

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6408

11 July 2025

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
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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under section 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 form

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following form:

“DA 5 Declaration in respect of sealable goods on board ship”

Unconsumed Stores

Habit-forming drugs

All non-duty-paid imported goods and all excisable goods and fuel levy goods shipped at a place in the Republic

Articles brought or intended as gifts for or for sale to or exchange with any person in the Republic of South Africa

Fire-arms (which include all air, alarm or gas pistols, revolvers and rifles) and ammunition

General Information

1.

This list must be completed and held in readiness for submission to the customs and excise officer who first visits the ship. It must be signed by the master and every member of the crew, and each person must state opposite his signature what quantities of sealable goods he has in his possession, or that he has no such goods in his possession.

2.

The master and members of the crew who remain on the ship during its stay in port may each be allowed to retain in their possession the prescribed quantities (to cover four days) sealable goods in accordance with rule 9.02.

3.

When the quantities in possession of the master or members of the crew do not exceed those prescribed in rule 9.02, the goods need not be shown, but otherwise the entire quantities must be shown to the customs and excise officer who will place the excess under seal or release it upon payment of duty.

4.

Where the master or members of the crew remain on board the ship for more than four days or each multiple thereof, the Controller may on request permit the issue from under seal, for consumption on board, further quantities equivalent to the quantities enumerated in rule 9.02.

5.

Sealable articles found in the possession of the master or any member of the crew will, if not enumerated on this list, be liable to forfeiture and the person in whose possession they are found will be liable to prosecution. Unconsumed sealable stores which are omitted from this list will likewise be liable to forfeiture and the master liable to prosecution.

6.

Tobacco in any form, potable spirits, wine, beer and stout not placed under seal or issued from under seal shall not in bulk be issued for distribution by the master or other person.

7.

The master shall not permit any customs and excise seal to be broken while the ship is within the limits of the port, unless prior permission has been obtained from the Controller.

$\wedge$ [illegible]