

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE

No.

R.

2020

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 39 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of rule 39.01

The following rule is hereby substituted for rule 39.01:

“39.01 (a) **[In respect of the c]** Clearing instructions **[prescribed]** contemplated in **[sub]**section 39(1)(c) read with subsection (2B) must reflect at least the following information: **[the Controller may, in the case of -**

- [(a) repetitive clearances of stock ex a licensed customs and excise warehouse and provided the circumstances and purpose of each subsequent clearance is identical to the first one, accept copies of the original written clearing instruction;**
- (b) a single consignment being cleared on more than one bill of entry (split consignment), accept a photostat copy of the written clearing instruction used to clear the first part of the consignment;**
- (c) airfreight, imports by road overland and clearances on behalf of ship's chandlers and ships repairers ex licensed customs and excise warehouses, accept importers' telephonic or faxed instructions;**
- (d) goods destined for an inland centre but cleared at the coast, accept a faxed instruction; or**
- (e) project work, where the main contractor has not yet set up an office in the Republic, but goods have already been shipped, accept a letter of instruction or faxed instructions from the contractor overseas.**
- (f) all clearances, accept importer's instructions submitted electronically]**

(i) The name and customs and excise code of the principal issuing the instructions and, if the principal is an individual, the identity document or passport number of that individual;

(ii) whether the goods are to be entered for a specific customs procedure or for home consumption;

(iii) the origin of the goods;

(iv) any origin determination applicable to the goods;

(v) the tariff heading, or a precise description of the goods on which the tariff classification of the goods may be determined;

(vi) any tariff determination applicable to the goods;

(vii) the price paid or payable for the goods;

(viii) the quantity of the goods;

(ix) the customs valuation, including as may be applicable-

(aa) the valuation code;

(bb) the valuation method;

(cc) the value decision number (VDN);

- (dd) mark-ups; and
 - (ee) invoice numbers;
 - (x) the destination of the goods;
 - (xi) the trade agreement, if any, under which the goods are to be entered;
 - (xii) the GSP, if any, under which the goods are to be entered;
 - (xiii) the method of payment of any tax to be used; and
 - (xiv) if applicable, import permit particulars;
 - (xv) if applicable, particulars of any other permits or certificates;
 - (xvi) a declaration reflecting -
 - (aa) the following wording:
 - (A) “I <insert full names>, request <insert clearing agent company name>, to enter and deliver these goods in accordance with the abovementioned clearing instructions. I further declare that no other clearing instruction has been given to any other person to effect entry on my behalf.
 - (B) This signature certifies that the signatory is <an employee duly authorised to issue this clearing instruction, the importer or the exporter> (delete what is not applicable).”; and
 - (bb) the initials, surname and signature of the principal, or of a person duly authorised to issue clearing instructions on behalf of the principal, the signatory’s capacity and the date of signature;
 - (xvii) a period contemplated in paragraph (b), if applicable; and
 - (xviii) any other information as may be required by the Commissioner.
- (b) A single clearing instruction may cover all identical bills of entry to be submitted by a clearing agent during a period specified on the clearing instruction.
- (c) In respect of a single consignment being cleared on more than one bill of entry (split consignment), a copy of the written clearing instruction used to clear the first part of the consignment shall be required for each bill of entry.

(d) In circumstances where a bill of entry is amended by a voucher of correction, clearing instructions reflecting the changed particulars of the information listed in paragraph (a), must support such voucher of correction.

(e) A draft bill of entry prepared by a clearing agent in respect of a particular entry, subsequently endorsed by that clearing agent's principal or a person within the principal's organisation authorised to issue clearing instructions, may despite paragraph (a), in urgent circumstances where it is not possible to obtain clearing instructions as contemplated in that paragraph, serve as clearing instructions in respect of that entry."

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