

SOUTH AFRICAN REVENUE SERVICE

NO. R. 825

31 JULY 2020

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 59A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 59A.03

Rule 59A.03 is hereby amended –

(a) by the substitution in paragraph (a) for subparagraph (iii) of the following subparagraph:

(iii) **[Registration code number 70707070 may be used only if the importer or exporter –]** The following persons are in terms of section 59A(b)(ii) excluded from formal registration requirements and may, subject to subparagraph (v), make use of the registration code 70707070:

(aa) **[(A)]** A person, including a traveller, who imports or exports goods of which the total value required to be declared **[for each consignment]** is less than **[R50 000]** R150 000 during any calendar year, [subject to the limitations of three such consignments during any calendar year] whether such goods are imported or exported in one or more consignments;

[(B) declares those goods for home consumption, temporary export or export;

(bb) is a natural person; and

(cc) reflects his or her South African identity document number in the case of a South African citizen or a permanent resident of the Republic, passport document number in the case of a person who is not a South African citizen nor a permanent resident of the Republic or South African Revenue Service taxpayer reference number in the field provided in the declaration form.]

(bb) a person who imports or exports goods classifiable under tariff subheading 9999.00.10 or 9999.00.20 as contemplated in the notes to Chapter 99 of Schedule No.1; and

(cc) a person who is not a South African citizen who exports a motor vehicle registered in the Republic to a non-SACU country of destination for personal use.”; and

(b) by the addition in paragraph (a) of the following subparagraph after subparagraph (iv):

“(v) Registration code 70707070 may be used provided that the person referred to in subparagraph (iii) –

(aa) is a natural person;

(bb) enters the goods for home consumption, temporary export or export; and

(cc) reflects in the field provided on the bill of entry or declaration form his or her –

(A) South African Revenue Service taxpayer reference number; or

(B) South African identity document number, in the case of a South African citizen or a permanent resident of the Republic, or passport document number in the case of a person who is not a South African citizen nor a permanent resident.”.