

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 5158

30 August 2024

**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 21, 49F, 49G, 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 00.09**

1. Rule 00.09 is hereby amended-

- (a) by the deletion of "and" at the end of paragraph (c);
- (b) by the substitution for the full stop of the expression "and;" at the end of paragraph (d); and
- (c) by the addition after paragraph (d) of the following paragraph:
  - "(e) "Port Elizabeth" and "Port Elizabeth International Airport" must be read as a reference to "Gqeberha" and "Chief Dawid Stuurman International Airport", respectively;

**Amendment of rule 21**

2. Rule 21.03.05 is hereby substituted for the following rule:

**“Payment of duty and VAT on samples**

21.03.05 Where any samples are taken in a special export storage warehouse **[as contemplated in rule 21.03.03(a)(i)(cc)(B)]**, the duty and value added tax (VAT) payable thereon must be paid to the Controller before removal from such warehouse.”.

**Amendment of rule 49F**

3. Rule 49F is hereby amended by the substitution for paragraph (f) of the following paragraph:

**“(f) Registration of exporter and producer**

For the purposes of section 49(6) and section 59A–

- (i) every exporter and producer of goods to be exported to any of the African Continental Free Trade Area shall be registered in accordance with rule 59A.01A(b)**[(iA)(aa)]** and **[(bb) respectively and]** in the case of–

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; and

- (ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.”.

**Amendment of rule 49G**

4. Rule 49G is hereby amended by the substitution for paragraph (f) of the following paragraph:

**“(f) Registration of exporter and producer**

For the purposes of section 49(6) and section 59A –

- (i) every exporter and producer of goods to be exported to any of the SACUM-UK shall be registered in accordance with rule 59A.01A(b)[(iA)(aa) and (bb) respectively] and in the case of—
  - (aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or
  - (bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; and
- (ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.”.

#### **Amendment of rule 49G.19**

5. Rule 49G.19(24), (25) is hereby amended by the substitution for paragraph (c) of the following paragraph:

- “(c) Application for approved exporter status must be made in accordance with rule 59A.01A(b)[(iA)(aa)] **[made on form DA 185]** and annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted.”.

#### **Amendment of rule 49G.24**

6. Rule 49G.24(30) is hereby amended by substitution for subparagraph (i) of paragraph (c) of the following subparagraph:

- “(i) Any person who wishes to issue a suppliers’ declaration must be registered on application in accordance with rule 59A.01A(b)[(iA)(bb)] as a producer, and”.

#### **Amendment of rule 49G.26**

7. Rule 49G.26 is hereby amended by the substitution for item (aa) of paragraph (a)(ii) of the following item:

- “(aa) approved exporter status is granted on application in accordance with rule 59A.01A(b)[(iA)(aa)] and submission of annexure DA 185.4A2 or

the corresponding screen or page of the electronic application must be submitted; and".

**Amendment of rule 59A**

8. Rule 59A.01A is hereby amended by the deletion in paragraph (b)(iA) of items (aa) and (bb).

**Amendment of the Schedule to the Rules**

9. The Schedule to the rules is hereby amended –

- (a) by the substitution for the expression "Port Elizabeth" of the expression "Gqeberha" wherever it occurs; and
- (b) by the substitution for the expressions "Port Elizabeth International Airport" and "Port Elizabeth Airport" of the expression "Chief Dawid Stuurman International Airport" wherever it occurs.