

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/81)**

Under sections 15, 75 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.

**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution for rule 15.01 of the following rule:

- “15.01 (a) For the purposes of this rule and form DA 331–
“**goods**” in relation to goods required to be declared on form DA 331 means goods contemplated in section 15(1) carried by a traveller on his or her person or included in his or her accompanied baggage;
“**traveller**” means any person who enters or leaves the Republic as contemplated in section 15(1)(a);
“**vehicle**” means any road vehicle whether for private or commercial use temporarily brought into or taken from the Republic that must be declared by a traveller on form DA 331.
- (b) (i) A traveller entering or leaving the Republic shall, except as otherwise specified in these rules–

- (aa) declare all goods or any vehicle on a form DA 331 at the place where he or she enters or leaves the Republic;
 - (bb) comply with any requirement specified in such form or the notes thereto in respect of the goods or vehicle concerned.
 - (ii) Any goods or any vehicle temporarily imported or exported must be so declared whether temporarily imported from or temporarily exported directly to any country outside the common customs area or temporarily imported from or temporarily exported to or through the territory of any other country in the common customs area.
 - (c)
 - (i)
 - (aa) Any traveller who has any goods for commercial purposes on his or her person or in his or her accompanied baggage on entering the Republic must complete the statement in respect thereof on form DA 331.
 - (bb) Such goods may only be removed from customs control after due entry as contemplated in rule 15.02 and release is authorised.
 - (ii) The Controller may allow such goods to be stored or kept pending the release thereof at the request of the traveller concerned and for reasons deemed valid by the Controller, subject to such conditions as he or she may impose.
 - (d)
 - (i) Where red and green channels are provided at any place for processing travellers, a traveller on entering the Republic may choose the green channel to exit the restricted area at that place if the goods upon his or her person or in his or her possession—
 - (aa) are personal effects; and

- (bb) if any other goods, are goods not exceeding the quantities or values of goods that may be imported without payment of duty or value-added tax, as specified under the heading “Allowances” on form DA 331; and
 - (cc) are not–
 - (A) goods prohibited or restricted under any law of the Republic; or
 - (B) goods for commercial purposes.
- (ii) For the purposes of declaring goods in terms of section 15(1), a traveller entering the green channel must be regarded as declaring that he or she has no goods upon his or her person or in his or her accompanied baggage other than the goods contemplated in subparagraph (i).
- (iii) If a traveller has any goods upon his or her person or in his or her accompanied baggage that are–
- (aa) personal effects not complying with, or any goods in excess of, those goods contemplated respectively in subparagraph (i)(aa) and (bb), or
 - (bb) any goods referred to in subparagraph (i)(cc),
- the traveller must enter the red channel.”

(b) By the substitution in Chapter XIIA for the heading of the rules numbered 120A of the following heading:

“Rules in terms of section 120(1)(e) and (o) of the Customs and Excise Act, 1964, and for the purposes of section 13(1)(iii) of the Value-Added Tax Act, 1991 (Act 89 of 1991), regarding the importation of goods into the Republic from or through Botswana, Lesotho, Namibia or Swaziland and the declaration procedures for the exportation of goods from the Republic into or through Botswana, Lesotho, Namibia or Swaziland”

(c) By the substitution in rule 120A.01 for paragraph (a) of the following paragraph:

“120A.01 (a) (i) In respect of all declarations of goods imported into the Republic from or through Botswana, Lesotho, Namibia or Swaziland (the BLNS countries) or exported from the Republic into or through a BLNS country, the same procedures apply as provided for in terms of the Customs and Excise Act, 1964, with regard to imports into the Republic from countries other than the BLNS countries, or exports from the Republic into countries other than the BLNS countries.

(ii) (aa) For the purposes of these rules–

“**commercial goods**” means any goods or any vehicle of which the particulars are not required to be declared on form DA 331 in accordance with the requirements specified in that form and rule 15.01;

(bb) any commercial goods must be entered on the prescribed SAD forms, as may be applicable, using the appropriate codes from the table published on the SARS website referred to in rule 39.15.”

(d) By the substitution in rule 120A.01(b) for subparagraphs (ii) and (iv) of the following subparagraphs:

“(ii) Any goods or any vehicle that is required to be declared on form DA 331 must be declared only on that form when imported into the Republic from a BLNS country or from outside the common customs area through a BLNS country or exported from the Republic to a BLNS country or through a BLNS country to a destination outside the common customs area.”

“(iv) (aa) The SAD forms may be submitted electronically in compliance with the Act and the rules relating to the electronic clearance of goods.

(bb) If goods which have been cleared electronically for removal under a customs procedure to a destination outside the Republic are removed by road, a copy of the processed SAD form and proof of release of the goods must accompany the driver.”

(e) By the insertion in rule 120A.03(a) after subparagraph (ii) of the following subparagraph:

“(iii) Subject to paragraph (d), any goods or any vehicle that is required to be declared on form DA 331 must, if imported from or through or exported to or through a BLNS country as contemplated in rule 120A.01 (b)(ii), be so imported or exported through a designated commercial port.”

(f) By the deletion of rule 120A.04.

(g) By the substitution in the Schedule to the Rules of the following forms:

“DA 65 Registration of Goods for Re-Importation;
DA 331 Traveller Declaration;”.

(h) By the deletion in item 202.00 of the Schedule to the Rules of forms DA 305 and DA 307.