
GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 82

4 February 2011

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/82)**

Under sections 21 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 deletion in rule 21A.01 of the definitions of **“CCA SARS office”** and **“IDZ operator”**.
- (b) By the insertion after the definition of **“customs and excise warehouse”** of the following definitions:

“IDZ operator” means the holder of a valid IDZ operator permit granted by the Minister of Trade and Industry and includes personnel of the IDZ operator who are authorised by the IDZ operator to perform duties and functions specified in these rules;

“IDZ SARS office” means a South African Revenue Service Customs and Excise office located in an IDZ operating under the Controller for the area within which the IDZ is designated and which has been established by the South African Revenue Service on premises provided by an IDZ operator for the purposes of performing its functions in relation to any activity carried on in an IDZ, including a CCA established in an IDZ;”.

(c) By the substitution in rule 21A.03(b) for subparagraph (iii) of the following subparagraph:

“(iii) imported for home consumption or for export, in the same condition as imported or to undergo operations necessary for their preservation or to improve the quantity or packaging or marketable quantity or quality or to prepare them for shipment (such as break bulk, grouping of packages, sorting and grading or repacking) before clearance for home consumption or for export, must be entered for storage and stored in a licensed customs and excise warehouse.”

(d) By the addition to rule 21A.04(b) of the following subparagraph:

“(iii) Pending compliance with paragraph (b) the Commissioner may, with the concurrence of the Director-General: Department of Trade and Industry, provisionally approve the designation of the CCA on such conditions and other requirements as may be specified in the provisional approval.”

(e) By the substitution in rule 21A.04 for paragraph (c) of the following paragraph:

“(c) Any application for designation of a CCA will only be finally approved if the premises, security and equipment of the proposed CCA conform to requirements determined by the Commissioner and the Director-General: Department of Trade and Industry which may include that—

- (i) the CCA is fenced in;
- (ii) office space and facilities are provided for South African Revenue Service customs and excise officers in the IDZ SARS office;
- (ii) the fence must be patrolled by security guards and other comprehensive security arrangements are provided.”

(f) By the substitution for rule 21A.05 of the following rule:

“The officers at the IDZ SARS office may—

- (a) control and inspect any goods brought into, produced, manufactured or otherwise dealt with in, or removed from, a CCA and any services declared or required to be declared on a VAT 267 form;
- (b) process any forms in respect thereof, except SAD forms relating to goods removed to or from a CCA; and
- (c) perform such other functions in connection with the administration of customs and excise laws and procedures in a CCA or IDZ as the Controller may direct.”

(g) By the substitution for rule 21A.06 of the following rule:

“21A.06 (a) The hours of attendance of–

- (i) officers at the IDZ SARS office, shall be the hours of attendance prescribed for the Controller’s office or if any service is required at any time by the IDZ operator, a CCA enterprise or a customs or excise registrant or licensee in the IDZ outside the CCA, by arrangement with the Controller;
- (ii) security personnel at the entrance or exit, shall be 24 hours daily;
- (iii) the IDZ operator performing functions contemplated in rule 21A.07(b)(i), from 00:00 to 24:00 daily or during the times determined by the IDZ operator.

(b) Persons, goods and vehicles may enter or exit the CCA only if the IDZ operator is in attendance as contemplated in paragraph (a)(iii).”

(h) By the substitution in rule 21A.07 for paragraph (b) of the following paragraph:

“(b) (i) be responsible for the control of the entry and exit of persons, goods and vehicles and keep a record thereof;

(ii) ensure that persons who enter the CCA display at all times badges, supplied and controlled by the IDZ operator, in accordance with the following categories–

(aa) IDZ operator personnel, with special badges for those who control the entrance and exit of the CCA as contemplated in subparagraph (i);

(bb) CCA enterprise personnel;

(cc) IDZ security personnel;

(dd) customs officers; and

(ee) visitors (who may include persons of any trade or profession who visit the CCA temporarily);

(iii) comply with such other requirements, which may include the qualifications and training of the personnel who control the entrance and exit of the CCA and procedures to be observed in performing that function, as the Commissioner may determine.”

(ij) By the substitution in rule 21A.10 (a)(i)(aa) for item (B) of the following item:

“(B) have been released for removal from the CCA.”

(k) By the substitution in rule 21A.10 (a)(i) for item (bb) of the following item:

“(bb) when CCA VAT goods, are accompanied by a prescribed VAT 267 form together with a tax invoice where applicable.”

(l) By the substitution in rule 21A.10(b) for the heading and subparagraphs (i) and (ii) of the following heading and subparagraphs:

“Movement of CCA VAT goods and services

(b)(i) (aa) CCA VAT goods must be declared on a VAT 267 form upon entry into or removal from a CCA.

(bb) Services required to be declared on a VAT 267 form must be so declared before rendering those services inside or outside the CCA.

(ii) (aa) The completed VAT 267 form must be delivered to the IDZ operator at the entrance to or exit from the CCA who must verify that the form specify, as may be applicable, the goods brought into or the services to be rendered inside or outside the CCA and, if satisfied regarding the correctness of the declared particulars, must sign and otherwise deal with the form according to the instructions issued by the Commissioner.

(bb) The IDZ operator must keep a record of VAT 267 forms received and account for the forms to the IDZ SARS office as prescribed in rule 21A.10(d)(i)(dd).”

(m) By the substitution in rule 21A.10(c) for subparagraph (i) of the following subparagraph:

“(i) Where CCA VAT goods are temporarily removed to or from a CCA, application in writing must be made to the Controller.”

(n) By the substitution in rule 21A.10 for paragraph (d) of the following paragraph:

“(d)(i) (aa) Copies of customs clearance documents for goods contemplated in paragraph (a) must be produced in triplicate to the IDZ operator, who after verifying that the documents

specify the goods entering or leaving the CCA, must stamp and sign the reverse thereof and retain one copy.

- (bb) VAT 267 forms must be signed and kept as contemplated in rule 21A.10(b).
- (cc) A copy of the approval for a temporary removal referred to in paragraph (c) must accompany the relevant VAT 267 form and must be retained by the IDZ operator.
- (dd) The IDZ operator must keep, in a form approved by the Commissioner, a daily record of such originals or copies and deliver by hand all originals or copies retained during any day together with a copy of such record to the IDZ SARS office on the following working day.

- (ii) Where any goods arrive at the entrance or exit of the CCA for removal into or from the CCA for which no document specified in these rules is produced or of which the particulars do not agree with the accompanying documents, the IDZ operator must not allow the goods to enter or exit the CCA and must request the Controller to send an officer who must then inspect the goods and documents and further deal with the goods in accordance with the Act."

(o) By the substitution in rule 64D.03(1) for subparagraph (iii) of the definition of "consignor" of the following subparagraph:

- "(iii) any clearing agent, importer, exporter, licensee or IDZ operator contemplated in the rules for section 21A, who provides security for any carrier;"

(p) By the renumbering in rule 64D.04(1) of paragraph (i) as paragraph (k) and inserting the following paragraph:

- "(ij) in respect of a CCA contemplated in the rules for section 21A, goods are removed from an enterprise in the CCA to another such enterprise or to the IDZ operator within the same CCA;"
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