

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 864

07 AUGUST 2020

## GENERAL EXPLANATORY NOTE:

[ ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

\_\_\_\_\_ Words that are underlined with a solid line, indicate insertions in the existing rules

## CUSTOMS AND EXCISE ACT, 1964

## AMENDMENT OF RULES

Under sections 24 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

## Substitution of rule 24.01

1. Rule 24.01 is hereby substituted for the following rule:

“24.01 (a) The master of a foreign-going ship or the pilot of a[n] foreign-going aircraft as contemplated in rule 38A.01, shall produce any stores on board his ship or aircraft (irrespective of where such stores were taken on board) whenever and wherever he is

required to do so by a Controller, and shall provide facilities for such stores to be placed under seal.

(b) For the purposes of section 24 any goods shipped as stores shall not be liable for duty if such stores have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor.”.

### Substitution of rule 24.04

2. Rule 24.04 is hereby substituted for the following rule:

“ 24.04 (a) Foreign-going **[registered]** ships as contemplated in rule 38A.01 on pleasure cruises that call at coastal ports in the Republic for short visits shall, subject to paragraph (b), [in each case, to the prior approval of the Controller] be exempt from the payment of duty on the following stores [of tariff headings Nos. 22.02, 22.03, 22.05, 22.06, 22.07, 22.09 and 24.02] supplied for own use to passengers: **[of such ships provided–]**

- (i) Wine [is] supplied in glasses or served in opened bottles or other containers for table use;
- (ii) beer **[is]** served in glasses or opened bottles or other containers;
- (iii) spirituous beverages **[are]** served in glasses for table use;
- (iv) cigarettes and tobacco products **[are]** sold per individual packet or tin; and
- (v) aerated water, mineral water and other non-alcoholic beverages **[are]** served in opened bottles or other containers.

(b) The exemption referred to in paragraph (a) does not apply in circumstances where –

- (i) any passengers embark at one port in the Republic for

- disembarkation at another port in the Republic; or
- (ii) **[The exemption from the payment of duty will not apply in the case of]** functions held on board such ships are attended by persons who are not passengers or members of the crew of such ships.”.