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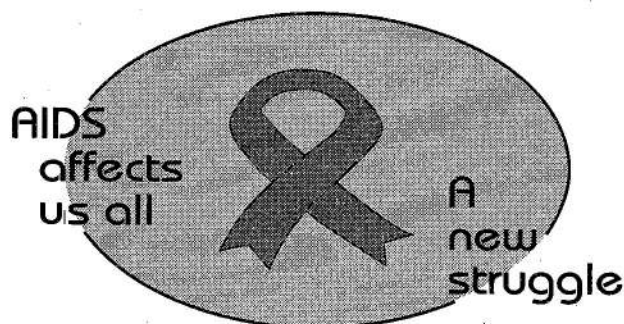
Vol. 417

PRETORIA, 1 MARCH
MAART 2000

No. 20941

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

Prevention is the cure

**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 205

1 March 2000

CUSTOMS AND EXCISE ACT, 1964,- AMENDMENT OF RULES (No. DAR/22)

Under Sections 37A and 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 GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the insertion in Chapter IV after the rules for section 36A of the following rules:

"RULES FOR SECTION 37A OF THE ACT

SPECIAL PROVISIONS IN RESPECT OF MARKED GOODS AND CERTAIN GOODS THAT ARE FREE OF DUTY

GOODS TO BE MARKED AND MARKED GOODS

- 37A.01 (a)** Only unmarked goods referred to in section 37A(2)(c)(ii) when marked by the addition of a marker by an approved licensee of an approved customs and excise warehouse as required by section 37A(2)(a) and prescribed in these rules shall constitute marked goods referred to in section 37A(2)(c)(i).
- (b)** The marker shall be the substance supplied under the trade name **Mortrace MP** by the Morton Dyes Division of Morton International Limited which shall be so added in a proportion equal to or exceeding 20 milligrams of the marker per litre of the unmarked goods.
- (c)** For the purposes of section 37A(2)(c)(iii) any goods shall be deemed

to contain marked goods when such goods contain a proportion of such marker which is equal to or exceeds 1 milligram of the marker per litre.

- 37A.02 (a) Any imported unmarked goods intended to be marked and any imported goods which are free of duty as contemplated in section 37A(1)(a) shall be entered for storage in a customs and excise warehouse on form DA500 (purpose code WH).
- (b) When any quantity of imported unmarked goods have been marked such form DA500 shall be amended by voucher of correction reflecting the description and tariff heading or subheading and item for marked goods in respect of such quantity.
- (c) Such voucher of correction shall be supported by a declaration by the licensee of the customs and excise warehouse where the unmarked goods were marked similar in form and content to the declaration to be furnished in terms of paragraph (f).
- (d) (i) If any imported goods referred to in paragraph (a) are mixed with locally manufactured goods of the same class or kind in the circumstances contemplated in section 37(7), such goods may be accounted for in accordance with the provisions relating to locally manufactured goods.
- (ii) In addition to the record required to be kept in terms of rule 37A.03(b), a licensee of a customs and excise warehouse shall keep additional records and stock accounts of unmarked goods and goods marked and aviation kerosene referred to in rule 37A.12, for accounting of all such goods manufactured, received or marked in, and removed from such warehouse.
- (e) For the purposes of section 37A(2)(b) -
- (i) any unmarked imported goods which have been marked and

any other imported goods which are free of duty as contemplated in section 37A(1)(a) shall be deemed to be and referred to in these rules as specified imported goods for the purposes of application of sections 38(4) and 39(2A);

(ii) in applying the provisions of sections 38(4) and 39(2A) the rules relating to the removal of excisable mineral oils from a customs and excise warehouse shall *mutatis mutandis* apply to the removal from such warehouse of any marked goods or other goods which are free of duty as contemplated in section 37A(1)(a), whether specified imported goods or goods manufactured in the Republic except that -

(aa) the *mutatis mutandis* application of the provisions of rules 36.04, 36.05(a) and 36.06, in respect of any invoice issued for excisable mineral oils as provided in rule 27.31, shall be subject to the provisions of rule 37A.06 if the goods concerned are marked goods;

(bb) separate accounts and other documents relating to the removal of each of such goods shall be completed and presented to the Controller as required;

(cc) if specified imported goods are removed from such warehouse for rewarehousing, removal in bond or for export such goods shall be entered according to the provisions applicable to any such removal of dutiable imported goods;

(dd) a bill of entry (ex warehouse) imported goods (DA 600) or a bill of entry (ex warehouse) South African product (DA 610), as the case may be, shall be presented to the Controller with each of the monthly accounts for such goods.

(f) Every licensee of a customs and excise warehouse shall include

a statement with every such account and bill of entry presented to the Controller in respect of marked goods declared as having been removed from such warehouse during the stated period that at the time of removal all such marked goods -

- (i) were properly marked and contained a proportion equal to or exceeding 20 milligrams of the marker per litre of the unmarked goods as required by rule 37A. 01;
- (ii) did not have any substance present therein which or the colour of which could prevent or impede the detection of such marker;
- (iii) did not have any substance present therein that could remove or neutralise such marker.

37A.03 (a) The licensee of the customs and excise warehouse shall, before use, keep the marker -

- (i) separate from all other substances and in a secured storage area; and
- (ii) except when removed for immediate use, either in a tank or in other containers, in either case bearing or labelled with a description of the contents.

(b) Such licensee shall keep -

- (i) a certified record of the quantity of the marker which is received, stored and used in which is recorded not later than the close of business on the working day following that on which the marker has been received and used -
 - (aa) the date of receipt, the person from whom received, the description and quantity of the marker received; and

(bb) the quantity of marker used each day or whenever marking takes place and the quantity in litres of unmarked goods to which those quantities of marker have been added;

(ii) a certified balanced stock account made up to the end of each calendar month showing the quantity and description of the marker which is stored for use or is in use at the time of stocktaking, the quantity used, and the quantity of unmarked goods marked with such marker.

(c) Unless the Commissioner may otherwise allow, the record shall be kept at the said customs and excise warehouse.

(d) Such licensee shall keep such record available for at least three years from the date of the last entry therein for inspection on demand by an officer.

37A.04 (a) Marking of goods must be by one of the following methods –

(i) in line on receipt into main storage;

(ii) in bulk direct into main storage;

(iii) in line on removal from main storage to segregated storage;

(iv) subject to such conditions as the Commissioner may in each case impose, by injector on delivery from the customs and excise warehouse.

(b) The licensee of the customs and excise warehouse must ensure that equipment used for adding the marker to unmarked goods is –

(i) maintained in good working order;

(ii) secured against interference;

- (iii) regularly tested and recalibrated if necessary.

37A.05 Marked goods shall at all times be stored in tanks or containers separate from those tanks or containers used for the storage of unmarked goods.

COMPLETION AND KEEPING OF DOCUMENTS

37A.06 (a) Any person who sells or disposes of, in any manner, whether or not for any consideration, except in respect of any transaction between one licensee and another as contemplated in the proviso to section 61(4), any marked goods in any transaction or series of related transactions, in which the total quantity exceeds 210 litres at any one time shall complete and issue an invoice, dated and serially numbered, which shall include at least the following –

- (i) the name or business name (if any) and address of the person who so sells or disposes of the marked goods;
- (ii) the name or business name (if any) and address of the purchaser or other person to whom the marked goods are disposed of;
- (iii) a description of the marked goods;
- (iv) a statement: "Contains Customs & Excise Marker";
- (v) the quantity of marked goods.

(b) (i) Any invoice completed and issued in terms of this rule shall be kept by the purchaser or other person to whom the marked goods are disposed of and a copy thereof kept by the person who so sells or disposes of the marked goods.

- (ii) Such invoice or copy thereof shall be kept for a period of at least three years after the date of dispatch of the marked goods during which period any such person shall keep available the

said invoice or copy thereof for inspection on demand by an officer.

37A.07 (a) Any person, except a licensee of a customs and excise warehouse, who acquires and stores or sells, disposes of, purchases or uses, or has under his control or in his possession a quantity of marked goods which exceeds 2500 litres at any one time shall keep proper accounting records relating to the storage and removal of such marked goods and any other goods which shall include at least the following –

- (i) the capacity of each storage tank or tanks;
- (ii) the location of the tank or tanks;
- (iii) if the tanks are joined, particulars as to how the tanks are joined and the total number of bowsers or outlets;
- (iv) a description of the goods stored in each tank;
- (v) number and date of each invoice, and quantity of goods received;
- (vi) if the marked goods are sold or otherwise disposed of, as referred to in rule 37A.06, the quantity of marked goods so sold or disposed of and the number and date of each invoice issued;
- (vii) if the marked goods are sold or otherwise disposed of without invoices where invoices are not required to be issued as envisaged by rule 37A.06, the total quantity of marked goods so sold or disposed of;
- (viii) if the goods are used, the quantity used and every purpose of use;
- (ix) a stock account, balanced monthly, of quantities of goods received, used and removed for any other purpose, including goods lost or destroyed.

- (b) Such person shall keep available such record for a period of at least three years after the date of acquisition, storage, sale, disposal, purchase or use of any marked goods for inspection on demand by an officer.
- (c) Any licensee of a customs and excise warehouse shall, in addition to the requirements in the Act or any rule relating to the storage of dutiable goods, keep such records in respect of marked goods as the Commissioner may require.

SAMPLING PROCEDURES AND SEALING OF TANKS AND CONTAINERS

37A.08 An officer who, for the purpose of Section 37A(5), has –

- (a) stopped any vehicle, mobile apparatus, tanker or tank trailer, shall complete form DA.37A(2) in respect thereof and of the person appearing to the officer to be the person for the time being in charge thereof;
- (b) entered any premises in order to examine a tank or other container shall complete form DA.37A(3) in respect of the said premises and of the person appearing to the officer to be the occupier of the premises or person for the time being in charge of the part of the premises where the tank or other container is situated.

37A.09 (a) When an officer takes a sample of goods in terms of section 37A(5) –

- (i) from the tank of a vehicle, mobile apparatus, tanker or tank trailer, the officer shall, whenever reasonably practicable, do so in the presence of the person appearing to him to be the person for the time being in charge thereof;
- (ii) from any tank or other container on any premises, the officer shall, whenever reasonably practicable, do so in the presence of

the person appearing to him to be the occupier of the premises or person for the time being in charge of the part of the premises where such tank or other container is situated;

- (iii) the officer shall analyse a portion of the sample taken and complete form DA.37A(1) and if after such analysis considers for reasons stated in such form that a sample should be analysed by a designated person the remainder of the sample shall be dealt with as provided in paragraph (b);
 - (iv) the officer shall issue a receipt therefor, reflecting full particulars of such samples taken, duly signed and dated with an official customs and excise stamp, and the name of the said officer reflected in clear capital letters under his signature and hand it to the person referred to in paragraph (i) or (ii), as the case may be.
- (b) The remainder of the sample referred to in paragraph (a)(iii) shall at that time be divided into three parts. Each part shall comprise a quantity of not less than 100 millilitres, each bearing the same serial number, sealed and labelled with details of its contents, and –
- (i) the first part shall be delivered to the person referred to in paragraphs (a)(i) or (a)(ii), as the case may be, if that person requires it;
 - (ii) the second part shall be retained by the officer for future comparison;
 - (iii) the third part shall be forwarded for analysis by a designated person.
- (c) Where it is not reasonably practicable to comply with the requirements of paragraphs (a)(i), (ii) and (iv) and (b)(i) relating to the persons concerned, the officer taking the sample shall, by registered mail, or in

person, notify the owner or person in charge of the vehicle or mobile apparatus or the occupier or the person in charge of the premises, as the case may be, that the sample has been taken and that one part thereof (and the receipt therefor) is available for delivery to him, if he requires it, at such time and place as may be specified in the notice.

- (d) Any designated person who has analysed a sample referred to in rule 37A09(b)(iii) shall furnish a report to the Commissioner on form DA37A(4).
- (e) For the purposes of ascertaining the presence of the marker in any sample, the officer or the designated person, as the case may be, shall use the method prescribed in form DA37A(1) or DA37A(4), as the case may be.

37A.10 (a) When an officer seals any tank or container, he shall –

- (i) use a customs and excise seal;
- (ii) if reasonably practicable, do so in the presence of any person referred to in rule 37A.08(a) or 37A.08(b) as the case may be;
- (iii) prepare a report with details of the reasons for sealing the tank or container.

- (b) A customs and excise seal on any tank or container may only be broken by or under the supervision of an officer for reasons stated in such report.

37A.11 (a) Any person referred to in section 37A(7)(b)(ii) and any other person who uses marked goods, or marked goods mixed with or contaminated by other goods, for mixing or blending with other goods in the production of goods not capable of use as fuel in any engine, for own use or sale or disposal in any manner whether or not for any consideration, shall register as a producer of such goods, and no person shall so mix or blend such goods for such use, sale or disposal unless so registered.

- (b) Any such mixed or blended goods may contain a lubricity agent, and for the purpose of this rule "lubricity agent" includes any contaminated or used mineral oil such as used lubricating oil, defective fuel oil, contaminated waste oil and the like.
- (c) The provisions of rule 37A.06 shall *mutatis mutandis* apply to the sale or disposal by such registered producer of such mixed or blended goods in respect of invoices to be completed and issued, retained and kept, except that the statement referred to in rule 37A.06(a)(iv) shall read 'not capable of use as a fuel in any engine'.
- (d)
 - (i) The provisions of rule 37A.07 thereof shall *mutatis mutandis* apply to the record to be kept by the registered producer in respect of any marked goods or any marked goods mixed with or contaminated by other goods, as the case may be, received and used in such mixing or blending.
 - (ii) In addition such record shall reflect the proportion in which such marked goods are mixed or blended with other goods and shall in the stock account referred to in rule 37A.07(ix) include the quantities of mixed or blended goods produced and so used, sold or disposed of.
- (e) Any consumer of goods produced as contemplated in this rule shall, unless the Commissioner otherwise determines, be exempted from complying with the provisions of rule 37A.12.

37A.12 (a) Subject to the provisions of rule 37A.11 no person shall be in possession of any marked goods for mixing with any lubricity agent, mix any marked goods with a lubricity agent or be in possession of or have under his control any marked goods mixed with a lubricity agent or otherwise deal with such goods as contemplated in section 37A(9)(a), unless –

- (i) such mixing takes place in the tank connected to the burners if used as a burning fuel or on the premises where the mixture is used if used for any other domestic or industrial application or

such other place as the Commissioner may in exceptional circumstances allow;

(ii) such mixture is solely used for domestic or industrial applications as a burning fuel in boilers, ovens, heaters or furnaces or as a mould release agent, or any other such application approved by the Commissioner;

(iii) such person is registered where the quantity so mixed exceeds 2500 litres at any one time.

(b) In addition to the record to be kept as required in terms of rule 37A.07(a), a daily record shall be kept of the invoice number and date and quantity of lubricity agent received, the quantity used, the relative proportions of marked goods and lubricity agent in any mixture and a stock account balanced monthly of quantities mixed and the quantity of the mixture used during the month concerned.

(c) The provisions of rule 37A.07(b) shall apply *mutatis mutandis* in respect of any lubricity agent used or acquired for use in a mixture with marked goods.

37A.13 (a) For the purposes of section 37A(9)(a)(i) no person shall acquire or sell or dispose of in any manner, whether or not for any consideration, or be in possession of or have under his control, aviation kerosene, except –

(i) for use or supply for use as fuel in aircraft;

(ii) if any such person who supplies fuel to aircraft, other than the licensee of a customs and excise warehouse, is registered as a supplier of aviation kerosene to aircraft (whether or not for supply to own aircraft).

(b) Any such licensee or registered supplier shall –

- (i) complete and issue an invoice or flight receipt or stock requisition or delivery note for each quantity supplied which shall include at least –
 - (aa) a statement that the aviation kerosene is to be used solely as fuel in aircraft;
 - (bb) the name and address of the licensee or the name and address of the registered supplier who supplies the aviation kerosene;
 - (cc) if applicable the registered name and address of the supplier who acquires it;
 - (dd) the delivery address if it is not the same as the registered address;
 - (ee) when supplied for fuelling aircraft the registration number of the aircraft;
- (ii) obtain a signed receipt for any such supply from the officer responsible;
- (iii)
 - (aa) keep a copy of such invoice or flight receipt or stock requisition or delivery note for aviation kerosene supplied to any registered supplier for fuelling aircraft;
 - (bb) keep such invoice or flight receipt or stock requisition or delivery note issued in respect of any aviation kerosene acquired from any such licensee or other registered supplier;
 - (cc) keep the documents referred to in sub-paragraphs (a) or (b), as the case may be, for a period of at least three years after the date of such supply during which period the said documents shall be kept available for inspection on demand by an officer.

- (c) The provisions of rule 37A.07 except paragraph (a)(vii) thereof shall *mutatis mutandis* apply in respect of any quantity of aviation kerosene stored or supplied to or by such registered supplier or licensee.
- (d) Any application in terms of section 37A(9)(e)(i) to dispose of aviation kerosene for any other purpose may be made through the nearest Controller and such goods shall be subject to such customs and excise control as the Controller may require.

37A.14 (a) No person other than a licensee of a customs and excise warehouse, or a person registered with the Commissioner, shall remove from the Republic to any other territory within the common customs area or export from the Republic any marked goods or aviation kerosene.

- (b) For the purpose of such removal or export such goods shall be regarded as unmarked goods and such person shall furnish security in the form of a cash deposit or a surety bond as envisaged by rule 120.08.

37A.15 Any application to register in terms of these rules shall be made on the form obtainable from the nearest Controller and any application shall only be considered on compliance with the requirements therein specified and as may be determined by the Commissioner in each case."

- (b) By the insertion in the Schedule to the Rules of forms DA37A(1), DA37A(2), DA37A(3), and DA37A(4).



DA37A(1)

OFFICERS' REPORT RELATING TO ANALYSIS OF FUEL SAMPLE

A separate form is to be completed for each sample taken

No. :

After I informed the person in charge, as named on form DA37A*(2)/(3) (*delete inapplicable), (No. :), attached hereto, that the fuel in the said *vehicle/*mobile apparatus/*tanker/*tank trailer /*tank on the premises/*other container on the premises (*delete inapplicable) had been selected for a fuel test, a sample of a quantity of about 500ml was drawn by (name of officer/assistant) in his/her presence. I issued a written receipt for the sample taken to the person in charge. I confirm that the equipment that I used to draw and store the sample was clean. I poured the requisite quantity from the sample taken into a clean receptacle and tested it by using the "Qualitative Roadside Test" as specified for the detection of the presence of Mortrace MP by the Morton Dyes Division of Morton International Limited. I confirm that I am fully conversant with the requirements of the procedure required for this test. The results of the test were as follows:

Colour of sample before treatment with specified reagent

Colour of sample after treatment with specified reagent

Approximate proportion of marker present

Other comments

I informed the person in charge that my test indicated the presence of marked goods, and that part of the sample would require analysis by a designated person. I then divided the remainder of the sample into three parts, each not less than 100ml. These samples were placed in three containers, which I confirm were clean, each bearing a label with identical serial numbers, with the details of the contents, report number and the date, and my initials, and the three containers were sealed with identically numbered seals.

The report number was

The seal number was

The person in charge was given a choice of one of the three sealed samples and he/she selected one for his/her retention/declined the offer of a sample (delete the inapplicable statement).

First part of sample received by (full names of person in charge)

..... (person in charge)

SIGNATURE

The second part was retained by me for future comparison.

The third part was retained to be forwarded for analysis by a designated person.

NOTE: If the officers are unable to conduct this sampling procedure in the presence of the person in charge and deliver the first part or the receipt to him, a statement to that effect should be made on this report giving reasons therefor:

Signed:
(full name of SARS Officer)

.....
(full name of SARS Assistant Officer)

SIGNATURE

SIGNATURE

Date:

Sample dispatched on dispatch note no.

Form DA37A(4) No. :of.....(date)



DA37A(2)

OFFICERS' REPORT RELATING TO A VEHICLE OR MOBILE APPARATUS OR TANKER OR TANK TRAILER

SAMPLE TAKEN IN TERMS OF SECTION 37A(5) OF THE CUSTOMS AND EXCISE ACT NO. 91 OF 1964

No. :.....

A separate form is to be completed for each sample taken

No. of form DA37A(1) to which this report is attached:

On (date), at (time), I,
(full name of SARS Officer), was on duty with unit no. of the SARS Mobile Fuel Testing Units,
accompanied by (full name of SARS Assistant Officer).

The subject of our inspection was the *vehicle/*mobile apparatus/*tanker/*tank trailer of which details follow:
(*delete inapplicable)

- (1) Licence number
- (2) Expiry date of licence
- (3) Registration number on licence
- (4) Make
- (5) Registration plate number
- (6) VIN number
- (7) Fuel tank capacity
- (8) Estimate of contents in fuel tank in (6)
- (9) Capacity of tanker/ tank trailer
- (10) Estimate of contents in tank in (8)

The details that follow relate to the person appearing to us to be the person for the time being in charge of the
said vehicle / mobile apparatus / tanker/ tank trailer ("the person in charge"):

- (11) Capacity
- (12) Full names
- (13) Identity number
- (14) Driver's licence number
- (15) Class of licence
- (16) Full physical address
- (17) Postal address
- (18) Name of employer if applicable
- (19) Full physical address of employer if applicable
- (20) Full names and physical and postal addresses of owner, if owner is neither the person for the time being
in charge nor the employer

The sample referred to in form DA37A(1), No. was taken from the tank mentioned in *item (6)/(8) above (*delete
inapplicable).

Signed:
(full name of SARS Officer)

.....
(full name of SARS Assistant Officer)

SIGNATURE

SIGNATURE



DA37A(3)

OFFICERS' REPORT RELATING TO PREMISES

SAMPLE TAKEN IN TERMS OF SECTION 37A(5) OF THE
CUSTOMS AND EXCISE ACT NO. 91 OF 1964

No. :

A separate form is to be completed for each sample taken

No. of form DA37A(1) to which this report is attached :

On (date), at (time), I,
(full name of SARS Officer), was on duty with unit No. of the SARS Mobile Fuel Testing Units,
accompanied by (full name of SARS Assistant Officer).

The subject of our inspection was the contents of the tank or other container on premises of which details follow:

- (1) Physical address
- (2) Postal address
- (3) Capacity of tank or other container
- (4) Estimate of contents in tank or other container
- (5) Serial number of tank or other container or any other distinguishing marks

The details that follows relates to the person appearing to us to be the person for the time being the occupier or in charge of the said premises or part of the premises where the tank or other container is situated ("the person in charge"):

- (6) Capacity
- (7) Full names
- (8) Identity number
- (9) Full physical address
- (10) Postal address
- (11) Name of employer if applicable
- (12) Full physical address of employer if applicable
- (13) Full names and physical and postal addresses of owner or tenant, if neither is the occupier, person for the time being in charge nor the employer

The sample referred to in form DA37A(1), No. was taken from the tank or other container mentioned in item (5).

Signed:

(full name of SARS Officer)

(full name of SARS Assistant Officer)

SIGNATURE

SIGNATURE



DA37A(4)

REPORT OF A DESIGNATED PERSON RELATING TO THE ANALYSIS OF A FUEL SAMPLE

ANALYSIS PROCEDURE IN TERMS OF SECTION 37A(5) OF THE CUSTOMS AND EXCISE ACT NO. 91 OF 1964

No. :.....

I, (full name), do hereby declare:

1. I possess a (qualification) and I am employed as an analytical chemist in the service of (laboratory) (a person designated by the Commissioner in terms of the provisions of section 37A(5)(c)(ii) of the Customs and Excise Act No. 91 of 1964). I confirm that I am authorised by my employer to do this analysis and complete this report.

2. On (date) during the course of performing my duties, I received a sample of fuel, approximately 100ml in volume, in a sealed container, from:

.....
(the full name and unit number of the SARS officer who dispatched the sample)

The dispatch note number was

The label number of the sample was

The report number (DA37A(1)) of the sample was

The seal number of the sample was

3. The aforementioned sample was at all times in my custody. On (date), I broke the seal (which was until then intact) and analysed the sample using the "Quantitative Laboratory Procedure" as specified for the detection of the presence of Mortrace MP by the Morton Dyes Division of Morton International Limited, and also the following methods:

3.1

3.2

3.3

(any other tests or analyses) which I, with my experience and skill as a chemist, regarded as appropriate in the circumstances to detect and determine the composition and characteristics of the remaining constituents of the sample.

4. My analyses revealed the following results:

4.1 The presence of Mortrace MP in the sample was milligrammes per litre.

4.2 The remaining constituents in the sample were

5. The results of these analyses were not influenced by any inappropriate substances. In the process of performing the analyses I used a set of weights, (RSA) which had been calibrated by the CSIR (certificate no. mass/.....).

6. I am familiar with the contents of this statement and confirm that it is true and correct.

.....
SIGNATURE

.....
DATE

**DOEANE- EN AKSYNSWET, 1964,-
WYSIGING VAN REËLS (No. DAR/22)**

Ingevolge artikels 37A en 120 van die Doeane- en Aksynswet, 1964 word die reëls gepubliseer in Goewermmentskennisgewing R.1874 van 8 Desember 1995 hierby gewysig na die mate in die Bylae hierby uiteengesit.

P GORDHAN

KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS

BYLAE

- (a) Deur die invoeging in Hoofstuk IV na die reëls vir artikel 36A van die volgende reëls:

"REËLS VIR ARTIKEL 37A VAN DIE WET

**SPESIALE BEPALINGS TEN OPSIGTE VAN GEMERKTE GOEDERE EN SEKERE
GOEDERE WAT VRY VAN REG IS.**

- 37A.01 (a) Slegs ongemerkte goedere in artikel 37A(2)(c)(ii) bedoel wanneer gemerk deur die byvoeging van 'n merker deur 'n goedgekeurde lisensiehouer van 'n goedgekeurde doeane- en aksynspakhuis soos artikel 37(2)(a) vereis en in hierdie reëls voorgeskryf, geld as gemerkte goedere in artikel 37(2)(c)(i) bedoel.
- (b) Die merker moet die stof wees wat onder die handelsnaam Mortrace MP deur die Morton Dyes Afdeling van Morton Internasionaal Bpk. verskaf word en moet aldus in 'n verhouding wat gelyk is aan of meer is as 20 milligram van die merker per liter van die ongemerkte goedere bygevoeg word.

- (c) Vir die doeleindes van artikel 37A(2)(c)(iii) word enige goedere geag gemerkte goedere te bevat wanneer sodanige goedere 'n verhouding van sodanige merker bevat wat gelyk is aan 1 milligram per liter of dit oorskry.

37A.02 (a) Enige ingevoerde ongemerkte goedere bedoel om gemerk te word en enige ingevoerde goedere wat vry van reg is soos in artikel 37A(1)(a) beoog word vir opslag in 'n doeane- en aksynspakhuis op vorm DA 500 (doelkode WH) geklaar.

- (b) Wanneer enige hoeveelheid van ingevoerde ongemerkte goedere gemerk is, moet sodanige vorm DA 500 deur 'n verbeteringsbewys gewysig word wat die beskrywing en tariefpos of subpos en item vir gemerkte goedere ten opsigte van sodanige hoeveelheid weergee.

- (c) Sodanige verbeteringsbewys moet ondersteun word deur 'n verklaring deur die lisensiehouer van die doeane- en aksynspakhuis waar die ongemerkte goedere gemerk is, soortgelyk in vorm en inhoud aan die verklaring wat ingevolge paragraaf (f) verskaf moet word.

- (d) (i) Indien enige ingevoerde goedere in paragraaf (a) bedoel gemeng word met plaaslik vervaardigde goedere van dieselfde klas of soort in die omstandighede in artikel 37(7) beoog, kan sodanige goedere verantwoord word ooreenkomstig die bepalinge wat op plaaslik vervaardigde goedere betrekking het.

- (ii) Benewens die rekords wat ingevolge reël 37A.03(b) gehou moet word, moet 'n lisensiehouer van 'n doeane- en aksynspakhuis bykomende rekords en voorraadrekening van ongemerkte goedere en goedere gemerk en vliegtuigkeroseen in reël 37A.12 bedoel, hou om van alle sodanige goedere vervaardig, ontvang of gemerk in, en verwyder uit sodanige pakhuis, verantwoording te doen.

- (e) By die toepassing van artikel 37A(2)(b) –

- (i) enige ongemerkte ingevoerde goedere wat gemerk is en enige

ander ingevoerde goedere wat vry van reg is soos in artikel 37A(1)(a) beoog, word geag en in hierdie reëls as gespesifiseerde ingevoerde goedere vir die doeleindes van toepassing van artikels 38(4) en 39(2A) vermeld;

- (ii) by die toepassing van die bepalings van artikel 38(4) en 39(2A), word die reëls met betrekking tot die verwydering van sinsbare mineraalolies uit 'n doeane- en aksynspakhuis *mutatis mutandis* toegepas op die verwydering uit sodanige pakhuis van enige gemerkte goedere of ander goedere wat vry van reg is soos in artikel 37A(1)(a) beoog, hetsy gespesifiseerde ingevoerde goedere of goedere in die Republiek vervaardig, behalwe dat –
 - (aa) die *mutatis mutandis* toepassing van reëls 36.04, 36.05(a) en 36.06 ten opsigte van enige faktuur uitgereik vir sinsbare mineraalolies soos in reël 27.31 bepaal, onderhewig is aan die bepalings van artikel 37A.06 indien die betrokke goedere gemerkte goedere is;
 - (bb) aparte rekeninge en ander dokumente betreffende die verwydering van elk van sodanige goedere moet soos vereis voltooi en aan die Kontroleur voorgelê word;
 - (cc) indien gespesifiseerde ingevoerde goedere verwyder word uit sodanig pakhuis vir heropslag, vervoer onder waarborg of vir uitvoer, sodanige goedere ooreenkomstig die bepalings van toepassing op enige sodanige verwydering van belasbare ingevoerde goedere geklaar moet word;
 - (dd) 'n klaringsbrief (ex pakhuis) ingevoerde goedere (DA 600) of 'n klaringsbrief (ex pakhuis) Suid-Afrikaanse produkte (DA 610), soos die geval mag wees, moet met elk van die maandelikse rekeninge vir sodanige goedere aan die Kontroleur voorgelê word.

(f) Elke lisensiehouer van 'n doeane- en aksynspakhuis moet, by elke sodanige rekening en klaringsbrief aan die Kontroleur voorgelê ten opsigte van goedere wat verklaar word as verwyder van sodanige pakhuis gedurende die vermelde tydperk, 'n verklaring insluit dat ten tyde van verwydering alle sodanige gemerkte goedere –

- (i) behoorlik gemerk was en 'n verhouding bevat het wat gelyk is aan of meer is as 20 milligram van die merker per liter van die ongemerkte goedere soos deur reël 37A.01 voorgeskryf word;
- (ii) nie enige stof daarin teenwoordig was wat, of waarvan die kleur, die bespeuring van sodanige merke kan verhoed of bemoelik nie;
- (iii) nie enige stof daarin teenwoordig was wat sodanige merker kan verwyder of neutraliseer nie.

37A.03 (a) Die lisensiehouer van die doeane- en aksynspakhuis moet, voor gebruik, die merker –

- (i) apart van ander stowwe in 'n beveiligde gebied hou; en
- (ii) behalwe wanneer dit verwyder word vir onmiddellike gebruik, of in 'n tenk of ander houers hou, wat in elke geval 'n beskrywing van die inhoud dra of daarmee gemerk is.

(b) Sodanige lisensiehouer moet –

- (i) 'n gesertifiseerde rekord hou van die hoeveelheid merker wat ontvang, geberg en gebruik is, waarin opgeteken is nie later nie as die sluit van besigheid op die werkdag wat volg op die dag waarop die merker ontvang en gebruik is -
 - (aa) die datum van ontvangs, die persoon van wie ontvang en die beskrywing en hoeveelheid van die merker ontvang; en

- (bb) die hoeveelheid merker wat elke dag gebruik is of wanneer merk plaasvind en die hoeveelheid liters van ongemerkte goedere waarby daardie hoeveelheid merker gevoeg is;
 - (ii) 'n gesertifiseerde gebalanseerde voorraadrekening opgemaak tot die einde van elke kalendermaand hou wat die hoeveelheid en beskrywing aandui van die merker wat geberg word vir gebruik of in gebruik is ten tyde van voorraadopname, die hoeveelheid gebruik en die hoeveelheid ongemerkte goedere wat met sodanige merker gemerk is.
 - (c) Tensy die Kommissaris andersins toelaat, word die rekord by die genoemde doeane- en aksynspakhuis gehou.
 - (d) Sodanige lisensiehouer moet sodanige rekord vir minstens drie jaar vanaf die datum van die laaste inskrywing daarin vir inspeksie deur 'n beampte op aanvraag beskikbaar hou.
- 37A.04 (a) Die merk van goedere moet volgens een van die volgende metodes wees –
- (i) in leiding by ontvangs in hoofopslag;
 - (ii) in massa direk in hoofopslag;
 - (iii) in leiding by verwydering uit hoofopslag na gesegregeerde opslag;
 - (iv) behoudens die voorwaardes wat die Kommissaris in elke geval oplê, deur 'n inspuitter by aflewering uit die doeane- en aksynspakhuis.
- (b) Die lisensiehouer van die doeane- en aksynspakhuis moet verseker dat toerusting gebruik vir die byvoeging van die merker by ongemerkte goedere –

- (i) in goeie orde in stand gehou word;
- (ii) beveilig is teen steuring;
- (iii) gereeld getoets en gekalibreer word indien nodig.

37A.05

Gemerkte goedere moet te alle tye opgeslaan word in tenks of houters apart van daardie tenks of houters wat vir die opslaan van ongemerkte goedere gebruik word.

VOLTOOIING EN HOU VAN DOKUMENTE:

37A.06 (a)

Iemand wat enige gemerkte goedere verskaf of op enige wyse vervreem, hetsy vir enige teenprestasie al dan nie, behalwe ten opsigte van enige transaksie tussen een lisensiehouer en 'n ander soos in die voorbehoudsbepaling in artikel 61(4) beoog, in enige transaksie of reeks verwante transaksies waarvan die totale hoeveelheid 210 liters by enige enkele geleentheid oorskry, moet 'n faktuur voltooi en uitreik wat gedateer is en 'n reeksnommer het wat ten minste die volgende insluit –

- (i) die naam of besigheidsnaam (indien enige) en adres van die persoon wat aldus die gemerkte goedere verkoop of vervreem,
 - (ii) die naam of besigheidsnaam (indien enige) en adres van die koper of ander persoon aan wie die gemerkte goedere vervreem word;
 - (iii) 'n beskrywing van die gemerkte goedere;
 - (iv) 'n verklaring "Bevat Doeane en Aksyns Merker";
 - (v) die hoeveelheid gemerkte goedere.
- (b) (i) Enige faktuur voltooi en uitgereik ingevolge hierdie reël moet deur die koper of ander persoon aan wie die gemerkte goedere vervreem word gehou word, en 'n kopie daarvan gehou word, en

'n kopie daarvan moet deur die persoon wat die gemerkte goedere aldus verskaf of vervreem, gehou word.

- (ii) Sodanige faktuur of kopie daarvan moet gehou word vir 'n tydperk van ten minste drie jaar na die datum van versending van die gemerkte goedere gedurende welke tydperk sodanige persoon die genoemde faktuur of kopie daarvan vir inspeksie deur 'n beamppte op aanvraag beskikbaar moet hou.

37A.07 (a) Iemand, behalwe 'n lisensiehouer van 'n doeane- en aksynspakhuis, wat 'n hoeveelheid gemerkte goedere wat 2 500 liters by 'n enkele geleentheid verkry en opslaen of verkoop, vervreem, koop of gebruik of onder sy beheer of in sy besit het, moet 'n rekord hou met betrekking tot die opslag en verwydering van sodanige gemerkte goedere en enige ander goedere wat minstens die volgende insluit –

- (i) die inhoudsmaat van elke opslagtenk of –tenke;
- (ii) die plasing van die tenk of tenke;
- (iii) indien die tenke geheg is, besonderhede van hoe die tenke geheg is en die totale getal pompe of uitlate;
- (iv) 'n beskrywing van die goedere in elke tenk opgeslaan;
- (v) nommer en datum van elke faktuur en hoeveelheid van goedere ontvang;
- (vi) indien die gemerkte goedere verkoop of anders vervreem word, soos in reël 37A.06 bedoel, die hoeveelheid gemerkte goedere aldus verkoop of vervreem en die nommer en datum van elke faktuur uitgereik;
- (vii) indien die gemerkte goedere verkoop of andersins sonder

fakture vervreem word waar fakture nie soos in reël 37A.06 bedoel uitgereik moet word nie, die totale hoeveelheid gemerkte goedere aldus verkoop of vervreem;

- (viii) indien die goedere gebruik word, die hoeveelheid gebruik en elke doel van gebruik;
 - (ix) 'n voorraad rekening, maandeliks gebalanseer, van hoeveelhede goedere ontvang, gebruik en verwyder vir enige ander doel met inbegrip van goedere wat weggeraak het of vernietig is.
- (b) Sodanige persoon moet sodanige rekords vir 'n tydperk van minstens drie jaar na die datum van verkryging, opslag, verkoop, vervreemding, koop of gebruik van enige gemerkte goedere vir inspeksie deur 'n beamppte op aanvraag beskikbaar hou.
- (c) Enige lisensiehouer van 'n doeane- en aksynspakhuis moet, benewens die vereistes van die Wet of enige reël met betrekking tot die opslag van belasbare goedere, sodanige rekords ten opsigte van gemerkte goedere hou soos die Kommissaris vereis.

MONSTERNEMINGPROSEDURES EN SEËL VAN TENKS EN HOUERS

37A.08 'n Beamppte wat vir die doeleindes van artikel 37A(5) –

- (a) 'n voertuig, mobiele apparaat, tenkwa of tensleepwa gestop het moet vorm DA37A(1) ten opsigte daarvan en ten opsigte van die persoon wat vir die beamppte voorkom die persoon te wees wat tydelik in beheer daarvan is, voltooi.
- (b) enige perseel betree om die inhoud van 'n tenk of ander houer te ondersoek moet vorm DA37A(2) ten opsigte van die genoemde perseel en die persoon wat vir die beamppte voorkom die okkupeerder van die perseel te wees of dié persoon wat tydelik in bevel van die perseel is waar die tenk of houer geleë is, voltooi.

37A.09 (a) Wanneer 'n beampte 'n monster van goedere ingevolge artikel 37A(5) neem –

- (i) uit die tenk van 'n voertuig, mobiele apparaat, tenkwa of tenksleepwa moet die beampte, wanneer redelik uitvoerbaar, dit doen in die teenwoordigheid van die persoon wat vir hom voorkom die persoon te wees wat tydelik in beheer daarvan is;
- (ii) uit enige tenk of houer op enige perseel, moet die beampte, wanneer redelik uitvoerbaar, dit doen in die teenwoordigheid van die persoon wat vir hom voorkom die okkupeerder van die perseel te wees of persoon wat tydelik in beheer van die deel van die perseel is waar sodanige tenk of ander houer geleë is;
- (iii) moet die beampte 'n gedeelte van die geneemde monster ontleed en vorm DA37A.(1) voltooi en indien hy na sodanige ontleding om redes vermeld in sodanige vorm van mening is dat 'n monster ontleed behoort te word deur 'n aangewese persoon moet die oorblywende gedeelte mee gehandel word soos in paragraaf (b) bepaal;
- (iv) moet die beampte 'n kwitansie wat volle besonderhede van die monster weergee, behoorlik geteken en gedateer met 'n amptelike doeane- en aksynsstempel en met die naam van die genoemde beampte in duidelike hoofletters onder sy naam weergegee, vir die monster uitreik en dit oorhandig aan die persoon in paragraaf (f)(i) of (ii) bedoel, na gelang van die geval.

(b) Die oorblywende inhoud van die monster in paragraaf (a)(iii) vermeld, moet by daardie geleentheid verdeel word in drie dele. Elke deel moet 'n hoeveelheid van nie minder as 100 milliliter bevat nie, elkeen moet dieselfde reeksnommer dra, geseël en gemerk wees met besonderhede van die inhoud daarvan, en –

- (i) die eerste deel moet afgelewer word aan die persoon in paragraaf (a)(i) of (a)(ii) bedoel, na gelang van die geval, indien

daardie persoon dit verlang,

(ii) die tweede deel word deur die beampte behou vir toekomstige vergelyking;

(iii) die derde deel word vir ontleding na die aangewese persoon versend.

(c) Waar dit nie redelik uitvoerbaar is om aan die vereistes van paragrawe (a)(i), (ii) en (iv) en (b)(i) in verband met die betrokke persone te voldoen nie, moet die beampte wat die monster neem, per geregistreerde pos of persoonlik, die eienaar of persoon in beheer van die voertuig of mobiele apparaat of die okkupeerder of persoon in beheer van die perseel, na gelang van die geval, in kennis stel dat die monster geneem is en dat een deel daarvan (en die kwitansie daarvoor) beskikbaar is vir aflewering aan hom, indien hy dit verlang op sodanige tydstip en plek soos wat in die kennisgewing vermeld word.

(d) 'n Aangewese persoon wat 'n monster bedoel in reël 37A.09(b)(iii) ontleed het, moet 'n verklaring op vorm DA37A.4 aan die Kommissaris verskaf.

(e) Vir die doeleindes om die teenwoordigheid van die merker in enige monster soos bedoel in hierdie reël vas te stel, moet die beampte of die aangewese persoon na gelang van die geval, die metode voorgeskryf in vorm DA37A.(1) of DA37A.(4) na gelang van die geval, gebruik.

37A.10 (a) Wanneer 'n beampte enige tenk of houer seël, moet hy –

(i) 'n doeane- en aksynsseël gebruik;

(ii) indien redelik uitvoerbaar, dit doen in die teenwoordigheid van die persoon bedoel in reël 37A.08(a) of 37A.08(b), na gelang van die geval;

- (iii) 'n verslag voorberei met besonderhede van die redes waarom die tenk of houer geseël is.
 - (b) 'n Doeane en Aksynsseël aan enige tenk of houer mag slegs gebreek word deur of onder die toesig van 'n beampte om redes wat in sodanige verslag vermeld word.
- 37A.11 (a) Iemand in artikel 37A(7)(b)(ii) bedoel en enige ander persoon wat gemerkte goedere of gemerkte goedere gemeng met of gekontamineer deur ander goedere, gebruik vir die menging of vermenging met ander goedere in die produksie van goedere wat nie geskik is vir gebruik as brandstof in enige enjin nie, vir eie gebruik of vir verkoop of vervreemding op enige wyse hetsy vir enige teenprestasie al dan nie, moet registreer as 'n produsent van sodanige goedere, en niemand mag, tensy aldus geregistreer, aldus sodanige goedere meng of vermeng vir sodanige gebruik, verkoop of vervreemding nie.
- (b) Enige sodanige gemengde of vermengde goedere kan 'n smeermiddel bevat, en vir die doeleindes van hierdie reëls omvat "smeermiddel" ook enige gekontamineerde of gebruikte mineraalolie soos byvoorbeeld gebruikte smeerolie, defektiewe brandolie, gekontamineerde afvalolie en so meer.
 - (c) Die bepalings van reël 37A.06 is *mutatis mutandis* van toepassing op die verkoop of vervreemding deur sodanige geregistreerde produsent van sodanige gemengde of vermengde goedere ten opsigte van fakture wat voltooi, uitgereik, behou en gehou moet word, behalwe dat die verklaring in reël 37A.06(a)(iv) bedoel moet lees 'nie geskik vir gebruik as brandstof in enige enjin nie'.
 - (d)
 - (i) Die bepalings van reël 37A.07 *mutatis mutandis* van toepassing op die rekords wat deur die geregistreerde produsent ten opsigte van enige gemerkte goedere of gemerkte goedere gemeng met of gekontamineer deur ander goedere, na gelang van die geval, wat ontvang en gebruik is in sodanige menging of vermenging, gehou moet word.

- (ii) Sodanige rekords moet daarbenewens die verhouding weergee waarin sodanige gemerkte goedere gemeng of vermeng is met ander goedere en moet in die voorraadrekening in reël 37A.07(ix) bedoel insluit die hoeveelhede van gemengde of vermengde goedere wat geproduseer en aldus gebruik, verkoop of vervreem is.

- (e) Enige verbruiker van goedere geproduseer soos bedoel in hierdie reël is, tensy die Kommissaris andersins bepaal, vrygestel van nakoming van die bepalings van reël 37A.12.

37A.12 (a) Behoudens die bepalings van reël 37A.11, mag niemand in besit wees van enige gemerkte goedere om met enige smeermiddel te meng nie, enige gemerkte goedere meng met 'n smeermiddel of in besit wees of in beheer wees van enige gemerkte goedere gemeng met 'n smeermiddel of andersins met sodanige goedere soos in artikel 37A(9)(a) bedoel, handel nie, tensy –

- (i) sodanige menging plaasvind in 'n tenk verbind aan die branders indien gebruik as 'n verbrandingsolie of op die perseel waar die mengsel gebruik word indien dit vir enige ander huishoudelike- of nywerheidsaanwending gebruik word of sodanigte ander plek soos die Kommissaris in buitengewone omstandighede toelaat;
- (ii) sodanige mengsel uitsluitlik gebruik word in huishoudelike of nywerheidsaanwending as 'n verbrandingsolie in warmwatertenke, stowe, verwarmers of formiese of as 'n gietvorm losmiddel of enige ander gebruik deur die Kommissaris goedgekeur;
- (iii) sodanige persoon geregistreer is waar die hoeveelheid aldus gemeng by 'n enkele geleentheid 2500 liters oorskry.

- (b) Benewens die rekord wat gehou moet word soos ingevolge artikel 37A.07(a) vereis, moet 'n daaglikse staat gehou word van die faktuurnommer en –datum en hoeveelheid smeermiddel ontvang, die hoeveelheid gebruik, die relatiewe verhoudings van gemerkte goedere

en smeermiddel in die mengsel en 'n voorraadrekening maandeliks gebalanseer van die hoeveelhede gemeng en die hoeveelheid van die mengsel wat gedurende die betrokke maand gebruik is.

- (c) Vir die doeleindes van reël 37A.07(b) is *mutatis mutandis* van toepassing ten opsigte van enige smeermiddel wat in 'n mengsel van gemerkte goedere gebruik is of vir gebruik daarna verkry is.

37A.13 (a) By die toepassing van artikel 37A(9)(a)(i), mag niemand enige vliegtuig= keroseen verkry of verkoop of op enige wyse vervreem, hetsy in enige teenprestasie al dan nie, of in besit wees daarvan of dit onder sy beheer hê nie behalwe –

- (i) vir gebruik of verskaffing vir gebruik as brandstof vir vliegtuie;
- (ii) indien enige sodanige persoon wat brandstof aan vliegtuie verskaf, buiten die lisensiehouer van 'n doeane- en aksynspakhuis, as 'n verskaffer van vliegtuigkeroseen aan vliegtuie geregistreer is (hetsy vir verskaffing aan eie vliegtuie al dan nie).

(b) Enige sodanige lisensiehouer of geregistreerde verskaffer moet –

- (i) 'n faktuur of vlugkwitansie of voorraadaanvraag of afleverings= brief vir elke hoeveelheid verskaf voltooi en uitreik wat minstens moet insluit –
 - (aa) 'n verklaring dat die vliegtuigkeroseen uitsluitlik as brandstof in vliegtuie gebruik mag word;
 - (bb) die naam en adres van die lisensiehouer of die naam en adres van die geregistreerde verskaffer wat die vliegtuig= keroseen verskaf;
 - (cc) indien van toepassing, die geregistreerde naam en adres van die verskaffer wat dit verkry;

- (dd) die afleweringadres as dit nie dieselfde as die geregistreerde adres is nie;
 - (ee) indien verskaf om 'n vliegtuig van brandstof te voorsien die nommer van die vliegtuig;
 - (ii) 'n getekende kwitansie vir enige sodanige verskaffing van die verantwoordelike beampte verkry;
 - (iii) (aa) 'n kopie hou van sodanige faktuur, vliegtuigkwitansie, voorraadaanvraag, of afleweringbrief vir vliegtuig= kerosen verskaf aan enige geregistreerde verskaffer of om 'n vliegtuig van brandstof te voorsien;
 - (bb) sodanige faktuur, vliegtuigkwitansie, voorraadaanvraag of afleweringbrief uitgereik ten opsigte van vliegtuig= kerosen verkry van sodanige lisensiehouer of ander geregistreerde verskaffer hou;
 - (cc) die dokumente bedoel in subparagraaf (a) of (b) vir 'n tydperk van minstens drie jaar van die datum van verskaffing vir inspeksie deur 'n beampte op aanvraag beskikbaar hou.
- (c) Die bepalings van reël 37A.07, behalwe paragraaf (a)(vii) daarvan, is *mutatis mutandis* van toepassing ten opsigte van enige hoeveelheid vliegtuigkerosen wat deur sodanige geregistreerde verskaffer of lisensiehouer opgeslaan of verskaf is.
- (d) Enige aansoek ingevolge artikel 37A(9)(e)(i) om oor vliegtuigkerosen vir enige ander doel te beskik, kan deur die naaste Kontroleur gedoen word en sodanige goedere sal onderhewig wees aan doeane- en aksynsbeheer na gelang die Kontroleur vereis.

37A.14 (a) Geen persoon anders as die gelisensieërde van 'n doeane-en-aksyns= pakhuis, of 'n persoon geregistreer by die Kommissaris, sal enige gemerkte goedere of vliegtuigkerosen uit die Republiek verwyder na

enige ander gebied binne die gemeenskaplike doeanegebied of vanuit die Republiek uitvoer nie.

- (b) Vir die doeleindes van sulke verwydering of uitvoer sal sulke goedere geag word as ongemerkte goedere te wees en so 'n persoon sal die nodige sekuriteit in die vorm van 'n kontant deposito of 'n borgakte voorlê soos voorgeskryf in reël 120.08.

37A.15 Enige aansoek om ingevolge hierdie reël te registreer moet gedoen word op die vorm verkrygbaar van die naaste Kontroleur en enige aansoek sal slegs oorweeg word by nakoming van die vereistes daarin vermeld en soos die Kommissaris in elke geval bepaal."

- (b) Deur die invoeging by die Bylae by die Reëls van vorms DA37A(1), DA37A(2), DA37A(3) en DA37A(4).



DA37A(1)

BEAMPTSE SE VERSLAG MET BETREKKING TOT ANALISE VAN BRANDSTOF MONSTER

'n Aparte vorm moet vir elke monster voltooi word

No. :

Nadat ek die persoon in beheer ingelig het, soos aangedui op vorm DA37A*(2)/(3)(*haal deur wat nie van toepassing is nie), (No:.....) hierby aangeheg, dat die brandstof in die genoemde "voertuig"/mobiele apparaat/"tenkwa"/tenk sleepwa/"tenk op die perseel"/ander houer op die perseel (*haal deur wat nie van toepassing is nie), uitgesoek is vir 'n brandstof toets, is 'n monster van 'n hoeveelheid van ongeveer 500ml getrek deur (naam van beampte/assistent) in sy teenwoordigheid. Ek het 'n geskrewe kwitansie aan die persoon in beheer uitgereik. Ek bevestig dat die toerusting wat ek gebruik het om die monster te neem en te stoor skoon was. Ek het die vereiste hoeveelheid van monster in 'n skoon houer gegooi, en dit getoets deur gebruik te maak van die "Kwalitatiewe Pad Toets" soos gespesifiseer vir die bespeuring van die teenwoordigheid van Mortrace MP deur die Morton Dyes Afdeling van Morton Internasionaal Limited. Ek bevestig dat ek ten volle vertrou is met die vereistes van die prosedure nodig vir hierdie toets. Die uitslag van die toets was as volg:

Kleur van monster voor behandeling met gespesifiseerde reagent
 Kleur van monster na behandeling met gespesifiseerde reagent.....
 Geraamde verhouding van merker teenwoordig
 Ander opmerkings.....

Ek het die persoon in beheer ingelig dat my toets die teenwoordigheid van gemerkte goedere aandui, en dat deel van die monster deur 'n aangewese persoon geanaliseer moet word. Ek het daarna die restant van die monster in drie dele verdeel, elkeen nie minder nie as 100ml. Hierdie monsters is in drie houters geplaas, wat ek bevestig skoon was, elkeen met 'n etiket met identitiese volgnummers, waarop die inhoud, verslagnummer en datum, en my voorletters geplaas is, en die drie houters is geseël met identitiese genummerde seëls.

Die verslag nummer was.....
 Die seëlnommer was

Die persoon in beheer is die keuse van die drie geseëelde monsters gegee en hy/sy het een gekies vir hom/haar om te hou / hy/sy het die aanbod van 'n monster van die hand gewys.

Eerste deel van monster ontvang deur.....
 (volle name van persoon in beheer)

..... (persoon in beheer)

HANDTEKENING

Die tweede deel is deur my gehou vir toekomstige vergelyking.
 Die derde deel is deur my gehou om aangestuur te word vir analise deur 'n aangewese persoon..

NOTA: Indien die beamptes nie in staat is om hierdie monster prosedure uit te voer in die teenwoordigheid van die persoon in beheer nie en die eerste deel van die monster of die kwitansie aan hom kan lewer nie, moet 'n verklaring tot die effek gemaak word op hierdie verslag met die redes daarvoor:

Geteken
 (volle name van SAID beampte)
 (volle name van SAID Assistent beampte)

HANDTEKENING

HANDTEKENING

Datum: Monster versend op versendingsnota no.....

Vorm DA37A(4) No. :van.....(datum)



DA37A(2)

BEAMPTSE SE VERSLAG MET BETREKKING TOT 'N VOERTUIG OF MOBIELE APPARAAT OF TENKWA OF TENK SLEEPWA

MONSTER GENEEM IN TERME VAN ARTIKEL 37A(5) VAN DIE DOEANE- EN AKSYNSWET NO 91 VAN 1964

No. :.....

'n Aparte vorm moet vir elke monster voltooi word

No. van vorm DA37A(1) waartoe hierdie verslag aangeheg is:

Op (datum), om (tyd) was ek,
 (volle name van SAID beampte), op diens met eenheid no van die SAID Mobiele Brandstof Toets
 Eenheid, vergesel van (volle name van SAID Assistent Beampte).

Die onderwerp van ons ondersoek was die *voertuig/*mobiele apparaat/*tenkwa/*tenk sleepwa met die volgende besonderhede: (*haal deur wat nie van toepassing is nie)

- (1) Lisensie nommer
- (2) Vervaldatum van lisensie
- (3) Registrasienommer op lisensie
- (4) Maak
- (5) Registrasie plaat nommer
- (6) VIN-nommer
- (7) Brandstoftenk kapasiteit
- (8) Geraamde inhoud van tenk in (6)
- (9) Kapasiteit van tenkwa/ tenk sleepwa
- (10) Geraamde inhoud van tenkwa / sleepwa in (8)

Die besonderhede hieronder verwys na die persoon wat blyk op die huidige oomblik die persoon te wees wat in beheer is van die voertuig/mobiele apparaat/tenkwa/tenk sleepwa ("die persoon in beheer")

- (11) Kapasiteit
- (12) Volle name
- (13) Identiteitsnommer
- (14) Bestuurderslisensienommer
- (15) Klas lisensie
- (16) Volledige fisiese adres
- (17) Pos adres
- (18) Naam van werkgewer indien van toepassing
- (19) Volledige fisiese adres van werkgewer indien van toepassing
- (20) Volle name, en fisiese en posadres van die eienaar, indien die eienaar nie persoon in beheer of die werkgewer is nie

Die monster na verwys na in vorm DA 37A(1), No is geneem van die tenk genoem in item (*6) / (*8) hierbo
 (* haal deur wat nie van toepassing is nie)

Geteken

(volle name van SAID Beampte)

(volle name van SAID Assistent Beampte)

HANDTEKENING

HANDTEKENING



DA37A(3)

BEAMPTSE SE VERSLAG MET BETREKKING TOT PERSELE
MONSTER GENEEM IN TERME VAN ARTIKEL 37A(5) VAN DIE DOEANE- EN
AKSYNSWET NO 91 VAN 1964

No. :

*n Aparte vorm moet vir elke monster voltooi word

No. van vorm DA37A(1) waarby hierdie verslag aangeheg is:

Op (datum), om (tyd), was ek
 (volle name van SAID beampte) aan diens met eenheid No. van die SARS Mobiele Brandstof Toets
 Eenheid, vergesel van (volle name van SAID
 Assistent beampte).

Die onderwerp van ons ondersoek was die inhoud van die tenk of ander houer op die perseel met die volgende besonderhede:

- (1) Fisiese adres
- (2) Pos adres
- (3) Kapasiteit van tenk of ander houer
- (4) Skatting van inhoud van tenk of ander houer
- (5) Reeksnommer van tenk of ander houer of enige ander onderskeidende merke

Die besonderhede wat volg hou verband met die persoon wat blyk op die betrokke stadium om die bewoner of persoon in beheer van die perseel of die deel van die perseel waar die tenk of houer gelê is, te wees ("die persoon in beheer"):

- (6) Hoedanigheid.....
- (7) Volle name
- (8) Identiteitsnommer
- (9) Volledige fisiese adres.....
- (10) Posadres
- (11) Naam van werkgewer indien van toepassing.....
- (12) Volledige fisiese adres van werkgewer indien van toepassing
- (13) Volledige name en fisiese en posadres van die eienaar or huurder, indien nie een die bewoner, die persoon vir die tyd in beheer of die werkgewer is nie

Die monster verwys na in vorm DA 37A(1), No. is geneem van die tenk of ander houer genoem in item (5).

Geteken:
 (volle name van SAID Beampte)

.....
 (volle name van SAID assistent beampte)

HANDTEKENING

HANDTEKENING



DA37A(4)

VERSLAG VAN 'N AANGEWSE PERSOON MET BETREKKING TOT DIE ANALISE VAN 'N BRANDSTOF MONSTER

ANALISE PROSEDURE IN TERME VAN ARTIKEL 37A(5) VAN DIE DOEANE EN AKSYNSWET NO 91 VAN 1964

No. :.....

Ek, (volle name), verklaar hiermee as volg:

1. Ek beskik oor die (kwalifikasie) en ek word geëmpleeër as 'n analitiese chemikus deur (laboratorium) ('n aangewese persoon deur die Kommissaris in terme van die bepalings van artikel 37A(5)(c)(ii) van die Doeane en Aksynswet No 91 van 1964). Ek bevestig dat ek gemagtig is deur my werkgever om hierdie analise te doen en die verslag te voltooi.

2. Op (datum) in die loop van die uitvoer van my pligte, het ek 'n monster brandstof ontvang, met 'n hoeveelheid van ongeveer 100ml in volume, in 'n geseëld houer, van:

Die versendingsnotanommer was

Die etiketnommer van die monster was

Die verslagnommer (DA37A(1)) van die monster was

Die seëlnommer van die monster was

3. Die vermelde monster was te alle tye onder my beheer. Op (datum) het ek die seël gebreek (wat tot op daardie stadium intak was) en die monster geanaliseer deur gebruik te maak van die "Kwantitatiewe Laboratorium Prosedure" soos gespesifiseer vir die bespeuring van Mortrace MP deur die Morton Dyes Afdeling van Morton Internasionaal Beperk, en ook die volgende metodes:

3.1

3.2

3.3

(enige ander toetse of analyses) wat ek, met my ervaring en behendigheid as chemikus beskou as gepas onder die omstandighede om die samestelling en eienskappe te bespeur en vas te stel van die oorblywende bestanddele van die monster.

4. My analise het die volgende uitslae opgelewer:

4.1 Die teenwoordigheid van Mortrace MP in die monster was milligram per liter.

4.2 Die oorblywende bestanddele in die monster was:

.....

.....

5. Die uitslae van hierdie analise is nie beïnvloed deur enige ongepaste bestanddele nie. In die proses van die uitvoer van die analise het ek 'n stel gewigte gebruik, (RSA) wat gekalibreer is deur die SABS (sertifikaat no. mass/.....).

6. Ek is vertrou met die inhoud van hierdie verklaring en bevestig dat dit waar en korrek is.

.....
HANDTEKENING

.....
DATUM

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