

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 171)**

Under sections 13, 46, 49 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 13.03 for paragraph (a) of the following paragraph:

“(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 29 of the Protocol referred to in rule 49A.24(29).”

(b) By the substitution in rule 13.03 for subparagraph (b)(i) of the following subparagraph:

“(b) (i) If goods are imported and payment of any preferential rate of duty in the EU column of Part 1 of Schedule No. 1 is claimed, but form EUR 1 or an origin declaration is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the

officer designated to perform the rules of origin function at the office of the nearest Controller;”

(c) By the substitution in rule 13.03 for paragraph (d) of the following paragraph:

“(d) The postmaster shall retain and forward to the officer designated to perform the rules of origin function at the office of the nearest Controller any form EUR1 or an origin declaration in respect of imported goods.”

(d) By the substitution in rule 13.04 for subparagraph (b)(i) of the following subparagraph:

“(b)(i) If goods are imported and payment of any preferential rate of duty in the SADC column of Part 1 of Schedule No. 1 is claimed, but the SADC Certificate of Origin is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer designated to perform the rules of origin function at the office of the nearest Controller;”

(e) By the substitution in rule 13.04 for paragraph (d) of the following paragraph:

“(d) the Postmaster shall retain and forward to the officer designated to perform the rules of origin function at the office of the Controller, any SCO in respect of imported goods;”

(f) By the insertion after rule 13.06 of the following rule:

“13.07 For the purposes of application of, the reduced rates of duty in the MERCOSUR column of Part 1 of Schedule No. 1, any provision of Part D of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49E, to goods imported or exported by post, as the case may be, the following procedures shall apply:

(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 23 of the Annex III referred to in rule 49E.22(23).

- (b) (i) If goods are imported and payment of any preferential rate of duty in the MERCOSUR column of Part 1 of Schedule No. 1 is claimed, but the certificate of origin is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer responsible for performing such function at the office of the nearest Controller;
- (ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller.
- (c) If proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49E shall *mutatis mutandis* apply to such goods.
- (d) The postmaster shall retain and forward to the officer responsible for performing functions at the office of the Controller any certificate of origin for imported goods.”

(g) By the substitution in rule 46A1.01 for the expression “customs authorities” in paragraph (c) of the following expression:

“customs authorities”, means in respect of the Republic, the Commissioner, or according to any delegation in these rules, the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any other officer designated to perform such function at the office of the Controller”

(h) By the substitution in rule 46A1.01 for paragraph (d) of the following paragraph:

“(d) Subject to section 3(2), any power, duty or function contemplated in section 46A(4), is delegated in terms of section 46A(4)(b)(v) to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to exercise such power or perform such duty or function at the office of the Controller.”

(i) By the substitution in rule 46A1.02(a) for subparagraph (ii) of the following subparagraph:

“(ii) The certificate of origin and the application for a visa, the export bill of entry and supporting documents shall be delivered for processing at the office of the Controller at any place prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, provided it is a place nearest to the place of business of the exporter unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines.”

(j) By the substitution in rule 46A1.03 for paragraph (c) of the following paragraph:

“(c) The completed and signed application shall be submitted to the manager responsible for the administration of the rules of origin section in Head Office, to whom the powers under section 46A(6) are delegated.”

(k) By the substitution in rule 46A1.04(a)(viii) for item (bb) of the following item:

“(bb) The officer designated to perform the administration of the rules of origin function at the office of the Controller must insert the certificate of origin number on the certificate and both numbers on the application for a visa in the respective blocks for official use printed on the forms.”

(l) By the substitution in rule 46A1.05(b)(i) for the words preceding item (aa) of the following words:

“If the application is approved by the officer designated to perform the administration of the rules of origin function at the office of the Controller that officer shall stamp the front of the original and a copy of the commercial invoice with the visa stamp and insert within the visa stamp impression, which shall be in blue ink, the following –“

(m) By the substitution in rule 46A1.05(d)(iii) for item (bb) of the following item:

“(bb) The officer designated to perform the administration of the rules of origin function at the office of the Controller may, after such examination as he deems necessary, issue a corrected visa unless evidence is obtained of the commission of an offence contemplated in section 46A(8) in which case the officer shall submit the application and a report on the results of the examination, to the manager responsible for the administration of the rules of origin section in Head Office for a decision.”

(n) By the substitution in rule 46A1.05(d)(iv) for the words preceding item (aa) of the following words:

“Where the officer designated to perform the administration of the rules of origin function at the office of the Controller has reasonable doubts about the correctness of the statements made on the application for a visa, such officer, may –“

(o) By the substitution in rule 46A1.05(d)(v) for the words preceding item (aa) of the following words:

“The manager responsible for the administration of the rules origin section in Head Office may, for such time as he may determine, refuse issuance of a visa if –“

(p) By the substitution in rule 46A1.05(d)(v) for item (dd) of the following item:

“(dd) the particulars on a visaed commercial invoice are altered in any way after issuance by the officer designated to perform the administration of the rules of origin function at the office of the Controller.”

(q) By the substitution in rule 46A1.05(d)(vi) for the words preceding “name of manufacturer” of the following words:

“The manager responsible for the administration of the rules origin section in Head Office shall report monthly to the US Customs Service in respect of each exportation:”

(r) By the substitution in rule 46A1.07(b) for the words preceding subparagraph (i) of the following words:

“Where a certificate of origin is not accepted as contemplated in the provisions contained in paragraph (a)(i)(aa) the exporter shall furnish to the officer designated to perform the administration of the rules of origin function at the office of the Controller where the rejected certificate was issued-”

(s) By the substitution in rule 46A1.07 (b)(iv) for item (aa) of the following item:

“(aa) The officer designated to perform the administration of the rules of origin function at the office of the Controller shall keep a copy of the corrected certificate of origin and a copy of the written statement with the visa application and other export documentation.”

(t) By the substitution in rule 46A1.07 (c)(v) for items (aa), (bb), (cc) and (dd) of the following items:

“(aa) Where a certificate of origin is not accepted in terms of a determination that a previously imported identical article covered by the certificate for multiple shipments did not qualify for preferential treatment, the exporter shall not export any further goods on the basis of such certificate, unless the manager responsible for the administration of the rules origin section in Head Office otherwise determines;

(bb) The manager responsible for the administration of the rules origin section in Head Office shall cause all books, accounts and other documents relating to the exportation of the goods covered by such certificate to be investigated and shall take the necessary steps for enforcement of the provisions of the Act where any goods exported are found not to have qualified for preferential tariff treatment;

(cc) Subject to any action that is taken in terms of the provisions of sections 46A(6)(d) or (8)(b), the manager responsible for the administration of the rules origin section in Head Office may, for such period as he may determine, refuse to issue any visa for any goods exported by such exporter unless the exporter produces sufficient proof in respect of each shipment that the goods concerned qualify for preferential tariff treatment.

(dd) The manager responsible for the administration of the rules origin section in Head Office may call for evidence from, and furnish a report on the results of any investigation to, the US Customs Service.”

(u) By the substitution in rule 46A1.07(c) for subparagraph (i) of the following subparagraph:

“(i) Any exporter or producer that has completed and signed a certificate of origin and that has reason to believe that the certificate contains information that is not correct, shall promptly notify the manager responsible for the administration of the rules origin section in Head Office, the importer in the US and any other person to whom the certificate was given, of any change that could affect the accuracy or validity of the certificate;”

(v) By the substitution for rule number 46A.1.08 of the following rule number:

“46A1.08 Certificate of origin not required”

(w) By the substitution in rule 46A1.08(d)(i) for item (aa) of the following item:

“(aa) the exporter shall furnish to the officer designated to perform the administration of the rules of origin function at the office of the Controller an explanation of the circumstances which resulted in the United States Customs Service requiring a certificate of origin;”

(x) By the substitution in rule 46A1.09 (b) for subparagraph (i) of the following subparagraph:

“(i) The officer designated to perform the administration of the rules of origin function at the office of the Controller may investigate the books, accounts and other documents kept by the exporter and manufacturer and may conduct such other investigations he deems necessary for the purposes of determining whether the goods exported qualified for the issue of a visa.”

(y) By the substitution in rule number 46A.1.10 for the rule number and the words in paragraph (a) preceding subparagraph (i) of the following rule number and words:

“46A1.10 Issue of a duplicate in the event of theft, loss or destruction of a visa

(a) In the event of theft, loss or destruction of a visa, the exporter shall, for the purposes of the issuance of a duplicate visa, furnish to the officer designated to perform the administration of the rules of origin function at the office of the Controller where the original visa was issued-

(z) By the substitution in rule 46A1.10 for paragraph (b) of the following paragraph:

“(b) The officer designated to perform the administration of the rules of origin function at the office of the Controller shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts and circumstances considered when the original visa was issued.”

(aa) By the substitution for rule number 46A.1.11 and paragraph (c) of the following rule number and paragraph:

“46A1.11 Origin verifications by US Customs Service

(c) The manager responsible for the administration of the rules of origin section in Head Office shall for the purposes of giving effect to any enactment be responsible for rendering assistance to US Customs Service in respect of such verifications and in accordance with the Agreement between the Government of the Republic of South Africa and the Government of the United States of America regarding Mutual Assistance between their Customs Administrations.”

(bb) By the substitution in rule 46A1.13 for paragraph (b) of the following paragraph:

“(b) Application for internal appeal shall be made on the appeal form obtainable from the manager responsible for the administration of the rules of origin section in Head Office and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.”

(cc) By the deletion in rule 46A1.14 of paragraph (c)

(dd) By the deletion for the rules 46A2, the reference to Part 2, the heading to those rules and rules 46A2A and 46A2.01 up to and including 46A2.35

(ee) By the deletion of the Annex containing Form A Generalised System of Preference Certificate of Origin inserted after rule 46A5.30 and before Part 3 of rule 46A3.01

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

“**authority or authorities**”, “**competent authority**”, “**competent authorities**”, “**competent national authorities**”, “**customs authorities**”, “**relevant authority**”, or “**competent authority authorised to issue the Certificates**” means, the Commissioner, or in accordance with any delegation in these rules, the Head Customs Operations in the Customs and Excise division of the South African Revenue Service, the Controller or any officer designated to perform such function at the office of the Controller;”

(gg) By the substitution for rule 46A3.03 of the following rule:

“46A3.03 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office , the Controller or any officer designated to exercise such power or perform such duty or function.

(b) For the purposes of paragraph (a) any delegated officer 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.”

(hh) 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 responsible for the administration of the rules of origin section in Head Office otherwise determines.”

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

“(iii) fails to notify the manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).”

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

“46A3.24 The manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering any assistance contemplated in the relevant enactment to the customs administrations of the Member States.”

(kk) By the substitution in rule 46A3.25 for paragraph (c) of the following paragraph:

“(c) The manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in respect of imports from the Member States for cumulation purposes as contemplated in rule 46A3.06.”

(ll) By the substitution in rule 46A3.26(c)(ii) for the words preceding item (aa) of the following words:

“An invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office in consultation with the manager responsible for the administration of the valuation section in Head Office where—”

(mm) By the substitution in rule 46A4.01(e)(ii) for the expressions in the subparagraph commencing “**authority or authorities**” of the following expression:

"authority or authorities", "competent authorities", "customs authorities" or "governmental authorities" means, with effect from the date these rules come into operation, the Commissioner, or in accordance with any delegation in these rules, the Head Customs Operations in the Customs and Excise division of the South African Revenue Service, the Controller or any officer designated to perform such function at the office of the Controller;”

(nn) By the substitution for rule 46A4.02 of the following rule:

- “(a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the Head Customs Operations in the Customs and Excise division of the South African Revenue Service, the Controller or any officer designated to exercise such power or perform such duty or function;
- (b) For the purposes of paragraph (a) any delegated officer 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.”

(oo) By the substitution in rule 46A4.17(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 responsible for the administration of the rules of origin section in Head Office otherwise determines.”

(pp) By the substitution in rule 46A4.21(d) for subparagraph (iii) of the following subparagraph:

- “(iii) fails to notify the manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).”

(qq) By the substitution for rule 46A4.27 of the following rule:

- “46A4.27 The manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering any assistance contemplated in the relevant enactments to the customs administration of the Republic of Turkey.”

(rr) By the substitution in rule 46A4.28 for paragraph (c) of the following paragraph:

“(c) The manager responsible for administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in respect of imports from the Republic of Turkey for cumulation purposes as contemplated in rule 46A4.06 in the circumstances contemplated in the enactments.”

(ss) By the substitution in rule 46A4.29(c)(ii) for the words preceding item (aa) of the following words:

“An invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office in consultation with the manager responsible for the administration of the valuation section in Head Office, where –“

(tt) By the substitution in rule 46A5.01(e)(ii) for item (aa) of the following item:

“(aa) “authority or authorities”, “competent authorities”, “customs authorities” or “governmental authorities” means, the Commissioner, or in accordance with any delegation in these rules, the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function at the office of the Controller;”

(uu) By the substitution for rule 46A5.02 of the following rule:

“46A5.02 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office or any officer designated to perform such function at the office of the Controller;”

(b) For the purposes of paragraph (a) any delegated officer 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.”

(vv) By the substitution in rule 46A5.05(a) for subparagraph (ii) of the following subparagraph:

“(ii) These enactments are included on the South African Revenue Service (SARS) website.”

(ww) By the substitution in rule 46A5.18(b)(iii) for item (aa) of the following item:

“(aa) The Certificate of Origin 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 responsible for the administration of the rules of origin section in Head Office otherwise determines.”

(xx) By the substitution in rule 46A5.18(b)(iii) for item (ee) of the following item:

“(ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the officer designated to perform the rules of origin function at the office of the Controller.”

(yy) By the substitution in rule 46A5.18(l) for the words preceding subparagraph (i) of the following words:

“Where the officer designated to perform the rules of origin function at the office of the Controller has reasonable doubts about the correctness of the statements made on the application for a Certificate of Origin Form A, such officer may –“

(zz) By the substitution in rule 46A5.20(a) for the words preceding subparagraph (i) of the following words:

“The exporter shall furnish to the officer designated to perform the rules of origin function at the office of the Controller where the original Certificate of Origin Form A was issued–

(aaa) By the substitution in rule 46A5.20 for paragraph (b) of the following paragraph:

“(b) The officer designated to perform the rules of origin function at the office of the Controller shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin Form A was issued.”

(bbb) By the substitution in rule 46A5.22(e) for subparagraph (iii) of the following subparagraph:

“(iii) fails to notify the manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).”

(ccc) By the substitution in rule 46A5.22(g) for subparagraph (i) of the following subparagraph:

“(i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the officer designated to perform the rules of origin function at the office of the Controller where the goods were entered for export.”

(ddd) By the substitution in rule 46A5.24(b) for subparagraphs (i) and (ii) of the following subparagraphs:

“(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the manager responsible for the administration of the tariff section at Head Office and forward a copy of the application to the manager responsible for the administration of the rules of origin section in Head Office;

(ii) in the case of other dismantled or non-assembled goods within the meaning of general rule 2(a) of the Harmonized System (General Note A 2(a) to Schedule No. 1) and falling within Section XVI or XVII or heading 7308 or 9406 of Part 1 of Schedule No. 1, application shall be made to the manager responsible for the administration of the rules of origin section in

Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro forma invoices of each.

(eee) By the substitution in rule 46A5.28 of the following paragraph:

“The manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in the relevant enactments to the customs administrations of Norway.”

(fff) By the substitution in rule 46A5.29 for paragraph (c) of the following paragraph:

“(c) The manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences for goods imported for cumulation purposes in accordance with the circumstances contemplated in the enactments.”

(ggg) By the substitution in rule 46A5.30(c)(ii) for the words preceding item (aa) of the following words:

“An invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office in consultation with the manager responsible for the administration of the valuation section in Head Office, where –“

(hhh) By the substitution in rule 49.04 for paragraph (a) of the following paragraph:

“(a) Any person entering (except for the purpose of home consumption) any imported goods electronically in accordance with the provisions of section 101A, the rules made thereunder and the user agreement is, subject to paragraphs (b) and (c) and, unless the Commissioner determines otherwise in respect of a particular entry, exempted from the requirement to submit at the time of clearance the proof of origin and any supporting documents prescribed in any rule if those goods are to qualify for the benefit of preferential tariff treatment in terms of any agreement to which the rules for section 49 relate.”

(iii) By the deletion in rule 49A.01(d) of subparagraphs (i) and (ii)

(jjj) By the substitution in rule 49A.01(d) for subparagraph (v) of the following paragraph:

“(v) “form EUR1” refers to the Movement Certificate EUR1 and includes according to the context, for export purposes, the set of forms comprising the Movement Certificate EUR1, the application form and copy of the application form referred to in rule 49A.16(19), 20(a); ”

(kkk) By the substitution in rule 49A.01(f) for the following rule:

“(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 member states of the European Union shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of-

(aa) an exporter, Annexure DA 185.4A2

(bb) a producer, Annexure DA 185.4A7

(lll) By the substitution for the heading in rule 49A.01A of the following heading:

“49A.01A Transitional arrangements for application of the procedures contemplated in these rules in respect of procedures to which Agreement on Trade, Development and Co-operation between the European Community and the Republic of South Africa (TDCA) specified in rules numbered 49A.01 applied.”

(mmm) By the substitution in rule 49A.01A for paragraph (b) of the following paragraph:

“(b) Exporters, approved exporters and producers already registered under the TDCA need not register in terms of rule 49A.01(f) and a registration under that TDCA must be regarded as registration for the purposes of the Agreement.”

(*nnn*) By the deletion after rule 49A.01A of the heading “Annex 1”

(*ooo*) By the substitution in rule 49A.04(3), (4), (5), (6) for the existing contents under the heading “Diagonal cumulation” of the following paragraphs:

“(b) The entry into force of cumulation with a particular country or territory provided for in Article 4 and the list of originating materials, and any revised contents thereof, referred to in paragraph 17 shall be published as appendices and amendments to these rules.”

(*ppp*) By the substitution in rule 49A.04(3), (4), (5), (6) for the existing contents under the heading “Cumulation with respect to materials which are subject to the Most Favoured Nation (MFN) duty free treatment in the European Union” of the following paragraphs:

“(a) Whenever originating status is claimed for any product in which non-originating materials have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 5.

(b) (i) Cumulation in terms of Article 5 may be applied when the list of materials is available from the Committee referred to in paragraph 3 of that Article; and

(ii) the list, and any amendment thereto, shall be published as an appendix to these rules and unless any effective date is stated by the Committee, the list and any subsequent amendment apply to the materials specified therein from the date of publication.

(c) When goods are exported to which cumulation in terms of paragraph 1 of Article 5 relates, the form EUR 1 or origin declaration must bear the entry referred to in paragraph 2 of that Article.”

(*qqq*) By the substitution in rule rule 49A.04(3), (4), (5), (6) for the existing contents under the heading “Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the European Union” of the following paragraphs:

“(a) Whenever originating status is claimed for materials originating in other countries or territories benefiting from the special arrangement for least developed countries and duty-free quota-free access to the European Union under the general provisions of the generalized system of preferences if incorporated in products obtained in a SADC EPA State, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 6.

(b) Cumulation in terms of Article 6 may only be applied from the date and to the extent the requirements referred to in the Article have been complied with and the necessary information and effective date or dates published in these rules.”

(rrr) By the substitution in rule 49A.11(14) for paragraph (a) of the following paragraph:

“(a) For the purposes of this Article “exported” includes goods removed to any SADC EPA state other than the Republic.”

(sss) By the substitution in rule 49A.12(15) for paragraph (a) of the following paragraph:

“(a) Any importer or exporter intending to perform any of the operations referred to in the Article, must submit an application for a non-alteration certificate to the Manager responsible for the administration of the rules of origin section in Head Office.”

(ttt) By the substitution in rule 49A.15(18)(b) for subparagraph (i) of the following subparagraph:

“(i) the exporter confirming the particulars specified in Article 18(1)(a) to (d); and”

(uuu) By the insertion in rule 49A.16(19), (20)(h)(ii) of the following words in Box 7 after “Replacement of certificate of origin”

“If applicable, the particulars required in terms of Note 4 to the certificate of origin.”

(vvv) By the substitution in rule 49A.22(27)(a) for subparagraph (i) of the following subparagraph:

- “(a) (i) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue or in case of an origin declaration by an approved exporter authorization number and date of issue in the relevant field provided for that purpose on the bill of entry. –

- (ii) Any proof of origin including supporting documents in respect of imported goods must, as the circumstances require –
 - (aa) be produced at the time of entry for home consumption;
 - (bb) be in English and if not so a translation must be attached thereto;
 - (cc) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
 - (dd) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; and
 - (ee) if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund.

(www) By the substitution in rule 49A.22(27) for paragraph (b) of the following paragraph:

- “(b) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of the Protocol.”

(xxx) By the substitution in rule 49A.23(28)(a) for subparagraph (ii) of following subparagraph:

“(ii) in the case of other dismantled or non-assembled products referred to in this Article, the application shall be made to the Manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.”

(yyy) By the substitution for rule 49A.25(30) of the following rule:

“(a) For the purposes of cumulation as contemplated in Article 30 the exporter of the originating materials shall provide evidence in the form of:

- (i) Movement Certificate EUR1;
- (ii) an origin declaration; or
- (iii) a supplier’s declaration, a specimen of which appears in Annex VA in any of these countries or territories or in the EU from which the materials came. When Article 6(1) is applied the evidence of originating status shall be given by Form A or a statement of origin; given by the exporter.

(b) A supplier’s declaration a specimen of which appears in Annex VB shall be provided as evidence of the working or processing carried out in a SADC EPA State, another ACP EPA State, OCT or the EU.

(c) A supplier’s declaration may either be in print or electronic format, but shall bear the signature of the responsible official of the supplying company and complying with any conditions imposed by the customs authorities. For the purposes of paragraph 9:

- (i) Any person who wishes to issue a suppliers’ declaration must be registered as a producer, and
- (ii) If that person wishes to issue a supplier’s declaration electronically, application must be made to the Manager responsible for the administration of the rules of origin section in Head Office.

(d) A supplier’s declaration must reflect the suppliers contact details and full description of the goods.

(e) A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

(f) When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain

constant for considerable periods of time, he may provide a single declaration which may be issued for a period of up to one year from the date of issue of the declaration, hereinafter referred to as 'a long term supplier's declaration', provided that facts or circumstances on which it is based remain unchanged, to cover subsequent shipments of those goods.

(g) A long term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect.

(h) The Manager responsible for the administration of the rules of origin section in Head Office must revoke any long term supplier's declaration if circumstances under which it was issued have changed or when inaccurate or false information was provided.”

(zzz) By the addition in rule 49A.26(31) of paragraph (d):

“(d) A Unique Consignment Reference Number must be generated for each export consignment as required in terms of rule 38.15.”

(aaaa) By the deletion in rule 49A.27(33)(a) of subparagraph (v)

(bbbb) By the substitution in rule 49.34(38) of the following rule number:

“49A.34(39)”

(cccc) By the substitution in rule 49A.47.02 for paragraph (d) of the following paragraph:

“(d) Where goods for export are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in rule 120.09A.”

(dddd) By the substitution for the heading in rule 49A.48.03 of the following heading:

“49A.48.03 Export to the European Union of goods subject to tariff rate quotas as contemplated in Section B of Part I of Annex I to the Agreement—”

(eeee) By the deletion in rule 49A.48.03(a)(iii) of sub item (bb)

(ffff) By the deletion in rule 49A.48.03 of paragraph (b)

(gggg) By the substitution in rule 49A.48.03(h) for subparagraph (iv) of the following subparagraph:

“(iv) The provisions of paragraph (g) apply *mutatis mutandis* in respect of permits issued by the National Department of Agriculture, Forestry and Fisheries of which the quantity is insufficient for the consignment concerned.”

(hhhh) By the substitution for the heading in rule 49A.49.04 of the following heading:

“Tariff rate quotas Imports from the European Union of goods subject to tariff rate quotas as contemplated in, Section B of Part I of Annex II to the Agreement –“

(iiii) By the substitution in rule 49B.01(e) for subparagraph (i) of the following subparagraph:

“(i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)(b)(vi) to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated by that Manager or Controller.”

(jjjj) By the substitution in rule 49B.01(e) for subparagraph (ii) of the following subparagraph:

“(ii) For the purposes of subparagraph (i) any officer authorised by the manager responsible for the administration of the rules of origin section in Head Office or the Controller, may exercise any power conferred or duty or function imposed on any authority in Annex I 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 Annex I.

(kkkk) By the substitution in rule 49B.06(5)(a) for subparagraph (i) of the following

subparagraph:

- “(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Senior Manager: Customs Legislative and Interpretation at Head Office and forward a copy of the application to the manager responsible for the administration of the rules of origin section in Head Office;

(llll) By the substitution in rule 49B.06(5)(a) for subparagraph (ii) of the following subparagraph:

- ‘(ii) in the case of other unassembled or disassembled goods the application shall be made to the manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro forma invoices of each.

(mmmm) By the substitution in rule 49B.10(9)1(b) for subparagraph (iii) of the following subparagraph:

- “(iii) The SCO, export bill of entry and supporting documents shall be delivered or processing at the office of the Controller nearest to the place of business of the exporter unless the manager responsible for the administration of the rules of origin section in Head Office or the Controller otherwise determines.”

(nnnn) By the substitution in rule 49B.10(9)4 for paragraph (a) of the following paragraph:

- “(a) Any SCO in respect of imported goods requiring verification shall be submitted on the form Verification of Origin contained in Appendix IV to Annex I by the manager responsible for the administration of the rules of origin section in Head Office to the customs authority of the Member State where the SCO was issued.”

(oooo) By the substitution in rule 49B.10(9)4(b) for subparagraph (i) of the following subparagraph:

“(i) If the Controller has reasonable doubts about an SCO, the originating status of the goods concerned or the fulfilment of the other requirements of Annex I, such Controller may, unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authority of the Member State on the originating status of the goods.”

(pppp) By the substitution in rule 49B.10(9)4(b) for subparagraph (iii) of the following subparagraph:

“(iii) If no reply is received within three months as provided for in Rule 9(3), manager responsible for the administration of the rules of origin section in Head Office may refuse entitlement to preferences in respect of the goods under investigation and any future consignments of such goods.”

(qqqq) By the substitution in rule 49B.10(9)6 for paragraph (b) of the following paragraph:

“(b) The manager responsible for the administration of the rules of origin section in Head Office shall be responsible for furnishing the Secretariat of the SADC with the particulars regarding the issuing of SADC Certificates of Origin specified in Rule 9(6).”

(rrrr) By the substitution in rule 49B.10(9)7 of the following rule:

“(a) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue in the relevant field provided for that purpose on the bill of entry.

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—

(i) be produced at the time of entry for home consumption;

(ii) be in English and if not so a translation must be attached thereto;

(iii) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(iv) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; or

- (v) if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund.
- (c) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of Annex I.”

(ssss) By the substitution in rule 49B.10(9)10(c) for the words preceding subparagraph (i) of the following words:

“The invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office, where –“

(tttt) By the deletion in rule 49B.10(9)(11)(c) of subparagraphs (v)

(uuuu) By the substitution in rule 49B.11(10) for paragraph (a) of the following paragraph:

“(a) Particulars of any untrue claims in respect of origin as contemplated in Rule 10 shall be reported, and all relevant documents submitted, to the manager responsible for the administration of the rules of origin section in Head Office.”

(vvvv) By the substitution in rule 49B.11(10) for paragraph (b) of the following paragraph:

“(b) The manager responsible for the administration of the rules of origin section in Head Office is responsible for informing the Member State in accordance with the provisions on Mutual Assistance and Co-operation in Customs Matters contained in Appendix I of Annex II of the Protocol.

(wwww) By the substitution in rule 49B.15 for paragraph (a) of the following paragraph:

“(a) Import and export bills of entry shall be endorsed with the SCO number and date of issue in the relevant field provided for in the bill of entry.”

(xxxx) By the substitution in rule 49B.17.01(b) for subparagraph (ii) of the following subparagraph:

“(ii) For the purposes of subparagraph (i) any officer designated to perform the rules of origin function, any other officer authorised by the manager responsible for the administration of the rules of origin section in Head Office or by any Controller may exercise any power referred or duty or function imposed on the customs authority in terms of any provision of Annex VII or the Addendum or on an officer in terms of any other provision of this Act for the purposes of fulfilment, of any requirement of Annex VII or the Addendum.

(yyyy) By the substitution in rule 49B.17.01 for paragraph (d) of the following paragraph:

“(d) Sugar consigned to an Importer in the Republic may only be entered for customs duty purposes at the offices of Controllers at the places specified in paragraph (g) of item 200.03 of the Schedule to the rules, unless the manager responsible for the administration of the rules of origin section in Head Office permits such entry to be made at any other customs and excise office.”

(zzzz) By the substitution in rule 49B.17.02 for paragraph (b) of the following paragraph:

“(b) Procedures applicable to the manager responsible for the administration of the rules of origin section in Head Office in exercising the powers and performing the duties and functions of the SACU central coordinating authority.”

(aaaaa) By the substitution in rule 49B.17.02(b)(i) for the words preceding item (aa) of the following words:

“The manager responsible for the administration of the rules of origin section in Head Office shall ensure that SARS is notified in writing by the non-SACU SADC Member State of –“

(bbbbb) By the substitution in rule 49B.17.02(b)(ii) for item (dd) of the following item:

“(dd) The manager responsible for the administration of the rules of origin section in Head Office must advise all Controllers and the customs administrations of the SACU Member States of the particulars of the

quota allocating authority, the origin authority, each registered exporter and the quotas allocated to that exporter.”

(ccccc) By the substitution in rule 49B.17.02(b)(ii) for item (ee) of the following item:

“(ee) The manager responsible for the administration of the rules of origin section in Head Office must record the details referred to in subparagraph (i) for verification purposes and for deductions when imports are made into SACU (paragraph 2.2 of the Addendum).”

(dddd) By the substitution in rule 49B.17.02(b)(iii) for the words preceding item (aa) of the following words:

“In terms of paragraph 5 of the Addendum, the manager responsible for the administration of the rules of origin section in Head Office must submit quarterly reports to the TCS on the following:”

(eeee) By the substitution in rule 49B.17.02(b) for subparagraph (iv) of the following subparagraph:

“(iv) The manager responsible for the administration of the rules of origin section in Head Office must keep complete records of all documentation relating to the administration of the sugar quotas including all notifications to and from the relevant authorities, the TCS and ports of entry.”

(ffff) By the substitution in rule 49B.17.02(b)(v) for the words preceding item (aa) of the following words:

“In terms of paragraph 6 of the Addendum, the manager responsible for the administration of the rules of origin section in Head Office must submit quarterly reports to the TCS on the following:”

(gggg) By the substitution in rule 49B.17.02(b) for subparagraph (vi) of the following subparagraph:

“(vi) The manager responsible for the administration of the rules of origin section in Head Office must keep complete records of all documentation relating to the administration of the sugar quotas including all notifications to and from the relevant authorities and the TCS, originals and copies of certificates of origin, copies of the bills of entry import and correspondence with the customs office at the port of entry for a period of five years from the date any consignment is entered for home consumption.

(hhhhh) By the substitution in rule 49B.17.02(c)(i) for item *(aa)* of the following item:

“(aa) Upon presentation of an original certificate of origin, the customs authority of the importing SACU Member State shall verify the details of the exporter appearing on the certificate against the details of the registered exporter sent by the quota allocating authority and received from the manager responsible for the administration of the rules of origin section in Head Office.”

(iiiiii) By the substitution in rule 49B.17.02(c)(i) for item *(bb)* of the following item:

“(bb) In cases of reasonable doubt, regarding those details, the customs authority of the importing SACU Member State shall, in accordance with the provisions of rule 9(3) and 9(4) of Annex I, submit a report, the certificate of origin, and all relevant documents to the Commissioner for attention of the manager responsible for the administration of the rules of origin section in Head Office for verification.”

(jjjjj) By the substitution in rule 49B.17.02(c)(i) for item *(cc)* of the following item:

“(cc) The request for verification shall be submitted by the manager responsible for the administration of the rules of origin section in Head Office to the issuing authority on the form contained in Appendix IV to Annex I.”

*(kkkkk)*By the substitution in rule 49B.17.02(c)(v) for item *(aa)* of the following item:

“(aa) “upon clearance notify the Central Coordinating Authority (the manager responsible for the administration of the rules of origin section in Head

Office) of imports under the quota arrangement contemplated in these rules (paragraph 4.4 of the Addendum); and”

(IIII) By the substitution in rule 49B.17.02(c)(v) for item (bb) of the following item:

“(bb) keep certificates of origin, import bills of entry, notifications and other communications received from the manager responsible for the administration of the rules of origin section in Head Office and other documents relating to such importations for a period of five years from the date any consignment is entered for home consumption.”

(mmmm)By the substitution of rule 49D.22(24) of the following rule:

- “(a) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date; or approved exporter authorization number in case of an origin declaration and date of issue in the relevant field provided for that purpose on the bill of entry.
- (b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—
- (i) be produced at the time of entry for home consumption;
 - (ii) be in English and if not so a translation must be attached thereto;
 - (iii) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
 - (iv) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; or
 - (v) if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund.
- (c) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the

goods specified therein meet the conditions required for fulfilment of the requirements of Annex V.”

(nnnnn) By the deletion in rule 49D.26(28)(a) of subparagraph (v)

(ooooo) By the substitution in rule 49E.01(d) for subparagraphs (i) and (ii) of the following subparagraphs:

- “(i) Agreement” means the Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and the Southern African Customs Union (SACU);
- (ii) Article” refers to the specified numbered article of Annex III;”

(ppppp) By the insertion in rule 49E.01 for after subparagraph (d)(iv) of the following expression:

- “(v) “producer” means a registered producer contemplated in paragraph (f) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products, and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;”

(qqqqq) By the substitution in rule 49E.01 for paragraph (f) for 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 member states of the MERCOSUR shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of–
 - (aa)* an exporter, Annexure DA 185.4A2
 - (bb)* a producer, Annexure DA 185.4A7;

- (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.”

(rrrrr) By the substitution in rule 49E.05(4) of the following rule:

“49E.05(4) Goods wholly obtained must be so declared on the SACU MERCOSUR certificate of origin and any declaration for export.”

(sssss)By the substitution in rule 49E.14(14)(b) for subparagraph (ii) of the following subparagraph:

“(ii) the customs authorities in the country of exhibition stating that the goods—“

(ttttt) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 1, for the following words:

“In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.”

(uuuuu) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 2, for the following words:

“Insert SACU State in the first line and the name of the MERCOSUR State of destination in the second line.”

(vvvvv) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 4, for the following words:

“Insert “X” in the appropriate box indicating whether or not the products in Box 8 are subject to tariff rate quota.”

(wwwww) By the substitution in rule 49E.15(15), (16)(h)(ii), Box 5, for the following words:

“Insert “X” in the appropriate box indicating whether or not the products in Box 8 originate in a free zone.”

(xxxxx)By the substitution in rule 49E.15(15), (16) of paragraph (o) for the following paragraph:

“(o) The origin administration officer may refuse to certify a certificate of origin if he has reasonable doubts about the correctness of the statements made in this form.”

(yyyyy) By the substitution in rule 49E.16(17) for subparagraph (b)(ii) of the following subparagraph:

“(ii) copies of the export bill of entry, invoices, bill of lading or airway bill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;”

(zzzzz) By the substitution in rule 49E.18(19) for paragraph (d) of the following paragraph:

“(d) The original certificate of origin and the application form for the replacement certificate or certificates of origin will be retained by the Controller or any officer designated to perform such function in the Controller’s office.”

(aaaaa) By the substitution in rule 49E.19(20) for paragraph (c) of the following paragraph:

“(c) For the purposes of paragraph 3 of Article 20, any proof of origin belatedly presented will be accepted only if the goods have been duly entered before expiry of the period of validity of six months from the date of issue referred to in paragraph 1 of Article 20.”

(bbbbb) By the substitution in rule 49E.20(21) for the following rule:

“(a) (i) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue.

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—

- (aa) be produced at the time of entry for home consumption;
- (bb) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request;
- (cc) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
- (dd) if a refund application as contemplated in section 76(2)(h), be submitted with the application for refund; and
- (ee) be in English and if not so a translation must be attached thereto.”

(ccccc) By the deletion in rule 49E.25(26)(a) of subparagraph (v)

(dddddd) By the substitution in rule 49E.26(27) of the following:

“No rule”

(eeeeee) By the substitution in rule 49E.35.02(e) for paragraph (iii) of the following paragraphs:

- “(iii) The certificate of origin for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number.
- (iv) The exporter must in addition produce for inspection the invoice or a copy covering the purchase.
- (vi) The export declaration of the application for the certificate of origin need not be completed and in such a case, the exporter may be shown as resident outside the Republic, if applicable.”

(fffff) By the addition in rule 49E.36 after paragraph (c) of the following paragraphs:

- “(d) Tariff rate quotas for imported goods are specified in Note M of the General Notes to Schedule No. 1 and are, as provided, allocated on the first-come-first-served basis at the time of presentation of a valid bill of entry entering the goods for home consumption supported by the required proof of origin document, any permit from the National Department of Agriculture, if applicable, and an application for such quota.
- (e) Any allocation shall be made under the control of any officer responsible for

performing such function at the office of the Controller according to the electronically stored balances available at the time the bill of entry is processed.”

(ggggg) By the substitution in item 202.00 of the Schedule to the rules for forms DA 49A.02 and DA 185.4A7 of the following forms:

“DA 185.4A2 Registration Client Type 4A2 – Exporter (Local or Foreign)
DA 185.4A7 Registration Client Type 4A7 - Producer”