

No. R. 491**2 April 2003**

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/75)

Under section 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.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the insertion of form DA 35 and the reverse thereof under item 202.00 of the Schedule to the rules;
- (b) By the substitution for forms DA 550 and DA 610 under item 202.00 of the Schedule to the rules of the following forms:
 - (i) form DA 550 and the reverse thereof;
 - (ii) form DA 610 and the reverse thereof.

CERTIFICATE FOR REMOVAL OF FUEL LEVY GOODS BY ROAD AND RAIL (RULES 19A, 64D and 64F)	DA35
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Transport Code	Transport Document No.	Date	Issued at	DA 35 No. (Note 1)	Date	Page No.
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Truck / Horse / Rail Tanker	First Trailer / Rail Tanker	Second Trailer / Rail Tanker
Registration number(s)		
Tanker seal number(s)		

Client Code	Name and Address	Invoice No. (Note 2) and Date
Licensee		(a)
Consignor (Note 3)		
Consignee 1 (Note 4)		(b)
Consignee 2 (Note 4)		(b)
Consignee 3 (Note 4)		(b)
Remover (Note 5)		

Quantity (Note 6)	Tariff item	Unit price	Total price	Description and particulars of goods for duty purposes

DECLARATION

I, (print name) for consignor, hereby declare that the above particulars are correct and I undertake to comply with all the customs and excise laws and procedures in respect of the goods entered herein.

Signature for consignor: Capacity: Date:

Notes:

1. The DA35 number must be a serial number as provided in rule 19A4.04(c).
2. Insert in invoice column:
 - (a) The invoice number and date issued by the licensee to licensed distributor;
 - (b) The invoice number and date issued by the licensed distributor or licensee of a customs and excise manufacturing warehouse to consignee.
3. Consignor means a licensee of a customs and excise manufacturing warehouse or a licensed distributor or a licensed clearing agent as contemplated in rule 19A4.04 (x).
4. Consignee means the licensee of a customs and excise storage warehouse or any customer where such customer has a delivery address in any other country in the common customs area.
5. Remover means a licensed remover of goods in bond or a licensee of a customs and excise manufacturing warehouse using own vehicles to move bonded cargo as contemplated in section 64D.
6. Quantity means the quantity loaded in litres adjusted to 20°C at sea level.
7. This form –
 - (a) may only be used in respect of fuel levy goods entered or deemed to have been entered for home consumption and payment of duty;
 - (b) must be used by a licensee of a customs and excise manufacturing warehouse or licensed distributor or such a licensee of a storage warehouse as contemplated in rule 19A4.04 for removal of fuel levy goods to any other country in the common customs area;
 - (c) must be completed in respect of each type (tariff item) of fuel levy goods removed in one consignment – each page to be numbered in page No. column for example 1 of 3, 2 of 3 or 3 of 3.
8. Where fuel levy goods are removed to more than one consignee to another country in the common customs area each consignee must acknowledge receipt of the quantity delivered by signing the reverse side of this form or on a continuation sheet thereof.
9.
 - a. Fuel levy goods returned in tankers to the Republic from any other country in the common customs area must be dealt with as provided in rule 19A4.08.
 - b. A new seal must be affixed to the tanker and the number endorsed in paragraph 6.
 - c. The quantity of goods returned shall be measured as prescribed in rule 19A4.08(b).

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer	
1 Country of exit	2 Country of entrance
<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have exited (name of country) at(place).</p> <p>..... Signature Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have entered (name of country) at(place).</p> <p>..... Signature Date stamp</p>
3 Country of exit	4 Country of entrance
<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have exited (name of country) at(place).</p> <p>..... Signature Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have entered (name of country) at(place).</p> <p>..... Signature Date stamp</p>
5 Country of exit (return after delivery)	6 Country of entrance (return to Republic after delivery)
<p>I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres.</p> <p>The vehicle and tanker(s) have exited (name of country) at(place).</p> <p>..... Signature Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres.</p> <p>* New seal no.: (goods returned) (Note 9b).</p> <p>The vehicle and tanker(s) have entered (name of country) at(place).</p> <p>..... Signature Date stamp</p>

*delete inapplicable words

REVERSE SIDE (ACQUITTAL PURPOSES)**DA35**

DA 35 No. (Note 1)

Date

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Registration number(s)	Truck / Horse / Rail Tanker	First Trailer / Rail Tanker	Second Trailer / Rail Tanker
Tanker seal number(s)			

DECLARATIONS BY DRIVER OF VEHICLE / DRIVER OF A LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / LICENSED DISTRIBUTOR USING OWN VEHICLE / LICENSED REMOVER OF GOODS IN BOND / SPOORNET OFFICIAL**A Loading goods**

I (print name) ID/ Passport No. declare that I have received in good order and condition the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.

Signature

Capacity

Date

B1 Delivering goods at destination(s) (Consignee 1)

I (print name) ID/ Passport No. declare that I have delivered *all/ part of the contents of the tanker(s) which were sealed with intact seal(s) as numbered on the front and top of this form.

Quantity delivered (litres) Invoice/ Delivery note number Date:

Signature

Capacity

Date

B2 Delivering goods at destination(s) (Consignee 2)

I (print name) ID/ Passport No. declare that I have delivered part of the contents of the tanker(s) which were sealed with *intact/ broken seal(s) as numbered on the front and top of this form.

Quantity delivered (litres) Invoice/ Delivery note number Date:

Signature

Capacity

Date

B3 Delivering goods at destination(s) (Consignee 3)

I (print name) ID/ Passport No. declare that I have delivered part of the contents of the tanker(s) which were sealed with *intact/broken seal(s) as numbered on the front and top of this form.

Quantity delivered (litres) Invoice/ Delivery note number Date:

Signature

Capacity

Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE/ LICENSED DISTRIBUTOR/ CONSIGNEE LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY IN THE COMMON CUSTOMS AREA			
A	Outward (Goods loaded)		
I (print name) ID/ Passport No. licensee of a customs and excise warehouse / licensed distributor declare that I have handed over in good order the tanker(s) with the goods described on the front of this form which have been sealed with intact seal(s) as numbered on the front and top of this form to the driver whose details appear above.			
Signature		Capacity	Date
B1	Inward delivery (ies) (Consignee 1)		
I (print name) of (name of consignee licensee / consignee) in (name of country) another country in the common customs area declare that I have received *all/part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.			
Quantity received (litres)		Invoice/ Delivery note number Date:	
Signature		Capacity	Date
B2	Inward delivery (ies) (Consignee 2)		
I (print name) of (name of consignee licensee / consignee) in (name of country) another country in the common customs area declare that I have received part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.			
Quantity received (litres)		Invoice/ Delivery note number Date:	
Signature		Capacity	Date
B3	Inward delivery (ies) (Consignee 3)		
I (print name) of (name of consignee licensee / consignee) in (name of country) another country in the common customs area declare that I have received part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.			
Quantity received (litres)		Invoice/ Delivery note number Date:	
Signature		Capacity	Date

* = delete inapplicable words

REVERSE SIDE FOR FORMS DA 550 AND DA 610 (ACQUITTAL PURPOSES)

	Truck / Horse	First Trailer	Second Trailer
Registration number(s)			
Container / Tanker seal number(s)			

DECLARATIONS BY DRIVER OF VEHICLE / REMOVER / LICENSED REMOVER OF GOODS IN BOND**1 Loading goods**

I (print name of driver) for (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 front of this form and / or road manifest intact. Actual quantity of goods loaded into * tanker(s) / * container(s) (litres)

Signature

Capacity

Date

2 Delivering of goods at destination

I (print name of driver) for (remover) declare that I have delivered the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact.

Signature

Capacity

Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / CONSIGNEE(OR) LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY (COMMON CUSTOMS AREA) / MASTER / PILOT OF SHIP / AIRCRAFT**1 Outward**

I (print name of authorised person) for licensee declare that I have handed over the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on the front of this form and / or the road manifest intact to the driver whose details appear above.

Signature of authorised person

Capacity

Date

2 Inward delivery

I (print name of authorised person) for licensee in (name of country) in the common customs area declare that I have received the *container(s) / *package(s) and found them to be in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or the road manifest intact.

Invoice / Delivery note number: Date:

Actual quantity of goods received * ex tanker(s) / * container(s) (litres)

Signature of authorised person / master / pilot / designated officer

Capacity

Date

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer	
1 Country of exit	2 Country of entrance
<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.</p> <p>The vehicle and trailer(s) have exited</p> <p>(name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>	<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.</p> <p>The vehicle and trailer(s) have entered</p> <p>(name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>
3 Country of exit	4 Country of entrance
<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.</p> <p>The vehicle and trailer(s) have exited</p> <p>(name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>	<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.</p> <p>The vehicle and trailer(s) have entered</p> <p>(name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>
5 Country of exit (return after delivery)	6 Country of entrance (return to Republic after delivery)
<p>I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres.</p> <p>The vehicle and trailer(s) have exited</p> <p>(name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them *empty/ *to contain litres.</p> <p>The vehicle and trailer(s) have entered</p> <p>(name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>

* Delete word which is not applicable.

DA 610

For licensee's / agent's use

BILL OF ENTRY: SOUTH AFRICAN PRODUCTS**(ex warehouse or fuel levy goods ex duty paid stocks)**PURPOSE
Code

Agent Code

Total
LinesCountry of
Destination

R.I.B. No.

Date

Accepted
atEx Warehouse
Owner

To Warehouse / Rebate User

Remover

Name and Address

Customs Code

Removed in bond to

Warehousing Particulars				
Line	B/E No.	Date	Line No.	Accepted at
Tariff Code				
Sch 1 Part 2			Quantity and code	
Sch 6				

Excise value	Excise duty	Duty Sch. 1 part 2B	Additional Information
Description of Goods			

Amount overpaid on previous account and / or acquitted exports and / or duty paid returns	Amount underpaid on previous account and / or exports not acquitted
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TOTALS THIS ENTRY.....

Other Payment	Excise duty	Duty Sch. 1 part 2B	Amount Due

I, for (clearing agent / remover) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act. Date Signature		I, for (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein. Date Signature	
Payment Code	VAT Registration Number	Endorsements	
<input type="text"/>	<input type="text"/>	Instructions by Controller of Customs and Excise	
Amount overpaid on previous account and / or acquitted exports and / or duty paid returns Amount underpaid on previous account and / or exports not acquitted		Checking date of excise account Place of Entry: Date Stamp Bill of Entry No.	

REVERSE SIDE FOR FORMS DA 500, DA 550, DA 600 AND DA 610 (ACQUITTAL PURPOSES)

	Truck / Horse	First Trailer	Second Trailer
Registration number(s)			
Container / Tanker seal number(s)			

DECLARATIONS BY DRIVER OF VEHICLE / REMOVER / LICENSED REMOVER OF GOODS IN BOND**1 Loading goods**

I (print name of driver) for (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 front of this form and / or road manifest intact. Actual quantity of goods loaded into * tanker(s) / * container(s) (litres)

Signature

Capacity

Date

2 Delivering of goods at destination

I (print name of driver) for (remover) declare that I have delivered the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact.

Signature

Capacity

Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / CONSIGNEE(OR) LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY (COMMON CUSTOMS AREA) / MASTER / PILOT OF SHIP / AIRCRAFT**1 Outward**

I (print name of authorised person) for licensee declare that I have handed over the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on the front of this form and / or the road manifest intact to the driver whose details appear above.

Signature of authorised person

Capacity

Date

2 Inward delivery

I (print name of authorised person) for licensee in (name of country) in the common customs area declare that I have received the *container(s) / *package(s) and found them to be in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or the road manifest intact.

Invoice / Delivery note number: Date:

Actual quantity of goods received *ex tanker(s) / *container(s) (litres)

Signature of authorised person / master / pilot / designated officer

Capacity

Date

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer**1 Country of exit**

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.

The vehicle and trailer(s) have exited

(name of country) at (place).

Signature of officer

Date stamp

2 Country of entrance

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.

The vehicle and trailer(s) have entered

(name of country) at (place).

Signature of officer

Date stamp

3 Country of exit

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.

The vehicle and trailer(s) have exited

(name of country) at (place).

Signature of officer

Date stamp

4 Country of entrance

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.

The vehicle and trailer(s) have entered

(name of country) at (place).

Signature of officer

Date stamp

5	Country of exit (return after delivery)	6	Country of entrance (return to Republic after delivery)
I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres. The vehicle and trailer(s) have exited (name of country) at(place). Signature of officer Date stamp		I (name of officer) have verified the tanker(s) and found them *empty/ *to contain litres. The vehicle and trailer(s) have entered (name of country) at(place). Signature of officer Date stamp	

* Delete word which is not applicable.