

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 4284

26 January 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 49B, 49G 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 to rule 49B.01**

1. Rule 49B.01 is hereby amended by correcting the word “breads” to read “breeds” in the definition for “producer” in subparagraph (ix) of paragraph (d).

**Amendment to rule 49B.05**

2. Rule 49B.05(4) is hereby substituted for the following rule:

“49B.05(4) Rule 4 – Goods wholly obtained in the member states

Goods wholly obtained must be so declared on the **[500]** SCO  
and any entry for export.”.

**Amendment of rule 49B.10**

3. Rule 49B.10(9)1 is hereby amended –

(a) by the substitution for the words in paragraph (h) preceding subparagraph (i) of the following words:

“The **[500]** SCO must be completed to be authentic in accordance with the instructions in the notes thereto and the following requirements:”; and

(b) by the substitution in subparagraph (ii) of paragraph (h) of the instructions in relation to –

(i) Box 3:

“Box 3

**[Insert one of the following endorsements where necessary:**

(i) **“Duplicate” (where application is made for a duplicate SCO)**

(ii) **“Issued retrospectively” (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)]**

Indicates the country code and the certificate reference number.”;

(ii) “Box 5:

**[No rule.]**

The customs officer must insert:

- (i) “Duplicate” (where application is made for a duplicate SCO)
- (ii) “issued retrospectively” (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof).”;
- (iii) “Box 8:  
Insert “P” for goods wholly produced or **[“5”** “S” for goods with imported inputs.”; and
- (iv) “Box 10  
Invoices must [–
- (a)]** be serially numbered and the dates and numbers reflected in this box[;].
- [(b)** reflect the SCO number or mention the office and date of issue;
- (c)** contain a full description of the goods, the tariff heading and reference numbers or other particulars for identification of the goods in the exporter’s records; and
- (d)** state the country in which the goods originate.]”.

#### **Amendment of rule 49B.10(9)2**

4. Rule 49B.10(9)2 is hereby amended by the substitution in paragraph (c)(i) for item (aa) of the following item:

“(aa) box **[3]** 5 shall be endorsed “issued retrospectively”; and”.

#### **Amendment of rule 49B.10(9)3**

5. Rule 49B.10(9)3 is hereby amended by the substitution for subparagraph (ii) of paragraph (b) of the following subparagraph:

- (ii) a completed SCO and application form reflecting the word “Duplicate” and the number and date of the original form in Box [3] 5;”.

### **Insertion of rule 49B.17.03**

6. The following rule is hereby inserted after rule 49B.17.02:

“49B.17.03 Transitional arrangement relating to use of 12 block SADC Certificates of Origin

An exporter may continue to use a 12 block SADC Certificate of Origin issued before 16 August 2023, until the numbered set of certificates issued to that exporter of which that certificate formed part, is depleted.”.

### **Amendment of rule 49G**

7. Rule 49G is hereby amended by the insertion after the heading “TITLE I - GENERAL PROVISIONS” of the following rule:

“49G.01 (a) The rules numbered 49G are rules contemplated in section 49(6)(b) in respect of the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one Part, and the United Kingdom of Great Britain and Northern Ireland, of the other part.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49G.01(1), the number in brackets refers to the Article number or numbers of Protocol 1 entitled “Concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation” of the Agreement to which the rules relates.”.

(c) Any expression used in these rules with reference to the Protocol or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Protocol or provisions

of the Act relating to such Protocol or in the said Agreement or in the Notes to Part N of the Schedule to the General Notes to Schedule No. 1.

(d) The expression –

(i) “**Agreement**” means the Agreement Establishing the Economic Partnership Agreement Between the Southern African Customs Union Member States and Mozambique, of the one Part, and the United Kingdom of Great Britain and Northern Ireland, of the other part;

(ii) “**Article**” refers to the specified numbered article of the Protocol;

(iii) “**goods**” as used in these rules means, depending on the context, “goods” or “products” or “materials” as defined in the Protocol;

(iv) “**Protocol**” means the Protocol on Trade; and

(v) “**SACUM – UK**” means the Southern African Customs Union Member States and Mozambique, of the one Part, and the United Kingdom of Great Britain and Northern Ireland, of the other part.

(e) (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 to perform such function.

(ii) For the purposes of subparagraph (i) 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 may exercise any power or duty or function conferred or imposed on customs

authorities in the Protocol 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 this Annex.

(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 must be submitted; or

(bb) a producer, Annexure DA 185.4A7 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.”