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Dear Customs client

UPDATE ON THE NEW CUSTOMS ACTS PROGRAMME (NCAP)

During roadshows and various engagements with trade, SARS has regularly referred to the three main focus areas of the New Customs Acts Programme (NCAP) – namely, Reporting of Conveyances and Goods (RCG), Registration, Licensing and Accreditation (RLA) and Declaration Processing (DPS).

When the first phase of **RCG** went live in April 2018, cargo reporting requirements in respect of the air, sea, rail and road modalities became mandatory for all persons required to submit such reports.

SARS allowed cargo reporters until 1 November 2018 to become compliant with reporting requirements. Any cargo reporter who fails to submit a report for which they are responsible may now have to pay a fine of R5000 for each incident of reporting non-compliance.

The second phase of RCG, involving part-shipment movements of goods across land borders, will be implemented on 7 December 2018. This will mainly impact road carriers, clearing agents and service providers/bureaus. SARS will be introducing a system change which will allow multiple trucks carrying the same consignment (LRN) to be electronically marked for arrival and exit at border posts.

Road carriers will need to indicate on their electronic road manifest that the cargo they are carrying is a part-shipment movement. They will also need to indicate on the last manifest that it's the final truck carrying the part-shipment.

In terms of **DPS**, the first release – which was earmarked for December 2018 – will only be piloted with trade early next year and operationalised at a later stage. Currently certain amendments to the Rules are being considered.

This first tactical release involves requirements regarding the processing of an incomplete or provisional clearance declaration, which must be completed by the submission of a supplementary declaration within a

prescribed time period. Incomplete or provisional and supplementary entries together constitute a single indivisible bill of entry under the Customs and Excise Act, 1964. The use of this “two-step procedure” will be limited to certain Customs Procedure Codes and certain commodities.

A new “Declaration Type” field is also being introduced to identify whether a submission is a regular, incomplete, provisional or supplementary declaration.

This is aligned to the revised Kyoto Convention and is expected to reduce the large volumes of amendment clearances, also known as Vouchers of Correction (VOCs), currently submitted.

On Thursday 8 November SARS met with a number of service providers/umbrella body representatives to discuss some of these upcoming changes in order to ensure system readiness for affected Customs clients. A number of further engagements with trade are also planned going forward.

For more information, keep checking the NCAP page on the SARS website by clicking here: [NCAP](#)

Thank you for your continued co-operation throughout this phased implementation of the New Customs Acts Programme.

Sincerely



BEYERS THERON
CHIEF OFFICER: CUSTOMS AND EXCISE (ACTING)