

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 2576

7 October 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 44 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 00.05

1. Rule 00.05 is hereby amended-

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

“(iii) SAD 502 – Customs Declaration Form (Transit Control and Transport for Examination), which must be used when transit goods are **[cleared]** entered for transit movement (**[clearance]** entry of goods in transit or goods moving from a warehouse facility across the South African borders), including when containerized transit goods are to be transported by a licensed remover of goods in bond for purposes of

examination as contemplated in section 4(8A) read with section 44(5)(e);” and

(b) by the substitution in paragraph (e) for subparagraph (v) of the following subparagraph:

“(v) SAD 505 – Customs Declaration Form (Bond, Transit Control and Transport for Examination), which must be **[completed]** used –

(aa) when bonded goods are moved inland or across the BLNS borders (place of landing (entry)) to a warehouse or between warehouses or from a warehouse to a place of exit, including when containerized bonded goods are to be transported by a licensed remover of goods in bond for purposes of examination as contemplated in section 4(8A) read with section 44(5)(e); or

(bb) when containerized goods are entered for home consumption and the person entering the goods wishes to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A) read with section 44(5)(e); and”.

#### **Insertion of rule**

2. The following rule is hereby inserted after rule 44.04:

“44.05 If, as envisaged in section 44(5)(e), a person entering imported containerized goods for any purpose, chooses to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A), that person shall when entering the goods in terms of these rules –

(a) make use of the applicable combination of SAD forms as may be prescribed for the particular purpose in the rules, namely form SAD 500 and additionally either form SAD 502 or SAD 505 as referred to in rule 00.05(e)(iii) or (v), depending on the circumstances; and

(b) furnish particulars relating to that licensed remover as may be required on the applicable additional SAD form.”.

**Amendment to the Schedule to the Rules**

3. Item 202.00 of the Schedule to the Rules is hereby amended by the substitution of the following forms:

“SAD 502 - Customs Declaration Form (TRANSIT CONTROL AND  
TRANSPORT FOR EXAMINATION)

SAD 505 - Customs Declaration Form (BOND, TRANSIT CONTROL AND  
TRANSPORT FOR EXAMINATION)”

**SAD 502 - Customs Declaration Form (TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)**

50. Importer or Exporter		TIN	51. Office code		53. Registration number and Date		54. Declarant Reference		
			52. Forms						
55. Country of Commencement					63. Transit Country				
56. Guarantor Code and Name		57. Bond Number		58. Guarantee type		64. Guarantor Code and Name		65. Bond Number	
59. Remover Code and Name		60. Subcontractor Remover Code and Name				67. Remover Code and Name		68. Subcontractor Remover Code and Name	
61. Office of commencement		62. Office of exit				69. Office of entry		70. Office of exit	
I have verified the packages specified on this declaration and found them conform to the description given and that are undamaged Time limit  Seals <input type="checkbox"/> on means of transport <input type="checkbox"/> on package <input type="checkbox"/> intact <input type="checkbox"/> affixed  Signature and date stamp		Means of transport / packages exported with seals intact  Time limit - within / exceeded  National transit requirements satisfied  Signature and date stamp		Means of transport / packages imported with seals intact  Time limit  Document checked <input type="checkbox"/> NO <input type="checkbox"/> YES Additional seals number <input type="text"/> Signature and date stamp		Means of transport / packages exported with seals intact  Time limit - within / exceeded  National transit requirements satisfied  Signature and date stamp			
71. Transit Country					79. Country of destination				
72. Guarantor Code and Name		73. Bond Number		74. Guarantee type		80. Guarantor Code and Name		81. Bond Number	
75. Remover Code and Name		76. Subcontractor Remover Code and Name				83. Remover Code and Name		84. Subcontractor Remover Code and Name	
77. Office of entry		78. Office of exit				85. Office of entry		86. Office of final destination	
Means of transport / packages imported with seals intact  Time limit <input type="checkbox"/> Document checked  Additional seal numbers <input type="checkbox"/> NO <input type="checkbox"/> YES  Signature and date stamp		Means of transport / packages exported with seals intact  Time limit - within / exceeded  National transit requirements satisfied  Signature and date stamp		Means of transport / packages imported with seals intact  Time limit <input type="checkbox"/> Transferred to office of final  <input type="checkbox"/> Transit operation completed  Signature and date stamp		Means of transport / packages imported with seals intact  Time limit - within / exceeded  Document checked <input type="checkbox"/> Transit operation completed  Signature and date stamp			

**SAD 505 - Customs Declaration Form (BOND, TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)**

50. Importer or Exporter		TIN	51. Office code		53. Registration number and Date		54. Declarant Reference	
			52. Forms					
56. Guarantor		TIN	57. Bond No. / PP No. & Office Code		59. Remover, code and name		60. Subcontractor Remover Code and Name	
			58. Guarantee type		TIN		TIN	
87. Declaration by Licensed Remover of goods in bond - Loading					88. Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery			
Truck Horse		First Trailer		Second Trailer		Licensee of Customs and Excise Warehouse		TIN
Registration Number(s)								
Container Seal number(s)								
<p>I ..... (print name of driver)</p> <p>for above remover declare that I have received the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.</p> <p>_____</p> <p>Signature Date</p>					<p>I ..... (print name of authorised person) for</p> <p>above *warehouse licensee / *master of ship / *pilot declare that I have received the *container / *package(s) / *stores in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.</p> <p>_____</p> <p>Signature Date</p>			
89. Declaration by Warehouse Licensee - Loading					90. Declaration by Warehouse Licensee / Master of Ship / Pilot - Delivery			
Truck Horse		First Trailer		Second Trailer		Licensee of Customs and Excise Warehouse		TIN
Registration Numbers								
Container Seal number(s)								
<p>I ..... (print name of authorised person) for warehouse licensee declare that I have loaded the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.</p> <p>_____</p> <p>Signature Date</p>					<p>I ..... (print name of authorised person) for</p> <p>above *warehouse licensee / *master of ship / *pilot declare that I have received the *container / *package(s) / *stores and found them in good outward order and condition with seal(s) on container(s) as numbered on the SAD 500 form and / or road manifest intact.</p> <p>_____</p> <p>Signature Date</p>			