

CUSTOMS
EXTERNAL POLICY
MANIFESTS

TABLE OF CONTENTS

1	SUMMARY OF MAIN POINTS	3
2	POLICY	3
2.1	Registration on MPR	3
2.2	Sea and air freight	3
2.3	Road freight manifests	5
2.4	Format of reports and manifests	6
2.5	Manual acquittal of manifests for persons not exempted	7
3	RECORD KEEPING	8
4	PENALTIES	8
5	PROMOTION OF ADMINISTRATIVE JUSTICE ACT	9
6	APPEALS AGAINST DECISIONS	9
7	REFERENCES	10
7.1	Legislation	10
7.2	Cross references	10
8	DEFINITIONS AND ACRONYMS	10
9	DOCUMENT MANAGEMENT	12

1 SUMMARY OF MAIN POINTS

- a) Cargo entering South Africa must be reported.
- b) A road haulier crossing any South African land port with commercial cargo must submit a manifest in respect of all such cargo carried on the truck.
- c) All cargo reports and manifests must be submitted electronically in terms of Rule 101A.01A(2)(d)(ii).
- d) Unless specifically exempted all cargo reports and manifests must also be submitted in paper format.

2 POLICY

2.1 Registration on MPR

- a) For electronic reporting purposes, all carriers (including road hauliers) who are to cross a South African border with commercial cargo must register as users on the MPR and must submit their electronic manifest(s) electronically to the MPR.
- b) Application for registration as a carrier must take place on the prescribed forms. (Refer to SC-CF-19).
- c) For MPR cargo reporting purposes the South African agent of a carrier, or the registered agent of a foreign carrier, must also register their principal/agent relationship on the prescribed forms. (Refer to SC-CF-19)

2.2 Sea and air freight

- a) Cargo entering South Africa must be reported.
- b) Where a change occurs to any data submitted to the MPR system the sender must amend and resubmit it to the MPR system.
- c) **Arrival schedules**
 - i) Vessels arriving from outside the Southern African Customs Union (SACU) with cargo for discharge at a port in South Africa must submit a vessel schedule if the duration of the voyage from the first port of departure to its arrival at the first port of discharge in South Africa is likely to take:
 - A) More than ten (10) days, then not later than ten (10) days prior to its arrival; or
 - B) Less than ten (10) days, then not later than twelve (12) hours before its arrival.
 - ii) The Airport Authority must submit a schedule for every aircraft that arrives from a place outside SACU within one (1) hour before its arrival in South Africa.
- d) **Arrival reports**
 - i) The arrival of the vessel in South Africa must be reported by the:
 - A) Carrier electronically in terms of Rule 8 within three (3) hours after arrival; and
 - B) Master on the DA 1 and all its annexes required in Rule 7 within 24 hours after arrival.
 - ii) The arrival of aircraft in South Africa must be reported within three (3) hours after arrival by the:
 - A) Airport authority electronically in terms of Rule 8; and
 - B) Pilot on the DA 2 and all its annexes required in Rule 7.
- e) **Sea manifests and empty container lists**
 - i) **Import** must be submitted by whoever arranged for the carriage of the goods as evidenced by a transport document:
 - A) Master cargo carriers (such as shipping lines and container operators) in respect of cargo conveyed on master bill of lading level; and
 - B) Other cargo carriers (such as freight forwarders, groupage agents, consolidators, non-vessel operating common carrier (NVOCCs) and combined transport operator agents responsible to the importer for the transport of the cargo) in respect of cargo conveyed on on house bill of lading level.

- ii) Except if a manifest has been submitted by a carrier or master cargo carrier, the container operator must submit the manifest in respect of FCL containers, FCL (groupage) containers, LCL containers and any containerised transshipment cargo.
 - iii) Lists of empty container that are not carried as cargo and are intended for landing at a port in South Africa must be submitted by the:
 - A) Carrier; or
 - B) Container operator.
 - iv) **These documents must be** submitted where the duration of the voyage is:
 - A) Not less than 96 hours, then not later than 72 hours prior to arrival;
 - B) Between 72 and 24 hours, then not later than twelve (12) hours prior to arrival; and
 - C) Less than 24 hours, then not later than six (6) hours prior to arrival.
- f) **Air manifests**
- i) **Import** manifests must be submitted by:
 - A) Carriers or master cargo carriers (such as airlines) in respect of cargo conveyed on master air waybill level; and
 - B) Other cargo carriers (including freight forwarders, groupage agents, consolidators, sub-consolidators, fast parcel operators, etc.) in respect of cargo conveyed on house air waybill level.
 - ii) Pre-arrival manifests must be submitted where the journey is likely to take:
 - A) **More** than six (6) hours, **then not later than** four (4) hours before the arrival;
 - B) Between six (6) and four (4) hours, **then not later than** two (2) hours before the arrival;
 - C) Between four (4) and two (2) hours, **then not later than** one (1) hour before the arrival; and
 - D) Less than two (2) hours, **then not later than** thirty (30) minutes before the arrival.
 - iii) Final manifests must be submitted by:
 - A) The carrier or master cargo carrier not later than three (3) hours after the arrival of the aircraft at the first place of landing in South Africa.
 - B) The cargo carrier, groupage operator and courier **where the journey is:**
 - I) **More than six (6) hours, then not later than four (4) hours after the arrival;**
 - II) **Between six (6) and four (4) hours, then not later than two (2) hours after the arrival;**
 - III) **Between four (4) and two (2) hours, then not later than one (1) hour after the arrival; and**
 - IV) **Less than two (2) hours, then not later than thirty (30) minutes after the arrival.**
- g) **Sea Outturn reports**
- i) Outturn reports in respect of cargo landed from a vessel must be submitted by:
 - A) The container terminal operator in respect of container cargo:
 - I) Discharge lists of containers landed;
 - II) Load lists of containerised cargo;
 - III) Gate in reports of containers; and
 - IV) Gate out reports of all containers.
 - B) The wharf operator in respect of break bulk cargo, bulk cargo and container cargo:
 - I) A discharge list for containers landed from such vessel on the wharf;
 - II) A load list for containers loaded on to any such vessel from the wharf;
 - III) A break bulk and bulk cargo outturn report in respect of break bulk and bulk cargo specifying any short landed cargo; and
 - IV) A vessel outturn report of excess cargo.
 - C) The depot operator in respect of container cargo:
 - I) A depot cargo outturn report of goods unpacked from a container according to the manifest; and
 - II) A vessel outturn report.
 - ii) **These documents must be** submitted **within the following time periods:**
 - A) Discharge list for containers, during the discharge of a vessel at such intervals as may be agreed upon between the Commissioner and the container terminal operator, but not later than 24 hours after the vessel has been fully discharged at that port;
 - B) Load list for containers not later than 24 hours after the vessel has been fully loaded;

- C) Gate-in report not later than one (1) hour from receipt of the container in the container terminal;
- D) Gate-out report not later than one (1) hour after removal of the container from the container terminal;
- E) Depot cargo outturn report, not later than 24 hours after the container has been unpacked;
- F) Vessel outturn report in respect of:
 - I) Containerised cargo, not later than three (3) days after the last container from that specific voyage has been unpacked in the depot; **and**
 - II) Break bulk or bulk cargo, not later than seven (7) days after the vessel has been discharged; and
- G) Break bulk or bulk cargo outturn report, not later than seven (7) days after the vessel has been discharged.

h) **Air Outturn reports**

- i) Outturn reports in respect of cargo landed from an aircraft must be submitted by:
 - A) The transit shed operator in respect of all cargo received into the transit shed at the transit shed; and
 - B) The degrouping operator in respect of all cargo received and deconsolidated by such operator.
- ii) **These documents must be** submitted not later than 24 hours after the arrival of the cargo.

2.3 Road freight manifests

- a) A road haulier crossing any South African land port with commercial cargo must submit a manifest in respect of all such cargo carried on the truck.
- b) Empty trucks that pass through the port do not require an electronic road freight manifest (**eRM**).
- c) The reporting party is the person who actually transmits the eRM to the MPR.
 - i) In the case of a **South African road haulier** the reporting party can be:
 - A) The road haulier himself/herself (using either his/her own computer system or that of a service provider); or
 - B) An agent (e.g. another South African road haulier or a licensed clearing agent) appointed by the road haulier to submit his/her manifests to the MPR on his/her behalf.
 - ii) In the case of a **foreign road haulier** the reporting party can be the:
 - A) **Licensed clearing** agent appointed by the foreign road haulier; or
 - B) Registered agent appointed by the foreign licensed remover of goods in bond.
- d) There are two (2) categories of foreign road hauliers:
 - i) A foreign road haulier not licensed to transport bonded cargo on which the duty and taxes is either still due or temporarily/conditionally suspended.
 - ii) A foreign licensed remover of goods in bond not located in South Africa must license as a remover of goods in bond, as well as appoint a registered agent who must also register for MPR reporting purposes. (Refer to SC-CF-19)
- e) Although the manifest may be submitted by a reporting party as explained above, the responsible party retains overall liability. The responsible party is not absolved from the fulfilment of his/her obligations and remains liable for any act done by an agent on his/her behalf.
- f) An eRM must be submitted to the MPR prior to the arrival of the truck at the land port.
- g) The truck driver must present a printed eRM (specifying all the goods carried on the truck) reflecting a barcode containing the imbedded CARN, the CARN itself, as well as the manifest number assigned by the road haulier to Customs on arrival of the truck at the Customs controlled area.
- h) It may happen that a truck departed, for logistical reasons, before a barcode and CARN could be inserted on the paper manifest that physically accompanies the driver. In such cases the driver will be advised telephonically by the carrier of the CARN whilst on route to the port of entry/exit and he/she

would then add the CARN in manuscript on the manifest. As a result, where a manifest is presented with no printed barcode, but with a CARN, the Officer at the gate will use the CARN to retrieve the eRM previously submitted by the carrier.

- i) Where a change occurs to any data on an eRM previously submitted to the MPR system, e.g. truck registration number changes, the sender must amend the eRM and resubmit it to the MPR system before the truck arrives at the land port gate, or in case of transit cargo before it arrives at the second land port gate.

2.4 Format of reports and manifests

a) Electronic reports

- i) All cargo reports and manifests must be submitted electronically in terms of Rule 101A.01A(2)(d)(ii).
- ii) Individual bills of lading containing any other combination of cargo types (such as both containerised and break bulk cargo) can currently not be electronically reported to the MPR and must be reported and acquitted to the appropriate Controller(s)/Branch Manager(s) in paper format.
- iii) Electronic reports may only be submitted to MPR in the prescribed manner (EDI) as specified in the SARS EDI User Manual.
- iv) Where cargo reports are submitted electronically the information must be in the correct format and contain the information specified in the annexure(s) the user manual explained in the user agreement found in Rule 101A.
- v) Any client submitting a manifest must ensure that the relevant master transport document number or transport document number is unique and is not duplicated on another manifest before the expiry period of two (2) years after submission of the original manifest with such number to the MPR system. (Refer to Rule 8.07)

b) Reports in paper format

- i) Unless specifically exempted all cargo reports and manifests must also be submitted in paper format, including the DA 187 (customs road freight manifests) in respect of the movement of bonded cargo which must still accompany the truck to the border as required in terms of Rule 64D.08(4) in cases where bonded cargo is being transported.
- ii) Schedule and arrival paper reports must be delivered to the Controller's/Branch Manager's Office at the port or airport at which the ship or aircraft is expected to arrive.
- iii) Manifests and outturn paper reports must be submitted to the Controller's/Branch Manager's Office to which the cargo has been manifested for final delivery.
- iv) Road manifests must be submitted to the Controller's/Branch Manager's at the land port of entry or exit.
- v) These documents must be submitted during the specified hours as prescribed in Paragraph 201.00 of the Schedule to the Rules for accepting declarations.
- vi) Acknowledgement of paper cargo manifests submitted will only be issued during the time period as prescribed in above paragraph.
- vii) Clients must ensure when submitting the respective documents that the information provided is accurate and in full.
- viii) In all other circumstances, the client must submit the respective report in the form provided by SARS containing all the relevant particulars.
- ix) A paper cargo manifest must be signed by a duly authorised person and must contain the following declaration: "I, (full name), for (Name of registered cargo reporter/agent) declare that I am duly authorised to make this declaration and the particulars furnished herein are true and correct and comply with the provisions of the Act."
- x) Where the person responsible for submitting cargo manifests appoints an agent to discharge or tally the cargo or to submit the report(s) that agent will be liable for the fulfilment of all obligations in respect of the submission or contents of the report; including all acts done by that agent in respect of the report(s) or the goods concerned.

c) Exemptions from paper cargo reporting requirements

- i) Sea and air cargo reporters may apply to be exempted from the requirement to submit paper manifests.

- ii) **To qualify for this exemption:**
 - A) The cargo reporter must:
 - I) Be a shipping line/vessel's agent or an airline/ground handling agent who submits manifests in respect of master bills of lading or master air waybills to SARS.
 - II) Submit manifests to without any omissions to SARS electronically.
 - B) The data accuracy of the manifest must be 90% or higher for each of the three (3) months preceding the application.
 - C) The Commissioner reserves the right to add or remove such other criteria as might become necessary from time to time.
- iii) Cargo reporters can subscribe to the MPR generated mails which detail their compliance record and which they can use to inform their application e.g. whether their success rate exceeds the minimum requirement. This functionality can be obtained by the cargo reporter logging a call to Business Relations via their service provider.
- iv) **Once exempted** paper manifests are no longer required to be submitted to local Controllers/Branch Managers.
- v) Where the accuracy rate on any of the reports declines to below 90% the cargo reporter will be notified of such.
- vi) Where the accuracy rate remains below 90% for three (3) consecutive months the cargo reporter:
 - A) Will automatically lose his/her **exemption; and**
 - B) Must resume the submission of paper **manifests** to local Controllers/Branch Managers from the start of the fourth month; and
 - C) Where **an exemption is** withdrawn and **the reporter** subsequently wishes to re-apply **for exemption**, he/she must qualify again as prescribed above and follow the stipulated procedure.

2.5 Manual acquittal of manifests for persons not exempted

- a) For the purposes of manual (paper process) manifest acquittal, acquitted copies of manifests must be produced within the prescribed acquittal period for air and sea cargo.
- b) Clients not exempted from manual (paper process) cargo reporting requirements must produce manual manifest acquittals within forty (40) days of the arrival of the vessel or thirty (30) days for air cargo which were imported.
- c) Pre-arrival manifests submitted by Container Operators may be acquitted by such Container Operators by means of:
 - i) A valid Customs release document (e.g. processed declaration and valid release notification);
 - ii) Shortage report or discrepant package report;
 - iii) Acknowledgement of receipt from removal in bond to another degrouping depot;
 - iv) Destruction certificate (if the goods were not cleared and were destroyed under Customs supervision e.g. refused entry to South Africa by the Department of Health); or
 - v) State Warehouse Goods Deposit Note (SC-CW-01-02-FR1) for cargo removed to the State Warehouse.
- d) Manifests may be acquitted manually by:
 - i) A valid Customs release document for manifested goods, or un-manifested goods, or goods in excess of manifested quantities. A valid release notification, printed on a client's company letterhead is acceptable provided the shipping line, air carrier or releasing authority has received a similar electronic message from SARS and has verified the correctness thereof.
 - ii) In the case of goods short received or discrepant packages as contemplated in Section 64G.17, a copy of the shortage report or discrepant package report, as the case may be, endorsed by an officer to the effect that according to the circumstances verified by him/her, the degrouping operator is not liable for duty on such shortage or discrepancy.
 - iii) Where goods are removed in bond, to another degrouping depot, an acknowledgement of receipt from the degrouping operator of such depot; or
 - iv) In the case of goods of which due entry has not been made according to the circumstances in Rule 64G.13, a receipt from the officer in charge of the state warehouse, or confirmation by the controller of delivery of the goods, at a place indicated by the Controller as contemplated in Section 44(5C).

- v) Rule 64G.22 provides for the acquittal of manifests, by the Degrouping operator
 - vi) For the purposes of manual acquittal, acquitted copies of air cargo manifests in respect of each consignment received by the Degrouping operator as contemplated in Section 44 must be submitted to the Controller/**Branch Manager** within the prescribed acquittal period after arrival of the carrying aircraft/ship at the place of discharge.
- e) For the purposes of manual (paper process) acquittal, acquitted copies of air cargo manifests in respect of each consignment received by the Degrouping operator as contemplated in Section 44 must be submitted to the Controller/**Branch Manager** within the prescribed acquittal period after arrival of the carrying aircraft/ship at the place of discharge.
- f) Manifests may be acquitted manually by:
- i) A valid Customs release document for manifested goods, or un-manifested goods, or goods in excess of manifested quantities.
 - ii) In the case of goods short received or discrepant packages as contemplated in Section 64G.17, a copy of the shortage report or discrepant package report, as the case may be, endorsed by an officer to the effect that according to the circumstances verified by him/her, the degrouping operator is not liable for duty on such shortage or discrepancy.
 - iii) Where goods are removed in bond, to another degrouping depot, an acknowledgement of receipt from the degrouping operator of such depot; or
 - iv) In the case of goods of which due entry has not been made according to the circumstances in Rule 64G.13, a receipt from the officer in charge of the state warehouse, or confirmation by the controller of delivery of the goods, at a place indicated by the Controller/**Branch Manager** as contemplated in Section 44(5C).
- g) In terms of the above paragraphs, clients are advised that the acceptance of a valid release notification, printed on a client's company letterhead may be accepted provided the Shipping Line, Air Carrier, Releasing Authority has received a similar electronic message from SARS and has verified the correctness thereof. This document may also be presented to SARS, Customs as proof of release of the relevant consignment.

3 RECORD KEEPING

- a) Every person must keep for record purposes for a period of five (5) years:
- i) Books, accounts and documents in respect of all transactions relating to the Rules for the purpose of any acquittal procedure; and
 - ii) Any data related to such documents created by means of a computer.
- b) Every person must keep for a period of five (5) years from the date that the message was transmitted or the document generated:
- i) All electronic messages,
 - ii) Declarant release messages; or
 - iii) Any other documents referred to in the Rules to Section 38(12).
- c) The five (5) year period is calculated from the end of the calendar year in which the document was created, lodged or required. (Sections 101 and 101A)
- d) Every person must produce such books, accounts and documents on demand.

4 Penalties

- a) Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence. **See SC-CO-01-02 for more details.**
- b) Offences may render the client liable to, as provided for in the Act:
- i) Monetary penalties;
 - ii) Criminal prosecution; and/or
 - iii) Suspension/cancellation of registration/license/accreditation.

5 PROMOTION OF ADMINISTRATIVE JUSTICE ACT

- a) The Promotion of Administrative Justice Act (PAJA) No. 3 of 2000 gives effect to everyone's right to administrative action that is lawful, reasonable and procedurally fair. Any person whose rights have been adversely affected by administrative action has the right to be given written reasons, as contemplated in Section 33 of the Constitution of the Republic of South Africa, 1996. PAJA:
- i) Provides for the review of administrative action by a court or where appropriate, an independent and impartial tribunal;
 - ii) Imposes a duty on the State to give effect to those rights;
 - iii) Promotes an efficient administration as well as good governance; and
 - iv) Creates a culture of accountability, openness and transparency in the Public Administration or in the exercise of a public power or the performance of a public function, by giving effect to the right to just administrative action.
- b) Administrative action which significantly and unfavourably affects the rights or valid expectations of any person must be procedurally fair. A fair administrative procedure depends on the circumstances of each case.
- c) A person must be given:
- i) Written reasons of the nature and purpose of the proposed administrative action;
 - ii) A reasonable opportunity to make representations;
 - iii) A clear statement of the administrative action; and
 - iv) Adequate notice of any right of review or internal appeal, where applicable.
- d) Before administrative action can be taken by Customs the client must be allowed the opportunity to:
- i) Obtain assistance and, in serious or complex cases, legal representation;
 - ii) Present and dispute information and arguments; and
 - iii) Appear in person.
- e) Clients whose rights have been significantly and unfavourably affected by administrative action and who have not been given reasons for the action may, within ninety (90) days after the date on which the client became aware of the action, request Customs to furnish written reasons for the action.
- f) Customs must within ninety (90) days after receiving the request, give the client adequate reasons in writing for the administrative action. If Customs fails to furnish adequate reasons for the administrative action, it is presumed in any proceedings for judicial review that the administrative action was taken without good reason.

6 APPEALS AGAINST DECISIONS

- a) In cases where clients are not satisfied with any decision taken in terms of the Customs and Excise Act they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document SC-CC-24.
- b) Should clients be unhappy with a decision of any appeal committee their recourse will be to lodge an application for ADR (Alternative Dispute Resolution) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26.
- c) Should clients wish to appeal any decisions in terms of VAT penalties, they are directed to the provisions of Sections 215 to 220 of the Tax Administration Act No. 28 of 2011 for the percentage based penalty and Section 224 of the Tax Administration Act No. 28 of 2011 for the understatement penalty. In this regard, please consult the SARS website or nearest SARS Branch Office.

7 REFERENCES

7.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<p>Customs and Excise Act No. 91 of 1964: Sections 8, 11A, 38, 39, 40, 44, 44A, 64D, 64E; 64G, 64H, 64I, 64J, 64K, 64L, 64M, 64N, and 101A</p> <p>Customs and Excise Rules: Rules 8 and 101A</p> <p>The Revenue Laws Second Amendment Act No. 21 of 2006: Sections 12(1) and 33(1)</p> <p>The Taxation Laws Second Amendment Act No. 9 of 2007: Section 11(1) came into operation on 1 October 2008.</p>
Other Legislation:	<p>Interpretation Act No. 33 of 1957: Sections 2 and 4</p> <p>Promotion of Access to Information Act No. 2 of 2000: All</p> <p>Promotion of Administrative Justice Act No. 3 of 2000: Sections 3 and 5</p> <p>Tax Administration Act No. 28 of 2011: Sections 215 to 220 and 224</p>
International Instruments:	<p>Kyoto Convention General Annex, Chapter 6 – Customs Control</p> <p>Specific Annex A, Chapter 1 Formalities prior to the lodgement of the goods declaration</p> <p>Specific Annex E Chapter 1 – Customs Transit</p> <p>Specific Annex E Chapter 2 – Transshipment</p> <p>Standard: 1-4, 8, 10, 12, 13,1 5,1 6, 23, and 24</p> <p>Recommended Practice: 9,11,17,18,21,22 and 25</p> <p>WCO Framework of Standards: Annex1: Standards 1.2.1 – 1.2.3, 2.4, and 10</p>

7.2 Cross references

DOCUMENT #	DOCUMENT TITLE
SC-CC-24	Internal Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CF-04	Completion Of Declarations – External Manual
SC-CF-19	Licensing, Registration and Designation – External Policy
SC-CF-45	Completion Manual of DA 8C and DA 8C.01 – Road Cargo
SC-CO-01-02	Offences and Penalties – External Standard
SC-CW-01-02-FR1	State Warehouse Goods Deposit Note
SC-CW-01-04	State Warehouse - External Policy

8 DEFINITIONS AND ACRONYMS

Acquittal Period	Within thirty (30) days for air cargo and forty (40) days for sea cargo
Act	Customs and Excise Act No. 91 of 1964
Aircraft	An aircraft arriving in South Africa on a flight from a place outside the common Customs area which must first land at an airport or an aircraft departing from South Africa on a flight to a place outside the common Customs area
Airline	Any transport enterprise offering or operating an international air service
Airport	A common Customs and excise airport appointed by Rule in terms of Section 6(e)
Airport Authority	The authority in control of any Customs airport
Arrival	The time when a vessel or aircraft first comes into the control area of a port or airport or the time when a vehicle first comes to the Border Gate Entry control into the control area
Arrival Report	A report prescribed in the annexure of the Rules for reporting the arrival of a foreign-going vessel at a port or an aircraft at an airport in South Africa
Bonded cargo	Refers to cargo on which the duty and taxes are either still due or temporarily/conditionally suspended
Cargo	Goods whether or not containerised that the carrier has arranged to be carried and are carried by a ship or any vehicle on a journey from a port or place outside the common Customs area and which are intended to be unloaded from such ship or such vehicle at a port or place in South Africa other than- <ol style="list-style-type: none"> Goods that are accompanied personal effects of a passenger or a member of the crew ;or

	b) Ship's or aircraft stores.
Cargo Report	Any report prescribed in the Rules that must be submitted for the purpose of the MPR system
CARN	Cargo assigned reference number
Carrier	A person, who owns, operates, rents or charters a vessel or aircraft, any such person who concludes a contract of carriage with the shipper, a cargo carrier or a master cargo carrier for the carriage of the cargo to a port or other place of discharge in South Africa and any agent of such person.
Controlled Area	A geographical area within which any Customs formalities with regards to the import, export, entering or departure of goods and/or people are required according to legislation
CUSCAR	Customs cargo report – a UN/EDIFACT message for the reporting of cargo
CUSDEC	Customs cargo declaration
Declarant	Any person who makes due entry of goods as contemplated in Sections 38 and 39
Degrouping Operator	The person in control of a degrouping depot and from the date such person is required to licence as contemplated in terms of Section 64G(1)(b) , the licensee of such depot
EDI	Electronic data interchange is the electronic transfer from computer to computer of information using an agreed standard to structure the information
Electronic Submission	Electronic submitted and cognate expressions relating to electronic communication means the electronic communication between a user and the Commissioner, the Controller or an officer in accordance with the provisions of Section 101A, its Rules, the user agreement contemplated in that section and the user manual referred to in such agreement
Empty Container List	A report prescribed in the Rules in respect of empty containers landed at a port in South Africa
eRM	Electronic Road Manifest
FCL	Full container load
FCL (Groupage) Container	Any container packed by a groupage operator that consists of cargo from several exporters consolidated into a full container load for several importers
FCL Container	Any container containing goods from one or more exporters to one importer.
Foreign Road Haulier	Is any person who does not meet the criteria for a South African road haulier as set out in Rule 8.03(c)
LCL Container	Any container containing goods consigned from one or more exporter to more than one importer
Manifest	A report or record of all the cargo loaded on a particular vessel, aircraft or truck
Manifest Processing System (MPR)	The computer system established by the Commissioner for the receipt and processing of the cargo reports provided for in Section 8 and its Rules - Previously the Manifest Acquittal System (MAS)
NVOCC	Non-Vessel Operating Common Carrier
PAJA	Promotion of Administrative Justice Act
Rail Manifests	Manifests for cargo imported by rail and intended for discharge in South Africa must be submitted by the railway authority in respect of all cargo carried on the train.
Release Authority	<ol style="list-style-type: none"> a) Master, pilot or other carrier in respect of any goods for which such a master, pilot or carrier is liable until lawful delivery of the goods, after due entry thereof to an importer or his agent as contemplated in Section 44(5)(a); b) Container operator approved by the commissioner in terms of Section 96A in respect of goods contained in a FCL container to be released from a container terminal contemplated in Section 6(1)(ha) or a container depot contemplated in Section 6(1)(hb); c) Depot operator of a container depot licensed in terms of Section 64A, in respect of any goods contained in a LCL container or FCL (groupage) container defined in the Rules for Section 8 to be released from a such a container depot; or d) Degrouping operator who is a licensee of a degrouping depot licensed in terms of Section 64G, in respect of any air cargo to be released from such depot; and e) Licensee of a Customs and excise storage warehouse in respect of any goods released from a Customs and excise storage warehouse contemplated in Sections 19, 19A or 21.
Road Cargo	Commercial goods carried by a road haulier on a vehicle/truck other than goods of Section 38(1)(a) and goods that are accompanied personal effects of the driver or a member of the crew

Road Haulier	Is a person carrying on business transporting cargo by truck and excludes travellers who on occasion transport goods through a port of entry/exit who will be processed by the SARS Passenger Processing System (PPS)
Road Manifest (RFM)	A report of all the cargo carried on board a truck as compiled by the applicable road haulier
Road Waybill	Refers to a document/invoice issued by a road haulier for the transportation of goods to a particular destination on board a truck and which serves as proof that the haulier has received the goods and has undertaken to transport the goods on the terms and conditions stated in the document. The relevant road waybill number(s) must also be reflected on the electronic RFM
SACU	The Southern African Customs Union, consisting of: The Republic of South Africa; The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland
South African Road Haulier	Is a juristic person registered in South Africa with its place of effective management located in South Africa, or a natural person ordinarily resident in South Africa with a permanent establishment in South Africa
Transshipment Cargo	Cargo landed at a port or airport in South Africa from a foreign-going ship or aircraft for the purpose of transferring it to another ship or foreign-going aircraft for onward carriage to a destination outside the common Customs area
Transport Document	A document evidencing a contract of carriage between a carrier, master cargo or cargo carrier and a shipper such as a bill of lading or waybill
Truck	In this document, is a vehicle designed for the transport of goods and includes any self-propelled motor vehicle, tractor, articulated motor vehicle, a combination of motor vehicles coupled together, etc.
VAT	Value-Added Tax
Wharf Operator	Any person in charge of any wharf contemplated in Section 6(1)(gA) and licensed in terms of the provisions of this Act to land from, or load into, any ship any imported or exported goods which are not containerised including goods in bulk, and to be in control of such goods
Wharfs or quays	Places on which goods imported or exported which are not containerised, including goods in bulk, may be landed from or loaded into any ship by, and be under the control of, a wharf operator

9 DOCUMENT MANAGEMENT

Policy Owner	Group Executive: Customs Branch
Detail of change from previous revision	<ul style="list-style-type: none"> a) Updating electronic acquittal and exemptions from paper cargo reporting requirements b) Inserting an additional paragraph regarding PAJA c) Updating cross references d) Changed nomenclature from standard to policy
Template number and revision	GC-TM-03 - Rev 9