

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE

No.

R.

2020

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 18 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of rule 18.14

1. The following rule is hereby substituted for rule 18.14:

“18.14 (a) If the transit of goods is to be interrupted for purposes of an activity contemplated in section 18(13)(b)(aa), (dd) and (ff) an application for permission must before the

commencement of the interruption be made in accordance with this rule.

[(a)](b) An application referred to in paragraph (a) [for the sorting or repacking, of goods in transit through the Republic shall] must –

(i) be made to the Controller in whose area of control such activity [sorting or repacking] is to be carried out [done]; [and]

[(b) sorting and repacking shall be subject to such procedures and controls including the period within which any relevant consignment shall be sorted or repacked as may be specified by the Controller]

(ii) be submitted by—

(aa) the licensed remover of goods in bond responsible for the transit;

(bb) the registered agent of that licensed remover of goods in bond, if the licensed remover of goods in bond is not located in the Republic; or

(cc) the importer or exporter of the goods; and

(iii) reflect—

(aa) the name and customs code of the applicant;

(bb) if the application is submitted by a clearing agent or registered agent on behalf of the applicant, name and customs code of such clearing agent or registered agent;

(cc) the movement reference number of the bill of entry submitted in respect of the goods;

(dd) the registration number of the vehicle in which the goods are transported;

(ee) the number of the container in which the goods are transported, if applicable;

(ff) the number of any seal used on the holding compartment of the vehicle or the container;

(gg) the transport document number, if applicable;

- (hh) the purpose for which the transit is to be interrupted;
- (ii) the reason why the transit is to be interrupted for that purpose; and
- (ii) the place where and the time when the activity will be carried out.

(c) The Controller may –

- (i) as a condition for granting an application, require that the activity be carried out under customs supervision subject to special or extra attendance charges payable in terms of rule 120.04; and
- (ii) impose any other condition in relation to procedures and controls to be adhered to by the applicant during the carrying out of the activity.

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