

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1768

18 February 2022

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 8, 38A, 46A, 47B, 64D, 101 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 CHR KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Substitution of rule 00.09**

1. The following rule is hereby substituted for rule 00.09:

“Interpretation of certain references in Rules **[in respect of references to “Kingdom of Swaziland” and “BLNS”]**”

0.9 Any reference in any provision of these Rules to –

- (a) **[to]** the “Kingdom of Swaziland” and “BLNS” **[in any provision of the Rules]** must with effect from 19 April 2018 be read as a reference to the “Kingdom of Eswatini” and “BELN”, respectively;
- (b) the “Manager: Commercial Services” must be read as a reference to “Manager: Rules of Origin” and
- (c) “Spoornet” must be read as a reference to “Transnet”.

Amendment of rule 8

2. Rule 8.01 is hereby amended –

- (a) by the deletion of the expression “and” after the definition of “wharf”;
- (b) by the deletion of the full stop after the definition of “wharf operator” and the insertion of the expression “; and” after that definition; and
- (c) by the addition of the following definition after the definition of “wharf operator”:
“**working day**” means any day other than a Saturday, Sunday or a public holiday.

Amendment of rule 38A.01

3. Rule 38A.01 is hereby amended –

- (a) by the substitution for the definition of “**exporter**” of the following definition:
“**exporter**” means an exporter who supplies stores or spares and equipment to foreign-going ships or aircraft **[and who is accredited as contemplated in section 64E]**”; and
- (b) by the substitution for the definition of “**licensee**” of the following definition:
“**licensee**” means a licensee of a special customs and excise storage warehouse licensed for the storage of goods for supply as stores or spares and equipment to foreign-going ships or aircraft **[and who is accredited as contemplated in section 64E]**”.

Amendment of rule 38A.03

4. Rule 38A.03 is hereby amended by the deletion of paragraph (c).

Amendment of rule 46A1.02

5. Rule 46A1.02 is hereby amended by the substitution in paragraph (a) for subparagraph (iii) of the following subparagraph:

“(iii) The following codes are used in the lettering of the visa stamp in respect of the places prescribed in paragraphs (g) and (h) of item 200.03 of the Schedule to the Rules:

Place	Codes
Beit Bridge	BBR
Bloemfontein	BFN
Cape Town	CTN
Cape Town International Airport	DFM
Durban	DBN
[Durban International Airport] King <u>Shaka International Airport</u>	LBA
East London	ELN
Germiston	GMR
Johannesburg	JHB
[Johannesburg International Airport] <u>O.R. Tambo International Airport</u>	JSA
Kimberley	KBY
Lanseria International Airport	LSA
Lebombo	KOM
Mossel Bay	MOS
Paarl	PRL
Pietermaritzburg	PMB
Port Elizabeth	PEZ
Port Elizabeth International Airport	HFV
Pretoria	PTA
Richards Bay	RIC
Upington	UPT”.

Amendment of rule 47B.07

6. Rule 47B.07 is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) Every operator who is liable to be registered and every registered operator or every agent, as the case may be, shall, not later than the

twenty-first day following upon the end of each accounting period render a tax account during the hours for receipt of payment to the Commissioner of form APT 201 (Return for air passenger tax) at the office of the Controller, **[Johannesburg International Airport]** O.R. Tambo International Airport.”.

Amendment of rule 47B.08

7. Rule 47B.08 is hereby amended by the substitution in paragraph (c) for subparagraph (ii) of the following subparagraph:

“(ii) in cash **[or by cheque]**.”.

Amendment of rule 47B.09

8. Rule 47B.09 is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) Notwithstanding paragraph (a), the Controller **[Johannesburg International Airport]** O.R. Tambo International Airport may allow any operator to keep or deliver such manifest at such time and at such place and on such conditions as the Controller may determine.”.

Substitution of rule 47B.11

9. The following rule is hereby substituted for rule 47B.11:

“General

Forms APT 101, 102 and 201 are obtainable from the Controller at **[Johannesburg International Airport]** O.R. Tambo International Airport.”.

Amendment of rule 64D.03(1)

10. Rule 64D.03(1) is hereby amended by the substitution in subparagraph (a)(iii) for the expression “IDZ” of the expression “SEZ”.

Amendment of rule 64D.04(1)

11. Rule 64D.04(1) is hereby amended by the substitution in paragraph (ij) for the expression “IDZ” of the expression “SEZ”.

Amendment of rule 101.02

12. Rule 101.02 is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) Any exporter, manufacturer, supplier, importer or any person referred to in section 4(12A) shall furnish any document relating to such proof of origin or the exportation or importation or working or processing of goods on demand to any officer authorised by the Manager: Origin Administration.”.

Amendment of rule 120.04

13. Rule 120.04 is hereby amended by the substitution in paragraph (d) for subparagraph (i) of the following subparagraph:

“(i) Attendance charges must be paid to the Controller in cash [, **by bank guaranteed cheque**] or by electronic funds transfer.”.

Repeal of rule 120.12

14. Rule 120.12 is hereby repealed.

Amendment of rule 120A.02

15. Rule 120A.02 is hereby amended by the deletion in paragraph (d) of subparagraph (ii).

Amendment to the Schedule to the rules

16. The Schedule to the Rules is hereby amended –

(a) by the substitution in item 200.09 of the following item:

“200.09 Places where degrouping depots may be established
(Section 6(1)(hC) of the Act)
Cape Town International Airport
King Shaka International Airport
OR Tambo International Airport
Port Elizabeth International Airport”; and

(b) by the deletion of item 209.00.

Substitution of form

17. Item 202.00 of the Schedule to the Rules is hereby amended by the substitution of the following form:

“DA 49A.01 Supplier’s declaration”.

Effective date

18. The amendments contained in this Schedule come into effect on the date of publication of this Notice, except for those contained in items 3 and 4 which must be regarded to have come into effect on 19 January 2021, the date on which the Tax Administration Laws Amendment Act, 2021 (Act No. 21 of 2021), came into effect.



DA 49A.01

FORM FOR THE PURPOSES PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS” AND METHODS OF ADMINISTRATION CO-OPERATION OF THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE SADC EPA STATES, OF THE ONE PART, AND THE EUROPEAN UNION AND ITS MEMBER STATES, OF THE OTHER PART

SUPPLIER’S DECLARATION

(ARTICLE 30 OF THE PROTOCOL
(RULE 49A.25(30))

The supplier’s declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER’S DECLARATION –

for goods which have undergone working or processing in SACU without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in SACU have been used in SACU to produce these goods:

Description of the goods manufactured ⁽¹⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ^{(2) (3)}
.....
.....
.....
		Total value

.....
.....
(Place and date)

Name and address of supplier -

.....
.....
.....

(Signature of the supplier: in addition the name and capacity of the person signing the declaration have to be indicated in clear script)

2. All the other materials used in SACU to produce these goods originate in SACU.
3. Evidence of the originating status of materials used or worked or processed, the value thereof and calculation of the ex-work price are attached.

⁽¹⁾When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the manufacturer must clearly differentiate them.
Example: The document relates to different models of electrical motors of heading No. 85.01 to be used in the manufacture of washing machines of heading No. 84.50. The types and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

⁽²⁾The indications requested in these columns should only be given if they are necessary:
Examples: the rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in France uses fabric imported from Norway which have been obtained there by weaving non-originating yarn, it is sufficient for the Norwegian supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the HS heading and value of such yarn.
A producer of iron wire of HS heading No. 7217 who has produced it from non-originating iron bars should indicate in the second column “bars of iron”. Where this wire is to be used in the production of a machine, for which the origin rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of the non-originating bars.

⁽³⁾“Value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in SACU. The exact value of each non-originating material used must be given per unit of the goods specified in the first column.