

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 427

17 April 2009

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (No. DAR/49)

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.

JACOBUS JOHANNES LOUW
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in the Schedule to the Rules for item 202.02A of the following item:

202.02A Purpose code table (imports)

Purpose of entry or declaration	Purpose Code
Removal in bond of goods as contemplated in rule 18.01(a)(i)(aa)	RIB
Removal in bond of goods in transit as contemplated in rule 18.01(a)(i)(bb)	RIT
Payment of duty or free	DP
Warehousing	WH
Warehousing for export only	WE
Industrial rebates of customs duties (Schedule No. 3 to the Act)	IR
General rebates of customs duties (Schedule No. 4 to the Act) and exemption of VAT (Schedule 1 to the Value-Added Tax Act, Act No. 89 of 1991) or, where the goods are free of customs duty, exemption of VAT (Schedule 1 to the Value-Added Tax Act)	GR
Ordinary levy	OL

Transfer of liability: Industrial rebates of customs duties (Schedule No. 3 to the Act) where the importer of the goods is not the registered manufacturer	TIR
Transfer of liability: General rebates of customs duties (Schedule No. 4 to the Act) where the importer desires to deliver goods directly to a person or firm authorised to receive the goods under rebate of duty	TGR
Transfer of liability: Ordinary levy	
Payment of duty ex warehouse	XDP
Rewarehousing	XRW
Removal in bond ex warehouse	XIB
Industrial rebates of customs duties (Schedule No. 3 to the Act) ex warehouse	XIR
General rebates of customs duties (Schedule No. 4 to the Act) ex warehouse	XGR
Ordinary levy ex warehouse	XOL"

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