

# CUSTOMS AND EXCISE

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## Customs and Excise Act 20 of 1998

**Summary:** This Act ([GG 1900](#)) covers the levying, imposition, payment and collection of customs and excise duties, as well as a surcharge a fuel levy. It also prohibits and controls the import, export and manufacture of certain goods. It was brought into force on 1 August 1998 by GN 186/1998 ([GG 1918](#)).

**Repeals:** This Act repeals the *Customs and Excise Act 91 of 1964* ([RSA GG 866](#)), which replaced the *Customs Act 55 of 1955* and the *Excise Act 62 of 1956*.

**Amendments:** The Act is substantially amended by Act 17/2016 ([GG 6203](#)), which was brought into force on 31 March 2017 by GN 74/2017 ([GG 6277](#)).

**Schedule 1** is amended by GN 208/1998 ([GG 1943](#)), GN 209/1998 ([GG 1943](#)), GN 71/1999 ([GG 2092](#)), GN 93/2000 ([GG 2305](#)), GN 187/2000 ([GG 2386](#)) (which also implements Article 6 of the Customs Union Agreement, 1969), GN 116/2001 ([GG 2548](#)) (which deals with the SADC Protocol on Trade and has only come into force in part), GN 13/2002 ([GG 2688](#)), GN 61/2004 ([GG 3181](#)) (as amended by GN 145/2004 ([GG 3237](#))), GN 115/2004 ([GG 3207](#)), GN 116/2004 ([GG 3207](#)), GN 146/2007 ([GG 3896](#)), GN 213/2013 ([GG 5264](#)), GN 246/2013 ([GG 5286](#)), GN 307/2013 ([GG 5344](#)), GN 198/2014 ([GG 5590](#)), GN 66/2015 ([GG 5724](#)), GN 100/2016 ([GG 6019](#)), GN 101/2016 ([GG 6019](#)), GN 219/2016 ([GG 6125](#)), GN 230/2016 ([GG 6132](#)), GN 300/2016 ([GG 6198](#)), GN 93/2017 ([GG 6289](#)), GN 302/2017 ([GG 6472](#)), GN 77/2018 ([GG 6574](#)), GN 156/2018 ([GG 6666](#)), GN 133/2019 ([GG 6917](#)) (with effect from the tabling of the relevant taxation proposal in the National Assembly), GN 225/2019 ([GG 6967](#)), GN 226/2019 ([GG 6967](#)) (with effect from the date that the notice is tabled in the National Assembly), GN 131/2020 ([GG 7239](#)), GN 132/2020 ([GG 7239](#)) (with effect from the tabling of the relevant taxation proposal in the National Assembly), GN 47/2021 ([GG 7483](#)) (with effect from 1 January 2021; repeals GN 300/2016), GN 79/2021 ([GG 7507](#)) (with effect “on the date of the tabling of the applicable taxation proposal in the National Assembly”), GN 18/2022 ([GG 7743](#)) (with effect from 1 January 2022), GN 215/2022 ([GG 7868](#)) (“with retrospective effect from 4 May 2022 to 3 August 2022”), GN 317/2022 ([GG 7922](#)) (with effect from 23 February 2022) and GN 152/2023 ([GG 8092](#)) (with effect from 22 February 2023).

GN 116/2001 ([GG 2548](#)) states that the amendments set out in its Schedule come into operation on the date of publication of the notice, with the exception of the rates of duty specified in the SADC column of the notice. Those rates of duty will come into operation on a date determined by notice in the *Gazette*. No such notice has been located.

GN 213/2013 ([GG 5264](#)) temporarily withdraws a levy imposed by GN 61/2004 ([GG 3181](#)), and GN 198/2014 ([GG 5590](#)) re-instates it.

Schedule 1 was also amended by GN 14/2002 ([GG 2688](#)). However, this Government Notice was to be brought into force by notice in the *Gazette* and no such notice has been located.

Schedule 1 was also amended by GN 61/2007 ([GG 3817](#)), which relates to the implementation of the Customs Union Agreement 2002, but GN 61/2007 was withdrawn by GN 97/2008 ([GG 4038](#)).

GN 307/2013 ([GG 5344](#)) cites GN 147/2007 as a previous amendment, but this should be GN 146/2007.

**Schedule 2** is amended by GN 297/2019 ([GG 7022](#)), GN 298/2019 ([GG 7022](#)) and GN 134/2020 ([GG 7239](#)).

**Schedule 3** is amended by GN 18/2022 ([GG 7743](#)) (with effect from 1 January 2022).

**Schedule 4** is amended by GN 18/2022 ([GG 7743](#)) (with effect from 1 January 2022).

**Schedule 5** is amended by GN 93/2000 ([GG 2305](#)) and by GN 18/2022 ([GG 7743](#)) (with effect from 1 January 2022).

**Schedule 6** is amended by GN 133/2020 ([GG 7239](#)) and by GN 18/2022 ([GG 7743](#)) (with effect from 1 January 2022).

**Savings:** Section 131(2) of the Act states:

Anything done or purporting to have been done under a provision of any law specified in Schedule 9 and which could have been done under a corresponding provision of this Act, shall be deemed to have been done under such corresponding provision of this Act.

This would appear to apply to regulations and rules.

Section 121(2) of the *Customs and Excise Act 91 of 1964* states:

Anything done in terms of any provision of any law repealed by sub-section (1) shall be deemed to have been done under the corresponding provision of this Act.

This also would appear to apply to both regulations and rules.

**Regulations:** Regulations made under the repealed laws survive in terms of the chain of savings clauses quoted above. For the purposes of considering surviving regulations, note that there appears to have been no transfer of administration of the *Customs and Excise Act 91 of 1964* (which fell under the Minister of Finance, Department of Customs and Excise) from RSA to SWA.

**General Regulations** were issued in terms of section 120 of the *Customs and Excise Act 91 of 1964*, in RSA GN R.1770/1973 ([RSA GG 4040](#), reprinted in [OG 3354](#)), as amended by:

RSA GN R.2051/1973 ([RSA GG 4067](#), republished in [OG 3359](#))

RSA GN R.1918/1974 ([RSA GG 4460](#), republished in [OG 3430](#))

RSA GN R.1988/1974 ([RSA GG 4478](#), republished in [OG 3433](#))

RSA GN R.2046/1974 ([RSA GG 4491](#), republished in [OG 3433](#))

RSA GN R.2099/1974 ([RSA GG 4495](#), republished in [OG 3437](#))

RSA GN R.279/1975 ([RSA GG 4586](#), republished in [OG 3452](#))

RSA GN R.366/1975 ([RSA GG 4598](#), republished in [OG 3454](#))

RSA GN R.469/1975 ([RSA GG 4614](#), republished in [OG 3457](#))

RSA GN R.815/1975 ([RSA GG 4682](#), republished in [OG 3465](#))

RSA GN R.968/1975 ([RSA GG 4710](#), republished in [OG 3467](#))

RSA GN R.1088/1975 ([RSA GG 4733](#), republished in [OG 3468](#))

RSA GN R.1148/1975 ([RSA GG 4741](#), republished in [OG 3741](#))

RSA GN R.1560/1975 ([RSA GG 4816](#), republished in [OG 3484](#))

RSA GN R.621/1976 ([RSA GG 5081](#), republished in [OG 3535](#))

RSA GN R.861/1976 ([RSA GG 5135](#), republished in [OG 3541](#))

RSA GN R.903/1976 ([RSA GG 5141](#), republished in [OG 3542](#))

RSA GN R.1218/1976 ([RSA GG 5215](#), republished in [OG 3551](#))

RSA GN R.2567/1976 ([RSA GG 5368](#), republished in [OG 3590](#))

RSA GN R.2568/1976 ([RSA GG 5368](#), republished in [OG 3590](#))

RSA GN R.129/1977 ([RSA GG 5395](#), republished in [OG 3594](#))

RSA GN R.693/1977 ([RSA GG 5530](#), republished in [OG 3621](#))

RSA GN R.905/1977 ([RSA GG 5565](#), republished in [OG 3632](#))

RSA GN R.2310/1977 ([RSA GG 5800](#), republished in [OG 3671](#))

RSA GN R.2630/1977 ([RSA GG 5846](#), republished in [OG 3688](#))

RSA GN R.146/1978 ([RSA GG 5863](#))

RSA GNR.146/1978 reproduces the amendments in RSA GN R.2630/1977.

RSA GN R.307/1978 ([RSA GG 5888](#), republished in [OG 3716](#))

RSA GN R.923/1978 ([RSA GG 6003](#), republished in [OG 3748](#))

RSA GN R.1362/1978 ([RSA GG 6106](#), republished in [OG 3788](#))  
 RSA GN R.1409/1978 ([RSA GG 6110](#), republished in [OG 3789](#))  
 RSA GN R.766/1979 ([RSA GG 6405](#))  
 RSA GN R.2293/1979 ([RSA GG 6699](#))  
 RSA GN R.2294/1979 ([RSA GG 6699](#))  
 RSA GN R.2461/1979 ([RSA GG 6716](#))  
 RSA GN R.2683/1979 ([RSA GG 6753](#))  
 RSA GN R.2684/1979 ([RSA GG 6753](#))  
 RSA GN R.2889/1979 ([RSA GG 6794](#))  
 RSA GN R.112/1980 ([RSA GG 6815](#))  
 RSA GN R.417/1980 ([RSA GG 6874](#))  
 RSA GN R.2253/1980 ([RSA GG 7275](#))  
 RSA GN R.186/1981 ([RSA GG 7393](#))  
 RSA GN R.579/1981 ([RSA GG 7494](#))  
 RSA GN R.889/1981 ([RSA GG 7558](#))  
 RSA GN R.2635/1981([RSA GG 7947](#))  
 RSA GN R.2770/1982 ([RSA GG 8489](#))  
 RSA GN R.1202/1983 ([RSA GG 8748](#))  
 RSA GN R.1356/1983 ([RSA GG 8783](#))  
 RSA GN R.1525/1983 ([RSA GG 8800](#))  
 RSA GN R.2167/1983 ([RSA GG 8919](#))  
 RSA GN R.2168/1983 ([RSA GG 8919](#))  
 RSA GN R.629/1984 ([RSA GG 9142](#))  
 RSA GN R.768/1984 ([RSA GG 9188](#))  
 RSA GN R.929/1984 ([RSA GG 9219](#))  
 RSA GN R.1242/1984 ([RSA GG 9269](#))  
 RSA GN R.1665/1984 ([RSA GG 9367](#))  
 RSA GN R.1958/1984 ([RSA GG 9413](#))  
 RSA GN R.2131/1984 ([RSA GG 9437](#))  
 RSA GN R.2264/1984 ([RSA GG 9463](#))  
 RSA GN R.58/1985 ([RSA GG 9548](#))  
 RSA GN R.494/1985 ([RSA GG 9615](#))  
 RSA GN R.1012/1985 ([RSA GG 9738](#))  
 RSA GN R.2442/1985 ([RSA GG 9986](#))  
 RSA GN R.1795/1986 ([RSA GG 10403](#))  
 RSA GN R.2518/1986 ([RSA GG 10537](#))  
 RSA GN R.2519/1986 ([RSA GG 10537](#))  
 RSA GN R.2094/1987 ([RSA GG 10931](#))  
 RSA GN R.184/1989 ([RSA GG 11690](#))  
 Afrikaans version of text corrected by RSA GN R.402/1989 ([RSA GG 11729](#))  
 RSA GN R.1410/1989 ([RSA GG 11992](#))  
 RSA GN R.1692/1989 ([RSA GG 12044](#))  
 RSA GN.1774/1989 ([RSA GG 12054](#))  
 RSA GN R.2339/1989 ([RSA GG 12163](#))  
 RSA GN R.2826/1989 ([RSA GG 12225](#)).

The Government Notice which publishes these regulations notes that they are made in substitution for the regulations published in RSA GN R.555/1966 ([RSA GG 1421](#)).<sup>104</sup>

<sup>104</sup> RSA GN R.555/1966 repeals the regulations in RSA GN R.2116/1964 ([RSA GG 980](#)), as amended by RSA GN R.369/1965 ([RSA GG 1062](#)). RSA GN R.2116/1964 repeals the regulations in RSA GN R.190/1961 ([RSA](#)

**Regulations concerning Export Processing Zones** were issued in terms of section 120 of the *Customs and Excise Act 91 of 1964* and are contained in GN 87/1996 ([GG 1298](#)).

**Rules:** Rules are authorised by section 130(2) of this Act. Rules made under the repealed laws survive in terms of the chain of savings clauses quoted above.

Rules designating places of entry, authorised roads, routes and related matters were issued under the *RSA Customs and Excise Act 91 of 1964* and are contained in RSA GN R.2117/1964 ([RSA GG 980](#)), substituted by RSA GN R.556/1966 ([RSA GG 1421](#)) and by RSA GN R.1771/1973 ([RSA GG 4040](#)),<sup>105</sup> as amended by:

RSA GN R.2183/1973 ([RSA GG 4086](#); republished in [OG 3374](#))  
RSA GN R.2363/1973 ([RSA GG 4103](#); republished in [OG 3374](#))  
RSA GN R.334/1974 ([RSA GG 4201](#); republished in [OG 3389](#))  
RSA GN R.1106/1974 ([RSA GG 4319](#); republished in [OG 3408](#))  
RSA GN R.1241/1974 ([RSA GG 4338](#); republished in [OG 3416](#))  
RSA GN R.1269/1974 ([RSA GG 4343](#); republished in [OG 3417](#))  
RSA GN R.1270/1974 ([RSA GG 4343](#); republished in [OG 3417](#))  
RSA GN R.1273/1974 ([RSA GG 4343](#); republished in [OG 3417](#))  
RSA GN R.1820/1974 ([RSA GG 4428](#); republished in [OG 3430](#))  
RSA GN R.1821/1974 ([RSA GG 4428](#); republished in [OG 3430](#))  
RSA GN R.1923/1974 ([RSA GG 4460](#); republished in [OG 3430](#))  
RSA GN R.2357/1974 ([RSA GG 4540](#); republished in [OG 3444](#))  
RSA GN R.1504/1975 ([RSA GG 4810](#); republished in [OG 3484](#))  
RSA GN R.1713/1975 ([RSA GG 4841](#); republished in [OG 3491](#))  
RSA GN R.2054/1975 ([RSA GG 4884](#); republished in [OG 3505](#))  
RSA GN R.2241/1975 ([RSA GG 4911](#); republished in [OG 3508](#))  
RSA GN R.342/1976 ([RSA GG 4996](#); republished in [OG 3523](#))  
RSA GN R.622/1976 ([RSA GG 5081](#); republished in [OG 3535](#))  
RSA GN R.1266/1976 ([RSA GG 5231](#); republished in [OG 3551](#))  
RSA GN R.2410/1976 ([RSA GG 5352](#); republished in [OG 3586](#))  
RSA GG R.1562/1977 ([RSA GG 5710](#); republished in [OG 3643](#))  
RSA GG R.2309/1977 ([RSA GG 5800](#); republished in [OG 3671](#))  
RSA GG R.1361/1978 ([RSA GG 6106](#); republished in [OG 3788](#))  
RSA GG R.1410/1978 ([RSA GG 6110](#); republished in [OG 3789](#))  
RSA GG R.1718/1979 ([RSA GG 6613](#))  
RSA GG R.2829/1979 ([RSA GG 6789](#))  
RSA GG R.2830/1979 ([RSA GG 6789](#))  
RSA GG R.135/1980 ([RSA GG 6823](#))  
RSA GG R.331/1980 ([RSA GG 6862](#))  
RSA GG R.1047/1980 ([RSA GG 7024](#))  
RSA GG R.2225/1980 ([RSA GG 7275](#))  
RSA GG R.2538/1980 ([RSA GG 7328](#))

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[GG 34](#)), RSA GN R.1001/1961 ([RSA GG 115](#)) and RSA GN R.1002/1961 ([RSA GG 115](#)), together with any Government Notices which amended these Notices. **RSA GN R.1009/1961** (RSA GG 114) repeals SA GN 218/1956 as amended, SA GN 224/1956 as amended, SA GN 225/1956 (SA GG 5631; OG 1967) as amended and SA GN 226/1956 as amended. **RSA GN R.1010/1961** (RSA GG 114) repeals SA GN 230/1956 as amended, and SA GN 231/1956 as amended. **RSA GN R.190/1961** revokes all previous regulations issued under any of the laws repealed by the *SA Excise Act 62 of 1956* (regulation 2). According to *Juta's Index to the South African Government and Provincial Gazettes* (formerly "The Windex"), 1920-1989 at 249-251, the regulations in RSA GN R.1770/1973 as amended are the only ones that remained in force as of 1989.

<sup>105</sup> These rules are in substitution of the rules published in RSA GN R.556 of 13 April 1966, as amended.

RSA GG R.31/1981 ([RSA GG 7356](#))  
RSA GG R.140/1981 ([RSA GG 7387](#))  
RSA GG R.578/1981 ([RSA GG 7494](#))  
RSA GG R.1861/1981 ([RSA GG 7755](#))  
RSA GG R.2388/1981([RSA GG 7867](#))  
RSA GG R.2426/1981 ([RSA GG 7903](#))  
RSA GG R.2519/1981 ([RSA GG 7925](#))  
RSA GG R.424/1982 ([RSA GG 8062](#))  
RSA GG R.645/1982 ([RSA GG 8131](#))  
RSA GG R.1521/1982 ([RSA GG 8312](#))  
RSA GG R.2822/1982 ([RSA GG 8496](#))  
RSA GG R.1960/1983 ([RSA GG 8879](#))  
RSA GG R.2347/1983 ([RSA GG 8947](#))  
RSA GG R.11/1984 ([RSA GG 9024](#))  
RSA GG R.2460/1984 ([RSA GG 9490](#))  
RSA GG R.171/1985 ([RSA GG 9575](#))  
RSA GG R.172/1985 ([RSA GG 9575](#))  
RSA GG R.1219/1985 ([RSA GG 9775](#))  
RSA GG R.1688/1985 ([RSA GG 9880](#))  
RSA GG R.1094/1986 ([RSA GG 10262](#))  
RSA GG R.1794/1986 ([RSA GG 10403](#))  
RSA GG R.1107/1987 ([RSA GG 10746](#))  
RSA GG R.2095/1987 ([RSA GG 10931](#))  
RSA GG R.2467/1987 ([RSA GG 11021](#))  
RSA GG R.1906/1988 ([RSA GG 11512](#))  
RSA GN R.1907/1988 ([RSA GG 11512](#))  
GN 222/2002 ([GG 2879](#))  
GN 403/2022 ([GG 7978](#))  
GN 27/2023 ([GG 8039](#)).

In terms of this Act, **rules concerning the visa arrangement between Namibia and the USA for exports of textiles and clothing from Namibia to the USA** are contained in GN 225/2001 ([GG 2642](#)), which was subsequently replaced by GN 231/2001 ([GG 2653](#)). GN 37/2004 ([GG 3158](#)) amends GN 231/2001, and is deemed to come into effect on 1 August 2003.

**Application of law:** The Financial Intelligence Act 13 of 2012 ([GG 5096](#)) gives certain powers to customs and excise officers.

The administration of this Act is affected by the Namibia Revenue Agency Act 12 of 2017 ([GG 6486](#)), which was brought into force with effect from 6 April 2021 by GN 55/2021 ([GG 7496](#)).

**Notices:** Notification of taxation proposals for additional duties in respect of the importation of certain pasta products is contained in GN 70/2008 ([GG 4022](#)).

Notification of taxation proposals for additional duties in respect of the importation of certain categories of milk is contained in GN 71/2008 ([GG 4022](#)).

Notification of taxation proposals for additional duties in respect of a range of products is contained in GN 165/2008 ([GG 4075](#)).

Notification of taxation proposals for additional duties in respect of the importation of Portland cement is contained in GN 208/2012 ([GG 5015](#)).

A previous notification of taxation proposals for additional duties in respect of the importation of Portland cement was issued by the Minister, but this notice was declared invalid by *Jack's Trading CC v Minister*

of *Finance & Another* 2013 (2) NR 480 (HC) on the grounds that it was not properly issued in accordance with section 65 of the Act because it was not promulgated in the *Government Gazette* before being tabled in the National Assembly.

In an interlocutory application by Jack's Trading CC to give effect to the Court order issued in this case while an appeal against that judgment by the Ministry of Finance was pending, an intervening party (Ohorongo Cement) sought rescission of the judgment. This application for rescission was considered in *Jack's Trading CC v Minister of Finance & Another (Ohorongo Cement (Pty) Ltd Intervening)* 2013 (2) NR 491 (HC), where the Court discussed additional factual information about the notice, submitted to the Court by the Minister of Finance. According to this second case (2013 (2) NR 491 (HC)), the Minister signed a notice dated 27 July 2012 on the proposed cement duties and forwarded it to the Directorate Legal Drafting for promulgation in the *Government Gazette*. The legal drafters advised the Minister that the effective date in the notice should have been 18 April 2012, which was the date when the taxation proposal was tabled in the National Assembly. The Notice was amended by the Directorate Legal Drafting and promulgated in the *Government Gazette* on 15 August 2012, with a commencement date of 18 April 2012. The second notice was dated 18 July 2012, which the Court found odd since the Minister stated in an affidavit that the advice on the need to amend the first notice came only after this notice was signed on 27 July 2012 and delivered to the legal drafters for promulgation.

The notice which was attacked in the case *Jack's Trading CC v Minister of Finance & Another* 2013 (2) NR 480 (HC) was the first one, which was signed by the Minister but never promulgated. However, even though judgment was reserved in this case on 15 August 2012 and delivered on 31 August 2012, the Court was never informed of the second notice, which was published in the *Government Gazette* on 15 August 2012. Nevertheless, the application for rescission was denied on the grounds that there was no error in the court's judgment on the basis of the facts placed before it at the time (*Jack's Trading CC v Minister of Finance & Another (Ohorongo Cement (Pty) Ltd Intervening)* 2013 (2) NR 491 (HC)).

It should be noted that the reasoning applied by the Court to the first notice would be equally applicable to the second notice, which was promulgated *after* being tabled in the National Assembly instead of *prior to* such tabling as section 65 of the Act requires; "the wording of s 65 construed as a whole requires that the promulgation of the notice is to precede the tabling of the proposal" (2013 (2) NR 480 (HC) at para 28).

It should also be noted that the second case (2013 (2) NR 491 (HC) at para 12) states that the second notice appeared in the *Government Gazette* of 15 August 2012 as Government Notice 298 of 2012. Government Notice 298 of 2012 in fact appeared on 14 December 2012 and was the promulgation of the Prevention and Combating of Terrorist Activities Act 12 of 2012. However, the relevant notice on Portland cement appears as Government Notice 208 of 2012 in *Government Gazette* 5015 dated 15 August 2012.

The Supreme Court subsequently came to a different conclusion about the procedure for issuing a notice to amend a Schedule under this Act in 2020, in the appeal judgment *Ohorongo Cement (Pty) Ltd v Jack's Trading CC & Others & A Similar Matter* 2020 (2) NR 571 (SC). (The long delay between the High Court case and the Supreme Court case was occasioned by the incapacity of one of the Supreme Court judges.) The Supreme Court found that section 65 contemplates two distinct procedures in terms of which a rate of duty may be imposed by the Minister of Finance: (1) Section 65(1) authorises a duty imposed by means of tabling in the National Assembly, with the result that the duty becomes payable from the date it is tabled unless it is rejected by the National Assembly (subject to the requirements of section 65(2)); (2) Section 65(8) authorises a duty imposed by promulgation of a notice in the *Government Gazette* that amends a schedule, imposes a new duty or amends an existing duty, subject to the requirement that this notice must be tabled before the National Assembly within 21 days after being promulgated, or after the next ordinary session of the Assembly commences if the notice was promulgated when the Assembly was not in session. If the National Assembly is unhappy with the regulations in question, it can pass a resolution within 28 days from the tabling of the notice which terminates, varies or suspends the operation of the new duty – but the new duty imposed by regulations promulgated in a notice takes effect immediately upon promulgation, and any subsequent rejection of it by the National Assembly does not have retrospective effect. This second procedure does not concern a *proposal* for the introduction of a new duty, but rather informs the National Assembly of *a duty that has already been imposed by regulations issued by means of a Government Notice*. Section 65(1) and (8) thus set out *two different processes for introducing duties or levies*, and the Minister has discretion to act in terms of either of these provisions. The Supreme Court found that the High Court erred in reading these two provisions

together and concluding that 65(8) prescribes procedures that must be followed for the introduction of a duty in terms of section 65(1). The notice gazetted on 15 August 2012 was intended to give notice to the public that a taxation proposal had been tabled in the National Assembly in terms of section 65(1); this taxation proposal did not have to be gazetted to be effective, since it became law once tabled in the National Assembly.

An environmental duty on certain goods and on carbon dioxide (CO<sup>2</sup>) emissions of specified vehicles is imposed by GN 100/2016 ([GG 6019](#)).

#### **Cases:**

*S v Lofty-Eaton & Others (1)* 1993 NR 370 (HC) (with reference to *Customs and Excise Act 91 of 1964*)  
*S v Kramash* 1998 NR 186 (HC) (section 14(1))

*Konga Clearing Agencies CC v Minister of Finance* 2011 (2) NR 623 (absence of *locus standi* of clearing agent, with reference to sections 108-110)

*Jack's Trading CC v Minister of Finance & Another* 2013 (2) NR 480 (HC), *Jack's Trading CC v Minister of Finance & Another (Ohorongo Cement (Pty) Ltd Intervening)* 2013 (2) NR 491 (HC) (section 65); High Court order overturned in *Ohorongo Cement (Pty) Ltd v Jack's Trading CC & Others & A Similar Matter* 2020 (2) NR 571 (SC) on the grounds that the High Court should have considered the application to intervene by Ohorongo Cement before making the settlement agreement between the parties into a court order, and that the settlement agreement violates sections 41(1)(a)-(b) and 51(2)(a)-(c) of the Act

*Woker Freight Services (Pty) Ltd v Commissioner for Customs and Excise & Others* 2015 (1) NR 206 (HC) (sections 18(2), 41(6) and 73)

*Woker Freight Services (Pty) Ltd v Commissioner for Customs and Excise & Others* 2016 (2) NR 450 (SC) (sections 1 ("importer" and "exporter"), 17, 18 and 110).

*S v Faria & Others* 2017 (4) NR 1086 (NLD) (forfeiture under section 91 is required upon conviction under section 14; no discretion on part of trial court in this regard).

#### **COMMENTARY**

R Kirk & M Stern, "The New Southern African Customs Union Agreement", Africa Region Working Paper Series No. 57, World Bank, June 2003, available [here](#)

"About SACU; History of SACU", 2007, available [here](#)

Oliver C Ruppel, "SACU 100: Reflections on the world's oldest customs union", *Namibia Law Journal*, Volume 2, Issue 2, 2010, available [here](#)

See also the yearbooks entitled *Monitoring Regional Integration in Southern Africa*, Windhoek: Trade Law Centre for Southern Africa / Konrad Adenauer Stiftung, annual editions from 2005 available [here](#).

#### **INTERNATIONAL LAW**

**\*\*Agreement among the Governments of the Democratic Republic of Congo, the Republic of Namibia and the Republic of Zambia on the Establishment of the Walvis Bay-Ndola-Lubumbashi Development Corridor (WBNLDC), 2010**

**Agreement Establishing the World Trade Organization (WTO) (Marrakesh Agreement), 1994**

*Protocol Amending the Marrakesh Agreement Establishing the World Trade Organisation (Agreement on Trade Facilitation), 2014*

**Convention Establishing a Customs Co-operation Council, 1950**

**Free Trade Agreement between the European Free Trade Association (EFTA) and the Southern African Customs Union (SACU), 2006**

*Agricultural Agreement between the Southern African Customs Union (SACU) States and Iceland, 2006*

*Agricultural Agreement between the Southern African Customs Union (SACU) States and Norway, 2006*

*Agricultural Agreement between the Southern African Customs Union (SACU) States and Switzerland, 2006*  
***International Convention on the Simplification and Harmonization of Customs Procedures (Revised Kyoto Convention), 1973, as amended 1999***  
***International Convention on the Harmonized Commodity Description and Coding System, 1983***

See also **IMPORT AND EXPORT**.