

**SOUTH AFRICAN REVENUE SERVICE**

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**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/87)**

Under sections 38, 39, 101A 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.

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

- (a) By the deletion in rule 38.08(a) of the definition of “**accredited declarant**”;
- (b) By the substitution in rule 38.08(a) for the definitions “**declarant release message**”, “**electronic message**” and “**goods**” of the following definitions, respectively:

““**declarant release message**” means the electronic communication by a declarant of all the information contained in an electronic message to a release authority;

“**electronic message**” means an electronic communication in accordance with the provisions of section 101A, the rules made thereunder, the user agreement and user manual from the Commissioner to—

- (i) a declarant who entered by means of electronic communication any—

- (aa) imported goods or goods for import, including goods for storage in a customs and excise warehouse, or goods for export as contemplated in sections 38 and 39; or
  - (bb) any goods for removal from a customs and excise storage warehouse; or
- (ii) the declarant and the release authority, for release or detention of the goods concerned;

“**goods**” means imported goods, goods for export, as may be applicable, whether or not containerised, or goods in a customs and excise storage warehouse, but excluding accompanied personal effects of a passenger or a member of a crew, that—

- (i) in the case of imported goods, have been carried by a ship or vehicle from a port or place outside the Republic to a port or place in the Republic and have been unloaded at that port or place;
- (ii) in the case of goods for export, are goods at a port or place in the Republic ready for loading on to a ship or vehicle for carriage to a port or place outside the Republic;
- (iii) in the case of goods in a customs and excise storage warehouse, are goods which after due entry are removed from such warehouse for any purpose authorised by this Act;”.

(c) By the substitution in rule 38.09(c)(i) for the words preceding item (aa) of the following words:

“Where the goods have been electronically entered by a declarant that declarant—“

(d) By the substitution in rule 38.09(c) for subparagraph (ii) of the following subparagraph:

- “(ii) Where the goods—
  - (aa) have been manually entered by a declarant; or
  - (bb) is under the control of a release authority that is not a registered user as contemplated in section 101A, the goods may only be delivered, loaded or removed, as may be applicable, subject to compliance with the provisions of rule 38.10.”

(e) By the substitution in rule 38.09(d) for subparagraph (iii) of the following subparagraph:

- “(iii) subject to paragraphs (f) and (g), all the information contained in the electronic message corresponds to—
- (aa) all the information reflected on the printed release message contemplated in rule 38.09(c)(i)(aa) presented by the declarant and the goods concerned; or
  - (bb) all the information contained in the declarant release message received from the relevant declarant and the goods concerned.”

(f) By the substitution in rule 38.09(f) for subparagraph (i) of the following subparagraph:

- “(i) A declarant may apply to the Commissioner to be exempted from the requirement contemplated in paragraph (c)(i)(aa) or (bb) where the declarant and the release authority are related to each other in business, by shareholding or in any other manner that the Commissioner may determine.”

(g) By the substitution in rule 38.09 for paragraph (g) of the following paragraph:

- “(g) Where an exemption referred to in rule 38.09(f) is granted the release authority may deliver, load or remove goods or cause such goods to be delivered, loaded or removed on notification by the declarant that he or she has received an electronic message releasing the goods.”

(h) By the substitution in rule 38.12 for paragraph (a) of the following paragraph:

- “38.12 (a) A declarant and release authority must keep all electronic messages, declarant release messages, or any other documents referred to in these rules for a period of five years from the date that that message was transmitted or that document generated.”