

SOUTH AFRICAN REVENUE SERVICE

NO. R. 5158

30 August 2024

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 21, 49F, 49G, 59A 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

Amendment of rule 00.09

1. Rule 00.09 is hereby amended-
 - (a) by the deletion of “and” at the end of paragraph (c);
 - (b) by the substitution for the full stop of the expression “;and;” at the end of paragraph (d); and
 - (c) by the addition after paragraph (d) of the following paragraph:
 - “(e) “Port Elizabeth” and “Port Elizabeth International Airport” must be read as a reference to “Gqeberha” and “Chief Dawid Stuurman International Airport”, respectively;

Amendment of rule 21

2. Rule 21.03.05 is hereby substituted for the following rule:

“Payment of duty and VAT on samples

21.03.05 Where any samples are taken in a special export storage warehouse **[as contemplated in rule 21.03.03(a)(i)(cc)(B)]**, the duty and value added tax (VAT) payable thereon must be paid to the Controller before removal from such warehouse.”.

Amendment of rule 49F

3. Rule 49F is hereby amended by the substitution for paragraph (f) of the following paragraph:

“(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A–

(i) every exporter and producer of goods to be exported to any of the African Continental Free Trade Area shall be registered in accordance with rule 59A.01A(b)**[(iA)(aa)]** and **[(bb) respectively and]** in the case of–

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; and

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.”.

Amendment of rule 49G

4. Rule 49G is hereby amended by the substitution for paragraph (f) of the following paragraph:

“(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A –

- (i) every exporter and producer of goods to be exported to any of the SACUM-UK shall be registered in accordance with rule 59A.01A(b)[**(iA)(aa) and (bb) respectively**] and in the case of—
- (aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or
- (bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; and
- (ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.”.

Amendment of rule 49G.19

5. Rule 49G.19(24), (25) is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) Application for approved exporter status must be made in accordance with rule 59A.01A(b)[**(iA)(aa)**] [**made on form DA 185**] and annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted.”.

Amendment of rule 49G.24

6. Rule 49G.24(30) is hereby amended by substitution for subparagraph (i) of paragraph (c) of the following subparagraph:

“(i) Any person who wishes to issue a suppliers’ declaration must be registered on application in accordance with rule 59A.01A(b)[**(iA)(bb)**] as a producer, and”.

Amendment of rule 49G.26

7. Rule 49G.26 is hereby amended by the substitution for item (aa) of paragraph (a)(ii) of the following item:

“(aa) approved exporter status is granted on application in accordance with rule 59A.01A(b)[**(iA)(aa)**] and submission of annexure DA 185.4A2 or

the corresponding screen or page of the electronic application must be submitted; and".

Amendment of rule 59A

8. Rule 59A.01A is hereby amended by the deletion in paragraph (b)(iA) of items (aa) and (bb).

Amendment of the Schedule to the Rules

9. The Schedule to the rules is hereby amended –

- (a) by the substitution for the expression "Port Elizabeth" of the expression "Gqeberha" wherever it occurs; and
- (b) by the substitution for the expressions "Port Elizabeth International Airport" and "Port Elizabeth Airport" of the expression "Chief Dawid Stuurman International Airport" wherever it occurs.