

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS****No. R. 757****18 July 2008****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/44)**

Under sections 18, 18A, 64B, 64D 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 18.15 of the following rule:

- "18.15 (a) Any imported second-hand road vehicle -
- (i) in transit to an importer outside the Republic as contemplated in section 18(1A); or
 - (ii) destined for storage in a customs and excise warehouse pending export;
 - (iii) sold or otherwise disposed of by a licensee of a customs and excise warehouse to a purchaser in any other country within the common customs area,
- must, after due entry, if removed by road, be removed to its destination as contemplated in this rule.

- (b) Where such a vehicle is removed by road to any destination, including from its place of landing to a customs and excise storage warehouse for export, it may not be removed under own power or towed, and it
- (i) must be carried -
 - (aa) by a licensed remover of goods in bond as contemplated in section 64D and the rules made thereunder; or

- (bb) when removed to or from such storage warehouse, by the licensee thereof using own transport as may be specified in the rules for section 64D; or
 - (ii) may be carried by a road vehicle registered in any country in Africa outside the common customs area, by means of which goods were imported into the Republic, in the circumstances, and subject to compliance with the requirements, specified in rule 64D.04(1).
 - (c) Where such vehicle is removed in bond to any other country within the common customs area such a vehicle may only be removed to a customs and excise warehouse in that country.
 - (d) The provisions of this rule do not apply to any vehicle temporarily imported as contemplated in item 490.00 of Schedule No. 4.
 - (e) For the purposes of this rule -
 - (i) "road vehicle" includes any power-driven vehicle used on roads and a trailer; and
 - (ii) "trailer" means a vehicle which is not power-driven and which is designed or adapted to be drawn by a power-driven vehicle and includes a semi-trailer."
- (b) By the substitution for rule 18A.10 of the following rule:

"18A.10 The provisions of rule 18.15 shall apply *mutatis mutandis* to a second-hand road vehicle which is sold or otherwise disposed of by a licensee of a customs and excise warehouse to a purchaser in a country outside the common customs area."
- (c) By the insertion in rule 64B.01(1, 2, 3, 4) after paragraph (e) of the following paragraph:

"(f) (i) In the case of a clearing agent who at his or her business address complies with paragraphs (b) and (c), the requirements of those paragraphs shall be deemed to have been met for transacting business at any customs office if that agent -

 - (aa) is a registered user for purposes of electronic communication as contemplated in section 101A;
 - (bb) generates, stores, transmits and receives electronic messages at that address for the clearance of goods at any customs office; and

- (cc) for the purposes of performing any function in connection with the goods at the customs office to which such a message is transmitted has an employee or any authorised representative in attendance at that customs office.
- (ii) Any employee or representative contemplated in subparagraph (i), must produce written authority to act on behalf of the licensed clearing agent who transmitted such message to the Controller."
- (d) By the deletion in rule 64D.04(1) of paragraph (aA).
- (e) By the substitution in rule 64D.04(1) for paragraph (fA) of the following paragraph:
"(fA) a licensee of a customs and excise storage warehouse who removes in bond or exports a second-hand road vehicle as contemplated in rule 18.15 and 18A.10, respectively."
- (f) By the substitution in rule 64D.14(9)(a) for subparagraph (iii) of the following subparagraph:
"(iii) a breakdown of the means of transport or other unforeseen circumstances necessitating the re-loading of such goods on to another means of transport;"
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