

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 845**

**31 MAY 2019**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/184)**

Under sections 8 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.



**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Amendment of rule 8.01**

1. Rule 8.01 is hereby amended by the insertion of the following definition after the definition of "own goods carrier":

“**part-shipment**”, in relation to information reflected on an advance arrival or departure notice prescribed in terms of these rules for trucks entering or leaving the Republic, indicates a part of a consignment of goods that is –

- (a) transported through a single land border-post on more than one truck by reason of the size, weight or volume of the goods in the consignment; and
- (b) entered on a single bill of entry;”

**Amendment of rule 8.29**

2. Rule 8.29 is hereby amended by –

- (a) the deletion of the word “and” at the end of paragraph (e) of subrule (2);
- (b) the substitution for the full stop at the end of subparagraph (iii) of subrule (2) (f) of the word “and”; and
- (c) the addition of the following paragraph after paragraph (f) of subrule (2):

“(g) if the cargo transported is a part-shipment, an indicator to that effect, stating that the cargo is being transported “in part” or “in final part” of the part-shipment.”.

**Amendment of rule 8.32**

**3.** Rule 8.32 is hereby amended by –

- (a) the deletion of the word “and” at the end of paragraph (f) of subrule (2);
- (b) the substitution for the full stop at the end of subparagraph (iii) of subrule (2) (g) of the word “and”; and
- (c) the addition of the following paragraph after paragraph (g) of subrule (2):
  - “(h) if the cargo transported is a part-shipment, an indicator to that effect, stating that the cargo is being transported “in part” or “in final part” of the part-shipment.”.