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# GOVERNMENT NOTICE

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## SOUTH AFRICAN REVENUE SERVICE

No. R. 943

29 September 2009

### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/61)

Under sections 18, 18A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R. 1874 of 8 December 1995 are amended in respect of goods entered for removal in bond as contemplated in section 18 or entered for export from a customs and excise warehouse as contemplated in section 18A with effect from the date of promulgation of the Taxation Laws Second Amendment Act, 2009, to the extent set out in the Schedule hereto.

**GEORGE NGAKANE VIRGIL MAGASHULA**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

#### SCHEDULE

(a) By the substitution of rule 18.07 for the following rule:

- "18.07 (a) The period allowed to obtain valid proof in terms of section 18(3)(b)(i) shall be calculated from the date the goods were entered for removal in bond or for export and shall be -
- (i) 30 days to obtain proof that goods removed to a place in the common customs area have been duly entered at that place;
  - (ii) 30 days to obtain proof that goods which were destined for any country in Africa beyond the borders of the common customs area have been duly taken out of that area;
  - (iii) 30 days to obtain proof that goods in transit through the Republic from any country in Africa have been duly taken out of the Republic; or

Table 4 sets out the net financing for the reporting month compared with the preliminary outcome for the same reporting month in the previous year. The following table contains a summary of information relating to net financing:

Description	August	Year to	August	Year to
	2009	date	2008	date
	R million	2009/10	R million	2008/09
		R million	R million	R million
Domestic short-term loans	4 533	31 922	451	7 709
Domestic long-term loans	(1 953)	33 044	3 337	12 189
Foreign loans	(47)	5 519	(42)	(4 507)
Change in cash and other balances 1)	5 883	22 533	1 699	7 471
<b>Net financing</b>	<b>8 416</b>	<b>93 018</b>	<b>5 445</b>	<b>22 862</b>

1) A positive/negative change indicates a decrease/increase in cash balances

A cash flow schedule for the Exchequer Account is included as table 5, summarising exchequer revenue to and departmental requisitions from the National Revenue Fund. These flows differ from the actual receipts and outlays in tables 1 and 2, mainly because of timing differences between the cashbook transactions of departments and the South African Revenue Service.

Tables 1-5 are available on the website of the National Treasury at [www.treasury.gov.za](http://www.treasury.gov.za) – click on the Communications & Media link – Press Releases link.

For the attached tables in Excel format, contact Mr. B Aphane at (012) 395-6650.

Summary table of national revenue, expenditure and borrowing for the month ended 31 August 2009

R thousand	Table	2009/10			2008/09		
		Budget estimate	August	Year to date	Preliminary outcome	August	Year to date
Revenue	1	642 990	45 333	202 622	608 348	47 458	221 569
Expenditure		738 563	53 886	300 569	635 636	53 281	246 362
Appropriation by vote	2	429 643	31 199	180 698	368 088	28 469	139 175
Direct charges against the National Revenue Fund	2	302 920	22 687	119 871	267 548	24 812	107 186
State debt cost		55 268	3 189	18 599	54 394	7 474	20 616
Provincial equitable share		231 051	18 715	97 272	204 010	16 615	83 074
General fuel levy sharing with metros		6 800	-	-	-	-	-
Other		9 801	783	4 000	9 144	723	3 496
Contingency reserve	2	6 000	-	-	-	-	-
Budget deficit/surplus		(95 573)	(8 553)	(97 947)	(27 288)	(5 823)	(24 792)
Extraordinary receipts	3	6 100	152	5 013	8 203	820	2 525
Extraordinary payments	3	(900)	(15)	(84)	(4 284)	(442)	(595)
Net borrowing requirement		(90 373)	(8 416)	(93 018)	(23 369)	(5 445)	(22 862)
Financing of the net borrowing requirement							
Domestic short-term loans (net)	4	15 400	4 533	31 923	12 225	451	7 710
Domestic long-term loans (net)	4	61 522	(1 953)	33 044	23 059	3 337	12 189
Foreign loans (net)	4	3 837	(47)	5 519	(3 954)	(42)	(4 507)
Change in cash and other balances	1) 4	9 614	5 883	22 533	(7 961)	1 699	7 471
Total financing (net)		90 373	8 416	93 018	23 369	5 445	22 862

1) A negative change indicates an increase in cash balances





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