

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1282

21 OCTOBER 2016

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/161)**

Under sections 64D 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.

**THOMAS SWABIHI MOYANE****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

- (a) By the substitution in rule 64D.04 (1) (f) for the words preceding subparagraph (i) of the following words:

“the importer of the goods or the licensee of any premises, including any customs and excise warehouse licensed under any provision of this Act, using own transport–”

- (b) By the substitution in rule 64D.04 for paragraph (fA) of the following paragraph:

“(fA) a second-hand road vehicle is removed in bond or exported by the licensee of a customs and excise storage warehouse as contemplated in rule 18.15 and 18A.10, respectively;”

- (c) By the insertion in rule 64D.04 after paragraph (fA) of the following paragraph:

“(fB) an imported new road vehicle is removed, using own transport, on a road vehicle designed for the transport of vehicles or under its own power by the importer of the vehicle or the licensee of a customs and excise warehouse;”

(d) By the addition in rule 64D.04 of the following subrule:

“(2) For purposes of subrule (1)(fB)–

“**road vehicle**” has the meaning assigned to it in rule 18.15(e);”;

“**using own transport**” in relation to–

- (a) the removal of an imported road vehicle on a road vehicle designed for the transport of vehicles, means using a vehicle for such transport which is–
- (i) owned by the person permitted to transport in terms of paragraph (fB), including a vehicle in possession of that person in terms of a hire purchase or vehicle lease agreement; or
 - (ii) rented by that person for the purpose of such transport, and driven by a person under the direct instructions of the person permitted to transport; and
- (b) the removal of an imported road vehicle under its own power, means using a driver under the direct instructions of the person permitted to transport in terms of paragraph (fB), either–
- (i) as an employee of that person; or
 - (ii) as a person contracted by that person for the purpose of driving the imported vehicle.”