

REPUBLIC  
OF  
SOUTH AFRICA



REPUBLIEK  
VAN  
SUID-AFRIKA

# Government Gazette Staatskoerant

*Regulation Gazette*

**No. 6404**

*Regulasiekoerant*

Vol. 403

PRETORIA, 4 JANUARY 1999  
JANUARIE 1999

**No. 19664**

## GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

### SOUTH AFRICAN REVENUE SERVICE

**No. 32**

**4 January 1999**

#### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT TO THE RULES

Under section 13(1)(iii) of the Value-Added Tax Act, 1991, as well as section 120(o) of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended as follows and shall come into operation on 4 January 1999:

*By the substitution of paragraphs (a), (b) and (c) of rule 00.04 with the following:*

- " Rules regarding the importation of "commercial goods" into the Republic from Botswana, Lesotho, Namibia or Swaziland as well as rules regarding the declaration procedures for the exportation of "commercial goods" from the Republic into Botswana, Lesotho, Namibia or Swaziland, are contained in Chapter XILA of these rules."

**T.F. VAN HEERDEN**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SUID-AFRIKAANSE INKOMSTEDIENS****No. 32****4 Januarie 1999****DOEANE- EN AKSYNSWET, 1964  
WYSIGING VAN REËLS**

Ingevolge artikel 13(1)(iii) van die Wet op Belasting op Toegevoegde Waarde, 1991, sowel as artikel 120(o) van die Doeane- en Aksynswet, 1964, word die reëls gepubliseer in Goewermenskennisgewing R.1874 van 8 Desember 1995 soos volg gewysig en sal dit in werking tree op 4 Januarie 1999:

*Deur paragrawe (a), (b) en (c) van reël 00.04 met die volgende te vervang:*

“Reëls met betrekking tot die invoer van “kommersiële goed” in die Republiek vanaf Botswana, Lesotho, Namibië of Swaziland sowel as reëls met betrekking tot die verklaringsprosedures vir die uitvoer van “kommersiële goed” vanaf die Republiek na Botswana, Lesotho, Namibië of Swaziland is vervat in Hoofstuk XIA van hierdie reëls.”

**T.F. VAN HEERDEN****KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT TO THE RULES (No. DAR/2)**

Under section 13(1)(iii) of the Value-Added Tax Act, 1991, as well as section 120(o) of the Customs and Excise Act, 1964, the following rules are hereby added to the rules published in Government Notice R.1874 of 8 December 1995 after rule number 120.11, and shall come into operation on 4 January 1999:

**“ CHAPTER XIII A**

Rules in terms of:

**SECTION 13(1)(iii) OF THE VALUE-ADDED TAX ACT, 1991,  
(Act 89 of 1991)**

As well as:

**SECTION 120(o) OF THE CUSTOMS AND EXCISE ACT, 1964,  
(Act 91 of 1964)**

**RULES IN TERMS OF SECTION 13(1)(iii) OF THE VALUE-ADDED TAX ACT, 1991, REGARDING THE IMPORTATION OF COMMERCIAL GOODS INTO THE REPUBLIC FROM BOTSWANA, LESOTHO, NAMIBIA OR SWAZILAND AS WELL AS RULES IN TERMS OF SECTION 120 (o) OF THE CUSTOMS AND EXCISE ACT, 1964, REGARDING THE DECLARATION PROCEDURES FOR THE EXPORTATION OF COMMERCIAL GOODS FROM THE REPUBLIC INTO BOTSWANA, LESOTHO, NAMIBIA OR SWAZILAND**

**Declaration procedures in respect of “commercial goods” removed within the common customs area (the Republic, Botswana, Lesotho, Namibia and Swaziland)**

- 120A.01      (a)      In respect of all declarations of “commercial goods” imported into the Republic from Botswana, Lesotho, Namibia or Swaziland (the BLNS countries) or exported from the Republic into a BLNS country, the same procedures as provided for in terms of the Customs and Excise Act, 1964, with regard to imports into the Republic from countries other than the BLNS countries, or exports from the Republic into countries other than the BLNS countries, will apply, with the following exceptions:
- declarations must be made on form CCA1; and
  - “commercial goods”, which originated in a BLNS country, that are temporarily imported into the Republic from a

BLNS country as well as "commercial goods" removed in transit from a BLNS country through the Republic for re-export must be dealt with in accordance with the procedures prescribed in paragraph (c).

- (b)(i) Form CCA1 as prescribed in these rules shall be used for the declaration to an officer, as defined in the Customs and Excise Act, 1964, or to any other authority designated by the Commissioner for the South African Revenue Service (the Commissioner), at a "designated commercial port" and during the hours as set out in these rules, in respect of all "commercial goods" imported into the Republic from a BLNS country or exported from the Republic into a BLNS country for the purposes of the Value-Added Tax Act, 1991.
- (ii) Goods that do not fall within the definition of "commercial goods" as defined in these rules, and where such goods are exported from the Republic into a BLNS country, must also be declared on the prescribed CCA1 form where it is required for the purposes of the Value-Added Tax Act, 1991.
- (iii) Full particulars as required on the prescribed CCA1 form shall be furnished by the person declaring such goods.
- (iv) The form shall be printed in black ink on white paper and the dimensions thereof shall be 297 mm X 210 mm.
- (v) The declaration can also be made in electronic format as prescribed by the Commissioner. A hard copy of the CCA1 must, however, still accompany the electronic declaration.
- (c)(i) Where "commercial goods" which originated in a BLNS country, are temporarily imported into the Republic from a BLNS country or are removed in transit from a BLNS country through the Republic for re-export, full particulars as required on the prescribed CCA1 form must be furnished by the person declaring such goods and the prescribed CCA1 form must clearly be marked to indicate "In Transit" or "Temporary".
- (ii) The person referred to in section 7(1)(b) of the Value-Added Tax Act, 1991, may, at the discretion of the Commissioner, be allowed to enter such "commercial goods" without the payment of Value-Added Tax (VAT) or without a provisional payment to cover the VAT on "commercial goods" so declared.
- (iii) The person concerned shall, however, remain liable for the payment of VAT on such "commercial goods" so imported until

it is proven that such "commercial goods" have been duly taken out of the Republic.

- (iv) If the person concerned fails to submit such proof within a period of 30 days from the date of the declaration to the "designated commercial port" through which such goods were entered into the Republic, he or she shall forthwith pay the VAT due on such goods and such person may be required to make provisional payments in future.

**Payment procedures in respect of "commercial goods" imported into the Republic from the BLNS countries**

120A.02 (a) The same procedures regarding the calculation, valuation and payment of VAT on the import of "commercial goods" into the Republic from countries other than BLNS countries as provided for in the Customs and Excise Act, 1964, will apply with regard to imports of "commercial goods" into the Republic from the BLNS countries: Provided that, where "commercial goods" have their origin in a BLNS country, the following exceptions will apply:

- no Customs duty shall be levied;
- the value of "commercial goods" shall not be increased by the factor of 10 per cent as contemplated in section 13(2)(a) of the Value-Added Tax Act, 1991;
- except in the circumstances contemplated in rule 120A.01(c), "commercial goods" temporarily imported into the Republic from a BLNS country, or "commercial goods" removed in transit from a BLNS country through the Republic for re-export, shall be subject to VAT or VAT shall be covered by a provisional payment; and
- payment of VAT must be made in accordance with the procedures prescribed in paragraphs (c), (d) and (e).

(b) VAT must be levied on all "commercial goods" imported into the Republic from a BLNS country, except for those goods:

- (i) stipulated in paragraph (a);
- (ii) stipulated in rule number 120A.04 paragraph (a), (b) and (c)(i); and
- (iii) set forth in Part A of Schedule 1 to the Value-Added Tax Act, 1991, but for the purposes of these rules item number 407.02 description number 00.00/02.00 only to the extent of a total value not exceeding R1 250.

(c) The person referred to in section 7(1)(b) of the Value-Added Tax Act, 1991, shall pay the VAT due in the currency of the

**Republic** to an officer, as defined in the Customs and Excise Act, 1964, or to any other authority designated by the Commissioner, at the time of entry into the Republic at a "designated commercial port".

- (d) Such payment shall be made:
- (i) in cash;
  - (ii) by means of a bank guaranteed cheque;
  - (iii) by means of a traveller's cheque;
  - (iv) by means of a postal order issued by the Post Office Limited; or
  - (v) by means of a money order issued by the Post Office Limited.
- (e) The Commissioner may allow the deferment of payment of VAT on "commercial goods" imported into the Republic from a BLNS country subject to such conditions as the Commissioner may prescribe.

#### **Designated commercial ports**

120A.03 (a)(i) The importation of "commercial goods" into the Republic from or through a BLNS country or the exportation of "commercial goods" from the Republic into or through a BLNS country **must**, subject to the provisions of paragraph (d), be made **through** one of the designated commercial ports designated in paragraph (b).

- (ii) Goods that do not fall within the definition of "commercial goods" as defined in these rules and where such goods are exported from the Republic into a BLNS country, must also be exported through a designated commercial port where it is required for the purposes of section 11(1)(a) or section 44(9) of the Value-Added Tax Act, 1991.

- (b)(i) Such imports or exports by road will only be entertained during the specified hours of attendance at the following places:

#### **LAND BORDER POSTS:**

#### **HOURS:**

#### **BETWEEN THE REPUBLIC AND BOTSWANA**

|                 |               |
|-----------------|---------------|
| Groblers Bridge | 08:00 – 18:00 |
| Kopfontein      | 07:00 – 22:00 |
| Skilpadshek     | 07:00 – 22:00 |
| Ramatlabama     | 06:30 – 20:00 |

#### **BETWEEN THE REPUBLIC AND LESOTHO**

|                  |               |
|------------------|---------------|
| Qacha's Nek      | 07:00 – 20:00 |
| Ficksburg Bridge | 06:00 – 22:00 |

|                |               |
|----------------|---------------|
| Maseru Bridge  | 06:00 – 22:00 |
| Caledonspoort  | 07:00 – 20:00 |
| Van Rooyenshek | 07:00 – 20:00 |

**BETWEEN THE REPUBLIC AND NAMIBIA**

|                 |               |
|-----------------|---------------|
| Nakop (Narogas) | 06:00 – 22:00 |
| Vioolsdrift     | 06:00 – 22:00 |

**BETWEEN THE REPUBLIC AND SWAZILAND**

|             |               |
|-------------|---------------|
| Mananga     | 07:00 – 18:00 |
| Jeppes Reef | 07:00 – 20:00 |
| Oshoek      | 07:00 – 22:00 |
| Nerston     | 08:00 – 18:00 |
| Mahamba     | 07:00 – 22:00 |
| Golela      | 07:00 – 22:00 |

- (ii) Such imports or exports by rail will only be entertained during the specified hours of attendance at the following places:

**RAILWAY STATIONS:****HOURS:**

Upington (Tuesday to Sunday)

07:00 – 20:00

Special arrangements for the importation or exportation of "commercial goods" or goods as contemplated in paragraph 120A.03(a)(ii) must be made in respect of the following railway stations by prior arrangement with the Controller of Customs:

Germiston  
Golela  
Mafikeng  
Maseru Bridge

- (iii) Such imports or exports by air will only be entertained during the specified hours of attendance at the following places:

**AIRPORTS:****HOURS:**

|                 | <i>Unaccompanied commercial or<br/>movable goods (weekdays only):</i> | <i>Accompanied<br/>commercial or<br/>movable goods:</i> |
|-----------------|-----------------------------------------------------------------------|---------------------------------------------------------|
| <i>Exports:</i> | <i>Imports:</i>                                                       |                                                         |

|                       |               |               |               |
|-----------------------|---------------|---------------|---------------|
| Cape Town Int         | 07:45 – 16:15 | 08:00 – 15:00 | 00:00 – 24:00 |
| Durban Int            | 07:30 – 16:00 | 07:30 – 14:30 | 00:00 – 24:00 |
| Gateway (Pietersburg) | 08:00 – 17:00 | 08:00 – 17:00 | 00:00 – 24:00 |
| Johannesburg Int      | 08:00 – 16:30 | 08:00 – 15:00 | 00:00 – 24:00 |
| Lanseria              | 08:00 – 17:00 | 08:00 – 17:00 | 00:00 – 24:00 |
| Nelspruit             | 08:00 – 17:00 | 08:00 – 17:00 | 00:00 – 24:00 |
| Port Elizabeth        | 07:30 – 16:00 | 07:30 – 14:30 | 00:00 – 24:00 |

Special arrangements for the importation or exportation of "commercial goods" or goods as contemplated in paragraph 120A.03(a)(ii) must be made in respect of the following airports by prior arrangement with the Controller of Customs:

Bloemfontein  
Mmabatho  
Upington

- (iv) Such imports or exports by sea will only be entertained during the specified hours of attendance at the following places:

**HARBOURS:****HOURS:**

|                | <i>Unaccompanied commercial or<br/>movable goods (weekdays only):</i> | <i>Accompanied<br/>commercial or<br/>movable goods:</i> |
|----------------|-----------------------------------------------------------------------|---------------------------------------------------------|
|                | <i>Exports:</i>                                                       | <i>Imports:</i>                                         |
| Cape Town      | 07:30 – 16:15                                                         | 08:00 – 15:00                                           |
| Durban         | 07:15 – 16:00                                                         | 08:00 – 15:00                                           |
| East London    | 07:30 – 16:15                                                         | 08:00 – 15:00                                           |
| Port Elizabeth | 07:30 – 16:15                                                         | 08:00 – 15:00                                           |
| Richards Bay   | 07:15 – 16:00                                                         | 08:00 – 15:00                                           |
| Mossel Bay     | 07:30 – 16:15                                                         | 08:00 – 15:00                                           |
| Saldanha       | 07:30 – 16:15                                                         | 07:30 – 16:15                                           |

- (c) The Controller, as defined in the Customs and Excise Act, 1964, may extend the hours of attendance as set out in rule 120A.03(b) in circumstances that he or she deems necessary.
- (d) The removal of "commercial goods" through places other than the designated commercial ports and the declaration of such goods at other places as those specified in rules 120A.03(b), may be allowed in exceptional circumstances on application to the Commissioner, subject to such conditions as the Commissioner may prescribe.

**Definition of commercial goods**

120A.04

For purposes of these rules commercial goods means all goods other than the following:

- (a) personal effects and sporting and recreational equipment, new or used, imported as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic;
- (b) personal effects and sporting and recreational equipment, new or used, exported by residents of the Republic for their own use to Botswana, Lesotho, Namibia or Swaziland and subsequently re-imported as accompanied or unaccompanied passengers' baggage by such residents;
- (c) (i) goods imported as accompanied passengers' baggage by non-residents or residents of the Republic:
- (aa) wine not exceeding 2 litres per person;
  - (bb) spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person;
  - (cc) cigarettes not exceeding 400 and cigars not exceeding 50 per person;
  - (dd) cigarette or pipe tobacco not exceeding 250g per person;

- (ee) perfumery not exceeding 50 ml and toilet water not exceeding 250ml per person; and
- (ii) other goods, new or used, with a total value not exceeding R1 250 per person (excluding goods of a class or kind specified in sub-paragraph (i)) imported into the Republic: Provided that, where any person imports the goods contemplated in paragraph (c) more than once during a period of 30 days, such goods shall be deemed to be commercial goods.”.

**T.F. VAN HEERDEN**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**DOEANE- EN AKSYNSWET, 1964  
WYSIGING VAN DIE REËLS (NO. DAR/2)**

Ingevolge artikel 13(1)(iii) van die Wet op Belasting op Toegevoegde Waarde, 1991, sowel as artikel 120(o) van die Doeane- en Aksynswet, 1964, word die volgende reëls hiermee by die reëls gepubliseer in Goewermentskennisgewing R.1874 van 8 Desember 1995 gevoeg na reël 120.11 en sal dit op 4 Januarie 1999 in werking tree:

**“ HOOFSTUK XIIA**

Reëls ingevolge:

**ARTIKEL 13(1)(iii) VAN DIE WET OP BELASTING OP  
TOEGEVOEGDE WAARDE, 1991,  
(Wet 89 van 1991)**

Sowel as:

**ARTIKEL 120(o) VAN DIE DOEANE- EN AKSYNSWET, 1964,  
(Wet 91 van 1964)**

**REËLS INGEVOLGE ARTIKEL 13(1)(iii) VAN DIE WET OP  
BELASTING OP TOEGEVOEGDE WAARDE, 1991, MET  
BETREKKING TOT DIE INVOER VAN KOMMERSIËLE GOED IN  
DIE REPUBLIEK VANAF BOTSWANA, LESOTHO, NAMIBIË OF  
SWAZILAND SOWEL AS REËLS INGEVOLGE ARTIKEL 120(o)  
VAN DIE DOEANE-EN AKSYNSWET, 1964, MET BETREKKING  
TOT DIE VERKLARINGSPROSEDURES VIR DIE UITVOER VAN  
KOMMERSIËLE GOED VANAF DIE REPUBLIEK NA  
BOTSWANA, LESOTHO, NAMIBIË OF SWAZILAND**

**Verklaringsprosedures ten opsigte van “kommersiële goed” wat  
binne die gemeenskaplike doeanegebied (die Republiek, Botswana,  
Lesotho, Namibië en Swaziland) verwyder word**

120A.01

- (a) Ten opsigte van alle verklarings van “kommersiële goed” ingevoer in die Republiek vanaf Botswana, Lesotho, Namibië of Swaziland (die BLNS lande ) of uitgevoer vanaf die Republiek na 'n BLNS land, sal dieselfde prosedures as waarvoor die Doeane-en Aksynswet, 1964, voorsiening maak met betrekking tot invoere na die Republiek vanaf ander lande as die BLNS lande, of uitvoere vanaf die Republiek na ander lande as die BLNS lande, geld, met die volgende uitsonderings:
- verklarings moet op 'n CCA1-vorm gedoen word; en
  - “kommersiële goed” met 'n oorsprong in 'n BLNS land wat tydelik in die Republiek vanaf 'n BLNS land ingevoer word

sowel as "kommersiële goed" wat in transito verwyder word vanaf 'n BLNS land, deur die Republiek, vir heruitvoer, moet in ooreenstemming met die prosedures soos voorgeskryf in paragraaf (c) hanteer word.

(b)(i) Vorm CCA1 soos in hierdie reëls voorgeskryf moet gebruik word vir die verklaring aan 'n beampte, soos omskryf in die Doeane- en Aksynswet, 1964, of aan enige ander outoriteit deur die Kommissaris van die Suid-Afrikaanse Inkomstediens (die Kommissaris) aangewys, by 'n "benoemde kommersiële deurgang" en gedurende die ure soos in hierdie reëls uiteengesit, van alle "kommersiële goed" ingevoer in die Republiek vanaf die BLNS lande of uitgevoer vanaf die Republiek na 'n BLNS land vir die doeleindes van die Wet op Belasting op Toegevoegde Waarde, 1991.

(ii) Goed wat nie binne die omskrywing van "kommersiële goed" soos in hierdie reëls omskryf val nie en waar sodanige goed uitgevoer word vanaf die Republiek na 'n BLNS land, moet ook op die voorgeskrewe CCA1-vorm verklaar word waar dit vir doeleindes van die Wet op Belasting op Toegevoegde Waarde, 1991, vereis word.

(iii) Volledige besonderhede soos op die voorgeskrewe CCA1-vorm vereis moet deur die persoon wat die sodanige goed verklaar, verstrek word.

(iv) Die vorm moet in swart ink op wit papier gedruk word en die afmetings daarvan moet 297 mm x 210mm wees.

(v) Die verklaring mag ook in elektroniese formaat soos deur die Kommissaris voorgeskryf, gemaak word. 'n Uitdruk van die CCA1 moet egter steeds die elektroniese verklaring vergesel.

(c)(i) Waar "kommersiële goed", met 'n oorsprong in 'n BLNS land, tydelik in die Republiek ingevoer word vanaf 'n BLNS land, of in transito verwyder word vanaf 'n BLNS land, deur die Republiek vir heruitvoer, moet volledige besonderhede soos op die voorgeskrewe CCA1-vorm vereis verstrek word en die voorgeskrewe vorm duidelik "In Transit" of "Tydelik" gemerk word.

(ii) Die persoon waarna in artikel 7(1)(b) van die Wet op Belasting op Toegevoegde Waarde, 1991, verwys word, mag ingevolge die Kommissaris se diskresie toegelaat word om sodanige "kommersiële goed" te klaar sonder die betaling van BTW, of sonder om 'n voorlopige betaling te maak wat die BTW op die aldus-geklaarde "kommersiële goed" sal dek.

- (iii) Die betrokke persoon sal egter aanspreeklik bly vir die betaling van die BTW op sodanige "kommersiële goed" aldus ingevoer totdat daar bewys word dat sodanige "kommersiële goed" inderdaad uit die Republiek verwyder is.
- (iv) Indien die betrokke persoon versuim om sodanige bewys binne 'n tydperk van 30 dae vanaf die datum van die verklaring te lewer by die "benoemde kommersiële deurgang" waar daardie goed met binnekoms in die Republiek geklaar is, moet hy of sy onmiddelik die BTW verskuldig ten opsigte van sodanige goed betaal en mag van sodanige persoon vereis word om in die toekoms voorlopige betalings te maak.

**Betalingsprosedures ten opsigte van "kommersiële goed" vanaf BLNS lande in die Republiek ingevoer**

- 120A.02 (a) Dieselfde prosedures wat van toepassing is met betrekking tot die berekening, waardebepaling en betaling van BTW ten opsigte van die invoer van "kommersiële goed" in die Republiek vanaf ander lande as BLNS lande waarvoor die Doeane- en Aksynswet, 1964, voorsiening maak, sal van toepassing wees op die invoer van "kommersiële goed" in die Republiek vanaf die BLNS lande: Met dien verstande dat, waar die "kommersiële goed" egter hul herkoms in 'n BLNS land het, die volgende uitsonderings sal geld:
- geen Doeanereg sal gehef word nie;
  - die waarde van "kommersiële goed" sal nie met 10 persent verhoog word soos beoog in artikel 13(2)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991, nie;
  - met uitsondering van die omstandighede soos beoog in reël 120A.01(c), sal "kommersiële goed" wat tydelik in die Republiek ingevoer word vanaf 'n BLNS land, of "kommersiële goed" wat in transito verwyder word vanaf 'n BLNS land deur die Republiek vir heruitvoer, aan BTW onderhewig wees, of aan die heffing van 'n voorlopige betaling om die BTW te dek; en
  - betaling van BTW moet gemaak word in ooreenstemming met die prosedures voorgeskryf in paragrawe (c), (d) en (e).
- (b) BTW moet gehef word op alle "kommersiële goed" in die Republiek ingevoer vanaf 'n BLNS land, met uitsondering van daardie goed:
- (i) voorgeskryf in paragraaf (a);
  - (ii) voorgeskryf in reël nommer 120A.04 paragrawe (a), (b) en (c)(i); en

(iii) wat in Deel A van Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991, uiteengesit is, maar vir die doeleindes van hierdie reëls word item nommer 407.02 beskrywing nommer 00.00/02.00, beperk met 'n totale waarde van hoogstens R1 250.

(c) Die persoon bedoel in artikel 7(1)(b) van die Wet op Belasting op Toegevoegde Waarde, 1991, moet die BTW betaalbaar in die **betaalmiddel van die Republiek** betaal aan 'n beampte soos omskryf in die Doeane- en Aksynswet, 1964, of aan enige ander outoriteit deur die Kommissaris aangewys, op die tydstip van binnekoms in die Republiek by 'n "benoemde kommersiële deurgang".

(d) Sodanige betaling moet gemaak word:

- (i) in kontant;
- (ii) deur middel van 'n bankgewaarborgde tjek;
- (iii) deur middel van 'n reisigerstjek;
- (iv) deur middel van 'n posorder uitgereik deur die Poskantoor Beperk; of
- (v) deur middel van 'n poswissel uitgereik deur die Poskantoor Beperk.

(e) Die Kommissaris mag uitstel verleen vir betaling van BTW ten opsigte van "kommersiële goed" vanaf 'n BLNS land in die Republiek ingevoer, onderworpe aan sodanige voorwaardes as wat die Kommissaris mag voorskryf.

#### **Benoemde kommersiële deurgange**

120A.03 (a)(i) Die invoer van "kommersiële goed" in die Republiek vanaf of deur 'n BLNS land of die uitvoer van "kommersiële goed" vanaf die Republiek na of deur 'n BLNS land **sal**, behoudens die bepalinge van paragraaf (d), **slegs toegelaat word** deur een van die benoemde kommersiële deurgange soos benoem in paragraaf (b).

(ii) Goed wat nie binne die definisie van "kommersiële goed" soos in hierdie reëls omskryf val nie en wat vanaf die Republiek na 'n BLNS land uitgevoer word, moet ook deur 'n benoemde kommersiële deurgang uitgevoer word waar dit vir die doeleindes van artikel 11(1)(a) of artikel 44(9) van die Wet op Belasting op Toegevoegde Waarde, 1991, vereis word.

- (b)(i) Sodanige invoere of uitvoere **per pad** sal slegs tydens die voorgeskrewe ure by die volgende plekke hanteer word:

**LAND GRENSPOSTE:****URE:****TUSSEN DIE REPUBLIEK EN BOTSWANA**

|               |               |
|---------------|---------------|
| Groblers Brug | 08:00 – 18:00 |
| Kopfontein    | 07:00 – 22:00 |
| Skilpadshek   | 07:00 – 22:00 |
| Ramatlabama   | 06:30 – 20:00 |

**TUSSEN DIE REPUBLIEK EN LESOTHO**

|                |               |
|----------------|---------------|
| Qacha's Nek    | 07:00 – 20:00 |
| Ficksburgbrug  | 06:00 – 22:00 |
| Maserubrug     | 06:00 – 22:00 |
| Caledonspoort  | 07:00 – 20:00 |
| Van Rooyenshek | 07:00 – 20:00 |

**TUSSEN DIE REPUBLIEK EN NAMIBIË**

|                 |               |
|-----------------|---------------|
| Nakop (Narogas) | 06:00 – 22:00 |
| Vioolsdrift     | 06:00 – 22:00 |

**TUSSEN DIE REPUBLIEK EN SWAZILAND**

|             |               |
|-------------|---------------|
| Mananga     | 07:00 – 18:00 |
| Jeppes Reef | 07:00 – 20:00 |
| Oshoek      | 07:00 – 22:00 |
| Nerston     | 08:00 – 18:00 |
| Mahamba     | 07:00 – 22:00 |
| Golela      | 07:00 – 22:00 |

- (ii) Sodanige invoere of uitvoere **per spoor** sal slegs tydens die voorgeskrewe ure by die volgende plekke hanteer word:

**SPOORWEGSTASIES:****URE:**

|                               |               |
|-------------------------------|---------------|
| Upington (Dinsdag tot Sondag) | 07:00 – 20:00 |
|-------------------------------|---------------|

Spesiale reëlins vir die invoer of uitvoer van "kommersiële goed" of van goed soos beoog in reël 120A.03(a)(ii) moet vooraf met die Kontroleur van Doeane getref word met betrekking tot die volgende spoorwegstasies:

Germiston  
Golela  
Mafikeng  
Maserubrug

- (iii) Sodanige invoere en uitvoere **per lug** sal slegs gedurende die voorgeskrewe ure by die volgende plekke hanteer word:

**LUGHAWENS:****URE:**

|              | <i>Nie-vergeselde kommersiële of roerende goed (net weekdae):</i> |                 | <i>Vergeselde kommersiële of roerende goed:</i> |
|--------------|-------------------------------------------------------------------|-----------------|-------------------------------------------------|
|              | <i>Uitvoere:</i>                                                  | <i>Invoere:</i> |                                                 |
| Kaapstad Int | 07:45 – 16:15                                                     | 08:00 – 15:00   | 00:00 – 24:00                                   |
| Durban Int   | 07:30 – 16:00                                                     | 07:30 – 14:30   | 00:00 – 24:00                                   |

|                       |               |               |               |
|-----------------------|---------------|---------------|---------------|
| Gateway (Pietersburg) | 08:00 – 17:00 | 08:00 – 17:00 | 00:00 – 24:00 |
| Johannesburg Int      | 08:00 – 16:30 | 08:00 – 15:00 | 00:00 – 24:00 |
| Lanseria              | 08:00 – 17:00 | 08:00 – 17:00 | 00:00 – 24:00 |
| Nelspruit             | 08:00 – 17:00 | 08:00 – 17:00 | 00:00 – 24:00 |
| Port Elizabeth        | 07:30 – 16:00 | 07:30 – 14:30 | 00:00 – 24:00 |

Spesiale reëlins vir die invoer of uitvoer van "kommersiële goed" of van goed soos beoog in reël 120A.03(a)(ii) moet vooraf met die Kontroleur van Doeane getref word met betrekking tot die volgende lughawens:

Bloemfontein

Mmabatho

Upington

- (iv) Sodanige invoere en uitvoere per see sal slegs gedurende die voorgeskrewe ure by die volgende plekke hanteer word:

#### **HAWENS:**

#### **URE:**

*Nie-vergeselde kommersiële of roerende goed (net weekdae):*

*Vergeselde kommersiële of roerende goed:*

|                | <i>Uitvoere:</i> | <i>Invoere:</i> |               |
|----------------|------------------|-----------------|---------------|
| Kaapstad       | 07:30 – 16:15    | 08:00 – 15:00   | 00:00 – 24:00 |
| Durban         | 07:15 – 16:00    | 08:00 – 15:00   | 00:00 – 24:00 |
| Oos Londen     | 07:30 – 16:15    | 08:00 – 15:00   | 00:00 – 24:00 |
| Port Elizabeth | 07:30 – 16:15    | 08:00 – 15:00   | 00:00 – 24:00 |
| Richardsbaai   | 07:15 – 16:00    | 08:00 – 15:00   | 00:00 – 24:00 |
| Mosselbaai     | 07:30 – 16:15    | 08:00 – 15:00   | 00:00 – 24:00 |
| Saldanha       | 07:30 – 16:15    | 07:30 – 16:15   | 00:00 – 24:00 |

- (c) Die Kontroleur soos gedefinieer in die Doeane- en Aksynswet, 1964, mag die ure van dienslewering soos uiteengesit in reëls 120A.03(b) verleng onder omstandighede wat hy of sy nodig ag.

- (d) Die verwydering van "kommersiële goed" deur deurgange anders as "benoemde kommersiële deurgange" en die verklaring van sulke goed by ander plekke as gespesifiseer in reëls 120A.03(b) mag toegelaat word in uitsonderlike omstandighede by aansoek na die Kommissaris onderhewig aan sodanige voorwaardes as wat die Kommissaris mag voorskryf.

#### **Woordomskrywing van "kommersiële goed"**

120A.04

Vir doeleindes van hierdie reëls beteken "kommersiële goed" alle goed behalwe die volgende:

- (a) persoonlike artikels en sport- en ontspanningstoerusting, nuut of gebruik, ingevoer as vergeselde of onvergeselde

- passasiersbagasie deur nie-inwoners van die Republiek vir hul eie gebruik gedurende hul verblyf in die Republiek;
- (b) persoonlike artikels en sport- en ontspanningstoerusting, nuut of gebruik, uitgevoer deur inwoners van die Republiek vir hul eie gebruik na Botswana, Lesotho, Namibië of Swaziland en wat daarna heringevoer word as vergeselde of onvergeselde passasiersbagasie deur sodanige inwoners;
- (c) (i) goed ingevoer as vergeselde passasiersbagasie deur nie-inwoners of inwoners van die Republiek:
- (aa) wyn, hoogstens 2 liter per persoon;
  - (bb) spiritus- en ander alkoholiese drankie, waarvan die totale hoeveelheid nie 1 liter per persoon oorskry nie;
  - (cc) sigarette wat nie 400 per persoon oorskry nie en sigare wat nie 50 per persoon oorskry nie;
  - (dd) sigarette of pyptabak wat nie 250g per persoon oorskry nie;
  - (ee) parfuum wat nie 50ml per persoon oorskry nie en toiletwater wat nie 250ml per persoon oorskry nie; en
- (ii) Ander goed, nuut of gebruik met 'n totale waarde wat nie R1 250 per persoon oorskry nie (uitsluitende goed in 'n klas of van 'n soort gespesifiseer in sub-paragraaf (i)) ingevoer in die Republiek: Met dien verstande dat, waar enige persoon goed meer as een maal tydens 'n tydperk van 30 dae invoer, sulke goed geag sal word kommersiële goed te wees soos beoog in paragraaf (c).

**T.F. VAN HEERDEN**

**KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

## ORIGINAL

(To customs in the country of despatch)

**CCA1**

| FROM                                                                                                                                                                                                                                                                                                                                                                     |         |         |        |           | BY                                          |      |     | TO                                                                |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------|-----------|---------------------------------------------|------|-----|-------------------------------------------------------------------|---------|---------|--------|-----------|-------------------------------------------------|--|--|------------------------------------------------|--|--|--|--|
| Botswana                                                                                                                                                                                                                                                                                                                                                                 | Lesotho | Namibia | R.S.A. | Swaziland | Rail                                        | Road | Air | Botswana                                                          | Lesotho | Namibia | R.S.A. | Swaziland |                                                 |  |  |                                                |  |  |  |  |
| Supplier's name and address:** _____<br>_____<br>_____<br>_____                                                                                                                                                                                                                                                                                                          |         |         |        |           | For the country of<br>Despatch the exit is: |      |     | Consignee's name and address:<br>_____<br>_____<br>_____<br>_____ |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
| Invoice number: _____                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Permanent <input type="checkbox"/>          |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Temporary <input type="checkbox"/>          |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | In Transit <input type="checkbox"/>         |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Re-Export <input type="checkbox"/>          |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Reimport <input type="checkbox"/>           |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
| Invoice date: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>9</td><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> |         |         |        |           | 1                                           | 9    |     |                                                                   |         |         |        |           | For the country of<br>Destination the entry is: |  |  | Sales tax registration number: (BLNS)<br>_____ |  |  |  |  |
| 1                                                                                                                                                                                                                                                                                                                                                                        | 9       |         |        |           |                                             |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                             |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                             |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Permanent <input type="checkbox"/>          |      |     | V.A.T. registration number: (R.S.A.)<br>_____                     |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Temporary <input type="checkbox"/>          |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | In Transit <input type="checkbox"/>         |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Re-Export <input type="checkbox"/>          |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |
| Transport document/<br>Vehicle registration number: _____                                                                                                                                                                                                                                                                                                                |         |         |        |           | Reimport <input type="checkbox"/>           |      |     |                                                                   |         |         |        |           |                                                 |  |  |                                                |  |  |  |  |

| TARIFF<br>HEADING<br>** | DESCRIPTION OF GOODS | STATISTICAL<br>QUANTITY                      |      | VALUE / PRICE *<br>(Excluding freight and<br>insurance) |   |
|-------------------------|----------------------|----------------------------------------------|------|---------------------------------------------------------|---|
|                         |                      | Amount                                       | Unit | R                                                       | c |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
| Number of packages      |                      | TOTAL                                        |      |                                                         |   |
|                         |                      | PLUS FREIGHT AND INSURANCE CHARGES TO BORDER |      |                                                         |   |
|                         |                      | CIF VALUE                                    |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |

PARAGON S25 (S01436)

| DECLARATION                                                               |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                               |  |                                                                                                                                                                                               |  |  |  |
|---------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| I (name in full) _____                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                               |  |                                                                                                                                                                                               |  |  |  |
| hereby declare that the information contained herein is true and correct. |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                               |  |                                                                                                                                                                                               |  |  |  |
| Signed for consignor / consignee _____                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                               |  | Capacity _____                                                                                                                                                                                |  |  |  |
| Date:                                                                     |  | <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px; text-align: center; line-height: 30px;">1</div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px; text-align: center; line-height: 30px;">9</div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> |  | <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> |  | <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; display: inline-block; width: 30px; height: 30px;"></div> |  |  |  |

|                                                     |               |
|-----------------------------------------------------|---------------|
| <b>OFFICIAL DATE STAMP</b><br>(Country of despatch) | <b>Number</b> |
| <b>SIGNATURE:</b> _____                             |               |

\* In the case of goods imported into the CCA and transferred directly into another CCA country, use customs value at original port of entry  
\*\* In the case of goods conveyed by individuals for own use the supplier's name, address, invoice number and tariff heading need not be furnished

**1st COPY**

(To customs in the country of despatch)

## CCA1

| FROM                                                                                                                                                                                                                                                                                                                                                                     |         |         |        |           | BY                                                         |      |     | TO                                   |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------|-----------|------------------------------------------------------------|------|-----|--------------------------------------|---------|---------|--------|-----------|------------------------------------|--|--|---------------------------------------|--|--|--|--|
| Botswana                                                                                                                                                                                                                                                                                                                                                                 | Lesotho | Namibia | R.S.A. | Swaziland | Rail                                                       | Road | Air | Botswana                             | Lesotho | Namibia | R.S.A. | Swaziland |                                    |  |  |                                       |  |  |  |  |
| Supplier's name and address: **                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | For the country of<br><del>Despatch</del> the exit is:     |      |     | Consignee's name and address:        |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Permanent <input type="checkbox"/>                         |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Temporary <input type="checkbox"/>                         |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | In Transit <input type="checkbox"/>                        |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Re-Export <input type="checkbox"/>                         |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Reimport <input type="checkbox"/>                          |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| Invoice number: _____                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | For the country of<br><del>Destination</del> the entry is: |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| Invoice date: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>9</td><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> |         |         |        |           | 1                                                          | 9    |     |                                      |         |         |        |           | Permanent <input type="checkbox"/> |  |  | Sales tax registration number: (BLNS) |  |  |  |  |
| 1                                                                                                                                                                                                                                                                                                                                                                        | 9       |         |        |           |                                                            |      |     |                                      |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                                            |      |     |                                      |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                                            |      |     |                                      |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Temporary <input type="checkbox"/>                         |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | In Transit <input type="checkbox"/>                        |      |     | V.A.T. registration number: (R.S.A.) |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Re-Export <input type="checkbox"/>                         |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Reimport <input type="checkbox"/>                          |      |     | _____                                |         |         |        |           |                                    |  |  |                                       |  |  |  |  |
| Transport document/<br>Vehicle registration number: _____                                                                                                                                                                                                                                                                                                                |         |         |        |           |                                                            |      |     |                                      |         |         |        |           |                                    |  |  |                                       |  |  |  |  |

| TARIFF<br>HEADING<br>** | DESCRIPTION OF GOODS | STATISTICAL<br>QUANTITY                      |      | VALUE / PRICE *<br>(Excluding freight and<br>insurance)<br>R |  | c |
|-------------------------|----------------------|----------------------------------------------|------|--------------------------------------------------------------|--|---|
|                         |                      | Amount                                       | Unit |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |
| Number of packages      |                      | TOTAL                                        |      |                                                              |  |   |
|                         |                      | PLUS FREIGHT AND INSURANCE CHARGES TO BORDER |      |                                                              |  |   |
|                         |                      | CIF VALUE                                    |      |                                                              |  |   |
|                         |                      |                                              |      |                                                              |  |   |

PARAGON S25 (S014516)

| DECLARATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|--|--|--|-----------------|--|--|--|---|---|--|--|--|--|--|--|
| <p>I (name in full) _____</p> <p>_____</p> <p>hereby declare that the information contained herein is true and correct.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
| <p>Signed for consignor / consignee</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |  |  |  |  | <p>Capacity</p> |  |  |  |   |   |  |  |  |  |  |  |
| <p>Date: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 150px;"> <tr> <td style="width: 30px;">1</td> <td style="width: 30px;">9</td> <td style="width: 30px;"></td> <td style="width: 30px;"></td> </tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 80px;"> <tr> <td style="width: 40px;"></td> <td style="width: 40px;"></td> </tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 80px;"> <tr> <td style="width: 40px;"></td> <td style="width: 40px;"></td> </tr> </table> </p> |   |  |  |  |  |                 |  |  |  | 1 | 9 |  |  |  |  |  |  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 9 |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |

|                                                             |                      |
|-------------------------------------------------------------|----------------------|
| <p><b>OFFICIAL DATE STAMP</b><br/>(Country of despatch)</p> | <p><b>Number</b></p> |
| <p><b>SIGNATURE:</b> _____</p>                              |                      |

\* In the case of goods imported into the CCA and transferred directly into another CCA country, use customs value at original port of entry.

\*\*In the case of goods conveyed by individuals for own use the supplier's name, address, invoice number and tariff heading need not be furnished

**2nd COPY**  
(To consignor)

**CCA1**

| TARIFF<br>HEADING<br>** | DESCRIPTION OF GOODS | STATISTICAL<br>QUANTITY                      |      | VALUE / PRICE *<br>(Excluding freight and<br>insurance) |   |
|-------------------------|----------------------|----------------------------------------------|------|---------------------------------------------------------|---|
|                         |                      | Amount                                       | Unit | R                                                       | c |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |
| Number of packages      |                      | TOTAL                                        |      |                                                         |   |
|                         |                      | PLUS FREIGHT AND INSURANCE CHARGES TO BORDER |      |                                                         |   |
|                         |                      | CIF VALUE                                    |      |                                                         |   |
|                         |                      |                                              |      |                                                         |   |

PARAGON S25 (S01456)

|                                                      |               |
|------------------------------------------------------|---------------|
| <p>OFFICIAL DATE STAMP<br/>(Country of despatch)</p> | <p>Number</p> |
| <p>SIGNATURE: _____</p>                              |               |

\* In the case of goods imported into the CCA and transferred directly into another CCA country, use customs value at original port of entry  
 \*\* In the case of goods conveyed by individuals for own use the supplier's name, address, invoice number and tariff heading need not be furnished

**3rd COPY**

(To customs in country of destination. Collection copy for V.A.T. (R.S.A.) Sales Tax (BLNS))

**CCA1**

| FROM                                                                                                                                                                                                                                                                                                                                                                     |         |         |        |           | BY                                                     |      |     | TO                                    |         |         |        |           |  |  |  |  |  |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------|-----------|--------------------------------------------------------|------|-----|---------------------------------------|---------|---------|--------|-----------|--|--|--|--|--|--|--|--|
| Botswana                                                                                                                                                                                                                                                                                                                                                                 | Lesotho | Namibia | R.S.A. | Swaziland | Rail                                                   | Road | Air | Botswana                              | Lesotho | Namibia | R.S.A. | Swaziland |  |  |  |  |  |  |  |  |
| Supplier's name and address: **                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | For the country of<br><u>Despatch</u> the exit is:     |      |     | Consignee's name and address:         |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Permanent <input type="checkbox"/>                     |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Temporary <input type="checkbox"/>                     |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | In Transit <input type="checkbox"/>                    |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Re-Export <input type="checkbox"/>                     |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Reimport <input type="checkbox"/>                      |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
| Invoice number: _____                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | For the country of<br><u>Destination</u> the entry is: |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
| Invoice date: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>9</td><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> |         |         |        |           | 1                                                      | 9    |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
| 1                                                                                                                                                                                                                                                                                                                                                                        | 9       |         |        |           |                                                        |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                                        |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                                        |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
| Transport document/                                                                                                                                                                                                                                                                                                                                                      |         |         |        |           | Permanent <input type="checkbox"/>                     |      |     | Sales tax registration number: (BLNS) |         |         |        |           |  |  |  |  |  |  |  |  |
| Vehicle registration number: _____                                                                                                                                                                                                                                                                                                                                       |         |         |        |           | Temporary <input type="checkbox"/>                     |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | In Transit <input type="checkbox"/>                    |      |     | V.A.T. registration number: (R.S.A.)  |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Re-Export <input type="checkbox"/>                     |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Reimport <input type="checkbox"/>                      |      |     |                                       |         |         |        |           |  |  |  |  |  |  |  |  |

| TARIFF<br>HEADING<br>**                                            | DESCRIPTION OF GOODS | STATISTICAL<br>QUANTITY                      |      | VALUE / PRICE *<br>(Excluding freight and<br>insurance)<br>R |   |
|--------------------------------------------------------------------|----------------------|----------------------------------------------|------|--------------------------------------------------------------|---|
|                                                                    |                      | Amount                                       | Unit |                                                              | c |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
|                                                                    |                      |                                              |      |                                                              |   |
| Number of packages                                                 |                      | TOTAL                                        |      |                                                              |   |
| Particulars IRO direct importations from countries outside the CCA |                      | PLUS FREIGHT AND INSURANCE CHARGES TO BORDER |      |                                                              |   |
| Country of origin _____                                            |                      | CIF VALUE                                    |      |                                                              |   |
| Bill of entry number _____ of _____                                |                      | V.A.T. / SALES TAX VALUE                     |      |                                                              |   |
| CIF value at CCA port _____                                        |                      | V.A.T. / SALES TAX DUE                       |      |                                                              |   |
| Customs duties paid _____                                          |                      | ADDITIONAL DUTY VALUE                        |      |                                                              |   |
| Official receipt number: _____                                     |                      | ADDITIONAL DUTY DUE                          |      |                                                              |   |

| DECLARATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |  |  |  |                 |   |  |  |  |  |  |  |  |  |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|--|--|-----------------|---|--|--|--|--|--|--|--|--|--|--|--|
| <p>I (name in full) _____</p> <p>_____</p> <p>hereby declare that the information contained herein is true and correct.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |  |  |  |                 |   |  |  |  |  |  |  |  |  |  |  |  |
| <p>Signed for signor / consignee</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |  |  |  | <p>Capacity</p> |   |  |  |  |  |  |  |  |  |  |  |  |
| <p>Date: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 150px;"> <tr> <td style="width: 20px;">1</td> <td style="width: 20px;">9</td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 60px;"> <tr> <td style="width: 30px;"></td> <td style="width: 30px;"></td> </tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 60px;"> <tr> <td style="width: 30px;"></td> <td style="width: 30px;"></td> </tr> </table> </p> |   |  |  |  | 1               | 9 |  |  |  |  |  |  |  |  |  |  |  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 9 |  |  |  |                 |   |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |  |  |  |                 |   |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |  |  |  |                 |   |  |  |  |  |  |  |  |  |  |  |  |

|                                                                |                      |
|----------------------------------------------------------------|----------------------|
| <p><b>OFFICIAL DATE STAMP</b><br/>(Country of Destination)</p> | <p><b>Number</b></p> |
| <p><b>SIGNATURE:</b> _____</p>                                 |                      |

\* in the case of goods imported into the CCA and transferred directly into another CCA country, use customs value at original port of entry

\*\* In the case of goods conveyed by individuals for own use the supplier's name, address, invoice number and tariff heading need not be furnished

**4th COPY**  
(To customs in country of destination)

**CCA1**

| FROM                                                                                                                                                                                                                                                                                                                                                                     |         |         |        |           | BY                                           |      |     | TO                                    |         |         |        |           |                                    |  |  |       |  |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------|-----------|----------------------------------------------|------|-----|---------------------------------------|---------|---------|--------|-----------|------------------------------------|--|--|-------|--|--|--|--|
| Botswana                                                                                                                                                                                                                                                                                                                                                                 | Lesotho | Namibia | R.S.A. | Swaziland | Rail                                         | Road | Air | Botswana                              | Lesotho | Namibia | R.S.A. | Swaziland |                                    |  |  |       |  |  |  |  |
| Supplier's name and address: **                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | For the country of Despatch the exit is:     |      |     | Consignee's name and address:         |         |         |        |           |                                    |  |  |       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Permanent <input type="checkbox"/>           |      |     | _____                                 |         |         |        |           |                                    |  |  |       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Temporary <input type="checkbox"/>           |      |     | _____                                 |         |         |        |           |                                    |  |  |       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | In Transit <input type="checkbox"/>          |      |     | _____                                 |         |         |        |           |                                    |  |  |       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Re-Export <input type="checkbox"/>           |      |     | _____                                 |         |         |        |           |                                    |  |  |       |  |  |  |  |
| _____                                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | Reimport <input type="checkbox"/>            |      |     | _____                                 |         |         |        |           |                                    |  |  |       |  |  |  |  |
| Invoice number: _____                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | For the country of Destination the entry is: |      |     | Sales tax registration number: (BLNS) |         |         |        |           |                                    |  |  |       |  |  |  |  |
| Invoice date: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>9</td><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> |         |         |        |           | 1                                            | 9    |     |                                       |         |         |        |           | Permanent <input type="checkbox"/> |  |  | _____ |  |  |  |  |
| 1                                                                                                                                                                                                                                                                                                                                                                        | 9       |         |        |           |                                              |      |     |                                       |         |         |        |           |                                    |  |  |       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                              |      |     |                                       |         |         |        |           |                                    |  |  |       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                              |      |     |                                       |         |         |        |           |                                    |  |  |       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Temporary <input type="checkbox"/>           |      |     | V.A.T. registration number: (R.S.A.)  |         |         |        |           |                                    |  |  |       |  |  |  |  |
| Transport document/                                                                                                                                                                                                                                                                                                                                                      |         |         |        |           | In Transit <input type="checkbox"/>          |      |     | _____                                 |         |         |        |           |                                    |  |  |       |  |  |  |  |
| Vehicle registration number: _____                                                                                                                                                                                                                                                                                                                                       |         |         |        |           | Re-Export <input type="checkbox"/>           |      |     | _____                                 |         |         |        |           |                                    |  |  |       |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           | Reimport <input type="checkbox"/>            |      |     |                                       |         |         |        |           |                                    |  |  |       |  |  |  |  |

| TARIFF<br>HEADING<br>**                                            | DESCRIPTION OF GOODS | STATISTICAL<br>QUANTITY                      |      | VALUE / PRICE *<br>(Excluding freight and<br>insurance) |   |
|--------------------------------------------------------------------|----------------------|----------------------------------------------|------|---------------------------------------------------------|---|
|                                                                    |                      | Amount                                       | Unit | R                                                       | c |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
|                                                                    |                      |                                              |      |                                                         |   |
| Number of packages :                                               |                      | TOTAL                                        |      |                                                         |   |
| Particulars IRO direct importations from countries outside the CCA |                      | PLUS FREIGHT AND INSURANCE CHARGES TO BORDER |      |                                                         |   |
| Country of origin _____                                            |                      | CIF VALUE                                    |      |                                                         |   |
| Bill of entry number _____ of _____                                |                      | V.A.T. / SALES TAX VALUE                     |      |                                                         |   |
| CIF value at CCA port _____                                        |                      | V.A.T. / SALES TAX DUE                       |      |                                                         |   |
| Customs duties paid _____                                          |                      | ADDITIONAL DUTY VALUE                        |      |                                                         |   |
| Official receipt number: _____                                     |                      | ADDITIONAL DUTY DUE                          |      |                                                         |   |

PA 7310N 505 75014800

| DECLARATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|--|--|--|-----------------|--|--|--|---|---|--|--|--|--|--|--|
| <p>I (name in full) _____</p> <p>_____</p> <p>hereby declare that the information contained herein is true and correct.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
| <p>Signed for consignor / consignee</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   |  |  |  |  | <p>Capacity</p> |  |  |  |   |   |  |  |  |  |  |  |
| <p>Date: <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 30px; height: 30px; text-align: center;">1</td> <td style="width: 30px; height: 30px; text-align: center;">9</td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> </tr> </table> <table border="1" style="display: inline-table; vertical-align: middle; margin-left: 20px;"> <tr> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> </tr> </table> <table border="1" style="display: inline-table; vertical-align: middle; margin-left: 20px;"> <tr> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> </tr> </table> </p> |   |  |  |  |  |                 |  |  |  | 1 | 9 |  |  |  |  |  |  |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9 |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |  |  |  |  |                 |  |  |  |   |   |  |  |  |  |  |  |

|                                                        |               |
|--------------------------------------------------------|---------------|
| <b>OFFICIAL DATE STAMP</b><br>(Country of Destination) | <b>Number</b> |
| <b>SIGNATURE:</b> _____                                |               |

\* In the case of goods imported into the CCA and transferred directly into another CCA country, use customs value at original port of entry

**5th COPY**  
(To consignee)

**CCA1**

| FROM                                                                                                                                                                                                                                                                                                                                                                     |         |         |        |           | BY                                                                                                                                                                                                                                            |      |     | TO                                                                                              |         |         |        |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----|-------------------------------------------------------------------------------------------------|---------|---------|--------|-----------|
| Botswana                                                                                                                                                                                                                                                                                                                                                                 | Lesotho | Namibia | R.S.A. | Swaziland | Rail                                                                                                                                                                                                                                          | Road | Air | Botswana                                                                                        | Lesotho | Namibia | R.S.A. | Swaziland |
| Supplier's name and address: **<br>_____<br>_____<br>_____<br>_____                                                                                                                                                                                                                                                                                                      |         |         |        |           | For the country of<br>Despatch the exit is:<br>Permanent <input type="checkbox"/><br>Temporary <input type="checkbox"/><br>In Transit <input type="checkbox"/><br>Re-Export <input type="checkbox"/><br>Reimport <input type="checkbox"/>     |      |     | Consignee's name and address:<br>_____<br>_____<br>_____<br>_____<br>_____                      |         |         |        |           |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                                                                                                                                                                                                                               |      |     |                                                                                                 |         |         |        |           |
| Invoice number: _____                                                                                                                                                                                                                                                                                                                                                    |         |         |        |           | For the country of<br>Destination the entry is:<br>Permanent <input type="checkbox"/><br>Temporary <input type="checkbox"/><br>In Transit <input type="checkbox"/><br>Re-Export <input type="checkbox"/><br>Reimport <input type="checkbox"/> |      |     | Sales tax registration number: (BLNS)<br>_____<br>V.A.T. registration number: (R.S.A.)<br>_____ |         |         |        |           |
| Invoice date: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>1</td><td>9</td><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> |         |         |        |           |                                                                                                                                                                                                                                               |      |     |                                                                                                 |         |         |        |           |
| 1                                                                                                                                                                                                                                                                                                                                                                        | 9       |         |        |           |                                                                                                                                                                                                                                               |      |     |                                                                                                 |         |         |        |           |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                                                                                                                                                                                                                               |      |     |                                                                                                 |         |         |        |           |
|                                                                                                                                                                                                                                                                                                                                                                          |         |         |        |           |                                                                                                                                                                                                                                               |      |     |                                                                                                 |         |         |        |           |
| Transport document/<br>Vehicle registration number: _____                                                                                                                                                                                                                                                                                                                |         |         |        |           |                                                                                                                                                                                                                                               |      |     |                                                                                                 |         |         |        |           |

| TARIFF<br>HEADING<br>**                                            | DESCRIPTION OF GOODS | STATISTICAL<br>QUANTITY                      |      | VALUE / PRICE *<br>(Excluding freight and insurance)<br>R                  c |  |
|--------------------------------------------------------------------|----------------------|----------------------------------------------|------|------------------------------------------------------------------------------|--|
|                                                                    |                      | Amount                                       | Unit |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
|                                                                    |                      |                                              |      |                                                                              |  |
| Number of packages                                                 |                      | TOTAL                                        |      |                                                                              |  |
| Particulars IRO direct importations from countries outside the CCA |                      | PLUS FREIGHT AND INSURANCE CHARGES TO BORDER |      |                                                                              |  |
| Country of origin _____                                            |                      | CIF VALUE                                    |      |                                                                              |  |
| Bill of entry number _____ of _____                                |                      | V.A.T. / SALES TAX VALUE                     |      |                                                                              |  |
| CIF value at CCA port _____                                        |                      | V.A.T. / SALES TAX DUE                       |      |                                                                              |  |
| Customs duties paid _____                                          |                      | ADDITIONAL DUTY VALUE                        |      |                                                                              |  |
| Official receipt number: _____                                     |                      | ADDITIONAL DUTY DUE                          |      |                                                                              |  |

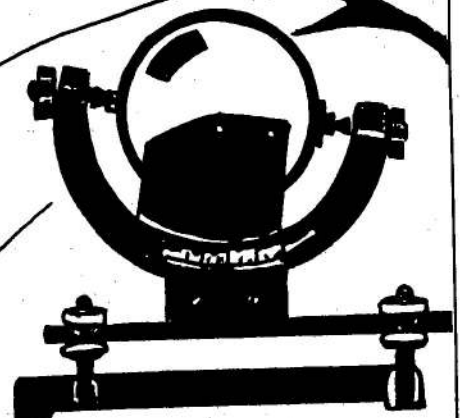
| DECLARATION                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                 |  |                                                                                                                                                 |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <p>I (name in full) _____</p> <p>_____</p> <p>hereby declare that the information contained herein is true and correct.</p> |  |                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                 |  |                                                                                                                                                 |  |  |  |
| <p>Signed for consignor / consignee _____</p>                                                                               |  |                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                 |  | <p>Capacity _____</p>                                                                                                                           |  |  |  |
| Date:                                                                                                                       |  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">1</div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">9</div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> |  | <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> |  | <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> |  |  |  |

|                                                                |                      |
|----------------------------------------------------------------|----------------------|
| <p><b>OFFICIAL DATE STAMP</b><br/>(Country of Destination)</p> | <p><b>Number</b></p> |
| <p>SIGNATURE: _____</p>                                        |                      |

\* In the case of goods imported into the CCA and transferred directly into another CCA country, use customs value at original port of entry.

\*\* In the case of goods conveyed by individuals for own use the supplier's name, address, invoice number and tariff heading need not be furnished

# THE WEATHER BUREAU HELPS FARMERS TO PLAN THEIR CROP



SUNSHINE RECORDER

THE WEATHER BUREAU: DEPARTMENT OF ENVIRONMENTAL AFFAIRS & TOURISM  
DIE WEERBURO: DEPARTEMENT VAN OMGEWINGSAKE EN TOERISME

**CONTENTS**

| No.                                  |                                                                | Page<br>No. | Gazette<br>No. |
|--------------------------------------|----------------------------------------------------------------|-------------|----------------|
| <b>GOVERNMENT NOTICES</b>            |                                                                |             |                |
| <b>South African Revenue Service</b> |                                                                |             |                |
| <i>Government Notices</i>            |                                                                |             |                |
| R. 32                                | Customs and Excise Act, 1964: Amend-<br>ment to the Rules..... | 1           | 19664          |
| R. 33                                | do.: Amendment to the Rules (No.<br>DAR/2) .....               | 3           | 19664          |

**INHOUD**

| No.                                  |                                                         | Bladsy<br>No. | Koerant<br>No. |
|--------------------------------------|---------------------------------------------------------|---------------|----------------|
| <b>GOEWERMENTSKENNISGEWINGS</b>      |                                                         |               |                |
| <b>Suid-Afrikaanse Inkomstediens</b> |                                                         |               |                |
| <i>Goewermentskennisgewings</i>      |                                                         |               |                |
| R. 32                                | Doeane- en Aksynswet, 1964: Wysiging<br>van Reëls ..... | 2             | 19664          |
| R. 33                                | do.: Wysiging van die Reëls (No.<br>DAR/2) .....        | 10            | 19664          |