

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1290

04 OCTOBER 2019

**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 188)**

Under sections 38 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.



**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Amendment of rule 38.14A**

Rule 38.14A of the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended –

- (a) by the insertion in paragraph (a), after the definition of “declarant”, of the following definition:
- “participating country” means a country participating in the SACU UCR implementation, namely Eswatini or Botswana, as the case may be;”; and
- (b) by the substitution for paragraph (b) of the following paragraph:

- “(b) When completing a bill of entry a declarant must, in the case of –
- (i) an export from the Republic, generate and use a SACU UCR for the relevant consignment irrespective of the country of destination;
  - (ii) an import into the Republic from **[Swaziland]** a participating country, use the SACU UCR generated in **[Swaziland]** that participating country for that consignment; or
  - (iii) the transit of goods through the Republic to **[Swaziland]** a participating country –
    - (aa) generate and use a SACU UCR for that consignment; or
    - (bb) if a UCR has already been generated in any **[other]** country other than a participating country for that consignment, use that UCR; or
  - (iv) the transit of goods **[from Swaziland]** via a participating country through the Republic –
    - (aa) use the SACU UCR generated in **[Swaziland]** that participating country for that consignment; or
    - (bb) if a UCR has already been generated in any **[other]** country other than a participating country for that consignment, use that UCR.”.