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**GOVERNMENT NOTICE**

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**SOUTH AFRICAN REVENUE SERVICE**

No. R. 987

29 October 2010

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/76)**

Under sections 19A, 39 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.



**GEORGE NGAKANE VIRGIL MAGASHULA  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the insertion after rule 00.05 of the following heading and rule:

**“Rules for amendment of rules referring to purpose codes or stating the codes**

00.06 Where any rule refers to "purpose code" followed by the code or states a purpose code in brackets after a form number or in any other way refers to a purpose code formerly published in the Schedule to the rules, such a rule, except if it states a purpose code listed in item 202.02B, must be regarded from 1 November 2010 as referring to the codes published on the SARS website as contemplated in rule 39.15."

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

“(viii) Every consignor must ensure that sufficient copies of SAD forms are processed at the office of the Controller for the completion in respect of the movement of the goods concerned as prescribed in these rules and in such forms.”

(c) By the substitution in rule 19A4.04 for paragraph (c) and heading thereto of the following paragraph and heading:

**“Removals of fuel levy goods to a BLNS country**

(c) (i) Subject to subparagraph (ii), the export procedure prescribed in paragraph (b) shall apply *mutatis mutandis* to removals of fuel levy goods to a BLNS country.

(ii) For the purposes of subparagraph (i) where fuel levy goods are removed by road endorsement by a customs officer on form SAD 502 must be obtained at the point of exit from the Republic and that form must accompany the monthly account of the licensee or the claim for refund by the licensed distributor as contemplated in paragraph (b)(ii)(ff)

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

**“Removal of fuel levy goods to a special customs and excise storage warehouse**

(d) (i) Whenever fuel levy goods are removed from a manufacturing warehouse for delivery to a special storage warehouse, the licensee of the manufacturing warehouse must submit for processing forms SAD 500 (ZMS) and SAD 505 before removal and the licensee of the special storage warehouse must submit a form SAD 500 (ZMR) for the quantity received on such delivery within 10 official working days after the date of receipt.

(ii) The licensee of the special storage warehouse must—

(aa) furnish a copy of the processed form SAD 500 to the licensee of the manufacturing warehouse who must submit that copy in support of the monthly account for purposes of set-off of duty against the amount due and payable on that account;

(bb) submit quarterly accounts of goods received into, removed from and goods in stock in such warehouse.”

(e) By the substitution in rule 19A4.04 for paragraphs (e), to (f) of the following paragraphs:

“(e) Where any person is unable to produce any document containing any statement or declaration required in terms of these rules, such person must, for the purposes of acquittal contemplated in these rules—

- (i) furnish an affidavit regarding the circumstances in which the document was lost and declare therein that the goods were duly delivered at the destination stated in the prescribed bill of entry or other document under cover of which the goods were removed; and
- (ii) produce any supporting documentary evidence as may be required by the Commissioner relating to the removal and delivery of the goods concerned.

(f) Whenever any fuel levy goods are removed to BLNS countries or exported by the licensee of a customs and excise warehouse, the said licensee must include with the excise account required to be submitted in terms of these rules, a statement to the effect that—

- (i) the goods removed to BLNS countries or exported as reflected in the said account were duly removed to the consignee in the BLNS countries or were duly exported, as the case may be;
- (ii) a record of the proof of such removal or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.

(g) The provisions of rule 19A.06 (e) shall apply *mutatis mutandis* to any goods removed or exported as contemplated in this rule.”

(f) By the substitution in rule 19A.04.06 for paragraph (b)(iii) of the following paragraph”

“(b)(iii) Where fuel levy goods are so removed by ship, entry must be made within 72 hours after such removal by the licensee removing the goods on form SAD 500 (ZMS) and on delivery thereof by the licensee receiving the goods on form SAD 500 (ZMR).”

(g) By the substitution in rule 19A4.08 for paragraphs (a) to (c) of the following paragraphs:

“(a) Whenever fuel levy goods removed to any BLNS country are returned to the Republic by road the quantity of the fuel levy goods returned shall be measured by calculating the difference between the quantity removed, as reflected on the SAD 500 form, and the sum of the quantities delivered as per delivery notes.

(b) (i) An officer shall seal the tank and endorse the form SAD 500 as follows:

I.....(name of officer) have verified the contents of the tanker(s) and found them to contain .....(litres) said to be the fuel entered on this form. New seal(s) number(s) ...../..... has/have been affixed to the tanker(s).

Signature..... Date Stamp.....”

- (ii) The seal may only be removed under customs supervision at the place of unloading.
- (iii) The officer must submit copies of the form SAD 500 and SAD 502 and a report to the section concerned in Head Office.
- (iv) The licensee or licensed distributor must respectively-
  - (aa) amend the form SAD 500 by reducing the quantity in respect of the returns; and
  - (bb) deduct any such returns from any set-off amount or refund of duty.
- (c) Paragraph (b)(iv) shall apply *mutatis mutandis* to fuel levy goods returned by rail, ship or air”.
  
- (h) By the insertion after rule 39.14 of the following rule:
 

“39.15 For the purposes of section 39(1)(a), a code for each purpose to be specified on a bill of entry and other additional codes required to be so specified, are included in a table published on the SARS website.”
  
- (ij) By the substitution in rule 64F.06 for paragraphs (c) to (e) of the following paragraphs:
  - “(c) 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 SAD 500.
  - (d) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery to a BLNS country or exported, as the case may be, in order to be considered for a refund of duty.”
  
- (k) By the substitution in rule 64F.07 for paragraph (b) of the following paragraph:
 

“(b) Any such application must be on form DA 66 and must be supported by –

  - (i) (aa) forms SAD 500 and SAD 502 or SAD 505 duly completed as contemplated in rule 19A4.04;
  - (bb) where relevant, the final rail consignment note, the bill of lading or air way bill;
  - (ii) the invoice from the licensee of the customs and excise warehouse from whom the goods were obtained;
  - (iii) if removed to a BLNS country by road, a copy of the invoice and delivery note on which receipt is acknowledged by the consignee.”

- (l) By the deletion of rule 120A.05.
- (m) By the deletion of items 202A and 202.03 in the Schedule to the rules.
- (n) By the substitution for item 202.02B in the Schedule to the rules of the following item:

“202.02B	<b>Purpose code table (South African Products) ex warehouse Purpose of entry or declaration</b>	<b>Purpose Code</b>
	Removal of fuel levy goods by pipeline or by ship from a customs and excise manufacturing warehouse to another such warehouse	ZMS
	Removal of fuel levy goods from a customs and excise manufacturing warehouse to a special customs and excise storage warehouse	ZMS
	Monthly summary by the supplying customs and excise manufacturing warehouse	ZMS
	Fuel levy goods received in a customs and excise manufacturing warehouse after removal from another such warehouse	ZMR
	Fuel levy goods received in a special customs and excise storage warehouse after removal from a customs and excise manufacturing warehouse	ZMR
	Monthly summary by the receiving customs and excise manufacturing warehouse	ZMR
	Removal of fuel levy goods by ship to any other country in the common customs area	ZRS
	Removal of fuel levy goods by air to any other country in the common customs area	ZRA
	Payment of duty	ZDP
	Specific rebates of excise duties (Schedule No. 6 to the Act)	ZGR
	Ordinary levy	ZOL”

- (o) By the deletion in the Schedule to the rules of form DA 35.