

---

**GOVERNMENT NOTICE**

---

**SOUTH AFRICAN REVENUE SERVICE****No. R. 527****9 May 2008****CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/42)**

Amendments to the rules necessitated by changing the date of entry into force to 1 May 2008, are contained in the Schedule hereto **with effect from 1 May 2008.**

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

**SCHEDULE**

- (a) By the substitution for rule 49D.34(36) of the following rule:
- "49D.34(36) Article 36 – Transitional provisions for goods in transit or storage
- (a) The provisions of Article 36 may be applied in respect of goods complying with the provisions of Annex V which are exported from an EFTA State and either in transit to or in a customs and excise warehouse in the Republic on 1 May 2008.
  - (b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.
  - (c) In order to qualify for such benefit a valid retrospectively issued Movement Certificate EUR1 and proof of direct transport shall be submitted to the Controller where the goods have been entered by not later than 31 August 2008.
  - (d) For the purposes of goods exported to an EFTA State the retrospective issue of Movement Certificates EUR1 may be applied for if supported by -
    - (i) proof -
      - (aa) of the originating status of the goods;
      - (bb) that the goods were directly transported;
      - (cc) were in transit to or in temporary bonded warehouses or in free zones in an EFTA State on the said date;
    - (ii) a copy of the export SAD form and other export documentation."
-