
SOUTH AFRICAN REVENUE SERVICE

NO. R. 649

23 July 2021

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

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 **[For purposes of section 18(13)(b) –]**

(a) If the transit of goods is to be interrupted for purposes of an activity contemplated in section 18(13)(b)(i)(aa) to (ii), the Commissioner's permission must be obtained in accordance with this rule.

[(a)](b) Application **[for the sorting or repacking, of goods in transit through the Republic shall]** must be made in accordance with paragraph (c) to the **[Controller]** Office in **[whose]** the control area **[of]** where such activity **[sorting or repacking]** is to be carried out **[done and such application shall state the reasons therefore and the nature and quantity of the goods concerned; and]** before the commencement of –

- (i) the interruption, in the case of an interruption that could not be foreseen before the start of the transit movement: Provided that in the case of a breakdown or accident where goods are in danger of being unlawfully removed, damaged or destroyed and immediate action is required, application must be made promptly after the transfer of the goods to another vehicle; or
- (ii) the transit movement, in the case of interruptions that are expected to happen routinely during transit movements.

[(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.]

(c) An application referred to in paragraph (b) must –

- (i) be submitted via e-mail to

Rule18_14Application@sars.gov.za 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;
- (cc) the importer or exporter of the goods; or
- (dd) the clearing agent acting on behalf of the importer or exporter of the goods, or on behalf of the licensed remover in bond or registered agent;
- (ii) in the case of an application contemplated in paragraph (b)(i), reflect—
- (aa) the name and customs code of the applicant;
- (bb) if the application is submitted by a clearing agent or registered agent, the 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, if applicable;
- (gg) the transport document number;
- (hh) the activity for purposes of which the transit is to be interrupted;
- (ii) a motivation of why the transit is to be interrupted for that activity; and
- (jj) the place where and the time when the activity will be carried out;
- (iii) in the case of an application contemplated in paragraph (b)(ii), reflect –
- (aa) the information referred to in subparagraph (ii)(aa), (bb), (hh) and (ii) of that paragraph;

- (bb) a description of the goods in respect of which the activity will be carried out;
- (cc) the place where the activity will routinely be carried out;
- (dd) estimated duration of the activity; and
- (ee) any other information that may be required for purposes of the application; and
- (iv) must be supported by –

 - (aa) an authorisation in circumstances where the application is submitted by a clearing agent or registered agent on behalf of the applicant; and
 - (bb) such other documents as may be required for purposes of the application.

- (d) An application may be granted subject to conditions which may include –

 - (i) requiring that the relevant activity be carried out under customs supervision subject to special or extra attendance charges payable in terms of rule 120.04;
 - (ii) conditions in relation to procedures and controls to be adhered to by the applicant during the carrying out of the activity; and
 - (iii) any other condition that may be reasonably necessary in the circumstances.

- (e) In the case of an application contemplated in paragraph (b)(ii), a standing permission may be granted to carry out the relevant activity in respect of transit movements involving goods of the description indicated on the application in terms of paragraph (c)(iii)(bb), for a period of one year after date of issue of the permission.
- (f) A standing permission referred to in paragraph (e) may, in the case of non-compliance with a condition subject to which the permission was granted, be withdrawn after –

 - (i) notifying the permission holder of the intended withdrawal and the reason therefor; and

(ii) considering written representations by the permission holder on the proposed withdrawal submitted within ten working days after the date of notification.".