

**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 217

26 March 2010

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/68)**

Under sections 19A 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.

  
**GEORGE NGAKANE VIRGIL MAGASHULA**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the insertion after rule 19A1.03 of the following heading and rule:

**“Due entry of goods received in bond from a customs and excise warehouse**

19A1.04 Whenever goods referred to in these rules are removed in bond from any warehouse to any other warehouse on issuing form SAD 500 (ZIB), the licensee of the receiving warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods received within 14 days after the date of removal of those goods from the premises of the dispatching warehouse for delivery to the receiving warehouse.”

(b) By the substitution for rule 19A2.02 (d) of the following rule:

“19A2.02 (d) Whenever goods referred to in these rules are removed in bond from any warehouse to any other warehouse on issuing form SAD 500 (ZIB), the licensee of the receiving warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods

received within 14 days after the date of removal of those goods from the premises of the dispatching warehouse for delivery to the receiving warehouse.”

(c) By the substitution for rule 19A3.03 (a) of the following rule:

“19A3.03 (a) Whenever goods referred to in these rules are removed in bond from a VMP warehouse to a VMS warehouse on issuing form SAD 500 (ZIB), the licensee of the VMS warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods received within 14 days after the date of removal of those goods from the premises of the VMP warehouse for delivery to the VMS warehouse.”

(d) By the substitution for rule 19A3.04(d)(vii)(aa) of the following rule:

“19A3.04 (d) (vii) (aa) Whenever goods referred to in these rules are removed in bond from any warehouse to any other warehouse on issuing form SAD 500 (ZIB), the licensee of the receiving warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods received within 14 days after the date of removal of those goods from the premises of the dispatching warehouse for delivery to the receiving warehouse.”