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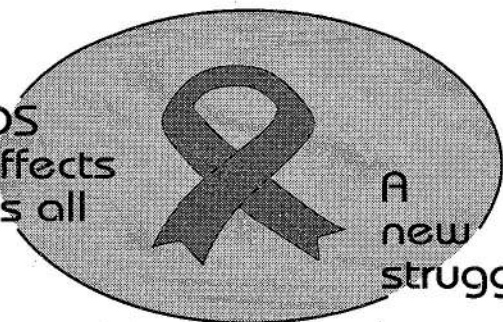
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DESEMBER 1999

No. 20773

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

Prevention is the cure

**AIDS
HELPLINE**

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DEPARTMENT OF HEALTH

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 1549

30 December 1999

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/21)

Under Section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

P. J. GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the addition of the following rule to the rules for section 13:

13.03 For the purposes of application of, the reduced rates of duty in the EU column of Part 1 of Schedule No. 1, any provision of Part A of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49A, to goods imported or exported by post, as the case may be, the following procedures shall apply:

- (a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 24 of the protocol referred to in rule 49A.22(24);
- (b)
 - (i) if goods are imported and payment of any preferential rate of duty in the EU column of Part 1 of Schedule No. 1 is claimed, but form EUR 1 or an invoice declaration is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the Officer: Origin Administration at the office of the nearest Controller;
 - (ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller;
- (c) if proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49A shall *mutatis mutandis* apply to such goods.

- (d) The postmaster shall retain and forward to the Officer: Origin Administration any form EUR1 or invoice declaration in respect of imported goods.

By the insertion of rule 49A after rule 46:

RULES FOR SECTION 49 OF THE ACT
AGREEMENT ON TRADE, DEVELOPMENT AND CO-OPERATION BETWEEN THE EUROPEAN
COMMUNITY AND THE REPUBLIC OF SOUTH AFRICA
PART A OF THE SCHEDULE TO THE GENERAL NOTES TO PART 1 OF SCHEDULE NO. 1: PROTOCOL
1: CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS
OF ADMINISTRATIVE CO-OPERATION

- 49A.01
- (a) The rules numbered 49A are rules contemplated in section 49(6)(b) in respect of the Agreement on Trade, Development and Co-operation between the European Community and the Republic of South Africa.
 - (b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49A.01(5), the number in brackets refers to the Article number or numbers of Protocol 1 entitled "concerning the definition of the concept of "originating products" and methods of administrative cooperation" of the said Agreement to which the rule relates.
 - (c) Any expression used in these rules with reference to the Protocol or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Protocol or provisions of the Act relating to such Protocol or in the said Agreement or in the Notes to Part A of the Schedule to the General Notes to Schedule No. 1.
 - (d) The expression –
 - (i) "Article" refers to the specified numbered article of the Protocol;
 - (ii) "form EUR1" refers to the Movement Certificate EUR1 and includes according to the context, for export purposes, the set of forms comprising the Movement Certificate EUR1, the application form and copy of the application form referred to in rule 49A.14(14), (15)(1)(a); and
 - (iii) "goods" as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in the Protocol.

- (e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)(b)(vi) to the extent specified in these rules to the Manager: Origin Provisions, the Controller or the Officer: Origin Administration or any officer designated to perform such function;
- (ii) For the purposes of subparagraph (i) any Officer: Origin Administration or any other officer authorised by the Manager: Origin Administration or by any Controller may exercise any power or duty or function conferred or imposed on customs authorities in the Protocol or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of this Protocol.

PROTOCOL 1

TITLE I – GENERAL PROVISIONS

49A.02(1) ARTICLE 1 – DEFINITIONS

No rule.

TITLE II – DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

49A.03(2) ARTICLE 2 – GENERAL REQUIREMENTS

No rule.

49A.04(3) ARTICLE 3 – CUMULATION OF ORIGIN

Whenever originating status is claimed for any product in which materials originating in the Community or any ACP State have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 3.

49A.05(4) ARTICLE 4 – WHOLLY OBTAINED PRODUCTS

Goods wholly obtained must be so declared on form EUR1 or any invoice declaration and any entry for export.

49A.06(5), (6) ARTICLE 5 – SUFFICIENTLY WORKED OR PROCESSED PRODUCTS
ARTICLE 6 – INSUFFICIENT WORKING OR PROCESSING OPERATIONS

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in the Community or South Africa in order to distinguish the operations for the purposes of Article 5 and 6.

49A.07(7) ARTICLE 7 – UNIT OF QUALIFICATION

No rule.

49A.08(8) ARTICLE 8 – ACCESSORIES, SPARE PARTS AND TOOLS

No. rule.

49A.09(9) ARTICLE 9 – SETS

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of these Articles.

49A.10(10) ARTICLE 10 – NEUTRAL ELEMENTS

No rule.

TITLE III – TERRITORIAL REQUIREMENTS

49A.11(11) ARTICLE 11 – PRINCIPLE OF TERRITORIALITY

- (a) For the purposes of this Article “exported” includes goods removed to any SACU country other than the Republic.
- (b) “Transported directly” means goods invoiced to an importer in the Republic by an exporter in the Community (or by a person in another country) and transported directly from the Community to that importer, arriving in the same ship, aircraft or container on which they were loaded in the Community.

49A.12(12) ARTICLE 12 – DIRECT TRANSPORT

- (a) The evidence specified in Article 12(2) in respect of goods which otherwise qualify for preferential treatment, but which have not been transported directly between the Community and the Republic shall be produced to the Controller at the time of entry

together with the form EUR1 or invoice declaration and other documents contemplated in section 39.

- (b) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security as contemplated in and subject to the provisions of section 49(9).
- (c) "A single transport document" may include a through bill of lading or air waybill indicating a contract for the carriage of goods from the country in the Community to the Republic.
- (d) "Any substantiating documents" referred to in Article 12(2)(c) shall be documents, which provide the facts specified in Article 12(1) and may include a declaration by the exporter supported by a statement by the customs authorities of the Community that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

49A.13(13)

ARTICLE 13 – EXHIBITIONS

In addition to the proof of origin referred to in Article 13.2 the importer must produce on entry of the goods imported –

- (a) an invoice from the exporter in the Community endorsed with the statement "these goods were consigned to you from (name and place of exhibition)"; and
- (b) a statement from –
 - (i) the exporter confirming the particulars specified in Article 13(1)(a) to (d); and
 - (ii) if the Manager: Origin Administration so requires, the customs authorities in the country of exhibition stating that the goods –
 - (aa) were consigned by the exporter from the Community to the exhibition;
 - (bb) were used solely for exhibition or demonstration;
 - (cc) remained under customs control during their stay in the country of exhibition.

TITLE IV – PROOF OF ORIGIN

49A.14(14), (15) ARTICLE 14 – GENERAL REQUIREMENTS

ARTICLE 15 – PROCEDURE FOR THE ISSUE OF A MOVEMENT CERTIFICATE EUR1

- (a) Numbered sets of Movement Certificate EUR1 (pages 1- 2) and the Application For A Movement Certificate (pages 3 – 4) with a duplicate application form (page 5) have been printed in accordance with the provisions of the Protocol and are available on application from the South African Revenue Services at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to the Community.
- (b)
 - (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller;
 - (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.
 - (iii) The form EUR1, export bill of entry and supporting documents shall be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Manager: Origin Administration otherwise determines.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the form EUR1 and the application form;
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the Protocol and a duplicate set, certified by him, has been furnished to the agent.
- (f) The letter of authority shall be submitted together with the completed form EUR1 and application form and will be retained by the Controller.
- (g) Completion of a form EUR1 or invoice declaration is conditional on the exporter

holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of this Protocol;

- (h) Form EUR1 must be completed to be authentic in accordance with the instructions in Article 15, the notes to the certificate and the following requirements:

- (i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;
- (ii) the numbered boxes of the certificate must be completed as follows:

Box 1

The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic. In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert South Africa in the first line and the country of destination in the Community or Ceuta and Melilla (Article 36), as the case may be, in the second line.

Box 3

Insert the name of the consignee, and for exports to any exhibition outside the Community which are later to be sent to the Community, also insert the name and address of the exhibition.

Box 4

Insert RSA or ACP State or Community (goods imported from the Community re-exported in the same state) or Ceuta and Melilla (Article 36) or the Republic of San Marino (to the extent applicable) or the Principality of Andorra referred to in the definition of products originating in the Community in the Notes to Part A of the Schedule to the General Notes of Part 1 of Schedule No. 1, as the case may be.

Box 5

Insert the country of destination in the Community.

Box 6

Insert the details which will be inserted on the export bill of entry.

Box 7

Insert one of the following endorsements where necessary, otherwise leave the box blank –

"Duplicate" (where application is made for a duplicate as contemplated in Article 17).

"Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof as contemplated in Article 16).

"Replacement of movement certificate EUR1/invoice declaration" – Issued in ... (insert the country in which the EUR1/invoice declaration was issued – to be issued in the circumstances contemplated in Article 18.).

Box 8

- Enter item numbers and identifying marks and numbers in the space on the left-hand side of the box.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- No space must be left between items.
- State identifying marks and numbers on the packages.
- If the packages are addressed to the consignee state the address.
- If they are not marked state "No marks and numbers".
- For goods in bulk which are not packed insert "In bulk"
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description and in order that the appropriate tariff heading can be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.

- If both originating and non-originating goods are packed together describe only the originating goods and add at the end "Part contents only."
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk on the invoice and the following statement put in box 8, below the description of the goods:
- "Goods marked * on the invoice are non-originating and are not covered by this form EUR 1.
- Draw a horizontal line under the only or final item in box 8 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 9

Insert metric measures.

Box 10

Invoices must –

- (a) be serially numbered and the dates and numbers reflected in this box;
- (b) reflect the form EUR1 number or mention the office and date of issue;
- (c) contain a full description of the goods, the tariff heading and reference numbers or other particulars for identification of the goods in the exporter's records; and
- (d) state the country in which the goods originate.

Box 11

- Insert the bill of entry number and date.
- The officer must print his/her initials and surname below his/her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him/her for this purpose.

Box 12

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.

(i) No certificate shall be valid -

- (i) If any entered particulars are incorrect and not in accordance with these rules;
- (ii) if it contains any erasures or words written over one another;
- (iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

(j) For the purposes of verification of the originating status of goods declared in the application for form EUR1 (page 4 of the set of forms) the exporter, whether the manufacturer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods from a manufacturer for exportation in the same state or who re-exports in the same state goods imported from the Community or an ACP State must produce to an officer at any time including at the time of presentation of such application, as the officer may require documents proving the originating status of the goods exported, including -

- (i) in accordance with the provisions of Article 26, accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned, forms EUR1 and invoice declarations referred to in Article 19(3) proving the originating status of materials used and supplier's declarations;
- (ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

- (iii) documents proving the value of materials used and added value;
 - (iv) costing records showing the calculation of the ex-works price defined in the Protocol.
- (k) The requirements for signing the declaration on form EUR1 are also applicable in respect of the application form which –
- (i) must bear the original signature of the person signing the declaration;
 - (ii) must be signed by the same person who signed the declaration on the form EUR1;
- (l) In the space where is stated "Specify as follows the circumstances which have enabled these goods to meet the above conditions" the exporter must state –
- (i) If exported goods are manufactured/wholly obtained by the exporter:

"The goods shown on the form EUR1 were manufactured/wholly obtained by the exporter and are classified under _____ (4 figure heading). They fulfil the appropriate qualifying provisions of origin of the Protocol."
 - (ii) If the exporter has bought in goods for export in the same state –
 - (aa) Goods manufactured/wholly obtained in the Republic –

"The goods shown on the form EUR1 were manufactured/wholly obtained in the Republic and are classified under _____ (4 figure heading). Evidence of their originating status as required by the Protocol is held by me;" or
 - (bb) Goods manufactured/wholly obtained in the Community or any ACP State referred to in Article 3 of the Protocol.

"The goods were imported from _____ (name of country) under cover of attached _____ (state proof of origin, form EUR1/invoice declaration, as the case may be) and are being exported in the same state. The goods are classified under _____ (4 figure tariff heading)."

- (iii) In the case of subparagraphs (i) and (ii)(aa), the applicable list rule in the Annex of the Protocol
- (m) "Supporting documents attached" must include –
 - (i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records;
 - (ii) the documents referred to in paragraph (d).
- (n) The origin administration officer may refuse to certify form EUR1 if he has reasonable doubts about the correctness of the statements made in this form.

49A.15(16) ARTICLE 16 -MOVEMENT CERTIFICATES EUR1 ISSUED RETROSPECTIVELY

- (a) The exporter may only apply for the issue of a form EUR1 after exportation at the office of the Controller where the goods were exported.
- (b) The application shall be in writing, stating fully the reasons for the request and shall be supported by –
 - (i) a completed form EUR1 and its application form of which –
 - (aa) Box 7 shall be endorsed "issued retrospectively"; and
 - (bb) If a form EUR1 has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;
 - (ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of the Protocol;
 - (iv) full reasons of the circumstances in which a retrospectively issued form EUR1 is required.
- (c) Before such application is considered an officer will first conduct an examination of the importer's file as contemplated in Article 16.3.

- (d) The application for the issue of a form EUR1 retrospectively shall be considered by the Manager: Origin Administration in Head Office.

49A.16(17) ARTICLE 17 - ISSUE OF A DUPLICATE EUR1 MOVEMENT CERTIFICATE

- (a) The exporter shall furnish to the Officer: Origin Administration at the office of the Controller where the original form EUR1 was issued –
- (i) a written statement giving reasons why a duplicate is acquired and the number and date of the original form EUR1;
 - (ii) a completed form EUR1 and application form reflecting the word "Duplicate" and the number and date of the original form in Box No. 7;
 - (iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.
- (b) The Officer: Origin Administration shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original form EUR1 was issued.
- (c) If the officer decides to certify the duplicate form EUR1, he shall stamp and sign it in the same way as any other form EUR1 but in Box 11 after the word "Date" he shall insert the words "from which this duplicate movement certificate is valid" and thereafter the date of the original form EUR1.

49A.17(18) ARTICLE 18 - ISSUE OF EUR1 MOVEMENT CERTIFICATES ON THE BASIS OF A PROOF OF ORIGIN ISSUED OR MADE OUT PREVIOUSLY (HEREIN REFERRED TO AS A "REPLACEMENT MOVEMENT CERTIFICATE")

- (a) Any replacement movement certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.
- (b) Application for any replacement movement certificate(s) may be in respect of –
- (i) all or part of a consignment covered by the original form EUR1 or invoice declaration; or
 - (ii) a collection of goods covered by several original form EUR1 or invoice

declarations issued in the same country of origin.

(c) The application must –

- (i) be made in writing to the Officer: Origin Administration at the office of the Controller where the goods are under customs control stating the reasons for the application;
- (ii) be accompanied by a completed form EUR1 and application form marked in Box 4 with the country of origin and endorsed in Box 7 with the statement "Replacement of Movement Certificate EUR1 _____ of _____ (number and date)/invoice declaration issued in _____." (the country in which the movement certificate EUR1/invoice declaration to be replaced was issued) together with any special statement which appear on the original document;
- (iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the form EUR1 or the invoice declaration was issued;
- (iv) include the original form EUR1 or the invoice declaration.

(d) The original movement certificates EUR1/invoice declaration and the application form for replacement movement certificate(s) will be retained by the officer.

49A.18(19), (20) ARTICLE 19 - CONDITIONS FOR MAKING OUT AN INVOICE DECLARATION

ARTICLE 20 - APPROVED EXPORTER

(a) Any exporter referred to in Articles 19 and 20 shall –

- (i) ensure that the goods comply with the relevant provisions of origin at the time of export; and
- (ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 15 and Article 26; and
- (iii) use serially numbered invoices;
- (iv) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

- (v) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;
- (vi) insert on any such document the applicable tariff heading;
- (vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;
- (viii) insert on 3 copies of the invoice or such other document the declaration specified in Annex IV of the Protocol, which shall -
 - (aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter.
 - (bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;
 - (cc) in the case of an approved exporter, contain the customs authorisation number;
- (ix) The documents referred to in subparagraph (viii) shall be dealt with by -
 - (aa) forwarding one copy of the document on which the declaration is made to the consignee;
 - (bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller;
 - (cc) creating a file for storing a copy of the invoice, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.
- (b) Every exporter who intends issuing invoice declarations in respect of consignments of originating products of which each does not exceed EURO 6000 shall apply for a special code number on form DA 163.
- (c) Application for approved exporter status shall be made on form DA 49A.01 obtainable from the Manager: Origin Administration in Head Office.

(d) Any exporter who issues any invoice declaration in the circumstances contemplated in Article 19(1)(b) may be prohibited from issuing such declarations if he –

- (i) makes a false declaration concerning the origin or the value of any consignment;
- (ii) does not comply with the requirements of the Protocol or these rules;

(e) The approved exporter status contemplated in Article 20 may be withdrawn if such exporter –

- (i) makes a false declaration concerning the origin or the value of any consignment;
- (ii) does not comply with the requirements of these rules;
- (iii) fails to notify the Manager: Origin Administration that –
 - (aa) the goods no longer fulfil the required origin conditions (for example, by change of sources of materials);
 - (bb) the need of approval ceases;
 - (cc) the legal identity or address changed.

(f) If an exporter has been so prohibited from using invoice declarations or approved exporter status has been so withdrawn such exporter shall apply for form EUR1 in respect of all exports for which originating status is claimed for such time as the Manager: Origin Administration may determine.

(g) If any invoice declaration is made after exportation as contemplated in Article 19(6), the documents reflecting the invoice declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the Officer: Origin Administration at the office of the Controller where the goods were entered for export or which is nearest to the post office where the goods were exported.

49A.19(21) ARTICLE 21 - VALIDITY OF PROOF OF ORIGIN

(a) Any goods imported for which originating status for the purpose of qualifying for a

preferential rate of duty specified in Part 1 of Schedule No. 1 is claimed shall, if no proof of origin is available, be subject to the provisions of section 49(9).

- (b) Any application for acceptance of proof of origin after the final date of presentation for the purpose of applying preferential treatment as contemplated in Article 21.2 shall be in writing addressed to the Manager: Origin Administration stating fully the exceptional circumstances on which the application is based.
- (c) For the purposes of Article 21.3, any proof of origin belatedly presented will be accepted if the goods have been entered for home consumption before expiry of the period of validity of four months from the date of issue referred to in Article 21.1

49A.20(22) ARTICLE 22 - SUBMISSION OF PROOF OF ORIGIN

- (a) Any proof of origin in respect of imported goods must be –
 - (i) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption; or
 - (ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
 - (iii) must be in English and if not so a translation must be attached thereto;
- (b) Every form EUR1 or invoice declaration produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfillment of the requirements of the Protocol.

49A.21(23) ARTICLE 23 - IMPORTATION BY INSTALLMENTS

- (a) Where any importer requests approval to import goods contemplated in this Article by installments application shall be in writing and –
 - (i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Director: Tariff and Values at Head Office and forward a copy of the application to the Manager: Origin Administration.
 - (ii) in the case of other dismantled or non-assembled products referred to in

this Article, the application shall be made to the Manager: Origin Administration stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.

- (b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first installment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49A.22(24)

ARTICLE 24 - EXEMPTIONS FROM PROOF OF ORIGIN

- (a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10.
- (b) According to the Article the following general conditions apply to the exemption from production of proof of origin in respect of the importations concerned, where -
 - (i) the value of such goods does not exceed the limit of EURO 500 in the case of small packages or EURO 1200 in the case of goods forming part of travellers' personal baggage;
 - (ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage,
 - (iii) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.
- (c) The following additional conditions apply for private postal imports -
 - (i) the goods have been sent by one private individual to another direct from the preference country in question;
 - (ii) the sender declares in writing that the origin conditions are satisfied;
- (d) The provisions apply *mutatis mutandis* to such goods sent or taken to the Community;

49A.23(25)

ARTICLE 25 - SUPPLIER'S DECLARATION

- (a) A supplier's declaration on the prescribed form DA49A.02 is required in respect

of goods coming from any territory in SACU or manufactured in the Republic if –

- (i) goods have undergone working or processing without having obtained preferential originating status;
 - (ii) such goods are further worked or processed or used in the manufacture of goods in the Republic for which a proof of origin for originating products is made out in the Republic;
 - (iii) in terms of Article 3.4 the working or processing carried out in SACU is to be considered as having been carried out in the Republic in determining the originating status of such goods.
- (b) No person shall be entitled to the benefit of Article 3.4 unless he is in possession of evidence in the form of a duly completed and supported supplier's declaration regarding the working or processing materials have undergone in SACU.
- (c)
 - (i) A separate supplier's declaration must be made out in respect of each consignment of goods.
 - (ii) The supplier's declaration must be annexed to the invoice, delivery note or other commercial document.
- (d)
 - (i) Such declaration, invoice, delivery note or other commercial document must describe the goods supplied in sufficient detail to be readily identified.
 - (ii) If goods which originate in SACU or which have not been so worked or processed are included on the invoice, delivery note or other commercial document such goods must be separately and clearly indicated by an asterisk or other distinguishing mark.
- (f) The manufacturer in the Republic who uses goods in manufacture for which a supplier's declaration has been issued and takes into account such goods when issuing a proof of origin in the Republic for originating products shall keep such declaration and the invoice, delivery note or other commercial document together with the other documents proving originating status referred to in Article 27.

49A.24(26)

ARTICLE 26 - SUPPORTING DOCUMENTS

- (a) In addition to the documents referred to in this Article and in the rules for articles

14 to 15 every exporter who completes a movement certificate EUR1 or an invoice declaration in respect of goods exported shall, if he is the manufacturer, complete or if he bought in the goods from a manufacturer, obtain and keep a supplier's declaration together with all the supporting documents necessary to prove the originating status of the goods concerned.

- (b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager: Origin Administration, where –
- (i) different terms apply, for example, CIF price;
 - (ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
 - (iii) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
 - (iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price.
 - (v) any other instances where the invoiced price is not an ex-factory price.
- (d) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of the Protocol

49A.25(27) ARTICLE 27 - PRESERVATION OF PROOF OF ORIGIN, SUPPLIER'S DECLARATION AND SUPPORTING DOCUMENTS

Documents shall be preserved as provided in rule 101.02.

49A.26(28) ARTICLE 28 - DISCREPANCIES AND FORMAL ERRORS

- (a) Slight discrepancies in proof of origin documents referred to in Article 28(1) submitted at the time of entry of imported goods may include –
- (i) spelling or typing mistakes or other minor errors not corrected;

- (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) information valid and accurate but not in correct box;
 - (iv) exporter declaration box not dated;
 - (v) other discrepancies as determined by the Manager: Origin Administration.
- (b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

49A.27(29) ARTICLE 29 – AMOUNTS EXPRESSED IN EURO

Any rule for the purposes of this Article will be made under the provisions of section 73(3).

TITLE V – ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

49A.28(30) ARTICLE 30 – MUTUAL ASSISTANCE

- (a) The stamp provided for issuing forms EUR1 must be used only for that purpose and only such stamp shall be used for such forms.
- (b) The Manager: Origin Administration shall be responsible for rendering the assistance contemplated in this Article to the customs administrations of the Community.

49A.29(31) ARTICLE 31 - VERIFICATION OF PROOF OF ORIGIN

- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the Community for verification by the Manager: Origin Administration.
- (b) If any origin administration officer has reasonable doubts about form EUR1 or invoice declaration, the originating status of the goods concerned or the fulfillment of the other requirements of the Protocol such officer may, unless the Manager: Origin Administration otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of the Community on the originating status of the goods.

- (c) If a request is received from the customs authorities in the Community, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfillment of the other requirements of the Protocol.
- (d) The Manager: Origin Administration shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 31(6).

49A.30(32) ARTICLE 32 – DISPUTE SETTLEMENT

- (a) Any person involved in a dispute as contemplated in Article 32(2) concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)(b), submit an internal appeal to the Commissioner within 3 months of the decision or determination concerned.
- (b) Application for internal appeal shall be made on the appeal form obtainable from the Manager: Origin Administration and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.

49A.31(33) ARTICLE 33 – PENALTIES

No Rule.

49A.32(34) ARTICLE 34 – FREE ZONES

No Rule.

TITLE VI – CEUTA AND MELILLA

49A.33(35) ARTICLE 35 – APPLICATION OF THE PROTOCOL

No Rule.

49A.34(36) ARTICLE 36 – SPECIAL CONDITIONS

No Rule.

TITLE VII – FINAL PROVISIONS

49A.35(37) ARTICLE 37 – AMENDMENTS TO THE PROTOCOL

No Rule.

49A.36(38) ARTICLE 38 – IMPLEMENTATION OF THE PROTOCOL

No Rule.

49A.25(39) ARTICLE 39 - GOODS IN TRANSIT OR STORAGE

- (a) The provisions of this Article may be applied in respect of goods complying with the provisions of this Protocol which are exported from the Community and either in transit to or in a customs and excise warehouse in the Republic on 1 January 2000.
- (b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.
- (c) In order to qualify for such benefit a valid retrospectively issued form EUR1 and proof of direct transport shall be submitted to the Controller where the goods have been entered by not later than 30 April 2000.
- (d) For the purposes of goods exported to the Community the retrospective issue of form EUR1 may be applied for if supported by –
 - (i) proof –
 - (aa) of the originating status of the goods;
 - (bb) that the goods were directly transported;
 - (cc) were in transit to or in temporary bonded warehoused or in free zones in the Community on the said date;
 - (ii) a copy of the bill of entry export and other export documentation.

49A.26

GENERAL –

DOCUMENTS TO BE SUBMITTED AND PROCEDURES TO BE FOLLOWED ON PRESENTATION OF BILLS OF ENTRY FOR GOODS IN RESPECT OF WHICH PREFERENTIAL TREATMENT IS CLAIMED.

- 49A.26.01 (a) Import bills of entry shall be endorsed –
- (i) whether form EUR1 or an invoice declaration is produced;
 - (ii) with the number of the form EUR1 if applicable;
 - (iii) whether application is made for a tariff quota.
- (b) Export bills of entry shall be endorsed –
- (i) whether form EUR1 or an invoice declaration is produced;
 - (ii) whether a tariff quota is applicable;
 - (iii) with the number of the EUR1 and export permit number, if applicable.
- 49A.26.02 Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of -
- (a) imported goods –
- (i) if the goods are entered for home consumption, form EUR1 and a copy of the invoice or a copy of the invoice endorsed with an invoice declaration, an application for a quota where appropriate, a copy of the bill of lading, air waybill or other transport document, for retention by the Controller;
 - (ii) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the proof of origin and any other document required for allowing preferential treatment when the goods are entered for home consumption.
- (b) goods for export -
- (i) duly completed form EUR1 where required, and
 - (ii) for retention by the Controller, the application form for form EUR1 and a copy of the export invoice, or a copy of any invoice containing an invoice declaration, a copy of the packing list, a copy of the bill of lading, air waybill or other transport document, and except in the case of an approved exporter, the proof of origin,

- (iii) if an invoice declaration is produced after export a copy of the relevant export bill of entry shall be submitted therewith to the Officer: Origin Administration.
- (c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.
- (d) Where goods are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in section 73.
- (e)
 - (i) If used and secondhand goods exported should bear marks of origin, such marks may be accepted,
 - (ii) If such goods bear no mark of origin, a declaration about the country of manufacture by an acknowledged expert in the trade may be accepted,
 - (iii)
 - (aa) Form EUR1 for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number.
 - (bb) The exporter must in addition produce for inspection the invoice or a copy covering the purchase.
 - (cc) The export declaration of the application for form EUR1 need not be completed and in such a case, the exporter may be shown as resident outside the Republic, if applicable.

TARIFF QUOTAS

49A.26.03 Export to the Community of goods subject to tariff quotas –

- (a)
 - (i) The goods subject to tariff quotas, the conditions relating to the issue of export permits and the requirements of the Community are specified in Notice 2435 of 1999 published in Gazette No. 20584 of 5 November 1999 published by the National Department of Agriculture.
 - (ii) No exporter of goods subject to such permits may issue any invoice declaration contemplated in Articles 19 and 20.

- (iii) Only form EUR1 may be used for the purpose of proof of origin in respect of such goods and such form may not be completed by the exporter, or if completed, certified by an officer unless –
 - (aa) a valid permit issued by the National Department of Agriculture is available; or
 - (bb) in the case of cut flowers referred to in paragraph (b) any balance is available and allocated at the time of presentation of a valid bill of entry export and a duly completed form EUR1 at the office of the Controller;
 - (cc) the circumstances in paragraphs (g) and (h)(iv) are applicable.
- (b) Permits for flowers of heading 06.03 which are required to be applied for to customs and excise as stated in the notice shall be issued at the office of the Controller where the export bill of entry is presented.
- (c) Any allocations shall be made under the control of an officer designated by the Manager: Origin Administration on the first come first served basis according to the electronically stored balances available at the time a valid bill of entry export and a duly completed form EUR1 are presented.
- (d) The information regarding the allocation of the tariff quota and balance available shall be printed and filed with the application form EUR1 in respect of each export bill of entry at the Office of the Controller.
- (e) The particulars on the bill of entry shall, for the purposes of allocation of the tariff quota, be deemed to be the application therefor by the exporter concerned.
- (f)
 - (i) If a tariff quota is allocated, Box 7 of the form EUR1 shall be endorsed "export tariff quota allocated".
 - (ii) Below the description in box 8 of form EUR1, the word "subject to export tariff quota" shall be inserted.
- (g) If a lesser quantity of the quota is available, the lesser quantity only shall be endorsed on the form EUR1, supplemented by the words "only, quota exhausted".

- (h) (i) Any permit issued by the Department of Agriculture shall be delivered to the Controller together with the export bill of entry and completed form EUR1.
- (ii) The permit number shall be endorsed on the bill of entry export and in the remarks column of the form EUR1.
- (iii) The quantity exported shall be written off the permit and the permit retained if the quantity is exhausted.
- (iv) The provisions of paragraph (g) apply *mutatis mutandis* in respect of permits issued by the National Department of Agriculture of which the quantity is insufficient for the consignment concerned.

49A.26.04 Imports from the Community of goods subject to tariff quotas –

- (a) Tariff quotas for imported goods are specified in Note I of the General Notes to Schedule No. 1 and are, as provided, allocated on the first-come-first-served-basis at the time of presentation of a valid bill of entry entering the goods for home consumption supported by the required proof of origin document, any permit from the National Department of Agriculture, if applicable, and an application for such quota.
- (b) Any allocation shall be made under the control of any officer designated by the Manager: Origin Administration according to the electronically stored balances available at the time the bill of entry is processed.
- (c) If the balance of the tariff quota is inadequate, duty at the general rate of duty specified in Part 1 of Schedule No. 1 shall be brought to account in respect of the goods for which no such quota is available before release thereof is granted.

BINDING ORIGIN DETERMINATION (SECTION 49(8))

49A.26.05 Any application for a binding origin in determination shall relate to only one type of goods and one set of circumstances conferring origin and include the following –

- (a) the holder's name and address;
- (b) the name and address of the applicant where that person is not the holder;
- (c) the applicable provisions of the Agreement and Part 1 of Schedule No 1 in respect of which the binding origin information is required;

- (d) a detailed description of the goods and their tariff classification;
- (e) the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary;
- (f) the conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions in question to be met; in particular the exact rule of origin applied and the origin envisaged for the goods shall be mentioned;
- (g) any samples, photographs, plans, catalogues or other documents available on the composition of the goods and their component materials and which may assist in describing the manufacturing process or the processing undergone by the materials;
- (h) an agreement to supply a translation of any attached document into the official language (or one of the official languages) of the Republic if requested by the customs authorities;
- (i) any identification of any particulars to be treated as confidential, whether in relation to the public or customs administrations;
- (j) indication by the applicant whether, to his knowledge, binding tariff information or binding origin information for goods or materials identical or similar to those referred to under points (d) or (f) have already been applied for or issued in the country where the goods are produced or manufactured or a tariff determination or binding origin determination has been applied for to or issued by the Commissioner;
- (k) subject to paragraph (i), acceptance that the information supplied may be stored on a public-access database of the Commissioner;

49A.26.06

- (a) Where, on receipt of the application, it is found not to contain all the particulars required to reach a decision the applicant shall be requested to supply the required information.
- (b) the applicant shall be notified –
 - (i) of the date all the information needed is received and the application is accepted for the purposes of a decision;

- (ii) of the binding determination as soon as possible and within a time limit of 150 days from the date when the application was accepted.
 - (c)
 - (i) Binding origin determinations shall be made by the Manager: Origin Administration;
 - (ii) The notification of the binding origin determination shall mention the right of appeal provided in section 49;
 - (iii) The provisions of rule 49A.30(32) shall *mutatis mutandis* apply in respect of any internal appeal to the Commissioner.
- 49A.26.07 On entry for home consumption of goods to which a binding determination relates, the holder must –
- (i) be able to prove that the goods concerned and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in such determination; and
 - (ii) produce the certificate of origin issued by or invoice declaration made by an exporter approved by the customs authorities of the country or countries or group of countries concerned.

By the amendment of the rules for section 101 as follows:

- (a) amendment of the word "RULE" to read "RULES"; and
- (b) by the addition of the following:
 - 101.02 (a) Notwithstanding the provisions of rule 101.01, any exporter or supplier of goods to such exporter or any manufacturer or importer of any goods in respect of which provisions of origin are applicable in terms of the provisions of origin of section 46 or of any agreement contemplated in section 46, 49 or 51 or any person who is in any way concerned with the furnishing of any certificate, declaration or other document relating to origin for the purposes of compliance with such provisions shall, subject to the provisions of section 44(11)(c), and except if any rule provides for a longer period, keep available for at least 3 calendar years –
 - (i) if such person is the exporter, all export documents and all documents proving the originating status of the goods concerned specified in any protocol or any rule or any such agreement, including a copy of any proof

of origin issued by an officer or a copy of any invoice endorsed with any invoice declaration, as the case may be;

- (ii) if such person is the supplier or manufacturer of goods exported, copies of all documents proving the originating status of the goods concerned including any supplier's declaration, import documents, any origin certificate or invoice declaration, accounts and other documents proving the value-added or the ex-works price and any other documents that may be specified in any protocol or rule for proving the originating status of such goods;
 - (iii) if such person is the importer, all import documents, a copy of any proof of origin certificate or any invoice declaration, as the case may be.
- (b) Every Controller shall keep together with any copy of the bill of entry in respect of such -
 - (i) exports, a copy of the export invoice and the application for any certificate of origin issued or a copy of any invoice declaration, as the case may be, and the documents produced proving the originating status of the goods concerned;
 - (ii) imports, the certificate of origin and a copy of the invoice or the invoice declaration, as the case may be.
- (c) Any exporter, manufacturer, supplier, importer or any person referred to in section 4(12) shall furnish any document relating to such proof of origin or the exportation or importation or working or processing of goods on demand to any officer authorised by the Manager: Origin Administration.
- (d) Any period of 3 calendar years shall run from the date -
 - (i) any imported goods are entered for home consumption;
 - (ii) any exported goods are entered for export;
 - (iii) in the case of any goods placed under any other customs procedure, from the date in which the customs procedure is completed.

By the insertion in the Schedule to the Rules of:

- (a) Paragraphs (g) and (h) in item 200.03; and

- (g) Beit Bridge
Bloemfontein
Cape Town
Cape Town International Airport
Durban
Durban International Airport
East London
Germiston
Johannesburg
Johannesburg International Airport
Kimberley
Lanseria International Airport
Lebombo
Mossel Bay
Paarl
Pietermaritzburg
Port Elizabeth
Port Elizabeth International Airport
Pretoria
Richards Bay
Upington

where goods contemplated in section 49 may be imported or exported and where such goods may be entered for customs and excise purposes

- (h) Bloemfontein
Germiston
Johannesburg
Kimberley
Paarl
Pietermaritzburg
Pretoria
Richards Bay
Upington

through which goods contemplated in section 49 may be entered for customs and excise purposes

- (b) Forms DA49A.02 and DA49A.03 in item 202.00

TO BE COMPLETED IN TRIPPLICATE**FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION CO-OPERATION OF THE AGREEMENT ON TRADE DEVELOPMENT AND CO-OPERATION BETWEEN THE EUROPEAN COMMUNITY AND THE REPUBLIC OF SOUTH AFRICA****EXPORTERS CODE NO.****VAT REGISTRATION NO.****APPLICATION FOR APPROVED EXPORTER STATUS IN TERMS OF ARTICLE 20 OF THE PROTOCOL****(RULE 49A.18(19)(20))**

1. EXPORTERS NAME (*hereinafter referred to as "the exporter"*)

2. ADDRESS

3. STATE FORM OF BUSINESS UNDERTAKING (*company, close corporation, partnership or sole proprietorship*)

4. STATUS OF PERSON SIGNING THIS APPLICATION

5. ESTIMATED NUMBER AND VALUE OF CONSIGNMENTS PER ANNUM

6. DESCRIPTION OF GOODS TO BE EXPORTED AND TARIFF HEADINGS

7. SPECIFY HOW THE GOODS TO BE EXPORTED MEET THE NECESSARY CONDITIONS OF ORIGIN

8. ARE YOU THE MANUFACTURER OF THE GOODS? IF YES, BRIEFLY DESCRIBE THE MANUFACTURING PROCESS.

9. DO YOU HOLD EVIDENCE THAT THE GOODS ORIGINATE. PLEASE SUBMIT WITH THE APPLICATION.

10. COUNTRY(S) OF DESTINATION.

11. THE GOODS HEREIN DESCRIBED ARE OF SOUTH AFRICAN ORIGIN IN ACCORDANCE WITH THE PROVISIONS OF PROTOCOL 1 REFERRED TO IN THE HEADING OF THIS FORM.

12. THE FOLLOWING MEANS OF IDENTIFICATION OF THE EXPORTER FOR THE PURPOSES OF PARAGRAPH 13(a) IS PROPOSED –

13. IF APPROVED EXPORTER STATUS IS GRANTED, THE EXPORTER UNDERTAKES TO –

- (a) accept full responsibility for any invoice declaration which identifies the exporter as if it has been signed in manuscript;
- (b) submit a copy of the required document with the invoice declaration and authorisation number endorsed thereon together with the other export documentation to the Controller and comply with rule 49A.18(19),(20)(f)(iv) if the invoice declaration is made after exportation;
- (c) state proper references or other particulars on the invoice whereby the goods exported can be readily traced in the exporter's records;

- (d) *keep proper records to verify the originating status of the goods as required by the said protocol and the rules;*
- (e) *comply with any conditions or obligations imposed by the Manager: Origin Administration;*
- (f) *inform the Manager: Origin Administration of any change in legal identity or any matter affecting the originating status of goods exported;*
- (g) *apply before export for approval if any goods not specified in this application will be exported or exportation of any goods will be discontinued; and*
- (h) *ensure that the goods concerned comply with the relevant provisions of origin.*

THE ABOVE PARTICULARS ARE TRUE.

SIGNED:

(On behalf of the exporter)

(Status of signatory to the application)

DATE: _____

Please confirm who will sign preference documentation. In case of doubt or difficulty please contact the Manager: Origin Administration _____, where the completed Application should be submitted.

RETURN ADDRESS:

TEL. NO.: _____

FOR OFFICIAL USE ONLY:

Approved/Not Approved

Reasons if not approved

Authorisation number: _____

SIGNED:

MANAGER: ORIGIN ADMINISTRATION

DATE

**FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE
CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION CO-
OPERATION OF THE AGREEMENT ON TRADE DEVELOPMENT AND CO-OPERATION
BETWEEN THE EUROPEAN COMMUNITY AND THE REPUBLIC OF SOUTH AFRICA**

SUPPLIER'S DECLARATION

(ARTICLE 25 OF THE PROTOCOL
(RULE 49A.23(25))

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION -

for goods which have undergone working or processing in SACU without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in SACU have been used in SACU to produce these goods:

Description of the goods manufactured ⁽¹⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ^{(2) (3)}
.....
.....
.....
		Total value

.....
.....
(Place and date)

Name and address of supplier -

.....
.....
.....
(Signature of the supplier: in addition the name
- and capacity of the person signing the declaration
have to be indicated in clear script)

2. All the other materials used in SACU to produce these goods originate in SACU.
3. Evidence of the originating status of materials used or worked or processed, the value thereof and calculation of the ex-work price are attached.

⁽¹⁾When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the manufacturer must clearly differentiate them.

Example: The document relates to different models of electrical motors of heading No. 55.01 to be used in the manufacture of washing machines of heading No. 84.50. The types and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

⁽²⁾The indications requested in these columns should only be given if they are necessary:

Examples: the rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in France uses fabric imported from Norway which have been obtained there by weaving non-originating yarn, it is sufficient for the Norwegian supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the HS heading and value of such yarn.

A producer of iron wire of HS heading No. 7217 who has produced it from non-originating iron bars should indicate in the second column "bars of iron". Where this wire is to be used in the production of a machine, for which the origin rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of the non-originating bars.

⁽³⁾"Value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in SACU. The exact value of each non-originating material used must be given per unit of the goods specified in the first column.

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