

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7493

22 May 2026

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**

Under sections 64D 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



JOHNSTONE MAKHUBU

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 64D.04

1. Rule 64D.04 is hereby amended –

(a) by the insertion in subrule (1) of the following paragraph after paragraph (fB):

“(fC) a locally manufactured road vehicle is removed under its own power by the licensee of a customs and excise manufacturing

warehouse to another premises situated on the same site or on a different site, provided such premises is included under the same licence in the name of such licensee and located within a distance of 30km from that warehouse.”; and

(b) by the substitution for subrule (2) of the following subrule:

“(2) For purposes of –

(a) subrule (1) “**own transport**”, where mentioned in paragraphs (f); and (fB), means to transport by means of a vehicle –

(i) owned by the person permitted to transport, including a vehicle –

(aa) in possession of that person in terms of a hire purchase or lease agreement; or

(bb) rented by that person for the purpose of such transport; and

(ii) operated by a person under the direct instructions of the person permitted to transport; and

(b) subrules (1)(fB) and (1)(fC) –

“road vehicle” has the meaning assigned to it in rule 18.15(e); and **[“using own transport” in relation to –**

(a) the removal of an imported road vehicle on a road vehicle designed for the transport of vehicles, means using a vehicle for such transport which is-

(i) owned by the person permitted to transport in terms of paragraph (fB), including a vehicle in possession of that person in terms of a hire purchase or vehicle lease agreement; or

(ii) rented by that person for the purpose of such transport, and driven by a person under the direct instructions of the person permitted to transport; and

(b) the removal of an imported road vehicle]

“under its own power”, in relation to the removal of an imported road vehicle contemplated in paragraph (fB) or a locally

manufactured road vehicle in paragraph (fC), means using a driver under the direct instructions of the person permitted to transport in terms of those paragraphs [paragraph (fB)], either –

- (i) as an employee of that person; or
- (ii) as a person contracted by that person for the purpose of driving the imported or locally manufactured vehicle.”.