

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7493

22 May 2026

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 64D and 120 of the Customs and Excise Act, 1964 (Act 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

**JOHNSTONE MAKHUBU****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rule 64D.04**

1. Rule 64D.04 is hereby amended –

(a) by the insertion in subrule (1) of the following paragraph after paragraph (fB):

“(fC) a locally manufactured road vehicle is removed under its own power by the licensee of a customs and excise manufacturing

warehouse to another premises situated on the same site or on a different site, provided such premises is included under the same licence in the name of such licensee and located within a distance of 30km from that warehouse.”; and

(b) by the substitution for subrule (2) of the following subrule:

“(2) For purposes of –

(a) subrule (1) “**own transport**”, where mentioned in paragraphs (f); and (fB), means to transport by means of a vehicle –

(i) owned by the person permitted to transport, including a vehicle –

(aa) in possession of that person in terms of a hire purchase or lease agreement; or

(bb) rented by that person for the purpose of such transport; and

(ii) operated by a person under the direct instructions of the person permitted to transport; and

(b) subrules (1)(fB) and (1)(fC) –

“road vehicle” has the meaning assigned to it in rule 18.15(e); and **[“using own transport” in relation to –**

(a) the removal of an imported road vehicle on a road vehicle designed for the transport of vehicles, means using a vehicle for such transport which is-

(i) owned by the person permitted to transport in terms of paragraph (fB), including a vehicle in possession of that person in terms of a hire purchase or vehicle lease agreement; or

(ii) rented by that person for the purpose of such transport, and driven by a person under the direct instructions of the person permitted to transport; and

(b) the removal of an imported road vehicle]

“under its own power”, in relation to the removal of an imported road vehicle contemplated in paragraph (fB) or a locally

manufactured road vehicle in paragraph (fC), means using a driver under the direct instructions of the person permitted to transport in terms of those paragraphs [paragraph (fB)], either –

- (i) as an employee of that person; or
- (ii) as a person contracted by that person for the purpose of driving the imported or locally manufactured vehicle.”.