

# GOVERNMENT NOTICE

## SOUTH AFRICAN REVENUE SERVICE

### 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

No. R. 961

29 September 2006

### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/25)

Under sections 14, 18, ~~19A~~ 26, 37A, 38, 54F, 64F, 64G, 75 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 October 2006.**

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

### SCHEDULE

- (a) By the insertion after rule 00.04 of the following rule:
- “00.05       **Rules regarding the implementation of SAD forms**
- 00.05 (a)       With effect from 1 October 2006 for the purposes of any rule published under any section of the Act, unless otherwise specified or the context otherwise indicates:-
- “bill of entry” includes a SAD form and a **SAD** form includes a bill of entry used for the same purposes before 1 October 2006;
- “entry” or “entered” in respect of goods includes a declaration of goods or goods declared on the appropriate **SAD** form and “declaration” or “declared, respectively includes “entry” or “entered”,
- (b)       The appropriate **SAD** form shall be used in substitution of bills of entry listed in paragraph (d).
- (c)       Any bill of entry may be amended by a **SAD** Voucher of Correction.

(d) The following table states the bills of entry and the CCAI declaration substituted by the appropriate SAD form used for the same purposes with effect from 1 October 2006:

DA 500	Bill of Entry (direct)
DA 501	Continuation Sheet: Bill of Entry (direct)
DA 504	Voucher of Correction: Bill of Entry (direct)
DA 510	Bill of Entry (direct) Transfer of Liability
DA 514	Voucher of Correction: Bill of Entry (direct) Transfer of Liability
DA 550	Bill of Entry Export
DA 551	Continuation Sheet: Bill of Entry Export
DA 554	Voucher of Correction: Bill of Entry Export
DA 600	Bill of Entry (ex warehouse) Imported Goods
DA 601	Continuation Sheet: Bill of Entry (ex warehouse) Imported Goods
DA 604	Voucher of Correction: Bill of Entry (ex warehouse) Imported Goods
DA 610	Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)
DA 611	Continuation Sheet: Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)
DA 614	Voucher of Correction: Bill of Entry: South African products (ex warehouse or fuel levy goods ex duty paid stocks)
CCAI	Declaration of goods removed within the Southern African Common Customs Area

(e) The following forms are prescribed for the purposes contemplated in these rules:

- (i) SAD 500 – Customs Declaration Form, which must be completed as prescribed for the clearance of goods for different purposes;
- (ii) SAD 501 – Customs Declaration Form (Continuation Sheet), which must be completed if more than one item segment is declared;
- (iii) SAD 502 – Customs Declaration Form (Transit Control), which must be used when transit goods are cleared for transit movement (clearance of goods in transit or goods moving from a warehouse facility across the South African borders);
- (iv) SAD 503 – Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction), which must be used for purposes of correction of the CCAI or SAD 500 where goods were cleared for movement between the SACU countries;
- (v) SAD 505 – Customs Declaration Form (Bond and Transit Control), which must be completed when bonded goods are moved inland or across the BLNS borders (place of landing (entry) to a warehouse or between warehouses or from a warehouse to a place of exit): and

(vi) SAD 507 – Additional Information/ Produced documents, which must be completed in instances where the space on the SAD 500 and SAD 501 is insufficient.

(f) Any provision in any rule relating to a form SAD 500, shall be deemed to include, unless otherwise specified or the context otherwise indicates, any other SAD form prescribed for use in respect of any procedure to which the said form SAD 500 relates.”

(b) By the substitution in rule 14.01 for paragraph (b) of the following paragraph:

“(b) Such report shall include, *inter alia*, goods removed in bond in terms of section 18(1)(d) or from a customs and excise warehouse on forms DA 32, [DA 600 and DA 610] SAD 500 and supporting SAD forms as may be applicable to the movement procedure.”

g By the substitution for rule 18.01 of the following rule:

“18.01 Goods entered for removal in bond under the provisions of section 18(1) shall -

(a) if imported, and -

(i) (aa) intended for direct removal in bond to a destination within the common customs area, be entered on [a form DA 500] form SAD 500, purpose code RIB and, if by road, in addition a form SAD 502 [, purpose code RIB];

[(ii)] (bb) intended for direct removal in bond in transit to a destination outside the common customs area, be entered on [a form DA 500] form SAD 500, purpose code RIT and, if by road, in addition a form SAD 502 [, purpose code RIT];

(ii) removed from a place where landed in the Republic from a ship, aircraft or other vehicle to a customs and excise warehouse, be entered for warehousing on [a form DA 500] forms SAD 500 and SAD 505;

(iii) removed from a customs and excise warehouse to another such warehouse, be entered on [a form DA 600] forms SAD 500 and SAD 505 -

(aa) for rewarehousing in the same area of control; or

(bb) for removal in bond to another area of control [.] ;

(b) if excisable, and removed from a customs and excise warehouse to another such warehouse, be entered for removal in bond ex warehouse on a form DA 32 or [DA 610] forms SAD 500 and SAD 505 reflecting the applicable purpose of removal.”

(d) By the substitution in rule 18.08 for the words preceding paragraph (a) of the following words:

“The following particulars shall be reflected on a [bill of entry for direct removal in bond (form DA 570)] form SAD 500—“

e By the substitution in rule 18.08 for paragraph (a) of the following paragraph:

“(a) Where imported goods are entered for direct removal in bond to any place the particulars required shall be furnished fully on the SAD form applicable -

(i) in the case where the goods are removed -

- (aa) to any place in the Republic. the goods must be entered on forms **SAD500** and **SAD 505**;
- (bb) outside the Republic. the goods must be entered on forms **SAD 500** and **SAD 502**;
- (cc) to any place -
- (A) if the goods are carried by road, the customs client number and the name and address of the licensed remover of goods in bond and subcontractor must be inserted in Boxes **59** or **60** on the forms **SAD 502** and **SAD 505**;
- (B) if the goods are carried by rail, sea or air, the relevant customs client number and the name and address of the remover in bond in boxes on the relevant forms **SAD 502** and **SAD 505** must be left blank and the means of carriage and the name of the vessel and the voyage number or aircraft flight number must be furnished in Box **21** on the **SAD 500**;
- (ii) the name and address of the consignee or importer, as the case may be, must be inserted in Box **8** on the **SAD 500** and in Box **50** on the **SAD 502** and the **SAD 505**;
- (iii) in all instances, there must be furnished in Box **27** on the **SAD 500**, where the goods are destined for a place in the Republic, the appointed place of entry to which they are removed;
- (iv) in all instances, there must be furnished in Box **29** on the **SAD 500**, the places where the goods leave the Republic and the common customs area if the goods are removed from the Republic through the territory of another country in the common customs area to a destination beyond the borders of the common customs area: and”
- (f) By the deletion in rule 18.15(c) for subparagraph (ii) and the renumbering of subparagraph (iii) to subparagraph (ii).
- (g) By the substitution for rule **18A.06** of the following rule:
- “**18A.06** Ship’s and aircraft stores referred to in section **20(4)** shall include all consumable goods normally used on such ship or aircraft for propulsion, catering or maintenance, but shall not include normal durable equipment or replacements of normal durable equipment of such ship or aircraft. Such consumable goods [shall be entered on a **DA 600** or **DA 610**], and normal durable equipment shall be entered on [a **DA 550**] forms **SAD 500** and **SAD 502** or **SAD 505**.”
- (h) By the substitution in rule 19A.06(b)(i) for subparagraph (aa) of the following subparagraph:
- “(aa) Subject to the provisions of these rules, for the purposes of sections **38(4)** and **39(2A)** and payment of duty, excise duty accounts on form **DA 260** in respect of beer, tobacco products or spirits or on forms **DA 159** or **DA 160** for fuel levy goods or biodiesel, together with the validating [bills of entry (form **DA 610**)] form **SAD 500** for each customs and excise manufacturing warehouse in respect of all such goods produced and received in, and removed from such warehouse for any purpose specified in section 20(4), during the previous month or during such other period as may be prescribed in these rules, must be submitted by the licensee to reach the Controller within **30** days after the -
- (A) date of closing of duty accounts as specified in paragraph (c); or
- (B) last day as specified in the proviso to paragraph (d);

during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipts of duties and other revenue;"

- (ij) By the substitution in rule 19A.08(a) for subparagraph (ii) of the following subparagraph:  
 "(ii) spirits in a VMS warehouse, where spirits entered on form [DA 610] SAD 500 for removal from a VMP manufacturing warehouse to a VMS manufacturing warehouse are received in such VMS warehouse before such time."
- (k) By the substitution in rule 19A1.02(b) for subparagraphs (i) and (ii) of the following subparagraphs:  
 "(i) In accordance with rule 19A.06, excise accounts on prescribed form DA 260 and its applicable schedules together with the validating [bills of entry (DA 610)] form SAD 500 must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or the last day contemplated in rule 19A.06(b)(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue.  
 (ii) Excise duty payable as calculated on form DA 260 and entered on form [DA 610] SAD 500 must be paid, to reach the Controller within 60 days after the date or last day contemplated in rule 19A.06(b)(i), but not later than the penultimate working day of the second month following such date or day, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue."
- (l) By the substitution in rule 19A2.02(b) for subparagraph (i) of the following subparagraph:  
 "(i) In accordance with rule 19A.06, the excise duty account on prescribed form DA 260 together with the validating [bill of entry (DA 610)] SAD 500 must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06(b)(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue."
- (m) By the substitution in rule 19A2.02(b)(ii) for the wording preceding subparagraph (aa) of the following wording:  
 "Excise duty payable as calculated on from DA 260 and entered on form [DA 610] SAD 500 must be paid to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of [bills of entry] SAD forms and for receipt of duties and other revenue in respect of the account for—"
- (n) By the substitution in rule 19A2.02 for paragraph (c) of the following paragraph:  
 "(c) Any goods removed for any of the following purposes must be entered, in the case of "  
 (i) export, including supply as stores for foreign-going ships or aircraft, on form [DA 550] SAD 500, at the office of the Controller, before removal of the goods so exported or supplied;  
 (ii) rebate of duty, on form [DA 610] SAD 500 (ZGR) at the office of the Controller before each such removal:

- (iii) removal in bond to any customs and excise warehouse within the common customs area, on form **[DA 610] SAD 500** (ZIB) at the office of the Controller before each such removal.”
- (o) By the substitution in rule 19A2.02 for paragraph (d) of the following paragraph:  
 “(d) Whenever goods are removed to a customs and excise manufacturing or special customs and excise storage warehouse on issuing form **[DA 610] SAD 500** in accordance with the provisions of paragraph (c)(iii), the licensee of the receiving warehouse must process form **[DA 610] SAD 500** (ZRW) at the office of the Controller in respect of goods so received within seven days after the date of removal from such warehouse.”
- (p) By the substitution in rule 19A3.02(a)(ii) for subparagraph (aa) of the following subparagraph:  
 “In accordance with rule 19A.06, the excise account on prescribed form DA 260 and its schedules, in respect of the relevant accounting month, which is to be specified in such form, together with the validating **[bill of entry (DA 610)] form SAD 500** must be submitted by the licensee of the VMP warehouse and the excise duty as calculated on form DA 260 paid by the licensee of the VMP warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06(b)(i), but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of **[bills of entry] SAD forms** and for receipt of duties and other revenue.”
- (q) By the substitution in rule 19A3.03 for paragraph (a) of the following paragraph:  
 “(u) Spirits received in the VMS warehouse from the VMP warehouse must be entered by the licensee of the VMS warehouse on a form **[DA 610] SAD 500** (ZRW) within seven days after the date of removal to such warehouse.”
- (r) By the substitution in rule 19A3.03 for paragraph (f) of the following paragraph:  
 “(f) [(i)] An excise account on prescribed form DA 260 and its schedules, in respect of the excise duty payable on the spirits received from the VMP warehouse during the relevant accounting month and deemed to have been entered for home consumption as contemplated in paragraph (b), which is to be specified in such form, together with the validating **[bill of entry DA 610] form SAD 500**, must be submitted by the licensee of the VMS warehouse to reach the Controller within 30 days after the date of closing of accounts, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of **[bills of entry] SAD forms** and for receipt of duties and other revenue.
- (s) By the substitution in rule 19A3.03(g)(i) for the words preceding subparagraph (aa) of the following words:  
 “The excise duty payable as calculated on form DA 260 and entered on form **[DA 610] SAD 500** must be paid to the Controller in respect of such spirits –“
- (t) By the substitution in rule 19A3.04(d)(i) for subparagraph (ua) of the following subparagraph:  
 “(au) export, including supply as stores for foreign-going ships or aircraft on form **[DA 550] SAD 500**, at the office of the Controller, before removal of the goods so exported or supplied
- (u) By the substitution in rule 19A3.04(d)(i) for subparagraph (cc) of the following subparagraph:

- “(cc) removal in bond to any customs and excise warehouse within the common customs area, **on** form **[DA 610] SAD 500** (ZIB) which must be received at the office of the Controller within 24 hours after such removal.”
- (v) By the substitution in rule **19A3.04(d)** for subparagraph (ii) of the following subparagraph:
- “(ii) Whenever goods are removed from a customs and excise storage warehouse **on** issuing form DA 33A in accordance with the provisions of paragraph (i)(bb), the licensee of the warehouse must submit a summary of such removals on form **[DA 610] SAD 500** (ZGR) for processing at the office of the Controller in respect of goods removed and delivered, together with the excise account required to be submitted in terms of rule **19A3.03(g)**.”
- (w) By the substitution in rule **19A3.04(d)** for subparagraph (v) of the following subparagraph:
- “(v) Subject to the provisions of any other rule regarding the carriage of goods, a copy of the relevant **(bill of entry DA 610] SAD 500**, or if **not** processed at the office of the Controller at the time of removal, a copy of the draft **(bill of entry DA 610] SAD 500** submitted to the office of the Controller for processing must accompany the driver of the vehicle to its destination and must be produced to **an** officer **on** demand.”
- (x) By the substitution **in** rule **19A3.04(d)** for subparagraph (vii) of the following subparagraph:
- “(vii) **(aa)** Whenever goods are removed to a customs and excise **manufacturing** or storage warehouse **on** issuing form **[DA 610] SAD 500** (ZIB) in accordance with the provisions of paragraph (d)(i)(cc), the licensee of the receiving warehouse must process **form [DA 610] SAD 500** (ZRW) at the office of the Controller in respect of goods so received within seven days after the date of removal to such warehouse.
- (bb)** The duly completed form **[DA 610] SAD 500** (ZIB) and a copy of form **[DA 610] SAD 500** (ZRW) may, subject to paragraph (c), rule **19A.06(e)** and any other rule relating to the movement of goods, be accepted for purposes of rule 19A.09.”
- (y) **By the renumbering** in rule 19A3.04 of the paragraph commencing after paragraph (d)(viii)(bb) as **paragraph (e)**.
- (z) **By the substitution** in rule **19A3.06(c)** for subparagraph (ii) of the following subparagraph:
- “(ii) A copy of the register must accompany the form **[DA 610] SAD 500** (ZGR) contemplated in rule **19A3.04(d)(ii)**.”
- (aa) By the substitution **in** rule 19A3.06 for paragraph (d) of the following paragraph:
- “(d) **Form [DA 610] SAD 500** (ZGR), processed as contemplated in rule **19A3.04(d)(ii)** and the duly completed declaration by the authorised person on form DA 33A acknowledging receipt **on** behalf of the rebate user may, subject to paragraph (e), be accepted for the purposes of rule 19A.09 in respect of goods so removed by the licensee.”
- (bb) By the substitution in rule **19A4.02(a)(ii)** for subparagraph (cc) of the following subparagraph:
- “(cc) together with the validating **[bill of entry DA 610] form SAD 500**,

must be submitted to reach the Controller within 30 days after the date or last day contemplated in rule 19A3.06(b)(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of **[bills of entry]** SAD forms and for receipt of duties and other revenue.”

(cc) By the substitution in rule 19A4.04(a) for subparagraph (viii) of the following subparagraph:

“(viii) Every consignor must ensure that sufficient copies of **[forms DA 550 or DA 610]** form SAD 500 are processed at the office of the Controller or of form DA 35 are prepared for the purposes of furnishing duly completed copies of the reverse **[thereof]** of the form DA 35 as may be required in terms of these rules or by any person mentioned in the forms who are required to prove fulfillment of any obligation under the provisions of the Act relating to the goods and the movement thereof as described on such forms.”

(dd) By the substitution in rule 19A4.04(b)(i) for subparagraphs (ua) and (cc) of the following subparagraphs:

“(aa) When fuel levy goods are exported, including supply ~~as~~ stores for foreign-going ships, entry must be made thereof on form **[DA 550]** SAD 500 at the office of the Controller before loading.

(cc) Where a discrepancy occurs between the quantity loaded and actually exported, the form **[DA 550]** SAD 500 must be amended by voucher of correction.”

(ee) By the substitution in rule 19A4.04(b) for subparagraph (ii) of the following subparagraph:

“(ii) Where fuel levy goods are exported by road the following procedures apply:

(aa) **[A form DA 550]** Forms SAD 500 and SAD 502 must be completed at the place of departure and processed at the office of the Controller before loading.

(bb) All copies of forms SAD 500 and SAD 502 required for production or retention of proof of export must accompany the driver of the vehicle.

(cc) The relevant **[declaration on the reverse of all copies of the form DA 550]** boxes on form SAD 502 must be completed by -

- (A) the consignor and the driver on departure of the vehicle, recording the actual quantity loaded and sealed;
- (B) the driver and any other person required to complete a declaration during the movement of the goods.

(dd) Where the fuel levy goods are exported through a BLNS country the driver must report with the copies of **[the form DA 550]** forms SAD 500 and SAD 502 containing the endorsements obtained in the Republic to the customs officer -

- (A) in the BLNS country at the point of entry when removed to the BLNS country which is the final country of destination, or which is a transit country to a final destination country outside the common customs area; and
- (B) in the BLNS country at the point of exit when that BLNS country is a transit country to a final destination country outside the common customs area; and
- (C) in the first country outside the common customs area at the point of entry only where that country is the final destination country or is a transit country to any other country outside the common customs area, to obtain the endorsement **[on the reverse of the form]** on form SAD 502.

(ee) **[A copy form DA 550 with the reverse]** Copies of forms SAD 500 and SAD 502 duly completed must be retained by -

- (A) the consignor;



- (B) the customs border post of exit in the Republic; and
  - (C) if applicable, the licensed remover of goods in bond.
- (ff) **[A duly completed copy of form DA 550]** Duly completed copies of forms SAD 500 and SAD 502 in respect of the goods so exported must accompany -
  - (A) the monthly account of the licensee in support of set-off of duty against the amount due and payable on that account; or
  - (B) an application for a refund of duty by the licensed distributor.”
- (gg) By the substitution in rule 19A4.04(b) for subparagraph (iii) of the following subparagraph:
 

“(iii) Where fuel levy goods are exported by rail the following procedures apply:

  - (aa) **[A form DA 550]** Forms SAD 500 and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading.
  - (bb) After being processed, all copies of **[the form DA 550]** forms SAD 500 and SAD 505 required for this procedure must be presented with a provisional Rail Consignment Note to Spoornet.
  - (cc) The relevant declaration on **[the reverse of]** all copies of **[the form DA 550]** forms SAD 500 and SAD 505 must be completed by the consignor and Spoornet after loading of the rail tanker, recording the actual quantity loaded and sealed. **[One copy of the DA 550 form]** Copies of SAD 500 and SAD 505 forms must be retained by -
    - (A) the consignor; and
    - (B) Spoornet.
  - (dd) **[A duly completed copy of form DA 550]** Duly completed copies of forms SAD 500 and SAD 505 supported by the final Rail Consignment **[note]** Note in respect of the goods so exported must accompany -
    - (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
    - (B) an application for a refund of duty by the licensed distributor.”
- (gg) By the substitution in rule 19A4.04(b)(iv) for subparagraphs (bb) and (cc) of the following subparagraphs:
 

“(bb) A form **[DA 550]** SAD 500 must be completed at the place of departure and processed at the office of the Controller before loading.

(cc) A duly completed copy of form **IDA 550]** SAD 500 amended by voucher of correction where necessary, supported by the export bill of lading in respect of the goods so exported must accompany -

  - (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
  - (B) an application for a refund of duty by the licensed distributor.”
- (hh) By the substitution in rule 19A4.04(b) for subparagraph (v) of the following subparagraph:
 

“(v) Where fuel levy goods are exported by air the following procedures apply:

  - (aa) A form **[DA 550]** SAD 500 must be completed at the place of departure and processed at the office of the Controller before loading.
  - (bb) The **[relevant declaration on the reverse of all copies of the form DA 550]** SAD 505 must be completed by the consignor and the air carrier after loading of the aircraft,

recording the actual quantity loaded and sealed. One copy of the [DA 550 form] SAD 500 and SAD 505 forms must be retained by •

- (A) the consignor; and
- (B) the air carrier.

(cc) A duly completed copy of [form DA 550] forms SAD 500 and SAD 505 supported by the air waybill in respect of the goods so exported must accompany •

- (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
- (B) an application for a refund of duty by the licensed distributor.”

(ijij) By the substitution in rule 19A4.04 for the heading of paragraph (d) of the following heading:

“Use of [Form DA 610] Forms SAD 500 and SAD 505”

(kk) By the substitution in rule 19A4.04(d)(i) for subparagraph (bb) of the following subparagraph:

“(bb) by any such licensee or licensed distributor to an aircraft for carriage to a BLNS country, the licensee or licensed distributor removing the goods must enter the goods on [form DA 610] forms SAD 500 and SAD 505 at the office of the Controller as contemplated in subparagraphs (ii) and (iii).”

(ll) By the substitution in rule 19A4.04(d)(ii) for subparagraphs (bb) and (cc) of the following subparagraphs:

“(bb) [A form DA 610(ZRS)] Forms SAD 500 (ZRS) and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading.

(cc) [A duly completed copy of form DA 610 (ZRS)] Duly completed copies of forms SAD 500 (ZRS) and SAD 505 supported by the bill of lading in respect of the goods so removed must accompany •

- (A) the monthly account of the licensee in support of the set off of duty against the amount due and payable on that account; or
- (B) an application for a refund of duty by the licensed distributor.”

(mm) By the substitution in rule 19A4.04(d) for subparagraph (iii) of the following subparagraph:

“(iii) Where fuel levy goods are removed by air to a BLNS country the following procedures apply:

(aa) [A form DA 610(ZRA)] Forms SAD 500 (ZRA) and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading.

(bb) The relevant declaration on [the reverse of] all copies of the form [DA 610(ZRA)] SAD 505 must be completed by the consignor and the air carrier after loading of the aircraft, recording the actual quantity loaded and sealed. One copy of [the DA 610] SAD 500 and SAD 505 forms must be retained by •

- (A) the consignor; and
- (B) the air carrier.

(cc) [A duly completed copy of form DA 610] Duly completed copies of forms SAD 500 and SAD 505 supported by the air waybill in respect of the goods so removed must accompany •

- (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
- (B) an application for a refund of duty by the licensed distributor.”

- (nn) By the substitution in rule 19A4.04(e) for subparagraph (ii) of the following subparagraph:  
 “(ii) A copy of the register must accompany the form [DA 610] SAD 500 (ZDA) or (ZDS) contemplated in paragraphs (f)(i) and (ii).”
- (oo) By the substitution in rule 19A4.04(f) for subparagraphs (i), (ii) and (iii) of the following subparagraphs:  
 “(i) until the closing of accounts for each accounting month on form [DA 610] SAD 500 (ZDA) for road or rail removals to a BLNS country;  
 (ii) until the closing of accounts for each accounting month on form [DA 610] SAD 500 (ZDS) for removals to a storage warehouse by the licensee of a customs and excise manufacturing warehouse;  
 or  
 (iii) on form [DA 610] SAD 500 (ZRW) by the licensee of the customs and excise storage warehouse receiving the goods, and such summaries must be duly processed at the offices of the respective Controllers **as** contemplated in these rules and so processed before submission of the accounts for the accounting month in the case of subparagraphs (i) and (ii).”
- (pp) By the substitution in rule 19A4.04 for paragraph (g) of the following paragraph:  
 “(g) a copy of form [DA 610] SAD 500 (ZRW) and the processed form [DA 610] SAD 500 (ZDS) [or **the provisional form DA 610 (ZDA)**] or the form SAD 500 (ZDA) in respect of forms DA 35, duly completed by the authorised person on the reverse acknowledging receipt may, subject to rule 19A.06(c) and paragraph (k) be accepted **as** proof of delivery for the purposes of set-off contemplated in rule 19A4.05 in respect of goods so removed and delivered by such licensee.”
- (qq) By the deletion in rule 19A4.04 of paragraph (m).
- (rr) By the substitution in rule 19A4.06(b)(ii) for subparagraph(aa) of the following subparagraph:  
 “(aa) Such removals and receipts must be summarized monthly and entered on form [DA 610] SAD 500 (ZMS) by the supplying warehouse and form [DA 610] SAD 500 (ZMR) by the receiving warehouse.”
- (ss) By the substitution in rule 19A4.06(b) for subparagraph(iii) of the following subparagraph:  
 “(iii) Where fuel levy goods are so removed by ship, entry must be made on such form [DA 610] SAD 500 within 72 hours after such removal by the licensee removing the goods and on delivery thereof by the licensee receiving the goods.”
- (tt) By the substitution in rule 19A4.08 for paragraph (c) of the following paragraph:  
 “(c) Any fuel levy goods that are contaminated or that have been found to be off specification and are returned to the Republic from a BLNS country may be removed for reprocessing or destruction to a customs and excise manufacturing warehouse on processing of [form DA 610(ZDA)] **forms SAD 500 (ZDA) and SAD 502** and furnishing of adequate security on entering the Republic and if so removed and received in such warehouse shall be subject to the provisions of item 623.11(03.00) of Schedule No. 6.”

(uu) By the substitution for rule 26.01 of the following rule:

“26.01 For the purposes of section 26, any application for the transfer of ownership of dutiable goods in a customs and excise warehouse shall be made **to** the Controller and shall be supported by -

- (a) documents relating to such goods and the agreement in respect of the transfer of ownership;
- (b) a statement by the transferee furnishing full particulars of his business and the destination of such goods;
- (c) [a form **DA 600** or **DA 610**, as the case may be, signed by the transferor and transferee,] forms SAD 500 and SAD 505 in **draft** form for the purpose of rewarehousing of the goods;
- (d) if for export, full particulars relating to the transaction and the consignee which shall include the order for the goods;
- (e) the following declaration by the transferor and the transferee: •

Transferor:

“I, .....  
for transferor, hereby declare that ownership of the **[above-mentioned]** goods,  
which are [by] my property, is transferred to  
.....  
address .....

For transferor ..... Date.....

Transferee:

“I, .....  
for transferee, hereby accept liability in terms of the provisions of the Customs  
and Excise Act, **1964** in respect of the **[above-mentioned]** goods described  
herein.

For transferee.. ..... Date.. .....

(f) such security **as** the Controller may require.”

(vv) By the substitution for rule 26.02 of the following rule:

“26.02 The declaration to which rule 26.01(e) relates shall be furnished and signed by the transferor and transferee on his or her own letter-headed paper and not by an agent acting on [their] his or her behalf.”

(ww) By the substitution in rule 37A.02 for paragraph (a) of the following paragraph:

“(u) **Any** imported unmarked goods intended to be marked and any imported **goods** which are **free** of duty as contemplated in section 37A(1)(a) shall be entered for storage in a customs and excise warehouse on form **[DA 500 (purpose code WH)]** SAD 500 (WH) and SAD 505.”

(xx) By the substitution in rule 37A.02 for paragraph (b) of the following paragraph:

“(b) When any quantity of imported unmarked goods have been marked such form **[DA 500]** SAD 500 shall be amended by voucher of correction reflecting the description and tariff heading or subheading and item for marked goods in respect of such quantity.”

- (yy) By the substitution in rule 37A.02(e)(ii) for subparagraph (dd) of the following subparagraph:  
 “(dd) [a bill of entry (ex warehouse) imported goods DA 600 or a bill of entry DA 610 as the case may be] a SAD 500 shall be presented to the Controller with each of the monthly accounts for such goods.”
- (zz) By the substitution for rule 38.01 of the following rule:  
 “38.01 Only the forms prescribed in these rules shall be used for the entry of goods in terms of the provisions of the Act.”
- (aaa) By the substitution in rule 38.14 for paragraph (a) of the following paragraph:  
 “(a) goods not ex warehouse [(form DA 550)] [~~form SAD 500~~], together with the [relative] relevant documents, to the railway or air transport official at that place; **and**”
- (bbb) By the substitution in rule 38.15 for the heading of the following heading:  
 “**Entry of goods for export**  
Completion of the box in respect of Financial Data on the SAD 500 and the box in respect of Consignment / Transaction Particulars on form SAD 554”
- (ccc) By the substitution in rule 38.15 for paragraph (a) of the following paragraph:  
 “(a) The Financial Data must be entered in the applicable box therefor on the SAD 500 and the Consignment / Transaction Particulars in the applicable box therefor on the SAD 554 by all excoorters or their duly instructed clearing agents.”
- (ddd) By the substitution in rule 38.15(b)(i)(bb) for subparagraph (F) of the following subparagraph:  
 “Where a consignment is to be exported to the consignee in more than one stage, the same UCR reference must be stated on each related **IDA 550** SAD 500.”
- (eee) By the substitution in rule 38.15(b)(ii)(bb) for subparagraph (B) of the following subparagraph:  
 “(B) Where a consignment is to be exported to the consignee in more **than** one stage, the same transaction value must be stated on each related **[DA 550]** SAD 500.”
- (fff) By the substitution in rule 54F.06(b)(i) for subparagraph (bb) of the following subparagraph:  
 “(bb) copies of invoices, dispatch delivery notes, bills of entry, SAD forms [CCAI], transport documents, orders, payments received and made and proof of delivery to the consignee in respect of goods removed for any purpose excluding home consumption and payment of **duty**.”
- (ggg) By the substitution in rule 54F.07(b)(i)(aa) for subparagraph (B) of the following subparagraph:  
 “(B) validating bills of entry [(DA 610)] (SAD 500).”
- (hhh) By the substitution in rule 54F.12(a) for subparagraphs (i), (ii), (iii) and (iv) of the following subparagraphs:  
 “(i) export, including supply as stores for foreign-going ships or aircraft, on **[form DA 550] forms** SAD 500 and SAD 502 or SAD 505 at the office of the Controller, before removal of the goods so exported or supplied;

- (ii) rebate of duty on **[form DA 610]** forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller before each such removal;
- (iii) removal in bond to any customs and excise storage warehouse for export as contemplated in rule 54F.03 or to a duty free shop, on **[form DA 610]** forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller before each such removal.
- (iv) removal to a consignee in a **BLNS** country, on **[form CCA1]** forms SAD 500 and SAD 502 or SAD 505 in accordance with the procedures prescribed in paragraph (d)."

(ijijij) By the substitution in rule 54F.12(d) for subparagraph (ii) of the following subparagraph:

- "(ii) (aa) The environmental levy goods must be entered on **[form CCA1]** forms SAD 500 and SAD 502 which must be processed at the **SARS** border post where the vehicle carrying the goods leaves the Republic for the **BLNS** country of destination.
- (bb) The invoice of which the number is entered on the form **[CCA1]** SAD 500, must in addition to any other document required by **SARS**, accompany the form **[CCA1]** SAD 500 when it is delivered to the **SARS** border post for processing.
- (cc) When processing the form **[CCA1]** SAD 500 the officer must stamp the invoice (or a copy thereof) with the official date stamp and endorse the number of the form **[CCA1]** SAD 500 thereon.
- (dd) The licensee must include in the records to be kept in terms of rule 54F.06 -
- (A) the consignor's copy of the form **[CCA1]** SAD 500;
  - (B) the invoice (or copy thereof) endorsed at the **SARS** border post with the **[CCA1]** SAD 500 number;
  - (C) copy of the road manifest;
  - (D) proof of delivery to the consignee; and
  - (E) proof of payment for the consignment."

(kkk) By the substitution in rule 54F.12 for paragraph (e) of the following paragraph:

- "(e) (i) Whenever goods are removed to such a customs and excise storage warehouse or any other manufacturing warehouse or duty free shop on **[form DA 610]** forms SAD 500 and SAD 502 or SAD 505 in accordance with the provisions of paragraph (a)(iii), the licensee of the receiving warehouse must process **[form DA 610]** forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller in respect of goods so received within [7] seven days after the date of removal from such warehouse.
- (ii) The licensee of the receiving warehouse must furnish a copy of such processed **[form DA 610]** forms SAD 500 and SAD 502 or SAD 505 to the licensee of the manufacturing warehouse from which the goods were removed who must keep it on record for the purposes of rule 54F.10."

(lll) By the substitution in rule 54F.12(g)(i) for subparagraph (aa) of the following subparagraph:

"(aa) form **[CCA1]** SAD 500 processed;"

(mmm) By the substitution in rule 64F.06 for paragraph (c) of the following paragraph:

- "(e) The number and date of the invoice issued by the licensee of the customs and excise manufacturing warehouse from whom the licensed distributor obtained the goods for such

removal or export must be reflected on the form DA 35 [or DA 550] and SAD 500 [as the case may be].

- (nnn) By the substitution in rule 64F.07(b)(i) for subparagraph (aa) of the following subparagraph:  
 “(aa) where the goods are removed by road a form [DA 610] SAD 500 (ZDD) containing a summary of the forms DA 35 in respect of which a refund of duty is claimed, the register referred to in rule 19A4.04(e) and forms DA 35 with the front and reverse duly completed;”
- (ooo) By the substitution in rule 64F.07(b) for subparagraphs (ii) to (v) of the following subparagraphs:  
 “(ii) in the case of form [DA 550] SAD 500 (exports) •  
 (aa) the [form DA 550] forms SAD 500 and SAD 502 or SAD 505 [with the front and reverse] duly completed as contemplated in rule 19A4.04;  
 (bb) where relevant, the final rail consignment note, the bill of lading or air waybill.  
 (iii) the invoice from the licensee of the customs and excise warehouse from whom the goods were obtained;  
 (iv) a copy of the invoice or delivery note issued by the licensed distributor.”
- (ppp) By the substitution in rule 64G.12(a) for subparagraph (ii) of the following subparagraph:  
 “(ii) (au) Any goods removed from a transit shed to a degrouping depot or from a degrouping depot to any other degrouping depot must be entered, subject to paragraph (bb), prior to such removal on [bill of entry form DA 500] form SAD 500 and SAD 505 for removal in bond in terms of section 18 and its rules.  
 (bb) Where any goods are removed directly from the aircraft or any secure premises contemplated in section 6(1)(g), to a degrouping depot situated within the distance prescribed in rule 64G.11(d), such goods may be removed in bond in terms of section 18 on a [form DA 500] forms SAD 500 and SAD 505 reflecting for the purposes of identification of the goods so removed, only the relevant transport document numbers relating to the carriage of the goods to the place of landing and such other particulars as the Controller may determine.”
- (qqq) By the substitution for rule 75.21 of the following rule:  
 “75.21 Where any goods are entered under Schedule No. 3 or 4. the rebate user or his or her authorised agent must submit to the Controller:-  
 (a) a form SAD 500;  
 (b) the following declaration by the rebate user on his or her own letter-headed paper:  
Declaration:  
I, ..... for rebate user. hereby undertake  
to comply with the provisions of the Customs and Excise Act, 1964, in respect of the goods  
as described herein.  
For rebate user: ..... Date:.. ..... .”
- (rrr) By the substitution in rule 120A.01 for paragraph (a) of the following paragraph:  
 “(a) (i) In respect of all declarations of “commercial goods” imported into the Republic from Botswana Lesotho, Namibia or Swaziland (the BLNS countries) or exported from the Republic into a BLNS country. the same procedures will apply as

provided for in terms of the Customs and Excise Act, 1964, with regard to imports into the Republic from countries other than the BLNS countries, or exports from the Republic into countries other than the BLNS countries.

(ii) Such goods must be entered on the Prescribed SAD forms as may be applicable, using the appropriate purpose code from the list prescribed in rule 120A.05."

(sss) By the substitution in rule 120A.01 for paragraph (b) of the following paragraph:

- (b) (i) **[Form CCA1] The SAD 500 [as prescribed in these rules]** shall be used for the declaration to an officer, as defined in the Customs and Excise Act, 1964, or to any other authority designated by the Commissioner for the South African Revenue Services (the Commissioner), at a "designated commercial port" and during the hours as set out in these rules, in respect of all "commercial goods" imported into the Republic from a BLNS country or exported from the Republic into a BLNS country for the purposes of the Value-Added Tax Act, 1991.
- (ii) Goods that do not fall within the definition of "commercial goods" as defined in these rules, and where such goods are exported from the Republic into a BLNS country, must also be declared on the **[prescribed CCA1 form] SAD 500** where **[it is]** required for the purposes of the Value-Added Tax Act, 1991.
- (iii) Full particulars as required on the **[prescribed CCA1 form] SAD 500** shall be furnished by the person declaring such goods.
- [(iv) The form shall be printed in black ink on white paper and the dimensions thereof shall be 291mm x 210mm.**
- (v) (iv) The declaration can also be made in electronic format as prescribed by the Commissioner. A hard copy of the **[CCA1] SAD 500** must, however, still accompany the electronic declaration."

(ttt) By the substitution in rule 120A.01(c) for subparagraph (i) of the following subparagraph:

- "(i) Where "commercial goods" which **originated** in a BLNS country, are **temporarily imported** into the Republic from a BLNS country or are **removed in transit** from a BLNS country through the Republic for export or re-export, full particulars as required on the **[prescribed CCA1 form] SAD 500** must be furnished by the person declaring such goods and the **[prescribed CCA1 form] SAD 500** must clearly be marked to indicate "In Transit" or "Temporary"."

(uuu) By the addition in rule 120A.01(c) after subparagraph (iv) of the following subparagraphs:

- "(v) A COPY of the SAD 500 with the SAD 502 or SAD 505 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.
- (vi) The SAD 503 - Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction) must be used for the correction of the SAD 500, SAD 502 and SAD 505 in respect of all "commercial goods" imported into the Republic from a BLNS country or exported from the Republic into a BLNS country."



(vw) By the insertion after rule 120A.04 of the following rule:

"Purpose codes (cross border movement)

120A.05 The following purpose codes apply to cross border movements of goods and the code applicable must be specified on any SAD form required to be completed in respect of such movement -

<u>Purpose of Clearance</u>	<u>Purpose Code</u>
<u>Export</u>	
<u>Temporary Export</u>	<u>EX 2</u>
<u>Re-export</u>	<u>EX 3</u>
<u>Import for Home Use</u>	<u>IM 4</u>
<u>Temporary Import</u>	<u>IM 5</u>
<u>Re-importation</u>	<u>IM 6</u>
<u>Warehousing</u>	<u>IM 7</u>
<u>Transit</u>	<u>IM 8</u>
<u>Other Import Procedures – Special</u>	<u>IM 9</u>
<u>Excise – domestic and SACU products</u>	<u>EXC 9"</u>

(www) By the deletion of rules numbered 120B.

(xxx) By the substitution for item 201.10.02 of the Schedule to the Rules of the following item:

"201.10.02	<u>(a)</u>	<u>All district offices (except Beit Bridge, Durban, Lebombo, Richards Bay, Johannesburg International Airport and Stellenbosch</u>	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
	<u>(b)</u>	<u>Lebombo</u>	06:00 to 22:00"

(yyy) By the substitution for item 201.10.07 in the Schedule to the Rules of the following item:

"201.10.07	Lebombo	From 06:00 to 22:00"
------------	---------	----------------------

(zzz) By the substitution for item **201.20.02** to **201.20.16** in the Schedule to the Rules of the following items:

	Office		Purpose	Hours of attendance	
<b>201.20.02</b>	All district offices (except Cape Town, Port Elizabeth, Durban, Johannesburg, Richards Bay, Lebombo, Beit Bridge, Stellenbosch, Saldanha Bay and customs and excise airports)	(a)	For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:30 and 13:30 to 15:00	
		(b)	For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	
		(c)	For other business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	
<b>201.20.03</b>	Cape Town 1. Customs and Excise Office	(a)	For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> . (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00	

Office	(b)	Purpose For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Hours of attendance
			Monday to Friday -  07:30 to 12:30 and 13:15 to 16:15
	(c)	For other business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
2. Examination Hall		For ordinary business (except for passengers and baggage)	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
3. Container Depot		For examination of cargo	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15
4. All places other than 201.20.03(1), 201.20.03(2) and 201.20.03(3)	(a)	For business in transit sheds as well <u>as</u> for general business in connection with landing and shipping, including the examination of passengers and their baggage	Twenty-four hour service
	(b)	For business in the State warehouse	Monday to Thursday - 07:30 to 12:30 and 13:15 to 17:15 Friday - 07:15 to 12:30 and 13:15 to 17:00

	Office	Purpose	Hours of attendance
201.20.04	Port Elizabeth		
1.	Customs and Excise	(a) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of <u>entry or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday • 08:00 to 12:15 and 13:15 to 15:00
		(b) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Monday to Friday • 07:30 to 12:30 and 13:15 to 16:15
		(c) For other business	Monday to Friday • 07:30 to 12:30 and 13:15 to 16:15
2.	Airfreight depot (Port Elizabeth Airport)	(a) For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> (except bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday • 08:00 to 12:15 and 13:15 to 15:00

Office		Purpose	Hours of attendance	
		(6) For the acceptance of bills of entry <u>or</u> <b>SAD forms</b> for export and removal in bond	Monday to Friday • 07:30 to 12:30 and 13:15 to 16:15	
		(c) For other business	Monday to Friday • 07:30 to 12:30 and 13:15 to 16:15	
3.	Examination Hall	For ordinary business (except <b>for</b> passengers and baggage)	Monday to Friday • 07:30 to 12:30 and 13:15 to 16:15	
4	All places other than 201.20.03(1), 201.20.03(2) and 201.20.03(3)	(a) For business in transit sheds as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage	Twenty-four hour service	
		(b) For business in the State Warehouse	Monday to Friday • 07:30 to 12:30 and 13:15 to 16:15	
20	20.05 Durban			
1.	Customs and Excise office	(a) For the acceptance of bills of entry <u>or</u> <b>SAD forms</b> (except bills of entry <u>or</u> <b>SAD forms</b> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday • 08:30 to 12:00 and 13:00 to 15:00	

Office	(b)	Purpose For the acceptance of bills of entry <u>or</u> <u>SAD forms</u> for export and removal in bond	Hours of attendance Monday to Friday -  07:1 <sup>5</sup> to 12:15 and 1 <sup>3</sup> :00 to 16:00
	(c)	For other business	Monday to Friday - 07: 1 <sup>5</sup> to 12:15 and 13:00 to 16:00
2. Container Depot		For examination of cargo	Monday to Friday - 07:30 to 12:15 and 13:00 to 15:30
3. Examination Hall		For ordinary business (except for passengers and baggage)	Monday to Friday - 07:15 to 12:15 and 13:00 to 15:30
4. All places other than 201.20.05(1), 201.20.05(2) and 201.20.05(3)	(a)	For business in transit sheds <b>as</b> well <b>as</b> for general business in connection with landing and shipping, including the examination of passengers and their baggage	Twenty-fourhour service
	(b)	For business in the State warehouse	Monday to Friday - 07:30 to 12:15 and 13:15 to 16:00

	Office		Purpose	Hours of attendance
201.20.06	Johannesburg			
	1. Customs and Excise Office	(a)	For the acceptance of bills of entry <u>or</u> <del>SAD forms</del> (except bills of entry <u>or</u> <del>SAD forms</del> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - <b>08:00 to</b> 12:15 and 13:15 to 15:00
		(b)	<del>For</del> the acceptance of bills of entry <u>or</u> <del>SAD forms</del> for export and removal in bond	Monday to Friday - 07:15 to 12:15 and 13:00 to 16:00
		(c)	For other business	Monday to Friday - 07:30 to 12:15 and 13:15 to 16:15
	2. Examination Hall and State warehouse, Kaserne		For ordinary business	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00
	3. Container Depot, City Deep		For the examination of goods	Monday to Friday - <b>08:00 to</b> 12:15 and 13:15 <b>to</b> 16:00
201.20.07	Richards Bay	(a)	For the acceptance of bills of entry <u>or</u> <del>SAD forms</del> (except bills of entry <u>or</u> <del>SAD forms</del> for export and removal in bond) and for the receipt of duties and other revenue	Monday <b>to</b> Friday - <b>08:00 to</b> 12:00 and 13:00 to 15:00

Office	(b)	Purpose	Hours of attendance	
			Monday to Friday -	
		For the acceptance of bills of entry for export and removal in bond	07:15 to 13:00	12:15 and 16:00
	(c)	For other business	Monday to Friday 07:15 to 12:15 and 13:00 to 16:00	
201.20.08	Lebombo	For all business	<u>From 06:00 to 22:00</u>	
201.20.09	Beit Bridge	For all business	24 hours daily	

Note: Notwithstanding that the hours of business are 24 hours daily, where the Commissioner has made available either by paper document or electronic communication after 15:00 on the day preceding the publication in the Gazette an amendment of -

(a) any tariff heading or item, or

(b) the duty payable in respect of any tariff heading or item.

No bill of entry or SAD form on which goods are entered under such tariff heading or item shall be processed between 15:00 on such day and the date of such publication.

201.20.10	Stellenbosch	(a)	For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday -	
				07:45 to 13:15	12:30 and 16:30



Office		Purpose	Hours of attendance	
201.20.11	Saldanha Bay	(b) Forthe acceptance of bills of entry or SAD-forms for export and removal in bond	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:30	
		(c) Forother business	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:30	
		For all business	Monday to Friday - 07:30 to 12:30 and 13:15 to 16:15	

**Customs and Excise Airports**

Office		Purpose	Hours of attendance	
201.20.12	Cape Town International Airport	(a) Forthe acceptance of bills of entry or SAD forms (except bills of entry or SAD forms for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday - 08:00 to 12:15 and 13:15 to 15:00	
		(b) Forthe acceptance of bills of entry or SAD forms for export and removal in bond	Monday to Friday - 07:45 to 12:30 and 13:15 to 16:15	

		Office	Purpose	Hours of attendance
201.20.13			(c) For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service
			(d) For other business	Monday to Friday • 07:45 to 12:30 and 13:15 to 16:15
	Johannesburg International Airport	(a)	For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday • <b>08:00 to 12:30 and</b> <b>13:30 to 15:00(b)</b>
		(b)	For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday • 08:00 to 12:30 and 13:30 to 16:30
		(c)	For the examination of passengers and their baggage	Twenty-four hour service

	Office	Purpose	Hours of attendance
		(d) For other business	Monday to Friday • 08:00 to 12:45 and 13:30 to 16:30
201.20.14	Durban International Airport	(a) For the acceptance of bills of entry <u>or SAD forms</u> (except bills of entry <u>or SAD forms</u> for export and removal in bond) and for the receipt of duties and other revenue	Monday to Friday • 07:30 to 12:00 and 13:00 to 14:30
		(b) For the acceptance of bills of entry <u>or SAD forms</u> for export and removal in bond	Monday to Friday • 07:30 to 12:00 and 13:00 to 16:00
		(c) For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service
		(d) For other business	Monday to Friday • 07:15 to 12:15 and 13:00 to 16:00

	Office	Purpose	Hours of attendance
201.20.15	Messina Airport	For all business	Monday to Friday - 08:00 to 12:15 and 13:15 to 16:00 Saturday - 08:00 to 12:15 and 13:15 to 15:30
201.20.16	Nelspruit Airport	(a) For the acceptance of bills of entry or <u>SAD forms</u> for export and removal in bond	Monday to Friday - 08:00 to 17:00
		(b) For the examination of passengers and their baggage on scheduled international flights	Twenty-four hour service

## Note:

1. Attention is drawn to the provisions of paragraph 200.04 of the Schedule to the rules in terms of which aircraft pilots requiring clearance at customs and excise airports (except at Johannesburg International Airport, and in respect of scheduled international flights at Cape Town and Durban International Airports) must give at least twelve hours' notice of the time and date of their arrival or departure in order that arrangements may be made for the attendance of the necessary officers.
2. Any reference in this paragraph to bills of entry or SAD forms for export relates to all types of bills of entry or SAD forms for export as well as to bills of entry or SAD forms for coastwise removal of goods."

(aaaa) By the substitution for item 202.01 of the Schedule to the Rules of the following item:

202.01      **Set out of prescribed forms**

The prescribed forms required for customs and excise purposes shall be set out as shown in this Schedule and -

01. in respect of forms SAD 500, SAD 501, SAD 502, SAD 503, SAD 505 and SAD 507,
- (a) be oriented upright;
  - (b) be printed in black ink;
  - (c) have dimensions of 297 mm x 210 mm; and
  - (d) be printed on white paper;
02. in respect of forms SAD 506, SAD 551, SAD 601 and SAD 611, must -
- (a) be printed lengthwise;
  - (b) have dimensions of 210 mm x 297 mm;
  - (c) be printed in black ink; and
  - (d) be oriented on white paper;
02. in respect of forms SAD 504, SAD 514, SAD 604 and SAD 614, must -
- (a) be printed lengthwise;
  - (b) have dimensions of 210 mm x 297 mm;
  - (c) be printed in black ink; and
  - (d) be printed on yellow paper;
03. in respect of form SAD 554 must -
- (a) be oriented lengthwise;
  - (b) have dimensions of 210 mm x 297 mm;
  - (c) be printed in black ink;
  - (d) be printed on white paper;
04. The form SAD 503 will only be allowed for the amendment of a declaration accepted for goods moved between the SACU countries;
05. in respect of form DA 63 and DA 64, must -
- (a) be printed lengthwise;
  - (b) have dimensions of 210 mm x 297 mm;
  - (c) be oriented in black ink; and
  - (d) be oriented on white paper;
06. in respect of form DA 66 must -
- (a) consist of four pages;
  - (b) be so printed that it forms a folder, with page two as the reverse side of page one and page four the reverse side of page three;
  - (c) be printed upright;
  - (d) be oriented in black ink;
  - (e) have dimensions of 420 mm x 297 mm; and
  - (f) be oriented on white paper with a mass of not less than 80g/m<sup>2</sup>;
08. the printing, shall be so arranged as to allow the maximum space for the particulars to be entered,

(bbb) By the substitution for item 202.02 in the Schedule to the Rules of the following item:

**202.02A Purpose code table (imports)**

<u>Purpose of entry or declaration</u>	<u>Purpose Code</u>
<u>Removal in bond of goods as contemplated in rule 18.01(a)(i)(aa)</u>	<u>RIB</u>
<u>Removal in bond of goods in transit as contemplated in rule 18.01(a)(i)(bb)</u>	<u>RIT</u>
<u>Payment of duty or free</u>	<u>DP</u>
<u>Warehousing</u>	<u>WH</u>
<u>Warehousing for export only</u>	<u>WE</u>
<u>Industrial rebates of customs duties (Schedule No. 3 to the Act)</u>	<u>IR</u>
<u>General rebates of customs duties (Schedule No. 4 to the Act)</u>	<u>GR</u>
<u>Ordinary levy</u>	<u>OL</u>
<u>Transfer of liability: Industrial rebates of customs duties (Schedule No. 3 to the Act) where the importer of the goods is not the registered manufacturer</u>	<u>TIR</u>
<u>Transfer of liability: General rebates of customs duties (Schedule No. 4 to the Act) where the importer desires to deliver goods directly to a person or firm authorised to receive the goods under rebate of duty</u>	<u>TGR</u>
<u>Transfer of liability: Ordinary levy</u>	<u>TOL</u>
<u>Payment of duty ex warehouse</u>	<u>XD</u>
<u>Rewarehousing</u>	<u>XRW</u>
<u>Removal in bond ex warehouse</u>	<u>XIB</u>
<u>Industrial rebates of customs duties (Schedule No. 3 to the Act) ex warehouse</u>	<u>XIR</u>
<u>General rebates of customs duties (Schedule No. 4 to the Act) ex warehouse</u>	<u>XGR</u>
<u>Ordinary levy ex warehouse</u>	<u>XOL</u>

**202.02B**

**Purpose code table (South African Products) ex warehouse**

<u>Purpose of entry or declaration</u>	<u>Purpose Code</u>
<u>Monthly summary of fuel levy goods removed on form DA 35 by the licensee of a customs and excise manufacturing warehouse by road or rail to any other country in the common customs area</u>	<u>ZDA</u>
<u>Monthly summary of fuel levy goods removed on form DA 35 by the licensee of a customs and excise manufacturing warehouse to such a storage warehouse</u>	<u>ZDS</u>
<u>Monthly summary by supplying warehouse of fuel levy goods removed from one customs and excise manufacturing warehouse to another such warehouse</u>	<u>ZMS</u>
<u>Monthly summary by receiving warehouse of fuel levy goods removed from one customs and excise manufacturing warehouse to another such warehouse</u>	<u>ZMR</u>
<u>Monthly summary by the licensee of the customs and excise storage warehouse receiving fuel levy goods</u>	<u>ZRW</u>
<u>Removal of fuel levy goods by ship to any other country in the common customs area</u>	<u>ZRS</u>

<u>Removal of fuel levy goods by air to any other country in the common customs area</u>	
<u>Summary of forms DA 35 for fuel levy goods removed by road in respect of which a refund is claimed by a licensed distributor</u>	
<u>Payment of dutv</u>	<u>ZDP</u>
<u>Rewarehousing</u>	<u>ZRW</u>
<u>Removal in bond</u>	<u>ZIB</u>
<u>Specific rebates of excise duties (Schedule No. 6 to the Act)</u>	
<u>Ordinary levy</u>	<u>ZOL</u>

(cccc) By the substitution for item 202.03 in the Schedule to the Rules of the following item:

<u>202.03</u>	<u>Puroose code table (exports)</u>	
	<u>Purpose of entry or declaration</u>	<u>Puroose Code</u>
	<u>Export of South African products (not ex customs and excise warehouse)</u>	<u>ELG</u>
	<u>Export of imported goods (not ex customs and excise warehouse)</u>	<u>EIG</u>
	<u>Export of South African products ex customs and excise warehouse</u>	<u>ZE</u>
	<u>Export of imported goods ex-customs and excise warehouse</u>	<u>XE</u>
	<u>Export as ships / aircraft stores not ex customs and excise warehouse</u>	<u>EAS</u>
	<u>Export of South African products as ships / aircraft stores ex customs and excise warehouse</u>	<u>ZES</u>
	<u>Export of imported goods as ships / aircraft stores ex customs and excise warehouse</u>	<u>XES</u>

(dddd) By the substitution for item 202.05 in the Schedule to the Rules of the following item:

202.05	<b>Binding margins</b>
	In respect of all prescribed forms a binding margin of 20 mm wide shall be left at the top of each form printed lengthwise and each prescribed form printed upright shall have a similar binding margin on the left-hand side. <b>[In respect of form DA 550, the "line reference" field shall be regarded as being part of the binding margin.]</b>

(eeee) By the deletion of the following forms from the Schedule to the Rules:

"DA 500	-	Bill of Entry (direct)
DA 501	-	Continuation Sheet: Bill of Entry (direct)
DA 504	-	Voucher of Correction: Bill of Entry (direct)
DA 510	-	Bill of Entry (direct) Transfer of Liability
DA 514	-	Voucher of Correction: Bill of Entry (direct) Transfer of Liability
DA 550	-	Bill of Entry Export
DA 551	-	Continuation Sheet: Bill of Entry Export
DA 554	-	Voucher of Correction: Bill of Entry Export
DA 600	-	Bill of Entry (ex warehouse) Imported Goods
DA 601	-	Continuation Sheet: Bill of Entry (ex warehouse) Imported Goods

DA 604		Voucher of Correction: Bill of Entry (ex warehouse) Imported Goods
DA 610	-	Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks) and the reverse thereof
DA 611		Continuation Sheet: Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)
DA 614		Voucher of Correction: Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid Stocks)
CCAI	-	Declaration of goods removed within the Southern African Common Customs Area"

(ffff) By the substitution of the following forms in the Schedule to the Rules:

"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)"

(gggg) By the insertion in the Schedule to the Rules of the following forms:

"SAD 504	-	SAD: Voucher of Correction: (direct)
SAD 505	-	Customs Declaration Form (Bond or Transit Control)
SAD 506	-	SAD: Continuation Sheet (for SAD 504 and SAD 514)
SAD 507	-	Additional Information / Produced Documents
SAD 514	-	SAD: Voucher of Correction: Transfer of Liability
SAD 551	-	SAD: Continuation Sheet: Export
SAD 554	-	SAD: Voucher of Correction: Export
SAD 601	-	Continuation Sheet: Bill of Entry (ex warehouse) Imported Goods
SAD 604	-	SAD: Voucher of Correction: (ex warehouse) Imported Goods
SAD 611	-	SAD: Continuation Sheet: South African Products (ex warehouse or fuel Levy goods ex duty paid stocks)
SAD 614	-	SAD: Voucher of Correction: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)"



SAD 500 - CUSTOMS DECLARATION FORM									
2. EXPORTER/CONSIGNOR		TIN		1. DECLARATION		OFF. CODE		A. OFFICE OF DESTINATION OR DEPARTURE MANIFEST NUMBER	
		BSIC							
8. IMPORTER/CONSIGNEE		TIN		3. FORMS		4.		REGISTRATION NO.	
		BSIC						ASSESSMENT NO AND DATE	
14. DECLARANT/AGENT		TIN		5. ITEMS		6. TOT PACK		7. DECLARANT Reference NO.	
								RECEIPT NO. & DATE	
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL		19. CONTAINER		9.		10.		11.	
				12. VALUE DETAILS		13.		13A. INVOICE NO. AND DATE	
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER		25. TMF		26. TML		27. PLACE OF DISCHARGE		15. COE	
								16. COO	
29. COE		30. LOCATION OF GOODS		28. FINANCIAL DATA		24. OTHER COSTS DETAILS		17A. OWNER CODE	
								170. REBATE USER CODE	
44. ADDITIONAL INFORMATION		LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		20. DELIVERY TERMS	
47. CALCULATION OF DUTIES AND TAXES		REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE		48. ACCOUNT CODE		23. RATE OF EXCHANGE	
47. CALCULATION OF DUTIES AND TAXES		TYPE		DUTY/TAX BASE		RATE		AMOUNT	
47. CALCULATION OF DUTIES AND TAXES		IMP		48. ACCOUNT CODE		49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT		32. ITEM NO.	
								33. COMMODITY CODE	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		34. COC	
								35. GROSS MASS (KGS)	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		36. PREF. ERENCE	
								37. CPC	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		38. NET MASS (KGS)	
								39. QUOTA	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		40. SUMMARY DECLARATION / PREVIOUS DOC	
								41. SUPP. UNITS	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		42. CUSTOMS VALUE (FCY)	
								43. V.M (FCY)	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		45. OTHER QUANTITIES	
								46. EX WAREHOUSE CODE	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		47. STATISTICAL VALUE	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		48. ACCOUNT CODE	
								49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		TOTAL DUTIES & TAXES	
								AMOUNT OVERPAID	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		AMOUNT UNDERPAID	
								OTHER	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		TOTAL PAYABLE	
								GUARANTEE	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		code	
								Amount	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		OR OFFICIAL USE	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		DECLARATION	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		I, _____	
								thundersigned of _____	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		being the _____	
								(agent) hereby declare that the particulars herein are	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		true and correct and comply with the provisions of the Customs and Excise Act.	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		Signature	
								I.D number	
47. CALCULATION OF DUTIES AND TAXES		TOTAL		→		SUMMARY OF TOTAL DUTIES AND TAXES		Date	

SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)						OFFICE CODE 3. FORMS		REGISTRATION NO AND DATE		7. DECLARANT REFERENCE															
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																			
					41. SUPP. UNITS	42. CUSTOMS VALUE (FCY)		43. V.M																	
44. ADDITIONAL INFORMATION/						LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY															
PRODUCED DOCUMENTS						REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE		48. 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																			
					41. SUPP. UNITS	42. CUSTOMS VALUE (FCY)		43. V.M																	
44. ADDITIONAL INFORMATION/						LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY															
PRODUCED DOCUMENTS						REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE		48. 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																			
					41. SUPP. UNITS	42. CUSTOMS VALUE (FCY)		43. V.M																	
44. ADDITIONAL INFORMATION/						LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY															
PRODUCED DOCUMENTS						REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE		48. 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																			
					41. SUPP. UNITS	42. CUSTOMS VALUE (FCY)		43. V.M																	
44. ADDITIONAL INFORMATION/						LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY															
PRODUCED DOCUMENTS						REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE		REBATE CODE		48. 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 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					53. Transit Country			
6. Guarantor Code and Name		57. Bond Number		58. Guarantee type		4. Guarantor Code and Name		35. Bond Number
								36. Guarantee type
9. Remover Code and Name		50. Subcontractor Remover Code and Name				7. Remover Code and Name		38. Subcontractor Remover Code and Name
1. Office of commencement		52. Office of exit				9. Office of entry		10. Office of exit
have verified the packages specified on this declaration and found them conform to the description given and that are undamaged time limit  seals on means of transport on package intact affixed		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 seal intact time limit Document checked Additional seals number NO YES Signature and date stamp		Means of transport / packages imported with seals intact time limit - within / exceeded National transit requirements satisfied Signature and date stamp
1. Transit Country					9. Country of destination			
2. Guarantor Code and Name		3. Bond Number		74. Guarantee type		2. Guarantor Code and Name		31. Bond Number
								32. Guarantee type
5. Remover Code and Name		6. Subcontractor Remover Code and Name				3. Remover Code and Name		34. Subcontractor Remover Code and Name
7. Office of entry		8. Office of exit				5. Office of entry		36. Office of final destination
Means of transport / packages imported with seals intact time limit 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 Transferred to office of final Transit operation completed Signature and date stamp		Means of transport / packages imported with seals intact Time limit - within / exceeded Document checked Transit operation completed Signature and date stamp

## Page \_\_\_\_ of \_\_\_\_

<b>Clearance Office Code</b>	<b>Entry Registration No.</b>	<b>Date of Entry</b>	<b>Your Reference</b>

To:

PART A : QUERY DETAILS BY CUSTOMS		Officer	Date
ITEM NO.	BOX REFERENCE	QUERY	

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

CORRECTED REVENUE SUMMARY						Revised Total Payable
ITEM NO.						
						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

**\* 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 :

Signature \_\_\_\_\_ Name \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_

Recommendation / Decision by the Collector/Supervisor

Authority to amend:

Signature \_\_\_\_\_ Name \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_

Officer's Decision (where required)

Signature \_\_\_\_\_ Date \_\_\_\_\_



**SAD 504**

## SAD: VOUCHER OF CORRECTION (direct)

Assessment Date

Original B/E No.

Date

Accepted at

PURPOSE

Agent Code

Total

Country of Export

Country of Destination

RIB No

Date

Accepted at

For importer's / agent's use

Importer

Supplier

Warehouse

Customs Code

Name and Address

Transport Code

Transport Document No.

Date

Issued at

Ship and Voyage number or flight number and date

Est. date of arrival

B/E sight No.

Date

Location of container(s)/consignment :  
Name of Depot / Terminal

Code

Line	Origin	Tariff Code	Quantity and code	Customs value	Customs duty	Duty : Sch. 1 part 2B	VAT	Surcharge	Additional Information
		Sch. 1 part 1							Actual Price
		Sch. 3 / 4							
		Trade Agreement							
		Sch. 2							
		Sch. 1 part 2B							

C.i.f. & c

Customs Value

Other Payment

Customs duty

Duty : Sch. 1 part 2B

VAT

Surcharge

Amount due

Totals after Correction

Totals before Correction

Differences

Marks, numbers and description of packages and/or container number(s)

I, \_\_\_\_\_ for \_\_\_\_\_ (agent) for \_\_\_\_\_ (rebate user)

Importers hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act

I, \_\_\_\_\_ for \_\_\_\_\_ (agent) for \_\_\_\_\_ (rebate user)

Importers undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

TOTAL NUMBER OF PACKAGES

Thousands 1000

Hundreds 100

Tens 10

Units 1

Words

Figures

Threes mass of consignment in kg

Payment Code

( 190 )

Date

\_\_\_\_\_

Signature

\_\_\_\_\_

VAT Registration Number

( 200 )

Reason(s) for voucher of correction

Place of entry

Bill of Entry Number

Date Stamp

On Response

50. Importer or Exporter		TIN	51. Office code	53. Registration number and Date	1. Declarant Reference
			52. Forms		
56. Guarantor		TIN	57. Bond No. / PP No. & Office Code	59. Remover, code and name	1. Subcontractor/Remover Code and Name
			58. Guarantee type	TIN	
87. Declaration by Licensed Remover of goods in bond - Loading				88. Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery	
<div style="display: flex; justify-content: space-between;"> <span>Truck Horse</span> <span>First Trailer</span> <span>Second Trailer</span> </div> <div style="display: flex;"> <div style="width: 25%;">Registration Number(s)</div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div> <div style="display: flex;"> <div style="width: 25%;">Container Seal number(s)</div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div>				Licensee of Customs and Excise Warehouse TIN	
<p>I ..... (print name of driver) for above 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 the SAD 500 form and / or mad manifest intact.</p> <hr/> <div style="display: flex; justify-content: space-between;"> <span>Signature</span> <span>Date</span> </div>				<p>I ..... (print name of authorised person) for above *warehouse licensee/ *master of ship / pilot declare that I have received the *container / *package(s) / stores in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or mad manifest intact</p> <hr/> <div style="display: flex; justify-content: space-between;"> <span>Signature</span> <span>Date</span> </div>	
89. Declaration by Warehouse Licensee - Loading				90. Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery	
<div style="display: flex; justify-content: space-between;"> <span>Truck Horse</span> <span>First Trailer</span> <span>Second Trailer</span> </div> <div style="display: flex;"> <div style="width: 25%;">Registration Numbers</div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div> <div style="display: flex;"> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div>				Licensee of Customs and Excise Warehouse TIN	
<p>I ..... (print name of authorised person) for warehouse licensee declare that I have loaded the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or mad manifest intact</p> <hr/> <div style="display: flex; justify-content: space-between;"> <span>Signature</span> <span>Date</span> </div>				<p>I ..... (print name of authorised person) for above *warehouse licensee/ *master of ship / pilot declare that I have received the *container / *package(s) / stores and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or mad manifest intact</p> <hr/> <div style="display: flex; justify-content: space-between;"> <span>Signature</span> <span>Date</span> </div>	



# SAD: CONTINUATION SHEET (for SAD 504 and SAD 514) SAD 506

## BROUGHT FORWARD

Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge

Line	Origin	Tariff Code	Quantity & Code	Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge	Additional Information
		Sch 1Part1							Actual price
		Sch 3/4							
		Trade Agreement							
		Sch 2							
		Sch 1Part 2B							

Line	Origin	Tariff Code	Quantity & Code	Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge	Additional Information
		Sch 1Part1							Actual price
		Sch 3/4							
		Trade Agreement							
		Sch 2							
		Sch 1Part 2B							

Line	Origin	Tariff Code	Quantity & Code	Customs Value	Customs Duty	Duty: Sch. 1P2B	VAT	Surcharge	Additional Information
		Sch 1Part1							Actual price
		Sch 3/4							
		Trade Agreement							
		Sch 2							
		Sch 1Part 2B							

Signature for importer

CARRIED FORWARD



[illegible]



SAD 514

## SAD: VOUCHER OF CORRECTION: TRANSFER OF LIABILITY

Assessment Date		Original B/E No.		Date		Accepted at		PURPOSE		Agent Code		Total Lines		Country of Export		Country of Destination		R.I.B No.		Date		Accepted at		For importer's / agent's use	
Transport Document		Date		Issued at		Ship and Voyage number or flight number and date		Est. date of arrival		B/E sight No.		Date													
Transport Code		Tariff Code		Quantity and code		Customs value		Customs duty		Duty : Sch. 1 part 2B		VAT		Surcharge		Additional Information									
Line		Origin		Sch. 1 part 1		Sch. 3 / 4		Trade Agreement		Sch. 2		Sch. 1 part 2B		Description of Goods		Actual Price									
Totals after Correction		C.I.f. & c		Customs value		Other payment		Customs duty		Duty : Sch. 1 part 2B		VAT		Surcharge		Amount due									
Totals before Correction																									
Differences																									

  

Marks, numbers and description of packages and/or Container number(s)		I, _____ for _____ (agent) for		I, _____ for _____ (petate user)	
		Importer hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.		hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.	
Payment Code		Date		Signature	
VAT Registration Number		Date		Signature	
Reason(s) for voucher of correction		ENDORSEMENTS		Place of entry	
Bill of Entry Number		For Revenue Stamp		Import Permit	
Number		Amount		B/E line No. (s)	

  

TOTAL NUMBER OF PACKAGES			
Thousands	Hundreds	Tens	Units
1000	100	10	1
Words			
Figures			
Gross mass of consignment in kg			



## SAD: CONTINUATION SHEET: EXPORT

SAD 551

Line		Origin	B/E No.	Date	Line No	Accepted At	Export Value (FOB)	Description of Goods	Additional Information Code
Warehousing Particulars									
		Sch D1							
		Sch IP2A/B							
		Sch 3/4							
		Sch 5/6							
To be Coded									
Warehousing Particulars									
		Sch IP1							
		Sch IP2A/B							
		Sch 3/4							
		Sch 5/6							
To be Coded									
Warehousing Particulars									
		Sch IP1							
		Sch IP2A/B							
		Sch 3/4							
		Sch 5/6							
To be Coded									

Customs Export Value (FOB)

Brought Forward

Export Value (FOB)

Carried Forward

Authorized Signature:



**SAD: VOUCHER OF CORRECTION: EXPORT**  
Accepted

**SAD 554**

Original B/E No

Date

Accepted at

Purpose

Agent Code

Total Lines

Country Of Export

Country Of Destination

For Exporter / Agent Use

Exporter

Consignee

Ex Warehouse

Remover

Client Code

Name and Address

Transport Document No.

Date

Issued At

Ship Name

Voyage/Flight/Vehicle Reg No

Estimated Date of Departure

Port of Exit

Transport Code

Consignment / Transaction Particulars

UCR

Trans Value

Adv Payment

Credit Terms

Warehouseing Particulars

Line	Origin	B/E No.	Date	Line No	Accepted At	Export Value (FOB)

Tariff Code

Sch	1P1	Sch	1P2A/B	Sch	¾	Sch	5/6

Quantity & Code

--	--	--	--

Marks, Numbers and Description of Packages and/or Containers

Total After Correction

Total Before Correction

Difference

VAT Registration No

Cargo Status Code

Cargo Status Code

To be Coded

Additional Information

Endorsements

I, ....., for Agent/Exporter hereby declare that the particulars herein are true and correct and comply with the Customs and Excise Act.

Date

Authorized Signature

Reason for V.O.C

Place of Entry:

Bill of Entry Number & Date

Total number of packages

Gross mass of consignment in KG

SAD 554

COLLECTION: EXPORT

**SAD: CONTINUATION SHEET: (ex warehouse) IMPORTED GOODS**

**SAD 601**

## BROUGHT FORWARD

[illegible][illegible]

Signature for importer

## Carried Forward



**SAD 604**

**SAD: VOUCHER OF CORRECTION: (ex warehouse) IMPORTED GOODS**

Assessment Date		Original B/E No.		Date		Accepted at		Purpose		Agent code		Total Lines		Country of Destination		R.I.B. No.		Date		Accepted at		For importer's / agent's use	
Ex Warehouse				Customs Code				Name and Address										Removed in bond to					
Owner																							
To Warehouse/Rebate User																							
Remover																							

  

Warehousing Particulars				Quantity and code				Customs value				Customs duty				Duty Sch. 1 part 2B				VAT				Surcharge				Additional Information							
Line	Origin	B/E No.	Date	Line No.	Accepted at	Tariff Code																													
				Sch 1 part 1																															
				Sch 3 / 4																															
				Trade Agreement																															
				Sch. 2																															
				Sch. 1 part 2B																															
<b>TOTALS AFTER CORRECTION</b> <b>TOTALS BEFORE CORRECTION</b> <b>DIFFERENCES</b>												<b>Customs value</b> <b>TOTALS AFTER CORRECTION</b> <b>TOTALS BEFORE CORRECTION</b> <b>DIFFERENCES</b>												<b>Other Payment</b> <b>Customs duty</b> <b>Duty Sch. 1 part 2B</b> <b>VAT</b> <b>Surcharge</b> <b>Amount Due</b>											

  

I, .....		for		Payment Code		Via registration Number		Endorsements	
hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.		(clearing agent) for owner							
Date	Signature			Reason(s) for voucher of correction					
I, .....	for								
undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.		(rebate user) hereby							
Date	Signature								
				Place of Entry:		Date Stamp		Bill of Entry No.	





**SAD: VOUCHER OF CORRECTION: SOUTH AFRICAN PRODUCTS**  
(ex warehouse or fuel levy goods ex duty paid stocks)  
Assessment Date

Original B/E No. <input style="width: 100px;" type="text"/>		Assessment Date <input style="width: 40px;" type="text"/>		Accepted at <input style="width: 100px;" type="text"/>		Purpose <input style="width: 100px;" type="text"/>		Agent code <input style="width: 100px;" type="text"/>		Total Lines <input style="width: 100px;" type="text"/>		Country of Destination <input style="width: 100px;" type="text"/>		R.I.B. No. <input style="width: 100px;" type="text"/>		Date <input style="width: 100px;" type="text"/>		Accepted at <input style="width: 100px;" type="text"/>		For importer's / agent's use <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	
Ex Warehouse				Customs Code <div style="border: 1px solid black; height: 20px; width: 100%;"></div>				Name and Address <div style="border: 1px solid black; height: 40px; width: 100%;"></div>													
Owner				Removed in bond to <div style="border: 1px solid black; height: 20px; width: 100%;"></div>																	
To Warehouse/Rebate User																					
Remover																					

  

Warehousing Particulars				Excise value		Excise duty		Duty Sch. 1 Part 2B		Additional Information		
Line	Origin	B/E No.	Date	Line No.	Accepted at	Quantity and code	Sch 1 Part 2 / 5	Sch 6	Amount underpaid on previous account and / or exports not acquired	Duty Sch. 1 part 2B	Surcharge	Amount Due
<div style="border: 1px solid black; padding: 5px;">           Amount overpaid on previous account and / or acquired exports and / or duty paid returns         </div>												
TOTALS AFTER CORRECTION .....												
TOTALS BEFORE CORRECTION .....												
DIFFERENCES .....												

  

I, ..... for ..... (clearing agent) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.		Payment Code <input style="width: 40px;" type="text"/>		Vat registration Number <input style="width: 100px;" type="text"/>	
Date ..... Signature .....		Reason(s) for voucher of correction			
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 .....					

  

Place of Entry:		Date Stamp		Bill of Entry No.	
-----------------	--	------------	--	-------------------	--