

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2576

7 October 2022

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 44 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 00.05

1. Rule 00.05 is hereby amended-

(a) by the substitution in paragraph (e) for subparagraph (iii) of the following subparagraph:

“(iii) SAD 502 – Customs Declaration Form (Transit Control and Transport for Examination), which must be used when transit goods are **[cleared]** entered for transit movement (**[clearance]** entry of goods in transit or goods moving from a warehouse facility across the South African borders), including when containerized transit goods are to be transported by a licensed remover of goods in bond for purposes of

examination as contemplated in section 4(8A) read with section 44(5)(e);” and

(b) by the substitution in paragraph (e) for subparagraph (v) of the following subparagraph:

“(v) SAD 505 – Customs Declaration Form (Bond, Transit Control and Transport for Examination), which must be **[completed]** used –

(aa) when bonded goods are moved inland or across the BLNS borders (place of landing (entry)) to a warehouse or between warehouses or from a warehouse to a place of exit, including when containerized bonded goods are to be transported by a licensed remover of goods in bond for purposes of examination as contemplated in section 4(8A) read with section 44(5)(e); or

(bb) when containerized goods are entered for home consumption and the person entering the goods wishes to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A) read with section 44(5)(e); and”.

Insertion of rule

2. The following rule is hereby inserted after rule 44.04:

“44.05 If, as envisaged in section 44(5)(e), a person entering imported containerized goods for any purpose, chooses to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A), that person shall when entering the goods in terms of these rules –

(a) make use of the applicable combination of SAD forms as may be prescribed for the particular purpose in the rules, namely form SAD 500 and additionally either form SAD 502 or SAD 505 as referred to in rule 00.05(e)(iii) or (v), depending on the circumstances; and

(b) furnish particulars relating to that licensed remover as may be required on the applicable additional SAD form.”.

Amendment to the Schedule to the Rules

3. Item 202.00 of the Schedule to the Rules is hereby amended by the substitution of the following forms:

“SAD 502 - Customs Declaration Form (TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)

SAD 505 - Customs Declaration Form (BOND, TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)”

SAD 502 - Customs Declaration Form (TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)

50. Importer or Exporter		TIN	51. Office code		53. Registration number and Date		54. Declarant Reference				
			52. Forms								
55. Country of Commencement					63. Transit Country						
56. Guarantor Code and Name			57. Bond Number		58. Guarantee type		64. Guarantor Code and Name				
							65. Bond Number				
							66. Guarantee type				
59. Remover Code and Name			60. Subcontractor Remover Code and Name						67. Remover Code and Name		
									68. Subcontractor Remover Code and Name		
61. Office of commencement			62. Office of exit						69. Office of entry		
									70. Office of exit		
I have verified the packages specified on this declaration and found them conform to the description given and that are undamaged Time limit Seals <input type="checkbox"/> on means of transport <input type="checkbox"/> on package <input type="checkbox"/> intact <input type="checkbox"/> affixed _____ Signature and date stamp			Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied		Means of transport / packages imported with seals intact Time limit Document checked Additional seals number NO YES		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied				

71. Transit Country					79. Country of destination						
72. Guarantor Code and Name			73. Bond Number		74. Guarantee type		80. Guarantor Code and Name				
							81. Bond Number				
							82. Guarantee type				
75. Remover Code and Name			76. Subcontractor Remover Code and Name						83. Remover Code and Name		
									84. Subcontractor Remover Code and Name		
77. Office of entry			78. Office of exit						85. Office of entry		
									86. Office of final destination		
Means of transport / packages imported with seals intact Time limit Document checked Additional seal numbers NO YES		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied		Means of transport / packages imported with seals intact Time limit Transferred to office of final Transit operation completed		Means of transport / packages imported with seals intact Time limit - within / exceeded Document checked Transit operation completed					

_____		_____		_____		_____		_____			
Signature and date stamp		Signature and date stamp		Signature and date stamp		Signature and date stamp		Signature and date stamp			

SAD 505 - Customs Declaration Form (BOND, TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)

50. Importer or Exporter		TIN	51. Office code		53. Registration number and Date		54. Declarant Reference	
			52. Forms					
56. Guarantor		TIN	57. Bond No. / PP No. & Office Code		59. Remover, code and name		60. Subcontractor Remover Code and Name	
			58. Guarantee type		TIN		TIN	
87. Declaration by Licensed Remover of goods in bond - Loading					88. Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery			
Registration Number(s)		Truck Horse	First Trailer	Second Trailer	Licensee of Customs and Excise Warehouse		TIN	
Container Seal number(s)								
I (print name of driver) for above remover declare that I have received the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.					I (print name of authorised person) for above *warehouse licensee / *master of ship / *pilot declare that I have received the *container / *package(s) / *stores in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.			
Signature _____ Date _____					Signature _____ Date _____			
89. Declaration by Warehouse Licensee - Loading					90. Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery			
Registration Numbers		Truck Horse	First Trailer	Second Trailer	Licensee of Customs and Excise Warehouse		TIN	
Container Seal number(s)								
I (print name of authorised person) for warehouse licensee declare that I have loaded the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.					I (print name of authorised person) for above *warehouse licensee / *master of ship / *pilot declare that I have received the *container / *package(s) / *stores and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.			
Signature _____ Date _____					Signature _____ Date _____			