



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 458

Pretoria, 6 August 2003  
Augustus

**No. 25333**



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## GOVERNMENT NOTICES

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### **SOUTH AFRICAN REVENUE SERVICE**

**No. R. 1155**

**6 August 2003**

#### **CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/80)**

Under sections 64E and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

**P J GORDHAN**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

#### **SCHEDULE**

By the substitution for paragraph 6(a) of the pro forma agreement prescribed in the rules for section 64E of the following paragraph:

“(6)(a) keep all books, accounts, documents, data and other records relating to the transactions of the business as prescribed in section 101 and the rules.”

No. R. 1156

6 August 2003

**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF RULES (NO. DAR/82)**

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with retrospective effect to 1 August 2003.

**P J GORDHAN****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

By the substitution for rules 120B.01, 120B.02 and 120B.03 of the following rules:

**“Temporary procedures in respect of goods carried by road on the Trans Kalahari Route:**

120B.01 (a) The provisions of these rules only apply -

(i) from 1 August 2003 to 31 January 2004;

(ii) in respect of goods carried by road on the Trans Kalahari Route; and

(iii) to goods -

(aa) entered by or consigned by a consignor as defined in rule 64D.03(1); or

(bb) carried by a licensed remover of goods in bond as contemplated in section 64D;

where such persons are required by the General Manager: Customs to use and produce the SAD 500 referred to in rule 120B.02 for the carriage of such goods by road on the Trans Kalahari route.

(b) For the purposes of these rules -

(i) (aa) Skilpadshek, the place of exit or entry in the Republic of South Africa is known as Pioneersgate in the Republic of Botswana;

(bb) Mamuno, the place of exit or entry in the Republic of Botswana is known as Trans Kalahari in the Republic of Namibia.

(ii) the Trans Kalahari Route means:

- (aa) a route from Johannesburg, exiting through Ramathlabama or Skilpadshek, to Gaborone in the Republic of Botswana;
- (bb) a route from Gaborone, exiting through Ramathlabama or Pioneersgate, to Johannesburg in the Republic of South Africa;
- (cc) a route from the Republic of South Africa, starting in Johannesburg, exiting through Ramathlabama or Skilpadshek, through the Republic of Botswana and exiting through Mamuno to Walvis Bay or Windhoek in the Republic of Namibia;
- (dd) a route from the Republic of Namibia, starting in Windhoek or Walvis Bay exiting through Trans Kalahari and through the Republic of Botswana, exiting through Ramathlabama or Pioneersgate to Johannesburg in the Republic of South Africa.

120B.02 Notwithstanding anything to the contrary in any rule the SAD 500, SAD 501, SAD 502 and SAD 503 must be used by the person contemplated in rule 120B.01 in respect of goods carried on the Trans Kalahari Route for the purposes and the duration of the period prescribed in rule 120B.01 instead of form CCA1.

120B.03 The following forms are prescribed and inserted for the purpose of the procedures contemplated in these rules -

- (a) The SAD 500 - Customs Declaration Form which must be completed in respect of the movement of the goods in respect of this rule;
- (b) The SAD 501 - Customs Declaration Form (Continuation Sheet) which must be completed if more than one item segment is declared;
- (c) The SAD 502 - Customs Declaration Form (Transit Control) is the reverse side of the SAD 500;
- (d) The SAD 503 - Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction) which is used for the correction of the SAD 500.

120B.04 (a) A copy of the SAD 500 with the SAD 502 duly completed to the extent applicable by all the offices on the route and including the office of final destination must be returned to the Controller at the office of commencement in the Republic within a period of 30 days after such entry.

- (b)
  - (i) Notwithstanding these provisions, any consignor or licensed remover of goods in bond is not absolved from complying with any prescribed requirements, as may be applicable in each case, relating to the entry and removal in bond or export of the goods concerned; and
  - (ii) except with regard to the use of form CCA1 as specified in rule 120B.02, the provisions in the rules numbered 120A shall apply mutatis mutandis to the movement of any goods from the Republic to Botswana or Namibia on the Trans Kalahari route as contemplated in these rules.
- (c)
  - (i) An instruction manual entitled Guide for Completion of SAD 500 Customs Declaration - Import, Export and Transit Movement is published on the SARS website and shall be deemed to be part of this rule.

- (ii) The said Guide may be amended from time to time by the Commissioner and the amended copy thereof when published on the SARS website as an amended Guide shall, for the purposes of these rules, be effective from the date it is so published or any date specified in such amendment."

SAD 500 - CUSTOMS DECLARATION FORM										
0 1 2 3 4 5 6 7 8 9	2. EXPORTER/CONSIGNOR		TIN		1. DECLARATION		A. OFFICE OF DESTINATION OR DEPARTURE			
	BSIC						OFFICE CODE			
					3. FORMS		4. REGISTRATION NO.		MANIFEST NUMBER	
	8. IMPORTER/CONSIGNEE		TIN		5. ITEMS		6. 7. DECLARANT REFERENCE NO.		ASSESSMENT NO AND DATE	
	BSIC				9. 10. 11. 12. 13.		13A. Invoice No. and Date		RECEIPT NO. & DATE	
	14. DECLARANT/AGENT		TIN		15. COE		16. COO		17. COD	
					20. DELIVERY TERMS					
	18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL		19. CONTAINER ( 0/1 )		22. CURRENCY AND TOTAL VALUE		23. RATE OF EXCHANGE			
	21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER				24. OTHER COSTS DETAILS					
	25. TMF		26. TMI		27.					
	28. OOE		30.							
31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS				32. ITEM NO.		33. COMMODITY CODE			
	NUMBER & TYPE OF PACKAGES				34. COC		35. GROSS MASS (KGS)		36. PREFERENCE	
	CONTAINER NUMBERS				37. CPC		38. NET MASS (KGS)		39. QUOTA	
	DESCRIPTION				40. SUMMARY DECLARATION / PREVIOUS DOC					
					41. SUPP. UNITS		42. CUSTOMS VALUE (FCY)		43. V.M	
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		EX WAREHOUSE CODE		45.	
	REMOVAL IN BOND (R.L.B.) & DATE				REBATE CODE		46. STATISTICAL VALUE			
47. CALCULATION OF DUTIES AND TAXES	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	48. ACCOUNT CODE		49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT		
						SUMMARY OF TOTAL DUTIES AND TAXES				
						TOTAL DUTIES & TAXES				
						GUARANTEE AMOUNT				
						OTHER				
	TOTAL →					TOTAL PAYABLE				
DECLARATION						FOR OFFICIAL USE				
I, _____ he undersigned of _____										
being the _____ (agent) hereby declare that the particulars her										
true and correct and comply with the provisions of the Customs and Excise Act.										
Signature						ID number				
						Date				

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SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)												
1. IMPORTER OR EXPORTER					OFFICE CODE		3. FORMS		REGISTRATION NO AND DATE		7. DECLARANT REFERENCE	
31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS					32. ITEM NO.	33. COMMODITY CODE					
	NUMBER & TYPE OF PACKAGES					34. COC	35. GROSS MASS (KG)		36. PREFERENCE			
	CONTAINER NUMBERS					37. CPC	38. NET MASS (KG)		39. QUOTA			
	DESCRIPTION					40. SUMMARY DECLARATION / PREVIOUS DOC						
						41. SUPP. UNITS		42. CUSTOMS VALUE (FCY)		43. V.M.		
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER					DEDUCTED VALUE		DEDUCTED QUANTITY				
	REMOVAL IN BOND (R.L.B.) & DATE					REBATE CODE		44. STATISTICAL VALUE				
31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS					32. ITEM NO.	33. COMMODITY CODE					
	NUMBER & TYPE OF PACKAGES					34. COC	35. GROSS MASS (KG)		36. PREFERENCE			
	CONTAINER NUMBERS					37. CPC	38. NET MASS (KG)		39. QUOTA			
	DESCRIPTION					40. SUMMARY DECLARATION / PREVIOUS DOC						
						41. SUPP. UNITS		42. CUSTOMS VALUE (FCY)		43. V.M.		
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER					DEDUCTED VALUE		DEDUCTED QUANTITY				
	REMOVAL IN BOND (R.L.B.) & DATE					REBATE CODE		44. STATISTICAL VALUE				
31. PACKAGES AND DESCRIPTION OF GOODS	MARKS AND NUMBERS					32. ITEM NO.	33. COMMODITY CODE					
	NUMBER & TYPE OF PACKAGES					34. COC	35. GROSS MASS (KG)		36. PREFERENCE			
	CONTAINER NUMBERS					37. CPC	38. NET MASS (KG)		39. QUOTA			
	DESCRIPTION					40. SUMMARY DECLARATION / PREVIOUS DOC						
						41. SUPP. UNITS		42. CUSTOMS VALUE (FCY)		43. V.M.		
44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS	LICENCE NUMBER					DEDUCTED VALUE		DEDUCTED QUANTITY				
	REMOVAL IN BOND (R.L.B.) & DATE					REBATE CODE		44. STATISTICAL VALUE				
47. CALCULATION OF DUTIES AND TAXES	TYPE	DUTY/TAX/BASE	RATE	AMOUNT	MP	TYPE	DUTY/TAX/BASE	RATE	AMOUNT	MP		
TOTAL ON FIRST ITEM OF THIS PAGE →					TOTAL ON SECOND ITEM OF THIS PAGE →							
TYPE	DUTY/TAX/BASE	RATE	AMOUNT	MP	TYPE	AMOUNT	MP	GRAND TOTAL FOR ALL PAGES				
TOTAL ON THIRD ITEM OF THIS PAGE →												



**SAD 502 - Customs Declaration Form (TRANSIT CONTROL)**

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  Additional seals number NO YES  Signature and date stamp			Means of transport / packages imported 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  Document checked  Additional seal numbers NO 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  Transferred to office of final  Transit operation completed  Signature and date stamp			Means of transport / packages imported with seals intact  Time limit - within / exceeded  Document checked  Transit operation completed  Signature and date stamp	

**SAD 503 - CUSTOMS DECLARATION FORM****PART C (FOR COMPLETION BY DECLARANT)**

Reasons for and explanation of circumstances concerning the error(s).

**PART D****FOR OFFICIAL USE ONLY****Report by officer :**

Give brief details of the error and how it was detected, comment on the declarant's entry preparation standard and, if you suspect fraud, attach a full separate report of the circumstances for consideration with these papers.

Signature \_\_\_\_\_ Name \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_

**Recommendation / Decision by the Collector/Supervisor****Authority to amend:**

You may grant permission to correct the entry provided that any additional amount involved are paid. \*/ And subject to the payment of a proposed penalty of

\_\_\_\_\_

Signature \_\_\_\_\_ Name \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_

**Officer's Decision (where required)**

Signature \_\_\_\_\_ Date \_\_\_\_\_

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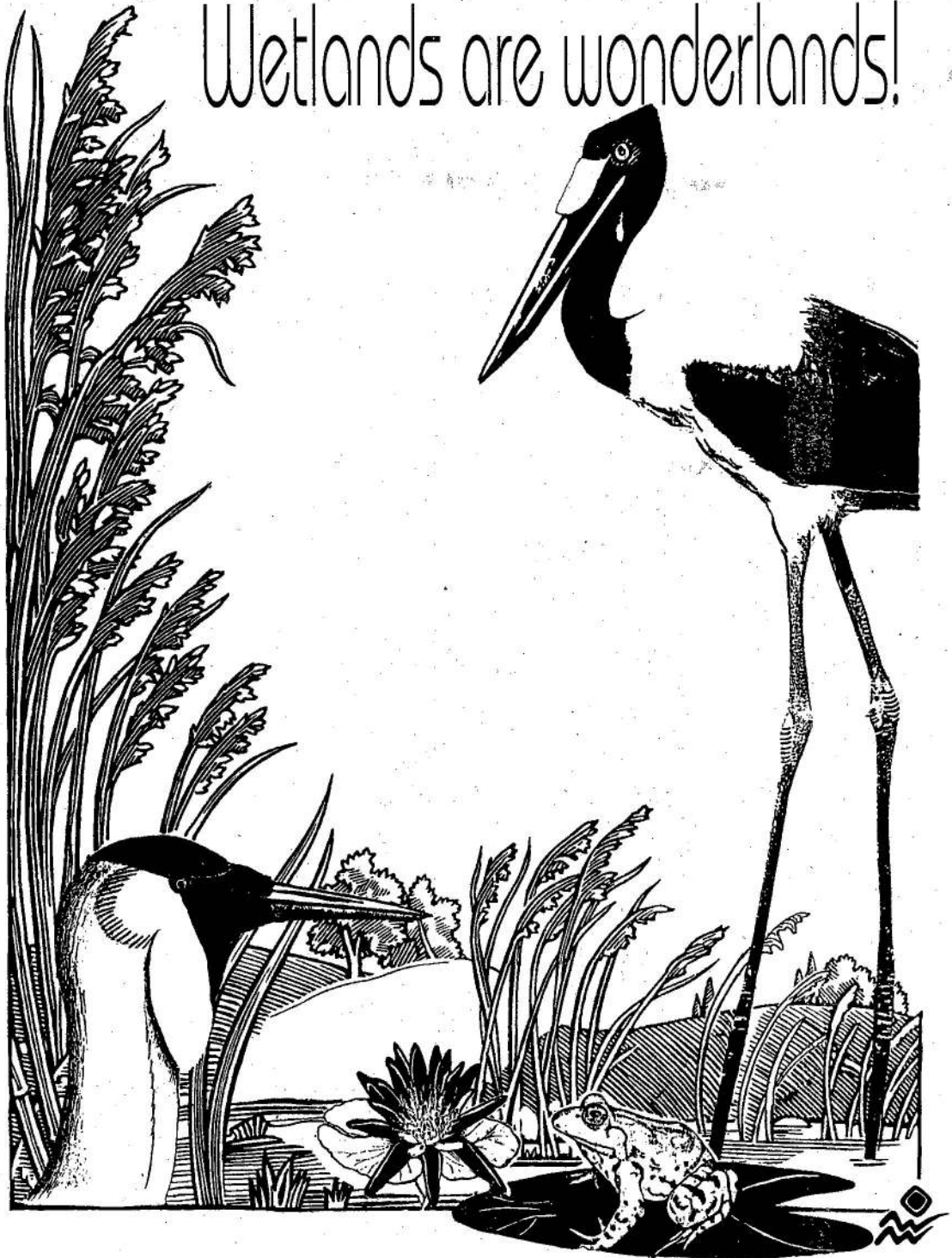
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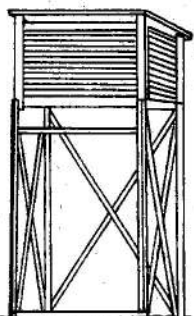
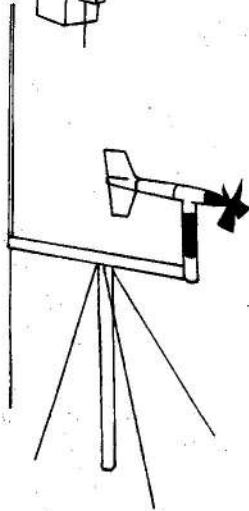
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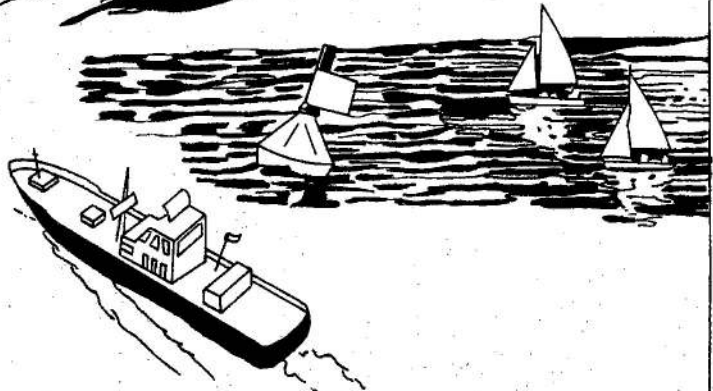
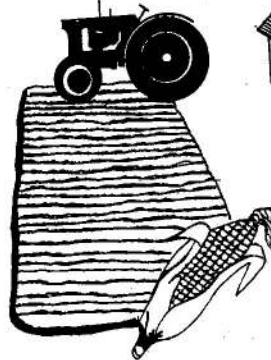
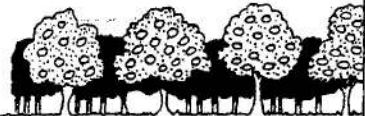
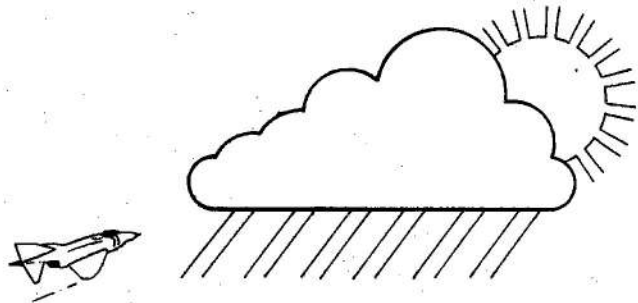


Department of Environmental Affairs and Tourism

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Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001  
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