

[(B) declares those goods for home consumption, temporary export or export;

(bb) is a natural person; and

(cc) reflects his or her South African identity document number in the case of a South African citizen or a permanent resident of the Republic, passport document number in the case of a person who is not a South African citizen nor a permanent resident of the Republic or South African Revenue Service taxpayer reference number in the field provided in the declaration form.]

(bb) a person who imports or exports goods classifiable under tariff subheading 9999.00.10 or 9999.00.20 as contemplated in the notes to Chapter 99 of Schedule No.1; and

(cc) a person who is not a South African citizen who exports a motor vehicle registered in the Republic to a non-SACU country of destination for personal use.”; and

(b) by the addition in paragraph (a) of the following subparagraph after subparagraph (iv):

“(v) Registration code 70707070 may be used provided that the person referred to in subparagraph (iii) –

(aa) is a natural person;

(bb) enters the goods for home consumption, temporary export or export; and

(cc) reflects in the field provided on the bill of entry or declaration form his or her –

(A) South African Revenue Service taxpayer reference number; or

(B) South African identity document number, in the case of a South African citizen or a permanent resident of the Republic, or passport document number in the case of a person who is not a South African citizen nor a permanent resident.”.