

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3620

30 June 2023

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 (DAR 249)**

Under sections 46, 49 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 hereby amended to the extent set out in the Schedule hereto.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rule 00.09**

1. Rule 00.09 is hereby amended-

(a) by the substitution for the words preceding paragraph (a) of the following words:

“00.09 Any reference in any provision in any provision of these Rules to –”:

(b) by the deletion of the word “and” after paragraph (b);

- (c) by the deletion of the full stop after paragraph (c) and the insertion of the expression “;and”; and
- (d) by the addition of the following paragraph:
“(d) “export SAD Form” must be read as a reference to “export bill of entry.”.

Amendment of rule 46A1.02

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

- “(ii) The certificate of origin and the application for a visa, the export bill of entry and supporting documents shall be **[delivered for processing at]** submitted for certification to the office of the Controller [at any place] prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, [provided it is a place] nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03.**[unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines.]”.**

Amendment of rule 49A.16(19), (20)

3. Rule 49A.16(19), (20) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

- “(iii) The form EUR1, export bill of entry and supporting documents shall be **[delivered for processing at]** submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **[unless the Manager responsible for the**

administration of the rules of origin section in Head Office otherwise determines.]”.

Amendment of rule 49B.10(9)1

4. Rule 49B.10(9)1 is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The SCO, export bill of entry and supporting documents shall be **[delivered for processing at]** submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **[unless the manager responsible for the administration of the rules of origin section in Head Office or the Controller otherwise determines.]**”.

Amendment of rule 49D.14(14), (15)

5. Rule 49D.14(14), (15) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The form EUR1, export **[SAD Form]** bill of entry and supporting documents shall be **[delivered for processing at]** submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **[unless the Manager: Commercial Services otherwise determines.]**”.

Amendment of rule 49E.15(15), (16)

6. Rule 49E.15(15), (16) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The certificate of origin, export **[SAD Form]** bill of entry and supporting documents shall be **[delivered for processing at]** submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **[unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.]”**.

Amendment of rule 49F.20(21)

7. Rule 49F.20(21) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

“(iii) The **[C]**certificate of **[O]**origin, export bill of entry and supporting documents shall be **[delivered for processing at]** submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **[unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.]”**.

Amendment of rule 49G.15(19), (20)

8. Rule 49G.15(19), (20) is hereby amended by the substitution for subparagraph (iii) of paragraph (b) of the following subparagraph:

- “(iii) The form EUR1, export bill of entry and supporting documents shall be **[delivered for processing at]** submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. [unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.]”.