

## **SOUTH AFRICAN REVENUE SERVICE**

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### **CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (No. DAR/51)**

Under sections 49 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 June 2009**.

**GEORGE NGAKANE VIRGIL MAGASHULA  
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

#### **SCHEDULE**

(a) By the insertion after rule 49.03 of the following rule:

“49.04 Notwithstanding anything to the contrary contained in any rule for section 49 –

(a) An accredited client contemplated in section 64E who may clear imported goods electronically in accordance with the provisions of section 101A, the rules made thereunder and the user agreement is, subject to paragraphs (b) and (c) and, unless the Commissioner determines otherwise in respect of any clearance of such goods, exempted from the requirement to submit at the time of clearance the proof of origin and any supporting documents prescribed in any rule if those goods are to qualify for the benefit of preferential tariff treatment in terms of any agreement to which the rules for section 49 relate.

(b) For the purposes of paragraph (a) –

(i) in clearing goods as contemplated in paragraph (a) the importer shall be deemed to confirm that the goods

concerned meet the requirements of the relevant rules of origin.

- (ii) the electronic clearance must state –
  - (aa) whether a proof of origin certificate or invoice declaration is available as proof of origin;
  - (bb) the proof of origin certificate number if applicable.

- (c) The exemption in terms of paragraph (a) is not applicable if –
  - (i) in terms of any rule for section 49 –
    - (aa) the proof of origin certificate is invalid or reflects any discrepancies or formal errors;
    - (bb) an invoice declaration is not in accordance with the requirements specified in the relevant agreement as referred to in such rule;
    - (cc) the certificate of origin has been issued retrospectively or is a duplicate certificate; or
    - (dd) the importation is subject to a quota or any other quantity restriction; or
  - (ii) the importer who clears the goods is not, or if the goods are cleared by a licensed clearing agent that agent is not, accredited as contemplated in section 64E; or
  - (iii) the importer is unable to produce at the time of clearance any certificate of origin or invoice declaration or other document confirming the originating status of goods as contemplated in section 49(9).”

- (b) By the substitution in rule 101.02(a) for subparagraph (iii) of the following subparagraph:

“(iii) subject to subparagraph (iv), if such person is the importer, all import documents, a copy of any proof of origin certificate or any invoice declaration, as the case may be.”

- (c) By the insertion in rule 101.02(a) of the following subparagraph:
- “(iv) (aa) if such person is the importer of goods that were cleared electronically as contemplated in rule 49.04(a), all import documents, the original of any proof of origin certificate or invoice declaration, as the case may be;
- (bb) if such person is a licensed clearing agent that cleared goods as contemplated in rule 49.04(a), copies of the documents referred to in item (aa).”
- (d) By the substitution in rule 101.02(b) for subparagraph (ii) of the following subparagraph:
- “(ii) imports that are not cleared as contemplated in rule 49.04, the proof of origin certificate and a copy of the invoice or the invoice declaration, as the case may be.”