

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 276

14 March 2008

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/39)**

Under sections 46 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.

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

SCHEDULE

(a) By the substitution for rule 46.04 of the following rule:

- "46.04 (a) Except in respect of goods contemplated in paragraph (d), any person declaring any goods imported or to be imported for home consumption or for warehousing in a customs and excise warehouse and subsequent clearance for home consumption, shall submit to the Controller together with the SAD form a declaration of origin (form DA 59) duly completed by the supplier of such goods, and certified as contemplated in paragraph (b), where -
- (i) the goods are subject to -
 - (aa) any anti-dumping, countervailing or safeguard duty prescribed in Schedule No. 2; or
 - (bb) a restriction prescribed in terms of any other law when imported from a specified country or specified countries; and,are imported from a country or countries other than the country or countries or a supplier in respect of which such duty or restriction is prescribed;
 - (ii) any other rule specifies imports in respect of which form DA 59 is required.
- (b) A form DA 59 submitted by such person must be certified in the space provided thereon by the authority responsible for certification of the form in the country of export.
- (c) Where the requirements of paragraphs (a) and (b) have not been complied with in respect of -
- (i) goods subject to any anti-dumping, countervailing or safeguard duty prescribed in Schedule No. 2, release of the goods will only be considered against suitable security to cover such duty;
 - (ii) goods subject to a restriction prescribed in terms of any other law, the goods will be detained in terms of section 113(8).
- (d) A form DA 59 is not required in respect of goods contemplated in the rules where a certificate of origin prescribed in the rules for section 49 is produced for such goods, except if the origin criterion is of a lesser requirement as that prescribed in section 46(1) of the Act."

(b) by the insertion after rule 120A.05 of the following rule:

“Import control measures in respect of goods subject to anti-dumping, countervailing or safeguard duties entering South Africa from or through a BLNS country


120A.06 Whenever goods which are subject to anti-dumping, countervailing or safeguard duties prescribed in Schedule No. 2 of the Act, or in respect of which import restrictions are imposed from a specific country or countries in terms of any other law, are imported from or through a BLNS country, the requirements of rule 46.04 shall apply *mutatis mutandis*.”

(c) by the substitution of item 202.01.06 in the Schedule to the rules of the following items:

- “202.01 .06 in respect of form DA 59, 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 white paper;
- .07 in respect of all other forms, each form reflects -
- (a) whether printing is to be lengthwise or upright;
 - (b) the dimensions;
 - (c) the colour of the ink; and
 - (d) the colour of the paper; and”

(d) by the insertion in item 202.00 in the Schedule to the Rules of the following form:

“DA 59 Declaration of Origin”

		DECLARATION OF ORIGIN FOR THE EXPORT OF GOODS (SPECIFIED IN THE NOTE BELOW) TO THE REPUBLIC OF SOUTH AFRICA				DA 59	
(Section 46 of the Customs and Excise Act, 1964, and the rules thereto)							
Note to Importers: This declaration, properly completed by the supplier and signed by the authority responsible for certification thereof, must be furnished in support of goods exported to the Republic of South Africa which are subject to anti-dumping, countervailing or safeguard duties prescribed in Schedule No. 2 of the Act, or in respect of which import restrictions are imposed in South Africa against imports from a specific country or countries, and are imported from a country other than that for which the duty and / or import restriction is imposed.							
Supplier (Name, address, country)				Consignee (Name, address, country)			
Particulars of transport (Insert voyage no., etc.)							
1 Item No	2 Marks & Numbers	3 No & Description of packages	4 Description of goods	5 Country of origin	6 Gross Mass	7 Invoice No Reference	
DECLARATION: I, the undersigned, duly authorized by(insert name of supplier), certify that the goods described above originate in the country shown in column 5 in accordance with the requirements of paragraph *1 / *2 (*delete whichever is not applicable and sign in full).							
*1. The goods enumerated opposite item(s) in column 1 above have been wholly produced or manufactured in the country stated in column 5 in respect of such goods from raw materials produced in that country.							
*2. The goods enumerated opposite item(s) in column 1 above have been wholly or partly manufactured from imported materials in the country specified in column 5 of such goods; and							
(a) the final process of manufacture has taken place in the said country;							
(b) the cost to the manufacturer of the materials wholly produced or manufactured in the said country plus the cost of labour directly employed in the manufacture of such goods is not less than per cent of the total production cost of such goods;							
(c) in calculating the production cost of such goods only the cost to the manufacturer of all materials, wages and salaries, direct manufacturing expenses, overhead factory expenses, cost of inside containers and other expenses used or expended in the manufacture of such goods have been included and charges for outside packages, profits and administrative, distribution and selling overhead expenses, and other charges incurred subsequent to the completion of the manufactured goods, have been excluded.							
..... Place of issue			 Date			
..... Full name and capacity (print)			 Signature			
Certificate of authority responsible for certification of this declaration.							
The declaration by the supplier has been verified and found correct.							
..... Place and date	 Full name and capacity (print)	 Signature	 Stamp of Authority	