

**SOUTH AFRICAN REVENUE SERVICE****No. R. 1246****23 December 2005****CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/10)**

Under **sections 17 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 February 2006**.

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

**SCHEDULE**

(a) By the substitution for rule **17.01** of the following rules:

**"17.01 (a) (i)** These rules apply to goods taken to and secured in a State warehouse **or** goods removed to **or** allowed to remain in any place deemed to be a State warehouse as contemplated in section **43(2)**.

(ii) In these rules and any form to which the rules relate, any meaning ascribed to any word **or** expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

**"carrier"** shall have the meaning assigned thereto in the rules for section 8;

**"cleared goods"** means goods which have been entered **or** declared in terms of applicable customs and excise laws and procedures relating to those goods, whether or not they have been validly so entered **or** declared;

**"customs and excise laws and procedures"** shall have the meaning assigned thereto in rule **59A.01(a)**;

**"delivery order"** means any document issued by a carrier authorizing delivery of goods to the person named therein;

**"freight ton"** means the greater **of** either the mass or measurement **of** goods where one freight ton is equal to a metric ton (1 000 kg) **or** one cubic metre;

**"rate"** means the rate specified in rule **17.02** for the calculation **of** rent;

**"rent"** means the amount charged in respect of the period **goods** remain in a State warehouse as contemplated in section **17**;

"rent-free period" means a period contemplated in rule 17.04;

"sold in terms of section 43(3)" referred to in rule 17.02 includes goods to which sections 41(2) and 107(1)(b) relate;

"the Ad" means "this Ad" as defined in section 1 of the Customs and Excise Act, 1964 (Act 91 of 1964);

"traveller" means -

- (aa) any person who does not normally reside in the Republic and who temporarily enters or who leaves the Republic; or
- (bb) any person who normally resides in the Republic and who leaves or returns to the Republic;

"uncleared goods" includes goods that must be entered or declared in terms of customs and excise laws and procedures and have not been so entered or declared or in the case of goods to which section 114 relate, any goods that are detained in terms of that section and are not required to be so entered or declared.

(iii) For the purposes of the definition of "freight ton" any fraction of a metric ton or a cubic metre must be regarded as a whole metric ton or cubic metre, as the case may be.

(iv) (aa) Any number of days for which rent is charged must be calculated inclusive of the day the goods are received into, and the day they are removed from the State warehouse and any part of such a day must be regarded as a full day.

(bb) The rent-free number of days for removal of goods in respect of which rent has been paid must be calculated as contemplated in rule 17.04.

(b) (i) A person who may obtain delivery of goods in a State warehouse must apply on form DA 68 and pay rent due to the Controller in whose area of control the State warehouse is situated.

(ii) Except if the Controller authorizes delivery of goods in terms of any other document, goods in a State warehouse shall not be taken by, or delivered to, any person unless delivery is authorized by the Controller on form DA 68.

(iii) Goods may only be received into or taken from a State warehouse during the hours of attendance prescribed for the office of the Controller.

17.02 (a) Rent shall be charged on goods for the period the goods remain in a State warehouse in the circumstances and at the rate specified in paragraphs (b), (c) and (d) of this rule.

Rate at ~~which~~ and the circumstances in ~~which~~ rent is charged on goods imported or exported by travellers

<b>(b)</b>	Subject to <del>rules</del> 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on cleared or uncleared goods imported or exported by travellers shall be in the case of goods which are -	Rate per kilogram or part thereof per day or part thereof
<b>(i)</b>	detained, seized or forfeited and subsequently delivered in terms of section 93;	R1,00
<b>(ii)</b>	sold in terms of section <b>43(3)</b> ;	R1,00
<b>(iii)</b>	detained for the purposes of any other law as contemplated in section <b>113(8)</b> ;	R1,00
<b>(iv)</b>	any goods to which subparagraphs(i) to (iii) do not apply.	R1,00

Rate at ~~which~~ and the circumstances in ~~which~~ rent is charged on uncleared goods (excluding goods imported or exported by travellers)

<b>(c)</b>	Subject to <b>rules 17.03</b> and 17.04, the <del>rate</del> at which, and the circumstances in which, rent is charged on <del>uncleared</del> imported goods or uncleared goods for export (excluding goods imported or exported by travellers) shall be in the case of goods which are -	Rate per freight ton or part thereof per day or part thereof
<b>(i)</b>	landed at a place to which they were not consigned and are in the State Warehouse -	
<b>(aa)</b>	up to and including the <b>14<sup>th</sup></b> day from the date of receipt in the State Warehouse; and	R10,00
<b>(bb)</b>	for any further period after the <b>14<sup>th</sup></b> day;	R33,00
<b>(ii)</b>	detained, seized or forfeited and subsequently delivered in terms of <del>section 93</del> -	
<b>(ua)</b>	up <del>to</del> and including the <b>90<sup>th</sup></b> day <del>from</del> the date of receipt; and	R10,00
<b>(bb)</b>	any further period after the <b>90<sup>th</sup></b> day;	R33,00
<b>(iii)</b>	<b>sold</b> in terms of section <b>43(3)</b>	R10,00
<b>(iv)</b>	any goods to which subparagraphs(i) to (iii) do not apply.	R10,00

**Rate at which and the circumstances in which rent is charged on cleared goods (excluding goods imported or exported by travellers)**

(d)	Subject to <b>rules</b> 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on cleared imported <b>goods</b> or <b>goods</b> cleared for export (excluding <b>goods</b> imported or exported by travellers) <b>shall</b> be in the case <b>of goods</b> which are -	Rate per freight <b>ton</b> or part thereof <b>per</b> day or part thereof
(i)	landed at a place to which they were not consigned and are in the State Warehouse -	
(aa)	up to and including the <b>14<sup>th</sup></b> day from the date of receipt <b>in the</b> State Warehouse;	R10,00
(bb)	for any further <b>period</b> after the <b>14<sup>th</sup></b> day;	R33,00
(ii)	not subject to compliance with any customs and excise laws and procedures and are removed <b>from the State Warehouse</b> -	
(aa)	up to and including the <b>14<sup>th</sup></b> day <b>from</b> the date of receipt in the State Warehouse;	R10,00
(bb)	during any further <b>period</b> after the <b>14<sup>th</sup></b> day up to and including the <b>28<sup>th</sup></b> day,	R21,00
(cc)	during any further period after the <b>28<sup>th</sup></b> day up to and including the date of removal,	R33,00
(iii)	any <b>goods</b> to which <b>any</b> of the circumstances contemplated in subparagraphs (i) to (ii) do not apply.	R10,00

#### **Goods on which rent is not charged**

17.03 (a) Rent is not charged -

- (i) for the period **goods** remain in a **State** warehouse where the **goods** are -
  - (aa) detained or seized and subsequently released by the Controller without requiring compliance with any customs and excise laws and procedures as a condition of such release (including goods released as entered);
  - (bb) taken to and secured in the State warehouse in error; or
  - (cc) subject to a **lien** in terms of section 114 which are not disposed of as provided in that section and are released **to** the importer, exporter, owner or other person **from** whose control the **goods** were removed to the State warehouse;
- (ii) during the time of removal from one **State** warehouse **to** another by or with the permission of **the** Commissioner.

- (b) Except where the Commissioner undertakes delivery of any **goods** contemplated in subparagraphs (i)(aa) to (i)(cc), delivery thereof **must** be **taken** within a period of three **official** working days **after** processing of the relevant form DA 68, **failing** which, rent **will** be charged **from the day** commencing after that **period**.

- (c) ~~Notwithstanding~~ any charge for rent specified in these rules on any goods, the Commissioner may, for the purposes of application of **section 93**, exempt the goods concerned ~~from~~ payment of such rent.

**Rent-free period for removal of goods from a State warehouse**

- 17.04 (a) For the purposes of section 17(4), a rent-free period is allowed for removal of goods from a State warehouse, which shall be -
- (i) in the case of payment of State warehouse rent, three official working days after the date the form **DA 68** is processed and a receipt is issued by the Controller;
  - (ii) where the goods have been sold on a State warehouse auction or by tender -
    - (aa) three official ~~working~~ days ~~from~~ the date after delivery is granted on form **DA 68**; or
    - (bb) in the case of goods sold subject to a condition as contemplated in ~~section 43(4)(b)~~ three months after the date of sale of goods.
- (b) For the purposes of this rule a working day means the hours of attendance prescribed in the Schedule to the Rules in respect of the relevant State warehouse or if not so prescribed, the hours of attendance prescribed for the office of the Controller.

**Date of implementation**

- 17.05 These rules shall come into operation on 3 January 2006 in respect of all goods in, or received into, any State warehouse or a place deemed to be a State warehouse as contemplated in section 43(2)."

- (b) By the substitution for the form **DA 68** in the Schedule to the Rules of the following form:
- "**DA 68** Application for Delivery of Goods ~~Ex~~ State Warehouse"

DA 68

**APPLICATION FOR DELIVERY OF GOODS EX STATE WAREHOUSE**  
(Section 17 of the Customs and Excise Act, 91 of 1964 and the rules thereto)

<b>To: The Controller of Customs and Excise</b>  * Importer / Exporter Clearing agent Traveller (Passport or ID No) Other (Specify in Name & address field)		<b>For client's use</b>  Particulars of person who can be contacted regarding this application Tel. No.      Code No. Cell. No. E-mail address		<b>DA 68 Number:</b>  .....	
<div style="display: flex; justify-content: space-between;"> <div> <b>SARS Code (Importer / VAT)</b>            .....         </div> <div> <b>Name and Physical Address</b>            .....            .....            .....         </div> </div>					
<div style="display: flex; justify-content: space-between;"> <div> <b>Other Transport Document No.</b>            .....         </div> <div> <b>Ex Ship / Aircraft / Rail / Road (Vehicle registration Number)</b>            .....         </div> </div>					
<b>DA 322 slip No</b> .....		<b>Date</b> CCYY MM DD .....		<b>Bill of Entry No. &amp; Date</b> CCYY MM DD .....	
<b>Tariff Code</b> .....		<b>Gross mass</b> kg .....		<b>Freight ton(s)</b> mt .....	
<b>Marka &amp; Numbers of original package(s) entered (For vehicles state colour, engine number, chassis number and model)</b> .....		<b>Cubic Meter(s)</b> m³ .....		<b>Metric Ton(s)</b> mt .....	
<b>Description of Goods</b> .....		<b>Date of receipt into State Warehouse</b> CCYY MM DD .....		<b>Date up to which rent is calculated and paid</b> CCYY MM DD .....	
<b>Number of days</b> .....		<b>Number of days</b> .....		<b>Rent not charged (mile 17.03(a)) (Indicate with "X" in this block)</b> .....	
<b>*Total rent calculated (other than travellers) for the period (number of days X freight ton X rate) =</b> .....		<b>*Total rent calculated (for travellers) for the period (number of days X kilograms X rate) =</b> .....		<b>TOTAL RENT PAYABLE</b> .....	
<b>DECLARATION</b> I, the undersigned - DECLARE that - * I am duly authorised to complete and sign the application on behalf of the applicant; * I am the applicant; * the applicant is / * I am lawfully entitled to the goods; APPLY for the delivery of the goods specified in Part 2 of this form - * on payment of rent;					
<b>DECLARATION</b> * without payment of rent in terms of the Commissioner's / Controller's letter (ref. ....) date ..... STATE that the information herein is true and correct; SUBMIT the following documents where applicable: - * Letter from the Commissioner / Controller authorising release * Copy of the auctioneer's sale slip (No. ....) date ..... * Bill of entry (No. ....) date ..... * Proof that the freight and other charges have been paid					
<b>PARTICULARS OF PERSON COLLECTING GOODS</b> Name of Person: ..... ID / Passport No: ..... Signature: ..... Capacity: ..... ID / Passport No: ..... Signature: ..... Date: .....					
<b>For Official Use</b> I ..... (name of Officer) has compared the information on this application with that in the State Warehouse register and found it to be correct. Name of Officer: ..... Signature: ..... Date: ..... Goods delivered on: (Date Stamp) ..... Cash Book Folio No ..... DA 68 Number: .....					
<b>Footnote:</b> * Goods may not be delivered in terms of section 17(2)(a), (b), (c) * Customs and Excise laws and procedures have been complied with and the goods may be delivered on * payment / * without payment of State warehouse rent * Rent-free removal period expires on (rule 17.04): * Name of Controller: ..... Signature: ..... Date: ..... DA 203 Receipt No: ..... Receipt Date: ..... CCYY MM DD Rent-free removal period expires on (rule 17.04): CCYY MM DD					

**INSTRUCTIONS FOR THE COMPLETION OF THE DA 68 FORM:**

1. To be completed in triplicate.
2. Where the asterisk\* appears, delete whichever is not applicable and sign in full.
3. The endorsement field may be used for the reflecting of the UG or CG numbers.
4. Form DA68 must be completed for the delivery of goods from a State warehouse or a place deemed to be a state warehouse as contemplated in section 43(2).
5. Goods in a State warehouse are subject to applicable customs and excise laws and procedures, which include the State warehouse Policy and Procedure Manual.
6. Documents to be submitted as required in Part 3 of this form (declaration by the applicant) must include where –
  - a goods have been bought on an auction of goods in a State warehouse, a copy of the auctioneer's sale slip; or
  - b the goods are a consignment or part consignment of imported goods –
    - (i) a copy of the delivery order issued by the carrier, date-stamped by the Controller
    - (ii) proof that freight and other charges, for example, the container operator's, landing and wharfage charges, have been paid as required in terms of section 17(2)(c)
  - c a traveller applies for delivery, the original of form DA 322.
7.
  - a The amount of rent must be endorsed in the column for "Total rent calculated for the period..." whether or not rent is paid or the goods are delivered without the payment of rent.
  - b A rent-free period of three official working days is allowed to take delivery of the goods in the circumstances stated in rule 17.04