

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 6800

7 November 2025

**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 (DAR 265)**

Under sections 26 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 hereby amended to the extent set out in the Schedule hereto.



**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Substitution of rule 26.01**

1. The following rule is hereby substituted for rule 26.01:

**“Application for permission for transfer of ownership of warehoused goods**

26.01 For the purposes of section 26, the submission of form SAD 500 reflecting the relevant transfer of ownership customs procedure code must be regarded as [any] an application for permission for the transfer of ownership of dutiable goods in a customs and excise

warehouse **[shall be made to the Controller]** and shall be supported by the following, which upon request shall be produced to the Controller: [-]

- (a) Documents relating to such goods and the agreement in respect of the transfer of ownership; and
- [(b) a statement by the transferee furnishing full particulars of his business and the destination of such goods;]**
- [(c) forms SAD 500 and SAD 505 in draft form for the purpose of re-warehousing of the goods;]**
- [(d) if for export, full particulars relating to the transaction and the consignee which shall include the order for the goods;]**
- [(e) the following declaration by the transferor and the transferee: [-]**

"I,.....for transferor,  
hereby declare that ownership of the above-mentioned goods, which  
are my property, is transferred to  
..... address  
.....

For transferor.....Date.....

I,..... for transferee, hereby  
accept liability in terms of the provisions of the Customs  
and Excise Act, 1964 in respect of the goods described  
herein.

For transferee.....Date  
....."]

- [(f)] (b)** such security as the Controller may require."

### Deletion of rule

2. Rule 26.02 is hereby deleted.

### Insertion of rule

3. The following rule is hereby inserted after rule 26.02:  
**“Release of goods to be regarded as granting of application for permission for transfer of ownership**  
**26.03 The release notification issued by the Commissioner in respect of those goods must be regarded to be the granting of such an application.”.**