Bill of Entry (direct)</u>
<u>DA 504</u>	<u>Voucher of Correction: Bill of Entry (direct)</u>
<u>DA 510</u>	<u>Bill of Entry (direct) Transfer of Liability</u>
<u>DA 514</u>	<u>Voucher of Correction: Bill of Entry (direct) Transfer of Liability</u>
<u>DA 550</u>	<u>Bill of Entry Export</u>
<u>DA 551</u>	<u>Continuation Sheet: Bill of Entry Export</u>
<u>DA 554</u>	<u>Voucher of Correction: Bill of Entry Export</u>
<u>DA 600</u>	<u>Bill of Entry (ex warehouse) Imported Goods</u>
<u>DA 601</u>	<u>Continuation Sheet: Bill of Entry (ex warehouse) Imported Goods</u>
<u>DA 604</u>	<u>Voucher of Correction: Bill of Entry (ex warehouse) Imported Goods</u>
<u>DA 610</u>	<u>Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)</u>
<u>DA 611</u>	<u>Continuation Sheet: Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)</u>
<u>DA 614</u>	<u>Voucher of Correction: Bill of Entry: South African products (ex warehouse or fuel levy goods ex duty paid stocks)</u>
<u>CCA1</u>	<u>Declaration of goods removed within the Southern African Common Customs Area</u>

(e) The following forms are prescribed for the purposes contemplated in these rules:

- (i) SAD 500 – Customs Declaration Form, which must be completed as prescribed for the clearance of goods for different purposes;
- (ii) SAD 501 – Customs Declaration Form (Continuation Sheet), which must be completed if more than one item segment is declared;
- (iii) SAD 502 – Customs Declaration Form (Transit Control), which must be used when transit goods are cleared for transit movement (clearance of goods in transit or goods moving from a warehouse facility across the South African borders;
- (iv) SAD 503 – Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction), which must be used for purposes of correction of the CCA1 or SAD 500 where goods were cleared for movement between the SACU countries;
- (v) SAD 505 – Customs Declaration Form (Bond and Transit Control), which must be completed when bonded goods are moved inland or across the BLNS borders (place of landing (entry) to a warehouse or between warehouses or from a warehouse to a place of exit); and

(vi) SAD 507 – Additional Information / Produced documents, which must be completed in instances where the space on the SAD 500 and SAD 501 is insufficient.

(f) Any provision in any rule relating to a form SAD 500, shall be deemed to include, unless otherwise specified or the context otherwise indicates, any other SAD form prescribed for use in respect of any procedure to which the said form SAD 500 relates.”

(b) By the substitution in rule 14 01 for paragraph (b) of the following paragraph:

“(b) Such report shall include, *inter alia*, goods removed in bond in terms of section 18(1)(d) or from a customs and excise warehouse on forms DA 32, [DA 600 and DA 610] SAD 500 and supporting SAD forms as may be applicable to the movement procedure ”

(c) By the substitution for rule 18 01 of the following rule:

“18 01 Goods entered for removal in bond under the provisions of section 18(1) shall -

(a) if imported, and -

(i) (aa) intended for direct removal in bond to a destination within the common customs area, be entered on [a form DA 500] form SAD 500, purpose code RIB and, if by road, in addition a form SAD 502 [, purpose code RIB];

[(ii)] (bb) intended for direct removal in bond in transit to a destination outside the common customs area, be entered on [a form DA 500] form SAD 500, purpose code RIT and, if by road, in addition a form SAD 502 [, purpose code RIT];

(ii) removed from a place where landed in the Republic from a ship, aircraft or other vehicle to a customs and excise warehouse, be entered for warehousing on [a form DA 500] forms SAD 500 and SAD 505;

(iii) removed from a customs and excise warehouse to another such warehouse, be entered on [a form DA 600] forms SAD 500 and SAD 505 -

(aa) for rewarehousing in the same area of control; or

(bb) for removal in bond to another area of control [,] ;

(b) if excisable, and removed from a customs and excise warehouse to another such warehouse, be entered for removal in bond ex warehouse on a form DA 32 or [DA 610] forms SAD 500 and SAD 505 reflecting the applicable purpose of removal ”

(d) By the substitution in rule 18 08 for the words preceding paragraph (a) of the following words:

“The following particulars shall be reflected on a [bill of entry for direct removal in bond (form DA 570)] form SAD 500 –”

(e) By the substitution in rule 18 08 for paragraph (a) of the following paragraph:

“(a) Where imported goods are entered for direct removal in bond to any place the particulars required shall be furnished fully on the SAD form applicable -

(i) in the case where the goods are removed –

(aa) to any place in the Republic, the goods must be entered on forms SAD 500 and SAD 505;

(bb) outside the Republic, the goods must be entered on forms SAD 500 and SAD 502;

(cc) to any place -

(A) if the goods are carried by road, the customs client number and the name and address of the licensed remover of goods in bond and subcontractor must be inserted in Boxes 59 or 60 on the forms SAD 502 and SAD 505;

(B) if the goods are carried by rail, sea or air, the relevant customs client number and the name and address of the remover in bond in boxes on the relevant forms SAD 502 and SAD 505 must be left blank and the means of carriage and the name of the vessel and the voyage number or aircraft flight number must be furnished in Box 21 on the SAD 500;

(ii) the name and address of the consignee or importer, as the case may be, must be inserted in Box 8 on the SAD 500 and in Box 50 on the SAD 502 and the SAD 505;

(iii) in all instances, there must be furnished in Box 27 on the SAD 500, where the goods are destined for a place in the Republic, the appointed place of entry to which they are removed;

(iv) in all instances, there must be furnished in Box 29 on the SAD 500, the places where the goods leave the Republic and the common customs area if the goods are removed from the Republic through the territory of another country in the common customs area to a destination beyond the borders of the common customs area; and”

(f) By the deletion in rule 18 15(c) for subparagraph (ii) and the renumbering of subparagraph (iii) to subparagraph (ii)

(g) By the substitution for rule 18A 06 of the following rule:

“18A 06 Ship’s and aircraft stores referred to in section 20(4) shall include all consumable goods normally used on such ship or aircraft for propulsion, catering or maintenance, but shall not include normal durable equipment or replacements of normal durable equipment of such ship or aircraft Such consumable goods [shall be entered on a DA 600 or DA 610], and normal durable equipment shall be entered on [a DA 550] forms SAD 500 and SAD 502 or SAD 505 ”

(h) By the substitution in rule 19A 06(b)(i) for subparagraph (aa) of the following subparagraph:

“(aa) Subject to the provisions of these rules, for the purposes of sections 38(4) and 39(2A) and payment of duty, excise duty accounts on form DA 260 in respect of beer, tobacco products or spirits or on forms DA 159 or DA 160 for fuel levy goods or biodiesel, together with the validating [bills of entry (form DA 610)] form SAD 500 for each customs and excise manufacturing warehouse in respect of all such goods produced and received in, and removed from such warehouse for any purpose specified in section 20(4), during the previous month or during such other period as may be prescribed in these rules, must be submitted by the licensee to reach the Controller within 30 days after the -

(A) date of closing of duty accounts as specified in paragraph (c); or

(B) last day as specified in the proviso to paragraph (d);

during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipts of duties and other revenue;”

- (ij) By the substitution in rule 19A 08(a) for subparagraph (ii) of the following subparagraph:
“(ii) spirits in a VMS warehouse, where spirits entered on form [DA 610] SAD 500 for removal from a VMP manufacturing warehouse to a VMS manufacturing warehouse are received in such VMS warehouse before such time ”
- (k) By the substitution in rule 19A1 02(b) for subparagraphs (i) and (ii) of the following subparagraphs:
“(i) In accordance with rule 19A 06, excise accounts on prescribed form DA 260 and its applicable schedules together with the validating [bills of entry (DA610)] form SAD 500 must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or the last day contemplated in rule 19A 06(b)(i) during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue
(ii) Excise duty payable as calculated on form DA 260 and entered on form [DA 610] SAD 500 must be paid, to reach the Controller within 60 days after the date or last day contemplated in rule 19A 06(b)(i), but not later than the penultimate working day of the second month following such date or day, during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue ”
- (l) By the substitution in rule 19A2 02(b) for subparagraph (i) of the following subparagraph:
“(i) In accordance with rule 19A 06, the excise duty account on prescribed form DA 260 together with the validating [bill of entry (DA 610)] SAD 500 must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A 06(b)(i) during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue ”
- (m) By the substitution in rule 19A2 02(b)(ii) for the wording preceding subparagraph (aa) of the following wording:
“Excise duty payable as calculated on from DA 260 and entered on form [DA 610] SAD 500 must be paid to reach the Controller during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue in respect of the account for –“
- (n) By the substitution in rule 19A2 02 for paragraph (c) of the following paragraph:
“(c) Any goods removed for any of the following purposes must be entered, in the case of -
(i) export, including supply as stores for foreign-going ships or aircraft, on form [DA 550] SAD 500, at the office of the Controller, before removal of the goods so exported or supplied;
(ii) rebate of duty, on form [DA 610] SAD 500 (ZGR) at the office of the Controller before each such removal;
(iii) removal in bond to any customs and excise warehouse within the common customs area, on form [DA 610] SAD 500 (ZIB) at the office of the Controller before each such removal ”

- (o) By the substitution in rule 19A2 02 for paragraph (d) of the following paragraph:
“(d) Whenever goods are removed to a customs and excise manufacturing or special customs and excise storage warehouse on issuing form [DA 610] SAD 500 in accordance with the provisions of paragraph (c)(iii), the licensee of the receiving warehouse must process form [DA 610] SAD 500 (ZRW) at the office of the Controller in respect of goods so received within seven days after the date of removal from such warehouse.”
- (p) By the substitution in rule 19A3 02(a)(ii) for subparagraph (aa) of the following subparagraph:
“in accordance with rule 19A 06, the excise account on prescribed form DA 260 and its schedules, in respect of the relevant accounting month, which is to be specified in such form, together with the validating [bill of entry (DA 610)] form SAD 500 must be submitted by the licensee of the VMP warehouse and the excise duty as calculated on form DA 260 paid by the licensee of the VMP warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A 06(b)(i), but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue.”
- (q) By the substitution in rule 19A3 03 for paragraph (a) of the following paragraph:
“(a) Spirits received in the VMS warehouse from the VMP warehouse must be entered by the licensee of the VMS warehouse on a form [DA 610] SAD 500 (ZRW) within seven days after the date of removal to such warehouse.”
- (r) By the substitution in rule 19A3 03 for paragraph (f) of the following paragraph:
“(f) [(i)] An excise account on prescribed form DA 260 and its schedules, in respect of the excise duty payable on the spirits received from the VMP warehouse during the relevant accounting month and deemed to have been entered for home consumption as contemplated in paragraph (b), which is to be specified in such form, together with the validating [bill of entry DA 610] form SAD 500, must be submitted by the licensee of the VMS warehouse to reach the Controller within 30 days after the date of closing of accounts, during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue
- (s) By the substitution in rule 19A3 03(g)(i) for the words preceding subparagraph (aa) of the following words:
“The excise duty payable as calculated on form DA 260 and entered on form [DA 610] SAD 500 must be paid to the Controller in respect of such spirits –“
- (t) By the substitution in rule 19A3 04(d)(i) for subparagraph (aa) of the following subparagraph:
“(aa) export, including supply as stores for foreign-going ships or aircraft on form [DA 550] SAD 500, at the office of the Controller, before removal of the goods so exported or supplied;”
- (u) By the substitution in rule 19A3 04(d)(i) for subparagraph (cc) of the following subparagraph:

- “(cc) removal in bond to any customs and excise warehouse within the common customs area, on form [DA 610] SAD 500 (ZIB) which must be received at the office of the Controller within 24 hours after such removal ”
- (v) By the substitution in rule 19A3 04(d) for subparagraph (ii) of the following subparagraph:
“(ii) Whenever goods are removed from a customs and excise storage warehouse on issuing form DA 33A in accordance with the provisions of paragraph (i)(bb), the licensee of the warehouse must submit a summary of such removals on form [DA 610] SAD 500 (ZGR) for processing at the office of the Controller in respect of goods removed and delivered, together with the excise account required to be submitted in terms of rule 19A3 03(g) ”
- (w) By the substitution in rule 19A3 04(d) for subparagraph (v) of the following subparagraph:
“(v) Subject to the provisions of any other rule regarding the carriage of goods, a copy of the relevant [bill of entry DA 610] SAD 500, or if not processed at the office of the Controller at the time of removal, a copy of the draft [bill of entry DA 610] SAD 500 submitted to the office of the Controller for processing must accompany the driver of the vehicle to its destination and must be produced to an officer on demand ”
- (x) By the substitution in rule 19A3 04(d) for subparagraph (vii) of the following subparagraph:
“(vii) (aa) Whenever goods are removed to a customs and excise manufacturing or storage warehouse on issuing form [DA 610] SAD 500 (ZIB) in accordance with the provisions of paragraph (d)(i)(cc), the licensee of the receiving warehouse must process form [DA 610] SAD 500 (ZRW) at the office of the Controller in respect of goods so received within seven days after the date of removal to such warehouse
(bb) The duly completed form [DA 610] SAD 500 (ZIB) and a copy of form [DA 610] SAD 500 (ZRW) may, subject to paragraph (c), rule 19A 06(e) and any other rule relating to the movement of goods, be accepted for purposes of rule 19A 09 ”
- (y) By the renumbering in rule 19A3 04 of the paragraph commencing after paragraph (d)(viii)(bb) as paragraph (e)
- (z) By the substitution in rule 19A3 06(c) for subparagraph (ii) of the following subparagraph:
“(ii) A copy of the register must accompany the form [DA 610] SAD 500 (ZGR) contemplated in rule 19A3 04(d)(ii) ”
- (aa) By the substitution in rule 19A3 06 for paragraph (d) of the following paragraph:
“(d) Form [DA 610] SAD 500 (ZGR), processed as contemplated in rule 19A3 04(d)(ii) and the duly completed declaration by the authorised person on form DA 33A acknowledging receipt on behalf of the rebate user may, subject to paragraph (e), be accepted for the purposes of rule 19A 09 in respect of goods so removed by the licensee ”
- (bb) By the substitution in rule 19A4 02(a)(ii) for subparagraph (cc) of the following subparagraph:
“(cc) together with the validating [bill of entry DA 610] form SAD 500,

must be submitted to reach the Controller within 30 days after the date or last day contemplated in rule 19A3 06(b)(i) during the hours of business prescribed in item 201 20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue ”

(cc) By the substitution in rule 19A4 04(a) for subparagraph (viii) of the following subparagraph:

“(viii) Every consignor must ensure that sufficient copies of [forms DA 550 or DA 610] form SAD 500 are processed at the office of the Controller or of form DA 35 are prepared for the purposes of furnishing duly completed copies of the reverse [thereof] of the form DA 35 as may be required in terms of these rules or by any person mentioned in the forms who are required to prove fulfillment of any obligation under the provisions of the Act relating to the goods and the movement thereof as described on such forms ”

(dd) By the substitution in rule 19A4 04(b)(i) for subparagraphs (aa) and (cc) of the following subparagraphs:

“(aa) When fuel levy goods are exported, including supply as stores for foreign-going ships, entry must be made thereof on form [DA 550] SAD 500 at the office of the Controller before loading

(cc) Where a discrepancy occurs between the quantity loaded and actually exported, the form [DA 550] SAD 500 must be amended by voucher of correction ”

(ee) By the substitution in rule 19A4 04(b) for subparagraph (ii) of the following subparagraph:

“(ii) Where fuel levy goods are exported by road the following procedures apply:

(aa) [A form DA 550] Forms SAD 500 and SAD 502 must be completed at the place of departure and processed at the office of the Controller before loading

(bb) All copies of forms SAD 500 and SAD 502 required for production or retention of proof of export must accompany the driver of the vehicle

(cc) The relevant [declaration on the reverse of all copies of the form DA 550] boxes on form SAD 502 must be completed by -

(A) the consignor and the driver on departure of the vehicle, recording the actual quantity loaded and sealed;

(B) the driver and any other person required to complete a declaration during the movement of the goods

(dd) Where the fuel levy goods are exported through a BLNS country the driver must report with the copies of [the form DA 550] forms SAD 500 and SAD 502 containing the endorsements obtained in the Republic to the customs officer -

(A) in the BLNS country at the point of entry when removed to the BLNS country which is the final country of destination, or which is a transit country to a final destination country outside the common customs area; and

(B) in the BLNS country at the point of exit when that BLNS country is a transit country to a final destination country outside the common customs area; and

(C) in the first country outside the common customs area at the point of entry only where that country is the final destination country or is a transit country to any other country outside the common customs area, to obtain the endorsement [on the reverse of the form] on form SAD 502

(ee) [A copy form DA 550 with the reverse] Copies of forms SAD 500 and SAD 502 duly completed must be retained by -

(A) the consignor;

- (B) the customs border post of exit in the Republic; and
 - (C) if applicable, the licensed remover of goods in bond
- (ff) [A duly completed copy of form DA 550] Duly completed copies of forms SAD 500 and SAD 502 in respect of the goods so exported must accompany -
- (A) the monthly account of the licensee in support of set-off of duty against the amount due and payable on that account; or
 - (B) an application for a refund of duty by the licensed distributor ”
- (gg) By the substitution in rule 19A4 04(b) for subparagraph (iii) of the following subparagraph:
- “(iii) Where fuel levy goods are exported by rail the following procedures apply:
- (aa) [A form DA 550] Forms SAD 500 and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading
 - (bb) After being processed, all copies of [the form DA 550] forms SAD 500 and SAD 505 required for this procedure must be presented with a provisional Rail Consignment Note to Spoornet
 - (cc) The relevant declaration on [the reverse of] all copies of [the form DA 550] forms SAD 500 and SAD 505 must be completed by the consignor and Spoornet after loading of the rail tanker, recording the actual quantity loaded and sealed [One copy of the DA 550 form] Copies of SAD 500 and SAD 505 forms must be retained by -
 - (A) the consignor; and
 - (B) Spoornet
 - (dd) [A duly completed copy of form DA 550] Duly completed copies of forms SAD 500 and SAD 505 supported by the final Rail Consignment [note] Note in respect of the goods so exported must accompany -
 - (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
 - (B) an application for a refund of duty by the licensed distributor ”
- (gg) By the substitution in rule 19A4 04(b)(iv) for subparagraphs (bb) and (cc) of the following subparagraphs:
- “(bb) A form [DA 550] SAD 500 must be completed at the place of departure and processed at the office of the Controller before loading
- (cc) A duly completed copy of form [DA 550] SAD 500 amended by voucher of correction where necessary, supported by the export bill of lading in respect of the goods so exported must accompany -
- (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
 - (B) an application for a refund of duty by the licensed distributor ”
- (hh) By the substitution in rule 19A4 04(b) for subparagraph (v) of the following subparagraph:
- “(v) Where fuel levy goods are exported by air the following procedures apply:
- (aa) A form [DA 550] SAD 500 must be completed at the place of departure and processed at the office of the Controller before loading
 - (bb) The [relevant declaration on the reverse of all copies of the form DA 550] SAD 505 must be completed by the consignor and the air carrier after loading of the aircraft,

recording the actual quantity loaded and sealed One copy of the [DA 550 form] SAD 500 and SAD 505 forms must be retained by -

- (A) the consignor; and
- (B) the air carrier

(cc) A duly completed copy of [form DA 550] forms SAD 500 and SAD 505 supported by the air waybill in respect of the goods so exported must accompany -

- (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
- (B) an application for a refund of duty by the licensed distributor "

(ijj) By the substitution in rule 19A4 04 for the heading of paragraph (d) of the following heading:

"Use of [Form DA 610] Forms SAD 500 and SAD 505"

(kk) By the substitution in rule 19A4 04(d)(i) for subparagraph (bb) of the following subparagraph:

"(bb) by any such licensee or licensed distributor to an aircraft for carriage to a BLNS country, the licensee or licensed distributor removing the goods must enter the goods on [form DA 610] forms SAD 500 and SAD 505 at the office of the Controller as contemplated in subparagraphs (ii) and (iii)"

(ll) By the substitution in rule 19A4 04(d)(ii) for subparagraphs (bb) and (cc) of the following subparagraphs:

"(bb) [A form DA 610(ZRS)] Forms SAD 500 (ZRS) and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading

(cc) [A duly completed copy of form DA 610 (ZRS)] Duly completed copies of forms SAD 500 (ZRS) and SAD 505 supported by the bill of lading in respect of the goods so removed must accompany -

- (A) the monthly account of the licensee in support of the set off of duty against the amount due and payable on that account; or
- (B) an application for a refund of duty by the licensed distributor "

(mm) By the substitution in rule 19A4 04(d) for subparagraph (iii) of the following subparagraph:

"(iii) Where fuel levy goods are removed by air to a BLNS country the following procedures apply:

(aa) [A form DA 610(ZRA)] Forms SAD 500 (ZRA) and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading

(bb) The relevant declaration on [the reverse of] all copies of the form [DA 610(ZRA)] SAD 505 must be completed by the consignor and the air carrier after loading of the aircraft, recording the actual quantity loaded and sealed One copy of [the DA 610] SAD 500 and SAD 505 forms must be retained by -

- (A) the consignor; and
- (B) the air carrier

(cc) [A duly completed copy of form DA 610] Duly completed copies of forms SAD 500 and SAD 505 supported by the air waybill in respect of the goods so removed must accompany -

- (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
- (B) an application for a refund of duty by the licensed distributor "

- (mm) By the substitution in rule 19A4 04(e) for subparagraph (ii) of the following subparagraph:
“(ii) A copy of the register must accompany the form [DA 610] SAD 500 (ZDA) or (ZDS) contemplated in paragraphs (i) and (ii)”
- (oo) By the substitution in rule 19A4 04(f) for subparagraphs (i), (ii) and (iii) of the following subparagraphs:
“(i) until the closing of accounts for each accounting month on form [DA 610] SAD 500 (ZDA) for road or rail removals to a BLNS country;
(ii) until the closing of accounts for each accounting month on form [DA 610] SAD 500 (ZDS) for removals to a storage warehouse by the licensee of a customs and excise manufacturing warehouse;
or
(iii) on form [DA 610] SAD 500 (ZRW) by the licensee of the customs and excise storage warehouse receiving the goods, and such summaries must be duly processed at the offices of the respective Controllers as contemplated in these rules and so processed before submission of the accounts for the accounting month in the case of subparagraphs (i) and (ii)”
- (pp) By the substitution in rule 19A4 04 for paragraph (g) of the following paragraph:
“(g) a copy of form [DA 610] SAD 500 (ZRW) and the processed form [DA 610] SAD 500 (ZDS) [or the provisional form DA 610 (ZDA)] or the form SAD 500 (ZDA) in respect of forms DA 35, duly completed by the authorised person on the reverse acknowledging receipt may, subject to rule 19A 06(c) and paragraph (k) be accepted as proof of delivery for the purposes of set-off contemplated in rule 19A4 05 in respect of goods so removed and delivered by such licensee”
- (qq) By the deletion in rule 19A4 04 of paragraph (m)
- (rr) By the substitution in rule 19A4 06(b)(ii) for subparagraph (aa) of the following subparagraph:
“(aa) Such removals and receipts must be summarized monthly and entered on form [DA 610] SAD 500 (ZMS) by the supplying warehouse and form [DA 610] SAD 500 (ZMR) by the receiving warehouse”
- (ss) By the substitution in rule 19A4 06(b) for subparagraph (iii) of the following subparagraph:
“(iii) Where fuel levy goods are so removed by ship, entry must be made on such form [DA 610] SAD 500 within 72 hours after such removal by the licensee removing the goods and on delivery thereof by the licensee receiving the goods”
- (tt) By the substitution in rule 19A4 08 for paragraph (c) of the following paragraph:
“(c) Any fuel levy goods that are contaminated or that have been found to be off specification and are returned to the Republic from a BLNS country may be removed for reprocessing or destruction to a customs and excise manufacturing warehouse on processing of [form DA 610(ZDA)] forms SAD 500 (ZDA) and SAD 502 and furnishing of adequate security on entering the Republic and if so removed and received in such warehouse shall be subject to the provisions of item 623 11(03 00) of Schedule No 6”

(iii) By the substitution for rule 26 01 of the following rule:

"26 01 For the purposes of section 26, any application for the transfer of ownership of dutiable goods in a customs and excise warehouse shall be made to the Controller and shall be supported by -

- (a) documents relating to such goods and the agreement in respect of the transfer of ownership;
- (b) a statement by the transferee furnishing full particulars of his business and the destination of such goods;
- (c) [a form DA 600 or DA 610, as the case may be, signed by the transferor and transferee,] forms SAD 500 and SAD 505 in draft form for the purpose of rewarehousing of the goods;
- (d) if for export, full particulars relating to the transaction and the consignment which shall include the order for the goods;
- (e) the following declaration by the transferor and the transferee: -

Transferor:

"I, _____
for transferor, hereby declare that ownership of the [above-mentioned] goods, which are [by] my property, is transferred to

address _____

For transferor _____

Date _____

Transferee:

"I, _____
for transferee, hereby accept liability in terms of the provisions of the Customs and Excise Act, 1964 in respect of the [above-mentioned] goods described herein

For transferee _____

Date _____

(f) such security as the Controller may require "

(iv) By the substitution for rule 26 02 of the following rule:

"26 02 The declaration to which rule 26 01(e) relates shall be furnished and signed by the transferor and transferee on his or her own letter-headed paper and not by an agent acting on [their] his or her behalf."

(vii) By the substitution in rule 37A 02 for paragraph (a) of the following paragraph:

"(a) Any imported unmarked goods intended to be marked and any imported goods which are free of duty as contemplated in section 37A(1)(a) shall be entered for storage in a customs and excise warehouse on form [DA 500 (purpose code WH)] SAD 500 (WH) and SAD 505."

(ix) By the substitution in rule 37A 02 for paragraph (b) of the following paragraph:

"(b) When any quantity of imported unmarked goods have been marked such form [DA 500] SAD 500 shall be amended by voucher of correction reflecting the description and tariff heading or subheading and item for marked goods in respect of such quantity "

- (yy) By the substitution in rule 37A 02(e)(ii) for subparagraph (dd) of the following subparagraph:
“(dd) [a bill of entry (ex warehouse) imported goods DA 600 or a bill of entry DA 610 as the case may be] a SAD 500 shall be presented to the Controller with each of the monthly accounts for such goods ”
- (zz) By the substitution for rule 38 01 of the following rule:
“38 01 Only the forms prescribed in these rules shall be used for the entry of goods in terms of the provisions of the Act.”
- (aaa) By the substitution in rule 38 14 for paragraph (a) of the following paragraph:
“(a) goods not ex warehouse [(form DA 550)] (form SAD 500), together with the [relative] relevant documents, to the railway or air transport official at that place; and”
- (bbb) By the substitution in rule 38 15 for the heading of the following heading:
“Entry of goods for export
Completion of the box in respect of Financial Data on the SAD 500 and the box in respect of Consignment / Transaction Particulars on form SAD 554”
- (ccc) By the substitution in rule 38 15 for paragraph (a) of the following paragraph:
“(a) The Financial Data must be entered in the applicable box therefor on the SAD 500 and the Consignment / Transaction Particulars in the applicable box therefor on the SAD 554 by all exporters or their duly instructed clearing agents.”
- (ddd) By the substitution in rule 38 15(b)(i)(bb) for subparagraph (F) of the following subparagraph:
“Where a consignment is to be exported to the consignee in more than one stage, the same UCR reference must be stated on each related [DA 550] SAD 500”
- (eee) By the substitution in rule 38 15(b)(ii)(bb) for subparagraph (B) of the following subparagraph:
“(B) Where a consignment is to be exported to the consignee in more than one stage, the same transaction value must be stated on each related [DA 550] SAD 500”
- (fff) By the substitution in rule 54F 06(b)(i) for subparagraph (bb) of the following subparagraph:
“(bb) copies of invoices, dispatch delivery notes, bills of entry, SAD forms [CCA1], transport documents, orders, payments received and made and proof of delivery to the consignee in respect of goods removed for any purpose excluding home consumption and payment of duty;”
- (ggg) By the substitution in rule 54F 07(b)(i)(aa) for subparagraph (B) of the following subparagraph:
“(B) validating bills of entry [(DA 610)] (SAD 500);”
- (hhh) By the substitution in rule 54F 12(a) for subparagraphs (i), (ii), (iii) and (iv) of the following subparagraphs:
“(i) export, including supply as stores for foreign-going ships or aircraft, on {form DA 550} forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller, before removal of the goods so exported or supplied;

- (ii) rebate of duty on [form DA 610] forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller before each such removal;
- (iii) removal in bond to any customs and excise storage warehouse for export as contemplated in rule 54F 03 or to a duty free shop, on [form DA 610] forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller before each such removal
- (iv) removal to a consignee in a BLNS country, on [form CCA1] forms SAD 500 and SAD 502 or SAD 505 in accordance with the procedures prescribed in paragraph (d) "

(ijijj) By the substitution in rule 54F 12(d) for subparagraph (ii) of the following subparagraph:

- "(ii) (aa) The environmental levy goods must be entered on [form CCA1] forms SAD 500 and SAD 502 which must be processed at the SARS border post where the vehicle carrying the goods leaves the Republic for the BLNS country of destination
- (bb) The invoice of which the number is entered on the form [CCA1] SAD 500, must in addition to any other document required by SARS, accompany the form [CCA1] SAD 500 when it is delivered to the SARS border post for processing
- (cc) When processing the form [CCA1] SAD 500 the officer must stamp the invoice (or a copy thereof) with the official date stamp and endorse the number of the form [CCA1] SAD 500 thereon
- (dd) The licensee must include in the records to be kept in terms of rule 54F 06 -
- (A) the consignor's copy of the form [CCA1] SAD 500;
 - (B) the invoice (or copy thereof) endorsed at the SARS border post with the [CCA1] SAD 500 number;
 - (C) copy of the road manifest;
 - (D) proof of delivery to the consignee; and
 - (E) proof of payment for the consignment "

(kkk) By the substitution in rule 54F 12 for paragraph (e) of the following paragraph:

- "(e) (i) Whenever goods are removed to such a customs and excise storage warehouse or any other manufacturing warehouse or duty free shop on [form DA 610] forms SAD 500 and SAD 502 or SAD 505 in accordance with the provisions of paragraph (a)(iii), the licensee of the receiving warehouse must process [form DA 610] forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller in respect of goods so received within [7] seven days after the date of removal from such warehouse
- (ii) The licensee of the receiving warehouse must furnish a copy of such processed [form DA 610] forms SAD 500 and SAD 502 or SAD 505 to the licensee of the manufacturing warehouse from which the goods were removed who must keep it on record for the purposes of rule 54F 10 "

(lll) By the substitution in rule 54F 12(g)(i) for subparagraph (aa) of the following subparagraph:

"(aa) form [CCA1] SAD 500 processed;"

(mmm) By the substitution in rule 64F 06 for paragraph (c) of the following paragraph:

- "(c) The number and date of the invoice issued by the licensee of the customs and excise manufacturing warehouse from whom the licensed distributor obtained the goods for such

removal or export must be reflected on the form DA 35 [or DA 550] and SAD 500], as the case may be]

- (mm) By the substitution in rule 64F 07(b)(i) for subparagraph (aa) of the following subparagraph:
“(aa) where the goods are removed by road a form [DA 610] SAD 500 (ZDD) containing a summary of the forms DA 35 in respect of which a refund of duty is claimed, the register referred to in rule 19A4 04(e) and forms DA 35 with the front and reverse duly completed;”
- (ooo) By the substitution in rule 64F 07(b) for subparagraphs (ii) to (v) of the following subparagraphs:
“(ii) in the case of form [DA 550] SAD 500 (exports) -
(aa) the [form DA 550] forms SAD 500 and SAD 502 or SAD 505 [with the front and reverse] duly completed as contemplated in rule 19A4 04;
(bb) where relevant, the final rail consignment note, the bill of lading or air waybill
(iii) the invoice from the licensee of the customs and excise warehouse from whom the goods were obtained;
(iv) a copy of the invoice or delivery note issued by the licensed distributor.”
- (ppp) By the substitution in rule 64G 12(a) for subparagraph (ii) of the following subparagraph:
“(ii) (aa) Any goods removed from a transit shed to a degrouping depot or from a degrouping depot to any other degrouping depot must be entered, subject to paragraph (bb), prior to such removal on [bill of entry form DA 500] form SAD 500 and SAD 505 for removal in bond in terms of section 18 and its rules.
(bb) Where any goods are removed directly from the aircraft or any secure premises contemplated in section 6(1)(g), to a degrouping depot situated within the distance prescribed in rule 64G 11(d), such goods may be removed in bond in terms of section 18 on a [form DA 500] forms SAD 500 and SAD 505 reflecting for the purposes of identification of the goods so removed, only the relevant transport document numbers relating to the carriage of the goods to the place of landing and such other particulars as the Controller may determine ”
- (qqq) By the substitution for rule 75 21 of the following rule:
“75 21 Where any goods are entered under Schedule No. 3 or 4, the rebate user or his or her authorised agent must submit to the Controller -
(a) a form SAD 500;
(b) the following declaration by the rebate user on his or her own letter-headed paper:
Declaration:
I, for rebate user, hereby undertake
to comply with the provisions of the Customs and Excise Act, 1964, in respect of the goods
as described herein.
For rebate user:.....Date:.....”
- (rrr) By the substitution in rule 120A 01 for paragraph (a) of the following paragraph:
“(a) (i) In respect of all declarations of “commercial goods” imported into the Republic from Botswana, Lesotho, Namibia or Swaziland (the BLNS countries) or exported from the Republic into a BLNS country, the same procedures will apply as

provided for in terms of the Customs and Excise Act, 1964, with regard to imports into the Republic from countries other than the BLNS countries, or exports from the Republic into countries other than the BLNS countries.

(ii) Such goods must be entered on the prescribed SAD forms as may be applicable, using the appropriate purpose code from the list prescribed in rule 120A.05."

(sss) By the substitution in rule 120A 01 for paragraph (b) of the following paragraph:

- (b) (i) [Form CCA1] The SAD 500 [as prescribed in these rules] shall be used for the declaration to an officer, as defined in the Customs and Excise Act, 1964, or to any other authority designated by the Commissioner for the South African Revenue Services (the Commissioner), at a "designated commercial port" and during the hours as set out in these rules, in respect of all "commercial goods" imported into the Republic from a BLNS country or exported from the Republic into a BLNS country for the purposes of the Value-Added Tax Act, 1991
- (ii) Goods that do not fall within the definition of "commercial goods" as defined in these rules, and where such goods are exported from the Republic into a BLNS country, must also be declared on the [prescribed CCA1 form] SAD 500 where [it is] required for the purposes of the Value-Added Tax Act, 1991
- (iii) Full particulars as required on the [prescribed CCA1 form] SAD 500 shall be furnished by the person declaring such goods
- [(iv) The form shall be printed in black ink on white paper and the dimensions thereof shall be 291mm x 210mm.
- (v) (iv) The declaration can also be made in electronic format as prescribed by the Commissioner. A hard copy of the [CCA1] SAD 500 must, however, still accompany the electronic declaration "

(iii) By the substitution in rule 120A 01(c) for subparagraph (i) of the following subparagraph:

"(i) Where "commercial goods" which originated in a BLNS country, are temporarily imported into the Republic from a BLNS country or are removed in transit from a BLNS country through the Republic for export or re-export, full particulars as required on the [prescribed CCA1 form] SAD 500 must be furnished by the person declaring such goods and the [prescribed CCA1 form] SAD 500 must clearly be marked to indicate "In Transit" or "Temporary" "

(uuu) By the addition in rule 120A 01(c) after subparagraph (iv) of the following subparagraphs:

"(v) A copy of the SAD 500 with the SAD 502 or SAD 505 duly completed to the extent applicable by all the offices on the route and including the office of final destination must be returned to the Controller at the office of commencement in the Republic within a period of 30 days after such entry.

(vi) The SAD 503 – Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction) must be used for the correction of the SAD 500, SAD 502 and SAD 505 in respect of all "commercial goods" imported into the Republic from a BLNS country or exported from the Republic into a BLNS country."

(vii) By the insertion after rule 120A 04 of the following rule:

“Purpose codes (cross border movement)

120A.05 The following purpose codes apply to cross border movements of goods and the code applicable must be specified on any SAD form required to be completed in respect of such movement -

<u>Purpose of Clearance</u>	<u>Purpose Code</u>
<u>Export</u>	<u>EX 1</u>
<u>Temporary Export</u>	<u>EX 2</u>
<u>Re-export</u>	<u>EX 3</u>
<u>Import for Home Use</u>	<u>IM 4</u>
<u>Temporary Import</u>	<u>IM 5</u>
<u>Re-importation</u>	<u>IM 6</u>
<u>Warehousing</u>	<u>IM 7</u>
<u>Transit</u>	<u>IM 8</u>
<u>Other Import Procedures – Special</u>	<u>IM 9</u>
<u>Excise – domestic and SACU products</u>	<u>EXC 9”</u>

(viii) By the deletion of rules numbered 120B

(xxx) By the substitution for item 201 10 02 of the Schedule to the Rules of the following item:

“201 10 02	<u>(a) All district offices (except Beit Bridge, Durban, Lebombo, Richards Bay, Johannesburg International Airport and Stellenbosch</u>	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
	<u>(b) Lebombo</u>	<u>06:00 to 22:00”</u>

(viii) By the substitution for item 201 10 07 in the Schedule to the Rules of the following item:

“201 10 07	Lebombo	<u>From 06:00 to 22:00”</u>
------------	---------	-----------------------------

(---) By the substitution for item 201 20 02 to 201 20 16 in the Schedule to the Rules of the following items:

	Office	Purpose	Hours of attendance	
201 20 02	All district offices (except Cape Town, Port Elizabeth, Durban, Johannesburg, Richards Bay, Lebombo, Beit Bridge, Stellenbosch, Saldanha Bay and customs and excise airports	(a) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday -	
			08:00 to	12:30 and
			13:30 to	15:00
		(b) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Monday to Friday -	
			07:30 to	12:30 and
			13:15 to	16:15
		(c) For other business	Monday to Friday -	
			07:30 to	12:30 and
			13:15 to	16:15
201 20 03	Cape Town I Customs and Excise Office	(a) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday -	
			08:00 to	12:15 and
			13:15 to	15:00

Office	Purpose	Hours of attendance
	(b) For the acceptance of bills of entry or <u>SAD forms</u> for export and removal in bond	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
	(c) For other business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
2 Examination Hall	For ordinary business (except for passengers and baggage)	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
3 Container Depot	For examination of cargo	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
4 All places other than 201 20 03(1), 201 20 03(2) and 201 20 03(3)	(a) For business in transit sheds as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage	Twenty-four hour service
	(b) For business in the State warehouse	Monday to Thursday - 07:30 to 12:30 and 13:15 to 17:15 Friday - 07:15 to 12:30 and 13:15 to 17:00

	Office		Purpose	Hours of attendance
201 20 04	Port Elizabeth			
1	Customs and Excise	(a)	For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00
		(b)	For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
		(c)	For other business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
2	Airfreight depot (Port Elizabeth Airport)	(a)	For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00

Office		Purpose	Hours of attendance	
		(b) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	
		(c) For other business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	
3	Examination Hall	For ordinary business (except for passengers and baggage)	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	
4	All places other than 201 20 03(1), 201 20 03(2) and 201 20 03(3)	(a) For business in transit sheds as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage	Twenty-four hour service	
		(b) For business in the State Warehouse	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	
201 20 05	Durban			
1	Customs and Excise office	(a) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:30 to 12:00 and 13:00 to 15:00	

Office		Purpose	Hours of attendance	
	(b)	For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Monday to Friday - 07:15 to 13:00 to	12:15 and 16:00
	(c)	For other business	Monday to Friday - 07:15 to 13:00 to	12:15 and 16:00
2	Container Depot	For examination of cargo	Monday to Friday - 07:30 to 13:00 to	12:15 and 15:30
3	Examination Hall	For ordinary business (except for passengers and baggage)	Monday to Friday - 07:15 to 13:00 to	12:15 and 15:30
4	All places other than 201 20 05(1), 201 20 05(2) and 201 20 05(3)	(a) For business in transit sheds as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage	Twenty-four hour service	
	(b)	For business in the State warehouse	Monday to Friday - 07:30 to 13:15 to	12:15 and 16:00

	Office		Purpose	Hours of attendance
201 20 06	Johannesburg			
	1	Customs and Excise Office	(a) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00
			(b) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Monday to Friday - 07:15 to 12:15 and 13:00 to 16:00
			(c) For other business	Monday to Friday - 07:30 to 12:15 and 13:15 to 16:15
	2	Examination Hall and State warehouse, Kaserne	For ordinary business	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00
	3	Container Depot, City Deep	For the examination of goods	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00
201 20 07	Richards Bay		(a) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:00 and 13:00 to 15:00

	Office	Purpose	Hours of attendance
		(b) For the acceptance of bills of entry for export and removal in bond	Monday to Friday - 07:15 to 12:15 and 13:00 to 16:00
		(c) For other business	Monday to Friday 07:15 to 12:15 and 13:00 to 16:00
201 20 08	Lebombo	For all business	<u>From 06:00 to 22:00</u>
201 20 09	Beit Bridge	For all business	24 hours daily

Note: Notwithstanding that the hours of business are 24 hours daily, where the Commissioner has made available either by paper document or electronic communication after 15:00 on the day preceding the publication in the Gazette an amendment of -
 (a) any tariff heading or item, or
 (b) the duty payable in respect of any tariff heading or item
 No bill of entry or SAD form on which goods are entered under such tariff heading or item shall be processed between 15:00 on such day and the date of such publication

201 20 10	Stellenbosch	(a) For the acceptance of bills of entry or <u>SAD forms</u> (except bills of entry or <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:30
-----------	--------------	---	--

Office		Purpose	Hours of attendance	
201 20 11	Saldanha Bay	(b) For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:30	
		(c) For other business	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:30	
201 20 11	Saldanha Bay	For all business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	

Customs and Excise Airports

Office		Purpose	Hours of attendance	
201 20 12	Cape Town International Airport	(a) For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00	
		(b) For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:15	

	Office	Purpose	Hours of attendance
		(c) For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service
		(d) For other business	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:15
201 20 13	Johannesburg International Airport	(a) For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:30 and 13:30 to 15:00(b)
		(b) For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday - 08:00 to 12:30 and 13:30 to 16:30
		(c) For the examination of passengers and their baggage	Twenty-four hour service

	Office	Purpose	Hours of attendance
		<i>(d)</i> For other business	Monday to Friday - 08:00 to 12:45 and 13:30 to 16:30
201 20 14	Durban International Airport	<i>(a)</i> For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 07:30 to 12:00 and 13:00 to 14:30
		<i>(b)</i> For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday - 07:30 to 12:00 and 13:00 to 16:00
		<i>(c)</i> For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service
		<i>(d)</i> For other business	Monday to Friday - 07:15 to 12:15 and 13:00 to 16:00

	Office	Purpose	Hours of attendance
201 20 15	Messina Airport	For all business	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00 Saturday - 08:00 to 12:15 and 13:15 to 15:30
201 20 16	Nelspruit Airport	(a) For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday - 08:00 to 17:00
		(b) For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service

Note:

- 1 Attention is drawn to the provisions of paragraph 200 04 of the Schedule to the rules in terms of which aircraft pilots requiring clearance at customs and excise airports (except at Johannesburg International Airport, and in respect of scheduled international flights at Cape Town and Durban International Airports) must give at least twelve hours' notice of the time and date of their arrival or departure in order that arrangements may be made for the attendance of the necessary officers
- 2 Any reference in this paragraph to bills of entry or SAD forms for export relates to all types of bills of entry or SAD forms for export as well as to bills of entry or SAD forms for coastwise removal of goods "

(aaaa) By the substitution for item 202 01 of the Schedule to the Rules of the following item:

202.01 Set out of prescribed forms

The prescribed forms required for customs and excise purposes shall be set out as shown in this Schedule and -

01. in respect of forms SAD 500, SAD 501, SAD 502, SAD 503, SAD 505 and SAD 507, must -
- (a) be printed upright;
 - (b) be printed in black ink;
 - (c) have dimensions of 297 mm x 210 mm; and
 - (d) be printed on white paper;
02. in respect of forms SAD 506, SAD 551, SAD 601 and SAD 611, must -
- (a) be printed lengthwise;
 - (b) have dimensions of 210 mm x 297 mm;
 - (c) be printed in black ink; and
 - (d) be printed on white paper;
02. in respect of forms SAD 504, SAD 514, SAD 604 and SAD 614, must -
- (a) be printed lengthwise;
 - (b) have dimensions of 210 mm x 297 mm;
 - (c) be printed in black ink; and
 - (d) be printed on yellow paper;
03. in respect of form SAD 554 must -
- (a) be printed lengthwise;
 - (b) have dimensions of 210 mm x 297 mm;
 - (c) be printed in black ink;
 - (d) be printed on white paper;
04. The form SAD 503 will only be allowed for the amendment of a declaration accepted for goods moved between the SACU countries;
05. in respect of form DA 63 and DA 64, must -
- (a) be printed lengthwise;
 - (b) have dimensions of 210 mm x 297 mm;
 - (c) be printed in black ink; and
 - (d) be printed on white paper;
06. in respect of form DA 66 must -
- (a) consist of four pages;
 - (b) be so printed that it forms a folder, with page two as the reverse side of page one and page four the reverse side of page three;
 - (c) be printed upright;
 - (d) be printed in black ink;
 - (e) have dimensions of 420 mm x 297 mm; and
 - (f) be printed on white paper with a mass of not less than 80g/m²;
08. the printing shall be so arranged as to allow the maximum space for the particulars to be entered.

(bbb) By the substitution for item 202 02 in the Schedule to the Rules of the following item:

<u>202.02A</u>	<u>Purpose code table (imports)</u>	<u>Purpose Code</u>
	<u>Purpose of entry or declaration</u>	
	<u>Removal in bond of goods as contemplated in rule 18.01(a)(i)(aa)</u>	<u>RIB</u>
	<u>Removal in bond of goods in transit as contemplated in rule 18.01(a)(i)(bb)</u>	<u>RII</u>
	<u>Payment of duty or free</u>	<u>DP</u>
	<u>Warehousing</u>	<u>WH</u>
	<u>Warehousing for export only</u>	<u>WE</u>
	<u>Industrial rebates of customs duties (Schedule No. 3 to the Act)</u>	<u>IR</u>
	<u>General rebates of customs duties (Schedule No. 4 to the Act)</u>	<u>GR</u>
	<u>Ordinary levy</u>	<u>OL</u>
	<u>Transfer of liability: Industrial rebates of customs duties (Schedule No. 3 to the Act) where the importer of the goods is not the registered manufacturer</u>	<u>TIR</u>
	<u>Transfer of liability: General rebates of customs duties (Schedule No. 4 to the Act) where the importer desires to deliver goods directly to a person or firm authorised to receive the goods under rebate of duty</u>	<u>IGR</u>
	<u>Transfer of liability: Ordinary levy</u>	<u>IOL</u>
	<u>Payment of duty ex warehouse</u>	<u>XDP</u>
	<u>Rewarehousing</u>	<u>XRW</u>
	<u>Removal in bond ex warehouse</u>	<u>XIB</u>
	<u>Industrial rebates of customs duties (Schedule No. 3 to the Act) ex warehouse</u>	<u>XIR</u>
	<u>General rebates of customs duties (Schedule No. 4 to the Act) ex warehouse</u>	<u>XGR</u>
	<u>Ordinary levy ex warehouse</u>	<u>XOL</u>
<u>202.02B</u>	<u>Purpose code table (South African Products) ex warehouse</u>	
	<u>Purpose of entry or declaration</u>	<u>Purpose Code</u>
	<u>Monthly summary of fuel levy goods removed on form DA 35 by the licensee of a customs and excise manufacturing warehouse by road or rail to any other country in the common customs area</u>	<u>ZDA</u>
	<u>Monthly summary of fuel levy goods removed on form DA 35 by the licensee of a customs and excise manufacturing warehouse to such a storage warehouse</u>	<u>ZDS</u>
	<u>Monthly summary by supplying warehouse of fuel levy goods removed from one customs and excise manufacturing warehouse to another such warehouse</u>	<u>ZMS</u>
	<u>Monthly summary by receiving warehouse of fuel levy goods removed from one customs and excise manufacturing warehouse to another such warehouse</u>	<u>ZMR</u>
	<u>Monthly summary by the licensee of the customs and excise storage warehouse receiving fuel levy goods</u>	<u>ZRW</u>
	<u>Removal of fuel levy goods by ship to any other country in the common customs area</u>	<u>ZRS</u>

<u>Removal of fuel levv goods by air to any other country in the common customs area</u>	ZRA
<u>Summary of forms DA 35 for fuel levv goods removed by road in respect of which a refund is claimed by a licensed distributor</u>	ZDD
<u>Payment of duty</u>	ZDP
<u>Rewarehousing</u>	ZRW
<u>Removal in bond</u>	ZIB
<u>Specific rebates of excise duties (Schedule No. 6 to the Act)</u>	ZGR
<u>Ordinary levv</u>	ZOL

(cccc) By the substitution for item 202 03 in the Schedule to the Rules of the following item:

<u>202.03</u>	<u>Purpose code table (exports)</u>		<u>Purpose Code</u>
	<u>Purpose of entry or declaration</u>		
	<u>Export of South African products (not ex customs and excise warehouse</u>		ELG
	<u>warehouse)</u>		
	<u>Export of imported goods (not ex customs and excise warehouse)</u>		EIG
	<u>Export of South African products ex customs and excise warehouse</u>		ZE
	<u>Export of imported goods ex-customs and excise warehouse</u>		XE
	<u>Export as ships / aircraft stores not ex customs and excise warehouse</u>		EAS
	<u>Export of South African products as ships / aircraft stores ex customs and excise warehouse</u>		ZES
	<u>Export of imported goods as ships / aircraft stores ex customs and excise warehouse</u>		XES

(dddd) By the substitution for item 202 05 in the Schedule to the Rules of the following item:

202 05	Binding margins
	In respect of all prescribed forms a binding margin of 20 mm wide shall be left at the top of each form printed lengthwise and each prescribed form printed upright shall have a similar binding margin on the left-hand side [In respect of form DA 550, the "line reference" field shall be regarded as being part of the binding margin.]

(eeee) By the deletion of the following forms from the Schedule to the Rules:

"DA 500	-	Bill of Entry (direct)
DA 501	-	Continuation Sheet: Bill of Entry (direct)
DA 504	-	Voucher of Correction: Bill of Entry (direct)
DA 510	-	Bill of Entry (direct) Transfer of Liability
DA 514	-	Voucher of Correction: Bill of Entry (direct) Transfer of Liability
DA 550	-	Bill of Entry Export
DA 551	-	Continuation Sheet: Bill of Entry Export
DA 554	-	Voucher of Correction: Bill of Entry Export
DA 600	-	Bill of Entry (ex warehouse) Imported Goods
DA 601	-	Continuation Sheet: Bill of Entry (ex warehouse) Imported Goods

- DA 604 - Voucher of Correction: Bill of Entry (ex warehouse)
Imported Goods
- DA 610 - Bill of Entry: South African Products (ex warehouse or
fuel levy goods ex duty paid stocks) and the reverse thereof
- DA 611 - Continuation Sheet: Bill of Entry: South African
Products (ex warehouse or fuel levy goods ex duty paid
stocks)
- DA 614 - Voucher of Correction: Bill of Entry: South African
Products (ex warehouse or fuel levy goods ex duty paid
Stocks)
- CCAI - Declaration of goods removed within the Southern
African Common Customs Area"

(ffff) By the substitution of the following forms in the Schedule to the Rules:

- "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)"

(gggg) By the insertion in the Schedule to the Rules of the following forms:

- "SAD 504 - SAD: Voucher of Correction: (direct)
- SAD 505 - Customs Declaration Form (Bond or Transit Control)
- SAD 506 - SAD: Continuation Sheet (for SAD 504 and SAD 514)
- SAD 507 - Additional Information / Produced Documents
- SAD 514 - SAD: Voucher of Correction: Transfer of
Liability
- SAD 551 - SAD: Continuation Sheet: Export
- SAD 554 - SAD: Voucher of Correction: Export
- SAD 601 - Continuation Sheet: Bill of Entry (ex warehouse)
Imported Goods
- SAD 604 - SAD: Voucher of Correction: (ex warehouse)
Imported Goods
- SAD 611 - SAD: Continuation Sheet: South African Products (ex warehouse or fuel
Levy goods ex duty paid stocks)
- SAD 614 - SAD: Voucher of Correction: South African Products
(ex warehouse or fuel levy goods ex duty paid stocks)"

0
1
2
3
4
5
6
7
8
9

SAD 500 - CUSTOMS DECLARATION FORM										
2. EXPORTER/CONSIGNOR					1. DECLARATION		A. OFFICE OF DESTINATION OR DEPARTURE			
TIN					OFF. CODE		MANIFEST NUMBER			
BASIC					3. FORM		4. REGISTRATION NO.		ADJUDGMENT NO AND DATE	
TIN		6. ITEMS			6. TOT PACK		7. DECLARANT Reference NO.		RECEIPT NO. & DATE	
BASIC		9.			10.		11.		12. VALUE DETAILS	
TIN		14. DECLARANT/AGENT			15. COE		16. COO		17. COO	
BASIC					17A. OWNER CODE		Code			
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL					19. CONTAINER		22. CURRENCY AND TOTAL VALUE			
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER					28. FINANCIAL DATA			24. OTHER COSTS DETAILS		
25. T.M.F		26. T.M		27. PLACE OF DISCHARGE			Currency			
29. COE		30. LOCATION OF GOODS						Amount		
31. PACKAGES AND DESCRIPTION OF GOODS					32. ITEM		33. COMMODITY CODE			
MARKS AND NUMBERS					34. COC		35. GROSS MASS (KGS)		36. PREFERENCE	
NUMBER & TYPE OF PACKAGES					37. CPC		38. NET MASS (KGS)		39. QUOTA	
CONTAINER NUMBERS					40. SUMMARY DECLARATION / PREVIOUS DCC					
DESCRIPTION					41. SUPP. UNITS		42. CUSTOMS VAL (FCY)		43. V.M	
44. ADDITIONAL INFORMATION					LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY	
PRODUCED DOCUMENTS					REMOVAL IN BOND (R.I.B.) NO. DATE & OFFICE		REBATE CODE		46. STATISTICAL VALUE	
47. CALCULATION OF DUTIES AND TAXES					48. ACCOUNT CODE		49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT			
TYPE		DUTY/TAX BASE		RATE		AMOUNT		MP		
					SUMMARY OF TOTAL DUTIES AND TAXES					
					TOTAL DUTIES & TAXED					
					AMOUNT OVERPAID					
					AMOUNT UNDERPAID					
					OTHER					
					TOTAL PAYABLE					
TOTAL →					GUARANTEE		Code		Amount	
DECLARATION					FOR OFFICIAL USE					
I, _____ the undersigned of _____										
being the _____ (agent) hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.										
Signature		ID number		Date						

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 conform to the description given and that are undamaged Time limit		Means of transport / packages exported with seals intact Time limit - within / exceeded		Means of transport / packages imported with seals intact Time limit		Means of transport / packages exported with seals intact Time limit - within / exceeded	
Seals on means of transport on package intact affixed		National transit requirements satisfied		Document checked Additional seals number NO YES		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	
Means of transport / packages imported with seals intact Time limit		Means of transport / packages exported with seals intact Time limit - within / exceeded		Means of transport / packages imported with seals intact Time limit		Means of transport / packages imported with seals intact Time limit - within / exceeded	
Document checked		National transit requirements satisfied		Transferred to office of final Transit operation completed		Document checked Transit operation completed	
Additional seal numbers NO YES							
_____ Signature and date stamp		_____ Signature and date stamp		_____ Signature and date stamp		_____ Signature and date stamp	

SAD 503 - CUSTOMS DECLARATION FORM

BILL OF ENTRY QUERY NOTIFICATION / VOUCHER OF CORRECTION

Clearance Office Code	Entry Registration No.	Date of Entry	Your Reference

To:

PART A : QUERY DETAILS BY CUSTOMS			Officer	Date
ITEM NO.	BOX REFERENCE	QUERY		

PART B : REPLY / VOUCHER OF CORRECTION REQUEST (See also PART C)

ITEM NO.	BOX REFERENCE	DETAILS ORIGINALLY DECLARED	PLEASE AMEND TO:-

CORRECTED REVENUE SUMMARY						Revised Total Payable		
ITEM NO.							Amount Already Paid	
								Balance : To be PAID / REFUNDED
TOTAL								

<p>I, the undersigned, being the * _____ 's authorised agent DECLARE that the details shown in Part B in response to the queries in Part A are TRUE and COMPLETE.</p> <p>I request that this form be annexed to the original Bill of Entry which should be read subject to the amendments provided hereon.</p> <p>Signature _____ Date _____</p>	<p>FOR OFFICIAL USE</p>
--	-------------------------

* Insert importer or exporter

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 :

Signature _____ Name _____ Grade _____ Date _____

Recommendation / Decision by the Collector/Supervisor

Authority to amend:

Signature _____ Name _____ Grade _____ Date _____

Officer's Decision (where required)

Signature _____ Date _____



SAD 504

SAD: VOUCHER OF CORRECTION (direct)

For importer's / agent's use

Assessment Date: [] [] []

Original B/E No. [] [] [] Date [] [] [] Accepted at [] [] []

PURPOSE [] [] [] Total [] [] []

Country of Export [] [] [] Country of Destination [] [] []

R.I.B No. [] [] [] Date [] [] [] Accepted at [] [] []

Location of Consignments/Consignment Name of Depot / Terminal [] [] []

Code [] [] [] B/E Flight No. [] [] [] Date [] [] []

Est. date of arrival [] [] []

Ship and Voyage number or flight number and date [] [] []

Name and Address [] [] [] Issued at [] [] []

Transport Document No. [] [] [] Date [] [] []

Line	Origin	Tariff Code	Quantity and code	Customs value	Customs duty	Duty: Sch. 1 part 2B	VAT	Surcharge	Additional Information
		Sch. 1 part 1							
		Sch. 3 / 4							
		Trade Agreement							
		Sch. 2							
		Sch. 1 part 2B							

Description of Goods

C.I.T. & c	Customs Value	Other Payment	Customs duty	Duty: Sch. 1 part 2B	VAT	Surcharge	Amount due

Totals after Correction

Totals before Correction

Differences

Marks, numbers and description of packages and/or container numbers(s)

Imports hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act

Imports hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act (relate user)

Date [] [] [] Signature [] [] []

Date [] [] [] Signature [] [] []

Payment Code (190)

VAT Registration Number (200)

Reason(s) for voucher of correction

Place of entry

Bill of Entry Number

Date Stamp

On Response

ENDORSMENTS

TOTAL NUMBER OF PACKAGES		
Thousands (1000)	Hundreds (100)	Tens (10) Units (1)
Words		
Figures		
Gross mass of consignment in kg		

SAD 505 - Customs Declaration Form (BOND or TRANSIT CONTROL)

50 Importer or Exporter		TIN	51 Office code		53 Registration number and Date		54 Declarant Reference	
			52. Forms					
56 Guarantor		TIN	57. Bond No. / PP No. & Office Code		59 Remover code and name		60 Subcontractor Remover Code and Name	
			58. Guarantee type		TIN		TIN	
87 Declaration by Licensed Remover of goods in bond - Loading					88 Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery			
Registration Number(s)		Truck Horse	First Trailer	Second Trailer	Licensee of Customs and Excise Warehouse		TIN	
Container Seal number(s)								
I _____ (print name of driver) for above remover declare that I have received the "container / "package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact. _____ Signature _____ Date					I _____ (print name of authorised person) for above "warehouse licensee / "master of ship / "pilot declare that I have received the "container / "package(s) / "stores in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact. _____ Signature _____ Date			
89 Declaration by Warehouse Licensee - Loading					90 Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery			
Registration Numbers		Truck Horse	First Trailer	Second Trailer	Licensee of Customs and Excise Warehouse		TIN	
Container Seal number(s)								
I _____ (print name of authorised person) for warehouse licensee declare that I have loaded the "container / "package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact. _____ Signature _____ Date					I _____ (print name of authorised person) for above "warehouse licensee / "master of ship / "pilot declare that I have received the "container / "package(s) / "stores and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact. _____ Signature _____ Date			



SAD: CONTINUATION SHEET (for SAD 504 and SAD 514)

SAD 506

Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge

BROUGHT FORWARD

Line	Origin	Tariff Code	Quantity & Code	Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge	Additional Information
		Sch 1Part1							Actual price
		Sch 3/4							
		Trade Agreement							
		Sch 2							
		Sch 1Part 2B							

Line	Origin	Tariff Code	Quantity & Code	Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge	Additional Information
		Sch 1Part1							Actual price
		Sch 3/4							
		Trade Agreement							
		Sch 2							
		Sch 1Part 2B							

Line	Origin	Tariff Code	Quantity & Code	Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge	Additional Information
		Sch 1Part1							Actual price
		Sch 3/4							
		Trade Agreement							
		Sch 2							
		Sch 1Part 2B							

Signature for importer **CARRIED FORWARD**



SAD 514

SAD: VOUCHER OF CORRECTION: TRANSFER OF LIABILITY

Original B/E No.	Assessment Date	PURPOSE	Country of Export	Country of Destination	R.I.B. No.	Date	Accepted at	For importer's / agent's use
Importer	Supplier	Owner	Rebate User	Name and Address		Customs Code	Accepted at	Location of consignor(s)/consignment: Name of Depot/Terminal
Transport Code	Transport Document	Date	Issued at	Ship and Voyage number or flight number and date	Est. date of arrival	B/E sight No.	Date	

Line	Origin	Tariff Code	Quantity and code	Customs value	Customs duty	Duty : Sch. I part 2B	VAT	Surcharge	Additional Information
		Sch. 1 part 1							Actual Price
		Sch. 3 / 4							
		Trade Agreement							
		Sch. 2							
		Sch. 1 part 2B							
Description of Goods									

Totals after Correction	Customs value	Other payment	Customs duty	Duty : Sch. I part 2B	VAT	Surcharge	Amount due
Totals before Correction							
Differences							

Marks, numbers and description of packages and/or Container number(s)	I, _____ for _____ (agent) for importer hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.		I, _____ for _____ (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.	
	Date	Signature	Date	Signature
TOTAL NUMBER OF PACKAGES		ENDORSEMENTS		
Thousands	Hundreds	Tens	Units	Place of entry
	100	10	1	For Revenue Stamp
Words				Bill of Entry Number
Figures				
Gross mass of consignment in kg				



SAD: CONTINUATION SHEET: EXPORT

SAD 551

	Brought Forward
Customs Export Value (FOB)	

Line	Warehousing Particulars				Export Value (FOB)	Description of Goods	Additional Information	
	Origin	B/E No.	Date	Line No			Accepted At	Code
	Tariff Code <td></td> <td></td> <td></td> <td></td>							
	Sch 1P1							
	Sch 1P2A/B							
	Sch 3/4							
	Sch 5/6							

Line	Warehousing Particulars				Export Value (FOB)	Description of Goods	Additional Information	
	Origin	B/E No.	Date	Line No			Accepted At	Code
	Tariff Code <td></td> <td></td> <td></td> <td></td>							
	Sch 1P1							
	Sch 1P2A/B							
	Sch 3/4							
	Sch 5/6							

Line	Warehousing Particulars				Export Value (FOB)	Description of Goods	Additional Information	
	Origin	B/E No.	Date	Line No			Accepted At	Code
	Tariff Code <td></td> <td></td> <td></td> <td></td>							
	Sch 1P1							
	Sch 1P2A/B							
	Sch 3/4							
	Sch 5/6							

	Carried Forward
--	-----------------

	Authorized Signature:
--	-----------------------



SAD: VOUCHER OF CORRECTION: EXPORT

SAD 554

Original B/E No	Date	Accepted at	Purpose	Agent Code	Total Lines	Country Of Export	Country Of Destination	For Exporter / Agent Use
Client Code	Name and Address			Consignment / Transaction Particulars				
Exporter				UCR				
Consignee				Trans Value				
Ex Warehouse				Adv Payment				
Remover				Credit Terms				

Transport Code	Transport Document No.	Date	Issued At	Ship Name	Voyage/Flight/Vehicle Reg No	Estimated Date of Departure	Port of Exit

Line		Origin		B/E No.		Date		Warehousing Particulars		Export Value (FOB)		Description of Goods		Additional Information	
								Line No		Accepted At				Code	
								Tariff Code						To be Coded	
								Quantity & Code							

Marks, Numbers and Description of Packages and/or Containers	Total After Correction	VAT Registration No	Cargo Status Code
	Total Before Correction		Cargo Status Code
	Difference		

Total number of packages	Endorsements	Place of Entry: Bill of Entry Number & Date
Gross mass of consignment in KG		
I, for Agent/Exporter hereby declare that the particulars herein are true and correct and comply with the Customs and Excise Act. Date Authorized Signature Reason for V.O.C		



SAD: CONTINUATION SHEET: (ex warehouse) IMPORTED GOODS **SAD 601**

BROUGHT FORWARD

Customs Value	Customs Duty	Duty: Sch. IP2B	VAT	Surcharge
---------------	--------------	-----------------	-----	-----------

Line	Origin	Warehousing Particulars				Quantity & Code	Description of Goods	Additional Information					
		B/E No.	Date	Line No	Accepted At			Customs Value	Customs Duty	Duty: Sch. IP2B	VAT	Surcharge	Actual price
		Sch IP1											
		Sch 3/4											
		Trade Agreement											
		Sch 2											
		Sch IPart 2B											

Line	Origin	Warehousing Particulars				Quantity & Code	Description of Goods	Additional Information					
		B/E No.	Date	Line No	Accepted At			Customs Value	Customs Duty	Duty: Sch. IP2B	VAT	Surcharge	Actual price
		Sch IP1											
		Sch 3/4											
		Trade Agreement											
		Sch 2											
		Sch IPart 2B											

Line	Origin	Warehousing Particulars				Quantity & Code	Description of Goods	Additional Information					
		B/E No.	Date	Line No	Accepted At			Customs Value	Customs Duty	Duty: Sch. IP2B	VAT	Surcharge	Actual price
		Sch IP1											
		Sch 3/4											
		Trade Agreement											
		Sch 2											
		Sch IPart 2B											

Signature for importer													
------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--

Carried Forward



SAD 604

SAD: VOUCHER OF CORRECTION: (ex warehouse) IMPORTED GOODS

Original B/E No. Assessment Date Date Accepted at Purpose Agent Code Total Lines Country of Destination R.L.B. No. Date Accepted at

For importer's / agent's use

Removed in hand to

Name and Address

Customs Code

Ex Warehouse

Owner

To Warehouse/Rebate User

Remover

Line	Origin	B/E No.	Date	Warehousing Particulars		Quantity and code	Customs value	Customs duty	Duty, Sch. 1 part 2B	VAT	Surcharge	Additional Information
				Line No.	Accepted at							
				Tariff Code								
						Sch. 1 part 1						
						Sch. 3 / 4						
						Trade Agreement						
						Sch. 2						
						Sch. 1 part 2B						

Other Payment	Customs duty	Duty, Sch. 1 part 2B	VAT	Surcharge	Amount Due

TOTALS AFTER CORRECTION

TOTALS BEFORE CORRECTION

DIFFERENCES

Customs value

Payment Code

Val registration Number

Reason(s) for voucher of correction

I, for (clearing agent) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

Date Signature

I, for (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

Date Signature

Place of Entry:

Date Stamp

Bill of Entry No.



SAD 611

For importer's / agent's use

SAD: CONTINUATION SHEET: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)

Excise duty	Duty Sch. 1 Part 2B
-------------	---------------------

BROUGHT FORWARD

Line	Origin	Warehousing Particulars			Excise value	Excise duty	Description of Goods	Duty Sch. 1 Part 2B	Additional Information
		B/E No.	Date	Line No.					

Line	Origin	Warehousing Particulars			Excise value	Excise duty	Description of Goods	Duty Sch. 1 Part 2B	Additional Information
		B/E No.	Date	Line No.					

Line	Origin	Warehousing Particulars			Excise value	Excise duty	Description of Goods	Duty Sch. 1 Part 2B	Additional Information
		B/E No.	Date	Line No.					

Excise duty	Duty Sch. 1 Part 2B
-------------	---------------------

Signature for importer

Carried Forward



SAD 614

SAD: VOUCHER OF CORRECTION: SOUTH AFRICAN PRODUCTS (ex warehouse or fuel levy goods ex duty paid stocks)

Original B/E No. <input type="text"/>	Assessment Date <input type="text"/>	Date <input type="text"/>	Accepted at <input type="text"/>	Purpose <input type="text"/>	Agent code <input type="text"/>	Total Lines <input type="text"/>	Country of Destination <input type="text"/>	R.I.B. No. <input type="text"/>	Date <input type="text"/>	Accepted at <input type="text"/>	For importer's / agent's use <input type="text"/>
---------------------------------------	--------------------------------------	---------------------------	----------------------------------	------------------------------	---------------------------------	----------------------------------	---	---------------------------------	---------------------------	----------------------------------	---

Name and Address

Removed in bond to

Ex Warehouse

Owner

To Warehouse/Rebate User

Remover

Warehousing Particulars				
Line	B/E No.	Date	Line No.	Accepted at

Warehousing Particulars				
Line	B/E No.	Date	Line No.	Accepted at

Warehousing Particulars				
Line	B/E No.	Date	Line No.	Accepted at

Line	Origin	B/E No.	Date	Line No.	Accepted at

Warehousing Particulars		Excise value		Excise duty		Duty Sch. 1 Part 2B		Additional Information	
Line	Origin	Quantity and code	Value	Code	Amount	Code	Amount	Actual Price	Remarks

Warehousing Particulars		Excise value		Excise duty		Duty Sch. 1 part 2B		Additional Information	
Line	Origin	Quantity and code	Value	Code	Amount	Code	Amount	Actual Price	Remarks

TOTALS AFTER CORRECTION

TOTALS BEFORE CORRECTION

DIFFERENCES

Amount overpaid on previous account and / or acquitted exports and / or duty paid returns

Amount underpaid on previous account and / or exports not-acquired

Other Payment

Duty Sch. 1 part 2B

Surcharge

Amount Due

Payment Code

Vat registration Number

Reason(s) for voucher of correction

Endorsements

Place of Entry: Date Stamp

Bill of Entry No.

I, for (clearing agent) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

..... Date Signature

I, for (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

..... Date Signature