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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 1197

20 September 2002

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/54)**

Under section 64D and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMANADAS GORDHAN

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution for the definition of "bonded goods" in rule 64D.03(1) of the following definition:
- "bonded goods" means goods contemplated in the definition of consignor and specified in rules 64D.04(1) and 64D.05(4);"
- (b) By the amendment of rule 64D.04(1) as follows:
- (i) By the substitution for the words preceding paragraph (a) of the following words:
- "For the purpose of section 64D(1), goods in bond or for export are not required to be carried by a licensed remover of goods in bond where –"
- (ii) By the substitution for paragraph (f)(ii) of the following paragraph:
- "(ii) removes goods in bond to and from such premises to another such premises within the Republic or in any other country within the common customs area or for export by train, ship or aircraft (including ship or aircraft stores)."
- (iii) By the substitution for paragraph (g) of the following paragraph:
- "(g) notwithstanding anything to the contrary in these rules contained, the provisions thereof shall not apply to any goods entered under a rebate of duty in terms of the provisions of Schedule No. 3, 4 or 6 of the Act."
- (iv) By the addition of the following paragraphs:
- "(h) notwithstanding anything to the contrary in these rules contained, the provisions thereof shall not apply to beer, spirits or fuel levy goods contemplated in any rule for section 19A, until a date or dates specified in these rules.
- (ij) notwithstanding the exemptions specified in these rules, the provisions thereof shall not be construed as prohibiting the removal or carriage of any goods to which the Act relate by a licensed remover of goods in bond on compliance with the provisions of section 64D, these rules and any other provisions of the Act regulating the removal or carriage of the goods concerned as if the goods must be carried or removed by such remover as contemplated in rule 64D.05(4)."
- (c) By the amendment of rule 64D.05(4) as follows:
- (i) By the substitution for the words preceding paragraph(a) of the following words:
- "Goods must be carried by a licensed remover of goods in bond, except as otherwise specified in rule 64D.04(1), where –"

- (ii) By the substitution for paragraph (a) of the following paragraph:
- "(a) the goods are those contemplated in section 18 or 18A and are-
- (d) By the substitution for rule 64D.07(4) of the following paragraph:
- "No paragraph"
- (e) By the substitution for paragraph (b) of rule 64D.08(4) of the following paragraph:
- "(b) Original of the manifest and a copy of the bill of entry must accompany the driver of the means of transport and one copy of each must be delivered to the Controller at the place of exit."
- (f) By the amendment of rule 64D.09(4) as follows:
- (i) By the substitution for paragraph (a)(ii) of the following paragraph:
- "(ii) full examination of the goods and recording of the results at the time of examination on the customs road freight manifest, form DA 187, as prepared by the licensed remover of goods in bond;"
- (ii) By the substitution for paragraph (b) of the following paragraph:
- " (b) Where such goods are so examined, the original of the road manifest, form DA 187, and a copy of the bill of entry must accompany the driver of the means of transport and one copy of each retained by the licensed remover of goods in bond and by the Controller at the office of commencement for record purposes."
- (g) By the substitution for rule 64D.11(5) of the following:
- "(a) A consignor may provide security for any bonded goods transported by any road vehicle.
- (b) Any consignor who intends furnishing security in the form of a bond must furnish such bond in accordance with the pro forma bond prescribed in these rules.
- (c) The consignor must furnish on his or her own letter-headed paper authorisation signed by him or her or his or her duly authorised representative that the security bond may be utilised as security for the consignment specified in the authorisation which must state—
- (i) particulars of the bond including the amount thereof;
- (ii) whether the bond is given in the capacity of clearing agent, importer, exporter licensee or other principal;
- (iii) a draft copy of the bill of entry;
- (iv) a description of the goods;
- (v) the duty to be secured; and
- (vi) container(s) number(s), seal number(s), number of packages in each container or the number of packages if not containerised goods."
- (h) By the substitution for paragraph (a) of rule 64D.17(8) of the following paragraph:
- "(a) The following pro forma documents are specified in, and form part, of this rule:
- (i) agreement;
- (ii) advice for issuing of a licence and renewal of a licence;
- (iii) advice for refusal of a licence
- (iv) removal bond;
- (v) addendum to removal bond.

- (vi) bond by a consignor in respect of the removal or carriage by road of bonded goods entered for removal in bond or for export;
- (vii) addendum furnished by consignor for increasing the amount of the bond in respect of goods entered for removal in bond or for export."

(ij) By the substitution for rule 64D.19 of the following:

"64D.19 Carriage of bonded goods by a subcontractor of a licensed remover of goods in bond

Where a licensed remover of goods in bond has entered into a contract of carriage with a consignor to transport bonded goods to any destination such licensed remover may contract another such licensed remover (referred to in this rule as a "subcontractor") to transport such goods to such destination provided—

- (a)
 - (i) the subcontractor furnishes adequate security; or
 - (ii) whenever the consignor furnishes security for any goods carried by the subcontractor the consignor authorises that the security bond may be utilised as security for the consignment in accordance with the provisions of rule 64D.11(5)(c);
- (b) on the bill of entry—
 - (i) the name, address and client number of the subcontractor are inserted in the blocks provided for the remover;
 - (ii) the name and client number of the licensed remover of goods in bond are inserted in the block for endorsements;
- (c) the road manifest (form DA187)—
 - (i) contains the names of both the licensed remover of goods in bond and the subcontractor;
 - (ii) is signed by both such remover and subcontractor;
- (d) where more than one subcontractor is contracted to transport a consignment—
 - (i) a separate bill of entry is processed in respect of each subcontractor;
 - (ii) a separate road manifest (form DA187) is processed for each subcontractor by the licensed remover of goods in bond."

**SOUTH AFRICAN REVENUE SERVICE
PRO FORMA BOND BY A CONSIGNOR IN RESPECT OF THE REMOVAL OR CARRIAGE
BY ROAD OF BONDED GOODS ENTERED FOR REMOVAL IN BOND OR FOR EXPORT**

Know all whom it may concern that –

Whereas _____ as principal debtor, herein represented by:

1. _____

2. _____
in their respective capacities as

1. _____

2. _____

* being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at

_____ on the _____ day of _____

* being duly authorised thereto with the express consent of the members of the close corporation/all the partners of a partnership/trustees of the trust held at _____ on the _____ day of _____

and:

_____ as surety and co-principal debtor in *solidum* herein represented by:

1. _____

2. _____
in their capacities as

1. _____

2. _____

being duly authorised thereto by virtue of standard internal regulations relating to signing powers

*Delete whichever is not applicable

are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service

in the amount of R _____ (amount in words)
to be paid on demand to the said Commissioner,

for which payment well and truly to be made we bind ourselves jointly and severally, each for the whole our heirs, executors, administrators and assigns,

and, whereas -

The Principal debtor, being a consignor as defined in the rules for section 64D, is desirous of transacting business with the Commissioner for the South African Revenue Service in furnishing security in respect of bonded goods removed or carried by road, to any destination within or outside the Republic as declared on any bill of entry or other document prescribed or approved by the said Commissioner for the purpose of entry of such goods, subject to the customs and excise laws of the Republic of South Africa governing the removal or carriage of such goods.

Now therefore the conditions of this obligation are such that if the Principal Debtor shall, in accordance with the provisions of the said laws prove to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered, received and entered for customs purposes or have been duly taken out of the common customs area and received in the country of destination, in accordance with the particulars declared on the bill of entry for removal in bond, under rebate of duty or for export or on any other document prescribed or approved by the Commissioner for the purpose of such entry, as the case may be, and otherwise fully comply with every obligation imposed under the provisions of such laws, then this obligation shall be null and void, otherwise, it shall remain in full force and effect.

FURTHERMORE WE, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the exceptions:

- (i) Beneficium ordinis seu excussionis; and
- (ii) Beneficium divisionis; and
- (iii) Any other exception that the surety and co-principal debtor as surety may be entitled to in law.

With the meaning and effect of which we are fully acquainted.

This bond is not transferable or negotiable.

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor.

* Delete whatever is not applicable

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give time to, or compound or make other arrangements with the Principal Debtor its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the principal at _____ on this _____ day
of _____ 20

Signature of Principal

Signature of Principal

In the presence of the subscribed witnesses:

1. _____
2. _____

Signed by the Surety(ies) and Co-Principal Debtor(s) on this _____ day of _____
_____ at _____

Signature of Surety and Co-Principal Debtor

Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____
2. _____

**SOUTH AFRICAN REVENUE SERVICE
CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
PRO FORMA ADDENDUM FURNISHED BY CONSIGNOR FOR INCREASING THE AMOUNT OF
THE BOND IN RESPECT OF GOODS ENTERED FOR REMOVAL IN BOND OR FOR EXPORT**

The sum in which we _____ as Principal (hereinafter referred to as the Principal) herein represented by -

- 1. _____
- 2. _____

in their respective capacities as -

- 1. _____
- 2. _____

* they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____

* they being duly authorised thereto with the express consent in writing of all the members of the Corporation obtained at a members meeting held at _____
on the _____ day of _____;

And _____ as Surety(ies) and Co-Principal Debtor(s) *in solidum* herein represented by -

- 1. _____
- 2. _____

in their respective capacities as -

- 1. _____
- 2. _____

they being duly authorised thereto by virtue of standard *internal banking/insurance regulations relating to signing powers, to the bond in the sum of R _____ signed on behalf of the Principal at _____ on the _____ day of _____, are bound under that bond, is hereby increased by an amount of R _____ to R _____.

Signed by the Principal _____ on this the _____ day of _____ at _____.

Signature of Principal

Signature of Principal

In the presence of the subscribed witnesses:

- 1. _____
- 2. _____

Signed by the Surety and Co-Principal Debtor on this the _____ day of _____ at _____.

Signature of Surety and Co-Principal Debtor

Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

- 1. _____
- 2. _____

* Delete whichever is not applicable"