

SOUTH AFRICAN REVENUE SERVICE

No. R.

2019

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 8 and 120 of the Customs and Excise Act, 1964 (Act 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 **with effect from**.....

MARK STANLEY KINGON

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 8.01

1. Rule 8.01 is hereby amended by the insertion of the following definition after the definition of “own goods carrier”:

“**part-shipment**”, in relation to information reflected on an advance arrival or departure notice prescribed in terms of these rules for trucks entering or leaving the Republic, indicates a part of a consignment of goods that is –

- (a) transported through a single land border-post on more than one truck by reason of the size, weight or volume of the goods in the consignment; and
- (b) entered on a single bill of entry;"

Amendment of rule 8.29

2. Rule 8.29 is hereby amended by –

- (a) the deletion of the word “and” at the end of paragraph (e) of subrule (2);
- (b) the substitution for the full stop at the end of subparagraph (iii) of subrule (2) (f) of the word “and”; and
- (c) the addition of the following paragraph after paragraph (f) of subrule (2):
“(g) if the cargo transported is a part-shipment, an indicator to that effect, stating that the cargo is being transported “in part” or “in final part” of the part-shipment.”.

Amendment of rule 8.32

3. Rule 8.32 is hereby amended by –

- (a) the deletion of the word “and” at the end of paragraph (f) of subrule (2);
- (b) the substitution for the full stop at the end of subparagraph (iii) of subrule (2) (g) of the word “and”; and
- (c) the addition of the following paragraph after paragraph (g) of subrule (2):
“(h) if the cargo transported is a part-shipment, an indicator to that effect, stating that the cargo is being transported “in part” or “in final part” of the part-shipment.”.