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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7132 **12 February 2026**

GENERAL EXPLANATORY NOTE:

[ ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 17 and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 13 February 2026**

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of rule 17.02

The following rule is hereby substituted for rule 17.02:

"17.02 *(a)* Rent shall be charged on goods for the period the goods remain in a State warehouse in the circumstances and at the rate specified in paragraphs *(b)*, *(c)* and *(d)* of this rule.

Rate at which and the circumstances in which rent is charged on goods imported or exported by travellers

(b)		Subject to rules 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on cleared or uncleared goods imported or exported by travellers shall be in the case of goods which are -	Rate per kilogram or part thereof per day or part thereof
	(i)	detained, seized or forfeited and subsequently delivered in terms of section 93;	**[R1,00]** R3,00
	(ii)	sold in terms of section 43(3);	**[R1,00]** R3,00
	(iii)	detained for the purposes of any other law as contemplated in section 113(8);	**[R1,00]** R3,00
	(iv)	any goods to which subparagraphs (i) to (iii) do not apply.	**[R1,00]** R3,00

Rate at which and the circumstances in which rent is charged on uncleared goods (excluding goods imported or exported by travellers)

(c)		Subject to rules 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on uncleared imported goods or uncleared goods for export (excluding goods imported or exported by travellers) shall be in the case of goods which are -	Rate per freight ton or part thereof per day or part thereof
	(i)	landed at a place to which they were not consigned and are in the State warehouse -	

(aa)	up to and including the 14th day from the date of receipt in the State warehouse; and	**[R10,00]** R29,00
(bb)	for any further period after the 14th day;	**[R33,00]** R96,00
(ii)	detained, seized or forfeited and subsequently delivered in terms of section 93 -	
(aa)	up to and including the 90th day from the date of receipt; and	**[R10,00]** R29,00
(bb)	any further period after the 90th day;	**[R33,00]** R96,00
(iii)	sold in terms of section 43(3);	**[R10,00]** R29,00
(iv)	any goods to which subparagraphs (i) to (iii) do not apply.	**[R10,00]** R29,00

Rate at which and the circumstances in which rent is charged on cleared goods (excluding goods imported or exported by travellers)

(d)	Subject to rules 17.03 and 17.04, the rate at which and the circumstances in which, rent is charged on cleared imported goods or goods cleared for export (excluding goods imported or exported by travellers) shall be in the case of goods which are -	Rate per freight ton or part thereof per day or part thereof
(i)	landed at a place to which they were not consigned and are in the State warehouse -	
(aa)	up to and including the 14th day from the date of receipt in the State warehouse;	**[R10,00]** R29,00
(bb)	for any further period after the 14th day;	**[R33,00]** R96,00

(ii)	not subject to compliance with any customs and excise laws and procedures and are removed from the State warehouse -		
	(aa)	up to and including the 14th day from the date of receipt in the State warehouse;	**[R10,00]** R29,00
	(bb)	during any further period after the 14th day up to and including the 28th day;	**[R21,00]** R61,00
	(cc)	during any further period after the 28th day up to and including the date of removal;	**[R33,00]** R96,00
(iii)	any goods to which any of the circumstances contemplated in subparagraphs (i) to (ii) do not apply.".		**[R10,00]** R29,00

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