

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

DRAFT AMENDMENT OF RULES in terms of the Customs and Excise Act, 1964

The following amendments are proposed in terms of sections 46A and 120:

(a) By the substitution for the heading to rules 46A3 of the following heading:

Non-reciprocal tariff treatment under the Generalised System of Preferences (GSP) granted to developing and least developed countries by the Russian Federation, the Republic of Belarus and the Republic of Kazakhstan

(b) By the substitution in rule 46A3.01 for paragraph (a) of the following paragraph:

“46A3.01 (a)(i) The rules numbered 46A3 are rules contemplated in sections 46(4)(d) and 46A(4)(b) in respect of **[the] enactments= [of the Russian Federation relating to the Generalised System of Preferences (GSP) wherein are prescribed the origin and other requirements in terms of which goods exported from a developing (which in terms of a Decree of the Russian Federation of 18 March 2003, includes the Republic with effect from 1 April 2003), will qualify for preferential tariff treatment on importation into the Russian Federation.]**

(aa) approved by the Interstate Council of the Euroasian Economic Community and the Customs Union Commission as stated in paragraph (b)(i); and

(bb) any subsequent amendments to the enactments as advised to and received from the South African Embassy in Moscow.

(ii) In subparagraph (i)(bb), the words “any subsequent amendments” refer to the amendments endorsed on the List of Goods Originating and Imported from Developing and Least Developed Countries to the Import of Which Tariff Preferences are Applicable, stating “as amended by the Decision No. 859 of the Customs Union Commission of 09 December 2011, and Decision No. 57 of the Euroasian Economic Commission Board of 26 March 2013.

(iii) The rules apply to the Russian Federation, the Republic of Belarus and the Republic of Kazakhstan.

(c) By the substitution in rule 46A3.01 for paragraph (b) and the Note thereto of the following paragraph:

(b) (i) The information received from the South African Embassy, Moscow, is contained in an undated copy of a letter from the Euroasian Economic Commission advising that–

(aa) the Interstate Council of the Euroasian Economic Community by its Decision No. 18 of 27 November 2009 and the Customs Union Commission by its Decision No. 130 of 27 November 2009 approved–

(A) the List of Developing Countries Beneficiaries of the Customs Union Tariff Preferences System;

(B) the List of the Least Developed Countries Beneficiaries of the Customs Union Tariff Preferences System; and

(C) the List of Goods Originating and Imported from Developing and Least Developed Countries to the Import of Which Tariff Preferences are Applicable;

(bb) that the lists referred to in items (aa), (bb) and (cc) shall be applied from 1 January 2010 by the Member States of the Customs Union and the Common Economic Space (the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation); and

(cc) according to Decision No. 36 of the Interstate Council of the Eurasian Economic Community of 21 May 2010 the Agreement on Rules of Determination of Origin of Goods from Developing and Least Developed Countries dated 12 December 2008 came into force since 1 July 2010.

(ii) The documents in English received from the South African Embassy, Moscow are:

(aa) The Lists referred to in paragraph (b)(i)(aa), (bb) and (cc) and the Agreement referred to in subparagraph (i)(ee):

(bb) Rules of Determination of the Origin of Goods Exported from Developing and Least Developed Countries (Exhibit to the Agreement) with Exhibit No. 1 the Generalised System of Preferences Certificate of Origin (Combined declaration and certificate – Form A) in Russian and in English and Exhibit 2. Requirements to the Execution of Goods Origin Declarations/Certificates according to Form A; and

(cc) Requirements for filling Form A certificates.

(iii) The documents referred to in the existing rules 46A3 published on the SARS website have been replaced by the documents stated in subparagraph (ii)

(d) By the substitution in rule 46A3.01 for paragraphs (c) and (d) of the following paragraphs:

(c) (i) Expressions used in the rules with reference to **[any] an enactment [of the Russian Federation]** are in respect of the documents referred to in paragraph (b)(ii) and shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment or relevant provision[s] of the Act or as defined in these rules.

[(ii) The provisions of rules 46A3.08, 46A3.09, 46A3.10, 46A3.11, 46A3.12 and 46A3.13 follow in part respectively the contents of Community Regulation 2454/93 (as amended) Articles 70, 70a, 73, 74, 75, and 77, to which the rules numbered 46A2 relate, as the RO rules do not specify such provisions.]

- (d) (i) **[Any reference to legislation of the Russian Federation in these rules is merely quoted to facilitate tracing relevant provisions in the enactments and] [e] Exporters must comply with the enactments and are cautioned to study **[each enactment] them** as a whole and in context to **[verify] ascertain the requirements applicable to each export. [in each case and not to rely solely on such reference.]****
- (ii) For the purpose of tracing an enactment relevant to a rule. **[W]where** any rule or its heading reflects an alphabetical prefix or alphabetical prefixes or words and a number or numbers in brackets **[in any heading to the rule,]** such a reference **[refers] is** to an enactment and its number **[of the Russian Federation] referred to in paragraph (b)(i).** for example:

“RO Rule **[3] III** RO Rule followed by a number refers to the relevant **[R]rule of the [Russian Federation] enactment [:] Rules of [determining the origin] Determination of [goods of developing countries when granting tariff preferences within the General System of Preferences.] the Origin of Goods Exported from Developing and Least Developed Countries.”**

(e) By the substitution in rule 46A3.01(e)(i) for the words preceding the expressions “**authority or authorities**” of the following words:

- (i) “In the application of provisions of the Act to any enactment– the following expressions in any enactment of the **[Russian Federation] Member States** shall have the meanings assigned thereto in this paragraph:”

(f) By the substitution for the expression “**authority or authorities**” of the following expression:

“**authority or authorities**”, **competent authority**”, “**competent [bodies] authorities**”, “**competent national [bodies] authorities**”, “**customs [bodies] authorities**”, “**relevant authority**”, or “[**relevant body] competent authority authorised to issue the Certificates” means, the Commissioner, or**

in accordance with any delegation in these rules, the Head Customs Operations Support in the Operational Service division of the South African Revenue Service, the Controller or any other officer;

- (g) By the substitution for the expression of **“Certificate of Origin Form A”** or **“Form A”** of the following expression”

“Certificate of Origin Form A” or **“Form A”** means the Generalised System of Preferences, Certificate of Origin (combined declaration and certificate) Form A referred to in the enactment specified in paragraph (b)~~[(iv)]~~ (ii), which is issued in a beneficiary country as proof of origin and of which numbered sets are provided by the South African Revenue Service as stated in rule 46A3.16;

- (h) By the insertion in rule 46A3.01 (e)(i) after the expression of **“Certificate of Origin Form A”** or **“Form A”** of the following expression:

“common customs territory” means the customs territories of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation;

- (ij) By the substitution for the expression **“customs cost”** of the following expression:

“customs [cost] value” means the customs value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A;

- (k) By the insertion in rule 46A3.01 (e)(i) after the expression **“common customs territory”** of the following expression:

“Customs Union Foreign Economic Activity Commodity Classification group or code” stated in the heading to the first column of the “List of Goods Originating and Imported from Developing and Least Developed Countries to which Tariff Preferences are Applicable” referred to in paragraph (b)(i) means for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section and chapter notes and the rates of duty applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of

Schedule No.1. includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)(a):

(l) By the substitution in rule 46A3.01 (e)(i) for the expressions “**developing country**” and “**Direct delivery**” of the following expressions:

“**developing country**” or “**developing countries**”, includes the Republic as listed in the List of the Developing Countries Beneficiaries of the Customs Union Tariff Preferences System referred to in paragraph (b)(i): [, **but excludes a least developed country listed in the “List of the countries users of the preferential schemes when importing to the territory of the Russian Federation” referred to in paragraph (b)(vi);**]

“**Direct [delivery] supply**” in respect of imported goods, means goods invoiced to an importer in the Republic by an exporter in [**the Russian Federation**] a Member State and transported directly therefrom to that importer, arriving in the same ship, aircraft or container on which they were loaded on exportation;

(m) By the insertion in rule 46A3.01 (e)(i) of the following expression:

“**ex works price**” referred to in RO rule III. means the price paid for the goods ex manufacturing works to the manufacturer in whose undertaking the last working or processing is carried out. provided that the price includes the value of all materials used. minus any internal taxes which are. or may be. repaid when the goods are exported.

(n) By the insertion in rule 46A3.01 (e)(i) after the expression “**ex works price**” of the following expression:

“**least developed country**” or “**least developed countries**”. includes the countries listed in “The List of the least developed countries beneficiaries of the customs union tariff preferences system referred to in paragraph (b)(i)”

- (o) By the deletion in rule 46A3.01(e)(i) of the expression **“FOB basis”**

[“FOB basis” used in the instructions for the completion of Box 8 of Form A means the price free on board of goods exported contemplated in section 72;]

- (p) By the substitution in rule 46A3.01(e)(ii) for the expression **“HS Code”** of the following expression:

[“HS Code” means, for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter notes and the rates of duty applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)(a)] Harmonized Commodity Description and Coding System” referred to under Column 8 of “Requirements to the Execution of Goods Origin Declarations/Certificates according to the Form “A” mentioned in paragraph (b)(ii) has the meaning assigned to “Customs Union Foreign Economic Activity Commodity Classification group or code”;

- (q) By the deletion of the expression **“price free ex manufacturing works”**

[“price free ex manufacturing works” referred to in RO Rule 3, which is reproduced in rule 46A3.06, means the price paid for the goods ex manufacturing works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the goods obtained are exported;]

- (r) By the substitution in rule 46A3.01(e)(ii) for the expression **“enactment”** of the following expression:

“enactment” means an enactment as defined in section 46A(1) and includes [any legislative enactment specified] the documents referred to in paragraph

(b)(ii), any amendment thereof or any directive in connection therewith **[issued by the Russian Federation]** approved as contemplated in paragraph (b)(i);

(s) By the substitution for the expression "**GSP**" of the following expression:

"GSP" means the **[Generalised or General System of Preferences]** tariff preferences in operation in **[the Russian Federation]** Member States in terms of which non-reciprocal preferential tariff treatment is granted **[to]** for goods originating in developing countries, which include the Republic, and least developed countries;

(t) By the deletion in rule 46A3.01 (e)(ii) of the expression "**Harmonized System**";

["Harmonized System" shall have the meaning assigned to "HS Code";]

(u) By the substitution in rule 46A3.01 (e)(ii) for the expression "**invoice declaration**" of the following expression:

"invoice declaration" means a declaration by an exporter on the invoice or other shipping documents in respect of small consignments contemplated in RO Rule **[5]** VII (Documentary **[Certificate]** evidence);

(v) By the insertion in rule 46A3.01 (e)(ii) of the following expression:

"Member State" means the Republic of Belarus, the Republic of Kazakhstan or the Russian Federation and are collectively referred to as "**Member States**";

(w) By the substitution in rule 46A3.01 (e)(ii) for the expression "**relevant enactment**" of the following expression:

"relevant [enactment] document" means any **[enactment]** document **[of the Russian Federation]** referred to in paragraph (b)(ii);

(x) By the substitution in rule 46A3.01 (e)(ii) for the expression "**RCO Requirements**" of the following expression:

“RCO Requirements” means the **[requirements applied to the completing of the certificate of origin (combined declaration and certificate) Form “A”]** Requirements to the Execution of Goods Origin Declarations/Certificates according to form A and the Requirements for filling Form A certificates referred to in paragraph (b)(iv) (ii)

(y) By the substitution in rule 46A3.01(e)(ii) for the expression **"RO Rules"** of the following expression:

"RO Rules" means the Rules of **[determining]** Determination of the Origin of Goods [of] Exported from Developing and Least Developed Countries [when granting tariff preferences within the general system of preferences] referred to in paragraph **[(b)(ii)] (d)**;

(z) By the substitution for the expression **"sufficiently worked"** of the following expression:

“sufficiently worked” means the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status prescribed in RO Rule **[3] III**;

(aa) By the substitution in rule 46A3.01(e) for the words preceding item (aa) of the following words:

(iii) for the purposes of RO Rule **[2] II**–
[“ships of said country”, “ships rented or chartered by said country”, floating fish-factories of said country”, “floating fish-factories chartered by said country”–] “boat or ship of such country”
and “processing ship”–

(bb) By the substitution in rule 46A3.02 of the following rule:

46A3.02 Exporters must ascertain precise qualifying requirements and extent of benefits from the importers or the customs authority in the **[Russian Federation] Member State**

[(a) The English versions of the enactments of the Russian Federation referred to in these rules have been obtained from the South African Embassy in Moscow.

(b) The translations are not clearly worded in some respects and care must therefore be exercised in applying any provision and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete, and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in the Russian Federation.]

The documents received are uncertified English versions of the enactments, and having regard to section 46A(7), exporters are advised, before exporting goods for which preferential tariff treatment will be claimed by the importer, to ascertain precise qualifying requirements and the extent of any benefit from the importer or customs authority in the Member State to which the goods are exported.

(cc) By the substitution in rule 46A3.03 for paragraph (b) of the following paragraph:

(b) For the purposes of paragraph (a) any **[officer]** authorised **[by the Manager: Origin]** officer within the division responsible for Trade Administration in a Controller's office may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.

(dd) By the substitution for rule 46A3.04 of the following rule:

46A3.04 "No rule"

(ee) By the substitution in rule 46A3.06 for the heading and rule of the following heading and rule:

“Rules relating to enactments of the [Russian Federation] Member States prescribing requirements concerning origin and proof of origin in respect of goods exported from developing and least developed countries

46A3.06 RO Rules of **[determining] determination of** the origin of goods exported **[of] from** developing and least developed countries **[when granting tariff preferences within the General System of Preferences]**

(a) In terms of RO Rule **[1] I**, goods are regarded as originating in a developing or least developed country to which **[is subject to]** the preferential tariff treatment applies where the goods are:

- (i) **[wholly] entirely** produced in such country (specified in RO Rule **[2] II**);
- (ii) produced in such country by using raw materials, semi-finished products or finished **[items] articles** originating from another country or goods of unknown origin provided the goods have **[been put through] undergone** sufficient **[finishing] treatment or processing** in such country in accordance with RO Rule **[3] III**.

(b) Every exporter must determine **[I]** in terms of RO Rule **[3] III** whether the goods for export are considered to have **[been put through] undergone** sufficient **[finishing or processing] treatment or processing** in a developing or a least developed country to which **[is subject to]** the **[tariff] preferential tariff treatment applies**. **[in the following circumstances:]**

[“(a) the goods have undergone sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment and the value of the goods utilized in that process (feedstock, semi-finished and finished goods) originating from other countries which are not subject to the tariff preferential treatment or the goods of unknown origin do not exceed 50% of the

- value of the goods exported by a developing country which is subject to the tariff preferential treatment;
- (b) the goods have undergone finishing or processing in several developing countries which are subject to the tariff preferential treatment and the value of the goods utilized in the process originating from other countries which are not subject to the tariff preferential treatment or the goods of unknown origin do not exceed 50% of the value of the goods exported by one of the developing countries which is subject to the tariff preferential treatment;
 - (c) the goods have been produced in one of the developing states which are subject to the tariff preferential treatment and have been put through finishing or processing in other, one or several developing countries which are subject to the tariff preferential treatment.

The value of the goods mentioned under Sub-items (a) and (b) hereof that originate from the country not subject to the tariff preferential treatment shall be determined on the basis of the customs cost of said goods fixed in the manufacturing country of the exported goods.

The value of the goods of unknown origin mentioned under Sub-items (a) and (b) hereof, shall be set as equal to the price paid for the said goods in the territory of a developing country-a manufacturer of the exported goods.

The goods (raw materials, semi-finished and finished products) taken from one of the countries granting preferences into the country which is subject to the tariff preferential treatment and utilized there for the production of goods to be exported into the same country that grants preferences shall be deemed as the goods that have been produced in said developing country – the exporter.

The value of the goods exported by a developing country shall be determined on the basis of the price free ex manufacturing works.”]

- (c) Originating goods are eligible, on importation into the **[Russian Federation]** Member State, to benefit from the relevant tariff preferences provided:
- (i) the conditions of “**direct purchase**” and “**direct [delivery] supply**”, stated in RO Rule **[4] VI**, **[which are reproduced in rule 46A3.14,]** are complied with;
 - (ii) a valid Certificate of Origin Form A is produced and **[in terms of]** subject to RO Rule **[5] VII**–
 - (aa) a Form A is valid for 12 months from the date of issue thereof and may only be extended in the circumstances stated in Rule (V);
 - (bb) Form A must be submitted to the customs authorities in printed form, free from corrections in English;
 - (cc) **[a discrepancy of not exceeding 5% between the quantities of goods actually delivered and those stated on the Form A is allowed on importation into the Russian Federation]** the actual quantities of goods supplied may not exceed the quantity specified on the Form A by more than 5%;
 - (dd) where a Form A is damaged or lost, a duly completed duplicate may be accepted which may be applied for in accordance with the procedures specified in rule 46A3.18;
 - (ee) a presentation of Form A is not required for small consignments of a total value of not exceeding US \$ 5 000, for which procedures are prescribed in Rule 46A3.20;
 - (iii) the **[Russian Federation]** Customs Union Commission must have received from the developing or least developed country which have been granted tariff preferences, the names, addresses and imprints of seals of competent **[bodies]** authorities authorised to issue certificates as specified in RO Rule **[6] VIII** (**[Customs]** Administrative Co-operation);
- (d) For the purposes of these requirements–
- (i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods

exported (whether for completion of Form A or a declaration for small consignments) under the GSP scheme as specified in these rules;

- (ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.

- (e) Whenever originating status is claimed for any goods contemplated in RO Rule [3] III, the exporter shall, in addition to any other documentation that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions in terms of which goods are considered to have **[been put through]** undergone sufficient **[finishing]** treatment or processing in a developing or least developed country for the purposes of preferential tariff treatment in the **[Russian Federation]** Member States.

- (f) (i) Where goods are exported from the **[Russian Federation]** common customs territory to the Republic for working or processing as contemplated in the penultimate paragraph of RO Rule [3] III, the bill of entry import must be endorsed **“Goods originating in the [Russian Federation] common customs territory for working or processing in the Republic”**.

- (ii) In respect of goods that have been so worked or processed, the words **“[Russian] common customs territory cumulation”** must be inserted in Box 4 of Form A as specified in rule 46A3.16(h).”

(ff) By the substitution in rule 46A3.08 for paragraph (b) of the following paragraph:

- (b) The **[following]** operations not meeting the criteria of sufficient **[shall be considered as insufficient working or]** processing are listed in RO Rule IV and those operations do not confer the status of originating products, whether or not the requirements of RO Rule [3] III are satisfied:

- [(i) operations to ensure the preservation of goods in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);**
- (ii) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;**
- (iii) (aa) changes of packing and breaking-up and assembly of packages;**
 - (bb) simple placing in bottles flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;**
- (iv) affixing marks, labels and other like distinguishing signs on products or their packaging;]**

(gg) By the substitution for rule 46A3.09 of the following rule:

46A3.09 [Unit of qualification] Packing

[(a) The unit of qualification for the application of the provisions to determine origin shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

(b) Accordingly, it follows that–

- (i) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;**
- (ii) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions for determining origin.]**

**[(c) Where, under General Rule 5 of the Harmonized System,]
The origin of packaging must be determined in terms of RO**

Rule V. [is included with the product for classification purposes, it shall be included for the purposes of determining origin.]

(hh) By the substitution for rule 46A3.10 of the following rule:

“46A3.10 **[Accessories,]** Appliances, fittings spare parts and tools intended for using jointly with machines, equipment, devices or transport facilities

[Accessories,] The origin of appliances, fittings spare parts and tools [dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.] intended for using jointly with machines, equipment, devices or transport facilities, must be determined in accordance with RO Rule V.”

(ii) By the substitution for rule 46A3.11 of the following rule:

“46A3.11 Sets

[(a) Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set.]

[(b) Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purposes of application of the relevant provisions of origin]

No rule.”

(jj) By the substitution for rule 46A3.12 of the following rule:

46A3.12 **[Neutral elements]** Origin to be disregarded (RO Rule V)

[In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter, and which are not intended to enter, into the final composition of the product.]

Rule V provides that in determining the origin of goods “thermal and electric energy, machines, equipment and tools used for the production shall be disregarded.

(kk) By the substitution in rule 46A3.13 for paragraph (a) of the following paragraph:

(a) The conditions set out in enactments of the **[Russian Federation]** Member States for acquiring originating status must continue to be fulfilled at all times in the Republic or in the **[Russian Federation]** Member States.

(ll) By the substitution in rule 46A3.13 for paragraph (b) of the following paragraph:

(b) If originating products exported from the Republic or from the **[Russian Federation]** Member States to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that–

(mm) By the substitution in rule 46A3.14(a) for subparagraphs (i) and (ii) of the following subparagraphs:

46A3.14 Direct purchase and direct **[delivery]** supply (RO Rule **[4]** VI)

(a) (i) **[In terms of]** RO Rule **[4]** VI specifies the requirements to be complied with in respect of “direct purchase and direct supply.

[The tariff preferences with regard to the goods originating from developing countries which are subject to the tariff preferential treatment shall be granted only under the condition of direct purchase of such goods in those countries and direct delivery thereof to the country granting tariff preferences.

The goods shall be considered as directly purchased if the importer has acquired them from a person registered according to the established procedure as the subject of business activity in a developing country which is subject to the tariff preferential treatment.

The direct delivery shall be the delivery of goods transported from a developing country which is subject to the tariff preferential treatment to the country granting tariff preferences without the transit through the territory of any other state.

The rule of direct delivery shall be met by the goods transported through the territory of one or several countries due to geographic, transport, technical or economic reasons, provided that the goods in the countries of transit, including during their temporary storage in the territory of those countries shall be under customs control.]

- (ii) When goods are exported from the Republic to **[the Russian Federation]** a Member State, the exporter in the Republic must produce the evidence that will be required on importation into the **[Russian Federation]** Member State to the Controller together with the application for the issuing of Form A, the completed Form A and other prescribed export documents.

(nn) By the substitution in rule 46A3.14(b) for subparagraphs (i), (ii) and (iii) of the following subparagraphs:

- (i) The provisions of this rule in respect of imported goods only relate to goods originating in **[the Russian Federation] a Member State** that are imported into the Republic for finishing or processing in the Republic as contemplated in the penultimate paragraph of RO Rule **[3] III** and in rule 46A3.06(f):
- (ii) The evidence required in respect of goods which have not been transported directly between the **[Russian Federation] Member State** and the Republic shall be produced to the Controller at the time of entry with the other documents contemplated in section 39.
- (iii) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status of the goods and compliance with the requirements stated in RO Rule **[4] VI**.

(oo) By the substitution in rule 46A3.15 for the heading and paragraph (a) of the following heading and paragraph:

46A3.15 Exhibitions or trade fairs (RO Rule **[4] VI**)

(a) [(i) In terms of RO Rule 4 -

“The rule of direct delivery shall also be observed by the goods purchased by the importer at exhibits or fairs subject to the compliance with the following conditions:

(aa) the goods have been delivered from the territory of a developing country which is subject to the tariff preferential treatment to the territory of a country of holding an exhibition or fair and have been kept under customs control during the duration of the same;

(bb) the goods have not been used since their despatch to an exhibit or fair for any other purpose, except for the purpose of demonstration;

(cc) the goods are imported into the country granting tariff preferences in the same condition in which they have been delivered to an exhibit or fair disregarding the change in the goods condition due to the natural wear and tear or a loss under the normal conditions of transportation and storage.”]

Subject to the conditions specified in RO Rule VI, the direct supply rule applies to goods bought by the importer at exhibitions or trade fairs.”

(ii) When goods are exported from **[the Republic]** an exhibition or a trade fair to **[the Russian Federation]** a Member State, the exporter in the Republic must produce the evidence that will be required on importation into the **[Russian Federation]** Member State to the Controller together with the Application for Certificate of Origin Form A, the completed Form A and other prescribed export documents.

(pp) By the substitution in rule 46A3.15(b) for subparagraph (i) of the following subparagraph:

(i) The provisions of this rule in respect of imported goods only relate to goods originating in the **[Russian Federation]** common customs territory that are imported into the Republic for finishing or processing in the Republic as contemplated in the penultimate paragraph of RO Rule **[3] III** and in rule 46A3.06(f).

(qq) By the substitution in rule 46A3.15(b)(ii)(bb) for the words preceding item (A) of the following words:

the importer must produce from the exporter in the **[Russian Federation]**
Member State–

(rr) By the substitution in rule 46A3.16 for the heading and paragraph (a) of the following heading and paragraph:

46A3.16 Requirements **[applied]** to the **[completion of the Certificate of Origin (combined declaration and certificate)]** execution of goods origin declarations/certificates according to the Form A

(a) Numbered Certificates of Origin Form A have been printed and are available on application from the South African Revenue Service at the offices of the Controllers specified in paragraphs (a) and (b) of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to **[the Russian Federation]** a Member State.

(ss) By the substitution in rule 46A3.16(b)(iii) for item (aa) of the following item:

(aa) The Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the **[Manager: Origin]** authorised officer within the division responsible for Trade Administration otherwise determines.

(tt) By the substitution in rule 46A3.16(h) for the words preceding subparagraph (i) of the following words:

"Form A must be completed to be authentic in accordance with the notes on the reverse thereof **[and]**, the instructions in the **[relevant enactments]** RCO Requirements and the following requirements:"

(uu) By the substitution in rule 46A3.16(h)(ii), Box 2, for the wording for the second asterisk of the following wording:

If the name of the consignee in the **[Russian Federation] Member State is not known at the time the certificate is issued, the words "to order" or **[Russian Federation]** the name of the Member State may be printed in this Box. The consignee's name and address may **[in addition]** be printed later after the words "to order" or after **[“Russian Federation”]** the name of the Member State (according to the RCO Requirements).

(vv) By the substitution in rule 46A3.16(h)(ii), Box 4, for “**Russian cumulation**” of the following:

“**[Russian] common customs territory cumulation**” (where goods have acquired originating status by cumulation of origin involving products originating in **[Russian Federation] the common customs territory** as contemplated in the penultimate paragraph of RO Rule **[3] III** and in rule 46A3.06(f).

(ww) By the substitution in rule 46A3.16(h)(ii) for the instructions for Box 8 of the following:

“Enter the letter [–

- o “P” for goods wholly produced;
- o “Y” where goods have been sufficiently finished or processed using imported raw materials, half-finished products, or assemblies or components originating in any other country or of unknown origin. The percentage to be inserted after “Y” shall be calculated as indicated in paragraph (b)(4) of the Notes on the reverse of Form A;
- o “Pk” where goods have undergone sufficient finishing or processing in any other developing country receiving tariff preferential treatment in terms of the RO Rules or have undergone finishing or processing in several such countries (as provided in the RCO requirements referred to in rule 46A3.01(b)(iv) and to which the instruction in the said paragraph (b)(4) relates).]

“P”, “Y” or “Pk” in accordance with the instructions for Box 8 in the RCO Requirements.”:

(xx) By the substitution in rule 46A3.16(ij) for subparagraph (iii) of the following subparagraph:

- (iii) an exporter who re-exports in the same state goods imported from the **[Russian Federation] Member States** or re-exports goods re-imported as contemplated in rule 46A3.13,

(yy) By the substitution in rule 46A3.20 for the heading and paragraph (a)(i) of the following heading and paragraph:

46A3.20 Invoice declarations for small consignments (RO Rule **[5] VII**)

(a)(i) In terms of RO Rule **[5] VII**, presentation of Form A is not required in respect of a small consignment of a total value not exceeding US \$ 5 000 in which case the exporter may declare the country of origin on the invoice or other shipping documents.

(zz) By the substitution in rule 46A3.20(b)(viii) for item (bb) of the following item:

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature.

“The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of preferential origin according to the rules of origin of the [Generalised System of Preferences of The Russian Federation] Member States.

.....
(Place and date)

.....
(Signature of the exporter)”

(Note: In addition the name of the person signing the declaration has to be indicated in clear script.)

(aaa) By the substitution in rule 46A3.20(c) for subparagraph (iii) of the following subparagraph:

(iii) fails to notify the **[Manager: Origin] authorised officer within the division responsible for Trade Administration** that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).

(bbb) By the substitution in rule 46A3.21 for the heading and paragraph (a)(i) of the following heading and paragraph:

46A3.21 Submission of proof of origin in respect of imported and exported goods (RO Rule **[5]** VII)

(a)(i) These provisions are only applicable in respect of imported goods originating in the **[Russian Federation]** common customs territory that are imported into the Republic for **[finishing]** treatment or processing in the Republic as contemplated in RO Rule **[3]** III and rule 46A3.06(f).

(ccc) By the substitution in rule 46A3.22 for the heading and paragraph of the following heading and paragraph:

46A3.22 Exportation **[by instalments]** of knocked down, disassembled or other goods in more than one consignment (RO Rule **[3]** V)

When **[such goods are exported to the]** exporting knocked down, disassembled or other goods in more than one consignment to a **[Russian Federation]** Member State, the exporter must comply with the requirements in RO Rule V. **[one Form A shall be issued and submitted to the importer on exportation of the first instalment.]**

(ddd) By the substitution in rule 46A3.23 for the heading and paragraph (b) of the following heading and paragraph:

46A3.23 Notification of competent **[bodies]** authorities (RO Rule **[6]** VIII)

(b) The customs stamp of which the imprint is supplied to the **[Russian Federation]** Customs Union Commission must be used for issuing Form A certificates as required by RO Rule VIII.

(eee) By the substitution for rule 46A3.24 of the following rule:

46A3.24 Mutual assistance (RO Rule **[6]** VIII)

The **[Manager: Origin]** authorised officer within the division responsible for Trade Administration shall be responsible for rendering any assistance contemplated in the relevant enactment to the customs administrations of the **[Russian Federation]** Member States.

(fff) By the substitution in rule 46A3.25 for the heading and paragraph (c) of the following heading and subparagraph:

46A3.25 Verification of proof of origin (RO Rule **[6] VIII**)

- (c) The **[Manager: Origin]** authorised officer within the division responsible for Trade Administration shall determine whether or not to refuse entitlement to preferences in respect of imports from the **[Russian Federation]** Member States for cumulation purposes as contemplated in rule 46A3.06.

(ggg) By the substitution in rule 46A3.26(b) for subparagraphs (iii) and (iv) of the following subparagraphs:

- (iii) documents relating to any goods imported from the **[Russian Federation]** Member States, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;
- (iv) the exportation of the goods to the **[Russian Federation]** Member States;

(hhh) By the substitution in rule 46A3.26(c) for subparagraph (ii) of the following subparagraph:

- (ii) An invoiced price is not acceptable as the ex-works price, and may be determined by the **[Manager: Origin]** authorised officer within the division responsible for Trade Administration in consultation with the **[Group Manager: Valuation]**, authorised officer within the division responsible for the administration of the valuation section where—