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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 925

30 July 2004

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/99)

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended with effect from 1 August 2004 to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution for the heading to the rules numbered 120B of the following heading:

"Procedures in respect of goods carried by road on the Trans Kalahari Route"

(b) by the substitution for paragraph (a) of rule 120B.01 of the following paragraph:

"(a) The provisions of these rules apply only -

(i) in respect of goods carried by road on the Trans Kalahari Route; and

(ii) in the case of goods so carried from the Republic of South Africa, in respect of goods entered for such carriage at the office of the Controller for Johannesburg, Johannesburg International Airport, Germiston, Ramathlabama or Skilpadshek."

(c) by the substitution for rule 120B.02 of the following rule:

"120B.02 Notwithstanding anything to the contrary in rule 120A.01 or any other rule the SAD 500, SAD 501, SAD 502 and SAD 503 must be used instead of form CCA1 for the purposes of any relevant customs and excise procedure regulating the movement of goods where such goods are carried by road from the Republic of South Africa on the Trans Kalahari Route."

(d) by the substitution for rule 120B.03 of the following rule:

“120B.03 The following forms are prescribed for the purposes contemplated in these rules:

- (a) The SAD 500 – Customs Declaration Form which must be completed in respect of the movement of the goods in respect of this rule;
- (b) the SAD 501 – Customs Declaration Form (Continuation Sheet) which must be completed if more than one item segment is declared;
- (c) the SAD 502 – Customs Declaration Form (Transit Control) is the reverse side of the SAD 500;
- (d) the SAD 503 – Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction) which is used for the correction of the SAD 500.”

(e) by the substitution for paragraphs (a) and (b)(i) of rule 120B.04 of the following paragraphs:

“(a) A copy of the SAD 500 with the SAD 502 duly completed to the extent applicable by all the offices on the route and including the office of final destination must be returned to the Controller at the office of commencement in the Republic within a period of 30 days after such entry.

(b) (i) Notwithstanding these provisions, any person is absolved from complying with any other prescribed requirement, as may be applicable in each case, relating to the entry and removal in bond or entry for and export of the goods carried on the Trans Kalahari Route; and”

(f) by the substitution in item 202.00, Prescribed Forms, of the following forms:

- “SAD 500 - Customs Declaration Form;
- SAD 501 - Customs Declaration Form (Continuation Sheet);
- SAD 502 - Customs Declaration Form (Transit Control);
- SAD 503 - Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction).”

SAD 500 - CUSTOMS DECLARATION FORM									
2. EXPORTER/CONSIGNOR		TIN		1. DECLARATION		A. OFFICE OF DESTINATION OR DEPARTURE			
		BSIC				OFFICE CODE		MANIFEST NUMBER	
8. IMPORTER/CONSIGNEE		TIN		3. FORMS		4. REGISTRATION NO.		ASSESSMENT NO AND DATE	
		BSIC							
14. DECLARANT/AGENT		TIN		5. ITEMS		6. 7. DECLARANT REFERENCE NO.		RECEIPT NO. & DATE	
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL		19. CONTAINER		9. 10. 11. 12. 13.		13A. INVOICE NO. AND DATE			
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER		25. TMI		15. COE		16. COO		17. COD	
27. PLACE OF DISCHARGE		29. OOE		20. DELIVERY TERMS		17A. OWNER CODE		17B. REBATE USER CODE	
31. PACKAGES AND DESCRIPTION OF GOODS		MARKS AND NUMBERS		22. CURRENCY AND TOTAL VALUE		23. RATE OF EXCHANGE			
33. COMMODITY CODE		32. ITEM NO.		28. FINANCIAL DATA		24. OTHER COSTS DETAILS			
						Currency		Amount	
35. GROSS MASS (KGS)		36. PREFERENCE		FREIGHT					
37. NET MASS (KGS)		38. QUOTA		INSURANCE					
40. SUMMARY DECLARATION / PREVIOUS DOC		41. SUPP. UNITS		42. CUSTOMS VALUE (FCY)		43. V.M			
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS		LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		EX WAREHOUSE CODE	
47. CALCULATION OF DUTIES AND TAXES		REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE		45. OTHER QUANTITIES		46. STATISTICAL VALUE	
48. ACCOUNT CODE		49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT		TYPE		DUTY/TAX BASE		RATE	
50. SUMMARY OF TOTAL DUTIES AND TAXES		TOTAL DUTIES & TAXES		AMOUNT OVERPAID		AMOUNT UNDERPAID		OTHER	
51. TOTAL PAYABLE		GUARANTEE		Code		Amount			
DECLARATION					FOR OFFICIAL USE				
I, _____ the undersigned of _____									
being the _____ (agent) hereby declare that the particulars herein are									
true and correct and comply with the provisions of the Customs and Excise Act.									
Signature _____ LD number _____ Date _____									

SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)										OFFICE CODE		3. FORMS		REGISTRATION NO AND DATE		7. DECLARANT REFERENCE									
1. IMPORTER OR EXPORTER										TIN															
31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS					32. ITEM NO.					33. COMMODITY CODE														
	NUMBER & TYPE OF PACKAGES										34. COC		35. GROSS MASS (KGS)		36. PREFERENCE										
	CONTAINER NUMBERS										37. CPC		38. NET MASS (KGS)		39. QUOTA										
	DESCRIPTION										40. SUMMARY DECLARATION / PREVIOUS DOC														
42. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER					DEDUCTED VALUE					DEDUCTED QUANTITY														
											EX WAREHOUSE CODE														
											45. OTHER QUANTITIES														
	REMOVAL IN BOND (R.L.B.) NO, DATE & OFFICE					REBATE CODE					46. STATISTICAL VALUE														
31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS					32. ITEM NO.					33. COMMODITY CODE														
	NUMBER & TYPE OF PACKAGES										34. COC		35. GROSS MASS (KGS)		36. PREFERENCE										
	CONTAINER NUMBERS										37. CPC		38. NET MASS (KGS)		39. QUOTA										
	DESCRIPTION										40. SUMMARY DECLARATION / PREVIOUS DOC														
42. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER					DEDUCTED VALUE					DEDUCTED QUANTITY														
											EX WAREHOUSE CODE														
											45. OTHER QUANTITIES														
	REMOVAL IN BOND (R.L.B.) NO, DATE & OFFICE					REBATE CODE					46. STATISTICAL VALUE														
31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS					32. ITEM NO.					33. COMMODITY CODE														
	NUMBER & TYPE OF PACKAGES										34. COC		35. GROSS MASS (KGS)		36. PREFERENCE										
	CONTAINER NUMBERS										37. CPC		38. NET MASS (KGS)		39. QUOTA										
	DESCRIPTION										40. SUMMARY DECLARATION / PREVIOUS DOC														
42. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER					DEDUCTED VALUE					DEDUCTED QUANTITY														
											EX WAREHOUSE CODE														
											45. OTHER QUANTITIES														
	REMOVAL IN BOND (R.L.B.) NO, DATE & OFFICE					REBATE CODE					46. STATISTICAL VALUE														
47. CALCULATION OF DUTIES AND TAXES	TYPE					DUTY/TAX BASE					RATE					AMOUNT					MP				
TOTAL ON FIRST ITEM OF THIS PAGE										TOTAL ON SECOND ITEM OF THIS PAGE															
TYPE					DUTY/TAX BASE					RATE					AMOUNT					MP					
TOTAL ON THRD ITEM OF THIS PAGE										GRAND TOTAL FOR ALL PAGES															

SAD 502 - Customs Declaration Form (TRANSIT CONTROL)

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	
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 <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>on means of transport</div> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>on package</div> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>intact</div> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>affixed</div> </div> <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>		<div style="border: 1px solid black; width: 100%; height: 100%;"></div> <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>		Means of transport / packages imported with seals intact Time limit Document checked <div style="display: flex; justify-content: space-around; font-size: small;"> NO YES </div> <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>	
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	
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 <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>Document checked</div> </div> <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-around; font-size: small;"> NO YES </div> </div> <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>		Means of transport / packages imported with seals intact Time limit <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>Transferred to office of final</div> </div> <div style="margin-top: 10px;"> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>Transit operation completed</div> </div> </div> <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>		Means of transport / packages imported with seals intact Time limit - within / exceeded Document checked <div style="margin-top: 10px;"> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin-right: 5px;"></div> <div>Transit operation completed</div> </div> </div> <div style="margin-top: 10px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="font-size: small;">Signature and date stamp</div> </div>			

SAD 503 - CUSTOMS DECLARATION FORM

Page ____ of ____

BILL OF ENTRY QUERY NOTIFICATION / VOUCHER OF CORRECTION																																																			
Clearance Office Code	Entry Registration No.	Date of Entry	Your Reference																																																
To:																																																			
<div style="display: flex; justify-content: space-between;"> <div> PART A : QUERY DETAILS BY CUSTOMS <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;">ITEM NO.</th> <th style="width: 20%;">BOX REFERENCE</th> <th style="width: 65%;">QUERY</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> </div> <div style="text-align: right;"> Officer _____ Date _____ </div> </div>				ITEM NO.	BOX REFERENCE	QUERY																																													
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PART B : REPLY / VOUCHER OF CORRECTION REQUEST (See also PART C) <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;">ITEM NO.</th> <th style="width: 20%;">BOX REFERENCE</th> <th style="width: 40%;">DETAILS ORIGINALLY DECLARED</th> <th style="width: 25%;">PLEASE AMEND TO:-</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				ITEM NO.	BOX REFERENCE	DETAILS ORIGINALLY DECLARED	PLEASE AMEND TO:-																																												
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<div style="display: flex;"> <div style="flex: 1;"> CORRECTED REVENUE SUMMARY <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;">ITEM NO.</th> <th style="width: 10%;">ICD</th> <th style="width: 10%;">ADV</th> <th style="width: 10%;">EXC</th> <th style="width: 15%;">STA/VAT</th> <th style="width: 10%;">OTHER</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td style="text-align: center;">TOTAL</td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> </div> <div style="flex: 1; padding-left: 10px;"> <div style="margin-bottom: 20px;"> Revised Total Payable <div style="border: 1px solid black; height: 20px; width: 100%; background-color: #e0e0e0;"></div> </div> <div style="margin-bottom: 20px;"> Amount Already Paid <div style="border: 1px solid black; height: 20px; width: 100%; background-color: #e0e0e0;"></div> </div> <div> Balance : To be PAID / REFUNDED <div style="border: 1px solid black; height: 20px; width: 100%; background-color: #e0e0e0;"></div> </div> </div> </div>				ITEM NO.	ICD	ADV	EXC	STA/VAT	OTHER																																					TOTAL					
ITEM NO.	ICD	ADV	EXC	STA/VAT	OTHER																																														
TOTAL																																																			
<div style="display: flex;"> <div style="flex: 2;"> <p>I, the undersigned, being the * _____ / 's authorised agent DECLARE that the details shown in Part B in response to the queries in Part A are TRUE and COMPLETE.</p> <p>I request that this form be annexed to the original Bill of Entry which should be read subject to the amendments provided hereon.</p> <p style="display: flex; justify-content: space-between;"> Signature _____ Date _____ </p> </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 10px; text-align: center;"> FOR OFFICIAL USE </div> </div>																																																			

* Insert importer or exporter

SAD 503 - CUSTOMS DECLARATION FORM

PART C (FOR COMPLETION BY DECLARANT)

Reasons for and explanation of circumstances concerning the error(s).

PART D**FOR OFFICIAL USE ONLY****Report by officer :**

Give brief details of the error and how it was detected, comment on the declarant's entry preparation standard and, if you suspect fraud, attach a full separate report of the circumstances for consideration with these papers.

Signature _____ Name _____ Grade _____ Date _____

Recommendation / Decision by the Collector/Supervisor**Authority to amend:**

You may grant permission to correct the entry provided that any additional amount involved are paid. */ And subject to the payment of a proposed penalty of _____

Signature _____ Name _____ Grade _____ Date _____

Officer's Decision (where required)

Signature _____ Date _____

* Delete as appropriate