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**CONTENTS • INHOUD**

<i>No.</i>		<i>Page No.</i>	<i>Gazette No.</i>
<b>GENERAL NOTICE</b>			
<b>South African Revenue Service</b>			
<i>General Notice</i>			
1038	Customs and Excise Amendment Bill, 2013: Publication of explanatory summary .....	3	36945
1039	Customs Control Bill, 2013: Publication of explanatory summary .....	4	36945

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## GENERAL NOTICE

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### NOTICE 1038 OF 2013

#### SOUTH AFRICAN REVENUE SERVICE

#### PUBLICATION OF EXPLANATORY SUMMARY OF THE CUSTOMS AND EXCISE AMENDMENT BILL, 2013

The Minister of Finance intends introducing the Customs and Excise Amendment Bill, 2013, in the National Assembly on 24 October 2013. The explanatory summary of the Bill is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The Bill—

- amends the Customs and Excise Act, 1964, so as to delete all provisions superseded by general provisions of the Customs Control Act applicable to all tax levying Acts;
- deletes all provisions relating to the customs control of imported goods and goods to be exported;
- deletes all provisions relating to the imposition, collection and refunding of customs duties and other matters relating to customs duties;
- limits the remaining provisions of the Act to excise duties, fuel levies, Road Accident Fund levies, environmental levies, air passenger taxes and matters relating to such duties, levies and taxes;
- changes the name of the Act to the Excise Duty Act, 1964; and
- provides for matters connected therewith.

**NOTICE 1039 OF 2013****SOUTH AFRICAN REVENUE SERVICE****PUBLICATION OF EXPLANATORY SUMMARY OF THE CUSTOMS CONTROL  
BILL, 2013**

The Minister of Finance intends introducing the Customs Control Bill, 2013, in the National Assembly on 24 October 2013. The explanatory summary of the Bill is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The object of the Bill is to establish systems and procedures for the customs control of all means of transport, goods and persons entering or leaving the Republic to ensure that any taxes imposed by tax levying Acts on imported and exported goods are collected, and that other laws regulating the import or export of certain goods are complied with.

To achieve this object, the Bill –

- determines the goods and persons that are subject to customs control;
- provides for the designation of places of entry and places of exit, as well as for the designation of customs controlled areas to ensure effective customs control of goods and persons;
- establishes reporting requirements in respect of the arrival and departure of all means of transport as well as persons and cargo on board such means of transport;
- determines general principles governing, as well as standard processes and requirements applying to, the clearance and release of goods for home use or a customs procedure;
- determines the general principles governing the transport of goods not in free circulation;
- confers a tax status, for purposes of any applicable tax levying Act, on goods when cleared for home use or a customs procedure, or when goods otherwise come under a customs procedure;

- determines specific procedures and requirements applying to the clearance and release of imported goods for home use;
- establishes certain customs procedures and determines specific requirements applicable in respect of such procedures;
- provides for the customs processing of persons entering or leaving the Republic;
- regulates the clearance and release of international postal articles handled by the South African Post Office;
- provides for persons having an interest in goods that are subject to customs control to access and to take samples of and perform other actions in relation to goods;
- provides for expedited clearance and release of goods in accordance with procedures less cumbersome than the standard procedures;
- determines procedures to be followed and the tax consequences when goods not in free circulation are damaged, destroyed, lost or unaccounted for;
- provides for the voluntary abandonment of goods that are not in free circulation to the Commissioner, as well as for the disposal of such goods;
- provides for the removal of goods to state warehouses or other places if those goods are dealt with contrary to this Bill, including the handling and storage of such goods;
- provides for the registration or licensing of certain persons active in the customs environment, and for the licensing of certain premises that are customs controlled for the purposes of the Bill;
- provides for the conferral of accredited status on certain licensees and registered persons that have a proven record of compliance with this Bill and the tax levying Acts;
- enables the customs authority to require security to be provided to the Commissioner to ensure payment of taxes on goods, or other money that may become payable in respect of goods subject to customs control;
- provides for the recovery by the Commissioner of money owed to the Commissioner in terms of the Bill;
- assigns enforcement functions to customs officers for the effective enforcement of the Bill or a tax levying Act;

- provides for the detention, seizure and confiscation of goods to enforce the provisions of the Bill or a tax levying Act;
  - provides for customs participation in the implementation of legislation prohibiting or restricting the import into, possession in, or export from the Republic of certain goods, and for a customs role in combatting the trade in counterfeit goods;
  - establishes mechanisms for the internal reconsideration of decisions and for the settling of disputes;
  - enables persons benefiting from faulty duty determinations to voluntarily disclose such faulty duty determinations in exchange for an undertaking by the Commissioner not to institute criminal proceedings or impose administrative penalties;
  - enables the customs authority to impose certain types of administrative penalties;
  - regulates general judicial matters, including offences in terms of the Bill and penalties for offences; and
  - provides for miscellaneous matters.
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