

CUSTOMS AND BORDER MANAGEMENT

EXTERNAL POLICY

INVOICE DECLARATIONS

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1 SCOPE

- a) This policy covers invoice declarations made out by exporters of goods to the Community and the European Free Trade Association countries as proof of origin in accordance with:
 - i) Protocol 1 of the Agreement on Trade, Development and Co-operation between the European Community and its Member States and South Africa (TDCA); and
 - ii) The Free Trade Agreement (FTA) between the European Free Trade Association (EFTA) and the Southern African Customs Union (SACU) (SACU-EFTA FTA).
- b) This policy does not cover the requirements, application and verification process to consider the approval of approved exporters. Refer to SC-CF-19 and SC-CF-19-S17 for the requirements and processes.

2 POLICY

2.1 Trade Agreements

- a) Article 14(1)(b) of Protocol 1 to the TDCA and Article 14(1)(b) of Annex V to the SACU-EFTA FTA provides for products traded between the member countries to benefit on importation from the agreements, upon submission of an invoice declaration, in the cases provided in Article 19(1) in both the Agreements in accordance with the text provided in Protocol 1 and Annex IV. Such invoice declaration must be given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified.
- b) Article 19 (Conditions for making out an invoice declaration) in both the agreements provides for the making of invoice declarations by:
 - i) An approved exporter within the meaning of Article 20 (Approved Exporter) of Protocol 1 and Article 22 of Annex VI: and
 - ii) Any exporter for any consignment consisting of one (1) or more packages containing originating products whose total value does not exceed EUR 6000.

2.2 Legislation

- a) Rule 49A.18 (19), (20) provides for Rules for Articles 19 (Conditions for making out an invoice declaration) and 20 (Approved Exporter) of Protocol 1 to the TDCA.
- b) Rule 49D.18 (19), (22) provides for Rules for Articles 19 (Conditions for making out an invoice declaration) and 22 (Approved Exporter) of Annex V to the SACU-EFTA FTA.

2.3 Invoice declaration

- a) The format of the invoice declaration and the notes thereto are provided in Annex IV of Protocol 1 to the TDCA and in Article 14(1) of Annex V to the SACU-EFTA FTA and reads as follow: "The exporter of the products covered by this document (Customs authorisation No. _____) declares that, except where otherwise clearly indicated, these products are of _____ preferential origin."
- b) When the invoice declaration is made out by an approved exporter within the meaning of Articles 20 and 22 of the Protocol and the Annex respectively, the authorisation number of the approved exporter must be entered in the space provided in the text.
- c) The exporter's Customs code number must be inserted in the space provided for the Customs authorisation number.
- d) For invoice declarations made out where the commercial value per consignment does not exceed EUR 6000 the Customs authorisation number shall be omitted and the space left blank.

- e) The country of origin (South Africa) must be clearly stated in the space provided in the text indicating the origin of the goods.

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Section 49 Customs and Excise Rules: Rules to Sections 49A and 49D
Other Legislation:	None
International Instruments:	Kyoto Convention Specific Annex K – Origin: Chapter 2, Definitions – E3 / F4 and Recommended Practice 2. Agreement on Trade, Development and Co-operation between the European Community and its Member States and the Republic of South Africa: Protocol 1, Articles 14(1)(b), 19 and 20 Free Trade Agreement between the European Free Trade Association (EFTA) and the Southern African Customs Union (SACU): Annex V, Articles 14(1)(b), 19 and 22 WCO Safe Framework of Standards: None

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
SC-CF-19	Licensing, Registration and Designation – External Policy	Paragraph 2.5
SC-CF-19-S17	Registration of approved exporters – Internal SOP	All
SC-RO-01-06-S1	Invoice Declarations – Internal SOP	All

4 DEFINITIONS AND ACRONYMS

Community	The European Community
EFTA	The European Free Trade Association
SACU	The Southern African Customs Union consisting of: <ul style="list-style-type: none"> • The Republic of Botswana; • The Kingdom of Lesotho; • The Republic of Namibia; • The Republic of South Africa; and • The Kingdom of Swaziland.
SACU-EFTA	The Free Trade Agreement between the EFTA States and the SACU States
TDCA	The Trade, Development and Cooperation Agreement between the European Community and its member States and the Republic of South Africa

5 DOCUMENT MANAGEMENT

Business Owner	Group Executive: Customs Operations
Document Owner	Executive: Process Solutions Customs & Support Services
Author	C.C. van Rensburg
Detail of change from previous revision	Changing document name from Approved Exporter to Invoice Declarations, moving of information from the Policy and SOP to SC-CF-19 and providing for a document for the making of invoice declarations by exporters of goods to the EU and EFTA countries only.
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