



# Government Gazette

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**No. 27997**



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

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## GOVERNMENT NOTICE

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**General Explanatory Note:**

[     ]

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

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

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### SOUTH AFRICAN REVENUE SERVICE

No. R. 869

1 September 2005

#### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/6)

Under sections 6 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 **with effect from 1 September 2005.**

**PRAVIN JAMNADAS GORDHAN**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

#### SCHEDULE

- (a) **By** the substitution for the heading of rule 120B of the following heading:  
**“Procedures in respect of goods carried [by road on the prescribed route] between the Republic of South Africa, the Republic of Botswana and the Republic of Namibia”**
- (b) by the substitution for rule **120B.01** of the following rule:  
**“120B.01    The provisions of these rules apply only -**  
     (a) in respect of goods carried by road between the Republic ~~of~~ South ~~Africa~~, the Republic ~~of~~ Botswana and the Republic of Namibia; and  
     (b) in the case of goods so carried, in respect of which SAD forms are used at the office of the Controller for Germiston, Grobler’s Bridge, Johannesburg, Johannesburg International Airport, Kopfontein, Nakop, Ramathlabama Skilpadshek or Vioolsdrift.”

- (c) by the substitution for rule **1208.02** 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 only [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 prescribed route] as contemplated in rule 120B.01."
- (d) by the substitution for paragraph (b) of rule **1208.04** 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] any goods carried [on the prescribed route] as contemplated in rule 120B.01;
- (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 or to the Republic of South Africa, [to] the Republic of Botswana or the Republic of Namibia [on the prescribed route]."
- (e) by the substitution for rule **120B.05** of the following rule:
- "120B.05** Notwithstanding rule **120B.02**, users of form CCA1 at [Grobler's Bridge] Nakop and Vioolsdrift may use existing stock until [1 September 2005] 1 November 2005."
- (f) by the substitution for the forms **SAD 500**, **SAD 501**, **SAD 502** and **SAD 503** in the Schedule to the Rules of the following forms:
- |                 |   |
|-----------------|---|
| <b>"SAD 500</b> | Customs Declaration Form  |
| <b>SAD 501</b>  | Customs Declaration Form (Continuation Sheet)   |
| <b>SAD 502</b>  | Customs Declaration Form (Transit Control)  |
| <b>SAD 503</b>  | Customs Declaration Form (Bill of Entry <b>Query</b> 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. FORMS		REGISTRATION NO.      ASSESSMENT NO. AND DATE:							
8. IMPORTER/CONSIGNEE  TIN: BIC:					5. ITEMS		6. TOT PACK		7. DECLARANT REFERENCE RECEIPT NO. & DATE:					
					9.      10.      11.      12. VALUE DETAILS		13.      13A. INVOICE NO. AND DATE:							
14. DECLARANT/AGENT  TIN:					15. COE		16. COO		17. COD					
					17A. OWNER CODE		17B. REBATE USER CODE							
20. DELIVERY TERMS														
19. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL					19. CONTAINER					22. CURRENCY AND TOTAL VALUE				
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER					23. FINANCIAL DATA					24. OTHER COSTS DETAILS				
25. TMF					26. TMR					27. PLACE OF DISCHARGE				
										CURRENCY				
										FREIGHT				
										INSURANCE				
										OTHER COST				
31. PACKAGES AND DESCRIPTION OF GOODS  MARKS AND NUMBERS:  NUMBER & TYPE OF PACKAGES:  CONTAINER NUMBERS:  DESCRIPTION:					32. ITEM		33. COMMODITY CODE							
					34. COC		35. GROSS MASS (KGS)		36. PREPAREDNESS					
					37. CPC		38. NET MASS (KGS)		39. QUANTITY					
					40. SUMMARY DECLARATION / PREVIOUS									
44. ADDITIONAL INFORMATION  LICENCE NUMBER      DEDUCTED VALUE      DEDUCTED QUANTITY					41. SUPP. UNITS		42. CUSTOMS VALUATION (FCY)							
					EX WAREHOUSE CODE		45. OTHER QUANTITIES							
PRODUCED DOCUMENTS					REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE					REBATE CODE				
										46. STATISTICAL VALUE				
47. CALCULATION OF DUTIES AND TAXES  TYPE      DUTY/TAX BASE      RATE      AMOUNT      MP					48. ACCOUNT CODE			49. IDENTIFICATION OF WAREHOUSE			LIMIT			
					SUMMARY OF TOTAL DUTIES AND TAXES					TOTAL DUTIES & TAXES				
										AMOUNT OVERPAID				
										AMOUNT UNDERPAID				
										OTHER				
										TOTAL PAYABLE				
										GUARANTEE			Code      Amount	
					TOTAL →									
DECLARATION					OR OFFGUL 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, 1964.														
Signature					ID number									
					Date									

EAD 601 - CUSTOMS DECLARATION FORM (Continuation sheet)										
1. REPORTER OR EXPORTER				OFFICE CODE & FORM		REGISTRATION NO AND OR, DECLARATION REFERENCE				
21. PACKAGES AND DESCRIPTION OF GOODS	NAME AND ADDRESS				21. ITEM	21. COMMODITY CODE				
	NUMBER & TYPE OF PACKAGES				21. CDO	21. GROSS MASS (KG)	21. NET MASS (KG)			
	CUSTOMER ADDRESS				21. CPO	21. NET MASS (KG)	21. QUOTA			
	DESCRIPTION				21. SUMMARY DECLARATION / PREVIOUS CDO					
					21. SUPP. UNITS	21. CUSTOMS VALUE (POV)	21. V.M.			
21. ADDITIONAL INFORMATION	LICENCE NUMBER	DEDUCTED VALUE	DEDUCTED QUANTITY		21. WAREHOUSE CODE	21. OTHER COMMENTS				
21. PRODUCE DOCUMENTS	REMOVAL, IN BOND (ALL) NO, DATE & OFFICE				21. REBATE CODE	21. STATISTICAL VALUE				
21. PACKAGES AND DESCRIPTION OF GOODS	NAME AND ADDRESS				21. ITEM	21. COMMODITY CODE				
	NUMBER & TYPE OF PACKAGES				21. CDO	21. GROSS MASS (KG)	21. NET MASS (KG)			
	CUSTOMER ADDRESS				21. CPO	21. NET MASS (KG)	21. QUOTA			
	DESCRIPTION				21. SUMMARY DECLARATION / PREVIOUS CDO					
					21. SUPP. UNITS	21. CUSTOMS VALUE (POV)	21. V.M.			
21. ADDITIONAL INFORMATION	LICENCE NUMBER	DEDUCTED VALUE	DEDUCTED QUANTITY		21. WAREHOUSE CODE	21. OTHER COMMENTS				
21. PRODUCE DOCUMENTS	REMOVAL, IN BOND (ALL) NO, DATE & OFFICE				21. REBATE CODE	21. STATISTICAL VALUE				
27. CALCULATION OF DUTIES AND TAXES	TYPE	DUTY/TAX BASE	RATE	AMOUNT	SP	TYPE	DUTY/TAX BASE	RATE	AMOUNT	SP
TOTAL DUTY/TAXES OF THIS PAGE					TOTAL DUTY/TAXES OF THIS PAGE					
TYPE	DUTY/TAX BASE	RATE	AMOUNT	SP	TYPE	AMOUNT	SP			
TOTAL ON THIS PAGE OF THIS PAGE					GRAND TOTAL					

## 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		66. Guarantee type		7. 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			
have verified the packages specified on this declaration and found them to conform to the description given and that they are undamaged Time limit		Means of transport / packages exported with seals intact Time limit - within / exceeded		Means of transport / packages imported with seals intact Time limit		Means of transport / packages exported with seals intact Time limit - within / exceeded			
Seals <input type="checkbox"/> on means of transport <input type="checkbox"/> on package <input type="checkbox"/> intact <input type="checkbox"/> affixed		National transit requirements satisfied		Document checked		National transit requirements satisfied			
Signature and date stamp		Signature and date stamp		Signature and date stamp		Signature and date stamp			
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		77. Office of entry		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		Means of transport / packages exported with seals intact Time limit - within / exceeded		Means of transport / packages imported with seals intact Time limit		Means of transport / packages exported with seals intact Time limit - within / exceeded			
Document checked		National transit requirements satisfied		Transferred to office of final		Document checked			
Additional seal numbers		Transit operation completed		Transit operation completed		Transit operation completed			
NO YES									
Signature and date stamp		Signature and date stamp		Signature and date stamp		Signature and date stamp			

of —

Clearance Office Code	Entry Registration No.	Date of Entry	Your Reference

To:

ITEM NO.	BOX REFERENCE	QUERY

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

ITEM NO.	BOX REFERENCE	DETAILS ORIGINALLY DECLARED	PLEASE AMEND TO:-

CORRECTED REVENUE SUMMARY						Revised Total Amount Payable
ITEM NO.	ICD	ADV	EXC	STA/VAT	OTHER	Amount Already Paid        Balance : To be PAID / REFUNDED
<b>TOTAL</b>						

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**

**FOR OFFICIAL USE**

✱ Insert Insertion on page 10

**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