



Government Gazette

REPUBLIC OF SOUTH AFRICA

Regulation Gazette

No. 8163

Vol. 476

Pretoria

18

February

2005

No. 27304



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

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 150

18 February 2005

General Explanatory Note:

[]

Words in bold type in square brackets indicate **omissions** from existing rules.

Words underlined with a solid line indicate insertions in existing rules.

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/2)

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 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] prescribed route between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia"

(6) 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]** between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia on the route prescribed in rule 120B.01(b)(ii); 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 or Kopfontein."

(c) By the addition after rule **120B.01(b)(i)(bb)** of the following subparagraph:

"(cc) Kopfontein, the place of exit **or** entry in the Republic of South Africa, is known as Tlokweng in the Republic of Botswana."

(d) By the substitution for subparagraph (ii) of rule 120B.01(b) of the following subparagraph:

"(ii) the **[Trans Kalahari Route]** prescribed route means:

- (aa) a route ~~from the Republic of South Africa, starting in~~ Johannesburg, Johannesburg International Airport, or Germiston exiting through Kopfontein, Ramathlabama or Skilpadshek, to Gaborone in the Republic of Botswana;
- (bb) a route ~~from the Republic of Botswana, starting in~~ Gaborone, exiting through Tlokweng, Ramathlabama ~~or~~ Pioneersgate, to Johannesburg, Johannesburg International Airport, or Germiston in the Republic of South Africa;
- (cc) a route ~~from the Republic of South Africa, starting in~~ Johannesburg, Johannesburg International Airport, or Germiston, exiting through Kopfontein, Ramathlabama ~~or~~ Skilpadshek, through the Republic of Botswana and exiting through Mamuno to Walvis Bay or Windhoek in the Republic of Namibia;
- (dd) a route ~~from the Republic of Namibia, starting in~~ Windhoek ~~or~~ Walvis Bay, exiting through Trans Kalahari and through the Republic of Botswana, exiting through Tlokweng, Ramathlabama or Pioneersgate to Johannesburg, Johannesburg International Airport or Germiston in the Republic of South Africa."

(e) 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]** prescribed route."

(f) ~~By~~ the substitution for paragraph (b) of rule 120B.04 of the following paragraph:

- "(b) (i) Notwithstanding these provisions, **no 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]** prescribed route; and
- (ii) except with regard to the use of form CCA1 as specified in rule 120B.02, the provisions in the rules numbered 120A shall apply *mutatis mutandis* to the movement of any goods ~~from the Republic to Botswana or the Republic of Namibia on the~~ **[Trans Kalahari]** prescribed route **[as contemplated in these rules]."**

(g) By the insertion after rule 120B.04(c)(ii) of the following rule:

"120B.05 Notwithstanding rule 120B.02, users of form CCA1 at Kopfontein may use existing stock until 30 April 2005."

(h) 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 BIC					1. DECLARATION		A. OFFICE OF DESTINATION OR DEPARTURE																											
							OFFICE CODE		MANIFEST NUMBER																									
3. IMPORTER/CONSIGNEE TIN BIC					3. FORMS		4. REGISTRATION NO.		ASSESSMENT NO AND DATE																									
14. DECLARANT/AGENT TIN BIC					5. ITEMS		6. TOT PACK		7. DECLARANT REFERENCE																									
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL					19. CONTAINER		22. CURRENCY AND TOTAL VALUE		23. RATE OF EXCHANGE																									
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER					25. CLIENT CODES		24. OTHER COSTS DETAILS																											
					25A. OWNER CODE		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Currency</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>FREIGHT</td> <td></td> </tr> <tr> <td>INSURANCE</td> <td></td> </tr> <tr> <td>OTHER COST</td> <td></td> </tr> </tbody> </table>				Currency	Amount	FREIGHT		INSURANCE		OTHER COST																	
Currency	Amount																																	
FREIGHT																																		
INSURANCE																																		
OTHER COST																																		
25. TMF					26. TMI					27. PLACE OF DISCHARGE																								
28. CODE					30. LOCATION OF GOODS					28B. REBATE/USER CODE																								
31. PACKAGES AND DESCRIPTION OF GOODS MARKS AND NUMBERS NUMBER & TYPE OF PACKAGES CONTAINER NUMBERS DESCRIPTION										32. ITEM					33. COMMODITY CODE																			
										34. CDC					35. GROSS MASS (KGS)					36. PREFERENCE														
										37. CPC					38. NET MASS (KGS)					39. QUOTA														
										40. SUMMARY DECLARATION / PREVIOUS DOC										1. SUPP. UNITS CUSTOMS VAL 42.V.N														
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS										41. LICENCE NUMBER					42. DEDUCTED VALUE					43. DENOMINATED QUANTITY					45. EX WAREHOUSE CODE					46. OTHER QUANTITIES				
47. CALCULATION OF DUTIES AND TAXES										48. ACCOUNT CODE					49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT																			
SUMMARY OF TOTAL DUTIES AND TAXES										TOTAL DUTIES & TAXES																								
										AMOUNT OVERPAID																								
										AMOUNT UNDERPAID																								
										OTHER																								
										TOTAL PAYABLE																								
										QUARANTEE Code Amount																								
DECLARATION										OR OFFICIAL USE																								
I, _____ the undersigned of _____																																		
being the _____ (agent) hereby declares that the particulars herein are																																		
true and correct and comply with the provisions of the Customs and Excise Act.																																		
Signature ID number Date																																		

SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)					OFFICE CODE & FORMS		REGISTRATION NO AND DATE		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. DOC			35. GROSS MASS (KGS)	36. PREF. REFERENCE																
	CONTAINER NUMBERS				37. CPC			38. NET MASS (KGS)	39. QUOTA																
	DESCRIPTION				40. SUMMARY DECLARATION / PREVIOUS DOC																				
41. ADDITIONAL INFORMATION	LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		41. SUPP. UNITS		42. CUSTOMS VALUE (POY)		43. J.S.														
							44. WAREHOUSE CODE		45. OTHER QUANTITIES																
PRODUCED DOCUMENTS					REMOVAL IN BOND (P.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. DOC			35. GROSS MASS (KGS)	36. PREF. REFERENCE																
	CONTAINER NUMBERS				37. CPC			38. NET MASS (KGS)	39. QUOTA																
	DESCRIPTION				40. SUMMARY DECLARATION / PREVIOUS DOC																				
41. ADDITIONAL INFORMATION	LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		41. SUPP. UNITS		42. CUSTOMS VALUE (POY)		43. J.S.														
							44. WAREHOUSE CODE		45. OTHER QUANTITIES																
PRODUCED DOCUMENTS					REMOVAL IN BOND (P.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. DOC			35. GROSS MASS (KGS)	36. PREF. REFERENCE																
	CONTAINER NUMBERS				37. CPC			38. NET MASS (KGS)	39. QUOTA																
	DESCRIPTION				40. SUMMARY DECLARATION / PREVIOUS DOC																				
41. ADDITIONAL INFORMATION	LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		41. SUPP. UNITS		42. CUSTOMS VALUE (POY)		43. J.S.														
							44. WAREHOUSE CODE		45. OTHER QUANTITIES																
PRODUCED DOCUMENTS					REMOVAL IN BOND (P.L.B.) NO, DATE & OFFICE					REBATE CODE		46. STATISTICAL VALUE													
47. CALCULATION OF DUTIES AND TAXES	TYPE					DUTY/TAX BASE					RATE					AMOUNT					BP				
TOTAL ON FIRST ITEM OF THIS PAGE										TOTAL ON SECOND ITEM OF THIS PAGE															
TYPE					DUTY/TAX BASE					RATE					AMOUNT					BP					
TOTAL ON THIRD 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
								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 Signature and date stamp			Means of transport / packages imported with seals intact Time limit - within / exceeded Document checked Additional seals number NO YES Signature and date stamp		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied Signature and date stamp	
71. Transit Country					73. 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 <input type="checkbox"/> Document checked Additional seal numbers NO YES Signature and date stamp		Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied Signature and date stamp			Means of transport / packages imported with seals intact Time limit <input type="checkbox"/> Transferred to office of final <input type="checkbox"/> Transit operation completed Signature and date stamp		Means of transport / packages imported with seals intact Time limit - within / exceeded <input type="checkbox"/> Document checked <input type="checkbox"/> Transit operation completed Signature and date stamp	

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:

PART A : QUERY DETAILS BY CUSTOMS

Officer

Date _____

[illegible]

PART B :REPLY / VOUCHER OF CORRECTION REQUEST (See also PART C)

[illegible]

CORRECTED REVENUE SUMMARY

ITEM NO.	ICD	ADV	EXC	STA/VAT	OTHER
TOTAL					

Revised Total Payable

Amount Already Paid

Balance : To be PAID / REFUNDED

FOR OFFICIAL USE

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**.

I request that this form be annexed to the original Bill of Entry which should be read subject to the amendments provided hereon.

Signature

Date _____

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 is paid. / This permission is subject to the payment of a proposed penalty of:*

Signature _____ Name _____ Grade _____ Date _____

Officer's Decision (where required)

Signature _____ Date _____

* Delete as appropriate