

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/29)**

Under sections 38 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.

**IVAN PILLAY
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion after rule 38.15(c)(i)(cc) of the following rule:

“38.16 (a) (i) For the purposes of this rule -
“**accounting period**” means the period within which imports or exports of a continuous transmission commodity must be accounted for and entered on a bill of entry;

“**continuous transmission commodity**” or “**CTC**” means -

(a) natural gases and their derivatives and other liquids and gases transported through a pipeline; or

(b) electricity transported over an electric transmission line.

(ii) Any provision for imports and exports or importer or exporter, includes, unless otherwise specified, in relation to a CTC transported to or from the Republic, the supply of a CTC to or from any other Member State of SACU.

(b) Notwithstanding anything to the contrary contained in any rule -

(i) Any CTC imported or exported must be accounted for and entered as prescribed in this rule.

(ii) (aa) Every importer or exporter must keep a proper accounting record of any CTC imported into or exported from the Republic;

(bb) imports and exports must be measured at the places, at the times and by using the methods approved by the Commissioner;

(b)(i) and such other documents as the Commissioner may require.

(bb) All invoices submitted, must be serially or transaction numbered and dated and reflecting at least the -

- (A) name and address of the importer or exporter;
- (B) a full description of the nature and characteristics of the goods;
- (C) total quantity;
- (D) where applicable, the price charged for each unit;
- (E) total invoice price; and
- (F) in the case of imports or exports, the period applicable.

(c) Where a CTC is transported to or from the territory of a SACU Member State, form CCA 1 or form SAD 500, as may be applicable in terms of the rules numbered 120A and 120B, must be submitted together with an invoice as contemplated in subparagraph (b)(v), to the Controller for each accounting period within the time prescribed in subparagraph (b)(iii).

(d) Books, accounts and documents relating to the procedures prescribed in this rule must be kept together with other relevant import and export documents as contemplated in rule 59A.09(2)."

(b) By the insertion in item 200.03 after paragraph (h) of the following paragraph:

“(ij) Johannesburg
where a continuous transmission commodity imported into or exported from the Republic may be entered as contemplated in rule 38.16”