

# **CUSTOMS**

## **EXTERNAL POLICY**

### **REPORTING OF CONVEYANCES AND GOODS**

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## 1 SUMMARY OF MAIN POINTS

- a) Cargo entering South Africa must be reported in accordance with Sections 7 and 8.
- b) All cargo reports and manifests must be submitted electronically in terms of Rule 101A.01A(2)(d)(ii).
- c) A road haulier crossing any South African land border-post with commercial cargo must submit a manifest in respect of all such cargo carried on the truck.

## 2 POLICY

### 2.1 Registration for cargo reporting

- a) Any person required in terms of the Rules to submit a reporting document must, notwithstanding being registered or licensed under any other provision of the Act, apply for registration as a person submitting reports on the applicable form DA 8 and annex. (Refer to SC-CF-19).
- b) Cargo reporters must first register as a person submitting reports on the DA 8 and complete that registration before they register for electronic communication on form DA185.4A6 (unless already registered for electronic communication).
- c) A carrier not located in South Africa must appoint a registered agent who must register as a cargo reporter and furnish a letter of appointment from the carrier.
- d) A freight forwarder or non-vessel operating common carrier (NVOCC) not located in South Africa must appoint a clearing agent/registered agent who must register as a cargo reporter and furnish a letter of appointment from his/her principal.
- e) Where a reporting obligation is carried out by an agent, the carrier retains overall liability. In the case of a clearing agent/registered agent reporting on behalf of a freight forwarder/NVOCC, the clearing agent/registered agent assumes overall liability.
- f) 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.

### 2.2 Submission of reports

- a) Cargo reporters who submit manifests to SARS electronically may apply to be exempted from the requirement of paper reports submission.
- b) The type of reports that must be submitted is prescribed in SC-CC-38-A02.
- c) 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 Cargo processing system (CPS) 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 the CPS 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 annexe(s) to the user manual explained and user agreement found in Rule 101A.
  - v) The transport document number must be unique and may not be duplicated before the expiry period of twelve (12) months from submission of the original document. (Refer to Rule 8.07)

## d) Reports in paper format

- i) Unless specifically exempted all cargo reports and manifests must also be submitted in paper format, including:

Type of document	Legal reference	Place where to submit
DA 1	Section 7	the Controller's / Branch Manager's Office at the place of entry or exit
DA 2		
DA 187	Rule 64D.08(4)	the Controller's / Branch Manager's Office at the land border-post
Schedule and arrival / departure paper reports	Sections 7 and 8	the Controller's / Branch Manager's Office at the sea port or airport at which the ship or aircraft is expected to arrive
Manifests and outturn paper reports	Sections 7 and 8	the Controller's / Branch Manager's Office to which the cargo has been manifested for final delivery

- ii) These documents must be submitted during the specified hours as prescribed in Paragraph 201.00 of the Schedule to the Rules for accepting declarations.
- iii) Cargo reporters must ensure when submitting the respective documents that the information provided is accurate and in full.
- iv) 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."
- v) 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.

## e) Exemptions:

- i) Sea and air cargo reporters that can submit notices and acquittals electronically can apply to be exempted from the requirement to submit acquittals to local Branch Offices provided that certain requirements are met.
- 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 the manifests 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) The CPS determines the data accuracy by calculating the success rate of electronic submissions of manifests per sender and this data can be accessed via a dedicated Graphical User Interface (GUI) called the Cargo Support Console (CSC).
- iv) Cargo reporters can subscribe to the CPS 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.
- v) Once exempted, paper manifests are no longer required to be submitted to local Controllers / Branch Managers.
- vi) Where the accuracy rate declines to below 90% the cargo reporter will be notified of such.
- vii) 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.

## f) Amendments to reports

- i) A cargo reporter who becomes aware of any error in an original reporting document previously submitted to SARS must forthwith amend that reporting document by means of submitting an amended reporting document. For example where the transshipment details of the vessel transporting the cargo out of South Africa was incorrectly stated on the pre-loading container notice.
- ii) SARS will send the following reports for imported cargo:

Report name	Mode	Cargo	Legal reference	Systems number
Advance arrival notice (depot)	Sea	Container depot operator	Section 8, Rule 8.49	CUSCAR_AND
Advance arrival notice (terminal)	Sea	Container terminal operator		CUSCAR_ANT
Advance arrival notice (terminal)	Sea	Wharf operator		CUSCAR_ANT
Advance arrival notice (depot)	Air	Transit shed operator		CUSCAR_AND
Advance arrival notice (depot)	Air	De-grouping depot operator		CUSCAR_AND

- iii) For road cargo, except for transit movements between two (2) land border-posts, no amendment of the road freight manifest will be possible once the truck has been marked for arrival as SARS uses that data to validate the carrier's declaration at time of arrival.

## 2.3 Presentation of road manifest at land border-posts

### 2.3.1 Commercial vehicles

- a) An electronic road manifest (eRM) must be submitted to the CPS prior to the arrival of the truck at the land border-post. The truck driver of a commercial vehicle arriving at the land border-post must present a printed eRM specifying all the goods carried on the truck. Such eRM must reflect a barcode, a Cargo Reference Number (CARN) and the manifest number assigned by the road haulier to the manifest.
- b) 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 the way to the land border-post and he / she would then write the CARN on the manifest. As a result, where a manifest is presented with no printed barcode, but with a written CARN, the Officer at the gate must use the CARN to retrieve the eRM submitted by the carrier.
- c) Where a change occurs to any data on an eRM previously submitted to the CPS, e.g. truck registration number changes, the sender must amend the eRM and resubmit it to the CPS before the truck arrives at the land border-post, or in case of transit cargo before it arrives at the second land border-post.
- d) Empty trucks that pass through the land border-post do not require an electronic road freight manifest (eRM).
- e) Occupants:
- i) In the case of commercial vehicles with more than one (1) occupant an authorisation letter to accompany the driver is required from the owner of the vehicle.

- ii) Nobody is allowed into the vehicle at any time other than the stipulated vehicle occupants and government agencies engaging in the clearance procedure of the vehicle and goods.
  - iii) Clearing agents are not allowed to access the controlled area as occupants in commercial vehicles.
  - iv) All vehicle occupants must wear reflector gear and identification inside the control area at all times.
  - v) All vehicle occupants must stay within demarcated areas whilst inside the control area.
- f) The control area may not be used as parking space neither may it be used as an overnight truck-stop facility. Vehicles must exit the control area within two (2) hours after completion of **all** formalities and release of cargo.
- g) In instances where vehicles travel in convoy, which will be escorted for security reasons due to the nature of the freight, Customs must endeavour to process the convoy (including any inspection, verification or supervision requirements) as a whole in order for the convoy to exit the control area.

### 2.3.2 Persons allowed in the control area

- a) Clearing agents may only access the control area on foot, unless if requested to accompany a government agency in an official vehicle.
- b) The control area must be left when the business (reason) for entering is completed.
- c) Loitering within the control area is not permitted.
- d) Security companies hired to accompany commercial vehicles are not allowed to enter the control area.

## 2.4 Acquittals of electronic report

- a) Electronic acquittals for matching / mismatching will be done on the CPS.
- b) If discrepancies are found SARS will issue a letter to the client requesting an explanation, an amended manifest or an amended Customs clearance declaration, as required.
- c) If the Cargo reporter has not responded within seven (7) working days a reminder letter will be forwarded to him/her.
- d) If the Cargo reporter continues not to comply with the clearance procedure and the 28 days permitted for clearance have elapsed the consignments will be moved to the State Warehouse under Customs supervision. Refer to SC-CW-01-04.
- e) Where any document was submitted late, the Customs Officer must issue a letter of intent for late submission of the manifest or Customs clearance declaration to levy a penalty. Refer to SC-CO-01-02.
- f) Manifests may be acquitted manually by:
  - i) A released **Customs clearance declaration** 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).
  - 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.

- g) In terms of the above paragraphs, Cargo reporters are advised that the acceptance of a valid release notification, printed on a Cargo reporter'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 Cargo reporter 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) Just administrative action requires the Customs Officer to consider all the facts presented and obtained in addition to affording the **cargo reporter** the opportunity to be heard, prior to instituting any administrative action.
- e) Before administrative action can be taken by Customs the **cargo reporter** 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.
- f) **Just administrative action requires the Customs Officer to consider all the facts presented and obtained in addition to affording the cargo reporter the opportunity to be heard, prior to instituting any administrative action.**
- g) **Cargo reporters** 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 **cargo reporter** became aware of the action, request Customs to furnish written reasons for the action.
- h) Customs must within ninety (90) days after receiving the request, give the **cargo reporter** 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><b>Customs and Excise Act No. 91 of 1964:</b> Sections 8, 11A, 38, 39, 40, 44, 44A, 64D, 64E; 64G, 64H, 64I, 64J, 64K, 64L, 64M, 64N, <b>96A</b>, and 101A</p> <p><b>Customs and Excise Rules:</b> Rules 8 and 101A</p> <p><b>The Revenue Laws Second Amendment Act No. 21 of 2006:</b> Sections 12(1) and 33(1)</p> <p><b>The Taxation Laws Second Amendment Act No. 9 of 2007:</b> Section 11(1) came into operation on 1 October 2008.</p>
Other Legislation:	<p><b>Interpretation Act No. 33 of 1957:</b> Sections 2 and 4</p> <p><b>Promotion of Access to Information Act No. 2 of 2000:</b> All</p> <p><b>Promotion of Administrative Justice Act No. 3 of 2000:</b> Sections 3 and 5</p> <p><b>Tax Administration Act No. 28 of 2011:</b> Sections 215 to 220 and 224</p>



TYPE OF REFERENCE	REFERENCE
International Instruments:	<p><b>Kyoto Convention General Annex, Chapter 6</b> – Customs Control</p> <p><b>Specific Annex A, Chapter 1</b> Formalities prior to the lodgement of the goods declaration</p> <p><b>Specific Annex E Chapter 1</b> – Customs Transit</p> <p><b>Specific Annex E Chapter 2</b> – Transshipment</p> <p><b>Standard:</b> 1-4, 8, 10, 12, 13,1 5,1 6, 23, and 24</p> <p><b>Recommended Practice:</b> 9,11,17,18,21,22 and 25</p> <p><b>WCO Framework of Standards: Annex1: Standards</b> 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-CC-38-A02	Reporting Requirements – External Annex
SC-CF-04	Completion Of Declarations – External Manual
SC-CF-19	Licensing, Registration and Designation – External Policy
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

<b>AAR</b>	<b>Aircraft actual arrival</b>
<b>Acquittal Manifest</b>	The report on the acquittal manifest is a periodic report of all the data declared by the Trader on his/her electronic acquittal manifest submitted to the CPS in respect of sea, air and rail imported cargo on a master level
<b>Acquittal Period</b>	The submission of acquittals must be within thirty (30) days for air cargo and forty (40) days for sea cargo
<b>Act</b>	Customs and Excise Act No. 91 of 1964
<b>ADR</b>	Alternative Dispute Resolution
<b>Advanced Notification</b>	A message sent to a depot or terminal on arrival of imported cargo into South Africa
<b>Air Waybill (AWB)</b>	A transport document which evidences a contract of carriage by air issued in airfreight, often abbreviated to the letters “AWB”
<b>Airline</b>	Any transport enterprise offering or operating an international air service
<b>ARR</b>	Vessel actual arrival
<b>ASH</b>	Aircraft schedule
<b>BLNS</b>	The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland
<b>BOL</b>	Bill of lading
<b>C3P</b>	Customs Third Party Data
<b>CALINF</b>	Arrival/departure report
<b>Call Sign Compliance report</b>	This report reflect the number of matched/unmatched CUDECs, sorted by call sign and transport mode which will be expressed as a percentage of compliance
<b>CARN</b>	Cargo Assigned Reference Number
<b>Carrier Compliance Report</b>	The carrier compliance report will assist with identifying offenders of non-reporting of CUSCARs. The report reviews the number of matched and unmatched CUSDECs sorted per carrier ID and transport code, where compliance is expressed as a percentage.
<b>CCD</b>	Customs clearance declaration
<b>COARRI</b>	Container discharge/load report
<b>Container Discharge/Load Discrepancy Report</b>	All short or excess container discharged cargo are listed on the report

<b>Controlled Area</b>	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
<b>COSTCO (container stuffing/stripping information)</b>	Confirmation that specified goods/consignments have been packed into or unpacked from LCL containers. The message is also used to report airfreight, Bulk/Break bulk cargo
<b>CPS</b>	Cargo processing system
<b>CSC</b>	Cargo support console
<b>CUSCAR (Manifest)</b>	Represents a collection of bills of lading (BOL) submitted by a carrier, freight forwarder or registered agent. Each bill of lading represents a consignment destined for a consignee. Each consignment may have a number of line items, usually a line for each type of cargo. Cargo may be packed into one (1) or more containers.
<b>CUSDEC (Customs Clearance Declaration)</b>	Is a goods declaration made which is received by Customs for each consignment of goods that are Customs cleared for import, export and transit clearances to declare goods imported, exported, moved in bond/transit or moved across the land border-post
<b>CUSRES (Customs Response Message)</b>	Messages are electronic Customs response messages sent by SARS on receipt of electronic messages submitted to it. CUSRES messages sent in respect of electronic reports submitted to the CPS as well as for electronic clearances processed on the Integrated Customs Business system (iCBS)
<b>CUSRES 40 (entry arrival notification)</b>	To notify the road carrier of the arrival of his/her truck at the Customs arrival gate at a land port. This message will also be transmitted to a declarant where he/she did not receive a proceed to border (status 8) message in respect of his/her consignment - for example goods removed in transit to the land border-post from a sea port.
<b>CUSRES 41 (Entry Exit Notification)</b>	To notify the road carrier that his/her truck has exited a land port, as well as to notify a declarant with cargo on such a truck that his or her consignment have exited a land port.
<b>Discharge List</b>	The list of containerised cargo discharged from a ship prescribed in the rules
<b>DPR</b>	Declaration process
<b>Electronic Road Manifest (eRM)</b>	The simplification and standardisation of a commercial road manifest that carriers will present to the Customs Officer at the land border-port on arrival
<b>Electronic Submission</b>	Electronic submitted and cognate expressions relating to electronic communication means the electronic communication between a user and the Commissioner, the Controller/Branch Manager 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.
<b>Empty Container List</b>	A report prescribed in the Rules in respect of empty containers landed at a port in South Africa
<b>Flight Manifest</b>	A list of cargo on board an aircraft containing such information as prescribed in the user manual
<b>ID</b>	Identification number
<b>LBG</b>	Land-border gate
<b>LRN</b>	Local reference number
<b>Manifest Cargo Arrived And Unpacked</b>	The manifested cargo reports refers to cargo that arrived on a vessel/aircraft which were unpacked at a container depot
<b>Master Bill of Lading</b>	The master bill of lading is generated by the actual carrier who will move the cargo from a pre-determined location of the exporter to the pre-determined location of the importer which consolidates various house bills of lading.
<b>Master Cargo Carrier</b>	The shipping line that will ship the vessel to the port of arrival
<b>MRN</b>	Movement reference number
<b>PAJA</b>	Promotion of Administrative Justice Act
<b>RCG</b>	Reporting of Conveyances and Goods
<b>Release Authority</b>	<p>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);</p> <p>b) Container operator approved by the commissioner in terms of Section 96A in respect of goods contained in a FCL container to be released</p>

	<p>from a container terminal contemplated in Section 6(1)(ha) or a container depot contemplated in Section 6(1)(hb);</p> <p>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; o</p> <p>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</p> <p>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.</p>
<b>SACU</b>	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
<b>SCH</b>	Vessel schedule
<b>Shipping Line</b>	Companies who operate the ships that actually carry the containers and cargo from load port to discharge port
<b>Straight Cargo</b>	Cargo from one (1) or more consignors to a single consignee
<b>TDN</b>	Transport document number e.g. bill of lading number
<b>Transshipment Cargo</b>	Cargo landed at a sea 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 South Africa
<b>Verified Gross Mass (VGM)</b>	This report reports on the comparison of the declared containers' gross mass to the consignment or consignments mass in the container, by utilising verified gross mass and a container weight table. Container mass of a specific container type varies. If the difference between the net mass of the content of the container and the declared mass is more than allowed difference of the containers weight, the container is marked as non-compliant. Non-compliant containers are reported.

## 9 DOCUMENT MANAGEMENT

<b>Policy Owner</b>	Group Executive: Customs Branch
<b>Detail of change from previous revision</b>	<p>a) Document updated with Rules to Sections 7 and 8</p> <p>b) Document title changed – previous title was Manifests</p> <p>c) Updating the requirement of electronic submission on all levels and the new time frames for reporting as referred to in SC-CC-38-A02</p> <p>d) Inserting access to land border-posts</p>
<b>Template number and revision</b>	GC-TM-03 - Rev 9