Please note this document is compiled by SARS for ease of reference and in the event of any inconsistency with the wording of any relevant Government Notice, the wording of such Notice prevails.

CUSTOMS AND EXCISE ACT
(ACT NO. 91 OF 1964)

RULES

[Date of Commencement: 1 January 1996]

CHAPTER I

GENERAL PROVISIONS

00.01 In these rules “the Act” means the Customs and Excise Act, 1964, and any definition in that Act shall, unless the context otherwise indicates, apply to these rules.

00.02 Any reference in these rules to any section, to Schedule No. 1, 2, 3, 4, 5, 6 or 8 and to any heading, item or code shall be deemed to be a reference to such section of, Schedule to, or heading or item or code in the Act.

00.03 Any person who conducts any business with the Office shall at his own expense provide all the relative forms prescribed in paragraph 202.00 of the Schedule hereto as well as any other forms prescribed from time to time and any reference in these rules to a form and the number or lettering thereof shall unless otherwise indicated, be deemed to be a reference to such forms.

Declaration of goods removed between the Republic and Botswana, Lesotho, Namibia and Swaziland for the purposes of Value-Added Tax

00.04 Rules regarding the importation of "commercial goods" into the Republic from Botswana, Lesotho, Namibia or Swaziland as well as rules regarding the declaration procedures for the exportation of "commercial goods" from the Republic into Botswana, Lesotho, Namibia or Swaziland, are contained in Chapter XIIA of these rules.

Rules regarding the implementation of SAD forms

00.05 *(a)* With effect from 1 October 2006 for the purposes of any rule published under any section of the Act, unless otherwise specified or the context otherwise indicates -

"bill of entry" includes a SAD form and a SAD form includes a bill of entry used for the same purposes before 1 October 2006;

"entry" or "entered" in respect of goods includes a declaration of goods or goods declared on the appropriate SAD form and "declaration" or "declared", respectively includes "entry" or "entered".

(b) The appropriate SAD form shall be used in substitution of bills of entry listed in paragraph *(d)*.

(c) Any bill of entry may be amended by a SAD Voucher of Correction.

(d) The following table states the bills of entry and the CCA1 declaration substituted by the appropriate SAD form used for the same purposes with effect from 1 October 2006:

DA 500 Bill of Entry (direct)

DA 501 Continuation Sheet: Bill of Entry (direct)

DA 504 Voucher of Correction: Bill of Entry (direct)

DA 510 Bill of Entry (direct) Transfer of Liability

DA 514 Voucher of Correction: Bill of Entry (direct) Transfer of Liability

DA 550 Bill of Entry Export

DA 551 Continuation Sheet: Bill of Entry Export

DA 554 Voucher of Correction: Bill of Entry Export

DA 600 Bill of Entry (ex warehouse) Imported Goods

DA 601 Continuation Sheet: Bill of Entry (ex warehouse) Imported Goods

DA 604 Voucher of Correction: Bill of Entry (ex warehouse) Imported Goods

DA 610 Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)

DA 611 Continuation Sheet: Bill of Entry: South African Products (ex warehouse or fuel levy goods ex duty paid stocks)

DA 614 Voucher of Correction: Bill of Entry: South African products (ex warehouse or fuel levy goods ex duty paid stocks)

CCA1 Declaration of goods removed within the Southern African Common Customs Area

(e) The following forms are prescribed for the purposes contemplated in these rules:

(i) SAD 500 – Customs Declaration Form, which must be completed as prescribed for the clearance of goods for different purposes;

(ii) SAD 501 – Customs Declaration Form (Continuation Sheet), which must be completed if more than one item segment is declared;

(iii) SAD 502 – Customs Declaration Form (Transit Control and Transport for Examination), which must be used when transit goods are entered for transit movement (entry of goods in transit or goods moving from a warehouse facility across the South African borders), including when containerized transit goods are to be transported by a licensed remover of goods in bond for purposes of examination as contemplated in section 4(8A) read with section 44(5)*(e)*; **(Substituted by Notice R. 2576 published in Government Gazette 47254 dated 7 October 2022)**

(iv) SAD 503 – Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction), which must be used for purposes of correction of the CCA1 or SAD 500 where goods were cleared for movement between the SACU countries;

(v) SAD 505 – Customs Declaration Form (Bond, Transit Control and Transport for Examination), which must be used-

(aa) when bonded goods are moved inland or across the BLNS borders (place of landing (entry)) to a warehouse or between warehouses or from a warehouse to a place of exit, including when containerized bonded goods are to be transported by a licensed remover of goods in bond for purposes of examination as contemplated in section 4(8A) read with section 44(5)*(e)*; or

(bb) when containerized goods are entered for home consumption and the person entering the goods wishes to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A) read with section 44(5)*(e)*; **(Subparagraph (v) substituted by Notice R. 2576 published in Government Gazette 47254 dated 7 October 2022)**

(vi) SAD 507 - Customs Declaration Form (Additional Information / Produced documents), which must be completed in instances

where the space in any box on the SAD 500 and SAD 501 is insufficient

(vii) SAD 509 - Customs Declaration Form (invoice and worksheet detail particulars) which must be completed and submitted as contemplated in rule 101A.01A(2)*(a)*(vA); and **(Inserted by Notice R. 7656 published in Government Gazette 54939 dated 3 July 2026)**

(viii) SAD 509.01 - Customs Declaration Form (invoice and worksheet detail particulars continuation sheet), which must be completed and submitted in addition to SAD 509 if the space on SAD 509 is insufficient. **(Inserted by Notice R. 7656 published in Government Gazette 54939 dated 3 July 2026)**

(f) Any provision in any rule relating to a form SAD 500, shall be deemed to include, unless otherwise specified or the context otherwise indicates, any other SAD – Customs Declaration Form prescribed for use in respect of any procedure to which the said form SAD 500 relates.

Rules for amendment of rules referring to purpose codes or stating the codes

00.06 Where any rule refers to "purpose code" followed by the code or states a purpose code in brackets after a form number or in any other way refers to a purpose code formerly published in the Schedule to the rules, such a rule, except if it states a purpose code listed in item 202.02B, must be regarded from 1 November 2010 as referring to the codes published on the SARS website.

Investigations conducted in respect of applications for registration or licensing

00.07 *(a)* Before deciding whether to approve or refuse any application for registration or licensing the Commissioner may conduct investigations to–

(i) verify the statements made by the applicant in the application; and

(ii) ascertain any facts relating to the activities in respect of which the registration or licence will operate, to the extent that the Commissioner may regard as being materially relevant for considering the application.

(b) The applicant must make available books, accounts and other documents and furnish fully the information necessary to conduct such an investigation.

Pro forma agreements and bonds

00.08 *(a)* Where the words pro forma appear in rules numbered 19A, 54F, 64B, 64D, 64E, 64F and 64G on any agreement, bond or other document used in connection therewith, those words must be omitted when that agreement or bond or other document is completed.

(b) The agreements, bonds or other documents contemplated in paragraph *(a)* are available without the words pro forma on the SARS website or at any SARS branch office.

Interpretation of certain references in Rules **(Substituted by Notice R. 1768 published in Government Gazette 45931 dated 18 February 2022)**

00.09 Any reference in any provision of these Rules to –

(a) the “Kingdom of Swaziland” and “BLNS” must with effect from 19 April 2018 be read as a reference to the “Kingdom of Eswatini” and “BELN”, respectively;

(b) the “Manager: Commercial Services” must be read as a reference to “Manager: Rules of Origin”;

(c) “Spoornet” must be read as a reference to “Transnet”

(d) “export SAD Form” must be read as a reference to “export bill of entry”; and; **(Inserted by Notice R. 3620 published in Government Gazette 48862 dated 30 June 2023)**

(e) "Port Elizabeth" and "Port Elizabeth International Airport" must be read as a reference to "Gqeberha" and "Chief Dawid Stuurman International Airport", respectively. **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

CHAPTER II

ADMINISTRATION, GENERAL DUTIES AND POWERS OF COMMISSIONER AND OFFICERS, AND APPLICATION OF ACT

Rules for section 4(3D) of the Act (Inserted by Notice R.4715 published in Government Gazette 50458 dated 12 April 2024)

Circumstances in which information relating to tariff determinations may be published

4.01 Information relating to a tariff determination made in respect of goods may be published only if the publication of the information is likely to assist other persons required to make tariff self-determinations when clearing goods of the same class or kind: Provided that no information may be published regarding a determination made in respect of –

(a) alcoholic beverages as contemplated in section 47(9)*(a)*(iv); or

(b) goods of the same class or kind if such goods are exclusively manufactured or imported by a specific person.

Information that may be published

4.02 (1) The information relating to a tariff determination which may be published is, subject to subrules (2) and (3), limited to –

(a) the date of the determination;

(b) the description of the commodity, excluding its brand name or trade name;

(c) an analysis of the application; and

(d) the determination.

(2) Information published in terms of subrule (1) may not reveal –

(a) the name or personal particulars of any person who trades or intends to trade goods in respect of which the tariff determination was made, and in whose name the determination was issued;

(b) the name and contact details of the person who supplied such goods;

(c) the purchasing or selling price of such goods or other particulars of the contract between any persons referred to in paragraph *(a)* or *(b)*; or

(d) any other information that may prejudicially affect the competitive position of a person referred to in paragraph *(a)* or *(b)*.

(3) Any information published in terms of this rule may be updated by SARS by amending, deleting or replacing such information as may become necessary, and any such update must comply with the provisions of this rule.

Manner of publication and binding effect

4.03 Information relating to tariff determinations

(a) shall be published on the SARS website; and

(b) applies in relation to the goods in respect to which the relevant determination was issued, as well as all identical goods entered by or on behalf of the person in whose name the determination was issued.

CHAPTER III

IMPORTATION, EXPORTATION AND TRANSIT AND COASTWISE CARRIAGE OF GOODS

RULE FOR SECTION 6 OF THE ACT

Appointment of places of entry, authorized roads and routes, etc.

6.01 The places, roads, routes, sheds, entrances and exits listed in paragraph 200.00 of the Schedule to the rules shall be the places, roads, routes, sheds, entrances and exits appointed or prescribed under the provisions of section 6 of the Act and their use or employment for the purposes for which they have been so appointed or prescribed shall be subject to the conditions stated in the said Schedule.

RULES FOR SECTION 7 OF THE ACT

Report of arrival or departure of ships or aircraft

7.01 Report in terms of section 7(1) of the arrival of a foreign-going ship, except ships exempted from such report in these rules, shall be made on a form DA 1 (Report Inwards/Outwards for Ships) prescribed in these rules and shall be accompanied by the following documents if such documents have not already been delivered to the Controller, but excluding any such document which the Controller does not require in respect of any such ship:

(a) A list of the passengers, if any;

(b) application to land unmanifested break bulk cargo;

(c) income tax forms;

(d) a sealed transire (form DA 4) from each port in the Republic at which the ship has called on the voyage in question;

(e) a list of sealable goods (form DA 5);

(f) Post Office certificate;

(g) lists of all containers on board which are –

(i) consigned to that place of entry;

(ii) destined for each terminal or depot to which containers are to be delivered for customs entry purposes;

(iii) for direct trans-shipment by ship from the port of discharge to a destination outside the Republic; and

(iv) empty containers,

Such lists shall reflect –

(aa) the name of the vessel and the voyage number;

(bb) the container serial numbers and bill of lading numbers;

(cc) the classes of the containers;

(dd) the destination of each container; and

(ee) the container operator responsible for the containers until their export from the Republic,

(h) a manifest of all non-containerised goods consigned to that place of entry and in the case of LCL and FCL containers a separate container manifest in respect of the cargo packed in each such container which shall specify –

(i) the name of the vessel and the voyage number;

(ii) the container serial number and seal number;

(iii) the place of loading and the place of discharge;

(iv) whether the container is manifested for direct delivery to the importer from a container terminal or for direct delivery to a container depot;

(v) in respect of each consignment in the container –

(aa) the marks and numbers of the packages;

(bb) the number and description of the packages;

(cc) the description of the goods;

(dd) the bill of lading number;

(ee) the name and address of the consignee;

(ff) the name of the shipper or his agent;

(vi) the total number, mass and measurement of packages.

7.02 Report of arrival in terms of section 7(1) of a coasting ship referred to in section 14 shall be made on a form DA 1 (Report Inwards/Outwards for Ships) prescribed in these rules and shall be accompanied by the following documents:

(a) A sealed transire (Form DA 4 prescribed in these rules) from each port in the Republic at which the ship has called on the voyage in question; and

(b) an application to land cargo.

7.03 The provisions of rule 7.01*(b)* to *(h)* shall also apply to coasting ships referred to in section 14.

7.04 Report of arrival in terms of section 7(1) at a Customs and Excise airport of an aircraft, except aircraft exempted from such report in these rules, shall be made on a form DA 2 (Report Inwards/Outwards for Aircraft) prescribed in these rules and shall in instances where cargo is carried be accompanied by a manifest of cargo consigned to that airport.

7.05 Report in terms of section 7(3) of the departure of any ship to a port or place outside the Republic, except ships exempted from such report in these rules, shall –

(a) before departure be made on a form DA 1 (Report Outwards for Ships) and shall be accompanied by the following documents:

(i) A certificate of clearance for a destination outside the Republic (form DA 3);

(ii) a separate form DA 4 (Transire – for a Destination in the Republic) in respect of each destination together with a manifest of cargo carried coastwise in the Republic;

(iii) Post Office Certificate, if not exempted;

(iv) Portnet Clearance Certificate;

(v) Department of Home Affairs Certificate (form B1.92);

(vi) income tax form; and

(vii) safety certificates in respect of radio, load line, equipment, oil pollution prevention, cargo safety construction and passenger safety; and

(b) after departure, within fourteen days, deliver to the Controller a manifest of cargo shipped at that place.

7.06 Report in terms of section 7(3) of the departure of an aircraft to a place outside the Republic, except aircraft exempted from such report in these

rules, shall before departure be made on a form DA 2 (Report Inwards/Outwards for Aircraft) and shall be accompanied by a manifest of cargo on board.

7.07 If any report required in terms of the Act is found to be in any way incomplete or incorrect, the Controller may permit the master or pilot concerned to amend such report.

7.08 The Controller may prohibit the departure of any ship or aircraft from any place unless evidence has been produced that the master or pilot of such ship or aircraft has complied with the provisions of all laws of the Republic with which it was his duty to comply.

7.09 No ship having South African nationality in terms of the Merchant Shipping Act, 1951, or the Ship Registration Act, 1998, and exclusively engaged in fishing, sealing or collecting and transporting guano or the recovery of rough diamonds on or off the coast of the Republic, the home port of which is either permanently or temporarily a place in the Republic, shall leave such place without a transire in terms of section 7(10). **(Substituted by Notice R. 1892 published in Government Gazette 46056 dated 18 March 2022)**

7.10 The transire referred to in rule 7.09 may be granted for a period not exceeding three months and to such transire shall be sealed a list giving full particulars of the engine fuel used by such ship and in respect of which a refund of duty will be claimed and such transire shall specifically stipulate that the ship shall not visit any port or place outside the Republic.

7.11 The master of a ship referred to in rule 7.09 shall, unless exempted by the Controller, keep a logbook in which he shall record –

(a) the movements or position of his ship from day to day; and

(b) the name of any place called at, whether any landing was effected or not, and the particulars of any goods landed or shipped.

7.12 When a ship referred to in rule 7.09 calls at any place (except its home port) where there is a Controller the master shall as soon as possible after the arrival of the ship submit the transire and his logbook to the said Controller

and the said master shall not proceed to sea with such ship unless he is in possession of the said transire suitably endorsed by the Controller.

Exemption of ships/aircraft from report

7.13 The following ships and aircraft are exempted from reporting inwards or outwards as required by section 7(1) and (3):

(a) Naval ships;

(b) Naval and military aircraft;

(c) Ships which usually return to the port of departure within 24 hours;

(d) Ships referred to in rule 7.09 in respect of which a transire in terms of section 7(10) has been issued; and

(e) Pleasure ships, not exceeding 100 tons gross, proceeding to or arriving from other South African ports only.

Special provisions in respect of the report of arrival of a foreign fishing vessel from which fish will be landed for storage as contemplated in section 21(3)

7.14 *(a)* Where the master of a foreign fishing vessel from which fish will be landed for storage as contemplated in section 21(3), or the master's agent appointed in terms of section 97, reports the arrival of the vessel, form DA 1 must, in addition to any other document required in terms of rule 7.01, be accompanied by a duly completed Cargo Declaration DA 1A which shall be deemed to be a manifest for the fish landed from such vessel.

(b) Form DA 1A must be amended and submitted to the Controller, after sorting of the fish in an export storage warehouse as contemplated in the rules for section 21(3), not later than three days after receipt of the account (DA 1B) contemplated in rule 21.03.09*(b)*(ii)*(bb)*.

RULES FOR SECTION 8 OF THE ACT

(Rules repealed and replaced by Notice R. 429 published in Government Gazette 41577 dated 20 April 2018)

RULES FOR SECTION 8 OF THE ACT

Part 1: Interpretational matters

Definitions for purposes of rules for section 8

8.01 For purposes of these rules any word or expression to which a meaning has been assigned in the Act has the meaning so assigned, and unless the context otherwise indicates–

"agent", in relation to a carrier, means a person located in the Republic that is registered in terms of section 59A of the Act to act as an agent representing in the Republic a carrier not located in the Republic, but excludes a licensed clearing agent providing a service as clearing agent on behalf of a carrier;

"air cargo details" means the following information in relation to each consignment of air cargo:

(a) The port of loading;

(b) the port of discharge;

(c) in the case of an inbound consignment, an indication of whether the consignment is destined—

(i) for the Republic;

(ii) for transhipment; or

(iii) for transit through the Republic;

(d) the number of the master air waybill issued in respect of or covering the consignment, and the identity of the party who issued it;

(e) if the consignment is part of consolidated cargo—

(i) an indication that the consignment is part of such cargo;

(ii) the number of any house air waybill issued in respect of the consignment; and

(iii) the identity of the party who issued it;

(f) the full name and physical address of the consignor;

(g) the full name and physical address of the consignee;

(h) a precise description of the goods in the consignment, or the six digit Harmonised Commodity Description and Coding System number under which the goods are classified;

(i) the number of packages, based on the smallest packing unit, covered by the air waybill issued in respect of the consignment;

(j) the type of packages;

(k) the gross mass of the packages;

(l) the unit of measure; and

(m) the relevant international dangerous goods code as may be applicable to the goods in terms of the International Air Transport Association (IATA) Dangerous Goods Regulations (DGR), if the goods are hazardous goods;

"air carrier" means a person referred to in paragraph (a) of the definition of "carrier" in these rules;

"air waybill" means a document issued by an air carrier or other person duly authorised by an air carrier to transport, or to arrange the transport of, cargo to a particular destination on board an aircraft, and which serves as proof that the carrier or other person—

(a) has received the cargo; and

(b) has undertaken to transport, or to arrange the transport of, the cargo on the terms and conditions stated or referred to in the document;

"bill of lading" means a document issued by a sea carrier or other person duly authorised by a sea carrier to transport, or to arrange the transport of, cargo to a particular destination on board a vessel and which serves as proof that the carrier or other person—

(a) has received the cargo; and

(b) has undertaken to transport, or to arrange the transport of, the cargo on the terms and conditions stated or referred to in the document;

“break bulk cargo” means general cargo transported on board a vessel, railway carriage or truck in separate packages or as loose items that are not packed, but excludes cargo transported in containers;

“break bulk cargo details” means the following information in relation to each consignment of break bulk cargo:

(a) In the case of a consignment transported by sea—
  (i) the port of loading; and
  (ii) the port of discharge;

(b) in the case of a consignment transported by rail or road—
  (i) the place of loading; and
  (ii) the place of discharge;

(c) in the case of an inbound consignment by sea, rail or road, an indication of whether the consignment is destined—
  (i) for the Republic;
  (ii) for transhipment, if the consignment is transported by sea; or
  (iii) for transit through the Republic;

(d) the number of the transport document issued in respect of the goods, and the identity of the party who issued it;

(e) the full name and physical address of the consignor;

(f) the full name, and physical address of the consignee;

(g) a precise description of the goods in the consignment or the six digit Harmonised Commodity Description and Coding System number under which the goods are classified;

(h) the number of packages;

(i) the type of packages;

(j) the gross mass of the packages;

(k) the unit of measure;

(l) in the case of a consignment consisting of a road vehicle or vehicles, the VIN number of the vehicle or of each vehicle;

(m) the marks and numbers on the packages (optional for a consignment transported by rail and road); and

(n) the relevant dangerous goods code as may be applicable to the goods, if the goods are hazardous goods;

"bulk cargo" means a large quantity of unpacked dry or liquid homogeneous cargo transported loose in the hold or cargo space of a vessel, railway carriage or truck;

"bulk cargo details" means the following information in relation to each consignment of bulk cargo:

(a) In the case of a consignment of bulk cargo transported by sea—
  (i) the port of loading; and
  (ii) the port of discharge;

(b) in the case of a consignment of bulk cargo transported by rail or road—
  (i) the place of loading; and
  (ii) the place of discharge;

(c) in the case of an inbound consignment, an indication of whether the consignment is destined—
  (i) for the Republic;
  (ii) for transhipment, if the consignment is transported by sea; or
  (iii) for transit through the Republic;

(d) the number of the transport document issued in respect of the goods, and the identity of the party who issued it;

(e) the full name and physical address of the consignor;

(f) the full name and physical address of the consignee;

(g) a precise description of the goods in the consignment or the six digit Harmonised Commodity Description and Coding System number under which the goods are classified;

(h) the gross mass of the goods;

(i) the unit of measure; and

(j) the relevant dangerous goods code as may be applicable to the goods, if the goods are hazardous goods;

"cargo", in relation to a vessel, aircraft, railway carriage or truck, means any goods on board, or to be loaded on board, or off-loaded from, a vessel, aircraft, railway carriage or truck, but excludes—

(a) stores; and

(b) the accompanied and unaccompanied baggage of travellers and crew members;

"cargo reporter", in relation to cargo on board, or to be loaded on board, or off-loaded from, a vessel or aircraft, means a person who in terms of a contract of carriage concluded by that person with the consignor of the cargo or any other interested person is responsible for the delivery of the cargo, whether that person is the carrier who transports the cargo or a clearing agent who arranged the transport of the cargo;

"cargo status", in relation to cargo imported into or to be exported from the Republic by sea, means any of the following symbols used for indicating the form in which the cargo is imported or to be exported:

(a) "FCL" for indicating that the cargo is contained in an FCL container or FCL (groupage) container;

(b) "LCL" for indicating that the cargo is contained in an LCL container;

(c) "Break Bulk" for indicating that the cargo is in break bulk; or

(d) "Bulk" for indicating that the cargo is bulk;

"cargo type" means the type of cargo distinguishing between—

(a) dry bulk cargo;

(b) liquid bulk cargo;

(c) break bulk cargo;

(d) containerised cargo;

(e) mixed cargo; or

(f) no cargo;

"carrier" means—

(a) a shipping line, airline or other person carrying on business by transporting goods by sea or air for reward;

(b) a person carrying on business by transporting goods by rail for reward;

(c) a person carrying on business by transporting goods by truck for reward; or

(d) a person who—

(i) conducts a business involving the selling or leasing of goods or the dealing in goods in any other manner, or the packing, repairing, reconditioning, processing or producing of goods; and

(ii) in the course of conducting that business transports those goods;

"clearing agent" includes a person carrying on business in the Republic by arranging on behalf of other persons for reward the receipt, delivery or transport of goods imported into or to be exported from the Republic;

"consolidated cargo" means different consignments—

(a) packed into the same container; or

(b) consolidated in any way other than by packing the consignments into the same container;

"container" means transport equipment as defined in section 1(2) of the Act;

"containerised cargo details" means the following information in relation to each consignment of containerised cargo:

(a) In the case of a consignment transported by sea—

(i) the port of loading; and

(ii) the port of discharge;

(b) in the case of a consignment transported by rail or road—

(i) the place of loading; and

(ii) the place of discharge;

(c) in the case of an inbound consignment, an indication of whether the consignment is destined—

(i) for the Republic;

(ii) for transhipment, if the consignment is transported by sea; or

(iii) for transit through the Republic;

(d) the number of the transport document issued in respect of or covering the consignment and the identity of the party who issued it, and also, if the consignment is part of consolidated cargo transported by sea, the number of any house bill of lading issued in respect of the consignment and the identity of the party who issued it;

(e) the full name and physical address of the consignor;
(f) the full name and physical address of the consignee;
(g) a precise description of the goods in the consignment or the relevant Harmonised Commodity Description and Coding System number, to the six digit level, under which the goods are classified;
(h) the gross mass of the goods in the consignment, including packaging;
(i) the unit of measure;
(j) the number of packages in the consignment;
(k) the type of packages; and
(l) the relevant dangerous goods number as may be applicable to the goods, if a consignment contains hazardous goods;

"container details" means the following information in relation to each container:
(a) The service type;
(b) the container status;
(c) the container size;
(d) the container type;
(e) the container number; and
(f) the seal number;

"container status" means the purpose for which a container is used, distinguishing between—
(a) for transit through the Republic;
(b) export;
(c) import; or
(d) transhipment;

"container terminal operator" means the person who is in control of and who operates a container terminal contemplated in section 6(1)(hA) of the Act;

"conveyance number" means—
(a) the voyage number, in the case of a vessel;
(b) the flight number, in the case of an aircraft; or
(c) the trip number, in the case of a cross-border train;

"crew" or "crew member", in relation to a truck, means—

(a) the on-board operator of the truck; or

(b) any other person travelling on board the truck for the purpose of performing work on board the truck in the course of its journey;

"crew details" means—

(a) the full name, date of birth, gender and nationality in respect of each crew member; and

(b) the number and type of that crew member's identification document and the country or organisation that issued the document;

"cross-border railway carriage" means a coach or wagon which—

(a) forms part of a cross-border train that will transport goods out of the Republic, and includes a coach or wagon scheduled to form part of a cross-border train that will transport goods out of the Republic; or

(b) forms part of a cross-border train that transported goods into the Republic, and includes a coach or wagon which formed part of a cross-border train that transported goods into the Republic and from which the goods have not yet been unloaded;

"cross-border train" means a train on, or scheduled for, a voyage—

(a) from a place outside the Republic to a destination inside the Republic; or

(b) from a place inside the Republic to a destination outside the Republic;

"customs and excise airport" means a customs and excise airport appointed by rule in terms of section 6(e) of the Act;

"degrouping operator" means the licensee of a degrouping depot;

"depot" means—

(a) a container depot; or

(b) a degrouping depot;

"enter", in relation to the Republic, means—

(a) in the case of a vessel or goods or persons on board a vessel, when the vessel crosses into the territorial waters of the Republic;

(b) in the case of an aircraft or goods or persons on board an aircraft, when the aircraft crosses into the airspace above the Republic;

(c) in the case of a cross-border train or goods or persons on board a cross-border train, when the train crosses the border into the Republic; or

(d) in the case of a truck or goods or persons on board a truck, when the truck crosses the border into the Republic;

"equipment qualifier" means the type of transport equipment used, distinguishing between—

(a) a container;

(b) a rail carriage; or

(c) a truck;

"FCL container" means a container containing goods consigned from one or more consignors to a single consignee;

"FCL (groupage) container" means a container containing goods consigned from more than one consignors to more than one consignees;

"foreign-going aircraft" means—

(a) an aircraft at an airport, landing strip or other place in the Republic if that aircraft—

(i) has arrived at that airport, landing strip or other place in the course of a voyage from outside the Republic to a destination or destinations inside the Republic, whether that airport, landing strip or other place is that destination or one of those destinations or a stopover on its way to that or any of those destinations; or

(ii) is scheduled to depart from that airport, landing strip or other place in the course of a voyage to a destination outside the Republic, whether that airport, landing strip or other place is its place of departure to that destination

or a stopover or one of several stopovers in the Republic from where it will depart in the course of that voyage;

(b) an aircraft in the airspace above the Republic on a voyage referred to in paragraph *(a)*(i) or (ii); or

(c) an aircraft on a voyage from a place outside the Republic to a destination outside the Republic—

(i) passing through the airspace above the Republic; or

(ii) making a stopover at any airport, landing strip or other place in the Republic;

"foreign-going vessel" means—

(a) a vessel at a port, harbour or other place in the Republic if that vessel—

(i) has arrived at that port, harbour or other place in the course of a voyage from outside the Republic to a destination or destinations inside the Republic, whether that port, harbour or other place is that destination or one of those destinations or a stopover on its way to that or any of those destinations; or

(ii) is scheduled to depart from that port, harbour or other place in the course of a voyage to a destination outside the Republic, whether that port, harbour or other place is its place of departure to that destination or a stopover or one of several stopovers in the Republic from where it departs in the course of that voyage;

(b) a vessel in the territorial waters of the Republic on a voyage referred to in paragraph *(a)*(i) or (ii); or

(c) a vessel on a voyage from a place outside the Republic to a destination outside the Republic—

(i) passing through the territorial waters of the Republic; or

(ii) making a stopover at any place in the Republic;

"general cargo" means cargo of a diverse nature whether in packages or containers;

"general mandatory reporting information" means—

(a) the type of reporting document;

(b) the reporting document number;

(c) the message sender identity;

(d) the message function;
(e) the transport mode;
(f) the identity of the carrier;
(g) the transport ID, in the case of a vessel or aircraft;
(h) the transport name, in the case of a vessel; and
(i) the conveyance number;

"identification document", in relation to a person who is—
(a) a South African citizen, means a South African Identity Document issued to that person; or
(b) not a South African citizen, means—
(i) a document issued to that person by the government of the country of which that person is a citizen for purposes of the identification of that person; or
(ii) a travel document referred to in paragraph *(b)* of the definition of "travel document" issued to that person;

"land border-post" means a road border crossing designated in terms of rule 200.03 as a place of entry or exit for road vehicles, and persons and goods on board such vehicles;

"leave", in relation to the Republic, means—
(a) in the case of a vessel or goods or persons on board a vessel, when the vessel moves out of the territorial waters of the Republic;
(b) in the case of an aircraft or goods or persons on board an aircraft, when the aircraft moves out of the airspace above the Republic;
(c) in the case of a cross-border train or goods or persons on board a cross-border train, when the train crosses the border out of the Republic; or
(d) in the case of a truck or goods or persons on board a truck, when the truck crosses the border out of the Republic;

"LCL container" means a container containing goods consigned from one or more consignors to more than one consignees;

“manifest” or “cargo manifest” means a summary of cargo on board or to be off-loaded from a vessel, aircraft, railway carriage or truck at a specific place as reflected in the transport documents issued in respect of that cargo;

“means of transport” means a vessel, aircraft, locomotive, railway carriage or truck engaged in the transport of goods or persons;

“message function”, in relation to a reporting document contemplated in these rules, means an indicator whether the reporting document is—

(a) an original document;

(b) an amended and replaced document; or

(c) a cancelled document;

“message sender identity”, in relation to a reporting document, means the identity of the person who submits the reporting document;

“on-board operator” means–

(a) the master of a vessel;

(b) the pilot of an aircraft;

(c) the driver of a train; or

(d) the driver of a truck;

“outturn report” means a report referred to in Part 7 and 8 of these rules;

“own goods carrier” means a person referred to in paragraph *(d)* of the definition of “carrier” in this rule;

“part-shipment”, in relation to information reflected on an advance arrival or departure notice prescribed in terms of these rules for trucks entering or leaving the Republic, indicates a part of a consignment of goods that is –

(a) transported through a single land border-post on more than one truck by reason of the size, weight or volume of the goods in the consignment; and

(b) entered on a single bill of entry; **(Inserted by Notice R.845 published in Government Gazette 42497 dated 31 May 2019)**

"place of discharge", in relation to—

(a) inbound rail or road cargo, means the rail cargo terminal or place in the Republic where the cargo is to be off-loaded from the cross-border railway carriage or truck transporting the cargo into the Republic; or

(b) outbound rail or road cargo, means the foreign destination of the cargo;

"place of dispatch", in relation to—

(a) inbound cargo, means—

(i) in the case of containerised cargo, the place where the container was packed outside the Republic for exportation to the Republic; or

(ii) in the case of bulk or break bulk cargo, the place from where the cargo was originally dispatched from a supplier's premises outside the Republic for exportation to the Republic; or

(b) outbound cargo, means—

(i) in the case of containerised cargo, the place where the container was packed inside the Republic for exportation from the Republic; or

(ii) in the case of bulk or break bulk cargo, the place from where the cargo was originally dispatched from a supplier's premises inside the Republic for exportation from the Republic;

"place of loading", in relation to—

(a) inbound rail or road cargo, means the foreign railway station or place where the cargo is loaded on board a cross-border railway carriage or truck for transport to the Republic; or

(b) outbound rail or road cargo, means the rail cargo terminal or place in the Republic where the cargo is loaded on board a cross-border railway carriage or truck for transport out of the Republic;

"port" means a seaport appointed by rule in terms of section 6*(a)* of the Act;

"port authority" means the authority in charge of a port or a customs and excise airport;

"port of discharge", in relation to—

(a) inbound sea or air cargo, means the port or customs and excise airport where cargo is to be off-loaded from the foreign-going vessel or aircraft transporting the cargo into the Republic; or

(b) outbound sea or air cargo, means the foreign seaport or airport where cargo is to be off-loaded from the foreign-going vessel or aircraft transporting the cargo out of the Republic;

"port of loading", in relation to—

(a) inbound sea or air cargo, means the foreign seaport or airport where cargo is loaded on board a foreign-going vessel or aircraft for transport to the Republic; or

(b) outbound sea or air cargo, means the port or customs and excise airport where cargo is loaded on board a foreign-going vessel or aircraft for transport out of the Republic;

"rail cargo terminal" means premises at a railway station where cargo is—

(a) off-loaded from, or loaded on board, cross-border railway carriages; and

(b) temporarily stored after being off-loaded or before being loaded;

"rail carrier" means a person referred to in paragraph *(b)* of the definition of "carrier" in this rule;

"rail consignment note" means a document issued by a rail carrier or other person duly authorised by a rail carrier to transport, or to arrange the transport of, cargo to a specific destination on board a railway carriage, and which serves as proof that the carrier or other person—

(a) has received the cargo; and

(b) has undertaken to transport, or to arrange the transport of, the cargo on the terms and conditions stated or referred to in the document;

"railway station" includes a railway siding serving a specific agricultural, mining, industrial or commercial enterprise, complex or area;

"railway terminal" means a rail cargo terminal;

“reporting document” means any advance notice, update of an advance notice, arrival or departure report, departure notice, manifest or outturn report, or any amendment and replacement of such a document, referred to in these rules;

“reporting document number” means a unique reference number assigned to a reporting document by the message sender;

“reward”, in relation to the transport of goods, includes any form of consideration received or to be received wholly or partly in connection with the transport of the goods, irrespective of the person by whom or to whom the consideration has been or is to be paid or given;

“road carrier” means a person referred to in paragraph *(c)* of the definition of “carrier” in this rule;

“road manifest information” means—

(a) the manifest number;

(b) the identity of the carrier;

(c) the transport name in relation to the truck;

(d) the container number in respect of each container, in respect of containerised goods;

(e) the identification number of any seal used on—

(i) any container on the truck; or

(ii) the loading compartment of the truck;

(f) a description of the goods;

(g) the number of packages, if applicable;

(h) the mass of the goods;

(i) the unit of measure; and

(j) on-board operator details and crew details in respect of any other crew on board;

“road waybill” means a document issued by a road carrier to transport, or to arrange the transport of, goods to a particular destination on board a truck, and which serves as proof that the carrier or that person—

(a) has received the goods; and

(b) has undertaken to transport, or to arrange the transport of, the goods on the terms and conditions stated or referred to in the document;

"sea carrier" means a person referred to in paragraph *(a)* of the definition of "carrier" in this rule;

"service type", in relation to a container, means the type of container, distinguishing between—

(a) an empty container;

(b) a full FCL (groupage) container;

(c) an LCL container; and

(d) a full FCL container;

"these rules" means the rules for section 8 of the Act;

"train" means a locomotive with or without any passenger, goods or other railway carriages attached to it, including the fittings and furnishings of such locomotive or railway carriage and any apparatus or equipment fitted on or to such locomotive or railway carriage;

"transit shed" means a transit shed for goods referred to in section 6(1)*(g)* of the Act where air cargo is off-loaded from, or loaded on board foreign-going aircraft;

"transit shed operator" means the person in control of a transit shed;

"transport document", in relation to cargo transported on board—

(a) a vessel, means a bill of lading or other similar document issued in respect of the transport of that cargo;

(b) an aircraft, means an air waybill or other similar document issued in respect of the transport of that cargo;

(c) a railway carriage, means a rail consignment note or other similar document issued in respect of the transport of that cargo; or

(d) a truck, means a road waybill, road manifest or other similar document issued in respect of the transport of that cargo;

"transport document number" means a unique reference number assigned to a transport document;

"transport ID", in relation to—

(a) a vessel, means the radio call sign of the vessel; or

(b) an aircraft, means the registration number of the aircraft;

"transport mode" means the mode of transport distinguishing between—

(a) sea transport;

(b) air transport

(c) rail transport; and

(d) road transport;

"transport name", in relation to—

(a) sea transport, means the name of the vessel;

(b) air transport, means the name of the aircraft;

(c) rail transport, means the registration number of the cross-border train; and

(d) road transport by truck, means the registration number of—

(i) the load carrying truck or horse;

(ii) the trailer, in the case of a trailer; and

(iii) the additional trailer, in the case of an additional trailer;

"travel document", in relation to a traveller who is—

(a) a South African citizen, means a travel document issued to that person in terms of the South African Passport and Travel Documents Act, 1994 (Act No. 4 of 1994); or

(b) not a South African citizen, means a travel document identifying that person that has been issued to that person by another government or international treaty organisation to facilitate the movement of that person across international boundaries;

"truck" means a vehicle—

(a) with a gross vehicle mass exceeding 3500 kilograms; and

(b) that is designed or adapted for the transport of goods by road;

"unit load device" or "ULD" means an aircraft container—

(a) specially designed and equipped for containing goods for transport in the hold of an aircraft; and

(b) which is of a durable nature and manufactured for repeated use;

"verified gross mass" or "VGM" in relation to a container means the mass of the container after it has been packed, calculated in accordance with current applicable Guidelines regarding the verified gross mass of a container carrying cargo, issued by the International Maritime Organisation to give effect to the requirements of the International Convention for the Safety of Life at Sea (SOLAS) in respect of the verification of gross mass of packed containers;

"wharf" means a place where vessels may be berthed for the purposes of unloading or loading cargo;

"wharf operator" means the person in control of any cargo on a wharf; and

"working day" means any day other than a Saturday, Sunday or a public holiday.
(Inserted by Notice R. 1768 published in Government Gazette 45931 dated 18 February 2022)

Purpose and application of these rules

8.02 (1) These rules establish reporting requirements contemplated in section 8, read with section 120(1)*(c)* and *(o)* of the Act concerning—

(a) all cargo on board vessels, aircraft, trains and trucks arriving in the Republic;

(b) all cargo on board vessels, aircraft, trains and trucks leaving the Republic; and

(c) all such cargo loaded, off-loaded, packed, unpacked, consolidated, de-grouped, received at or removed from terminals, container depots, transit sheds and degrouping depots, including packed and empty containers.

(2) These rules do not apply to—

(a) vessels or aircraft which cross into the territorial waters or airspace of the Republic without calling or landing at a place in the Republic;

(b) fishing vessels; and

(c) cargo on board such vessels and aircraft.

Time of arrival or departure

8.03 For the purposes of these rules, except where inconsistent with the context—

(a) a foreign-going vessel, or goods on board a foreign-going vessel, must be regarded as—

(i) arriving at a port when the vessel upon reaching the port docks for the first time at that port, whether inside the port or at a docking facility outside the port; or

(ii) departing from a port when the vessel undocks to move out of or away from the port;

(b) a foreign-going aircraft, or goods on board a foreign-going aircraft, must be regarded as—

(i) arriving at a customs and excise airport when the aircraft lands at the airport; or

(ii) departing from a customs and excise airport when the aircraft takes off from the airport;

(c) a cross-border train or a railway carriage attached to a cross-border train, or goods on board a cross-border train or such a railway carriage, must be regarded as—

(i) arriving at a railway station when the train stops for the first time at a railway terminal at that railway station; or

(ii) departing from a railway station when the train starts to move out of the railway station; or

(d) a truck, must be regarded as—

(i) arriving in the Republic when the truck crosses the border into the Republic; or

(ii) departing from the Republic when the truck crosses the border out of the Republic.

Part 2: General requirements

Registration of persons submitting reporting documents **(Substituted by R.473 published in Government Gazette 43245 dated 24 April 2020)**

8.04 (1) A person required in terms of these rules to submit a reporting document must, notwithstanding being registered or licensed under any other provision of the

Act, apply for registration, in accordance with subrule (2), as a person submitting reporting documents.

(2) An application referred to in subrule (1) must –

(a) be submitted –

(i) electronically via –

(aa) eFiling or another electronic communicative system administered by SARS, as may be applicable; or

(bb) branch front end capturing, by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website; or

(ii) in paper format to the Commissioner on form DA 8, DA 8A, DA 8B or DA 8C, as may be applicable, and the appropriate annexure to the relevant form, at a Customs and Excise Office as indicated on the SARS website for receipt of such applications; and

(b) comply with all the requirements specified on the electronic application, the relevant form or the annexure.

(3) An application referred to in subrule (2)*(a)*(ii) must, in the case of an applicant intending to act as a registered agent of a carrier not located in the Republic for purposes of submitting reporting documents on behalf of that carrier as contemplated in rule **8.05**, be supported by form DA 185.D.

(4) *(a)* No supporting document that must in terms of a requirement referred to in subrule (2)*(b)* be submitted to the Commissioner in support of an application, needs to be submitted in respect of a subsequent application for registration or licensing, unless the information has subsequently changed or the Commissioner specifically requests that the document must be submitted.

(b) A supporting document submitted electronically in accordance with subrule (2)*(a)*(i) may for purposes of this rule be regarded to be the original of the relevant document required unless the Commissioner determines otherwise.

(5) For purposes of this rule **"branch front end capturing"** as referred to in subrule (2)*(a)*(i)*(bb),* means the electronic capturing by an officer at a Customs and Excise

Office as indicated on the SARS website, of information provided by the applicant as may be required for the application, on the SARS electronic system used for purposes of processing applications.

Submission of reporting documents by registered agents

8.05 (1) *(a)* An obligation placed in terms of these rules on a carrier to submit an advance loading or advance arrival or departure notice, an arrival or a departure notice, manifest or update of an advance notice, or any other reporting document, must, in the case of a carrier who is not located in the Republic, be complied with either by the carrier or that carrier's registered agent in the Republic.

(b) A registered agent submitting a reporting document on behalf of a carrier as contemplated in paragraph *(a)* must be registered in terms of rule 8.04 as a person submitting reporting documents.

(2) If a reporting document is submitted by a registered agent on behalf of a carrier as contemplated in this rule, the reporting document must, in addition to the name and customs code of the agent, also reflect the identity of the carrier.

Manner of submission of reporting documents

8.06 A reporting document that must in terms of these rules be submitted by a carrier or cargo reporter or the registered agent of a carrier, by a port authority, container terminal operator, degrouping operator, transit shed operator, or wharf operator must be submitted—

(a) through the electronic data interchange system (EDI) operated by the Commissioner for such documents; and

(b) in accordance with the conditions of that person's electronic user agreement and registration as an electronic user.

Transport document number not to be duplicated on more than one transport document

8.07 A carrier or cargo reporter who must submit an advance notice in terms of these rules must ensure that the transport document number used or assigned to the transport document for a consignment of goods is unique and is not duplicated on

another transport document for a different consignment of goods for a period of twelve months or such other period as may be determined by the Commissioner in a specific case.

Part 3: Reporting requirements for arriving and departing foreign-going vessels

Application of this Part.—

8.08 This Part—

(a) applies to all foreign-going vessels to the extent indicated in the provisions of this Part; and

(b) does not apply to naval ships to the extent that they fall within the definition of "foreign-going vessel".

Advance loading and arrival notices

8.09 (1) The carrier operating a foreign-going vessel to the Republic must give advance notice to the Commissioner in accordance with—

(a) rule 8.10 of containerised cargo to be loaded on board the vessel at a foreign port that will be on board the vessel when the vessel enters the Republic; and

(b) rule 8.11 of the scheduled arrival of the vessel in the Republic.

(2) Each cargo reporter responsible for cargo on board a foreign-going vessel referred to in sub rule (1) must in accordance with rule 8.12 give advance notice to the Commissioner of the scheduled arrival of that incoming cargo in the Republic.

(3) *(a)* If on receipt of an advance cargo loading notice referred to in this rule it appears that any of the cargo to which the notice relates are goods referred to in paragraph (b), the Commissioner may, by notice to the reporting carrier or that carrier's registered agent in the Republic, warn the carrier—

(i) not to load those goods on board the vessel or to transport the goods to the Republic; and

(ii) that should the goods be loaded or transported, the goods on arrival in the Republic will be detained and dealt with in accordance with the applicable provisions of this Act.

(b) Paragraph *(a)* may be applied to goods that on arrival in the Republic are likely to be—

(i) prohibited goods;

(ii) restricted goods in respect of which the legislation regulating the import of those goods has not been complied with; or

(iii) goods of a class or kind or falling within any other category as may be determined by the Commissioner.

(c) A carrier shall be guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding five years or to both such fine and imprisonment if goods in respect of which a warning has been issued in terms of paragraph *(a)*(i) is on board the vessel when it enters the Republic.

(4) This rule applies only to foreign-going vessels operated by carriers.

Timeframe for submission of advance containerised cargo loading notices and particulars to be reflected

8.10 (1) An advance loading notice of containerised cargo referred to in rule 8.09(1)*(a)* must be submitted to the Commissioner at least 24 hours before the first of those containers is loaded on board the vessel that will transport the cargo to the Republic.

(2) The notice must reflect the following information:

(a) General mandatory reporting information;

(b) the estimated time of loading of the first of the containers to be loaded on board the vessel;

(c) the scheduled date of arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic;

(d) the total number of containers to be loaded for transport to the Republic;

(e) container details in respect of each container scheduled to be on board when the vessel enters the Republic;

(f) the verified gross mass (VGM) in respect of each container, as well as the unit of measure; and

(g) containerised cargo details in respect of each consignment, subject to subrule (3).

(3) *(a)* An advance loading notice of containerised cargo submitted by a carrier need not contain all the containerised cargo details of any specific consignment if the cargo reporter or other person who made the transport arrangements for that consignment with that carrier submits the excluded details in a separate notice to the Commissioner.

(b) A notice referred to in paragraph *(a)* must be submitted in the same manner and within the same timeframe as the advance loading notice to which it relates, and must in addition to the relevant containerised cargo details reflect the following information:

(i) General mandatory reporting information;

(ii) the identity of the cargo reporter;

(iii) container details of all containers in the consignment; and

(iv) the verified gross mass (VGM) in respect of each container, as well as the unit of measure.

Timeframe for submission of advance vessel arrival notices and particulars to be reflected

8.11 (1) An advance vessel arrival notice referred to in rule 8.09(1)*(b)* must be submitted at least—

(a) 96 hours before the scheduled arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic, if the duration of the voyage to that port, calculated from the last place where cargo bound for the Republic were taken on board, is likely to be more than 96 hours; or

(b) 6 hours before the arrival of the vessel at that port, if the duration of that voyage is likely to be less than 96 hours.

(2) An advance vessel arrival notice must reflect the following information:

(a) General mandatory reporting information;

(b) the vessel's port of departure and all the ports where the vessel will call during its voyage to and in the Republic; and

(c) the scheduled date and estimated time of arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic.

Timeframe for submission of advance sea cargo arrival notices and particulars to be reflected

8.12 (1) An advance sea cargo arrival notice referred to in rule 8.09(2) must be submitted—

(a) in respect of—

(i) any containerised cargo on board the vessel for which the cargo reporter submitting the notice is responsible;

(ii) any break bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible;

(iii) any bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible; and

(iv) any empty containers on board the vessel for which the cargo reporter submitting the notice is responsible; and

(b) no later than the timeframe prescribed for the submission of an advance vessel arrival notice in terms of rule 8.11.

(2) An advance sea cargo arrival notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the identity of the cargo reporter;

(c) the scheduled date of arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic;

(d) the cargo type; and

(e) if the cargo for which the cargo reporter is responsible consists of—

(i) containerised cargo, container details, the verified gross mass (VGM) of each container including the unit of measure, and containerised cargo details in respect of each consignment scheduled to be on board when the vessel enters the Republic, but only to the extent that that information has not already been included in respect of that consignment in the advance loading notice of containerised cargo submitted in terms of rule 8.09(1)*(a)*;

(ii) break bulk cargo, break bulk cargo details in respect of each consignment of such cargo scheduled to be on board when the vessel enters the Republic;

(iii) bulk cargo, bulk cargo details in respect of each consignment of such cargo scheduled to be on board when the vessel enters the Republic; or

(iv) empty containers, container details in respect of each empty container scheduled to be on board the vessel when the vessel enters the Republic.

Vessel arrival reports

8.13 (1) The arrival of a foreign-going vessel operated by a carrier at a port must be reported by the port authority managing that port within 30 minutes after the arrival of the vessel at the port.

(2) A vessel arrival report must reflect the following information:

(a) General mandatory reporting information; and

(b) the date and time of arrival of the vessel.

Vessel departure reports

8.14 (1) The departure of a foreign-going vessel operated by a carrier from a port to another port or to a destination outside the Republic must be reported to the Commissioner by the port authority managing that seaport, within 30 minutes after the departure of the vessel from a port, whether to another port or to a foreign destination.

(2) A vessel departure report must reflect the following information:

(a) General mandatory reporting information; and

(b) the date and time of departure of the vessel.

Sea cargo departure notices

8.15 (1) Each cargo reporter responsible for cargo loaded on board a foreign-going vessel operated by a carrier for export must, within three working days after the departure of the vessel from a port to a destination outside the Republic, submit to the Commissioner a sea cargo departure notice in respect of the cargo for which that cargo reporter is responsible.

(2) A sea cargo departure notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the identity of the cargo reporter;

(c) the cargo type;

(d) if the cargo for which the cargo reporter is responsible consists of—

(i) containerised cargo, container details, the verified gross mass (VGM) of each container including the unit of measure, and containerised cargo details in respect of each container;

(ii) break bulk cargo, break bulk cargo details in respect of each consignment of such cargo;

(iii) bulk cargo, bulk cargo details in respect of each consignment of such cargo;

or

(iv) empty containers, container details in respect of each container; and

(e) the date of departure.

Part 4: Reporting requirements for arriving and departing foreign-going aircraft

Application of this Part

8.16 This Part –

(a) applies to all foreign-going aircraft to the extent indicated in the provisions of this Part; and

(b) does not apply to naval or military aircraft to the extent that they fall within the definition of “foreign-going aircraft”.

Advance arrival notices

8.17 (1) The carrier operating a foreign-going aircraft to the Republic must, in accordance with rule 8.18, give advance notice to the Commissioner of the scheduled arrival of the aircraft in the Republic.

(2) Each cargo reporter responsible for cargo on board a foreign-going aircraft referred to in sub rule (1) must, in accordance with rule 8.19, give advance notice to the Commissioner of the scheduled arrival of that incoming cargo in the Republic.

(3) This rule applies only to foreign-going aircraft operated by carriers.

Timeframe for submission of advance aircraft arrival notices and particulars to be reflected

8.18 (1) An advance aircraft arrival notice referred to in rule 8.17(1) must be submitted at least—

(a) two hours before the arrival of the aircraft at the first customs and excise airport where the aircraft is scheduled to land after entering the Republic, if the duration of the flight to that customs and excise airport, calculated from the last place where cargo bound for the Republic was taken on board, is likely to be more than six hours;

(b) one hour before the arrival of the aircraft at that customs and excise airport, if the duration of that flight is likely to be between six and two hours; or

(c) 30 minutes before the arrival of the aircraft at that customs and excise airport, if the duration of the flight is likely to take less than two hours.

(2) An advance aircraft arrival notice must reflect the following information:

(a) General mandatory reporting information;

(b) the airport of departure and all the airports where the aircraft will land during the flight to and in the Republic;

(c) the date and time of departure of the aircraft from the airport of departure; and

(d) the date and scheduled time of arrival of the aircraft at the first customs and excise airport where the aircraft is scheduled to land after entering the Republic.

Timeframe for submission of advance air cargo arrival notices and particulars to be reflected

8.19 (1) An advance air cargo arrival notice referred to in rule 8.17(2) must be submitted no later than the timeframe prescribed for submission of an advance aircraft arrival notice referred to in rule 8.18.

(2) An advance air cargo arrival notice referred to in subrule (1) must reflect the following information:

(a) The identity of the cargo reporter;

(b) general mandatory reporting information;

(c) air cargo details in respect of each consignment scheduled to be on board when the aircraft enters the Republic; and

(d) the scheduled date and estimated time of arrival of the aircraft at the first airport where the aircraft is scheduled to call after entering the Republic.

Aircraft arrival reports

8.20 (1) The arrival of a foreign-going aircraft operated by a carrier at a customs and excise airport must be reported to the Commissioner by the port authority managing that airport within 30 minutes after the arrival of an aircraft at that airport.

(2) An aircraft arrival report must reflect the following information:

(a) General mandatory reporting information, excluding the transport ID of the aircraft; and

(b) the date and time of arrival of the aircraft.

Aircraft Departure reports

8.21 (1) The departure of a foreign-going aircraft operated by a carrier from a customs and excise airport to another customs and excise airport or a destination outside the Republic must be reported to the Commissioner by the port authority managing that airport.

(2) An aircraft departure report must be submitted within 30 minutes after the departure of the aircraft from a customs and excise airport, whether to another customs and excise airport or to a foreign destination.

(3) An aircraft departure report must reflect the following information:

(a) General mandatory reporting information, excluding the transport ID of the aircraft; and

(b) the date and time of departure of the aircraft.

Air cargo departure notices

8.22 (1) Each cargo reporter responsible for cargo loaded on board a foreign-going aircraft for export must, within one working day after departure of the aircraft from a customs and excise airport to a destination outside the Republic, submit to the Commissioner an air cargo departure notice in respect of the cargo for which that cargo reporter is responsible.

(2) An air cargo departure notice must reflect the following information:

(a) General mandatory reporting information;

(b) the identity of the cargo reporter;

(c) air cargo details in respect of cargo for which the cargo reporter is responsible; and

(d) the date of departure.

Part 5: Reporting requirements for arriving and departing cross-border trains

Advance rail cargo arrival notices

8.23 The carrier of a cross-border train scheduled for the Republic who will be operating the train on the Republic's side of the border, must in accordance with rule 8.24 give advance notice to the Commissioner, if the train is transporting cargo, of the scheduled arrival of that incoming cargo in the Republic.

Timeframe for submission of advance rail cargo arrival notices and particulars to be reflected

8.24 (1) An advance rail cargo arrival notice referred to in rule 8.23 must be submitted at least one hour before arrival of the train at the first railway station in the Republic.

(2) An advance rail cargo arrival notice must reflect the following information:

(a) General mandatory reporting information; and

(b) if the train is transporting—

(i) containerised cargo—

(aa) the total number of containers; and

(bb) containerised cargo details and container details in respect of each consignment;

(ii) bulk cargo—

(aa) bulk cargo details; and

(bb) the number of each railway carriage transporting bulk cargo; and

(iii) break bulk cargo—

(aa) the number of consignments;

(bb) break bulk cargo details in respect of each consignment; and

(cc) the number of each railway carriage transporting break bulk cargo.

Rail cargo departure notices

8.25 The carrier operating a cross-border train in the Republic to a destination outside the Republic must in accordance with rule 8.26 submit to the customs authority a rail cargo departure notice after departure of the train from the last railway station in the Republic before the train leaves the Republic.

Timeframe for submission of rail cargo departure notices and particulars to be reflected

8.26 (1) A rail cargo departure notice must be submitted within one working day after departure of the train from the last railway station in the Republic before the train leaves the Republic.

(2) A rail cargo departure notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) in the case of containerised cargo transported to a foreign destination—

(i) the total number of containers on board; and

(ii) containerised cargo details and container details in respect of each consignment;

(c) in the case of bulk cargo transported to a foreign destination—

(i) bulk cargo details; and

(ii) the number of each railway carriage containing bulk cargo;

(d) in the case of break bulk cargo transported to a foreign destination—

(i) the number of consignments;

(ii) break bulk cargo details in respect of each consignment; and

(iii) the number of each railway carriage containing break bulk cargo; and

(e) the date of departure.

Part 6: Reporting requirements for trucks entering or leaving Republic

Military trucks excluded from application of this Part

8.27 Military trucks entering or leaving the Republic are hereby excluded from the application of all of the provisions of this Part.

Advance truck, crew and cargo arrival notices

8.28 (1) The carrier operating a truck to the Republic must, in accordance with rule 8.29, give advance notice to the Commissioner of the scheduled arrival in the Republic of the truck and of all cargo and crew on board the truck.

(2) This rule only applies to trucks operated by carriers.

Timeframe for submission of advance truck, crew and cargo arrival notices

8.29 (1) An advance truck, crew and cargo arrival notice referred to in rule 8.28 must, subject to subrule (3), be submitted to the Commissioner before the arrival of the truck at the land border-post where it will enter the Republic.

(2) An advance arrival notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the land border-post where the truck will enter the Republic;

(c) the date and scheduled time of arrival of the truck at the border-post;

(d) the on-board operator details;

(e) crew details in respect of each crew member on board the truck;

(f) if the truck transports—

(i) containerised cargo, containerised cargo details and container details in respect of each consignment of containerised cargo on board the truck;

(ii) bulk cargo, bulk cargo details in respect of the bulk cargo on board the truck; and

(iii) break bulk cargo, break bulk cargo details in respect of each consignment of break bulk cargo on board the truck and

(g) if the cargo transported is a part-shipment, an indicator to that effect, stating that the cargo is being transported “in part” or “in final part” of the part-shipment.

(Inserted by Notice R.845 published in Government Gazette 42497 dated 31 May 2019)

(3) An own goods carrier operating a truck who is not required to submit declarations electronically in terms of section 101A(2)*(d)* of the Act, read with rule 101A.01A(2)*(a)*(v), is hereby excluded from the application of this rule.

Reporting of arrival of truck, crew and cargo

8.30 (1) The on-board operator of a truck entering the Republic must upon arrival at the land border-post where the truck enters the Republic report to the Controller at that land border-post, in accordance with subrule (2)—

(a) the arrival of the truck and crew; and

(b) all cargo on board the truck.

(2) The on-board operator must on arrival of the truck at the land border-post report to a customs officer in accordance with the operational procedures applied at the border-post and provide to the officer, for purposes of electronic recording of the arrival of the truck, crew and cargo, all the information as the officer may require, to the extent that the required information has not already been submitted in an advance truck, crew and cargo arrival notice referred to in rule 8.28 or an amended advance truck, crew and cargo arrival notice referred to in rule 8.48. Such information may include, as the customs officer may require—

(a) general mandatory reporting information;

(b) the on-board operator details;

(c) the date and time of arrival of the truck at the land border-post where the truck enters the Republic;

(d) crew details in respect of each crew member on board the truck when it enters the Republic;

(e) the transport name in relation to the truck; and

(f) road manifest information, in the case of an own goods carrier referred to in rule 8.29(3).

(3) The on-board operator must, after the information referred to in subrule (1) has been electronically recorded by the customs officer, confirm the correctness of the information in a manner required by the officer.

(4) This rule applies to all trucks whether or not operated by carriers.

Advance truck, crew and cargo departure notices

8.31 (1) The carrier operating a truck to a destination outside the Republic must, in accordance with rule 8.32, give advance notice to the Commissioner of the scheduled departure from the Republic of the truck and of all cargo and crew on board the truck.

(2) This rule applies only to trucks operated by carriers.

Timeframe for submission of advance truck, crew and cargo departure notices and particulars to be reflected

8.32 (1) An advance truck, crew and cargo departure notice must, subject to subrule (3), be submitted at least one hour before the truck reaches the land border-post where it will leave the Republic.

(2) An advance departure notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the land border-post where the truck will leave the Republic;

(c) the date and scheduled time of arrival of the truck at the border-post;

(d) the on-board operator details;

(e) details of the truck's destination;

(f) crew details in respect of each crew member on board the truck;

(g) if the truck transports—

(i) containerised cargo, containerised cargo details and container details in respect of each consignment of containerised cargo on board the truck;

(ii) bulk cargo, bulk cargo details in respect of the bulk cargo on board the truck; and

(iii) break bulk cargo, break bulk cargo details in respect of each consignment of break bulk cargo on board the truck and

(h) if the cargo transported is a part-shipment, an indicator to that effect, stating that the cargo is being transported "in part" or "in final part" of the part-shipment.

(Inserted by Notice R.845 published in Government Gazette 42497 dated 31 May 2019)

(3) An own goods carrier operating a truck who is not required to submit declarations electronically in terms of section 101A(2)*(d)* of the Act, read with rule 101A.01A(2)*(a)*(v), is hereby excluded from the application of this rule.

Reporting of departure of trucks, crew and cargo

8.33 (1) The on-board operator of a truck due to leave the Republic must at the land border-post where the truck will leave the Republic report to the Controller at that land border-post in accordance with subrule (2)—

(a) the departure of the truck and crew; and

(b) all cargo on board the truck.

(2) The on-board operator must on arrival of the truck at the land border-post report to a customs officer in accordance with the operational procedures applied at the border-post and provide to the officer, for purposes of electronic recording of the arrival of the truck, crew and cargo, all the information as the officer may require, to the extent that the required information has not already been submitted in an advance truck, crew and cargo departure notice referred to in rule 8.31 or an amended advance truck, crew and cargo departure notice referred to in rule 8.48. Such information may include, as the customs officer may require—

(a) General mandatory reporting information;

(b) on-board operator details;

(c) the date and time of arrival of the truck at that land border-post;

(d) crew details in respect of each crew member on board the truck destined for a foreign destination;

(e) the transport name in relation to the truck; and

(f) road manifest information, in the case of an own goods carrier referred to in rule 8.32(3).

(3) The on-board operator must, after the information referred to in subrule (1) has been electronically recorded by the customs officer, confirm the correctness of the information in a manner required by the officer.

(4) This rule applies to all trucks whether or not operated by carriers.

Part 7: Sea Cargo outturn reports

Definition

8.34 In this Part **"vessel"** means a foreign-going vessel.

Outturn reports on containers off-loaded from or loaded on board vessels

8.35 (1) The container terminal operator and wharf operator must submit to the Commissioner outturn reports in respect of all containers, including empty containers–

(a) off-loaded from each vessel at that terminal; and

(b) loaded on board each vessel at that terminal.

(2) An outturn report contemplated in subrule (1)*(a)* in respect of containers off-loaded from a vessel at a terminal must be submitted to the Commissioner at intervals as may be agreed with the Commissioner, but no later than 24 hours after the last container covered by the relevant report has been off-loaded from the vessel.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where off-loaded;

(c) the date of arrival of the vessel at the terminal;

(d) the landed purpose;

(e) the number of containers off-loaded; and

(f) the container details listed in paragraph *(a), (b), (d), (e)* and *(f)* of the definition of "container details" in respect of each container.

(4) An outturn report contemplated in subrule (1)*(b)* in respect of containers loaded on board a vessel at a terminal must be submitted to the Commissioner no later than 24 hours after the last container has been loaded on board the vessel.

(5) An outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where loaded;

(c) the date of scheduled departure of the vessel from the terminal;

(d) the number of containers loaded; and

(e) the container details listed in paragraph *(a), (c), (d), (e)* and *(f)* of the definition of "container details" in respect of each container.

Outturn reports on break bulk cargo and bulk cargo off-loaded from or loaded on board vessels at terminals

8.36 (1) The wharf operator must submit to the Commissioner outturn reports in respect of all break bulk cargo and all bulk cargo—

(a) off-loaded from each vessel at that terminal; and

(b) loaded on board each vessel at that terminal.

(2) An outturn report contemplated in subrule (1)*(a)* in respect of break bulk and bulk cargo off-loaded from a vessel at a terminal must be submitted to the Commissioner no later than seven calendar days after the break bulk or bulk cargo has been fully off-loaded from the vessel.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where off-loaded;

(c) the date of arrival of the vessel at the terminal;

(d) the cargo type;

(e) in the case of break bulk cargo—

(i) the break bulk cargo details listed in paragraphs *(g)* to *(h)* of the definition of "break bulk cargo details" in respect of each consignment of break bulk cargo off-loaded;

(ii) details of any excess or shortage found in any consignment off-loaded as measured against the applicable transport documents; and

(iii) the date the consignment was fully off-loaded; and

(f) in the case of bulk cargo—

(i) the bulk cargo details listed in paragraphs *(g)* to *(j)* of the definition of "bulk cargo details" in respect of bulk cargo off-loaded;

(ii) details of any excess or shortage found in the quantity off-loaded as measured against the applicable transport documents; and

(iii) the date the bulk cargo was fully off-loaded.

(4) An outturn report contemplated in subrule (1)*(b)* of break bulk and bulk cargo loaded on board a vessel at a terminal must be submitted to the Commissioner no later than seven calendar days after the break bulk or bulk cargo has been fully loaded on board the vessel.

(5) An outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where loaded;

(c) the date of the scheduled departure of the vessel from the terminal;

(d) the cargo type;

(e) in the case of break bulk cargo—

(i) the break bulk cargo details listed in paragraphs *(g)* to *(n)* of the definition of "break bulk cargo details" in respect of each consignment of break bulk cargo off-loaded;

(ii) details of any excess or shortage found in any consignment loaded as measured against the applicable transport documents; and

(iii) the date the consignment was fully loaded; and

(f) in the case of bulk cargo –

(i) the bulk cargo details listed in paragraphs *(g)* to *(j)* of the definition of "bulk cargo details" in respect of bulk cargo off-loaded;

(ii) details of any excess or shortage found in the quantity loaded as measured against the applicable transport documents; and

(iii) the date the bulk cargo was fully loaded.

(6) Cargo for which the container terminal operator or wharf operator has not received a transport document must not be included in the outturn report referred to in subrule (1)*(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule 8.46.

Outturn reports on break bulk cargo and bulk cargo received at terminals for export

8.37 (1) An outturn report in respect of break bulk and bulk cargo received at a terminal for export must be submitted by the wharf operator to the Commissioner at hourly intervals.

(2) An outturn report referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the port of loading;

(c) the terminal where received;

(d) the gate-in date and time;

(e) the cargo type;

(f) the date of scheduled departure of the transporting vessel;

(g) in the case of break bulk cargo the break bulk cargo details listed in paragraphs *(g)* to *(n)* of the definition of "break bulk cargo details" in respect of each consignment of break bulk cargo received; and

(h) in the case of bulk cargo the bulk cargo details listed in paragraphs *(g)* to *(j)* of the definition of "bulk cargo details" in respect of bulk cargo received.

(3) Cargo for which the wharf operator has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule 8.46.

Outturn reports of containers removed from or received at terminals

8.38 (1) A container terminal operator and a wharf operator respectively, must submit to the Commissioner outturn reports in respect of—

(a) all containers containing imported goods removed from that terminal; and

(b) all containers—

(i) containing goods destined for export received at that terminal; or

(ii) in the case of a container terminal situated outside of the area of jurisdiction of the Customs Office serving the seaport where the goods are to be loaded for export, containing goods destined to be exported in the same container in which it was received at such terminal.

(2) An outturn report referred to in subrule (1)*(a)* in respect of containers containing imported goods removed from a sea cargo terminal must be submitted to the Commissioner at hourly intervals.

(3) A gate-out outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;
(b) the date of arrival at the terminal of the vessel from which each container was off-loaded;
(c) the terminal where off-loaded;
(d) the landed purpose;
(e) the gate-out date and time; and
(f) container details in respect of each container.

(4) An outturn report referred to in subrule (1)*(b)* must be submitted to the Commissioner at hourly intervals.

(5) A gate-in outturn report referred to in subrule (4) must reflect the following information:
(a) General mandatory reporting information;
(b) the terminal where received;
(c) the gate-in date and time;
(d) the date of scheduled departure of the transporting vessel; and
(e) container details in respect of each container.

Outturn reports on containers received at or removed from container depots

8.39 (1) The licensee of a container depot must submit to the Commissioner outturn reports in respect of—
(a) all containers containing imported goods received at that depot; and
(b) all containers—
(i) containing goods destined for export removed from that depot; or
(ii) in the case of a container depot situated outside of the area of jurisdiction of the Customs Office serving the seaport where the goods are to be loaded for export, containing goods destined to be exported in the same container in which it was packed at such depot.

(2) An outturn report referred to in subrule (1)*(a)* in respect of containers containing imported goods received at a container depot must be submitted at hourly intervals.

(3) A gate-in outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the date of arrival of the vessel at the terminal where the containers were off-loaded;

(c) the terminal where off-loaded;

(d) the depot where received;

(e) the gate-in date and time; and

(f) container details in respect of each container.

(4) An outturn report referred to in subrule (1)*(b)* must be submitted to the Commissioner at hourly intervals.

(5) A gate-out outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the depot from where dispatched;

(c) the terminal where to be loaded;

(d) the date of scheduled departure of the vessel on which the containers are to be loaded;

(e) the gate-out date and time; and

(f) container details in respect of each container.

Outturn reports on cargo received at container depots for packing for export

8.40 (1) An outturn report in respect of cargo received at a container depot for packing for export into the container in which it will be exported must be submitted by the licensee of the container depot to the Commissioner at hourly intervals.

(2) An outturn report referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) container depot where received;

(c) the gate-in time and date; and

(d) the cargo type.

(3) Cargo for which the licensee if the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule 8.46.

Outturn reports of cargo unpacked from or packed into containers at container depots

8.41 (1) The licensee of a container depot must submit to the Commissioner outturn reports in respect of—

(a) all imported cargo unpacked from a container at that depot; and

(b) all cargo destined for export and packed into a container in which it will be exported at that depot.

(2) An outturn report referred to in subrule (1)*(a)* in respect of all imported cargo unpacked from a container at a container depot must be submitted to the Commissioner no later than 24 hours after the container was unpacked.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the container depot where unpacked;

(c) the date and time of unpacking of each container;

(d) container details in respect of each container;

(e) containerised cargo details in respect of each consignment, excluding the full name and physical address of the consignor and consignee;

(f) the number of packages found;

(g) the type of packages found;

(h) the gross mass (KGM) of packages found; and

(i) in the case of any discrepant packages found—

(i) the package condition;

(ii) a description of what the packages or contents should be; and

(iii) a description of the type of packages or contents found.

(4) An outturn report referred to in subrule (1)*(b)* in respect of all cargo destined for export and packed into a container in which it will be exported at a container depot

must be submitted to the Commissioner no later than 24 hours after the container was so packed for export.

(5) An outturn report referred to in subrule (1)*(b)* must reflect the following information—

(a) General mandatory reporting information;

(b) the container depot where packed;

(c) the date and time of packing;

(d) container details in respect of each container;

(e) the number of packages packed;

(f) the type of packages packed;

(g) the gross mass (KMG) of packages packed; and

(h) in the case of any discrepant packages presented for packing—

(i) the package condition;

(ii) a description of what the packages or contents should be; and

(iii) a description of the type of packages or contents found.

(6) Cargo for which the licensee of the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1)*(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule 8.46.

Part 8: Air Cargo outturn reports

Outturn reports of cargo unloaded from or loaded on board aircraft at transit sheds

8.42 (1) A transit shed operator must submit to the Commissioner outturn reports in respect of—

(a) all cargo off-loaded from each aircraft at that transit shed; and

(b) all cargo loaded on board each aircraft at that transit shed.

(2) An outturn report referred to in subrule (1)*(a)* of cargo off-loaded from an aircraft at a transit shed must be submitted to the Commissioner no later than 24 hours after the aircraft has been fully unloaded.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;
(b) the date and time of arrival of the aircraft;
(c) the date and time the cargo on the aircraft was fully off-loaded;
(d) the transit shed where off-loaded;
(e) air cargo details in relation to each consignment of air cargo off-loaded, excluding the full name and physical address of the consignor and consignee; and
(f) details of any excess or shortage found in any consignment off-loaded as measured against the applicable transport documents.

(4) An outturn report referred to in subrule (1)*(b)* of cargo loaded on board an aircraft at a terminal must be submitted to the Commissioner no later than 24 hours after the cargo has been loaded on board the aircraft.
(5) An outturn report referred to in subrule (4) must reflect the following information:
(a) General mandatory reporting information;
(b) the date and time of scheduled departure of the aircraft;
(c) the date and time the cargo was fully loaded on the aircraft;
(d) the transit shed where loaded;
(e) air cargo details in relation to each consignment of air cargo loaded, excluding the full name and physical address of the consignor and consignee; and
(f) details of any excess or shortage found in any consignment loaded as measured against the applicable transport documents.

(6) Cargo for which the transit shed operator has not received a transport document must not be included in the outturn report referred to in subrule (1)*(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule 8.46.

Outturn reports on cargo received at transit sheds for loading on board aircraft
8.43 (1) A transit shed operator must at hourly interval submit to the Commissioner outturn reports in respect of cargo received at the transit shed for loading on board aircraft. **(Substituted by Notice R.938 in Government Gazette 43661 dated 28 August 2020)**
(2) An outturn report referred to in subrule (1) must reflect the following information:
(a) General mandatory reporting information;
(b) the port of loading;
(c) the terminal where received;

(d) the gate-in date and time;
(e) the cargo type;
(f) the date of scheduled departure of the transporting aircraft; and
(g) air cargo details in relation to each consignment received, excluding the full name and physical address of the consignor and consignee.

(3) Cargo for which the transit shed operator has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule 8.46.

Outturn reports on cargo received at degrouping depots for packing or consolidation

8.44 (1) The licensee of a degrouping depot must at hourly intervals submit to the Commissioner outturn reports in respect of cargo received at that degrouping depot for packing or consolidation. **(Substituted by Notice R.938 in Government Gazette 43661 dated 28 August 2020)**

(2) An outturn report referred to in subrule (1) must reflect the following information:
(a) General mandatory reporting information;
(b) degrouping depot where received;
(c) the gate-in time and date;
(d) the cargo type;
(e) the air cargo details in respect of each consignment received, excluding the full name and physical address of the consignor and consignee;
(f) the type of packages received for packing or consolidation; and
(g) the gross mass (KGM) of those packages.

(3) Cargo for which the licensee if the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule 8.46.

Outturn reports on cargo unpacked or packed at degrouping depots

8.45 (1) The licensee of a degrouping depot must submit to the Commissioner outturn reports in respect of—

(a) all imported cargo received and deconsolidated or unpacked at that depot; and
(b) all cargo destined for export packed or consolidated at that depot.

(2) An outturn report in respect of all imported cargo received and deconsolidated or unpacked at a degrouping depot contemplated in subrule (1)*(a)* must be submitted to the Commissioner no later than 24 hours after deconsolidation or unpacking of the cargo.

(3) An outturn report referred to in subrule (2) must reflect the following information:
(a) General mandatory reporting information;
(b) the date and time of arrival of the aircraft;
(c) the degrouping depot where deconsolidated or unpacked;
(d) the date and time of deconsolidation of the consignment;
(e) air cargo details in respect of each consignment, excluding the full name and physical address of the consignor and consignee;
(f) the number of packages found;
(g) the type of packages found;
(h) the gross mass (KGM) of packages found; and
(i) in the case of any discrepant packages found—
(i) the package condition;
(ii) a description of what the packages or contents should be; and
(iii) a description of the type of packages or contents found.

(4) An outturn report in respect of all cargo destined for export packed or consolidated at a degrouping depot contemplated in subrule (1)*(b)* must be submitted to the Commissioner no later than 24 hours after the cargo has been packed or consolidated.

(5) An outturn report referred to in subrule (4) must reflect the following information:
(a) General mandatory reporting information;
(b) the degrouping depot where the cargo is consolidated or packed;
(c) the date and time of consolidation of the cargo or of packing of a unit load device;
(d) air cargo details in respect of each consignment, excluding the full name and physical address of the consignor and consignee;
(e) the number of packages packed;

(f) the type of packages packed;

(g) the gross mass (KGM) of those packages; and

(h) in the case of any discrepant packages found—

(i) the package condition;

(ii) a description of what the packages or contents should be; and

(iii) a description of the type of packages or contents found.

(6) Cargo for which the licensee of the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1*)(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule 8.46.

Part 9: General provisions relating to outturn reports

Outturn reports of cargo with no transport documents

8.46 (1) The container terminal operator, wharf operator, transit shed operator, licensee of a container depot or licensee of a degrouping depot must submit to the Commissioner separate outturn reports in respect of any cargo for which that licensee has not received a transport document.

(2) A separate outturn report in respect of—

(a) cargo referred to in rules 8.36, 8.37, 8.40 and 8.41 for which the operator or licensee has not received a transport document, must be submitted within the same timeframe applicable to that cargo in terms of those rules; and

(b) cargo referred to in rules 8.42, 8.43, 8.44 and 8.45 for which the operator or licensee has not received a transport document, must be submitted within the same timeframe applicable to that cargo in terms of those rules.

(3) A separate outturn report referred to in subrule (2) must to the extent possible contain the same information as prescribed in rules 8.36, 8.37, 8.40 and 8.41 or rules 8.42, 8.43, 8.44 and 8.45 as may be applicable, for outturn reports.

Reporting of shortlanded, shortshipped, shortpacked or excess cargo

8.47 Any outturn report submitted in terms of Part 7 or 8 in respect of cargo off-loaded, deconsolidated or unpacked must, where relevant, specify—

(a) any containers that have been shortlanded or overlanded;
(b) any goods which have been shortlanded, shortpacked, shortshipped as measured against the manifest or are in excess of manifested quantities;
(c) unmanifested excess goods; or
(d) that the goods have been fully accounted for according to the manifest.

Part 10: Other reporting matters

Submission of amended reporting documents

8.48 (1) A person who has submitted a reporting document in terms of these rules must amend the document by submitting an amended reporting document reflecting the amended information if—
(a) any information which has been reported has subsequently changed; or
(b) any incorrect, incomplete or out-dated information has been reported.

(2) An amended reporting document must be submitted immediately when the person concerned becomes aware of the changed, incomplete, incorrect or out-dated information.

(3) An amended reporting document submitted in terms of subrule (1)—
(a) must contain the original information as amended by the updated information; and
(b) replaces the original document.

Disclosure of advance cargo arrival notice information to licensees or operators of premises for purposes of outturn reports

8.49 The Commissioner may disclose to a container terminal operator, wharf operator, transit shed operator, licensee of a container depot or licensee of a degrouping depot any of the following information submitted to the Commissioner in an advance cargo arrival notice in relation to any cargo, to enable that licensee or operator to submit outturn reports in relation to that cargo:
(a) The transport document number issued by the cargo reporter;
(b) the transport document number issued by the cargo reporter with whom the cargo has been co-loaded;

(c) a description of the cargo;

(d) the marks and numbers of the cargo;

(e) the total number of containers or packages;

(f) the gross weight of the cargo; and

(g) other information, including any manifest information.

Unpacking of cargo

8.50 The licensee of a container depot or licensee of a degrouping depot where cargo is deconsolidated and unpacked, must for purposes of effectively complying with this Part ensure that—

(a) cargo is unpacked against—

(i) a transport document issued in respect of that cargo and provided to the licensee by the cargo reporter; or

(ii) the information in the advance cargo arrival notice relating to that cargo and provided to the container terminal operator, wharf operator, transit shed operator, licensee of a container depot or licensee of a degrouping depot;

(b) consolidated cargo is unpacked to the lowest consignee level; and

(c) any outturn report submitted in respect of that cargo reflects all the cargo with reference to the transport document issued in respect of that cargo.

Extension or shortening of timeframes for submission of reporting documents

8.51 (1) A person that must submit reporting documents in terms of these rules that wishes to have a timeframe applicable to the submission of a particular reporting document extended or shortened, may apply to the Commissioner for such extension or shortening in terms of this rule.

(2) An application referred to in subrule (1) must –

(a) be submitted to the Commissioner on the applicant's letterhead; and

(b) reflect the following information:

(i) The name of the applicant;

(ii) the relevant rule prescribing the timeframe which is required to be extended or shortened;

(iii) the extended or shortened timeframe applied for; and

(iv) the reason why the extension or shortening is required.

(3) An application in terms of this rule must be submitted prior to the expiry of the timeframe to which the extension or shortening relates.

Forms to be used for submission of reporting documents when computer system inoperative

8.52 The form to be used for manual submission of a particular reporting document for purposes of section 101A(13) of the Act is the form indicated on the SARS website in respect of the particular reporting document for such use.

Part 11: Transitional arrangement

Transitional rule in relation to registration of persons submitting reporting documents

8.53 A registration under rule 8.03 as it existed immediately before the commencement of these rules must be regarded as a registration for purposes of rule 8.04 of these rules.

RULES FOR SECTION 9 OF THE ACT

Sealing of goods on board ship or aircraft

9.01 The declaration required in terms of section 9(1) shall be made on form DA 5 and shall be handed to the Controller on demand.

9.02 The master and every member of the crew shall each be allowed to retain for his own consumption for a period of four days such sealable goods and such quantities as are enumerated hereunder-

01.	Cigarettes	200
	or	
	Tobacco in any other form	230 grams
02.	Potable spirits in any form	1 litre
03.	Wine	3 litres
04.	Beer or stout	4 litres

9.03 In case where the master and crew remain on board for more than four days at any place, the Controller may, at the request of any master or member of the crew, after a period of four days or each multiple thereof, permit the issue of further quantities equivalent to the quantities enumerated in rule 9.02.

9.04 The following goods are declared to be sealable goods:

(a) fire-arms (which include all air, alarm or gas pistols, revolvers and rifles) and ammunition;

(b) tobacco, cigars, cigarettes and any other preparations of tobacco or substitutes therefore;

(c) any spirits or alcoholic beverages;

(d) habit-forming drugs;

(e) articles brought or intended as gifts for or for sale to or exchange with any person; and

(f) all non-duty-paid imported goods and all excisable goods and fuel levy goods shipped at a place in the Republic as ships' stores.

9.05 Naval ships and all aircraft are exempted from the provisions of section 9(1).

Breaking of seals on ships' stores

9.06 The master of a ship shall not permit any customs and excise seal on any goods in terms of section 9 to be broken while the ship is within the limits of the port, unless prior permission has been obtained from the Controller.

RULES FOR SECTION 11 OF THE ACT

Landing of goods from ships or aircraft

11.01 Goods, which have not been duly entered, shall not be removed from one transit shed to another without the written permission of the Controller.

11.02 Any person landing and delivering imported goods at any place shall, within a period of 14 days from the date on which such landing commences, or within such further period as the Controller may allow, furnish to the Controller a written statement with particulars of the goods reported for landing at that place in terms of section 7 but not landed at that place, and of the goods landed at that place but not so reported.

Special provisions in respect of fish landed from a foreign fishing vessel

11.03 *(a)* Fish landed from a foreign fishing vessel for the purposes contemplated in the rules for section 21(3) must, if the Controller so permits, be delivered by the master or the master's agent appointed as contemplated in section 97 to a special export storage warehouse as provided for in those rules.

(b) (i) When delivering the fish, the master or master's agent must declare on two copies of form DA 1A that all fish landed have been delivered to the special export storage warehouse and furnish both copies to the licensee of that warehouse.

(ii) The licensee of the special export storage warehouse must acknowledge receipt of the fish on those copies –

(aa) return one copy to the master or master's agent, and

(bb) retain one copy which must be submitted to the Controller together with the account (DA 1B) contemplated in rule 21.03.09*(b)*(ii)*(bb)*.

(c) Fish so delivered shall, from the time of delivery, be subject to the provisions of section 21(3) and its rules.

RULES FOR SECTION 12 OF THE ACT

Importation of goods from or through Mozambique

12.01 Goods imported by road from or through Mozambique must be duly entered for South African Customs purposes at the office of the Controller of Customs and Excise, Lebombo, or other appointed place of entry in the Kingdom of Swaziland. Where such goods are imported by train due entry may be made at Lebombo or before the nearest Controller of Customs and Excise at the destination of the goods in South Africa prior to delivery of such goods to the consignee.

NOTE: Due to the closure of the Office of the Controller of Customs and Excise, Maputo with effect from 1 April 1996, the Rule is amended accordingly.

Importation of goods by rail

12.02 For the purposes of section 12(1) the documents required to be furnished in respect of goods arriving in the Republic by train shall be –

(a) advice and delivery notes or consignment notes, as the case may be, relating to such goods; and

(b) a manifest of all the goods on such train specifying the -

(i) places of loading and discharge;

(ii) train or truck number;

(iii) number of any container as defined in section 1(2);

(iv) marks and numbers of any packages;

(v) number and description of any packages;

(vi) description and mass of the goods;

(vii) name and address of the consignee; and

(viii) name of the consignor.

RULES FOR SECTION 13 OF THE ACT

Goods imported or exported by post

13.01 For the purposes of section 13(3) the following goods shall be exempted from entry at a customs and excise office before a Controller:

(a) Used personal effects provided for under item 407.01;

(b) Unsolicited gifts provided for under item 412.10; or

(c) Any goods exported by post for processing or repair and registered for exportation and are re-imported in terms of item 409.04.

13.02 For the purposes of section 13(4) any goods in respect of which the exporter intends to apply for a drawback or a refund of duty in terms of the provisions of any item of Schedule No. 5 or 6 shall be entered for export on the prescribed form at the office of the Controller.

13.03 For the purposes of application of, the reduced rates of duty in the EU column of Part 1 of Schedule No. 1, any provision of Part A of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49A, to goods imported or exported by post, as the case may be, the following procedures shall apply:

(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 29 of the Protocol referred to in rule 49A.24(29). **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) (i) If goods are imported and payment of any preferential rate of duty in the EU column of Part 1 of Schedule No 1 is claimed, but form EUR 1 or an origin declaration is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer designated to perform the rules of origin function at the office of the nearest Controller; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller.

(c) If proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49A shall *mutatis mutandis* apply to such goods.

(d) The postmaster shall retain and forward to the officer designated to perform the rules of origin function at the office of the nearest Controller any form EUR1 or an origin declaration in respect of imported goods. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

13.04 For the purposes of application of the reduced rates of duty in the SADC column of Part 1 of Schedule No. 1, any provision of Part B of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49B, to goods imported or exported by post, as the case may be, the following procedures shall apply:

(a) In the case of exemptions referred to in rule 49B.10(9)8 the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document.

(b) (i) If goods are imported and payment of any preferential rate of duty in the SADC column of Part 1 of Schedule No. 1 is claimed, but the SADC Certificate of Origin is not produced, the Postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer designated to perform the rules of origin function at the office of the nearest Controller; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller;

(c) If proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49B shall *mutatis mutandis* apply to such goods;

(d) the Postmaster shall retain and forward to the officer designated to perform the rules of origin function at the office of the Controller, any SCO in respect of imported goods; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(e) these procedures shall apply *mutatis mutandis* to goods imported under the provisions of item 460.11 of Schedule No. 4.

13.05 Any textile and apparel articles exported by post for the purposes of obtaining preferential tariff treatment on importation into the United States of America as contemplated in the African Growth and Opportunity Act referred to in Part 1 of the rules for section 46A, shall be entered for export at the office of the Controller nearest to the post office where they are posted and shall be subject to the provisions of the rules of the said Part 1 of the rules for section 46A.

13.06 For the purposes of application of the reduced rates of duty in the EFTA column of Part 1 of Schedule No. 1, any provision of Part C of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49D, to goods imported or exported by post, as the case may be, the following procedures shall apply:

(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 20 of Annex V referred to in rule 49D.19(20).

(b) (i) If goods are imported and payment of any preferential rate of duty in the EFTA column of Part 1 of Schedule No. 1 is claimed, but Movement Certificate EUR1 or an invoice declaration is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer

responsible for origin administration at the office of the nearest Controller;

(ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered or declared for customs duty purposes at the office of the said Controller.

(c) If proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49D shall *mutatis mutandis* apply to such goods.

(d) The postmaster shall retain and forward to the Officer responsible for origin administration any Movement Certificate EUR1 or invoice declaration in respect of imported goods.

13.07 For the purposes of application of, the reduced rates of duty in the MERCOSUR column of Part 1 of Schedule No. 1, any provision of Part D of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49E, to goods imported or exported by post, as the case may be, the following procedures shall apply:

(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 23 of the Annex III referred to in rule 49E.22(23).

(b) (i) If goods are imported and payment of any preferential rate of duty in the MERCOSUR column of Part 1 of Schedule No. 1 is claimed, but the certificate of origin is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer responsible for performing such function at the office of the nearest Controller;

(ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller.

(c) If proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49E shall *mutatis mutandis* apply to such goods.

(d) The postmaster shall retain and forward to the officer responsible for performing functions at the office of the Controller any certificate of origin for imported goods. **(Rule 13.07 inserted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

RULES FOR SECTION 14 OF THE ACT

Coastwise traffic and coasting ships

14.01 *(a)* The master shall report on form DA 6 to the Controller at the port of discharge any goods carried coastwise which have not been duly entered for home consumption.

(b) Such report shall include, inter alia, goods removed in bond in terms of section 18(1)*(d)* or from a customs and excise warehouse on forms DA 32, SAD 500 and supporting SAD forms as may be applicable to the movement procedure.

14.02 The provisions of rules 7.01*(d*) and 7.05 shall apply in respect of coasting ships but the Controller may authorise the issue of transires to coasting ships in such circumstances as he considers necessary. Any transire issued in terms of this rule shall be subject to the provisions of rules 7.09 to 7.12.

RULES FOR SECTION 15 OF THE ACT (Substituted by Notice R 7622 published in Government Gazette 54900 dated 26 June 2026)

Part 1: Interpretation, application and delegation

Definitions

15.01 For the purposes of these rules, any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned and unless otherwise specified or the context otherwise indicates –

‘‘accompanied baggage’’, in relation to a person entering or leaving the Republic, means all goods which that person has physically on or with him or her when processed through customs at the place of entry or exit through which that person enters or leaves the Republic, and includes baggage which, although checked in by that person with the intention of such baggage accompanying him or her, is mishandled and does not arrive with that person at his or her destination for some reason beyond the person’s control;

“bearer negotiable instrument” has the meaning assigned to it in section 1 of the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001);

‘‘commercial goods’’ means items in the accompanied or unaccompanied baggage of a person entering or leaving the Republic that are imported into or exported from the Republic for commercial or other business purposes, and includes—

(a) items intended—
  (i) to be sold, leased or otherwise commercially transacted; or
  (ii) for use in a business or profession; and

(b) items which by reason of their nature, quantity, volume or other attribute can reasonably be classified as goods intended for commercial or other business purposes;

“commercial trader”, in relation to a person entering or leaving the Republic, means a person trading in commercial goods and who does not qualify as an informal trader;

“electronic South African traveller management system” or **“SATMS”** means a SARS electronic system for the management of online traveller declarations;

“informal trader”, in relation to a person entering or leaving the Republic, means a person that may import or export goods classifiable under tariff heading 9901.00 or 9902.00 as contemplated in the notes to Chapter 99 of Schedule No.1;

“information segment”, in relation to a traveller declaration, means the segment of the declaration containing personal details, travel details as well as a possession disclosure;

“non-designated place”, in relation to a place where a person can enter or leave the Republic, means a place that is not designated in terms of section 6 as a place of entry or exit for purposes of this Act, but designated by the Minister of Home Affairs in terms of section 9A of the Immigration Act, 2002 (Act No. 13 of 2002) as a place of entry or exit for purposes of that Act;

“officer” means an officer as defined in section 1 engaged in the processing of travellers and their goods through a place of entry or exit, and for purposes of these rules includes a person in the service of another organ of state or institution under delegation as contemplated in rule 15.03;

“personal details”, in relation to the information segment of a traveller declaration, means the information listed in rule 15.04*(a)*;

‘‘personal effects’’, means, subject to item 407.01 of Schedule No. 4, items (new or used) in the accompanied baggage of a person entering or leaving the Republic which that person has on or with him or her or takes along for personal or own use and which are reasonably required for such use, such as any wearing apparel, toiletries, medicine, personal jewellery, watch, cellular phone, food and drinks and other items evidently on or with that person for personal or own use, but excludes—

(a) commercial goods;

(b) goods temporarily imported and later re-exported, or goods temporarily exported and later re-imported;

(c) prohibited or restricted goods;

(d) goods intended for use as samples; and

(e) goods exceeding the duty free allowance contemplated in rebate item 407.02 of Schedule No. 4;

"place of entry or exit" means a place of entry or exit appointed in terms of section 6(1) where persons may enter or leave the Republic, and includes –

(a) an airport,

(b) a seaport;

(c) a land border post; and

(d) a rail border crossing;

"possession disclosure", in relation to the information segment of a traveller declaration, means an indication of whether the traveller has any of the goods listed in rule 15.04*(c)* or *(d)* in his or her possession;

"processing channel", in relation to a customs traveller processing system provided at a place of entry or exit, means –

(a) the green channel of such system through which a traveller proceeds, after submission of a traveller declaration, in the case where such traveller has no goods or currency referred to in rule 15.04*(c)* or *(d)* respectively, and requires no further customs processing;

(b) the red channel of such system through which a traveller proceeds, after submission of a traveller declaration, in the case where such traveller has goods or currency referred to in rule 15.04*(c)* or *(d)* respectively, and requires further customs processing; or

(c) another procedure for the processing of travellers provided for in the absence of a red and green channel;

"self-service kiosk" means a facility at a place of entry or exit installed for the purposes of facilitating the electronic submission of traveller declarations;

"TD-01", in relation to a traveller declaration, means the paper format equivalent of the information segment of the online traveller declaration, as published on the SARS website;

"TGD1", in relation to a traveller declaration, means the paper format equivalent of the traveller goods declaration segment of the online traveller declaration, as published on the SARS website;

"travel details", in relation to the information segment of the traveller declaration, means the details listed in rule 15.04*(b)*;

"traveller" means a person entering or leaving the Republic;

"traveller declaration" means a traveller declaration contemplated in section 15(1) consisting of an information segment and, in the case of a traveller in possession of goods contemplated in rule 15.04*(c)* or *(d)*, a traveller goods declaration segment, and includes –

(a) an online traveller declaration submitted via any of the channels referred to in rule 15.06*(a)*(i); and

(b) a declaration submitted in paper format on form TD-01 together with, in the case of goods contemplated in rule 15.04*(c)* or *(d)* disclosed in the possession disclosure of form TD-01, a declaration on form TGD1 in circumstances contemplated in rule 15.06*(a)*(ii);

"traveller goods declaration segment" means the segment of the traveller declaration to be submitted by a traveller following the completion of the information segment of the traveller declaration, for purposes of the entry and duty and tax assessment of any goods contemplated in rule 15.04*(c)* or *(d)* disclosed in the possession disclosure, and includes –

(a) the traveller goods declaration segment of an online traveller goods declaration submitted by travellers via any of the channels referred to in rule 15.06*(a)*(i); or

(b) a traveller goods declaration submitted on form TGD1 in circumstances contemplated in rule 15.06*(a)*(ii);

‘‘unaccompanied baggage’’, in relation to a person entering or leaving the Republic, means any baggage items of a person entering or leaving the Republic that, because of deliberate separate travelling arrangements made by the traveller for such items, are not physically with that person when that person is processed through customs at the place of entry through which that person enters or at the place of exit through which that person leaves the Republic; and

“these rules” means the rules under section 15.

Persons excluded from submitting traveller declarations

15.02 Persons entering or leaving the Republic as air or sea travellers are excluded from submitting traveller declarations if they are in transit through the Republic and do not leave –

(a) the designated transit area of an airport or seaport; or

(b) the aircraft or vessel on which they entered the Republic.

Delegation of authority to certain persons in service of other organs of state or institutions

15.03 In circumstances where SARS does not have a permanent presence at a non-designated place, the performance of powers and functions of an “officer” under section 15 is hereby delegated to an officer in the service of any of the following organs of state or institutions present at that place:

(a) The Department of Home Affairs;

(b) the Border Management Authority; or

(c) the South African Police Service.

Part 2: Standard requirements for submission of traveller declarations and customs assistance

Information to be reflected on information segment of traveller declaration or on “TD-01”

15.04 The information segment of a traveller declaration submitted in terms of section 15(1) excludes details about personal effects and must reflect –

(a) the following personal details in relation to the traveller entering or leaving the Republic:

(i) Passport number and issuing country or organisation;

(ii) name and surname;

(iii) date of birth;

(iv) in relation to a traveller –

(aa) entering the Republic, the address in the Republic where the traveller will stay during the visit; and

(bb) leaving the Republic, the address in the country of destination where the traveller will stay during the visit to that country;

(v) mobile phone number including country code, if the traveller has a mobile phone;

(vi) e-mail address, if the traveller has an e-mail address, or the e-mail address of the relevant place of entry or exit; and

(vii) occupation, if applicable;

(b) the following travel details:

(i) Traveller type, indicating whether the capacity in which a traveller is travelling is “personal” or “business”;

(ii) reason for travelling;

(iii) place or country from which the traveller is travelling;

(iv) country of destination;

(v) country or countries via which the traveller is travelling, if applicable;

(vi) date of travel;

(vii) mode of travel;

(viii) mode of transport;

(ix) place of entry or exit, or in the case where the traveller wishes to make use of a non-designated place to enter or leave the Republic, the name of that place, as well as the place of entry or exit nearest to that non-designated place;

(x) depending on the circumstances, the flight number, voyage number, or trip number if applicable; and

(xi) in the case of –

(aa) air travel, whether the aircraft is a private or charter aircraft,

as well as details relating to charter name and private or charter flight registration number;

(bb) sea travel, whether the vessel is a private vessel or yacht or a charter vessel or yacht, as well as details relating to vessel name and registration number of the vessel or yacht; or

(cc) road travel, the type of vehicle and registration number; and

(dd) rail travel, the registration number of the cross-border train; and

(xii) details of travelling companions, including passport number and issuing country or organisation, if applicable;

(c) a possession disclosure providing an indication of whether the traveller, when processed through customs at the place of entry or exit through which that person enters or leaves the Republic, has the following goods in his or her possession:

(i) Prohibited or restricted goods;

(ii) commercial goods intended for trade or other business purposes together with an indication of whether the traveller is a commercial trader or informal trader;

(iii) goods in respect of which the traveller intends to claim any allowance or rebate of duty under rebate item 407.02 of Schedule No. 4;

(iv) goods in excess of any allowance contemplated in rebate item 407.02 of Schedule No. 4, or in respect of which the traveller does not qualify for any allowance or rebate of duty under that item, whether by reason of any allowance being exceeded, or any limitation or condition contemplated in that item not being met;

(v) goods for temporary importation or exportation;

(vi) goods for re-importation or re-exportation;

(vii) goods intended for use as samples; and

(viii) goods for import or export;

(d) the following details in relation to currency or bearer negotiable instruments in excess of the threshold prescribed in terms of section 30 of the Financial Intelligence Centre Act, 2001, in the possession of the traveller when processed through customs at the place of entry or exit through which that person enters or leaves the Republic:

(i) type of financial instrument;

(ii) type of currency;

(iii) amount of currency or bearer negotiable instruments, as well as South African Rand value; and

(iv) the source of the funds;

(e) a declaration that the information provided is true and correct; and

(f) an indicator that the information is provided on behalf of another person as contemplated in rule 15.06*(c)*, if applicable.

Information to be reflected on traveller goods declaration segment of traveller declaration or on "TGD1"

15.05 The traveller goods declaration segment of a traveller declaration must be completed by a traveller upon being prompted to do so by the SATMS or an officer at the place of entry or exit, if that traveller had disclosed any goods contemplated in rule 15.04*(c)* or *(d)*, and must reflect the following information, except in respect of such goods that are covered by an international carnet –

(a) the traveller declaration reference number;

(b) the following details –

(i) in respect of a vehicle temporarily imported or exported:

(aa) Item description;

(bb) owner name and surname;

(cc) vehicle make and model;

(dd) colour;

(ee) year;

(ff) vehicle identification (VIN) number or chassis number and engine number;

(gg) registration number; and

(hh) value for customs duty purposes;

(ii) in respect of a trailer temporarily imported or exported:

(aa) Item description;

(bb) serial number;

(cc) registration number;

(dd) value for customs duty purposes; and

(ee) temporary import expiry date;

(iii) in respect of goods other than goods mentioned in items (i) and (ii) temporarily imported or exported:

(aa) Item description;

(bb) serial number; and

(cc) value for customs duty purposes;

(iv) in respect of goods for remodelling or repairs:

(aa) Item description;

(bb) number of units or items;

(cc) serial number;

(dd) value for customs duty purposes;

(ee) currency in which reflected; and

(ff) reason for remodelling or repair;

(v) in respect of goods intended for use as samples:

(aa) Item description;

(bb) number of units or items;

(cc) serial number;

(dd) value for customs duty purposes; and

(ee) currency in which reflected;

(vi) in respect of goods for import or export (excluding commercial goods):

(aa) Item description;

(bb) unit of measure;

(cc) quantity;

(dd) value for customs duty purposes; and

(ee) currency in which reflected; and

(vii) in respect of goods for re-importation or re-exportation:

(aa) Item description;

(bb) if “other”, specify;

(cc) serial number; and

(dd) value for customs duty purposes;

(c) whether a provisional payment has been applied in respect of any goods referred to in paragraph *(b)*;

(d) the following details in respect of excess currency or bearer negotiable instruments, if applicable:

(i) The amount declared in respect of the conveyed currency or bearer negotiable instruments;

(ii) the currency name and country from which it, or the bearer negotiable instruments, originate;

(iii) the country from where the journey to the Republic started;

(iv) the last place where the traveller made a declaration in relation to the conveyance of currency or bearer negotiable instruments;

(v) the purpose for which the currency or bearer negotiable instruments are conveyed into or out of the Republic;

(vi) details of how the currency or bearer negotiable instruments were obtained; and

(vii) the following details in respect of the ownership of the currency or bearer negotiable instruments conveyed:

(aa) Whether the traveller is the owner;

(bb) the name and surname of the owner in the case of a natural person;

(cc) the owner's passport number, or identification number in the case of a South African citizen or a permanent resident in the Republic;

(dd) the owner's nationality;

(ee) the owner's date of birth;

(ff) the country of issue of the owner's travel document; and

(gg) in the case where the owner is a juristic person, the name, the registration number of the juristic person, if applicable, the nature of its business and the address from where it conducts business;

(e) a declaration that the information reflected in the traveller goods declaration segment is true and correct; and

(f) an indicator that the information is provided on behalf of another person as contemplated in rule 15.06*(c)*, if applicable.

Submission of traveller declarations

15.06 *(a)* A traveller declaration must, subject to rule 15.10, be submitted –

(i) through the electronic South African traveller management system or SATMS, available on the SARS website (http://www.sars.gov.za/travellerdeclaration), on the traveller

management mobile application (SARS Traveller Mobi app) or via a quick response code (QR) scan platform on any electronic communication device capable of connecting to the internet, including at a self-service kiosk at a place of entry or exit where such facility is available; or

(ii) at the customs traveller processing area of the relevant place of entry or exit, in paper format on form TD-01, together with a traveller goods declaration on form TGD1 if that traveller had disclosed any goods contemplated in rule 15. 04*(c)* or *(d)*, in circumstances where –

(aa) there is a SARS systems failure;

(bb) an internet connection is not available at the relevant place of entry or exit; or

(cc) a traveller is due to other reasonable grounds unable to submit the declaration electronically.

(b) A traveller declaration –

(i) if submitted in terms of paragraph *(a)*(i) –

(aa) must be submitted no more than 24 hours prior to departure from the country from which the traveller is travelling, and if travelling to the Republic on a journey separated by stops, no more than 24 hours prior to departure on the last leg of his or her journey directly to the Republic; and

(bb) must, prior to proceeding through a traveller processing channel, be updated if any of the information already submitted has subsequently changed; or

(ii) if submitted in terms of paragraph *(a)*(ii), be completed and submitted to an officer upon arrival at the customs processing area of the relevant place of entry or exit.

(c) A parent or legal guardian of a minor or the caretaker of a person who due to incapacity or reduced capacity caused by age, ill-health or mental or physical disability is unable to submit a traveller declaration, or another person assisting, may complete and submit a traveller

declaration on behalf of that minor or person and takes responsibility for the accuracy of the content of the declaration.

Customs assistance to facilitate traveller processing

15.07 *(a)* In circumstances referred to in paragraph *(b)* where a traveller was unable to submit a traveller declaration before arriving at the place of entry or exit, such traveller may submit the traveller declaration –

(i) at a self-service kiosk, where available, with or without the assistance of an officer; or

(ii) with the assistance of an officer with a hand-held device, depending on whether such a service is offered at the relevant place of entry or exit.

(b) Circumstances contemplated in paragraph *(a)* include where a traveller–

(i) did not have access to an electronic communication device capable of connecting to the internet, did not have access to internet connectivity, or could not access the SATMS due to systems failure; or

(ii) due to incapacity or reduced capacity caused by age, ill-health or mental or physical disability requires assistance by an officer.

(c) Assistance by an officer contemplated in this rule must be requested if required.

Instructions to travellers on how to proceed after submission of traveller declaration

15.08 *(a)* A traveller who submitted a traveller declaration –

(i) in accordance with rule 15.06*(a)*(i), must upon entering the customs traveller processing area proceed in accordance with the instructions received from SARS and must follow any signage prompts facilitating processing that are displayed at the relevant place of entry or exit; or

(ii) in accordance with rule 15.06*(a)*(ii), must follow any instructions by an officer or signage prompts facilitating processing that are displayed at the relevant place of entry or exit.

(b) A traveller who indicated the e-mail address of the place of entry or exit as contemplated in rule 15.04*(a)*(vi) on a traveller declaration submitted in accordance with rule 15.06*(a)*(i), must upon arrival proceed to the customs traveller processing area for retrieval of the e-mail containing the instructions sent by SARS after submission of the declaration.

Part 3: Special requirements for submission of traveller declarations for travellers using rail or intending to use non-designated places

Requirements relating to submission of traveller declarations for persons entering or leaving the Republic by train

15.09 *(a)* If a person entering or leaving the Republic by train did not submit a traveller declaration electronically before the train's arrival at the first or the last railway station in the Republic, depending on whether the train is entering or leaving the Republic, the submission procedure set out in paragraph *(b)* must be followed.

(b) A traveller declaration must upon arrival at the first railway station in the Republic after entering the Republic, or at the last railway station before leaving the Republic, be submitted –

(i) electronically as contemplated in rule 15.06*(a)*(i); or

(ii) in paper format on form TD-01, together with a traveller goods declaration on form TGD1 if the traveller disclosed any goods contemplated in rule 15.04*(c)* or *(d)*, in circumstances where the traveller declaration could not be submitted electronically as contemplated in subparagraph (i) due to circumstances referred to in rule 15.06*(a)*(ii).

(c) Forms referred to in paragraph *(b)*(ii) are available on the SARS website or from an officer stationed at a railway station mentioned in paragraph *(b)*.

(d) Submission of forms, traveller processing and payment must take place in accordance with any instructions by an officer or any traveller processing signage displayed at that railway station.

Requirements relating to submission of traveller declarations for persons intending to enter or leave the Republic at non-designated places

15.10 *(a)* A traveller intending to enter or leave the Republic at a non-designated place must, despite any other provision in these rules –

(i) prior to travelling to that non-designated place submit a traveller declaration through SATMS, subject to paragraph *(c),* applying for the use of that non-designated place by indicating in terms of rule 15.04*(b)*(ix) –

(aa) that he or she wishes to use the relevant non-designated place; and

(bb) the place of entry or exit nearest to that non-designated place; and

(ii) in accordance with ~~i~~nstructions received from SARS after submission of the declaration, proceed –

(aa) to the relevant non-designated place, in the case where SARS permitted the use of the non-designated place and indicated that the traveller may proceed to that place; or

(bb) to the place of entry or exit nearest to that non-designated place, in the case where SARS did not permit the use of the non-designated place and instructed the traveller to proceed to the relevant place of entry or exit.

(b) A traveller permitted to use a non-designated place as contemplated in paragraph *(a)*(ii)*(aa)* must follow any instructions by an officer under delegation in terms of rule 15.03.

(c) A traveller referred to in paragraph *(a)* must in the case of a SARS systems failure or where the traveller cannot submit the traveller declaration electronically due to other reasonable grounds, submit the declaration at the place of entry nearest to the non-designated place where that traveller intended entering or leaving the Republic in paper format on form TD-01, together with a traveller goods declaration on form

TGD1, if that traveller had disclosed any goods contemplated in rule 15.04*(c)* or *(d)*.

Part 4: General

Goods in accompanied baggage that must be entered on SAD 500

15.11 Commercial goods in the accompanied baggage of a traveller entering or leaving the Republic, except goods that may be declared as provided for under item 410.04 of Schedule No.4, must be entered on form SAD 500.

Payment of customs duties and tax and method of payment

15.12 *(a)* Any duties and tax payable may be paid –

(i) before arrival at the relevant place of entry or exit by way of electronic funds transfer through approved financial institutions indicated on the SARS website; or

(ii) at the relevant place of entry or exit by way of –

(*aa*) cash, in South African Rand;

(*bb*) electronic funds transfer through approved financial institutions indicated on the SARS website; or

(cc) debit or credit card payment at places of entry or exit equipped with systems for processing card payments (point of sale terminals), provided that such card is issued by an approved financial institution indicated on the SARS website.

(b) A traveller is entitled to receive a proof of payment.

RULES FOR SECTION 17 OF THE ACT

Rent to be paid on goods in a State warehouse

17.01 *(a)* (i) These rules apply to goods taken to and secured in a State warehouse or goods removed to or allowed to remain in any place deemed to be a State warehouse as contemplated in section 43(2).

(ii) In these rules and any form to which the rules relate, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

"carrier" shall have the meaning assigned thereto in the rules for section 8;

"cleared goods" means goods which have been entered or declared in terms of applicable customs and excise laws and procedures relating to those goods, whether or not they have been validly so entered or declared;

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01*(a)*;

"delivery order" means any document issued by a carrier authorizing delivery of goods to the person named therein;

"freight ton" means the greater of either the mass or measurement of goods where one freight ton is equal to a metric ton (1 000 kg) or one cubic metre;

"rate" means the rate specified in rule 17.02 for the calculation of rent;

"rent" means the amount charged in respect of the period goods remain in a State warehouse as contemplated in section 17;

"rent-free period" means a period contemplated in rule 17.04;

"sold in terms of section 43(3)" referred to in rule 17.02 includes goods to which sections 41(2) and 107(1)*(b)* relate;

"the Act" means **"this Act"** as defined in section 1 of the Customs and Excise Act, 1964 (Act 91 of 1964);

"traveller" means -

(aa) any person who does not normally reside in the Republic and who temporarily enters or who leaves the Republic; or

(bb) any person who normally resides in the Republic and who leaves or returns to the Republic;

"uncleared goods" includes goods that must be entered or declared in terms of customs and excise laws and procedures and have not been so entered or declared or in the case of goods to which section 114 relate, any goods that are detained in terms of that section and are not required to be so entered or declared.

(iii) For the purposes of the definition of "freight ton" any fraction of a metric ton or a cubic metre must be regarded as a whole metric ton or cubic metre, as the case may be.

(iv) *(aa)* Any number of days for which rent is charged must be calculated inclusive of the day the goods are received into, and the day they are removed from the State warehouse and any part of such a day must be regarded as a full day.

(bb) The rent-free number of days for removal of goods in respect of which rent has been paid must be calculated as contemplated in rule 17.04.

(b) (i) A person who may obtain delivery of goods in a State warehouse must apply on form DA 68 and pay rent due to the Controller in whose area of control the State warehouse is situated.

(ii) Except if the Controller authorizes delivery of goods in terms of any other document, goods in a State warehouse shall not be taken by, or delivered to, any person unless delivery is authorized by the Controller on form DA 68.

(iii) Goods may only be received into or taken from a State warehouse during the hours of attendance prescribed for the office of the Controller.

17.02 *(a)* Rent shall be charged on goods for the period the goods remain in a State warehouse in the circumstances and at the rate specified in paragraphs *(b)*, *(c)* and *(d)* of this rule. **(Rule 17.02 substituted by Notice R. 7132 published in Government Gazette 54129 dated 12 February 2026)**

Rate at which and the circumstances in which rent is charged on goods imported or exported by travellers

(b)	Subject to rules 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on cleared or uncleared goods imported or exported by travellers shall be in the case of goods which are -	Rate per kilogram or part thereof per day or part thereof
(i)	detained, seized or forfeited and subsequently delivered in terms of section 93;	R3,00
(ii)	sold in terms of section 43(3);	R3,00
(iii)	detained for the purposes of any other law as contemplated in section 113(8);	R3,00
(iv)	Any goods to which subparagraphs (i) to (iii) do not apply.	R3,00

Rate at which and the circumstances in which rent is charged on uncleared goods (excluding goods imported or exported by travellers)

(c)	Subject to rules 17.03 and 17.04, the rate at which, and the circumstances in which, rent is charged on uncleared imported goods or uncleared goods for export (excluding goods imported or exported by travellers) shall be in the case of goods which are -	Rate per freight ton or part thereof per day or

		part thereof
(i)	landed at a place to which they were not consigned and are in the State Warehouse -	
	(aa) up to and including the 14th day from the date of receipt in the State Warehouse; and	R29,00
	(bb) for any further period after the 14th day;	R96,00
(ii)	detained, seized or forfeited and subsequently delivered in terms of section 93 -	
	(aa) up to and including the 90th day from the date of receipt; and	R29,00
	(bb) any further period after the 90th day;	R96,00
(iii)	sold in terms of section 43(3)	R29,00
(iv)	any goods to which subparagraphs (i) to (iii) do not apply.	R29,00

Rate at which and the circumstances in which rent is charged on cleared goods (excluding goods imported or exported by travellers)

(d)	Subject to rules 17.03 and 17.04, the rate at which and the circumstances in which, rent is charged on cleared imported goods or goods cleared for export (excluding goods imported or exported by travellers) shall be in the case of goods which are -	Rate per freight ton or part thereof per day or part thereof
(i)	landed at a place to which they were not consigned and are in the State Warehouse -	
	(aa) up to and including the 14th day from the date of receipt in the State Warehouse	R29,00
	(bb) for any further period after the 14th day;	R96,00

(ii)	not subject to compliance with any customs and excise laws and procedures and are removed from the State Warehouse -		
	(aa)	up to and including the 14th day from the date of receipt in the State Warehouse;	R29,00
	(bb)	during any further period after the 14th day up to and including the 28th day;	R61,00
	(cc)	during any further period after the 28th day up to and including the date of removal;	R96,00
(iii)	any goods to which any of the circumstances contemplated in subparagraphs (i) to (ii) do not apply.		R29,00

Goods on which rent is not charged

17.03 *(a)* Rent is not charged -

(i) for the period goods remain in a State warehouse where the goods are -

(aa) detained or seized and subsequently released by the Controller without requiring compliance with any customs and excise laws and procedures as a condition of such release (including goods released as entered);

(bb) taken to and secured in the State warehouse in error; or

(cc) subject to a lien in terms of section 114 which are not disposed of as provided in that section and are released to the importer, exporter, owner or other person from whose control the goods were removed to the State warehouse;

(ii) during the time of removal from one State warehouse to another by or with the permission of the Commissioner.

(b) Except where the Commissioner undertakes delivery of any goods contemplated in subparagraphs (i)*(aa)* to (i)*(cc)*, delivery thereof must

be taken within a period of three official working days after processing of the relevant form DA 68, failing which, rent will be charged form the day commencing after that period.

(c) Notwithstanding any charge for rent specified in these rules on any goods, the Commissioner may, for the purposes of application of section 93, exempt the goods concerned from payment of such rent.

Rent-free period for removal of goods from a State warehouse

17.04 *(a)* For the purposes of section 17(4), a rent-free period is allowed for removal of goods from a State warehouse, which shall be-

(i) in the case of payment of State warehouse rent, three official working days after the date the form DA 68 is processed and a receipt is issued by the Controller;

(ii) where the goods have been sold on a State warehouse auction or by tender -

(aa) three official working days from the date after delivery is granted on form DA 68; or

(bb) in the case of goods sold subject to a condition as contemplated in section 43(4)*(b)* three months from the date of sale of goods.

(b) For the purposes of this rule a working day means the hours of attendance prescribed in the Schedule to the Rules in respect of the relevant State warehouse or if not so prescribed, the hours of attendance prescribed for the office of the Controller.

Date of implementation

17.05 These rules shall come into operation on 1 March 2006 in respect of all goods in, or received into, any State warehouse or a place deemed to be a State warehouse as contemplated in section 43(2).

17.06 *(a)* Notwithstanding the provisions in these rules relating to the payment of rent, with effect from 8 January 2009 no rent is payable in respect

of any goods removed from a place deemed to be a State warehouse as contemplated in section 43(2).

(b) Delivery of such goods is subject to rule 17.01*(b)*(ii).

RULES FOR SECTION 18 OF THE ACT

Removal of goods in bond

18.01 Goods entered for removal in bond under the provisions of section 18(1) shall –

(a) if imported, and –

(i) *(aa)* intended for direct removal in bond to a destination within the common customs area, be entered on form SAD 500, purposes code RIB and, if by road, in addition a form SAD 502;

(bb) intended for direct removal in bond in transit to a destination outside the common customs area, be entered on form SAD 500, purpose code RIT and, if by road, in addition a form SAD 502;

(ii) removed from a place where landed in the Republic from a ship, aircraft or other vehicle to a customs and excise warehouse, be entered for warehousing on forms SAD 500 and SAD 505;

(iii) removed from a customs and excise warehouse to another such warehouse, be entered on forms SAD 500 and SAD 505 -

(aa) for rewarehousing in the same area of control; or

(bb) for removal in bond to another area of control;

(b) if excisable, and removed from a customs and excise warehouse to another such warehouse, be entered for removal in bond ex warehouse on a form DA 32 or forms SAD 500 and SAD 505 reflecting the applicable purpose of removal.

18.02 Except as otherwise provided in section 18 and these rules no goods shall be removed in bond until the remover has been authorised by the Controller to so remove such goods.

18.03 Any person removing goods in bond to a place in the Republic shall consign the goods to the place indicated by the Controller.

18.04 Goods imported into the Republic from any territory in Africa and which are removed in bond in terms of section 18 shall be entered for removal in bond, in the case of –

(a) goods in transit through the Republic to a destination outside the Republic –

(i) by road, at the place where the goods enter the common customs area or, if such place is not a place in the Republic and such goods have not been so entered, at the place where the goods are destined to leave the Republic;

Note: Due to the closure of the Office of the Controller of Customs and Excise, Maputo with effect from 1 April 1996, the Rule is amended accordingly.

(ii) by air, at the place where the goods are first landed in the Republic; or

(iii) by rail, at the place where the goods are destined to leave the Republic; and

(b) all other goods, except goods by rail, at the place where such goods enter the Republic.

18.05 Except in respect of goods imported by rail, goods may be removed in bond within the Republic only to a place appointed as a place of entry, or to any premises or warehouse within the area of control of the Controller at that place or, in the case of excisable goods, to a licensed customs and excise warehouse if such goods are intended for warehousing in such customs and excise warehouse or, in the circumstances which he considers to be exceptional, to any other place approved by him.

18.06 *(a)* Except where otherwise provided in these rules, the consignee of goods removed in bond to a place in the Republic shall not take delivery of such goods or cause them to be warehoused or exported at the place of destination until he has duly entered the goods at the customs and excise office at that place, for consumption, warehousing or export, and has obtained the written authority of the Controller for such delivery, warehousing or export.

(b) The said consignee shall also submit to the Controller at the place of destination all such invoices and documents relating to the goods as he may require as well as a numbered and date-stamped copy of the relative bill of entry for removal in bond.

18.07 The period allowed to obtain valid proof in terms of section 18(3)*(b)*(i) shall be calculated from the date the goods were entered for removal in bond or for export and shall be -

(a) 30 days to obtain proof that goods removed to a place in the common customs area have been duly entered at that place;

(b) 30 days to obtain proof that goods which were destined for any country in Africa beyond the borders of the common customs area have been duly taken out of that area;

(c) 30 days to obtain proof that goods in transit through the Republic from any country in Africa have been duly taken out of the Republic; or

(d) in other cases, 30 days to obtain proof that goods have been duly taken out of the common customs area,

unless application is made for an extension to reach the Commissioner before expiry of the relevant period specified in subparagraph (i), (ii), (iii) or (iv) and the Commissioner on good cause shown extends that period.

18.08 The following particulars shall be reflected on a form SAD 500 -

(a) Where imported goods are entered for direct removal in bond to any place in or outside the Republic, the particulars required shall be furnished fully on the SAD form applicable –

(i) in the case where the goods are removed-

(aa) to any place in the Republic, the goods must be entered on forms SAD 500 and SAD 505;

(bb) outside the Republic, the goods must be entered on forms SAD 500 and SAD 502;

(cc) to any place-

(A) if the goods are carried by road, the customs client number and the name and address of the licensed remover of goods in bond and subcontractor must be inserted in Boxes 59 or 60 on the forms SAD 502 and SAD 505;

(B) if the goods are carried by rail, sea or air, the relevant customs client number and the name and address of the remover in bond in boxes on the relevant forms SAD 502 and SAD 505 must be left blank and the means of carriage and the name of the vessel and the voyage number or aircraft flight number must be furnished in Box 21 on the SAD 500;

(ii) the name, physical address and customs and excise client number of the consignee or importer must be inserted in Box 8 on the SAD 500;

(iii) the name, physical address and customs and excise client number of the consignor or exporter must be inserted in Box 2 on the SAD 500;

(iv) the name and customs and excise client number of the importer or exporter must be inserted in the “Importer or Exporter” box on the SAD 501;

(v) the name and customs and excise client number of the importer or exporter must be inserted in Box 50 on the SAD 502, SAD 505 and SAD 507;

(vi) in all instances, there must be furnished in Box 27 on the SAD 500, where the goods are destined for a place in the Republic, the appointed place of entry to which they are removed;

(vii) in all instances when goods are exported, there must be furnished in Box 29 on the SAD 500, the place where the goods leave the Republic to a destination beyond the borders of the Republic; and

(b) in the case of goods which have been landed from a ship, aircraft or other vehicle at a place to which they were not consigned and are removed in bond by the master, pilot or other carrier to the place to which they were consigned in the first place, full particulars as required in accordance with manifest requirements in form DA 1 or 2 referred to in rules 7.01 to 7.03 and such additional particulars as the Controller may require.

18.09 Suppliers' invoices in respect of goods entered for removal in bond in the circumstances stated in rule 18.08*(a)* shall be produced to the Controller at the time of entry for removal.

18.10 If goods which have been entered for warehousing at the place of importation are required for immediate removal in bond from that place before they have been deposited in the warehouse, they may, subject to compliance with such conditions as the Controller may impose, be treated and entered for removal as if they had been so deposited.

18.11 If any goods referred to in rule 18.07*(c)* are not exported within the specified period, such goods shall be warehoused in a licensed customs and excise warehouse after entry for warehousing or dealt with as the Controller may direct.

18.12 In transit removal of unworked or simply prepared ivory of tariff heading 05.07 of Schedule No. 1 through the Republic is prohibited unless covered

by a permit issued for that purpose by the controlling body in the country of export.

18.13 Beef or other meat in transit through the Republic to a destination outside the Republic shall be carried in sealed trucks or containers direct from the country of export to the place of export in the Republic and such seals shall not be broken except with the permission of the Controller at that place.

18.14 *(a)* If the transit of goods is to be interrupted for purposes of an activity contemplated in section 18(13)*(b)*(i)*(aa)* to (ii), the Commissioner's permission must be obtained in accordance with this rule.

(b) Application must be made in accordance with paragraph *(c)* to the Office in the control area where such activity is to be carried out before the commencement of-

(i) the interruption, in the case of an interruption that could not be foreseen before the start of the transit movement: Provided that in the case of a breakdown or accident where goods are in danger of being unlawfully removed, damaged or destroyed and immediate action is required, application must be made promptly after the transfer of the goods to another vehicle; or

(ii) the transit movement, in the case of interruptions that are expected to happen routinely during transit movements.

(c) An application referred to in paragraph (b) must –

(i) be submitted via e-mail to Rule18_14Application@sars.gov.za by—

(aa) the licensed remover of goods in bond responsible for the transit;

(bb) the registered agent of that licensed remover of goods in bond, if the licensed remover of goods in bond is not located in the Republic;

(cc) the importer or exporter of the goods; or

(dd) the clearing agent acting on behalf of the importer or exporter of the goods, or on behalf of the licensed remover in bond or registered agent;

(ii) in the case of an application contemplated in paragraph (b)(i), reflect—

(aa) the name and customs code of the applicant;

(bb) if the application is submitted by a clearing agent or registered agent, the name and customs code of such clearing agent or registered agent;

(cc) the movement reference number of the bill of entry submitted in respect of the goods;

(dd) the registration number of the vehicle in which the goods are transported;

(ee) the number of the container in which the goods are transported, if applicable;

(ff) the number of any seal used on the holding compartment of the vehicle or the container, if applicable;

(gg) the transport document number;

(hh) the activity for purposes of which the transit is to be interrupted;

(ii) a motivation of why the transit is to be interrupted for that activity; and

(jj) the place where and the time when the activity will be carried out;

(iii) in the case of an application contemplated in paragraph *(b)*(ii), reflect –

(aa) the information referred to in subparagraph (ii)(aa), (bb), (hh) and (ii) of that paragraph;

(bb) a description of the goods in respect of which the activity will be carried out;

(cc) the place where the activity will routinely be carried out;

(dd) estimated duration of the activity; and

(ee) any other information that may be required for purposes of the application; and

(iv) must be supported by –

(aa) an authorisation in circumstances where the application is submitted by a clearing agent or registered agent on behalf of the applicant; and

(bb) such other documents as may be required for purposes of the application.

(d) An application may be granted subject to conditions which may include –

(i) requiring that the relevant activity be carried out under customs supervision subject to special or extra attendance charges payable in terms of rule 120.04;

(ii) conditions in relation to procedures and controls to be adhered to by the applicant during the carrying out of the activity; and

(iii) any other condition that may be reasonably necessary in the circumstances.

(e) In the case of an application contemplated in paragraph *(b)*(ii), a standing permission may be granted to carry out the relevant activity in respect of transit movements involving goods of the description indicated on the application in terms of paragraph *(c)*(iii)*(bb)*, for a period of one year after date of issue of the permission.

(f) A standing permission referred to in paragraph *(e)* may, in the case of non-compliance with a condition subject to which the permission was granted, be withdrawn after –

(i) notifying the permission holder of the intended withdrawal and the reason therefor; and

(ii) considering written representations by the permission holder on the proposed withdrawal submitted within ten working days after the date of notification. **(Rule 18.14 substituted by Notice R. 649 published in Government Gazette 44884 dated 23 July 2021)**

18.15 *(a)* Any imported second-hand vehicle –

(i) in transit to an importer outside the Republic as contemplated in section 18(1A); or

(ii) destined for storage in a customs and excise warehouse pending export;

(iii) sold or otherwise disposed of by a licensee of a customs and excise warehouse to a purchaser in any other country within the common customs area,

must, after due entry, if removed by road, be removed to its destination as contemplated in this rule.

(b) Where such a vehicle is removed by road to any destination, including from its place of landing to a customs and excise storage warehouse for export, it may not be removed under own power or towed, and it –

(i) must be carried-

(aa) by a licensed remover of goods in bond as contemplated in section 64D and the rules made thereunder; or

(bb) when removed to or from such storage warehouse, by the licensee thereof using own transport as may be specified in the rules for section 64D; or

(ii) may be carried by a road vehicle registered in any country in Africa outside the common customs area, by means of which goods were imported into the Republic, in the circumstances, and subject to compliance with the requirements, specified in rule 64D.04(1).

(c) Where such vehicle is removed in bond to any other country within the common customs area such a vehicle may only be removed to a customs and excise warehouse in that country.

(d) The provisions of this rule do not apply to any vehicle temporarily imported as contemplated in item 490.00 of Schedule No. 4.

(e) For the purposes of this rule-

(i) **"road vehicle"** includes any power-driven vehicle used on roads and a trailer; and

(ii) **"trailer"** means a vehicle which is not power-driven and which is designed or adapted to be drawn by a power-driven vehicle and includes a semi-trailer.

RULES FOR SECTION 18A OF THE ACT

Clearance and removal of goods from a Customs and Excise warehouse for export (including supply as stores to foreign-going ships or aircraft)

18A.01 The Controller may require any goods entered for export or supply as stores from any customs and excise warehouse to be delivered to any examination shed or other place indicated by him or may require such goods to be retained in such warehouse for the purpose of examination or sealing prior to such export or supply and such goods shall only be removed, exported or supplied with the permission of the Controller and after production of any documents he may require in terms of rule 38.13.

18A.02 The goods in question shall be kept separate from any other goods conveyed on the same vehicle and shall be accompanied by a copy of the relative bill of entry, certificate or invoice mentioned in rule 20.11.

18A.03 The licensee of a customs and excise warehouse from which goods for supply to a foreign-going ship or aircraft as stores are removed, shall obtain on a copy of the bill of entry, certificate or invoice relating to such goods, a receipt signed by an officer of the ship or aircraft to the effect that the stores have been received on board, and such receipted copy shall, unless the Controller otherwise allows, be handed to the Controller before the departure of the ship or aircraft.

18A.04 *(a)* For the purposes of section 18A(2)*(b)*(i) the provisions of rule 18.07*(a)* shall, as may be applicable, apply *mutatis mutandis* to goods exported from a customs and excise warehouse as contemplated in these rules.

(b) Rule 18.07*(b)* shall apply *mutatis mutandis* in respect of any request by the Commissioner for the submission of valid proof, information and documents as contemplated in section 18A(2)*(b)*(iii).

18A.05 If any goods removed from a customs and excise warehouse for export or supply as ship's or aircraft stores or any portion of such goods, are not shipped or despatched, the licensee of the said warehouse shall immediately report the facts to the Controller, and he shall forthwith pay the duty on such goods or cause them to be removed to the State warehouse

or take such other action as the Controller may decide which may include return of the goods to such warehouse.

18A.06 Ship's and aircraft stores referred to in section 20(4) shall include all consumable goods normally used on such ship or aircraft for propulsion, catering or maintenance, but shall not include normal durable equipment or replacements of normal durable equipment of such ship or aircraft. Such consumable goods, and normal durable equipment shall be entered on forms SAD 500 and SAD 502 or SAD 505.

18A.07 *(a)* No goods may be removed from a customs and excise warehouse as stores for a ship under the provisions of section 20(4)*(d)* if such ship is a coasting ship in terms of section 14.

(b) Distillate fuel may, notwithstanding anything to the contrary in these rules be removed from a customs and excise warehouse under the provisions of section 20(4)*(d)* as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).

Entry for export by road of specified goods from a customs and excise warehouse

18A.08 The export by road from a customs and excise warehouse of imported or locally manufactured spirits and alcoholic beverages and tobacco products shall be subject to the following conditions:

(a) Except in the case of the licensee of such warehouse using own transport, such goods must be removed by a licensed remover of goods in bond;

(b) (i) Only containers which can be sealed or goods vehicles with build-up closed bodies of which the doors can be sealed shall be used;

(ii) sealing must take place before the goods leave the premises of such warehouse;

(c) The loading of such goods into a container or goods vehicle and the sealing of such container or vehicle shall, if the Controller so requires, take place under customs supervision;

(d) A remover of such goods for export shall report at the border post concerned within 3 working days from the date of official sealing of the relevant container or vehicle.

(e) (i) In cases where an exporter obtains various consignments from different customs and excise warehouses and intends to consolidate them at a central place before loading, the exporter shall obtain prior permission from the Controller in whose area of control the consolidation is to be done and such consolidation shall take place at a place approved by the Controller;

(ii) If such permission is granted, the consolidated consignment shall be ready for packing into a container or goods vehicle and sealing under customs supervision at the approved place, within 5 working days from the date of acceptance by the Controller of the first export bill of entry in respect of such consignment;

(f) The prescribed charges for extra or special attendance by a customs officer shall be payable;

(g) (i) Such exports shall only take place through the following border posts in the common customs area: Beit Bridge, Lebombo, Kazangulu (Botswana), Oshikango (Namibia), Lomahasha (Swaziland) and Mhlumeni (Swaziland); and

(ii) the vehicle carrying such goods shall follow the shortest practical route from such warehouse to the border post;

(h) The exporter shall produce to the Controller at the place of dispatch in the Republic any such documents relating to the export as he may require including a letter of credit or proof that the consignee has ordered or paid for such goods.

18A.09 The export by road from a customs and excise warehouse of imported or locally manufactured petrol, distillate fuel, kerosene mixed with lubricity agents shall, in addition to the conditions prescribed in rule 18A.08*(a)*, *(b)*, *(c)*, *(d)*, *(f)*, *(g)* and *(h)*, as may be applicable be subject to the condition that such goods shall only be exported by the licensee of a customs and excise warehouse or by a licensed distributor as contemplated respectively in the rules numbered 19A4 and 64F.

18A.10 The provisions of rule 18.15 shall apply *mutatis mutandis* to a second-hand road vehicle which is sold or otherwise disposed of by a licensee of a customs and excise warehouse to a purchaser in a country outside the common customs area.

CHAPTER IV

CUSTOMS AND EXCISE WAREHOUSES: STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES

RULES FOR SECTION 19 OF THE ACT

Licensing of customs and excise warehouses

19.01 An application for the licensing of a customs and excise warehouse shall be completed in all details and shall be supported by such plans (signed and dated by the applicant), description of the warehouse or other particulars as may be required. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

19.02 Application for the licensing of a customs and excise warehouse may be made to the Commissioner in respect of- **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(a) any premises, store, fixed vessel, fixed tank, yard or other place which complies with such conditions as may be deemed necessary in each case including any condition relating to construction, situation, access or security; and

(b) different premises, stores, vessels, tanks, yards or other places on a single site, or on more than one site as a single customs and excise storage warehouse, a single customs and excise manufacturing warehouse or a single special customs and excise warehouse in the name of one licensee.

19.03 Separate customs and excise warehouses on the same site may be licensed in the names of different persons subject to the conditions referred to in rule 19.02.

19.04 Any customs and excise warehouse licensed for the storage or manufacture of any particular commodity or article shall not be used for any other purpose, except with the written permission of the Controller.

19.05 The licensee of a customs and excise warehouse shall keep at the warehouse, in a safe place accessible to the controller, a record in a form

approved by the Controller of all receipts into and deliveries or removals from the warehouse of goods not exempted from entry in terms of section 20(3), with such particulars as will make it possible for all such receipts and deliveries or removals to be readily identified with the goods warehoused, and with clear references to the relative bills of entry passed in connection therewith.

19.06 Any fixed vessel, tank, receiver, vat or other container licensed as a customs and excise warehouse or used in a customs and excise warehouse for the storage or manufacture of any dutiable goods shall be gauged in a manner approved by the Controller and any fitting, meter, gauge or indicator necessary for ascertaining the quantity of any goods contained in such vessel, tank, receiver, vat or other container shall be supplied and fitted by the licensee at his expense.

19.07 The licensee of a customs and excise warehouse shall notify the Controller immediately of, or prior to, any change, or contemplated change, of whatever nature, in his legal identity, name or address of his business, of the structure of his warehouse or of the plant in such warehouse or of goods manufactured by him.

19.08 *(a)* Application for extension of the two year period contemplated in section 19(9) shall be made to the Controller at least 30 days before the date that period expires.

(b) Such application must state fully the reasons which necessitate an extension and must be supported by any documents which substantiate the facts or circumstances stated in the application.

(c) All documents must be in chronological order and sequentially numbered.

(d) For the purposes of section 19(9)*(a)*-

“maceration” is a process in wine and spirits manufacturing in which the crushed grape skins are left in the juice or other fruit peels are left in alcohol until they have imparted the desired colour or the proper amount of tannins and aroma.

The rules numbered 19.09 followed by further digits relate to the requirements in respect of monitoring of certain customs and excise warehouses through CCTV equipment (Rules inserted by Notice R.2215 published in Government Gazette 46648 dated 1 July 2022)

Definitions

19.09.01 (1) For purposes of these rules, unless the context otherwise indicates –

"bonded goods" means any manufactured or imported tobacco products in a licensed customs and excise warehouse that have not been entered for home consumption;

"customs and excise warehouse for the manufacture or the storage of tobacco products" means a customs and excise warehouse for –

(a) the manufacture of tobacco products;

(b) the storage of tobacco products for export;

(c) the storage of tobacco products for supply to any other customs and excise storage warehouse licensed –

(i) as a duty free shop;

(ii) as a special shop for diplomats; or

(ii) for the supply of dutiable goods to foreign-going ships or aircraft; or

(d) the storage of imported tobacco products;

"CCTV equipment" means a closed-circuit system consisting of video cameras, a video recording unit, and wireless data networks that allow the transfer of images from video cameras to display monitors whilst not transmitting signals that are openly accessible, and includes an independent battery power supply as well as any apparatus placed or installed on or at any component of the equipment to protect it from tampering;

"licensee" means a person operating premises licenced in terms of section 60 as a customs and excise warehouse for the manufacture or the storage of tobacco products;

"person" includes a juristic entity;

"these rules" means the rules numbered 19.09; and

"tobacco products" means products classifiable and liable to excise duty under items 104.30, 104.35 and 104.37 of Part 2A of Schedule No.1.

(2) For purposes of these rules, "delivery" of an e-mail notification takes place as set out in rule 3(2)*(a)* of the Rules for Electronic Communication published in terms of section 255 of the Tax Administration Act, 2011 by Government Notice No. 644 dated 25 August 2014.

Installation of CCTV equipment for monitoring a licensing condition for certain customs and excise warehouses

19.09.02 *(a)* The licensing of a customs and excise warehouse for the manufacture or the storage of tobacco products is subject to a condition that CCTV equipment be installed, in terms of these rules, on the relevant premises for purposes of monitoring bonded goods and activities carried out in respect of such goods in the areas referred to in rule 19.09.03.

(b) A licensee must within five working days of delivery by SARS of an e-mail notification informing the licensee of the date and estimated time for installation of CCTV equipment –

(i) confirm, by return e-mail, receipt of the notification and acceptance of the installation date and estimated time specified therein; or

(ii) confirm, by return e-mail, receipt of the notification and, if necessary, on good grounds request a reasonable alternate date and estimated time, which must be within 10 working days from the installation date specified by SARS.

(c) The operation of a licence is not affected by the date of installation fixed in accordance with paragraph *(b)*.

Areas to be monitored

19.09.03 *(a)* The following areas of a customs and excise warehouse premises must be monitored by CCTV equipment:

(i) Any manufacturing area;

(ii) any packaging area; and

(iii) any despatch ‑ or loading area on the premises where tobacco products are loaded onto vehicles for transport.

(b) CCTV equipment installed in areas referred to in paragraph *(a)* –

(i) must –

(aa) provide the best possible visibility and coverage of the relevant area; and

(bb) in the case of a despatch or loading area referred to in paragraph *(a)*(iii), show loading activities as well as detail of vehicles used, including the make, colour and number plate; and

(ii) may not make any audio recordings.

Installation of CCTV equipment to be done by officer or authorised person

19.09.04 CCTV equipment is installed at the cost of the Commissioner –

(a) by an officer or any other person authorised by the Commissioner to install the equipment; and

(b) on the date and at the estimated time fixed in accordance with rule 19.09.02*(b)*.

Responsibilities of licensees in respect of CCTV equipment

19.09.05 *(a)* A licensee must ensure that an officer or any other person authorised by the Commissioner to install the CCTV equipment is admitted to the premises at a date and time fixed in accordance with rule 19.09.02*(b)*.

(b) A licensee must ensure that –

(i) the CCTV equipment at all times provides a clear and unobstructed view of bonded goods and activities carried out in respect thereof in areas referred to in rule 19.09.03;

(ii) measures are put in place to safeguard the CCTV equipment and the recording of accurate footage, against tampering, manipulation, interference, damage or destruction by any person or through any event; and

(iii) an officer or any other person authorised by the Commissioner is admitted to the premises –

(aa) to inspect, repair or replace CCTV equipment reported as faulty; or

(bb) to access, check and copy footage stored on the CCTV equipment.

(c) The responsibilities mentioned in paragraphs *(a)* and *(b)* are conditions for licensing.

Offences in relation to CCTV equipment installed in terms of these rules

19.09.06 *(a)* No person may –

(i) tamper or interfere with, manipulate, damage or destroy CCTV equipment or cause tampering or interference with, or the manipulation, damaging or destruction of CCTV equipment;

(ii) tamper or interfere with, manipulate, damage or destroy CCTV recorded footage or cause tampering or interference with, or the

manipulation, damaging or destruction of CCTV recorded footage; or

(iii) intentionally obstruct in any way the clear view or accurate recording of footage provided by CCTV equipment of bonded goods and activities carried out in respect thereof in areas referred to in rule 19.09.03.

(b) A person convicted of an offence referred to in –

(i) paragraph *(a)*(i) is liable to a fine not exceeding R8000 or treble the value of the CCTV equipment in respect of which the offence was committed, whichever is the greater, or imprisonment for a period not exceeding 1 year or both such fine and imprisonment; and

(ii) paragraph *(a)*(ii) or (iii) is liable to a fine not exceeding R8000 or treble the value of the bonded goods in the customs and excise warehouse at the time the offence was committed, whichever is the greater, or imprisonment for a period not exceeding 2 years or both such fine and imprisonment.

Transitional arrangement in respect of persons who are licensees on the effective date of these rules

19.09.07 *(a)* Any person who is a licensee on the effective date of these rules, must within five working days of delivery by SARS of an e-mail notification informing the licensee of the date and estimated time for installation of CCTV equipment –

(i) confirm, by return e-mail, receipt of the notification and acceptance of the installation date and estimated time specified therein; or

(ii) confirm, by return e-mail, receipt of the notification and, if necessary, on good grounds request a reasonable alternate date

and estimated time, which must be within 10 working days from the installation date specified by SARS.

(b) The operation of a current licence is not affected by the date of installation fixed in accordance with paragraph *(a)*.

(c) If a licensee fails to comply with paragraph *(a)*, or fails to admit to the premises an officer or any other person authorised by the Commissioner to install the CCTV equipment at a date and time fixed in accordance with that paragraph, the Commissioner may in terms of section 60(2)*(b)* cancel or suspend the relevant licence.

RULES FOR SECTION 19A OF THE ACT

Special provision in respect of customs and excise warehouses in which excisable or fuel levy goods are manufactured or stored.

Rules regarding the manufacture, payment of duty and controlled movement of beer, tobacco products, spirits and fuel levy goods.

19A General rules

Numbering and application of provisions

19A.01 *(a)* (i) The rules numbered 19A are general rules;

(ii) The rules numbered 19A1 are rules in respect of tobacco products;

(iii) The rules numbered 19A2 are rules in respect of beer;

(iv) The rules numbered 19A3 are rules in respect of spirits;

(v) The rules numbered 19A4 are rules in respect of fuel levy goods.

(b) The provisions of these rules apply to the following goods:

(i) Excisable goods specified in Section A of Part 2 of Schedule No 1 –

(aa) beer made from malt classifiable under item 104.10;

(bb) spirits classifiable under items 104.21 and 104.23; **(Substituted by Notice R.638 published in Government Gazette 43399 dated 5 June 2020)**

(cc) cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes classifiable under item 104.30;

(dd) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences classifiable under item

104.35; and **(Substituted by Notice R. 3230 published in Government Gazette 48340 dated 31 March 2023)**

(ee) Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body classifiable under item 104.37. **(Inserted by Notice R. 3230 published in Government Gazette 48340 dated 31 March 2023)**

(ii) petrol, distillate fuel, unmarked illuminating kerosene and unmarked specified aliphatic hydrocarbon solvents that are classifiable under item 105.10 of Section A of Part 2 and item 195.10 of Part 5 of Schedule No. 1.

(iii) imported goods of the same class or kind where express reference is made to such goods.

(c) for the purposes of these rules and any form or other document to which these rules relate, unless otherwise specified or the context otherwise indicates–

(i) any reference to–

"beer", shall be deemed to be a reference to beer contemplated in paragraph *(b)*(i)*(aa)*;

"fuel levy goods", shall be deemed to be a reference to those goods contemplated in paragraph *(b)*(ii);

"spirits", shall be deemed to be a reference to the spirits contemplated in paragraph *(b)*(i)*(bb)*;

"tobacco products", shall be deemed to be a reference to those goods contemplated in paragraph *(b)*(i)*(cc)*; *(dd)* and *(ee)*; **(Substituted by Notice R. 3230 published in Government Gazette 48340 dated 31 March 2023)**

(ii) **"BLNS country"** means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland.

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01*(a)*;

"customs and excise warehouse" means a licensed customs and excise manufacturing or storage warehouse;

"licensee" means the licensee of a customs and excise manufacturing or storage warehouse;

"manufacturing warehouse" means a licensed customs and excise manufacturing warehouse;

"refund" includes any set-off against, or any deduction from any account required to be submitted by a licensee of a customs and excise warehouse as authorised in terms of any provision of the Act;

"storage warehouse" means a licensed customs and excise storage warehouse";

"the Act" includes any provision of "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964);

"VMP warehouse" means a customs and excise warehouse licensed for primary production of spirits defined in rule 19A3.01;

Excise warehouse licensed for secondary production of spirits defined in rule 19A3.01.

"warehouse" means any licensed customs and excise manufacturing or storage warehouse.

(d) Except as otherwise provided in section 19A and these rules –

(i) any provision of this Act relating to a customs and excise manufacturing or storage warehouse, the manufacture or storage of goods in such a warehouse including liability for duty, payment of duty, removal of goods from such warehouse for home consumption, removal in bond, export, entry under rebate of duty,

the responsibility of the licensee and any other requirement prescribed in connection with any such warehouse;

(ii) sections 59A and 60 and the rules therefor including the definitions in such rules;

(iii) sections 64D and 64E and the rules therefor including the definitions in such rules; and

(iv) the rules numbered 120A, where applicable;

shall, apply *mutatis mutandis* to the licensing of, and any activity in or in connection with, any licensed customs and excise warehouse in which beer, spirits, tobacco products or fuel levy goods are manufactured or such goods or any imported goods referred to in these rules, are stored.

Applications for and refusal, suspension or cancellation of a license

19A.02 *(a)* A person applying for a licence or renewal of a licence for a customs and excise manufacturing warehouse or a customs and excise special storage warehouse must –

(i) apply in accordance with rule 60.01A*(c)*(i) and must comply with all the requirements specified on the electronic application or form DA 185 and the relevant annexure, as the case may be, in these rules, any relevant section or item of Schedule No. 8 governing such licences, any requirement specified in Schedule No. 6 and any additional requirements that may be determined by the Commissioner; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) submit with the application the completed agreement in accordance with the pro forma agreement specified in these rules;

(iii) before a licence is issued furnish the security the Commissioner may require.

(b) (i) An expression in the pro forma agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Act or in the rules for section 60 or these rules.

(ii) …… **(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(c) ……. **(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

Delegation

19A.03 Subject to section 3(2), where –

(a) any power that may be exercised by the Commissioner, except for the power to make rules, in accordance with the provisions of this Act, including these rules, is not specifically delegated, or

(b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned, to any Controller or officer in these rules or in any section or rule regulating the operation of customs and excise warehouses, such power is delegated or such duty is assigned, as the case may be, to the Assistant General Manager, Operations, Customs and Excise.

Issue of invoices or dispatch delivery notes in respect of goods removed from a customs and excise warehouse

19A.04 *(a)* Any licensee of any customs and excise warehouse who removes any goods, to which these rules relate, from such warehouse for any purpose contemplated in section 20(4), including for the purpose of a rebate of duty under the provisions of section 75 and any item of Schedule No. 6, or who removes any fuel levy goods from duty paid stocks for any purpose, must in addition to any other document required to be completed in respect of any procedure prescribed in

the Act, complete an invoice or dispatch delivery note, serially or transaction numbered and dated which must include at least –

(i) *(aa)* the licensed name, customs client number, warehouse number (where applicable) and physical address of the licensee who so removes such goods;

(bb) a description of the goods so removed, including the relevant tariff item and if applicable, the rebate item;

(cc) the quantity of goods so removed;

(dd) the date of removal of the goods;

(ee) the name or business name (if any) and the address of the person to whom the goods are removed;

(ff) the number of the customs and excise warehouse to which the goods are removed, if applicable;

(gg) where applicable, the price charged for each unit and the total price of the invoice goods;

(hh) where the goods are removed to a destination in the Republic for any purpose other than home consumption, the customs client number of the person to whom the goods are so removed.

(ii) in respect of –

(aa) beer, the registered brand name and the alcoholic strength by volume for each brand;

(bb) spirits, the volume, and percentage of alcohol by volume at 20° Celsius;

(cc) tobacco products-

(A) cigarettes and sticks, the number;

(B) liquids, the volume in millimetres;

(C) all others, the mass in kilograms; **(Item (cc) substituted by Notice R. 3230 published in Government Gazette 48340 dated 31 March 2023)**

(dd) fuel levy goods, the volume at 20° Celsius,

(iii) in all instances, any other particulars required for determining the tariff classification and amount of duty on any goods specified in such invoice and removed from such warehouse.

(b) (i) Such invoice or dispatch delivery note issued in respect of beer and tobacco products removed for home consumption and payment of duty from any customs and excise manufacturing warehouse and spirits removed from a VMP warehouse, shall be deemed to be an entry for home consumption on compliance with the requirements of section 38(4).

(ii) Such invoice must be issued for fuel levy goods removed for any purpose from a customs and excise storage warehouse and such invoice shall be deemed to be an entry for home consumption and payment of duty and the duty due thereon must be accounted for in the monthly accounts, subject to authorised deductions, as contemplated in the rules numbered 19A4.02;

(iii) Fuel levy goods removed from a customs and excise manufacturing warehouse for any purpose shall be deemed to be entered for home consumption and payment of duty on completion and issuing of the document contemplated in rule 19A4.02.

Keeping of books, accounts and documents

19A.05 *(a)* For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensee must, as required in terms of rule 60.08(2)–

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the

activity in respect of which the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued;

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) Such books, accounts, documents and data must include-

(i) Where applicable-

(aa) proper accounting records of each type of goods received, stored, used or removed;

(bb) copies of invoices, dispatch delivery notes, bills of entry, transport documents, orders, payments received and made, proof of delivery to the consignee in respect of goods removed for any purpose excluding home consumption and payment of duty;

(cc) copies of the contract of carriage entered into between the licensee and the licensed remover of goods in bond and delivery instructions issued to such remover in respect of each consignment;

(dd) copies of the monthly accounts rendered for payment of duty in respect of warehouses authorised to dispose of goods for home consumption;

(ee) a stock account balanced monthly whether or not the licensee is authorised to dispose of goods for home consumption and payment of duty.

(ii) where such warehouse is a manufacturing warehouse, a stock record wherein the licensee must record daily-

(aa) receipts of materials for manufacturing;

(bb) quantities of materials used and the nature and quantities of excisable goods produced from such materials;

(cc) the production rate of the materials used;

(dd) nature and quantities of by-products or other goods manufactured;

(ee) a separate record for losses in the manufacturing process or through working, pumping, handling or any similar causes or from natural causes as contemplated in item 624.30 of Schedule No. 6.

Closing and submission of accounts in respect of goods manufactured and received into, and removed from, a customs and excise warehouse

19A.06 *(a)* For the purposes of section 20(4), any goods to which these rules relate that are entered for removal and removed from any customs and excise warehouse for any purpose, including to any other warehouse, shall be subject to the provisions of section 19A and to such restrictions, procedures and other requirements prescribed in these rules.

(b) (i) *(aa)* Subject to the provisions of these rules, for the purposes of sections 38(4) and 39(2A) and payment of duty, excise duty accounts on form DA 260 in respect of beer, tobacco products or spirits or on forms DA 159 or DA 160 for fuel levy goods or biodiesel, together with the validating form SAD 500 for each customs and excise manufacturing warehouse in respect of all such goods produced and received in, and removed from such warehouse for any purpose specified in section 20(4), during the previous

month or during such other period as may be prescribed in these rules, must be submitted by the licensee to reach the Controller within 30 days after the-

(A) date of closing of duty accounts as specified in paragraph *(c)*; or

(B) last day as specified in the proviso to paragraph *(d)*;

during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipts of duties and other revenue;

(bb) the provisions of paragraph *(aa)* shall *mutatis mutandis* apply to any storage warehouse for fuel levy goods from which any such goods are removed for home consumption or any other purpose.

(ii) Such month is referred to in these rules as “accounting month” and is calculated between the dates of closing of accounts from the day after such closing of accounts as follows-

(aa) from the specific day in the specific month to the numerically corresponding day in the following month, less one (for example, where closing of accounts, takes place on the 25th January, the accounting month is calculated from 26th January to 25th February; or

(bb) where calculation must commence on the first day of a month to the last day of that month; or

(cc) where calculation must commence from the last day of a month which contains more days than the next succeeding month, the accounting month expires one day before the end of the latter month, for example, from 31 January to 27 or 28 February;

(dd) if a new licensee commences business on a certain date the first accounting month shall be the period from such date to the date of the first closing accounts.

(c) (i) For the purposes of paragraph *(b)*(i), closing of duty accounts is by arrangement with the Controller, on a date between the 25th day and the last day of the month and the date so arranged shall apply permanently in every month during the existence of such arrangement.

(ii) Notwithstanding that the date for closing of accounts may fall on a Saturday, Sunday or public holiday, the calculation of the date for submission of accounts or payment of duty must commence on the day after the date of such closing of accounts.

(d) Notwithstanding paragraph *(c)*, the Controller may, on such conditions as he may impose in each case, determine any other date for the closure of accounts: provided that where a licensee is allowed to close accounts on any day after the last day of any month, the date for calculation of the date for submission of accounts or payment of duty must commence on the first day of the month following such last day.

(e) (i) For the purposes of account forms DA 159, DA 160 and DA 260 no quantity in respect of any goods removed

(aa) under rebate of duty, or

(bb) in bond under the provisions of section 18; or

(cc) in terms of any procedure authorising a refund of duty; or

(dd) exported under section 18A,

may be deducted from the total quantity of goods accounted for on such form, unless it is proved that liability for duty has ceased as contemplated in rule 19A.09.

(ii) Where a lesser quantity of goods is removed and entered at the place of destination in the case of goods removed in bond or

exported or delivered to the rebate user or to any consignee in a BLNS country, only the quantity so entered at the place of destination or exported or delivered may be so deducted on the relevant form DA 159, DA 160 or DA 260.

(f) (i) Where licensing of a customs and excise warehouse is restricted for special or limited purposes as contemplated in section 19A(1)*(a)*(ii), with the effect that goods stored therein may only be exported or supplied to a customs and excise storage warehouse licensed for supplying stores to foreign-going ships or aircraft or goods to duty free shops, the licensee must submit to the Controller within 30 days after the end of March, June, September or December for each quarter an account on form DA 260 or DA 159 as the case may be, in respect of goods received into, goods removed from and goods in stock, in such warehouse.

(ii) Where the licensee of a customs and excise storage warehouse is allowed to store imported and locally-produced goods for export or for operating a duty free shop such goods must be accounted for separately in such account.

Removal of goods in bond to a BLNS country

19A.07 *(a)* No beer, tobacco products, spirits or spirituous beverages may be removed to a customs and excise storage warehouse in a BLNS country unless the goods are removed to such a warehouse licensed for the supply of stores to foreign-going ships or aircraft or as a duty free shop.

(b) Fuel levy goods may only be removed to any BLNS country from stocks entered or deemed to have been entered for home consumption and payment of duty as provided in these rules.

Duties amended in a taxation proposal under section 58(1)

19A.08 *(a)* Whenever the Minister tables a taxation proposal as contemplated in section 58(1) in respect of any goods to which these rules relate, such goods shall, for the purposes of section 38(4) be deemed to have been entered for home consumption before the taxation proposal is tabled in the case of –

(i) beer and tobacco products in a customs and excise manufacturing warehouse and spirits in a VMP customs and excise manufacturing warehouse, where the invoice prescribed in these rules has been issued and the goods removed from such warehouse before such time;

(ii) spirits in a VMS warehouse, where spirits entered on form SAD 500 for removal from a VMP manufacturing warehouse to a VMS manufacturing warehouse are received in such VMS warehouse before such time;

(b) (i) When duties are amended in such taxation proposal, licensees must submit two duty accounts for the accounting month in which those duties are so amended as follows:

(aa) the first account for that accounting month must be for the period when the accounting month commences until the time the taxation proposal is tabled;

(bb) the second account for that accounting month must commence immediately after the time of tabling, on the same day the period of the first account for that accounting month ends as contemplated in paragraph *(aa)*;

(ii) the due dates for submission of, and payment of the duty assessed for, both accounts contemplated in subparagraph (i), must be calculated as specified in these rules for submission of accounts and payment of duty.

(c) For the purpose of this rule ‘the time a taxation proposal is tabled’ and cognate expressions means the actual time of the day the Minister tables such a proposal.

Liability for duty

19A.09 *(a)* Subject to paragraph *(b)*, the provisions of section 18(2) and (3) in the case of goods entered for removal in bond from a customs and excise warehouse or section 18A(1) and (2) in the case of goods entered for export from a customs and excise warehouse apply in respect of the liability, and the termination of liability, for duty of a licensee who so enters such goods and such liability shall, unless proof has been obtained in an improper or fraudulent manner, cease in the case of –

(i) goods contemplated in section 18(3)*(a)*, when it is proved that the goods have been received in and entered for re-warehousing at the destination in the Republic or any BLNS country to which they were removed in terms of the removal in bond bill of entry or any other document authorised in these rules;

(ii) goods contemplated in section 18A(1) and (2) that are exported by road to any country, outside the common customs area, when it is proved that the goods have been received in such country at the customs office of destination;

(iii) goods exported by means of any ship or aircraft, when it is proved that the goods have been loaded into, for carriage by, such ship or aircraft;

(iv) goods carried by rail to any destination outside the Republic, when the consignor confirms that the goods were received by the consignee in the country of destination; or

(v) goods entered under rebate of duty for delivery to a rebate user, when such user duly acknowledges receipt of such goods.

(b) where in respect of any goods removed in bond or removed in terms of any procedure authorising a refund of duty or exported –

(i) any proof has been improperly or fraudulently obtained; or

(ii) any goods are damaged or destroyed or lost or diminished before liability has ceased as contemplated in paragraph *(a)*,

the licensee shall furnish a full report within 14 days after such an event and pay any duty due to the Controller.

(c) The liability for duty in terms of Section A of Part 2 of Schedule No. 1 cleared in terms of the provisions of rebate item 460.24 by a licensed manufacturer or a licensed supplier (SOS warehouse licensed for denaturing of spirits) on form SAD 500 (GR) or (XGR) shall cease upon entering the goods into a licensed warehouse for locally manufactured goods on a form SAD 500 (ZRW) within 30 days from the entry on a form SAD 500.

Spirits or fuel levy goods reprocessed in or removed or returned to a customs and excise manufacturing warehouse on which a percentage deduction contemplated in section 75(18) has been claimed and granted

19A.10 Whenever any spirits or fuel levy goods on which any deduction from the dutiable quantity has been claimed and granted as contemplated in section 75(18) are reprocessed in or removed or returned to a customs and excise manufacturing warehouse, such warehouse in which such goods are so reprocessed, removed or returned must add any such quantity to the dutiable quantity for the accounting month during which such goods were so reprocessed, removed or returned.

Special relief provisions in respect of payment of excise duty on certain goods during specified payment periods **(Substituted by Notice R. 876 published in Government Gazette 43608 dated 11 August 2020)**

19A.11 *(a)* This rule applies to-

(i) tobacco products in respect of which payment of excise duties are due during the period commencing 1 May 2020 and ending 30 June 2020; and

(ii) beer, wine (including vermouth), other fermented beverages and spirits and other spirituous beverages in respect of which payment of excise duties are due during the period commencing-

(aa) 1 May 2020 and ending 30 June 2020; and

(bb) 1 August 2020 and ending 30 September 2020. **(Paragraph (a) substituted by Notice R. 876 published in Government Gazette 43608 dated 11 August 2020)**

(b) Notwithstanding anything to the contrary contained in any rule, a licensee of a customs and excise warehouse contemplated in section 19A liable for the payment of excise duty in respect of excisable goods to which this rule applies who is excise compliant, may defer the payment of such excise duty-

(i) in the case of products referred to in paragraph *(a)*(i) by a period not exceeding 150 days; and

(ii) in the case of products referred to in paragraph *(a)*(ii)*(aa)* and *(bb)* by a period not exceeding 90 days respectively:

Provided that the applicable excise duty accounts in respect of such warehouse shall, despite the deferral of payment, be submitted on the dates prescribed or as determined by the Commissioner. **(Paragraph (b) substituted by Notice R. 876 published in Government Gazette 43608 dated 11 August 2020)**

(c) Penalties for late payment in terms of section 19A(2)*(b)*(i) or section 91 and interest in terms of section 19A(2)*(b)*(ii) or section 105 shall not be levied or charged in respect of an amount deferred in terms of paragraph *(b)*, unless such amount is not paid when due in terms of that paragraph.

(d) For purposes of paragraph *(b)* “excise compliant” means that that licensee has no outstanding –

(i) excise duties, or interest or penalties related thereto, due and payable to SARS for which he or she is liable in terms of the Act; or

(ii) accounts, returns or other documents that must be submitted for excise duty purposes to SARS in terms of the Act.

CUSTOMS AND EXCISE ACT, 1964, (ACT 91 OF 1964)

LICENSING OF CUSTOMS AND EXCISE WAREHOUSES

Pro Forma Agreement as contemplated in rule 19A.02*(a)*(ii)

Annexure A

As _____

(Full name of applicant – hereinafter referred to as “licensee”

Of _____

(Physical address of applicant – not a PO Box)

herein represented by

_____ _____

Full name Witness

*duly authorised thereto by virtue of -

(a) *a resolution passed at a meeting of the Board of Directors held at _____ on _____ day of _____; or

(b) *express consent in writing of all partners of a partnership / *members of the close corporation / *trustees of the trust; or

(c) *being a person having the management of any other association of persons referred to in rule 60.02(2)*(a)*(iv),

has applied for a customs and excise warehouse license; and

(*Delete whichever is not applicable)

as the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licensee shall be bound by the following:

1. Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.

2. Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it –

   (a) understands that its rights to conduct the business of a customs and excise warehouse are subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that may be imposed by the Commissioner.

   (b) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures of this agreement.

   (c) (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act, the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions as well as the banking accounts and records relating to the business conducted under the licence.

   (ii) Licensee hereby agrees to and authorises the inspection of such books and business banking accounts as the Commissioner and the delegated officers may require.

   (d) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee (except in respect of subparagraph (v)) of the licensee -

   (i) has contravened or failed to comply with the provisions of the Act;

(ii) has failed to comply with any condition or requirement of this agreement or any condition or obligation imposed by the Commissioner in respect of such licence;

(iii) is convicted of any offence under the Act;

(iv) is convicted of any offence involving dishonesty;

(v) is sequestrated or liquidated;

(vi) fails to comply with the qualification requirement set out in the rules for section 60; or

(vii) ceases to carry on the business for which the licence is issued, and licensee acknowledges the right of the Commissioner to cancel or suspend the licence in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

(e) Licensee in addition undertakes:

(i) to keep on the business premises books, accounts, documents and other records relating to the transactions of the business comprising, where applicable, at least -

(aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers' invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;

(bb) in the case of excisable and fuel levy goods not being distillate fuel referred to in subparagraph *(cc)*, books, accounts and documents as the Controller may require;

(cc) in the case of distillate fuel on which a refund of fuel levy is granted in terms of item 670.04 of Schedule No. 6, the documents specified in Note 6 to item 670.04;

(dd) in the case of exported goods, copies of the relative export bills of entry, invoices and other transport documents;

(ee) in the case of goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A and 49;

(ff) every contract entered into and any instruction give to any licensed remover of goods in bond in respect of the carriage of goods by such remover;

(gg) books, accounts, documents and proof of fulfillment of any obligation relating to the removal of goods in bond, re-warehousing, goods exported or other goods for which such acquittals are required in terms of any provision of the Act; and

(hh) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to any business transacted as a licensee of a customs and excise warehouse under the provisions of the Act;

(ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or an officer relating to its business or that of its principal required to be answered for purposes of the Act;

(iv) to render such returns or submit such particulars in connection with its transactions and the goods to which the transactions relate as the Commissioner or his delegated officer may require;

(v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure -

(aa) that the contents of all documents submitted to the Commissioner or a Controller or purposes of the Act are duly verified and completed in accordance with the provisions of the Act;

(bb) that every person in the employ of the licensee and engaged in the customs and excise warehouse business of the licensee is conversant with customs and excise laws and procedures, the contents of this agreement and with the requirements relating to the business of the licensee and the customs and excise administration in respect of such business and is able to answer any question that may be required to be answered for purposes of the Act;

3. Licensee is aware of the obligation to account for all dutiable goods produced or stores and at all times to be able to prove the fulfillment of any obligation relating to the payment of duty, export, removal in bond or other movement of such goods as may be required in terms of any provision of this Act.

4. Licensee understands and accepts -

(a) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such a licence;

(b) the condition prescribed in the rules for section 60 that at least the licensee or one of its directors, members, partners, trustees or employees, as the case may be, transacting the customs and excise related business with clients of such business at the premises or in the area for which the licence is issued shall have sufficient knowledge of customs and excise laws and procedures to transact such business efficiently and in compliance with the provisions of such laws and procedures.

5. Licensee undertakes to render such proof, including audited financial statements, as may be required from time to time in order to prove that it has,

and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

6. *(a)* The licensee chooses *domicillium citandi et executandi* at:

(b) The Commissioner chooses *domicillium citandi et executandi* at:

_____

7. Thus done and signed at _____ on this

_____ _____

Licensee Witness

Thus done and signed at _____ on this

_____

_____ _____

19A1 RULES IN RESPECT OF TOBACCO PRODUCTS

Customs and excise warehouses for the manufacture and storage of tobacco products

19A1.01 *(a)* These rules are additional to the general rules numbered 19A.

(b) Customs and excise warehouses for the manufacture or storage of tobacco products may be licensed only for the purposes of –

(i) manufacturing of tobacco products;

(ii) storage of such products for export; or

(iii) storage of such products for supply to any other customs and excise storage warehouse licensed as-

(aa) a duty free shop; or

(bb) for the supply of dutiable goods to foreign-going ships or aircraft.

(c) For the purposes of section 19A*(a)*(ii), tobacco products stored as contemplated in paragraph *(b)*(ii) or (iii) may not be removed from such warehouses for home consumption and payment of duty, except if the Commissioner, on good cause shown, and subject to such conditions as he may impose in each case, permits such removal.

(d) Every application that is approved for the licensing of a warehouse contemplated in paragraph *(b)* in respect of tobacco products classifiable under items 104.37.14 or 104.37.16 will be issued with effect from the date on which the duty liability of the applicant arose in terms of this Act. **(Inserted by Notice R. 3473 published in Government Gazette 48669 dated 29 May 2023)**

Clearance of tobacco products from a customs and excise manufacturing warehouse and payment of duty

19A1.02 *(a)* Where tobacco products are removed from a customs and excise manufacturing warehouse for home consumption and payment of duty,

the invoice or dispatch delivery note duly completed and issued as contemplated in rule 19A.04, shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry for home consumption of such tobacco products.

(b) (i) In accordance with rule 19A.06, excise accounts on prescribed form DA 260 and its applicable schedules together with the validating form SAD 500 must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or the last day contemplated in rule 19A.06*(b)*(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipt of duties and other revenue.

(ii) Excise duty payable as calculated on form DA 260 and entered on form SAD 500 must be paid, to reach the Controller within 60 days after the date or last day contemplated in rule 19A.06*(b)*(1), but not later than the penultimate working day of the second month following such date or day, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipt of duties and other revenue.

(iii) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the period and the hours of business specified in subparagraph (i).

Removal of tobacco products from one excise manufacturing warehouse to another excise manufacturing warehouse

19A1.03 Any tobacco product may be removed in bond from one customs and excise manufacturing warehouse to another customs and excise manufacturing warehouse for the purpose of reprocessing or repacking only when these manufacturing warehouses are licensed by the same licensee.

Due entry of goods received in bond from a customs and excise warehouse

19A1.04 Whenever goods referred to in these rules are removed in bond from any warehouse to any other warehouse on issuing form SAD 500 (ZIB), the licensee of the receiving warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods received within 14 days after the date of removal of those goods from the premises of the dispatching warehouse for delivery to the receiving warehouse.

19A2 RULES IN RESPECT OF BEER

Customs and excise warehouses for the manufacture or storage of beer

19A2.01 *(a)* These rules are additional to the general rules numbered 19A.

(b) A customs and excise warehouse for the manufacture or storage of beer may be licensed only as a-

(i) manufacturing warehouse for the manufacture of beer;

(ii) special customs and excise storage warehouse for the storage of beer for export; or

(iii) special customs and excise storage warehouse for the storage of beer for supply to any other special customs and excise storage warehouse licensed as -

(aa) a duty free shop; or

(bb) for the supply of dutiable goods to foreign-going ships or aircraft

(c) For the purposes of section 19A(1)*(a)*(ii), beer stored as contemplated in paragraph *(a)*(ii) and (iii), may not be removed from such warehouses for home consumption and payment of duty, except if –

(i) The Commissioner on good cause shown, and subject to such conditions as he may impose in each case, permits such removal;

(ii) The goods are required to be removed from such warehouse as contemplated in section 19(9).

Clearance of beer from the customs and excise manufacturing warehouse and payment of duty

19A2.02 *(a)* Where beer is removed from a customs and excise manufacturing warehouse for home consumption and payment of duty, the invoice or dispatch delivery note duly completed and issued as contemplated in rule 19A.04, shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry for home consumption of such beer.

(b) (i) In accordance with rule 19A.06, the excise duty account on prescribed form DA 260 together with the validating SAD 500 must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06*(b)*(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipt of duties and other revenue.

(ii) Excise duty payable as calculated on form DA 260 and entered on SAD 500 must be paid to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipt of duties and other revenue in respect of the account for -

(aa) every month except February -

(A) half of the duty payable within 30 days after such date or last day, but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue;

(B) half of the duty payable within 60 days after such date or day, but not later than the penultimate working day of the second month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue;

(bb) February, the full amount payable on or before the penultimate working day of March.

(iii) If payment is made by electronic funds transfer, proof of payment must be submitted to the Controller during the hours of business specified in sub-paragraph (i).

(c) Any goods removed for any of the following purposes must be entered, in the case of -

(i) export, including supply as stores for foreign-going ships or aircraft, on form SAD 500, at the office of the Controller, before removal of the goods so exported or supplied;

(ii) rebate of duty, on form SAD 500 (ZGR) at the office of the Controller before each such removal;

(iii) removal in bond to any customs and excise warehouse within the common customs area, on form SAD 500 (ZIB) at the office of the Controller before each such removal.

(d) Whenever goods referred to in these rules are removed in bond from any warehouse to any other warehouse on issuing form SAD 500 (ZIB), the licensee of the receiving warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods received within 14 days after the date of removal of those goods from the premises of the dispatching warehouse for delivery to the receiving warehouse.

(e) (i) Any removal in bond or export of beer by road is subject to the provisions of the rules for section 64D.

(ii) Subject to the provisions of any other rule regarding the carriage of goods, a copy of the processed bill of entry must accompany the driver of the vehicle to its destination and must be produced to an officer on demand.

19A3 RULES IN RESPECT OF SPIRITS

Customs and excise warehouses which may be licensed for the primary manufacture (VMP), secondary manufacture (VMS) or storage of spirits

19A3.01 *(a)* (i) These rules are additional to the general rules numbered 19A.

(ii) Unless the context otherwise indicates or where otherwise specified, for the purpose of the rules in respect of spirits –

“blend” means the combination of two or more different substances, including spirits, to obtain one potable product;

“matured spirits” means spirits stored in wooden vats for a period of at least three years to allow the said spirits to mature;

“mixture” means the combination of two or more spirituous products of the same class or kind to obtain a product of a consistently acceptable standard;

“spirits” includes spirituous products;

“spirituous products” includes spirituous beverages;

"stabilisation" means storage of a blend or mixture for a period of time to allow the combined product to become stable;

"VMP warehouse" means a customs and excise manufacturing warehouse for primary production of spirits used for the activities prescribed in these rules;

"VMS warehouse" means a customs and excise manufacturing warehouse for secondary production of spirits used for the activities prescribed in these rules.

(iii) When accounting for any quantity of spirits in terms of any provision of these rules, such quantity must be expressed in litres of absolute alcohol at 20°C.

(b) A customs and excise warehouse for the manufacture or storage of spirits may be licensed only as a-

(i) manufacturing warehouse for exproduction of spirits (VMP warehouse);

(ii) manufacturing warehouse for secondary production of spirits (VMS warehouse) for use in spirituous beverages;

(iii) special customs and excise storage warehouse for the storage of spirits for export, which may be for-

(aa) unpacked spirits; or

(bb) packed spirits.

(iv) special customs and excise storage warehouse for the storage of spirits for supply to any other special customs and excise storage warehouse licensed as a duty free shop or for the supply of dutiable goods to foreign-going ships and aircraft;

(v) *(aa)* special customs and excise storage warehouse licensed for full or partial denaturing of spirits, and supply of such partially denatured spirits to

(A) rebate users registered as contemplated in the rules for section 59A to obtain such spirits under rebate of duty in terms of the provisions of item 621.08 of Schedule No. 6 for the manufacture of other goods or for such other purposes as may be specified in such item;

(B) any warehouse contemplated in subparagraph *(bb)*; or

(C) export such denatured spirits.

(bb) special customs and excise storage warehouse licensed for packing or repacking of undenatured and partially denatured spirits for supply to rebate users registered as contemplated in subparagraph *(aa)*.

(cc) special customs and excise storage warehouse for the storage of spirits for supply to rebate users registered as contemplated in the rules for section 59A. **(Inserted by Notice R. 1081 published in Government Gazette 41165 dated 6 October 2017)**

(c) (i) Manufacture of spirits from the distillation or re-distillation of any substance must take place in a VMP warehouse; and

(ii) the following additional activities may take place in a VMP warehouse.

(aa) re-distillation of spirits (including gin distillation);

(bb) maturation of spirits;

(cc) maceration of spirits;

(dd) mixing of the same types of spirits to obtain consistent quality standards.

(d) (i) Blending and stabilising of spirits must, and in addition, bottling and packaging of spirits may, take place in a VMS warehouse

(ii) Any installation used only for bottling and packaging of spirits will not be licensed as a VMS warehouses.

(e) For the purposes of section 19A(1)*(a)*(ii), spirits stored in a customs and excise storage warehouse as contemplated in paragraph *(b)*(iii), (iv) or (v) may not be removed from such warehouse for home consumption and payment of duty, except if -

(i) the Commissioner on good cause shown, and subject to such conditions as he may impose in each case, permits such removal;

(ii) the goods are required to be removed from such warehouse in terms of the provisions of section 19(9); and

(iii) in the case of *(b)*(v), such spirits are removed to a registered rebate user as contemplated in that paragraph.

Clearance of spirits from a VMP warehouse and payment of duty

19A3.02 *(a)* (i) Where spirits are removed from a VMP warehouse for home consumption and payment of duty, the invoice or dispatch delivery note duly completed and issued as contemplated in rule 19A.04, shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry for home consumption of such spirits.

(ii) *(aa)* In accordance with rule 19A.06, the excise account on prescribed form DA 260 and its schedules, in respect of the relevant accounting month, which is to be specified in such form, together with the form SAD 500 must be submitted by the licensee of the VMP warehouse and the excise duty as calculated on form DA 260 paid by the licensee of the VMP warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06*(b)*(i), but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item

201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipt of duties and other revenue.

(bb) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the period and the hours of business specified in subparagraph *(aa)*.

(b) (i) The quantity of spirits removed in bond or exported from a VMP warehouse may, where liability has ceased as contemplated in rule 19A.09, be deducted by the licensee of such warehouse from the quantity of spirits accounted for, provided the rate of duty leviable at the time the spirits were so entered for removal in bond or for export is the same as the rate applicable to the quantity of spirits so accounted for on such form DA 260.

(ii) where such rates differ an appropriate adjustment must be made on form DA 260 in respect of the excise duty payable.

Clearance of spirits received in a VMS warehouse and payment of duty

19A3.03 *(a)* Whenever goods referred to in these rules are removed in bond from a VMP warehouse to a VMS warehouse on issuing form SAD 500 (ZIB), the licensee of the VMS warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods received within 14 days after the date of removal of those goods from the premises of the VMP warehouse for delivery to the VMS warehouse.

(b) (i) For the purposes of section 19A(1)*(a)*(i), all spirits received in the VMS warehouse from a VMP warehouse during any accounting month shall be deemed to have been entered for home consumption on the date of closing of accounts as prescribed in rule 19A.06.

(ii) The stock account duly completed in respect of all the spirits received during such accounting month shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry of such spirits.

(c) Only spirits that have been blended and stabilised (spirituous beverages) may be removed from a VMS warehouse for purposes of home consumption.

(d) (i) Subject to paragraph *(e)*, from the quantity removed from –

(aa) a customs and excise storage warehouse (OS) for imported goods or from a VMP to a VMS warehouse, there may be deducted by the licensee of the VMS warehouse 1,5 per cent as contemplated in section 75(18)*(a)* and 0,25 per cent as contemplated in section 75(18)*(b)*(i); or

(bb) a SVM warehouse to a VMS warehouse, there may be deducted by the licensee of a VMS warehouse 1,5 per cent only as contemplated in section 75(18)*(a)*.

(ii) The SVM warehouse referred to in subparagraph (i), means an SVM warehouse in which a final product of fermentation produced therein is stripped as contemplated in Additional Note 4 to Chapter 22 of Part 1 of Schedule No. 1 and removed to a VMS warehouse.

(e) The 1,5 per cent referred to in paragraph *(d)* is only deductible in respect of spirits used for blending and stabilising and the quantity of spirits so used must be specified on form DA 260.

(f) An excise account on prescribed form DA 260 and its schedules, in respect of the excise duty payable on the spirits received from the VMP warehouse during the relevant accounting month and deemed to have been entered for home consumption as contemplated in paragraph *(b)*, which is to be specified in such

form, together with the validating form SAD 500, must be submitted by the licensee of the VMS warehouse to reach the Controller within 30 days after the date of closing of accounts, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipt of duties and other revenue.

(g) (i) The excise duty payable as calculated on form DA 260 and entered on form SAD 500 must be paid to the Controller in respect of such spirits –

(aa) blended into blends not containing at least 25 per cent alcohol by volume matured spirits, within 110 days after the end of such accounting month;

(bb) blended into blends containing at least 25 per cent alcohol by volume matured spirits, within 130 days after the end of such accounting month; and

(cc) not blended into blends as described in paragraph *(aa)* and *(bb)*, within 110 days after the end of such accounting month.

(ii) Payment of such excise duty must reach the Controller within the specified periods during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.

(iii) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the periods and the hours of business specified in paragraph *(f)*.

(h) (i) For the purpose of section 19A(1)*(c)*, the quantity of spirits in spirituous beverages removed in bond or exported from a VMS warehouse after entry or deemed entry for home consumption may, after liability has ceased as

contemplated in rule 19A.09, be deducted from the quantity of spirits received in such VMS warehouse and accounted for on form DA 260 for payment of excise duty in any subsequent month, provided the licensee proves that the rate of duty applicable at the time the spirits were so entered and removed or exported is the same as the rate applicable to the quantity of spirits so accounted for on the relevant form DA 260 for payment of excise duty.

(ii) Where the licensee produces such proof and such rate differs, an appropriate adjustment must be made on form DA 260 in respect of the excise duty payable.

(iii) Where the licensee is unable to produce proof of such rate of duty in respect of the spirits so removed in bond or exported, the lowest rate applicable during a period of 12 months prior to the date on which the spirits were so entered for removal in bond or for export must, for the purposes of section 75(11A), be used for determining any adjustment to the excise duty payable for such accounting month.

Removal of spirits from a special customs and excise warehouse for any purpose other than for home consumption and payment of duty

19A3.04 *(a)* No spirits shall be removed from one VMP warehouse to another VMP warehouse unless for any of the following purposes –

(i) re-distillation (including gin distillation);

(ii) maturation;

(iii) maceration;

(iv) mixing, in order to obtain consistent quality standards.

(b) Spirits may be removed in bond from a VMP warehouse to a VMS warehouse for the purposes specified in rule 19A3.01*(b)*(ii) and *(d)*.

(c) No spirits may be removed in bond between one VMS warehouse and another VMS warehouse.

(d) (i) Any goods removed for any of the following purposes must be entered, in the case of:

(aa) export, including supply as stores for foreign-going ships or aircraft, on form SAD 500, at the office of the Controller, before removal of the goods so exported or supplied;

(bb) rebate of duty, on form DA 33A which must be completed in quadruplicate for each such removal

(cc) removal in bond to any customs and excise warehouse within the common customs area, on form SAD 500 (ZIB) which must be received at the office of the Controller within 24 hours after such removals.

(ii) Whenever goods are removed from a customs and excise storage warehouse on issuing form DA 33A in accordance with the provisions of paragraph (i)*(bb)*, the licensee of the warehouse must submit a summary of such removals on form SAD 500 (ZGR) for processing at the office of the Controller in respect of goods removed and delivered, together with the excise account required to be submitted in terms of rule 19A3.03*(g)*.

(iii) The provisions of subparagraph (ii) shall apply *mutatis mutandis* in respect of a licensed storage warehouse where spirits are denatured in terms of any item of Schedule No. 6.

(iv) Any removal in bond or export of spirits by road is subject to the provisions of the rules for section 64D.

(v) Subject to the provisions of any other rule regarding the carriage of goods, a copy of the relevant SAD 500, or if not processed at the office of the Controller at the time of removal, a copy of the draft SAD 500 submitted to the office of the Controller for

processing must accompany the driver of the vehicle to its destination and must be produced to an officer on demand.

(iv) Where any goods are carried by a licensed remover of goods in bond, such driver of the vehicle must in addition to any form authorising such removal, also produce the relevant road manifest to an officer on demand.

(vii) *(aa)* Whenever goods referred to in these rules are removed in bond from any warehouse to any other warehouse on issuing form SAD 500 (ZIB), the licensee of the receiving warehouse must submit for processing a duly completed form SAD 500 (ZRW) to the Controller in respect of goods received within 14 days after the date of removal of those goods from the premises of the dispatching warehouse for delivery to the receiving warehouse

(bb) The duly completed form SAD 500 (ZIB) and a copy of form SAD 500 (ZRW) may, subject to paragraph *(c)*, rule 19A.06*(e)* and any other rule relating to the movement of goods, be accepted for purposes of rule 19A.09.

(viii) *(aa)* Only a licensee of a VMS warehouse may export spirituous beverages manufactured in such warehouse from stocks owned and stored by such licensee on any premises outside such warehouse.

(bb) A licensee of a VMS warehouse who so exports spirituous beverages may set off the duty paid or payable on the spirits in such beverages against duty payable on spirits as declared on a monthly account on complying with the provisions of item 621.16 of Schedule No. 6. **(Substituted by Notice R.638 published in Government Gazette 43399 dated 5 June 2020)**

(e) Whenever any goods are removed to rebate users or removed in bond or exported by the licensee of a customs and excise warehouse, the licensee must include with the excise account required to be submitted in terms of these rules a statement to the effect that-

(i) the goods removed to rebate users, removed in bond or exported as reflected in the account were duly delivered to the rebate user or the licensee of the warehouse to which the goods were removed in bond or were duly exported, as the case may be;

(ii) a record of the proof of such delivery or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.

Deductions from or set-off against monthly accounts in respect of goods subject to movement procedures

19A3.05 The provisions of rules 19A.06*(e)* and 19A.09 shall apply *mutatis mutandis* to any deduction or set-off from monthly accounts and such deduction or set-off may only be made on compliance with the procedures regulating the movement of the goods concerned.

TRANSITIONAL ARRANGEMENTS

Special customs and excise storage warehouses

19A3.06 *(a)* Every licensee of any special customs and excise storage warehouse contemplated in rule 19A3.01*(b)*(iii), (iv) and (v), must submit to the Controller within 14 days after the end of March, June, September and December for each quarter an account on form DA 260 in respect of goods received into, goods removed from and goods in stock, in such warehouse.

(b) The form DA 33A referred to in rule 19A3.04, which is required to be completed by a licensee of a special customs and excise storage warehouse contemplated in rule 19A3.01*(b)*(v) in respect of each removal of spirits supplied under rebate of duty, shall be deemed to be an entry for home consumption for such spirits.

(c) (i) The licensee must keep a register of each form DA 33A issued and must include therein the rebate user's name and address, client number and quantity delivered.

(ii) A copy of the register must accompany the form SAD 500 (ZGR) contemplated in rule 19A3.04*(d)*(ii).

(d) Form SAD 500 (ZGR), processed as contemplated in rule 19A3.04*(d)*(ii) and the duly completed declaration by the authorised person on form DA 33A acknowledging receipt on behalf of the rebate user may, subject to paragraph *(e)*, be accepted for the purposes of rule 19A.09 in respect of goods so removed by the licensee.

(e) Whenever any goods are removed to rebate users or removed in bond or exported by the licensee of a customs and excise warehouse, the licensee must include with the excise account required to be submitted in terms of these rules a statement to the effect that-

(i) the goods removed to rebate users, removed in bond or exported as reflected in the account were duly delivered to the rebate user or the licensee of the warehouse to which the goods were removed in bond or were duly exported, as the case may be;

(ii) a record of the proof of such delivery or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.

(f) From the quantity of unpacked spirits there may be deducted by the licensee of a -

(i) customs and excise warehouse receiving such spirits, 0,25 per cent as contemplated in section 75(18)*(b)*(i); and

(ii) special customs and excise storage warehouse, 0,25 per cent as contemplated in section 75(18)*(b)*(ii).

19A4 RULES IN RESPECT OF FUEL LEVY GOODS

Customs and excise warehouses for the manufacture and storage of fuel levy goods

19A4.01 *(a)* These rules are additional to the general rules numbered 19A.

(b) Customs and excise warehouses for the manufacture or storage of fuel levy goods may be licensed only as a -

(i) customs and excise manufacturing warehouse where such warehouse is a warehouse established for the purpose of manufacturing a range of products which include fuel levy goods by the conversion of crude oil, coal, gas or any other source of hydrocarbon or blending such range of products and the manufacture of biodiesel;

(ii) special customs and excise storage warehouse for the storage of fuel levy goods received from a customs and excise manufacturing warehouse contemplated in subparagraph (i) for removal to a BELN country or for export (including supply as stores for foreign-going ships); **(Substituted by Notice R 3194 published in Government Gazette 48293 dated 24 March 2023)**

(iii) special customs and excise warehouse for the storage of fuel levy goods which will be marked or used as aviation kerosene as contemplated in section 37A and its rules which when so marked or so used are free of duty as specified in section A of Part 2 and Part 5 of Schedule No. 1.

(c) Any reference in the rules to “marked goods” or “aviation kerosene” means such goods and such kerosene administered in terms of section 37A and its rules.

Clearance of fuel levy goods from a customs and excise manufacturing or special storage warehouse and payment of duty

19A4.02 *(a)* (i) Where fuel levy goods are removed from a customs and excise manufacturing warehouse for any purpose such goods must be entered for home consumption and payment of duty, and any documents approved by the Commissioner, duly completed and issued in respect of all removals from such warehouse by any means of transportation contemplated in rule 19A4.03 shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry for home consumption of such fuel levy goods.

(ii) An excise account on form DA 160 recording all removals of fuel levy goods produced and received during the accounting month contemplated in rule 19A.06 -

(aa) showing the calculation of the excise duty and fuel levy and Road Accident Fund levy payable on such removals;

(bb) supported by its schedules;

(cc) together with the validating form SAD 500, must be submitted to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06*(b)*(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of SAD forms and for receipt of duties and other revenue.

(iii) When accounting for any quantity of fuel levy goods in terms of any provision of these rules, such quantity must be expressed in litres at 20°C, utilising the IP 60 (B) measurement tables, jointly published by the Institute of Petroleum and the American Society for Testing of Materials.

(iv) Payment of the duty calculated on form DA 160 must be submitted to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule of the Rules for acceptance of bills of entry and for receipt of duties and other revenue as follows -

(aa) half within 30 days after such date or day, but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue;

(bb) half within 60 days after such date or day, but not later than the penultimate working day of the second month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.

(v) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the hours of business referred to in subparagraph (iv).

(b) (i) For the purposes of section 19A(1)*(a)*(ii), fuel levy goods stored in a special customs and excise storage warehouse for the purposes contemplated in rule 19A4.01*(b)*(ii) may not be removed from such warehouse for home consumption and payment of duty, except if the Commissioner, on good cause shown, and subject to such conditions as the Commissioner may impose in each case, permits such removal.

(ii) *(aa)* No unmarked goods not for use as aviation fuel may be removed from any warehouse contemplated in rule 19A4.01*(b)*(iii) for home consumption and payment of duty, except with the permission of the Controller;

(bb) Any goods in such warehouse shall in addition to section 37A and its rules be subject to the provisions of rule 19A4.09

(iii) The licensee must submit accounts quarterly on form DA 159 as required in terms of rule 19A.06*(f)*.

Record of method of transportation in respect of fuel levy goods removed for home consumption from a customs and excise manufacturing warehouse

19A4.03 *(a)* Any licensee who removes fuel levy goods for home consumption must keep a separate record for each of the different modes of transportation as follows –

(i) road;

(ii) rail;

(iii) sea;

(iv) air;

(v) pipeline (Petronet);

(vi) pipeline to local storage;

(vii) any other mode of transportation or delivery (if any) fully detailed.

(b) Such record shall contain the particulars required in respect of the invoice referred to in rule 19A.04.

Procedures relating to goods removed from a customs and excise warehouse

19A4.04 *(a)* (i) Any fuel levy goods removed for any purpose by the licensee of a customs and excise warehouse must be removed from stocks which have been entered or are deemed to have been entered for home consumption in accordance with the provisions of these rules, hereafter referred to as “duty paid stock”.

(ii) Where fuel levy goods are removed for any purpose specified in these rules requiring compliance with a customs and excise procedure either in respect of the removal, movement or receipt thereof, such goods may only be so removed from a storage tank owned by or under the control of a licensee of a customs and

excise manufacturing or special customs and excise storage warehouse.

(iii) Only a licensee of such manufacturing warehouse or the special customs and excise storage warehouse contemplated in rule 19A4.01*(b)*(ii) or a licensed distributor as contemplated in section 64F may export fuel levy goods.

(iv) Only a licensee of such manufacturing warehouse or a licensed distributor as contemplated in section 64F may remove fuel levy goods to any BLNS country.

(v) When any fuel levy goods are transported by road for -

(aa) export;

(bb) removal to a BLNS country;

(cc) removal to another customs and excise manufacturing warehouse or to a special customs and excise storage warehouse;

(dd) removal to a rail tanker, a ship or an aircraft for onward removal for export

such removal shall only be by a licensed remover of goods in bond as contemplated in section 64D unless the goods are carried by the licensee or licensed distributor using own transport.

(vi) No such goods may be removed from one licensed special customs and excise storage warehouse to another such warehouse

(vii) Fuel levy goods removed -

(aa) from one customs and excise manufacturing warehouse to another shall be subject to the procedures prescribed in rule 19A4.06.

(bb) by a licensed distributor shall be subject to section 64F and the rules therefore.

(viii) Every consignor must ensure that sufficient copies of SAD forms are processed at the office of the Controller for the completion in respect of the movement of the goods concerned as prescribed in these rules and in such forms.

(ix) *(aa)* The particulars to be declared and the statements to be furnished on any form must be in accordance with the requirements contained in such form or as specified in these rules.

(bb) Where a rule requires a form to be duly completed the front and reverse thereof must, where relevant, be so completed.

(x) Any reference in these rules to "consignor" means according to the context any licensee as defined in rule 19A.01 or any licensed distributor contemplated in section 64F or any licensed clearing agent of such licensee or licensed distributor who consigns fuel levy goods in accordance with procedures described in these rules to a licensee in the Republic or any consignee at a destination outside the Republic.

(xi) *(aa)* (A) Every consignor who consigns any goods to any destination; or

(B) any person to whom the goods are consigned who acknowledges receipt of any goods at any destination in the Republic, and who is required to complete and sign any statement or declaration on such documents in respect of such goods shall expressly authorise the person who may sign any statement or declaration,

(bb) any driver of a vehicle of a licensed remover of goods in bond shall be deemed to be authorised to sign the documents concerned.

(xii) Any consignor must, in addition to any document that may be prescribed in these rules for acquittal purposes, keep a record of all documents relating to the customs and excise procedure and the movement of the goods consigned, including where relevant-

(aa) a contract of carriage;

(bb) proof of receipt by a consignee at a destination inside or outside the Republic; and

(cc) proof of invoicing of and of receipt of payment for the goods, and for agency or other services.

(b) (i) *(aa)* When fuel levy goods are exported, including supply as stores for foreign going ships, entry must be made thereof on form SAD 500 at the office of the Controller before loading.

(bb) In the case of a removal by a licensed distributor each such form shall bear the invoice number of the licensee of the manufacturing warehouse from whom the goods are obtained.

(cc) Where a discrepancy occurs between the quantity loaded and actually exported, the form SAD 500 must be amended by voucher of correction.

Exports by road

(ii) Where fuel levy goods are exported by road the following procedures apply:

(aa) Forms SAD 500 and SAD 502 must be completed at the place of departure and processed at the office of the Controller before loading.

(bb) All copies of forms SAD 500 and SAD 502 required for production or retention of proof of export must accompany the driver of the vehicle.

(cc) The relevant boxes on form SAD 502 must be completed by –

(A) the consignor and the driver on departure of the vehicle, recording the actual quantity loaded and sealed;

(B) the driver and any other person required to complete a declaration during the movement of the goods.

(dd) Where the fuel levy goods are exported through a BLNS country the driver must report with the copies of forms SAD 500 and SAD 502 containing the endorsements obtained in the Republic to the customs officer –

(A) in the BLNS country at the point of entry when removed to the BLNS country which is the final country of destination, or which is a transit country to a final destination country outside the common customs area; and

(B) in the BLNS country at the point of exit when that BLNS country is a transit country to a final destination country outside the common customs area; and

(C) in the first country outside the common customs area at the point of entry only where that country is the final destination country or is a transit country to any other country outside the common customs area, to obtain the endorsement on form SAD 502.

(ee) Copies of forms SAD 500 and SAD 502 duly completed must be retained by –

(A) the consignor;

(B) the customs border post of exit in the Republic; and

(C) if applicable, the licensed remover of goods in bond.

(ff) Duly completed copies of forms SAD 500 and SAD 502 in respect of the goods so exported must accompany –

(A) the monthly account of the licensee in support of set-off of duty against the amount due and payable on that account; or

(B) an application for a refund of duty by the licensed distributor.

Exports by rail

(iii) Where fuel levy goods are exported by rail the following procedures apply:

(aa) Forms SAD 500 and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading.

(bb) After being processed, all copies forms SAD 500 and SAD 505 required for this procedure must be presented with a provisional Rail Consignment Note to Spoornet.

(cc) The relevant declaration on all copies of forms SAD 500 and SAD 505 must be completed by the consignor and Spoornet after loading of the rail tanker, recording the actual quantity loaded and sealed. Copies of SAD 500 and SAD 505 forms must be retained by –

(A) the consignor; and

(B) Spoornet.

(dd) Duly completed copies of forms SAD 500 and SAD 505 supported by the final Rail Consignment Note in respect of the goods so exported must accompany –

(A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or

(B) an application for a refund of duty by the licensed distributor.

Exports by ship

(iv) Where fuel levy goods are exported by ship (including stores for foreign-going ships) the following procedures apply:

(aa) A provisional shipping order must be submitted to the Controller at least 24 hours before loading commences.

(bb) A form SAD 500 must be completed at the place of departure and processed at the office of the Controller before loading.

(cc) A duly completed copy of form SAD 500 amended by voucher of correction where necessary, supported by the export bill of lading in respect of the goods so exported must accompany –

(A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or

(B) an application for a refund of duty by the licensed distributor.

Exports by air

(v) Where fuel levy goods are exported by air the following procedures apply:

(aa) A form SAD 500 must be completed at the place of departure and processed at the office of the Controller before loading.

(bb) The SAD 505 must be completed by the consignor and the air carrier after loading of the aircraft, recording the actual quantity loaded and sealed. One copy of the SAD 500 and SAD 505 forms must be retained by -

(A) the consignor; and

(B) the air carrier.

(cc) A duly completed copy of forms SAD 500 and SAD 505 supported by the air waybill in respect of the goods so exported must accompany –

(A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or

(B) an application for a refund of duty by the licensed distributor.

Removals of fuel levy goods to a BLNS country

(c) (i) Subject to subparagraph (ii), the export procedure prescribed in paragraph *(b)* shall apply *mutatis mutandis* to removals of fuel levy goods to a BLNS country.

(ii) For the purposes of subparagraph (i) where fuel levy goods are removed by road endorsement by a customs officer on form SAD 502 must be obtained at the point of exit from the Republic and that form must accompany the monthly account of the licensee or the claim for refund by the licensed distributor as contemplated in paragraph *(b)*(ii)*(ff)*.

Removal of fuel levy goods to a special customs and excise storage warehouse

(d) (i) Whenever fuel levy goods are removed from a manufacturing warehouse for delivery to a special storage warehouse, the licensee of the manufacturing warehouse must submit for processing forms SAD 500 (ZMS) and SAD 505 before removal and the licensee of the special storage warehouse must submit a form SAD 500 (ZMR) for the quantity received on such delivery within 10 official working days after the date of receipt.

(ii) The licensee of the special storage warehouse must–

(aa) furnish a copy of the processed form SAD 500 to the licensee of the manufacturing warehouse who must submit that copy in support of the monthly account for purposes of set-off of duty against the amount due and payable on that account;

(bb) submit quarterly accounts of goods received into, removed from and goods in stock in such warehouse.

Removals by ship to a BLNS country

(ii) Where fuel levy goods are removed by ship to a BLNS country the following procedures apply:

(aa) A provisional shipping order must be submitted to the Controller at least 24 hours before loading commences.

(bb) Forms SAD 500 (ZRS) and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading.

(cc) Duly completed copies of forms SAD 500 (ZRS) and SAD 505 supported by the bill of lading in respect of the goods so removed must accompany -

(A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or

(B) an application for a refund of duty by the licensed distributor.

Removals by air to a BLNS country

(iii) Where fuel levy goods are removed by air to a BLNS country the following procedures apply:

(aa) Forms SAD 500 (ZRA) and SAD 505 must be completed at the place of departure and processed at the office of the Controller before loading.

(bb) The relevant declaration on all copies of the form SAD 505 must be completed by the consignor and the air carrier after loading of the aircraft, recording the actual quantity loaded and sealed. One copy of the SAD 500 and SAD 505 forms must be retained by -

(A) the consignor; and

(B) the air carrier.

(cc) Duly completed copies of forms SAD 500 and SAD 505 supported by the air waybill in respect of the goods so removed must accompany -

(A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or

(B) an application for a refund of duty by the licensed distributor.

Other provisions

(e) Where any person is unable to produce any document containing any statement or declaration required in terms of these rules, such person must, for the purposes of acquittal contemplated in these rules–

(i) furnish an affidavit regarding the circumstances in which the document was lost and declare therein that the goods were duly delivered at the destination stated in the prescribed bill of entry or other document under cover of which the goods were removed; and

(ii) produce any supporting documentary evidence as may be required by the Commissioner relating to the removal and delivery of the goods concerned.

(f) Whenever any fuel levy goods are removed to BLNS countries or exported by the licensee of a customs and excise warehouse, the said licensee must include with the excise account required to be submitted in terms of these rules, a statement to the effect that–

(i) the goods removed to BLNS countries or exported as reflected in the said account were duly removed to the consignee in the BLNS countries or were duly exported, as the case may be;

(ii) a record of the proof of such removal or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.

(g) The provisions of rule 19A.06 *(e)* shall apply *mutatis mutandis* to any goods removed or exported as contemplated in this rule.

Set-off of duty on fuel levy goods exported or removed to a storage warehouse contemplated in rule 19A4.01 or to a BLNS country in the common customs area

19A4.05 *(a)* (i) The excise duty and fuel levy on fuel levy goods exported or removed from duty paid stock to a storage warehouse contemplated in rule 19A4.01*(b)*(ii) by a licensee of a customs and excise manufacturing warehouse; or

(ii) the fuel levy on fuel levy goods removed by such licensee for consumption in any BLNS country may, subject to compliance with the requirements prescribed in the relevant item of Schedule No. 6 and these rules, be set off against any amount payable during any accounting month, where the goods concerned have been duly exported or duly delivered into such storage warehouse or to the consignee in such BLNS country, as the case may be.

(b) The provisions of paragraph *(a)*(i) shall apply *mutatis mutandis* to such exports by a licensee of a customs and excise storage warehouse contemplated in rule 19A4.01*(b)*(ii).

(c) Where a licensee of a manufacturing warehouse obtains fuel levy goods from another licensee of a manufacturing warehouse for export or for removal to a BLNS country, the licensee who so obtains such goods may set off any excise duty or fuel levy, as the case may be against the monthly account subject to compliance with the requirements prescribed in the relevant item in Schedule No. 6 and these rules.

(d) The provisions of rules 19A.06*(e)* shall apply *mutatis mutandis* to any set-off as contemplated in this rule.

Removal of fuel levy goods from one customs and excise manufacturing warehouse to another customs and excise manufacturing warehouse

19A4.06 *(a)* Any fuel levy goods removed from one customs and excise manufacturing warehouse to another customs and excise manufacturing warehouse shall be supplied from duty paid stock.

(b) (i) Any fuel levy goods so removed may, when removed by pipeline, be removed on issuing of, and receipt may be acknowledged by means of, an electronically generated document approved by the Controller for the licensees concerned;

(ii) *(aa)* Such removals and receipts must be summarised monthly and entered on form SAD 500 (ZMS) by the supplying warehouse and form SAD 500 (ZMR) by the receiving warehouse.

(bb) Such forms must be summarised monthly until the date of closing of accounts and must be processed by the office of the controller concerned.

(iii) Where fuel levy goods are so removed by ship, entry must be made within 72 hours after such removal by the licensee removing the goods on form SAD 500 (ZMS) and on delivery thereof by the licensee receiving the goods on form SAD 500 (ZMR).

(iv) The deduction allowed in terms of section 75(18)*(e)* is only deductible in respect of removals from the customs and excise manufacturing warehouse from which the fuel levy goods are removed as provided in this rule.

(aa) The provisions of rules 19A.06*(e)* shall apply *mutatis mutandis* to any setoff as contemplated in this rule.

(bb) Any set-off in terms of this rule shall be subject to the provisions of the relevant item of Schedule No. 6 and these rules.

Removal of fuel levy goods for own use

19A4.07 *(a)* Any licensee of a customs and excise manufacturing warehouse that requires fuel levy goods for own use shall remove such goods from duty paid stocks.

Fuel levy goods returned to the Republic from a BLNS country

19A4.08 *(a)* Whenever fuel levy goods removed to any BLNS country are returned to the Republic by road the quantity of the fuel levy goods returned shall be measured by calculating the difference between the quantity removed, as reflected on the SAD 500 form, and the sum of the quantities delivered as per delivery notes.

(b) (i) An officer shall seal the tank and endorse the form SAD 500 as follows:

I……..(name of officer) have verified the contents of the tanker(s) and found them to contain ……..(litres) said to be the fuel entered on this form. New seal(s) number(s) …../….. has/have been affixed to the tanker(s).

Signature…… Date Stamp……..”

(ii) The seal may only be removed under customs supervision at the place of unloading.

(iii) The officer must submit copies of the form SAD 500 and SAD 502 and a report to the section concerned in Head Office.

(iv) The licensee or licensed distributor must respectively-

(aa) amend the form SAD 500 by reducing the quantity in respect of the returns; and

(bb) deduct any such returns from any set-off amount or refund of duty.

(c) Paragraph *(b)*(iv) shall apply *mutatis mutandis* to fuel levy goods returned by rail, ship or air.

Removal of fuel levy goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse for marking or use as aviation kerosene as contemplated in section 37A and its rules

19A4.09 *(a)* The provisions of these rules relating to the removal of fuel levy goods from a customs and excise manufacturing warehouse to another such warehouse or to a storage warehouse contemplated in rule 19A4.01*(b)*(ii) shall apply *mutatis mutandis* to the removal of fuel levy goods to the storage warehouse contemplated in rule 19A.01*(b)*(iii).

(b) The provisions of rule 19A4.05 relating to set-off shall apply *mutatis mutandis* in respect of the customs and excise manufacturing

warehouse from which the goods are removed to such storage warehouse.

(c) The marking of goods in such warehouse and the removal of marked goods or aviation kerosene there from shall be subject to section 37A and its rules.

(d) (i) Fuel levy goods may not be removed from such storage warehouse for home consumption and payment of duty except where approve by the Controller as contemplated in rule 19A4.02*(b)*(ii).

(ii) The provisions relating to the submission of accounts specified in rule 19A.06 shall apply *mutatis mutandis* to such storage warehouse.

(iii) Payment of any duty on goods so removed must be submitted together with such quarterly account.

(e) Liability for duty of the licensee shall cease where –

(i) the goods concerned have been duly marked and removed from such warehouse in terms of the provisions of section 37A and its rules;

(ii) the aviation kerosene removed from such warehouse has been duly received in a dedicated tank situated at an airport or has been otherwise dealt with as prescribed in section 37A and its rules; and

(iii) the duty on any deficiency or goods removed for home consumption and payment of duty has been brought to account as contemplated in paragraph *(d)*.

RULES FOR SECTION 20 OF THE ACT

Goods deposited or to be deposited in a customs and excise warehouse

20.01 Subject to the provisions of rule 20.02, goods which have been entered for warehousing in or for removal to a customs and excise warehouse shall be conveyed to the warehouse immediately after such entry and be deposited therein. Any person who enters goods for warehousing shall deliver to the licensee of the receiving warehouse a copy of the relevant bill of entry as soon as reasonably possible but not later than the time when the goods are received in such warehouse.

20.02 Imported packages which have been entered for warehousing in a customs and excise warehouse but which are leaking, or of which the whole or part of the contents is missing, or which are in an otherwise damaged condition, shall not be removed to the warehouse unless examined in terms of rule 44.02. If such package is removed to the warehouse without such examination the full invoiced contents of such package shall be deemed to have been imported and shall be accounted for under the provisions of the Act.

20.03 *(a)* Any person entering any imported goods for warehousing shall –

(i) obtain prior written approval from the licensee of the customs and excise warehouse to store the goods in the warehouse

(ii) keep such written approval and produce it to the Controller upon request.

(b) The licensee of any customs and excise warehouse shall notify in writing the owner of any imported goods entered for warehousing in such warehouse and the Controller of the non-receipt of any such goods, or any part thereof, and the owner of such goods shall take immediate steps to account to the Controller for such goods or to pay the duty due thereon.

20.04 The licensee of any customs and excise warehouse into which goods are received shall ensure that such goods have been duly entered for

warehousing in such warehouse and, unless proof that such goods have been so entered is in his possession at the time of receipt of such goods, he shall keep such goods separated from other goods in such warehouse and make a written report to the Controller forthwith.

20.05 The licensee of a customs and excise warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein, without the prior approval of the Controller.

20.06 All goods in a customs and excise warehouse shall be arranged and marked in such a manner that it will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

20.07 Goods deposited in a customs and excise warehouse may at any time be examined by the Controller and the licensee of such warehouse, or his representative, shall be present during such examination and assist the Controller in the execution of such examination.

20.08 Goods deposited in a customs and excise warehouse in closed trade containers shall not be examined, nor the packages opened or altered in any way, except with the permission of the Controller and in the presence of an officer if he so requires, unless immediate action for the safety of the goods is necessary, in which case the licensee shall immediately notify the Controller.

20.09 No unpacked goods in liquid form shall be stored in ungauged containers in a customs and excise warehouse without the written permission of the Controller.

General provisions regarding clearance and removal of goods from customs and excise warehouses and payment of duty

20.10 Except as the Controller may permit the licensee of a customs and excise warehouse shall not cause or permit any goods to be delivered or removed from such warehouse until he is in possession of a relative ex warehouse

bill of entry, in the prescribed from, numbered and date-stamped by the Controller.

20.11 Notwithstanding the provisions of rule 20.10 the Controller may permit the licensee of any customs and excise warehouse to remove from such warehouse goods which are liable to excise duty or such other goods as may be specified in these rules provided –

(a) in the case of wine and other fermented beverages, excluding beer, a certificate for removal of excisable goods ex warehouse (form DA 32), duly completed by the licensee of such warehouse, is deposited by such licensee in the entry box referred to in rule 20.12;

(b) in the case of excisable goods of Section B of Part 2 of Schedule No. 1 manufactured in the Republic an invoice prescribed in terms of rules 20.18 and 36.04 is completed; and

(c) he undertakes to comply with the provisions of rules 20.13, 20.14, 20.15 and 20.17.

20.12 Any licensee of a customs and excise warehouse referred to in rule 20.11 shall provide and fix to any convenient and permanent structure in an accessible place in such warehouse a box (to be known as an entry box) of a construction and design approved by the Controller, for safe depositing of documents. The box in question shall be provided with fittings and shall be designed to enable the Controller to lock it with a State padlock so that documents deposited therein cannot be withdrawn and so that at any time considered necessary by the Controller documents can be neither deposited nor withdrawn.

20.13 In the case of excisable goods other than goods referred to in the rules numbered 19A to be removed from any customs and excise warehouse for home consumption under Schedule No. 6 the licensee of such warehouse shall, notwithstanding the provisions of rule 20.11, not remove or permit such goods to be removed from such warehouse unless a declaration regarding restricted removal of excisable goods ex warehouse (form DA 33) has been completed and signed by the manufacturer under Schedule

No. 6 and a copy of such declaration has been attached to each copy of the certificate for removal of excisable goods ex warehouse (form DA 32). In the case of goods to be so removed for consumption under Schedule No. 6 it may be required that the said declaration shall be approved by the Controller in the area where the manufacturer's premises are situated before such goods are removed.

20.14 *(a)* For the purposes of sections 38(4) and 39(2A), excise duty accounts in respect of excise duty goods of Section A of Part 2 of Schedule No. 1 other than goods referred to in the rules numbered 19A together with the validating bills of entry, shall be presented to the Controller by the licensee of each customs and excise warehouse in respect of all excisable/specified goods removed from such warehouse during the previous calendar month for the purposes mentioned in section 20(4), within 30 days after stocktaking or the closing of accounts for duty purposes.

(b) Copies of all certificates deposited in the entry box shall accompany the account referred to in paragraph *(a)* or shall be specified on a schedule attached to such account.

(c) Notwithstanding paragraphs *(a)* and *(b)*, when a duty on any goods referred to in the said paragraph *(a)* is amended in a taxation proposal tabled by the Minister as contemplated in section 58(1), the provisions of rule 19A.08 shall apply *mutatis mutandis* to the submission of accounts in terms of this rule and the payment of duty as provided in rule 20.17 in respect of such goods.

20.15 The licensee shall number certificate consecutively in the space provided in respect of removals from each customs and excise warehouse and deposit such certificates in the entry box in his customs and excise warehouse before any goods are delivered or removed from such warehouse.

20.16 The licensee of a customs and excise warehouse shall cause any goods which have been entered or in respect of which he has deposited a certificate in terms of rule 20.11 in the entry box for delivery or removal from such warehouse, to be so delivered or removed within three days after the date of

such entry or such certificate unless the permission of the Controller has been obtained for their retention.

20.17 *(a)* Every licensee referred to in rule 20.14 shall pay at the office of the Controller the duty due in respect of such removals monthly or three-monthly, as the Controller may determine, provided –

(i) stocktaking or the closing of duty accounts takes place, by arrangement with the Controller, between the 25th day and the last day of such month or such period of three months and the date so arranged shall apply permanently in every month or period of three months except when such date falls on a Saturday, Sunday or public holiday in which case the Controller shall determine the said date, but the date of payment of duty as provided for hereafter shall not be affected thereby; and

(ii) the duty on goods removed between the date of stocktaking or closing of duty accounts in one month or period of three months and such date in the next month or period of three months shall be paid within 30 days of the date of such stocktaking or closing of duty accounts but not later than the penultimate official working day of the month following the month or period of three months during which the date determined for stocktaking or closing of duty accounts occurs.

(b) Notwithstanding the provisions of paragraph *(a)* the Controller may in respect of any imported or excisable goods, in circumstances which he deems exceptional and subject to such security as he may require and to such conditions as he may impose -

(i) determine any date for stocktaking or the closing of duty accounts; and

(ii) permit the payment of duty on such date as may be specified by him.

(c) Any payment required to be made in terms of these rules shall be delivered to the Controller before 15:00 hours on the date specified by him.

20.18 The provisions of rule 36.04 shall *mutatis mutandis* apply in respect of any removal of excisable goods of Section B of Part 2 of Schedule No. 1 ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any such excisable goods.

Clearance and removal of goods from customs and excise warehouse for home consumption

20.19 Excisable goods shall not be removed from any customs and excise warehouse for payment of duty in terms of rule 20.10 or 20.11 except in such minimum quantities as the Controller may determine in respect of each excisable product or spirituous beverage.

Clearance of goods from a customs and excise warehouse for removal in bond

20.20 In addition to the rules under this heading the removal of goods in bond is subject to the provisions of section 18 and the rules pertaining to that section.

20.21 In the case of goods liable to excise duty only and removed in bond from one customs and excise warehouse to another any copy of a certificate for the removal of excisable goods ex warehouse (form DA 32) relating to the removal of such goods shall on being deposited in the entry box in such warehouse to which such goods were so removed be deemed to be a bill of entry for re-warehousing in respect of such goods in that warehouse.

20.22 In the case of excisable goods of Section B of Part 2 of Schedule No. 1 the owner may remove such goods under cover of a form DA 32 for removal in bond and for re-warehousing only. Particulars of such removals shall be indicated on a form DA 75.22.

20.23 The consignee of any goods removed in bond shall notify the Controller and the remover immediately of the non-receipt of such goods, or any part thereof, and such remover shall take immediate steps to account to the controller for such missing goods or to pay the duty due thereon.

RULES FOR SECTION 21

The rules numbered 21.03 followed by further digits relate to goods and the activities in respect thereof contemplated in section 21(3)

Definitions

21.03.01 For the purposes of these rules and any form or other document to which these rules relate, unless otherwise specified or the context otherwise indicates -

(a) any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned, and

"activity" or **"activities"** means any activity or activities in connection with the storage or handling of goods in, or removal of goods from an export storage warehouse;

"BLNS country" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

"break bulk" means goods received in the storage warehouse as separate packages;

"bulk" means a large quantity of unpacked dry or liquid homogeneous goods shipped loose in a ship or transported by a vehicle or in a container or other receptacle;

"consolidated", "consolidate", "consolidation" or any cognate expression relating to the packing of goods into one shipment, means goods from a consignor or several consignors that are consolidated for carriage to a consignee or several consignees by container or otherwise;

"container" means a container as defined in section 1(2);

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01*(a)*;

"deconsolidate" includes to unpack any consolidated imported goods or to split one import shipment into various export shipments in an export storage warehouse;

"export" includes the removal of goods from a special customs and excise warehouse in the Republic to a consignee in a BLNS country and "exporter" has a corresponding meaning;

"import" includes the removal of goods from a BLNS country to a consignee for storage in a special customs and excise storage warehouse in the Republic and "importer" has a corresponding meaning;

"special export storage warehouse" means a customs and excise storage warehouse licensed for the purposes contemplated in these rules;

"the Act" includes any provision of "this Act" as defined in section 1 of the Customs and Excise Act, 1964 (Act No. 91 of 1964);

(b) any reference in these rules to **"goods"** or **"goods free of duty"** shall, unless otherwise specified, be deemed to include a reference to goods liable to duty entered for storage in a special export storage warehouse.

Delegation

21.03.02 Subject to section 3(2) where -

(a) any power that may be exercised by the Commissioner, except for the power to make rules, in accordance with the provisions of the Act, including these rules, is not specifically delegated; or

(b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned,

to any Controller or officer in these rules or in any section or rule regulating any requirement in respect of goods to which section 21(3) or these rules relate, such power is delegated or such duty is assigned, as the case may be, to the person responsible in the Operations section in the Customs division of the South African Revenue Service.

Application of section 21(3) and these rules

21.03.03 *(a)* The provisions of section 21(3) and these rules apply to -

(i) goods and activities in any special export storage warehouse where -

(aa) goods are directly entered on importation for storage in such warehouse;

(bb) goods are directly entered on importation for storage in such warehouse and stored and consolidated or deconsolidated therein for export;

(cc) subject to paragraph *(d)*, activities as contemplated in section 25, are undertaken by the licensee, accredited importer, exporter or clearing agent or any other person;

(ii) any fish landed from a foreign fishing vessel and delivered to a special export storage warehouse as contemplated in rule 11.03.

(b) Provided section 21(3) and these rules are complied with, dutiable goods may also be stored in a special export storage warehouse, whether or not such goods are imported in the same consignment as goods free of duty.

(c) The provisions of section 21(3) and these rules do not apply to -

(i) any special customs and excise warehouse operating as -

(aa) a duty free shop; or

(bb) a supplier of stores for foreign-going ships or aircraft;

(ii) any goods, including goods from any BLNS country, brought into the Republic for transit to a country outside the Republic.

(d) Except with the approval and under the supervision of the licensee, no activities contemplated in these rules shall be undertaken in such warehouse by any person other than the licensee.

(e) Subject to rule 21.03.09*(c)*(iv), no goods entered for warehousing in a special export storage warehouse may be entered for removal in bond to -

(i) any such or other customs and excise storage warehouse; or

(ii) any consignee in a BLNS country, except to a licensee of a customs and excise warehouse.

Entry of goods for storage and export

21.03.04 *(a)* (i) Any goods intended for storage in a special export storage warehouse, must be entered on a form SAD 500, purpose code WE.

(ii) Goods so entered and received in such warehouse are subject to compliance with section 21(3) and these rules and, except on good cause shown, the relevant SAD 500 may not be substituted or cancelled for placing the goods under any other customs procedure.

(b) (i) Where any entered particulars change prior to export due to repacking, consolidation or deconsolidation or for any other reason the relevant SAD 500 must be amended by a voucher of correction to reflect such change.

(ii) Where goods are repacked or consolidated, the voucher of correction must reflect the countable quantities in which the goods are so repacked or consolidated.

(iii) The goods concerned may not be exported unless the voucher of correction has been processed at the office of the Controller.

(c) Goods imported into the Republic from a BLNS country or goods imported from outside the common customs area whether or not through a BLNS country that are destined for storage in a special customs and excise storage warehouse shall be subject to compliance with the following procedures:

(i) *(aa)* At the office of the Controller where the goods enter the Republic -

(A) a form SAD 500, purpose code IM5 and a form SAD 502 for goods imported from a BLNS country;

(B) a form SAD 500, purpose code RIB and a form SAD 502 or a form SAD 500 WE and a form SAD 505 for goods imported from outside the common customs area,

must, notwithstanding that a SAD form may have been processed in a BLNS country, be processed for removal in bond of the goods to such warehouse;

(bb) security, as the Controller may require, for any duty or value-added tax in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) leviable on such goods must be furnished by the person entering the goods for removal in bond;

(ii) *(aa)* form SAD 500, purpose code WE and a form SAD 505 must be processed for the purpose of storage of the goods in the special customs and excise storage warehouse at the office of the Controller where the warehouse is situated;

(bb) a duly processed form SAD 500 and acknowledgement by the licensee may be accepted by the Controller where

security is furnished as proof that the obligations under the removal procedure have been fulfilled.

(d) Goods removed for export to –

(i) a BLNS country, must be declared on a form SAD 500, purpose code XIB if dutiable goods and if non-dutiable goods, be declared on a form SAD 500, purpose code XE and a form SAD 502;

(ii) a destination outside the common customs area whether or not carried through a BLNS country, must be declared on form SAD 500, purpose code XE and a form SAD 502.

Payment of duty and VAT on samples

21.03.05 Where any samples are taken in a special export storage warehouse, the duty and value added tax (VAT) payable thereon must be paid to the Controller before removal from such warehouse. **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

Storage and handling of goods

21.03.06 *(a)* Unless otherwise specified in section 21 and these rules, the provisions of the Act relating to the storage of goods in a customs and excise storage warehouse shall apply to goods stored in a special export storage warehouse.

(b) (i) Any waste or scrap caused by sorting, grading or repacking or other process must -

(aa) be destroyed under supervision of an officer monthly or at such intervals as the Controller may determine; or

(bb) be entered for home consumption; and

(ii) the quantity destroyed or entered for home consumption deducted from the quantity entered for storage.

(c) Goods removed from such warehouse for export, if wholly or partly transported by road, must, except if exempted by rule be carried by a licensed remover of goods in bond contemplated in section 64D.

Keeping of books accounts and documents

21.03.07 *(a)* For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensee must -

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts, documents and any data any requirements prescribed in any provision of the Act in respect of a storage warehouse for imported goods;

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) Such books, accounts, documents and data must include -

(i) Where applicable -

(aa) proper accounting reports of each type of goods received, stored, the operations carried out in respect thereof, the quantity of waste or scrap and the quantity of goods removed for export;

(bb) copies of invoices, dispatch delivery notes, bills of entry, transport documents, orders, payments received and made, and such other documents relating to the export of

the goods of which particulars must be inserted on the bill of entry export as contemplated in rule 38.15;

(cc) copies of the contract of carriage entered into between the licensee and the licensed remover of goods in bond and delivery instructions issued to such remover in respect of each consignment;

(dd) a monthly reconciliation of all movements of goods into and out of such warehouse and operations carried out in respect thereof as contemplated in paragraph *(aa)*;

(c) The requirements specified in paragraphs *(a)* and *(b)* shall apply *mutatis mutandis*, as may be applicable in each case, to any importer, exporter, clearing agent or other person who partakes in any activity contemplated in these rules.

Licensing of a special customs and excise export storage warehouse

21.03.08 Any person or any licensee of any special customs and excise storage warehouse who intends operating an export storage warehouse must apply for a licence in accordance with rule 60.01A*(c)*(i). **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

Special provisions relating to the handling and storage in a special export storage warehouse of fish landed from a foreign fishing vessel

21.03.09 Definitions and application

(a) For the purpose of any activity relating to fish landed from a foreign fishing vessel and received in an export storage warehouse, unless the context otherwise indicates -

"fish" includes crustaceans, molluscs and other aquatic invertebrates classifiable in any item of Chapter 3 of Part 1 of Schedule No. 1;

"fishing vessel" includes a factory ship for processing fish;

"foreign fishing vessel" means a fishing vessel not registered in a Member State of SACU;

"sort" or "sorting" includes any activity -

(i) to determine the mass, species and quantity;

(ii) relating to the loading of such fish in a pallet and numbering of such pallet for tracking and identification purposes.

Activities in a special export storage warehouse

(b) (i) The licensee of the export storage warehouse shall be -

(aa) liable for the duty on all fish received as contemplated in rule 11.03; and

(bb) be responsible for all activities in connection with the fish while stored in such warehouse.

(ii) Within three days after receipt of the fish the licensee must -

(aa) complete sorting;

(bb) record full particulars of the fish determined on sorting in account DA 1B; and

(cc) furnish copies of such account –

(A) to the master or master's agent; and

(B) together with the copy of form DA 1A on which receipt of the fish is acknowledged, as required by rule 11.03, to the Controller.

Entry

(c) Within 14 days after furnishing of the account (DA 1B) contemplated in paragraph *(b)*(ii)*(bb)* the fish must be duly entered, as may be applicable, on form SAD 500 for -

(i) storage for export;

(ii) home consumption;

(iii) removal in transit to a destination within or outside the common customs area; or

(iv) removal in bond to any other special export storage warehouse.

Defective, restricted or prohibited fish

(d) (i) Any fish which are defective, or which are restricted or prohibited in terms of any law must be placed in a separate secure area of the export storage warehouse.

(ii) Such fish must be destroyed in terms of the provisions of the Act, or exported on arrangement with and subject to such procedures as determined by the Controller.

Payment or deficiencies

(e) There must be paid on demand to the Controller any duty and value-added tax due in terms of the Value Added Tax Act, 89 of 1991 -

(aa) by the master or the master's agent on any deficiency between landed quantities and quantities received in the special export storage warehouse;

(bb) by the licensee of the special export storage warehouse on any deficiency between quantities received and stored.

Implementation arrangements

21.03.10 After a period of 60 days from the date these rules are published, no person shall be allowed to deal with any goods as contemplated in these rules except in a special export storage warehouse.

21.04 For the purposes of section 21(1) and (2) the rules numbered 21.04 followed by further digits relate to special customs and excise storage warehouses licensed as duty and tax free shops **(Inserted by Notice R. 645 published in Government Gazette 32304 dated 5 June 2009)**

Definitions

21.04.01 For the purposes of these rules and any form to which these rules relate, any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and unless otherwise specified or the context otherwise indicates -

"activity" or **"activities"** means any activity or activities in connection with the storage, put up for retail, display, selling or other handling of goods in, or removal of goods from a duty and tax free shop;

"airport" means an international customs and excise airport listed as a warehousing place in item 200.02 of the Schedule to the Rules and approved by the Commissioner as a place where special customs and excise warehouses operating as inbound and outbound duty and tax free shops may be established;

"bonded goods" means any dutiable locally-produced goods or any imported goods, whether liable to duty or free of duty, that are entered for storage in accordance with the provisions of the Act for storage and stored for sale in a duty and tax free shop;

"duty and tax free", in relation to a duty and tax free shop, means goods are sold at a price that does not include any duty leviable in terms of the Act or any value-added tax leviable in terms of the Value-added Tax Act, 1991 (Act No. 89 of 1991);

"duty and tax free shop" means a special customs and excise storage warehouse licensed for the purposes contemplated in these rules;

"goods in free circulation" means goods which are not subject to any customs or excise procedure contemplated in the Act and includes goods on which VAT has been paid or exempted;

"inbound duty and tax free shop" means a duty and tax free shop located before the customs control point for inbound travellers;

"inbound traveller" means a person, including a crew member of the aircraft, who arrives in the Republic on an international flight from a place in a country inside or outside the common customs area;

"international flight" means a flight by an aircraft departing from or to a place in a country inside or outside the common customs area;

"licensee" means the licensee of a licensed special customs and excise storage warehouse contemplated in these rules;

"outbound duty and tax free shop" means a duty and tax free shop located after the customs control point for outbound travellers;

"outbound traveller" means a person, including a crew member of the aircraft, who is about to depart from the Republic on an international flight to a place in a country outside the common customs area;

"purchase" in relation to an inbound or outbound traveller, includes obtaining any goods supplied in a duty and tax free shop without payment;

"sell" or any of its grammatical variations means the supply by the licensee of any goods contemplated in these rules to an inbound or outbound traveller and includes supplying such goods without payment;

"the Act" includes any provisions of "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964);

"VAT" means value-added tax leviable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991);

"VAT Act" means the Value-Added Tax Act, 1991.

Application of provisions

21.04.02 *(a)* The provisions of these rules apply to imported goods and dutiable locally-produced goods, and where specified, goods in free circulation, stored, put up for retail and sold in a duty and tax free shop.

(b) Except as otherwise provided in the Act and these rules –

(i) any provision of the Act relating to –

(aa) a special customs and excise storage warehouse, the activities in such a warehouse including removal of goods from such warehouse, removal in bond, export, entry under rebate of duty, liability for duty, payment of duty, the responsibility of the licensee and any other requirement prescribed in connection with any such warehouse;

(bb) the importation of goods and imported goods;

(cc) the exportation of goods; and

(ii) sections 59A, 60, 64E and 101 and the rules made thereunder, including the definitions in such rules,

shall, as may be applicable, apply *mutatis mutandis* to any goods and any activities in a duty and tax free shop.

Application for and refusal, suspension or cancellation of a licence

21.04.03 *(a)* Any person who intends operating a duty and tax free shop must –

(i) apply for a special customs and excise storage warehouse license in accordance with rule 60.01A*(c)*(i) and must comply with all the requirements specified on the electronic application or form DA 185 and the relevant annexure, as the case may be, in these rules, any relevant section or item of Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) *(aa)* before a licence is issued, furnish the security the Commissioner may require;

(bb) if security is furnished in the form of a bond, such bond –

(A) is subject to the provisions of rules 120.08 and 120.09; and

(B) must be in the form determined by the Commissioner.

(b) The provisions of section 60(2) and the rules for section 60 shall apply with the necessary changes to any refusal of an application for a licence or the renewal, cancellation or suspension of the licence issued in respect of a duty and tax free shop.

Places where duty and tax free shops may be licensed and premises which may be included in a licence

21.04.04 *(a)* Licenses to operate duty and tax free shops shall be granted only –

(i) in respect of inbound or outbound duty and tax free shops in the–

(aa) Cape Town International Airport

(bb) King Shaka International Airport

(cc) Kruger Mpumalanga International Airport, and

(dd) OR Tambo International Airport;

(ii) in respect of an outbound duty and tax free shop at any other place than those referred to in subparagraph (i), as the Commissioner may determine,

at each place operating in a location and in premises approved by the Commissioner.

(b) In a licence for a special customs and excise storage warehouse contemplated in these rules may be included -

(i) the premises where bonded goods or goods in free circulation for sale are stored; and

(ii) the separate premises where those goods are sold.

Storage of, and marking and ticketing, labelling or otherwise marking of, duty and tax free goods

21.04.05 *(a)* Bonded goods in the storage section of a duty and tax free shop must be stored separately from other goods.

(b) All goods displayed for sale and sold must be ticketed, labelled or otherwise marked to indicate that the selling price does not include duty and VAT is zero rated.

Prohibited or restricted goods

21.04.06 *(a)* Subject to paragraph *(b)*, a duty and tax free shop may sell –

(i) bonded goods; and

(ii) goods in free circulation.

(b) When any goods of which the importation is restricted are sold to an inbound traveller the licensee of the duty and tax free shop must obtain the necessary certificate, permit or other document authorising the importation.

(c) No goods of which the importation or exportation is prohibited may be sold to an inbound or outbound traveller.

(d) Any goods for export which are subject to production of a certificate, permit or other document authorising such export, may not be sold to an outbound traveller unless the licensee of the duty free shop is in possession of such certificate, permit or other document.

Persons to whom duty and tax free shops may sell goods stored in a customs and excise storage warehouse

21.04.07 A duty and tax free shop may sell goods –

(a) if an inbound duty and tax free shop, only to inbound travellers;

(b) if an outbound duty or tax free shop, only to outbound travellers.

Packaging and sealing of goods purchased by inbound travellers

21.04.08 Bonded goods and goods in free circulation must, on being sold at an inbound duty and tax free shop to an inbound traveller, be packaged separately in a package that -

(a) is transparent so that the contents can be clearly identified;

(b) is sealed in such a manner that the goods cannot be removed without the seal being broken; and

(c) contains the sales receipt or other sales document of which the particulars are clearly visible.

Sales in a duty and tax free shop

21.04.09 *(a)* The licensee of a duty and tax free shop must issue a serially numbered sales receipt or other sales document in duplicate that specify at least –

(i) in respect of an inbound or outbound traveller -

(aa) the specific retail outlet;

(bb) the date of arrival or departure as the case may be;

(cc) the airport of destination if outbound or departure if inbound as the case may be;

(dd) the flight number; and

(ee) seat number;

(ii) a precise description of the goods together with –

(aa) the quantity;

(bb) the sale price reflected in South African Rand; and

(cc) the stock code.

(b) The licensee must -

(i) retain the original sales receipt or other sales document for record purposes; and

(ii) place a copy of the sales receipt or other sales document with the goods inside the package.

Delivery of form SAD 500 in respect of bonded goods received in the special customs and excise warehouse that have been sold, lost, destroyed or damaged as contemplated in these rules

21.04.10 *(a)* Under sections 20, 38, 39 and 120 and for the purposes of section 21, the licensee of a duty and tax free shop must deliver to the Controller within seven days after the last day of any period of seven days during which the shop operated, a form SAD 500 in respect of bonded goods received in the special customs and excise warehouse that have been sold as contemplated in these rules.

(b) Separate forms SAD 500 must be delivered in respect of –

(i) locally produced bonded goods sold at –

(aa) an inbound duty and tax free shop; or

(bb) an outbound duty and tax free shop; or

(ii) imported bonded goods sold at –

(aa) an inbound duty and tax free shop; or

(bb) an outbound duty and tax free shop; or

(iii) goods lost, destroyed or damaged if –

(aa) locally produced bonded goods; or

(bb) imported bonded goods.

(c) Each form SAD 500 contemplated in *(b)*(i) and (ii) must be supported by a list of all sales receipt or other documents; and the date of issue in respect of each period contemplated in paragraph *(a)*.

(d) Each form SAD 500 contemplated in paragraph *(b)*(iii) must be –

(i) supported by a list reflecting the stock code number, the date and the circumstances in which the goods were lost destroyed or damaged; and

(ii) accompanied by payment of duty and value added tax due on such goods.

Inventory control

21.04.11 *(a)* The licensee of a duty and tax free shop must establish and maintain an inventory control system approved by the Commissioner to reflect, at least-

(i) a precise description of the goods together with a clear distinction between the types of goods;

(ii) the quantities of goods received in the duty and tax free shop and removed therefrom;

(iii) the date of receipt of the goods in the duty and tax free shop, the date of sale and the date of removal;

(iv) monthly and year-end balances of all unsold goods in the duty and tax free shop;

(v) particulars of goods lost, destroyed or damaged; and

(vi) any other particulars as may be specified by the Commissioner.

Keeping of books, accounts and documents

21.04.12 *(a)* For the purpose of section 101, and notwithstanding anything to the contrary in any rule contained, every licensee must –

(i) keep proper books; accounts and documents and any data created by a computer of all transactions relating to the activities in respect of which the license is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required in respect of any customs procedure contemplated in these rules;

(ii) include in such books, accounts and documents and data any requirements prescribed in any provision of the Act in respect of a storage warehouse for imported or locally-produced goods; and

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) Such books, accounts, documents and data must include, as applicable –

(i) proper accounting records of each type of goods received, stored and sold at each duty and tax free shop;

(ii) copies of bills of entry, invoices, orders for goods, delivery notes and payments received and made;

(iii) copies of forms SAD 500 and supporting documents contemplated in rule 21.04.10; and

(iv) any other documents the Commissioner may specify.

Transitional arrangements

21.04.13 *(a)* (i) Any person who is a licensee of a special customs and excise storage warehouse operating as a duty and tax free shop for outbound travellers at the places referred to in rule 21.04.04*(a)*(i) and wishes to extend the licence to include a duty and tax free shop for inbound travellers, must apply on form DA 185 and the appropriate annexure for such an extension before these rules come into operation.

(ii) If the application is approved, an endorsement to the existing licence will be issued to be effective from the date these rules come into operation.

(iii) A licensee of a special customs and excise warehouse operating as a duty and tax free shop for outbound travellers who will continue to sell goods to outbound travellers only when these rules come into operation need not submit the form DA 185 and the existing licence will remain in force.

(b) (i) Goods entered on a form SAD 500 with purpose code WE for storage in a special customs and excise storage warehouse operating as an outbound duty and tax free shop when these rules are published, must, if those goods or some of those goods will be sold in an inbound duty and tax free shop included in an extended licence contemplated in paragraph *(a)*, substitute that form SAD 500 with a form SAD 500 reflecting purpose code WH in respect of any unsold goods before such goods are sold in the inbound shop.

(ii) Any bonded goods for storage in a duty and tax free shop of which the licence is issued in respect of an inbound or inbound and outbound duty and tax free shop must be entered on a form SAD 500 reflecting the purpose code WH.

(iii) Any bonded goods for storage in a duty and tax free shop of which the licence is issued in respect of an outbound duty and

tax free shop only, must be entered on a form SAD 500 reflecting the purpose code WE.

21.05 **For the purposes of section 21(1) and (2) the rules numbered 21.05 followed by further digits relate to special customs and excise storage warehouses licensed as special shops for diplomats** **(Inserted by Notice R 525 published in Government Gazette 44705 dated 14 June 2021)**

Definitions

21.05.01 For the purposes of these rules any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and unless otherwise specified or the context otherwise indicates –

"bonded goods" means any dutiable locally-produced goods or any imported goods, whether liable to duty or free of duty, that are entered for storage in accordance with the provisions of the Act for storage and stored for retail sale in a special shop for diplomats;

"Diplomatic Immunities and Privileges Act" means the Diplomatic Immunities and Privileges Act, 2001 (Act No. 37 of 2001);

"duty free" in relation to goods sold in a special shop for diplomats, means sold at a price that does not include any duty leviable in terms of this Act;

"licensee" means the licensee of a special shop for diplomats, and includes a person that successfully updated licensing details in terms of rule 21.05.12;

"sell" or any of its grammatical variations means the retail selling by a licensee of any goods in a special shop for diplomats to a person contemplated in rule 21.05.07*(a)* and includes supplying such goods without payment;

"special shop for diplomats" means –

(a) a special customs and excise warehouse licensed in terms of section 60, read with rule 21.05.03, for the duty free retail sale of goods to persons contemplated in rule 21.05.07*(a)*; or

(b) premises of a person referred to in rule 21.05.12 that successfully updated licensing details in terms of that rule;

and includes any storage facilities on the premises referred to in paragraph *(a)* or *(b)*; and

"these rules" means the rules contemplated in rule 21.05.

Prohibition in relation to selling goods free of duty to persons entitled to diplomatic immunities or privileges

21.05.02 *(a)* No person, except a person contemplated in paragraph *(c)*(i), may sell goods free of duty to persons entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act, unless the premises where such goods are sold are licensed as a special shop for diplomats in terms of rule 21.05.03. **(Substituted by Notice R. 2188 published in Government Gazette 46589 dated 24 June 2022)**

(b) No person referred to in rule 21.05.12*(b)* may continue to sell goods free of duty to persons entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act if –

(i) such person did not update licensing details within the timeframe contemplated in that rule; or

(ii) such person's licence is cancelled or suspended following such updating.

(c) (i) The following persons may, despite paragraph *(a)*, sell new motor vehicles free of duty to persons entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act:

(aa) The importer of a new motor vehicle entered for storage in a customs and excise storage warehouse, in terms of rebate item 406.02, 406.03, 406.04, 406.05 or 406.07;

(bb) the licensee of a customs and excise storage warehouse, in terms of rebate item 406.02, 406.03, 406.04, 406.05 or 406.07; or

(cc) the licensee of a customs and excise manufacturing warehouse, in terms of rebate item 631.00.

(ii) The provisions of rules 21.05.09 and 21.05.11 apply with any necessary changes as the context may require, to the sale of motor vehicles as contemplated in subparagraph (i). **(Paragraphs (c)(i) and (ii) inserted by Notice R. 2188 published in Government Gazette 46589 dated 24 June 2022)**

Application for, and refusal, suspension or cancellation of, a licence

21.05.03 *(a)* Any person who intends operating a special shop for diplomats must–

(i) apply for a special customs and excise storage warehouse license in accordance with rule 60.01A*(b)*(ii) and must comply with all the requirements specified on form DA 185 and the relevant annexure, in these rules, any relevant section or item of Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner; and

(ii) *(aa)* before a licence is issued, furnish the security the Commissioner may require; and

(bb) if security is furnished in the form of a bond, such bond –

(A) is subject to the provisions of rules 120.08 and 120.09; and

(B) must be in the form determined by the Commissioner.

(b) The provisions of section 60(2) and the rules for section 60 shall apply with the necessary changes to any refusal of an application for a licence or the renewal, cancellation or suspension of the licence issued in respect of a special shop for diplomats.

Places where special shops for diplomats may be licensed and premises which may be included

21.05.04 *(a)* A special shop for diplomats may be licensed only in the metropolitan areas of Tshwane, Johannesburg and Cape Town.

(b) A single licence for a special shop for diplomats may be issued in respect of–

(i) the premises where bonded goods or goods in free circulation for sale in the shop are stored; and

(ii) the separate premises where those goods are sold.

Storage of, and marking and ticketing, labelling or otherwise marking of, duty free goods

21.05.05 *(a)* Bonded goods in the storage section of a special shop for diplomats may be stored together with goods in free circulation, provided that the goods are separately identifiable by way of a unique inventory code assigned to the goods as contemplated in rule 21.05.10*(b)*.

(b) All goods displayed for sale and sold must be ticketed, labelled or otherwise marked to indicate that the selling price does not include duty and that the relevant item is for duty free sale only.

Prohibited or restricted goods

21.05.06 *(a)* Bonded goods and goods in free circulation may, subject to paragraph *(b)*, be sold in a special shop for diplomats.

(b) No goods in respect of which the importation, possession or exportation is prohibited or restricted may be sold in a special shop for diplomats.

Persons to whom goods in a special shop for diplomats may be sold and allowable quantities

21.05.07 Goods in a special shop for diplomats may be sold only –

(a) to a person entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act who is in possession of—

(i) a valid diplomatic identity card issued to that person by the government department responsible for diplomatic relations, certifying such entitlement and the level of privileges granted; and

(ii) a six-monthly approval by the Director-General of that department or an official acting under his or her authority, authorising the duty free sale to that person of the categories of goods in the quantities as determined by that department, set out in rebate items 406.02, 406.03, 406.05 and 406.07 respectively; and

(b) in accordance with the allowable quantity per person per category of goods referred to in paragraph *(a)*(ii).

Sales in a special shop for diplomats

21.05.08 *(a)* The licensee of a special shop for diplomats must in respect of each sale issue a serially numbered sales receipt or other sales document specifying–

(i) the customs and excise code of the special shop for diplomats;

(ii) the date of sale;

(iii) the precise description and the stock inventory code of the goods;

(iv) the selling price of the goods in South African Rand;

(v) the rebate item utilised and quantity of goods purchased per category described in the relevant item; and

(vi) the number and expiry date of the diplomatic identity card referred to in rule 21.05.07*(a)*(i).

(b) The licensee must –

(i) retain the original sales receipt or other sales document for record purposes;

(ii) provide a copy of the sales receipt or other sales document to the purchaser;

(iii) endorse the purchaser's approval referred to in rule 21.05.07*(a)*(ii) with–

(aa) the date of sale;

(bb) the category of goods purchased;

(cc) in respect of each category, the quantity purchased and the remaining allowable quantity for the period;

(dd) a stamp reflecting the customs and excise code of the special shop for diplomats; and

(ee) the signature of a shop official designated by the licensee to sign off on sales of allowable quantities, confirming the sale of the goods.

Delivery of form SAD 500 in respect of bonded goods received in the special shop for diplomats that have been sold, lost, destroyed or damaged

21.05.09 *(a)* Under sections 20, 38, 39 and 120 and for the purposes of section 21, the licensee of a special shop for diplomats must deliver to the Controller within seven days after the last day of any period of seven days during which the shop operated, a form SAD 500 in respect of bonded goods received in the special shop for diplomats –

(i) that have been sold in terms of rebate items 406.02, 406.03, 406.05 and 406.07 respectively; and

(ii) that have been lost, destroyed or damaged.

(b) Separate forms SAD 500 must be delivered for –

(i) goods referred to in paragraph *(a)*(i) in respect of –

(aa) locally produced bonded goods; and

(bb) imported bonded goods; and

(ii) goods referred to in paragraph *(a)*(ii) in respect of –

(aa) locally produced bonded goods; and

(bb) imported bonded goods.

(c) Each form SAD 500 contemplated in paragraph *(b)*(i) must be supported by a list of all sales receipts or other sales documents and the dates of issue in respect of each period contemplated in paragraph *(a)*.

(d) Each form SAD 500 contemplated in paragraph *(b)*(ii) must –

(i) be supported by a list reflecting the stock inventory code, the date and the circumstances in which the relevant goods were lost, destroyed or damaged; and

(ii) be accompanied by payment of duty due on such goods.

Inventory control

21.05.10 *(a)* A licensee must establish and maintain an inventory control system approved by the Commissioner.

(b) Upon receipt of any goods, whether bonded or in free circulation, a licensee must –

(i) document such goods on the inventory system referred to in paragraph *(a)*; and

(ii) assign to such goods a unique inventory code against which the information listed in paragraph *(c)* must be available in respect of the goods.

(c) The following information in respect of goods in the special shop for diplomats must be available against the unique inventory code assigned in terms of paragraph *(b)*:

(i) A precise description of the goods, clearly distinguishing between the types of goods;

(ii) the quantities, volume or weight of goods received and date of receipt;

(iii) the reference number and date of the sales invoice or other sales document issued upon sale of the goods, and the date of removal;

(iv) an indication that the goods are lost, destroyed or damaged, in the case of goods being lost, destroyed or damaged;

(v) current balances on quantities of bonded goods; and

(vi) any other particulars as may be specified by the Commissioner.

Keeping of books, accounts and documents

21.05.11 *(a)* For the purpose of section 101, and notwithstanding anything to the contrary in any rule contained, a licensee must –

(i) keep proper books, accounts and documents and any data created by a computer of all transactions relating to the activities in respect of which the license is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for purposes of any customs procedure contemplated in the rules;

(ii) include in such books, accounts and documents and data any requirements prescribed in any provision of the Act in respect of

a storage warehouse for imported or locally-produced goods; and

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) Such books, accounts, documents and data must include, as applicable –

(i) proper accounting records of each type of goods received, stored and sold;

(ii) monthly and year-end balances of goods that remain unsold;

(iii) copies of bills of entry, invoices, orders for goods, delivery notes and payments received and made;

(iv) copies of forms SAD 500 and supporting documents contemplated in rule 21.05.09;

(v) sales invoices or other sales documents;

(vi) the following details in respect of any person referred to in rule 21.05.07*(a)* who purchased goods from the special shop for diplomats:

(aa) The name and passport or travel document number; and

(bb) the number and expiry date of the diplomatic identity card referred to in rule 21.05.07*(a)*(i); and

(vii) any other documents the Commissioner may specify.

Transitional arrangement for persons operating premises currently licensed otherwise than in terms of rule 21.05.03 where goods are sold free of duty to persons entitled to diplomatic immunities or privileges

21.05.12 *(a)* A person who, on the date of publication of these rules operates premises licensed as a special customs and excise storage

warehouse, where goods are sold free of duty to persons entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act, must within 15 working days after the date of publication update licensing information in accordance with rule 60.10(1)*(a)*(i).

(b) The Commissioner may in terms of section 60(2)*(b)* cancel or suspend a licence of a person contemplated in paragraph *(a)* of this rule if that person–

(i) does not update licensing information within the period stated; or

(ii) updates licensing information, but fails to comply with any requirement for special shops for diplomats that will in terms of these rules be in effect as from 1 August 2021: Provided that a grace period until 30 September 2021 is allowed to prove compliance before suspension or cancellation proceedings are commenced in terms of the proviso in paragraph *(b)* of section 60(2).

(c) The Commissioner may on reasonable grounds extend the grace period stated in paragraph *(b)*(ii).

Commencement of these rules

21.05.13 These rules come into effect on 1 August 2021, save for rule 21.05.12 which comes into effect on the date of publication.

21.05A For the purposes of section 21(1) the rules numbered 21.05A followed by further digits relate, unless the context otherwise indicates, to the storage of imported bonded fuel goods in special customs and excise storage warehouses

(Inserted by Notice R. 5562 published in Government Gazette 51627 dated 22 November 2024)

Part 1: General

Definitions

21.05A.01 For the purposes of these rules and any form or other document to which these rules relate, any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned and unless otherwise specified or the context otherwise indicates –

"**BELN**" means the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho or the Republic of Namibia;

"blending" in relation to bonded fuel goods in a bonded fuel goods special storage warehouse, means to combine such bonded fuel goods with any other fuel goods, mineral oil products, additives or other goods in a process which alters the tariff classification of the relevant fuel;

"bonded fuel goods" in relation to –

(a) a land-based bonded fuel goods special storage warehouse, means imported distillate fuel, residual fuel and petrol; and

(b) a sea-based bonded fuel goods special storage warehouse, means imported distillate fuel and residual fuel;

"bunkering" means, in the case of –

(a) a land-based bonded fuel goods special storage warehouse, supplying imported distillate or residual fuel to –

(i) a foreign-going vessel for use as ship stores by such vessel for export; or

(ii) a coasting vessel for use by such vessel in the territorial waters of the Republic; and

(b) a sea-based bonded fuel goods special storage warehouse, supplying imported distillate or residual fuel to a foreign-going vessel for use by such vessel as ship stores for export;

"coasting vessel means a vessel in the territorial waters of the Republic engaged in the transportation of cargo between seaports within the Republic, but excludes a foreign-going vessel which—

(a) whilst on a voyage to its end destination in the Republic engages in such transportation during that part of the voyage in the Republic; or

(b) whilst on a voyage to a destination outside the Republic engages in such transportation during that part of the voyage in the Republic;

"distillate fuel", in relation to –

(a) a land-based bonded fuel goods special storage warehouse, means distillate fuel as defined in Additional Note 1*(g)* of Chapter 27 of Part 1 of Schedule No. 1; and

(b) a sea-based bonded fuel goods special storage warehouse, means distillate fuel as defined in Additional Note 1*(g)*(ii) and (iii) of Chapter 27 of Part 1 of Schedule No. 1;

"flow meter" means a device used to measure the quantity of liquid or gas moving through a pipe or fuel hose;

"foreign-going vessel" means—

(a) a vessel at a port, harbour or other place in the Republic if that vessel—

(i) has arrived at that port, harbour or other place in the course of a voyage from outside the Republic to a destination or destinations inside the Republic, whether that port, harbour or other place is that destination or one of those destinations or a stopover on its way to that or any of those destinations; or

(ii) is scheduled to depart from that port, harbour or other place in the course of a voyage to a destination outside the Republic, whether that port, harbour or other place is its place of departure to that

destination or a stopover or one of several stopovers in the Republic from where it departs in the course of that voyage;

(b) a vessel in the territorial waters of the Republic on a voyage referred to in paragraph *(a)*(i) or (ii); or

(c) a vessel on a voyage from a place outside the Republic to a destination outside the Republic—

(i) passing through the territorial waters of the Republic; or

(ii) making a stopover at any place in the Republic;

"bonded fuel goods special storage warehouse" means a special customs and excise storage warehouse contemplated in section 21(1) for the storage of bonded fuel goods and includes –

(a) a land-based bonded fuel goods special storage warehouse; and

(b) a sea-based bonded fuel goods special storage warehouse;

"harbour" means a port in terms of section 1 of the National Ports Act 2005 (Act No. 5 of 2005);

"land-based bonded fuel goods special storage warehouse" means a bonded fuel goods special customs and excise storage warehouse situated on land, as contemplated in Part 2 of these rules;

"licensed marine remover" means a licensed marine remover as defined in rule 64DA.01;

"own transport" in relation to the licensee of a land-based bonded fuel goods special storage warehouse, means to transport bonded fuel goods from such warehouse on land by means of a vehicle –

(a) owned by the licensee, including a vehicle –

(i) in possession of that licensee in terms of a hire purchase or lease agreement; or

(ii) rented by that licensee for the purpose of such transport; and

(b) operated by a person under the direct instructions of the licensee;

"petrol" means fuel as defined in Additional Note 1*(b)* to Chapter 27 in Part 1 of Schedule No. 1 to the Act;

"residual fuel" means fuel oils as defined in Additional Note 1*(h)* to Chapter 27 in Part 1 of Schedule No. 1 to the Act;

"sea-based bonded fuel goods special storage warehouse" means a bonded fuel goods special customs and excise storage warehouse, consisting of a storage vessel on sea, as contemplated in Part 3 of these rules;

"storage vessel" means a vessel which is used as a warehouse for the receipt, storage and transfer of bulk imported distillate fuel or residual fuel for purposes of bunkering; and

"territorial waters" in relation to the Republic means the territorial waters as referred to in section 4(1) of the Maritime Zones Act, 1994 (Act No. 15 of 1994);

"these rules" means the rules numbered 21.05A; and

"ullage", in relation to a tank in which bonded fuel goods are kept, refers to the empty space within such tank above the fuel level.

Licensing of bonded fuel goods special storage warehouses

21.05A.02 *(a)* No person may operate a bonded fuel goods special storage warehouse unless such warehouse is licensed in accordance with paragraph *(b).*

(b) Any person who intends operating a bonded fuel goods special storage warehouse must –

(i) apply for a licence in accordance with rule 60.01A*(c)*(i) and comply with all the requirements specified on the electronic application or form DA 185 and the relevant annexure; and

(ii) before a licence is issued, furnish such security the Commissioner may require in the form of a bond subject to the provisions of rules 120.08 and 120.09.

(c) The provisions of section 60(2) and the rules under that section apply with the necessary changes to any refusal of an application for a licence or the renewal, cancellation or suspension of the licence issued in respect of a bonded fuel goods special storage warehouse.

Customs treatment of on-sea transfers and receipts of imported fuels

21.05A.03 *(a)* For purposes of this rule –

"on-sea transfer", in relation to imported fuel, means the action of transferring within the territorial waters of the Republic, imported distillate fuel, residual fuel or petrol from the foreign-going vessel on which it was brought into the Republic, to another vessel; and

"on-sea receipt", in relation to imported fuel, means the action of receiving within the territorial waters of the Republic, distillate or residual fuel onto a foreign-going vessel on which it will leave the Republic, from another vessel.

(b) Any on-sea transfer must take place either –

(i) directly to a sea-based bonded fuel goods special storage warehouse, in the case of distillate or residual fuel; or

(ii) to a vessel operated by a licensed marine remover for purposes of removal to –

(aa) a sea-based bonded fuel goods special storage warehouse, in the case of distillate or residual fuel; or

(bb) a land-based bonded fuel goods

special storage warehouse, in the case of distillate fuel, residual fuel or petrol.

(c) Any on sea-receipt must take place either –

(i) directly from a vessel that is a sea-based bonded fuel goods special storage warehouse; or

(ii) from a vessel operated by a licensed marine remover.

(d) An on-sea transfer or an on-sea receipt contemplated in paragraph *(b)* or *(c)* respectively, may only take place upon due entry of the imported fuel for warehousing or for export, depending on the circumstances.

(e) No distillate fuel, residual fuel or petrol brought into the Republic on board a foreign-going vessel may be transferred within the territorial waters of the Republic from such foreign-going vessel directly to another foreign-going vessel leaving the Republic, or to a coasting vessel, subject to paragraph *(f).*

(f) Where another regulatory authority issues a lawful instruction to transfer distillate fuel, residual fuel or petrol to a vessel other than a vessel contemplated in paragraph *(b)* or *(c)* due to an emergency situation arising in the territorial waters of the Republic, the transfer may despite paragraph *(e)* take place in accordance with such instruction, provided that the Commissioner is notified of the transfer.

Procedure to be followed to obtain permissions from Commissioner contemplated in rule 21.05A.10 or 21.05A.12

21.05A.04 *(a)* For purposes of obtaining a permission contemplated in rule 21.05A.10*(a)* or 21.05A.12*(a)*, the relevant licensee must submit a request for permission on its official

letterhead or that of its duly authorised representative to the e-mail address indicated on the SARS website for receipt of such requests.

(b) A request referred to in paragraph *(a)* must reflect the following information in relation to the person requesting permission or the duly authorised representative of such person:

(i) The name and customs and excise client number of the person requesting permission;

(ii) if the request is submitted by a clearing agent on behalf of the licensee, the name and customs and excise client number of the clearing agent; or

(iii) if the request is submitted by another authorised representative, the name of the representative, and—

(aa) if the other representative is a natural person, such person's—

(A) SARS tax reference number or, if such person does not have a SARS tax reference number, the number and type of such person's identification document; and

(B) contact details and any physical and postal addresses in the Republic; or

(bb) if the other representative is a juristic entity—

(A) its SARS tax reference number or, if it does not have a SARS tax reference number, its registration number or the number of its founding document, indicating whether the entity is incorporated, registered or recognised in terms of the laws of the Republic or another country and, if another country, the name of that

country;

(B) its contact details and any physical and postal addresses in the Republic; and

(C) the name and contact details of a contact person.

(c) The following information in relation to the request must be reflected:

(i) The customs and excise client number of the warehouse if not provided under paragraph *(b)*(i);

(ii) the relevant provision in terms of which permission is requested;

(iii) full details relating to the grounds to be considered for purposes of the request;

(iv) full details relating to the level of urgency of the request; and

(v) any other information relevant to the request requested by the Commissioner.

(d) A request must be supported by all relevant documents to substantiate information provided in the request, which must be submitted upon request.

(e) A person who submitted a request in accordance with this rule is entitled to receive a receipt notification.

(f) A request must be submitted no less than 5 working days prior to the date when the permission is required to be in place: Provided that in the case of circumstances contemplated in rule 21.05A.12*(b)* which constitute an emergency, a request may be submitted when the emergency situation arises.

Part 2: Land-based bonded fuel goods special storage warehouses

Licensing requirements for land-based bonded fuel goods special storage warehouses

21.05A.05 *(a)* The licensed premises of a land-based bonded fuel goods special storage warehouse includes the storage infrastructure at the demarcated geographical site as well as any pipeline infrastructure on that demarcated site extending up to the location of the inlet and outlet flanges leading into and out of the demarcated site respectively.

(b) Flow meters and gauges must –

(i) be installed to accurately monitor the volume of bonded fuel goods received in, stored in and removed from the licensed premises at any given time; and

(ii) tested at regular intervals not exceeding a period of six months, and recalibrated if necessary.

(c) Bonded fuel goods may only be received into a land-based bonded fuel goods special storage warehouse –

(i) if the licensee, in the case of a transfer contemplated in rule 21.05A.03*(b)*(ii)*(bb)*, is in possession of a copy of form DA 1 submitted by the carrier operating the foreign-going vessel on board which the bonded fuel goods were brought into the Republic; and

(ii) upon due entry for storage in such warehouse;

(d) Distillate fuel, residual fuel and petrol must be stored separately in the warehouse in tanks marked to indicate the type of goods.

(e) The same demarcated premises may not be used for the licensing of a land-based bonded fuel goods special

storage warehouse and a customs and excise manufacturing warehouse.

Removal of bonded fuel goods from land-based bonded fuel goods special storage warehouses

21.05A.06 *(a)* No bonded fuel goods may be removed from a land-based bonded fuel goods special storage warehouse, unless duly entered by the importer or, in circumstances where transfer of ownership has taken place in accordance with section 26, the new owner of the goods, for purposes of –

(i) home consumption and upon payment of duty due thereon;

(ii) export (including supply as ship stores for foreign-going vessels); or

(iii) removal to a BELN country under the export procedure, after entry for home use and upon payment of duty.

(b) Only a licenced remover in bond as contemplated in section 64D, or the licensee of the land-based bonded fuel goods special storage warehouse using own transport, may remove bonded fuel goods by road–

(i) for export;

(ii) for removal to a BELN country;

(iii) to a rail tanker, a vessel or an aircraft for removal for export;

(iv) to a coasting vessel for own use; or

(v) to a vessel operated by a licensed marine remover for onward removal –

(aa) to a coasting vessel; or

(bb) to a foreign-going vessel for export.

(c) Only a licensed marine remover may remove imported

bonded fuel goods from a land-based bonded fuel goods special storage warehouse by sea for onward removal for export on a foreign-going vessel.

(d) Bonded fuel goods may only be removed from a land-based bonded fuel goods special storage warehouse to any BELN country under the export procedure, after entry for home use and payment of duty.

(e) Removal from a land-based bonded fuel goods special storage warehouse for re-warehousing is not permissible.

Goods and activities in land-based bonded fuel goods special storage warehouses

21.05A.07 *(a)* Only bonded fuel goods may be stored in a land-based bonded fuel goods special storage warehouse for a period of six-months, which period may, on application by the importer before the expiry of that period, be extended for no more than three months.

(b) No blending or manufacturing of bonded fuel goods may take place in a land-based bonded fuel goods special storage warehouse.

(c) Bonded fuel goods in a land-based bonded fuel goods special storage warehouse may be combined with equivalent bonded fuel goods of the same class or kind to obtain a mixture of consistently acceptable quality and the following agents, which may not increase the volume or change the tariff classification of the goods, may be added:

(i) A lubricity agent;

(ii) a distinguishing agent for identification of ownership;

(iii) a cold flow agent; or

(iv) a stabilising agent.

(d) If the addition of an agent as contemplated in paragraph *(c)* caused the volume of the relevant bonded fuel goods to increase, the bill of entry in respect of such goods must be adjusted in terms of section 40(3).

(e) Any agent referred to in paragraph *(c)* may despite paragraph *(a)* be kept in the warehouse.

Keeping of books, accounts and documents

21.05A.08 *(a)* The licensee of a land-based bonded fuel goods special storage warehouse must, at the warehouse in a safe place accessible to the Controller, keep or provide access to a record in a form approved by the Controller of all receipts into and deliveries or removals from the warehouse of bonded fuel goods, with such particulars as will make it possible for all such receipts and deliveries or removals to be readily identified with the bonded fuel goods warehoused, and with clear references to the bills of entry passed in connection therewith.

(b) For the purposes of section 101 and notwithstanding anything to the contrary in any rule, every licensee of a bonded fuel goods special storage warehouse must, as required in terms of rule 60.08(2) –

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the storage of bonded fuel goods and any agent received and used as contemplated in rule 21.05A.07*(c)*, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts, documents and

data any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued; and

(iii) produce such books, accounts, documents and data as the Commissioner may require and submit such particulars in connection with the transactions and activities relating to the licensed premises –

(aa) on demand at any reasonable time; or

(bb) at intervals as may be determined by the Commissioner.

(c) Books, accounts, documents and data contemplated in paragraph *(b)* include –

(i) ITAC permits in relation to bonded fuel goods imported or exported, in the case where the licensee is also the importer or exporter;

(ii) South African Maritime Safety Authority or Transnet authorisations or permissions, as may be applicable, and any supporting documents relating thereto;

(iii) copies of form DA 1 (Report inward for ships) in relation to the foreign-going vessel importing the bonded fuel goods destined for warehousing;

(iv) copies of form DA 1 (Report outward for ships) in relation to the foreign-going vessel to whom the bonded fuel goods is supplied for export;

(v) bills of entry for imported bonded fuel goods received into the warehouse, removed from the warehouse for delivery to foreign-going vessels for export or entered for home consumption;

(vi) in the case where the licensee is also the importer or exporter, all relevant –

(aa) customs worksheets;

(bb) clearing and forwarding instructions issued;

(cc) bills of lading in relation to the foreign-going vessel importing the bonded fuel goods destined for warehousing;

(dd) purchase orders in relation to the bonded fuel goods;

(ee) supplier's invoices in relation to bonded fuel goods supplied to the warehouse; and

(ff) agreements of sale in relation to buying or selling of bonded fuel goods;

(vii) delivery instructions including instructions to licensed marine removers;

(viii) agreements of sale in relation to buying or selling of bonded fuel goods in the case of a transfer of ownership where the licensee is a party to the agreement;

(ix) records of any samples taken before the transfer of bonded fuel goods –

(aa) from the foreign-going vessel importing the bonded fuel goods to the vessel operated by the licensed marine remover transporting the goods to the warehouse; and

(bb) from the vessel operated by the licensed marine remover transporting the bonded fuel goods from the warehouse to the foreign-going vessel on which the goods are to be exported;

(x) laboratory reports in relation to bonded fuel goods received into the warehouse;

(xi) flow meter reports and flow meter calibration reports, and if available, surveyor's reports, forms P2.01 (dipping sheet) and ullage measurement reports;

(xii) discharge reports;

(xiii) delivery notes indicating at least the volume, type of product, product grade, product specification, date and place of delivery and supplier name and details in respect of bonded fuel goods received;

(xiv) an updated list of the name and customs and excise client number of all licensed marine removers as well as all vessels operated by such licensed marine removers contracted for purposes of the delivery of bonded fuel goods–

(aa) to the land-based bonded fuel goods special storage warehouse;

(bb) to foreign-going vessels for export; or

(cc) to coasting vessels for use by such vessels;

(xv) charter agreements in respect of vessels referred to in subparagraph (xiv), if applicable;

(xvi) the name and customs and excise client number of all licensed removers in bond contracted for purposes of the delivery of bonded fuel goods by road as contemplated in rule 21.05A.06*(b)*;

(xvii) the results of any tests done in respect of the bonded fuel goods received in and removed from the warehouse; and

(xviii) any other relevant records or documents as may be specified by the Commissioner.

(f) Separate records must be kept in relation to distillate fuel, residual fuel and petrol as well as any agents used in respect thereof as contemplated in rule 21.05A.07*(c).*

(g) For purposes of any records kept in terms of this rule any quantity of fuel levy goods must be expressed in litres at 20°C, utilising the IP 60 (B) measurement tables, jointly published by the Institute of Petroleum and the American Society for Testing of Materials.

Part 3: Sea-based bonded fuel goods special storage warehouses

Licensing requirements for sea-based bonded fuel goods special storage warehouses

21.05A.09 *(a)* Only storage vessels that are self-propelled and have been duly entered for customs purposes are eligible for licensing as sea-based bonded fuel goods special storage warehouses.

(b) The licensed premises of a sea-based bonded fuel goods special storage warehouse includes the storage vessel and any storage facility that forms an integral part of the structure of that vessel.

(c) Distillate fuel and residual fuel must be stored in separate marked tanks or storage facilities in the warehouse.

(d) Flow meters and gauges must –

(i) be installed to accurately monitor the volume of bonded fuel goods received in, stored in and removed from the warehouse at any given time; and

(ii) tested at regular intervals not exceeding a period of six months, and recalibrated if necessary.

(e) A storage vessel operating as a sea-based bonded fuel goods special storage warehouse may only operate within the port limits of the port that it services, as described in Government *Gazette* No. 32873 of 22 January 2010, subject to rule 21.05A.10*(a)*.

(f) A licence for a sea-based bonded fuel goods special storage warehouse is issued in respect of a specific port subject to compliance with all relevant requirements relating to approvals, licences or certificates of whatever nature by the relevant regulatory and other bodies in relation to the importation and receiving, storage or supply of fuel for bunkering.

(g) Bonded fuel goods may only be received into a sea-based bonded fuel goods special storage warehouse –

(i) if the licensee is in possession of a copy of form DA 1 submitted by the carrier operating the foreign-going vessel on board which the bonded fuel goods are brought into the Republic;

(ii) upon due entry for storage in such warehouse; and

(iii) upon due entry for re-warehousing in such warehouse of bonded fuel goods removed from another sea-based bonded fuel goods special storage warehouse.

(h) Only a licensed marine remover may remove bonded fuel goods from a sea-based bonded fuel goods special storage warehouse: Provided that transfers may be effected by using a fuel hose directly from the warehouse to a foreign-going vessel.

(i) The same vessel may not be used for purposes of a sea-based bonded fuel goods special storage warehouse storing bonded fuel goods and as a vessel operated by a licensed marine remover.

(j) A licensee must keep or provide access to records contemplated in rule 21.05A.15 at the land-based premises of that licensee used for purposes of the business for which the licence was issued and which is indicated on the electronic application or form DA 185.

Circumstances in which storage vessels operating as sea-based bonded fuel goods special storage warehouses may leave port limits

21.05A.10 *(a)* Despite rule 21.05A.09*(e)*, the licensee of a sea-based bonded fuel goods special storage warehouse may, after obtaining prior permission from the Commissioner in a manner set out in rule 21.05A.04,

leave the port limits of the port serviced by that warehouse in circumstances where that storage vessel requires maintenance or repairs that can only be done at a port other than that port.

(b) A licensee who requested permission as contemplated in paragraph *(a)* must comply with any further direction or condition the Commissioner may issue in relation to the temporary absence and the return of the vessel, or in relation to the warehoused bonded fuel goods on the vessel.

(c) Where in unforeseen circumstances it is essential for a licensee to take immediate action in accordance with any lawful evacuation instructions issued by another regulatory authority relating to an emergency situation arising in relation to the relevant port or port environment, such licensee may, despite the prior permission requirement in paragraph *(a)*, act in accordance with such instructions and subsequently notify the Commissioner of the position of the vessel and the reason for leaving the port limits.

(d) The provisions of rule 21A.05A.04 apply with the necessary changes in respect of a notification referred to in paragraph *(c).*

Removal of bonded fuel goods from sea-based bonded fuel goods special storage warehouses

21.05A.11 *(a)* Subject to rule 21.05A.12*(a)*, bonded fuel goods in a sea-based bonded fuel goods special storage warehouse may only be removed from such a warehouse upon due entry by the importer, or in circumstances where transfer of ownership has taken place in accordance with section 26, the new owner of the goods, for purposes of –

(i) export (including supply as ship stores for use by foreign-going vessels); or

(ii) re-warehousing in another sea-based bonded fuel goods special storage warehouse.

(b) No bonded fuel goods may be removed from a sea-based bonded fuel goods special storage warehouse for re-warehousing in a warehouse other than a sea-based bonded fuel goods special storage warehouse, subject to rule 21.05A.12*(c)*.

Permission to remove bonded fuel goods from sea-based bonded fuel goods special storage warehouses in other circumstances

21.05A.12 *(a)* Bonded fuel goods may not be removed from a sea-based special storage warehouse in circumstances other than those contemplated in rule 21.05A.11**,** unless prior permission of the Commissioner has been obtained in accordance with rule 21.05A.04.

(b) Permission referred to in paragraph *(a)* may be requested in the following exceptional circumstances:

(i) Where an accident or incident resulted in the contamination, destruction of diminution of warehoused goods;

(ii) where a breakdown, shipwreck or other unforeseen incident affects the safety or preservation of the warehoused goods;

(iii) where the warehoused goods must be removed from the warehouse due to repairs to or maintenance of the vessel operating as the warehouse; or

(iv) where an accident, incident or faulty or incorrect operation of the warehouse resulted in the loss of containment of the warehoused goods.

(c) A licensee must comply with any conditions subject to which a permission is issued by the Commissioner

taking into account section 4 of the Marine Pollution (Control and Civil liability) Act,1981 (Act No. 6 of 1981) and section 18 of the Wreck and Salvage Act, 1996 (Act No. 94 of 1996).

Goods and activities in sea-based bonded fuel goods special storage warehouses

21.05A.13 *(a)* Only bonded fuel goods may be stored in a sea-based bonded fuel goods special storage warehouse for a period of six-months, which period may on application by the importer before the expiry of that period, be extended for no more than three months.

(b) No blending or manufacturing of bonded fuel goods may take place in a sea-based bonded fuel goods special storage warehouse, but such goods may be combined with equivalent bonded fuel goods of the same class or kind to obtain a mixture of consistently acceptable quality and the following agents, which may not increase the volume or change the tariff classification of the goods, may be added:

(i) A lubricity agent;

(ii) a distinguishing agent for identification of ownership;

(iii) a cold flow agent; or

(iv) a stabilising agent.

(c) Bonded fuel goods to be used for purposes of the operation and maintenance of the warehouse may upon entry for home consumption and payment of duty be drawn from imported stock warehoused under suspension of duty.

(d) If the addition of an agent as contemplated in paragraph

(c) caused the volume of the relevant bonded fuel goods to increase, the bill of entry in respect of such goods must be adjusted in terms of section 40(3).

(e) Any agent referred to in paragraph *(b)* may despite paragraph *(a)* be kept in the warehouse.

Application of section 75(18)*(d)* in relation to imported distillate fuel entered for storage in sea-based bonded fuel goods special storage warehouses

21.05A.14 For purposes of the application of section 75(18)*(d)* to distillate fuel entered for storage in a sea-based bonded fuel goods special storage warehouse, "landed" means off-loading onto the relevant storage vessel situated within the port limits of the port it services as contemplated in rule 21.05A.09*(e)*.

Keeping of books, accounts and documents

21.05A.15 *(a)* The licensee of a sea-based bonded fuel goods special storage warehouse must keep or provide access to a record in a form approved by the Controller of all receipts into and deliveries or removals from the warehouse of bonded fuel goods, with such particulars as will make it possible for all such receipts and deliveries or removals to be readily identified with the bonded fuel goods warehoused, and with clear references to the relative bills of entry passed in connection therewith.

(b) For the purposes of section 101 and notwithstanding anything to the contrary in any other rule, every licensee of a bonded fuel goods special storage warehouse must, as required in terms of rule 60.08(2) –

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the storage of imported

bonded fuel goods and any agent received and used as contemplated in rule 21.05A.13*(b)*, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued; and

(iii) produce such books, accounts, documents and data as the Commissioner may require and render such returns or submit such particulars in connection with the transactions and activities relating to the licensed premises –

(aa) on demand at any reasonable time; or

(bb) at intervals as may be determined by the Commissioner.

(c) Books, accounts, documents and data contemplated in paragraph *(b)* must include –

(i) ITAC permits in relation to bonded fuel goods imported or exported, in the case where the licensee is also the importer or exporter;

(ii) South African Maritime Safety Authority or Transnet authorisations or permissions, as may be applicable, and any supporting documents relating thereto;

(iii) any documents relating to the customs entry of the storage vessel;

(iv) any documents relating to the ownership, lease or charter of the storage vessel;

(v) copies of form DA 1 (Report inward for ships) in relation to the foreign-going vessel importing the

bonded fuel goods destined for warehousing in the warehouse;

(vi) copies of form DA 1 (Report outwards for ships) in relation to the foreign-going vessel to whom the bonded fuel goods are supplied for export;

(vii) bills of entry for bonded fuel goods received into the warehouse and removed from the warehouse for delivery to foreign-going vessels for export or for re-warehousing in another sea-based bonded fuel goods special storage warehouse;

(viii) in the case where the licensee is also the importer or exporter, all relevant –

(aa) customs worksheets;

(bb) clearing and forwarding instructions issued;

(cc) bills of lading in relation to the foreign-going vessel importing the bonded fuel goods destined for warehousing;

(dd) purchase orders in relation to the bonded fuel goods;

(ee) supplier's invoices in relation to bonded fuel goods supplied to the warehouse; and

(ff) agreements of sale in relation to buying or selling of bonded fuel goods;

(ix) delivery instructions to licensed marine removers;

(x) agreements of sale in relation to buying or selling of bonded fuel goods, in the case of a transfer of ownership where the licensee is a party to the agreement;

(xi) records of any samples taken before the transfer of bonded fuel goods –

(aa) from the foreign-going vessel importing the bonded fuel goods to the vessel operated by the licensed marine remover transporting the

goods to the sea-based bonded fuel goods special storage warehouse;

(bb) from the foreign-going vessel importing the bonded fuel goods directly to the sea-based bonded fuel goods special storage warehouse; or

(cc) from the vessel operated by the licensed marine remover transporting the bonded fuel goods to the foreign-going vessel on which the goods are to be exported, or to another sea-based bonded fuel goods special storage warehouse for re-warehousing;

(xii) laboratory reports in relation to bonded fuel goods received into the warehouse;

(xiii) flow meter reports and flow meter calibration reports, and if available, surveyor's reports, forms P2.01 (dipping sheet) and ullage measurement reports;

(xiv) discharge reports;

(xv) delivery receipts in relation to completion of deliveries, signed and stamped by the master or the chief engineer of the warehouse indicating at least volume, type of product, product grade, product specifications, date and place of delivery and supplier name and details, of the bonded fuel goods in the case where –

(aa) a licensed marine remover transported the bonded fuel goods from the importing foreign-going vessel to the warehouse; or

(bb) the importing foreign-going vessel transferred the bonded fuel goods directly to the warehouse;

(xvi) delivery receipts in relation to completion of deliveries, signed and stamped by the master or

the chief engineer of the receiving foreign-going vessel on which the bonded fuel goods are to be exported, or of another sea-based bonded goods special storage warehouse in which the goods are to be re-warehoused, indicating at least volume, type of product, product grade, product specifications and date and place of delivery and supplier name and details;

(xvii) an updated list containing the details of all vessels operated by licensed marine removers contracted by the licensee for purposes of the delivery of imported bunker fuel –

(aa) to the sea-based bonded fuel goods special storage warehouse;

(bb) to foreign-going vessels for export; or

(cc) to another sea-based bonded fuel goods special storage warehouse for re-warehousing;

(xviii) charter agreements in respect of vessels referred to in subparagraph (xvii), if applicable;

(xix) details of any requests for permission in terms of rule 21.05A.04**,** together with any supporting documents**;**

(xx) records of fuel entered and used for self-propulsion;

(xxi) the results of any tests done in respect of the bonded fuel goods received in and removed from the warehouse; and

(xxii) any other relevant records or documents as may be specified by the Commissioner.

(d) Separate records must be kept in relation to distillate fuel and residual fuel as well as any agents used in respect thereof as contemplated in rule 21.05A.13*(b)*.

(e) For purposes of any records kept in terms of this rule any

quantity of fuel levy goods must be expressed in litres at 20°C, utilising the IP 60 (B) measurement tables, jointly published by the Institute of Petroleum and the American Society for Testing of Materials.”.

RULES FOR SECTION 21A

Definitions

21A.01 For the purposes of these rules and any agreement, form or other document to which these rules relate, unless the context otherwise indicates -

(a) any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned; and

(b) **"activity"** or **"activities"** means activity or activities subject to customs control;

"CCA enterprise" means any person permanently located in a CCA and who is registered or licensed as contemplated in these rules;

"CCA VAT goods" means goods removed -

(i) from a place in the Republic to a CCA; or

(ii) from a CCA to a place in the Republic,

which are not subject to the application of any customs and excise laws and procedures but for purposes of these rules are subject to customs and excise control;

"customs and excise control" means measures applied to ensure compliance with customs and excise laws and procedures;

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01*(a)*;

"customs and excise warehouse" means a licensed customs and excise manufacturing or storage warehouse;

"SEZ operator" means the holder of a valid SEZ operator permit granted by the Minister of Trade and Industry and includes personnel of the SEZ operator who are authorised by the SEZ operator to perform duties and functions specified in these rules; **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect)**

"SEZ SARS office" means a South African Revenue Service Customs and Excise office located in an SEZ operating under the Controller for the area within which the SEZ is designated and which has been established by the South African Revenue Service on premises provided by an SEZ operator for the purposes of performing its functions in relation to any activity carried on in an SEZ, including a CCA established in an SEZ; **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

"licensed", "licensee" or any cognate expression means any person or premises licensed in terms of any provision of the Act;

"manufacturing warehouse" means a licensed customs and excise manufacturing warehouse;

"registered" or any cognate expression means registration in terms of section 59 and its rules or any other provision of the Act;

"regulation" or "regulations" means a regulation or regulations or any amendment thereof enacted in terms of the Special Economic Zones Act, 2014 regulating any matter relating to an SEZ or a CCA; **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

"storage warehouse" means a licensed customs and excise storage warehouse;

"the Act" includes any provision of **"this Act"** as defined in section 1 of the Customs and Excise Act, 1964 (Act No. 91 of 1964);

"VAT" means value-added tax leviable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991);

"VAT Act" means the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

Delegation

21A.02 Subject to section 3(2), where–

(i) any power that may be exercised by the Commissioner, except for the power to make rules, in accordance with the provisions of the Act, including these rules, is not specifically delegated; or

(ii) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned to any Controller or officer in these rules or in any section or rule regulating any requirement in respect of goods to which section 21A or these rules relate, such power is delegated or such duty is assigned, as the case may be, to the relevant Executive, in the Customs or Excise operations division of the South African Revenue Service. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

Application of provisions in a CCA

21A.03 *(a)* The activities in a CCA are subject to the provisions of the –

(i) Act, unless otherwise specified in any Schedule or rule; and

(ii) VAT Act,

(b) For the purpose of application of any customs and excise warehouse procedure, goods -

(i) used in the production or manufacture of any goods (other than goods liable to any excise duty, fuel levy or environmental levy), must be so produced or manufactured in accordance with the provisions of section 75, the item of the relevant Schedule and section 21A and these rules;

(ii) used in the production or manufacture of any goods liable to excise duty, fuel levy or environmental levy, must be removed to and so used in a licensed customs and excise manufacturing warehouse in accordance with the provisions of the Act; or

(iii) imported for home consumption or for export, in the same condition as imported or to undergo operations necessary for their preservation or to improve the quantity or packaging or marketable quantity or quality or to prepare them for shipment (such as break bulk, grouping of packages, sorting and grading or repacking) before clearance for home consumption or for export, must be entered for storage and stored in a licensed customs and excise warehouse.

Designation of CCA and requirements in respect of premises, equipment and security

21A.04 *(a)* Any demarcated area shown on a plan of an SEZ as a location for establishing a CCA may be designated as a CCA by the Commissioner in concurrence with the Director-General: Department of Trade and Industry as contemplated in the definition of "CCA" in section 21A(1). **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(b) (i) A person operating an SEZ must, by submitting to the Commissioner form DA185 or the electronic application and the relevant annexures in accordance with rule 59A.01A*(b)*(i), apply– **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(aa) for registration; and

(bb) for an area to be designated as a CCA.

(ii) The application must be supported by the documents and must contain fully the information requested in the form and any such further particulars as the Commissioner may require in each case.

(iii) Pending compliance with paragraph *(b)* the Commissioner may, with the concurrence of the Director-General: Department of Trade and Industry, provisionally approve the designation of the

CCA on such conditions and other requirements as may be specified in the provisional approval

(c) Any application for designation of a CCA will only be finally approved if the premises, security and equipment of the proposed CCA conform to requirements determined by the Commissioner and the Director-General: Department of Trade and Industry which may include that–

(i) the CCA is fenced in;

(ii) office space and facilities are provided for South African Revenue Service customs and excise officers in the SEZ SARS office; **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(iii) the fence must be patrolled by security guards and other comprehensive security arrangements are provided.

Functions of a CCA SARS office

21A.05 The officers at the SEZ SARS office may– **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(a) control and inspect any goods brought into, produced, manufactured or otherwise dealt with in, or removed from, a CCA and any services declared or required to be declared on a VAT 267 form;

(b) process any forms in respect thereof, except SAD forms relating to goods removed to or from a CCA; and

(c) perform such other functions in connection with the administration of customs and excise laws and procedures in a CCA or SEZ as the Controller may direct. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

Hours of attendance

21A.06 *(a)* The hours of attendance of–

(i) officers at the SEZ SARS office, shall be the hours of attendance prescribed for the Controller's office or if any service is required at any time by the SEZ operator, a CCA enterprise or a customs or excise registrant or licensee in the SEZ outside the CCA, by arrangement with the Controller; **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(ii) security personnel at the entrance or exit, shall be 24 hours daily;

(iii) the SEZ operator performing functions contemplated in rule 21A.07*(b)*(i), from 00:00 to 24:00 daily or during the times determined by the SEZ operator. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(b) Persons, goods and vehicles may enter or exit the CCA only if the SEZ operator is in attendance as contemplated in paragraph *(a)*(iii). **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

Duties and functions of the SEZ operator **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

21A.07 In addition to any requirement prescribed in the regulations, the SEZ operator shall, in respect of the CCA - **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(a) maintain the buildings, roads, equipment, security and other requirements specified in rule 21A.04, in accordance with the reasonable requirements of the Commissioner;

(b) (i) be responsible for the control of the entry and exit of persons, goods and vehicles and keep a record thereof;

(ii) ensure that persons who enter the CCA display at all times badges, supplied and controlled by the SEZ operator, in accordance with the following categories– **(Substituted by Notice R.566 published in Government Gazette 38925 dated 3 July 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(aa) SEZ operator personnel, with special badges for those who control the entrance and exit of the CCA as contemplated in subparagraph (i); **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(bb) CCA enterprise personnel;

(cc) SEZ security personnel; **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(dd) customs officers; and

(ee) visitors (who may include persons of any trade or profession who visit the CCA temporarily);

(iii) comply with such other requirements, which may include the qualifications and training of the personnel who control the entrance and exit of the CCA and procedures to be observed in performing that function, as the Commissioner may determine.

(c) submit monthly or at such other intervals as the Commissioner may determine electronically or by paper document such information regarding the movement of persons and goods into and out of the CCA and any other of the SEZ operator's functions as required by the

Commissioner, which may include- **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(i) names and Identification Document Numbers of persons employed in the CCA;

(ii) names and Identification Document Numbers of persons who entered the CCA and the times of entry;

Registration and licensing of a CCA enterprise

21A.08 *(a)* (i) Every CCA enterprise must, depending on the requirements in respect of the particular activity or premises, be registered or licensed in accordance with rule 59A.01A*(b)*(i) read with (iA) or rule 60.01A*(c)*, as the case may be. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) The application must be supported by -

(aa) the documents and information specified in the application form or the electronic application, as the case may be; and

(bb) if applicable, the security particulars specified on form DA 185.C or the corresponding screen or page of the electronic application. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) Subject to any requirement that may be specified in these rules or by the Commissioner, the provisions of section 59A or section 60 and their rules, as may be applicable, shall apply *mutatis mutandis* –

(i) to such application or refusal of any application; and

(ii) to the cancellation or suspension of any registration or licence.

(c) Where any SEZ operator's permit is - **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date**

the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)

(i) suspended

(ii) suspended and subsequently withdrawn; or

(iii) withdrawn,

in terms of the regulations, any registration of a CCA enterprise, including for the purposes of item 498.00 of Schedule No. 4, shall continue to subsist for a period of 12 months from the date such permit-

(aa) is suspended as contemplated in subparagraph (i) and (ii); or

(bb) withdrawn as contemplated in subparagraph (iii).

(d) where the Minister responsible for trade and industry withdraws or suspends any SEZ operator's permit under section 36 of the Special Economic Zones Act, 2014 (Act No. 16 of 2014), the SEZ operator shall– **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(i) not be entitled to enter any goods under rebate of duty during the period such permit is suspended, or if it is not suspended before withdrawal, from the date it is withdrawn; and

(ii) account for any goods received under rebate of duty and comply with such other requirements within such period as the Commissioner may determine.

Commissioner to be advised of changed particulars and issue of a new registration or licence

21A.09 *(a)* (i) The registered person or licensee, as the case may be, shall advise the Commissioner in accordance with rule 59A.05(1) or rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 59A.08(2) or 60.07(2)*(a)*

of any change in particulars furnished in the application for licensing. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(ii) **……** **(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(iii) In any case where in the opinion of the Commissioner the security is compromised in any manner by such change, the form, nature or amount of such security shall be altered as the Commissioner may require in accordance with the provisions of section 60(1)*(c)*(ii).

(iv) The Commissioner may issue a new registration or licence in respect of such change.

Dealing with goods in or removal of goods to and from a CCA and documentation required for such goods

Goods entering into or removed from a CCA and documentation required

21A.10 *(a)* (i) No goods may enter or be removed from a CCA unless, as may be applicable, the goods,

(aa) if subject to customs and excise laws and procedures, have been entered at the office of a Controller, and -

(A) have been released for removal to the CCA or;

(B) have been released for removal from the CCA

(bb) when CCA VAT goods, are accompanied by a prescribed VAT 267 form together with a tax invoice where applicable

(ii) Any goods which may be removed to or from a CCA that are -

(aa) imported into a CCA from outside the common customs area;

(bb) removed in bond or in accordance with any other procedure without payment of duty to a CCA enterprise in the CCA;

(cc) exported from a CCA;

(dd) removed in bond from a CCA;

(ee) manufactured in or imported into the CCA, that are removed from the CCA for consumption in the common customs area (including any removal under rebate of duty); or

(ff) removed from one CCA enterprise to another (whether in the same or another SEZ) under any procedure, **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

must be entered as required in terms of the appropriate customs and excise procedure at the office of the Controller.

(iii) *(aa)* Any removal under rebate of duty may include removal of rebate goods or goods partly or wholly manufactured under rebate of duty from a registered rebate manufacturer to another registered rebate manufacturer within or outside the CCA.

(bb) Any goods must be so removed on the prescribed form which must be accompanied by a tax invoice where applicable in respect of the partly or wholly manufactured goods.

(iv) Any goods imported into a CCA for storage, must, whether or not liable to duty, be entered for storage and stored in a customs and excise storage warehouse licensed in terms of the Act or if for manufacture under rebate entered under rebate and stored in a rebate storeroom.

Movement of CCA VAT goods and services

(b) (i) *(aa)* CCA VAT goods must be declared on a VAT 267 form upon entry into or removal from a CCA.

(bb) Services required to be declared on a VAT 267 form must be so declared before rendering those services inside or outside the CCA.

(ii) *(aa)* The completed VAT 267 form must be delivered to the SEZ operator at the entrance to or exit from the CCA who must verify that the form specify, as may be applicable, the goods brought into or the services to be rendered inside or outside the CCA and, if satisfied regarding the correctness of the declared particulars, must sign and otherwise deal with the form according to the instructions issued by the Commissioner. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(bb) The SEZ operator must keep a record of VAT 267 forms received and account for the forms to the SEZ SARS office as prescribed in rule 21A.10*(d)*(i)*(dd)*. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(iii) Goods removed from a CCA into the Republic must also be properly described and accompanied by a tax invoice prescribed by the VAT Act.

Temporary removals of CCA VAT goods to or from a CCA

(c) (i) Where CCA VAT goods are temporarily removed to or from a CCA, application in writing must be made to the Controller.

(ii) Any person in the CCA who receives or removes such goods must comply with the conditions imposed by the Controller.

(iii) If the goods are not returned to the CCA enterprise within 30 days, or within a period arranged in writing with the Controller the CCA enterprise will be liable to account for VAT in terms of the relevant provisions of the VAT Act in the tax period after the expiry of the period of 30 days or the period as arranged with the Controller.

Documentation for (a), (b) and (c)

(d) (i) *(aa)* Copies of customs clearance documents for goods contemplated in paragraph *(a)* must be produced in triplicate to the SEZ operator, who after verifying that the documents specify the goods entering or leaving the CCA, must stamp and sign the reverse thereof and retain one copy. **(Substituted by Notice R.566 published in Government Gazette 38925 dated 3 July 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(bb) VAT 267 forms must be signed and kept as contemplated in rule 21A.10*(b)*.

(cc) A copy of the approval for a temporary removal referred to in paragraph *(c)* must accompany the relevant VAT 267 form and must be retained by the SEZ operator. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(dd) The SEZ operator must keep, in a form approved by the Commissioner, a daily record of such originals or copies and deliver by hand all originals or copies retained during any day together with a copy of such record to the SEZ SARS office on the following working day. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(ii) Where any goods arrive at the entrance or exit of the CCA for removal into or from the CCA for which no document specified in these rules is produced or of which the particulars do not agree with the accompanying documents, the SEZ operator must not allow the goods to enter or exit the CCA and must request the Controller to send an officer who must then inspect the goods and documents and further deal with the goods in accordance with the Act. **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

Goods liable to excise duty, fuel levy or environmental levy manufactured in a CCA

(e) (i) Any goods liable to excise duty, fuel levy or environmental levy, may only be manufactured in a CCA in a customs and excise manufacturing warehouse.

(ii) For the purposes of paragraph *(e)*(i), goods manufactured in the CCA may only be removed for storage outside a CCA in a customs and excise warehouse in the circumstances and in accordance with the customs and excise laws and procedures prescribed in the rules for that section or chapter.

Goods free of duty

(f) (i) *(aa)* Any goods imported by a CCA enterprise which are free of duty, may be stored in a customs and excise manufacturing or storage warehouse licensed in the CCA.

(bb) Any such goods may not be removed to another such warehouse in the common customs area.

(ii) Where goods which are free of duty are used in any manufacturing process, the registrant or licensee, as may be

applicable, must keep a proper record thereof as if the goods were liable to duty.

Payment of duty on goods used in or removed to a CCA

(g) (i) Where any goods imported from outside the common customs area into, or any goods manufactured in a CCA, are used, sold or otherwise disposed of in the CCA in circumstances which render those goods liable to payment of duty, entry thereof must be made at the office of the Controller before such use, sale or otherwise disposal of.

(ii) Where such goods have been produced or manufactured by a rebate registrant, the rebated duty on imported goods used in the production or manufacture must be paid at the office of the Controller.

(h) Except if used in manufacturing in terms of the Act, no goods liable to excise duty, fuel levy or environmental levy may be removed to a CCA for consumption therein unless the goods have been entered for payment of duty.

Manufacturing losses, goods destroyed or abandoned

21A.11 *(a)* (i) The provisions of section 75(18) and any relevant provision of Schedule No. 4, 5 or 6 relating to manufacturing losses, goods destroyed or abandoned or goods off specification or recycled are applicable to any activities in a CCA.

(ii) Normal losses during manufacturing under rebate of duty which are of no commercial value, may, if not included in any provision contemplated in subparagraph (i), be disposed of or destroyed as the Controller may direct.

Liability for duty

21A.12 *(a)* Any goods referred to in section 21A(7) which are free of duty and liable to VAT are, except where the VAT Act otherwise provides, subject to the provisions of the Act relating to the liability for duty as contemplated in the provisions of section 21A(5).

(b) For the purposes of section 21A liability for duty of the CCA enterprise, SEZ operator or other person on any goods removed from a CCA in terms of any authorized procedure shall, unless proof has been obtained in an improper or fraudulent manner, cease in the case of–

(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)

(i) goods contemplated in section 18(3)*(a)*, when it is proved that the goods have been received in and entered for re-warehousing at the destination in the Republic or any BLNS country to which they were removed in terms of the removal in bond bill of entry;

(ii) goods contemplated in section 18A(1) and (2) that are exported by road to any destination outside the common customs area, when it is proved that the goods have left such area;

(iii) goods exported by means of any ship or aircraft, when it is proved that the goods have been loaded into, for carriage by, such ship or aircraft;

(iv) goods carried by rail to any destination outside the common customs area, when the enterprise, operator or other person concerned confirms that the goods were received by the consignee in the country of destination;

(v) goods entered under rebate of duty for delivery to a rebate user, when such user duly acknowledges receipt of such goods; or

(vi) any duty due on any goods has been paid to the Controller.

(c) Where in respect of any goods removed in bond, or removed in terms of any procedure authorizing a refund of duty or exported -

(i) any proof has been improperly or fraudulently obtained; or

(ii) any goods are damaged or destroyed or lost or diminished before liability has ceased as contemplated in paragraph *(b)*,

the licensee shall furnish a full report within 14 days after such an event and pay any duty due to the Controller.

Keeping of books, accounts and documents

21A.13 *(a)* For the purpose of section 101 and notwithstanding anything to the contrary in any rule contained, every SEZ operator and CCA enterprise must - **(Substituted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which the registration or the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act in respect of the activity for which the registration or licence is issued;

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) Such books, accounts, documents and data must include -

(i) Where applicable -

(aa) proper accounting records of each type of goods manufactured, imported, received, stored, repacked or used or removed which include copies of invoices, dispatch delivery notes, bills of entry, transport documents, orders, payments received and made and proof of delivery to the consignee in respect of goods removed for any purpose excluding home consumption and payment of duty;

(bb) a stock account balanced monthly.

(ii) Where the CCA enterprise manufactures any goods, a stock record wherein the following must be recorded daily:

(aa) receipts of materials for manufacturing;

(bb) quantities of materials used and the nature and quantities of goods produced from such materials;

(cc) the production rate of the materials used;

(dd) nature and quantities of by-products or other goods manufactured;

(ee) a separate record of manufacturing losses and other losses and goods damaged or destroyed.

(iv) A reference number must be allocated to, and quoted on all documents relating, to goods received or manufactured in and exported or otherwise removed from a CCA according to which those goods can be readily identified in the production or other accounting records of an SEZ operator or CCA enterprise. **(Substituted by Notice R.566 published in Government Gazette 38925 dated 3 July 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

(c) Any accounting records kept in respect of the business of an SEZ operator or CCA enterprise shall utilize information prepared in a manner consistent with generally accepted accounting principles appropriate for such business and for fulfillment of the requirements of the Act and these rules relating to the activities performed in a CCA.

(Substituted by Notice R.566 published in Government Gazette 38925 dated 3 July 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)

Transitional provisions **(Inserted by Notice R.225 published in Government Gazette 38575 dated 20 March 2015 - These rules will come into effect on the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No.16 of 2014) come into effect.)**

21A.14 *(a)* The amendments to the rules must come into operation on the date the Special Economic Zones Act, 2014 (Act No. 16 of 2014) and the regulations made under that Act come into operation and if not on the same date, whichever date occurs last.

(b) Subject to compliance with section 39 of the Special Economic Zones Act, 2014, by the operator and the CCA enterprise, as applicable, the amendments to these rules must not be regarded as affecting the existence or continued existence of–

(i) the registration of the operator and the designation of a CCA in terms of rule 21A.04;

(ii) any registration or licensing of a CCA enterprise contemplated in rule 21A.08; or

(iii) any process, procedure or other measure implemented for the administration of a CCA.

(c) These rules and any registration, licence and any process or other measure or procedure referred to in paragraph *(b)* must be regarded from the date these rules come into operation as being effective in respect of a CCA designated in an SEZ.

RULE FOR SECTION 22 OF THE ACT

Samples of goods in customs and excise warehouses

22.01 Samples of warehoused goods, in such quantities as the Controller may permit, may be taken by the owner thereof under customs and excise supervision provided application is made to the Controller. Such application shall state the number and the date of the bill of entry on which the goods were entered for warehousing and the marks and numbers of the packages from which the samples are to be extracted.

RULES FOR SECTION 24 OF THE ACT

Ships' or aircraft stores consumed in the Republic

24.01 *(a)* The master of a foreign-going ship or the pilot of a foreign-going aircraft as contemplated in rule 38A.01, shall produce any stores on board his ship or aircraft (irrespective of where such stores were taken on board) whenever and wherever he is required to do so by a Controller, and shall provide facilities for such stores to be placed under seal.

(b) **…… (Deleted by Notice R.1401 published in Government Gazette 44029 dated 24 December 2020)**

24.02 The master of a ship entering the coasting trade of the Republic and becoming a coasting ship, temporarily or permanently, shall pay all duties leviable on any unconsumed stores on board the ship at the time it so enters the coasting trade or shall warehouse such stores in a customs and excise warehouse. A clearance for the ship shall not be issued to such master until he has paid such duties or warehoused such stores: Provided that where tankers temporarily enter the coasting trade and their voyage starts and ends at a specific port the Controller may take a count of the stocks on board on first arrival as well as on return and shall collect the duty on the stores used during the coastal voyage.

24.03 Goods shipped as stores referred to in rebate item 413.00, shall for purposes of section 24 be exempted from duty to the extent set out in that rebate item. **(Substituted by Notice R.1401 published in Government Gazette 44029 dated 24 December 2020)**

24.04 **…… (Deleted by Notice R.1401 published in Government Gazette 44029 dated 24 December 2020)**

RULE FOR SECTION 25 OF THE ACT

Application to repack warehoused goods

25.01 *(a)* For the purposes of this rule “repack” or “repacking” includes any operation contemplated in section 25.

(b) This rule does not apply to any special customs and excise storage warehouse for which a licence is issued in accordance with the provisions of section 21 -

(i) allowing the licensee, subject to conditions imposed by the Commissioner, to dispose of goods from such warehouse in rendering services -

(aa) as a duty free shop;

(bb) as a supplier of stores for foreign-going ships and aircraft;

(cc) as a stockist for supplying specified goods for home consumption including under rebate of duty;

(dd) in respect of which the Commissioner, on good cause shown, determines that this rule is not applicable; or

(ii) for the storage of goods contemplated in section 21(3).

(c) A licensee of a customs and excise storage warehouse or the owner of any goods in such warehouse may, for the purposes contemplated in section 25, apply in writing to the Controller to repack such goods in such warehouse.

(d) The application must be accompanied by a draft voucher of correction reflecting the countable quantities in which the goods will be repacked and the customs or excise value appropriately apportioned to such quantities.

(e) Goods may not be repacked in single units, such as stationery items, perfumery, toilet preparations and bottles of liquor or other units that are usually sold in the retail trade, except where such units are usually sold both in the wholesale and retail trade.

(f) The goods may not be so repacked unless authorised by the Controller who may require that repacking must be done under supervision of an officer.

(g) No such repacked goods may be entered in accordance with any procedure for removal from such warehouse unless the voucher of correction has been duly processed at the office of the Controller.

RULES FOR SECTION 26 OF THE ACT

Application for permission for transfer of ownership of warehoused goods

(Heading and rule substituted by Notice R.6800 published in Government Gazette 53629 dated 7 November 2025)

26.01 For the purposes of section 26, the submission of form SAD 500 reflecting the relevant transfer of ownership customs procedure code must be regarded as an application for permission for the transfer of ownership of dutiable goods in a customs and excise warehouse and shall be supported by the following, which upon request shall be produced to the Controller:

(a) documents relating to such goods and the agreement in respect of the transfer of ownership; and

(b) such security as the Controller may require.

26.02 …… **(Deleted by Notice R.6800 published in Government Gazette 53629 dated 7 November 2025)**

Release of goods to be regarded as granting of application for permission for transfer of ownership

(Heading and rule inserted by Notice R.6800 published in Government Gazette 53629 dated 7 November 2025)

26.03 The release notification issued by the Commissioner in respect of those goods must be regarded to be the granting of such an application.

RULES FOR SECTION 27 OF THE ACT

General rules regarding the manufacture of goods in a customs and excise warehouse

27.01 Subject to the provisions of rule 19.01 any application for the licensing of a customs and excise manufacturing warehouse shall state the nature of materials and the processes to be used in the manufacture of every excisable or other product, the expected annual quantities of such materials to be so used and the expected annual production of every excisable product: Provided that the nature and quantity of materials to be used in the manufacture of goods specified in Section B of Part 2 of Schedule No. 1 need not be stated.

27.02 Plans of the premises and plant to be used in connection with the manufacturing of goods in a customs and excise manufacturing warehouse and of the location of the plant on such premises shall be submitted to the Controller with as many copies as he may require, before the commencement of manufacturing and no alternation to such premises or plant shall be made without the prior permission of the Controller. Distinguishing marks or numbers as the Controller may require shall be indicated on every room, vessel, still, utensil or other plant and such mark or number shall be shown on schedules submitted with such plans.

27.03 Vessels, stills and other plant in a customs and excise manufacturing warehouse shall be placed, fixed and connected as the Controller may require and the licensee shall not alter the shape, position or capacity of any plant or install any additional or new plant or remove any plant without the permission of the Controller after submission to him of an application for alteration of such plant.

27.04 No manufacturing shall commence in a customs and excise manufacturing warehouse without the permission of the Controller.

27.05 All rooms, places, plant, distilling apparatus, spirits receivers and other fixed vessels or containers in a customs and excise manufacturing warehouse shall be locked or otherwise secured as the Controller may require and the

licensee shall at his own expense provide, apply, repair and renew whatever is required to enable an officer to affix locks to such rooms, places, plant, distilling apparatus, spirits receivers and other fixed vessels or containers, or to secure them in any other manner.

27.06 Every pipe in a customs and excise manufacturing warehouse shall, except with the permission of the Controller or unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length. Pipes for the conveyance of different materials or products shall be painted in a manner approved by the Controller, in the following colours:

For wine or wash:	red
For foreshots, feints or low wines:	blue
For spirits:	black
For water:	white

The licensee shall paint such pipes at his own expense and shall repaint such pipes whenever required by the Controller. Every cock and valve used in such warehouse shall be of a type approved by the Controller. The licensee shall keep such cocks and valves in proper repair at all times.

27.07 When a manufacturing operation has been completed in a customs and excise manufacturing warehouse, the licensee shall give the Controller all the necessary assistance in ascertaining the quantity and strength or other particulars of the goods manufactured and record such particulars and render such returns as he may require. A licensee shall stop any operation or the working of any still when required to do so by the Controller for the purpose of testing the output.

27.08 Every licensee who is required to do so by the Controller shall furnish a diagram to scale of any still, utensil or other plant in his customs and excise manufacturing warehouse together with explanatory notes relating to the working of such still, utensil or other plant.

27.09 Except with the permission of the Controller no excisable goods manufactured in a customs and excise manufacturing warehouse shall be removed from a receiver, vessel or other container in which they were collected until account thereof has been taken by the Controller.

27.10 Every licensee of a customs and excise manufacturing warehouse shall, unless exempted by the Controller, keep a stock record, in a form approved by the Controller, in which such licensee shall record daily such particulars of receipts of materials, nature and quantities of excisable goods manufactured, nature and quantities of by-products or other goods manufactured and disposal of goods manufactured and such other particulars as the Controller may require in each case. Such stock record shall, when not in use, be kept in a fire-proof safe.

27.11 Every licensee of a customs and excise manufacturing warehouse shall furnish to the Controller such returns showing such particulars and at such times and under such conditions as he may decide.

27.12 The Controller may give instructions in writing to any licensee specifying in what part of the warehouse –

(a) any process in the manufacture is to the carried on; and

(b) any material for use in manufacture and manufactured goods, respectively, are to be kept.

27.13 The provisions of rules 27.02 to 27.07 and 27.10 shall not apply in respect of special customs and excise warehouses for purposes of the duty specified in Section B of Part 2 of Schedule No. 1.

Additional rules regarding the manufacture of spirits in customs and excise manufacturing warehouses

27.14 All wash shall be fermented in the entered fermenting vessels and all wash and wine shall, before being conducted to a still for distillation, be placed in the entered chargers and conducted thence through the pump and head

tank by means of closed metal pipes or other pipes of a kind approved by the Controller direct to the still.

27.15 No person shall feed any wine, spirits or spirits mixed with wine or wash into any still from a charger unless the Controller has taken account of the quantity and strength thereof. Thereupon the Controller shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation, but he may, in respect of such class or kind of charge and on such conditions as he may decide, dispense with the requirement of locking or sealing any charger or of taking account of any charge.

27.16 Every licensee shall keep, as the Controller may require, proper warehouse registers of all spirits in his customs and excise manufacturing warehouse, and he shall keep a true record in transfer book of all transfers of such spirits from one vessel or container to another. Such transfers shall not be effected without the permission of the Controller and shall be recorded in the transfer book immediately on completion of each such transfer.

27.17 In every case where any person is required to show in any entry, certificate, return, invoice, declaration or other document the strength of spirits manufactured in the Republic he shall state the true alcoholic strength, i.e. the strength as would be indicated by the glass alcohol hydrometer after the removal of any obscuration in such spirits.

27.18 For the purposes of these rules “pot still brandy” means brandy as defined in section 9 of the Wine and Spirit Control Act, 1970 (Act No. 47 of 1970).

27.19 Unfortified wine approved for distillation of pot still brandy may, with a view to preservation be topped or fortified with pot still brandy certified by the Wine and Spirit Board and wine so topped or fortified shall not be regarded as fortified wine on distillation.

27.20 Distillation of wine in the manufacture of pot still brandy shall be fractional and non-continuous.

27.21 The pipes used by a distiller in connection with the distillation of pot still brandy shall be of copper or other material approved by the Controller and

shall be closed through-out their entire length. The discharge ends of pipes shall be secured in the receivers in a manner approved by the Controller.

27.22 All receivers for pot still brandy shall be constructed of material approved by the Controller.

27.23 A representative sample of the distilled pot still brandy shall be taken direct from the receiver and submitted to the Wine and Spirit Board for certification. Only the middle run of any distillation shall be accepted for certification.

27.24 Feints (first runnings and after runnings) of pot still brandy distilling or re-distilling operations may be added to approved wine for distillation or to low wines for re-distillation of pot still brandy and the former operation may be treated as a mixed distillation.

27.25 Any customs and excise manufacturing warehouse or any portion thereof for the storage of pot still brandy for maturation shall be specially approved by the Controller for such purpose and such approved warehouse or portion thereof shall not be used for any other purpose without the written consent of the Controller.

27.26 All casks for the storage of pot still brandy for maturation shall be sound and clean. They shall not be painted in any manner, except that the heads may be painted with water paint. They shall not have undergone any internal treatment, shall be free from mustiness or greenness, and shall not exceed 340 litres in capacity: Provided that certified pot still brandy matured in casks not exceeding 340 litres in capacity for a period of not less than three years may, with the written permission of the Controller, thereafter be transferred under official supervision to casks exceeding 340 litres in capacity, for further maturation.

27.27 All casks containing spirits for maturation shall be plainly marked on one of the outside ends, with a distinguishing number, the year of removal to a customs and excise manufacturing warehouse for maturation and such other information as the controller may require.

27.28 The stacking of casks containing spirits for maturation in a customs and excise manufacturing warehouse shall be in a manner approved by the Controller. No spirits shall be removed from any cask during the period of maturation, except under the supervision of the Controller.

27.29 The stacking of packages or vessels containing spirits in a customs and excise manufacturing warehouse shall be in a manner approved by the Controller.

27.30 Such particulars as the Controller may require shall be marked on one of the outside ends of all packages or vessels (except fixed vessels) containing spirits in a customs and excise manufacturing warehouse. All such particulars shall be legibly painted and kept so painted thereon in letters or figures of such size as the Controller requires.

Additional rules regarding the manufacture of minerals oils

27.31 The provisions of rules 36.04, 36.04*(a)* and 36.06 shall *mutatis mutandis* apply in respect of any removal of mineral oils ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to mineral oils.

RULES FOR SECTION 28 OF THE ACT

Ascertaining the quantity of spirits for duty purposes

28.01 Whenever an officer ascertains the quantity of spirits in any container -

(a) by mass, he or she must use the tables contemplated in rule 32.01 and the tolerance provided for in section 2 shall not apply; and

(b) by volume, he or she must allow the tolerance provided for in section 28(2).

RULES FOR SECTION 30 OF THE ACT

Control of the use of spirits for certain purposes

30.01 Samples for submission to the Wine and Spirit Board in terms of section 30(1) of the Act, or for approval in terms of section 9 of the Wine and Spirit Control Act (Act No. 47 of 1970) shall, wherever possible, be taken by, or under the supervision of the Controller, and shall be despatched in a manner determined by him. The licensee concerned shall furnish such declaration and in such form as the Controller may require. Any certificate issued by the Wine and Spirit Board shall be deemed to be a decision in respect of any sample submitted.

30.02 No person shall without authority of the Controller tamper with, substitute or alter any sample or a label thereon after such sample has been taken for certificate or approval.

RULES FOR SECTION 32 OF THE ACT

Ascertaining the strength of spirits for duty purposes

32.01 *(a)* The alcoholic strength by volume of any spirits or spirituous preparation imported into or manufactured in the Republic shall be determined by means of:

(i) a gas chromatograph;

(ii) a near infrared spectrometer;

(iii) distillation followed by the gravimetric measurement of the distillate or by measurement in a density meter; or

(iv) an alcohol hydrometer and the measurement tables in volume 2 of the “Practical Alcohol Tables” (published by the International Organisation of Legal Metrology).

(b) Instruments, devices or equipment used to measure the alcoholic strength by volume of spirits or spirituous preparations, including hydrometers, thermometers and weighing instruments, must conform to legal requirements pertaining to measurement. **(Substituted by Notice R.638 published in Government Gazette 43399 dated 5 June 2020)**

32.02 In any bill of entry, certificate, return, invoice, statement or other document submitted to the Controller in accordance with the provisions of the Act in respect of imported spirits or spirituous preparations or spirits or spirituous preparations manufactured in the Republic, the strength of such spirits or spirituous preparations shall be declared as percentage alcohol by volume at 20º Celsius.

RULES FOR SECTION 33 OF THE ACT

Requirements in respect of stills

33.01 No approved museum or agricultural college and agricultural distiller shall use a still with a capacity of less than 90 litres for distilling spirits: Provided that this requirement shall not apply in respect of a still which is lawfully in the possession of an agricultural distiller immediately prior to the commencement of the Act. **(Re-numbered in Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

33.01 **…… (Deleted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

33.02 **……(Deleted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

33.03 **……(Deleted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

RULES FOR SECTION 34 OF THE ACT

Additional Provisions regarding spirits manufactured by agricultural distillers

34.01 No agricultural distiller in the Province of Gauteng, Mpumalanga, Northern Province, North-west or the Free State shall distil spirits from any fruit other than fresh apricots, apples, grapes, cherries, pears, peaches, plums, citrus or figs.

34.02 An agricultural distiller shall not use a still which is not erected on a foundation of brick, stone or cement and is not securely built-in to the satisfaction of the Controller and in a position approved by him on the farm in question.

34.03 Every agricultural distiller shall submit on the prescribed forms –

(a) to the Controller within 30 days after the first day of January in each year, a return of spirits in his possession on the first day of January;

(b) to the Controller within 14 days after completion of each new distillation or redistillation of spirits by him, a return of the quantity and strength of the spirits so distilled or redistilled; and

(c) on demand by an officer, a return, declared by him to be correct, of the strength and quantity of spirits in his possession on the date of such demand.

34.04 The return required in terms of rule 34.03*(a)* shall also be rendered by a person who has ceased to be an agricultural distiller, but who was an agricultural distiller during the preceding calendar year.

34.05 When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the provisions of the Act he shall notify the Controller forthwith and furnish at the same time a return of the nature referred to in rule 34.03*(c)* of the date on which he ceases to operate as or to be an agricultural distiller. He shall also pay the duty forthwith on any spirits stated in such return to be in his possession on such date unless such spirits are consumed on such farm in accordance with the provisions of the Act and shall surrender to the Controller the counterfoils

of any certificate issued in respect of any spirits, as well as any unused certificates in his possession.

34.06 Unless any exemption has been granted in terms of the provisions of section 27(16), rules 20.10 to 20.17, 27.01 to 27.10 and 27.13 to 27.15 shall *mutatis mutandis* apply to any agricultural distiller and to any spirits manufactured by him, and for the purpose of such application any reference to a customs and excise manufacturing warehouse shall be deemed to be a reference to the farm owned or occupied by such agricultural distiller or on which such spirits are manufactured.

RULES FOR SECTION 35 OF THE ACT

Additional rules regarding the manufacture of wine

35.01 Rules 19.01 to 19.06 shall *mutatis mutandis* apply to the licensing and conduct of any special customs and excise warehouse for the manufacture of wine. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

35.02 Unless any exemption has been granted in terms of the provisions of section 27(16), rules 20.10 to 20.17 and 27.01 to 27.10 shall *mutatis mutandis* apply to the manufacture of wine in any special customs and excise warehouse

35.03 Unless exempted by the Controller, invoices reflecting at least the name of the licensee, the consignee, the quantity, the date, the type of packaging and the nature of the product shall, prior to removal of any wine, be completed in respect of all wine removed from a special customs and excise warehouse or a customs and excise manufacturing warehouse. The duplicates of such invoices, any consignment notes, shipping documents and any other documents relating to such wine shall at all times be made available to the Controller for inspection.

35.04 In the case of any removal of wine ex warehouse for payment of duty, the relative invoice referred to in rule 35.03 shall be deemed to be a certificate for removal of excisable goods but copies of such invoices shall not be deposited in the entry box unless required in writing by the Controller on the date or for the period mentioned in rule 20.14.

35.05 In the case of any removal of wine ex warehouse for a purpose other than payment of duty, the relative invoice referred to in rule 35.03 shall not be accepted as a certificate for removal of excisable specified goods and such removal shall be subject in all respects to the Provisions of rules 20.10 to 20.17.

35.06 *(a)* A licensee of a customs and excise warehouse or special customs and excise warehouse in which wine is manufactured, may only remove, or permit the removal, of wine in bulk –

(i) to the licensee of another such warehouse;

(ii) to the licensee of a VMP warehouse contemplated in the rules numbered19A3 for the primary production of spirits;

(iii) to the licensee of a special customs and excise storage warehouse licensed for the storage of wine for export; or

(iv) for direct export from that warehouse.

(b) For the purposes of paragraph *(a)*, "wine in bulk" means wine not in normal packaging for sale by retail.

RULES FOR SECTION 35A OF THE ACT

Additional rules regarding the manufacture of cigarettes and cigarette tobacco

35A.01 The Controller may permit an average mass, ascertained from time to time in the manner approved by him, of each class of each brand of cigarettes or cigars manufactured in any customs and excise manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such class of cigarettes or cigars for such time as he may permit.

35A.02 Subject to the proviso to section 35A(2) no manufacturer shall remove any cigarettes or cigarette tobacco or permit any cigarettes or cigarette tobacco to be removed from his licensed customs and excise manufacturing warehouse for consumption in the Republic unless –

(a) in the case of cigarettes they are properly packed in an unbroken and unopened container which contain ten, twenty or thirty cigarettes; and the stamp impression determined in terms of section 35A(2) has been made thereon; and

(b) in the case of cigarette tobacco it is properly packed in an unbroken and unopened container containing a nett mass of fifty grams or multiples thereof with a maximum of two hundred grams.

35A.03 The dies for making the stamp impressions referred to in section 35A(2) shall be made available by the Office to manufacturers on payment of an amount to be decided upon from time to time. Manufacturers shall keep proper record of all such dies under their control and damaged and worn out dies shall be returned to the Office within seven days from the date of replacement of such dies.

35A.04 The name and address of the licensee of the customs and excise manufacturing warehouse in which any cigarettes or cigarette tobacco are manufactured or any identification mark or number, in lieu of such name and address, approved by the Controller, shall be permanently applied to the immediate container of such cigarettes or cigarette tobacco in a manner approved by him.

35A.05 The provisions of rules 36.04, 36.05*(a)* and 36.06 shall *mutatis mutandis* apply in respect of any removal of manufactured tobacco ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to manufactured tobacco.

RULES FOR SECTION 36 OF THE ACT

Additional provisions regarding the manufacture of beer

36.01 *(a)* At least 24 hours before any brew is begun, the manufacturer shall record the day and hour of brewing, together with the date of making the entry, and at least 2 hours before commencing to mash he shall record the quantity and kind of materials to be used. The manufacturer shall also record the quantity of worts collected and the relative density of the worts before fermentation, the numbers and description of the vessels in which the worts were collected, and the time when the entry is made. Such entry shall be made not later than 1 hour after the collecting has been completed. The manufacturer shall record the afore-mentioned particulars in a brewing book, in the approved form, within 48 hours after the brew has been collected.

(b) If worts of different brews are mixed at any stage of manufacture, the manufacturer shall record in the brewing book (within 1 hour of such mixing), the relative quantities, relative density before fermentation and such other particulars as the Controller may require in respect of the different quantities so mixed and also the quantity and relative density before fermentation of the mixed worts.

(c) Sugar solutions shall not exceed 1 150 degrees relative density. Pure caramel used for colouring purposes and sugar solutions shall be prepared, recorded and used in a manner approved by the Controller.

(d) If at any time after fermentation has commenced in any worts so that the original relative density cannot be ascertained by the prescribed sacchorometer, the original relative density thereof is required to be ascertained, such relative density shall be ascertained in the following manner

(i) from a sample taken from any part of such worts, a definite quantity at 15,6 degrees Celsius shall be distilled;

(ii) the distillate and residue shall each be made up with distilled water to the total quantity before distillation and the relative density of each shall be ascertained; and

(iii) the number of degrees by which the relative density of the distillate is less than the relative density of distilled water shall be deemed the spirit indication of the distillate.

(e) The provisions of rule 32.01 apply *mutatis mutandis* to the determination of the alcoholic strength by volume of beer, provided the use of an alcohol hydrometer is accompanied by a formula that is supported by a documented testing process to show the formula produces accurate results. **(Inserted by Notice R.638 published in Government Gazette 43399 dated 5 June 2020)**

36.02 The manufacturer shall keep a brewing book in the form approved by the Controller, in his customs and excise manufacturing warehouse where it shall at all times be available to the Controller and ready for inspection. Such brewing book shall reflect the day and hour of brewing, the quantity and kind of materials used, the quantity of beer manufactured and such other particulars as the Controller may require.

36.03 In the manufacture or preparation of beer for sale, a manufacturer shall not use or add any saccharin, sucramine or sugarol, or any of the compounds of saccharin, sucramine or sugarol respectively, or any other substance (except sugar) that shows a positive reaction to the chemical tests for saccharin.

36.04 Invoices reflecting the names of the licensee and consignee, quantity, date, trade name, type of packaging and such other particulars as the Controller may require, shall be completed by every manufacturer to cover all beer removed from any customs and excise manufacturing warehouse, and copies of such invoices shall at all times be available for inspection by the Controller. Consignment notes, shipping documents and such other documents and returns as the Controller may require, shall also be made available to him on demand.

36.05 *(a)* In the case of any removal of beer ex warehouse for payment of duty, the relative invoice referred to in rule 36.04 shall, for the purposes of rule 20.11 be deemed to be a certificate for removal of excisable/specified goods, but copies of such invoices shall not be deposited in the entry box unless required in writing by the Controller on the date or for the period mentioned in rule 20.14. The quantities of beer so removed shall, however, be declared monthly on a bill of entry in terms of the provisions of rule 20.13.

(b) For the purposes of this rule any quantity of beer shall be such quantity expressed in litre alcohol by volume.

36.06 In the case of any removal of beer ex warehouse for any purpose other than payment of duty, the relative invoice referred to in rule 36.04 shall not be accepted as a certificate for removal of excisable/specified goods and such removal shall be subject in all respects to the provisions of rules 20.10 to 20.17.

RULES FOR SECTION 36A OF THE ACT

Additional rules regarding the manufacture of goods subject to excise duty specified in Section B of Part 2 of Schedule No. 1

36A.01 Every manufacturer of excisable goods specified in Section B of Part 2 of Schedule No. 1 and every owner of such goods manufactured for him partly or wholly from materials owned by such owner shall apply to the Commissioner in accordance with rule 60.01A*(c)*(i) for the licensing of his premises as a special customs and excise warehouse. The application shall be supported by – **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(a) a duly completed Certificate of Value for goods liable to Excise Duty. Should any change in such manufacturer's or owner's sales policy occur the Controller shall be furnished with a fresh Certificate of Value;

(b) a list of machines and/or equipment which in terms of section 114(1)(aA) will automatically be subject to a lien; and

(c) a list of names and addresses of directors/partners/proprietors of/in the company concerned.

36A.02 Any such licensee shall notify the Commissioner in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)*(a)* of any change in particulars furnished in the application for licensing. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

36A.03 *(a)* Manufacturers of goods subject to duty specified in Section B of Part 2 of Schedule No. 1 may be exempted from licensing and payment of such duty if the value for excise duty purposes of such goods during the preceding calendar year did not exceed and is not likely to exceed R50 000 during a calendar year. Application for such exemption shall be made through the office of the Controller and shall be supported by a declaration of such value for duty purposes. Furthermore, suitable production and disposal records shall be kept, which shall be made available for inspection on demand by an officer.

Such exemption shall only be valid for one calendar year and renewal thereof shall be applied for on or before 31 December each year.

(b) Notwithstanding the provisions of paragraph *(a)* duplicators of audio or video tapes who only duplicate such tapes for own use and not for sale or disposal in circumstances that constitute a business venture are exempted from licensing and payment of the duty specified in Section B of Part 2 of Schedule No. 1.

36A.04 *(a)* Every manufacturer of excisable goods of Section B of Part 2 of Schedule No. 1 and every owner of such excisable goods, manufactured for him partly or wholly from materials owned by such owners, shall present quarterly an account (form DA 75), together with any supporting documents, in respect of any goods removed from their premises which have been licensed as special customs and excise warehouses for the purposes of such excise duty.

(b) The said account shall be presented to the Controller and the duty due paid to him on or before the 25th day of the month following the quarter to which the account relates. Such account shall be presented and the duty due paid before 15:00 hours on that day. Should the said day fall on a Saturday, Sunday or public holiday such payment shall be made on the preceding official working day.

RULES FOR SECTION 37A OF THE ACT

Special provisions in respect of marked goods and certain goods that are free of duty

Goods to be marked and marked goods

37A.01 *(a)* Only unmarked goods referred to in section 37A(2)*(c)*(ii) when marked by the addition of a marker by an approved licensee of an approved customs and excise warehouse as required by section 37A(2)*(a)* and prescribed in these rules shall constitute marked goods referred to in section 37A(2)*(c)*(i).

(b) The marker shall be the substance supplied under the trade name Authentix A1 by Authentix Inc. which shall be so added in a proportion equal to or exceeding 20 milligrams of the marker per litre of the unmarked goods.

(c) For the purposes of section 37A(2)*(c)*(iii) any goods shall be deemed to contain marked goods when such goods contain a proportion of such marker which is equal to or exceeds 1 milligram of the marker per litre.

37A.02 *(a)* Any imported unmarked goods intended to be marked and any imported goods which are free of duty as contemplated in section 37A(1)*(a)* shall be entered for storage in a customs and excise warehouse on forms SAD 500 (WH) and SAD 505.

(b) When any quantity of imported unmarked goods have been marked such form SAD 500 shall be amended by voucher of correction reflecting the description and tariff heading or subheading and item for marked goods in respect of such quantity.

(c) Such voucher of correction shall be supported by a declaration by the licensee of the customs and excise warehouse where the unmarked goods were marked similar in form and content to the declaration to be furnished in terms of paragraph *(f)*.

(d) (i) If any imported goods referred to in paragraph *(a)* are mixed with locally manufactured goods of the same class or kind in the circumstances contemplated in section 37(7), such goods may be accounted for in accordance with the provisions relating to locally manufactured goods.

(ii) In addition to the record required to be kept in terms of rules 37A.03*(b)*, a licensee of a customs and excise warehouse shall keep additional records and stock accounts of unmarked goods and goods marked and aviation kerosene referred to in rule 37A.12, for accounting of all such goods manufactured, received or marked in, and removed from such warehouse.

(e) For the purposes of section 37A(2)*(b)* –

(i) any unmarked goods which have been marked and any other imported goods which are free of duty as contemplated in section 37A(1)*(a)* shall be deemed to be and referred to in these rules as specified imported goods for the purposes of application of sections 38(4) and 39(2A);

(ii) in applying the provisions of section 38(4) and 39(2A) the rules relating to the removal of excisable mineral oils from a customs and excise warehouse shall *mutatis mutandis* apply to the removal from such warehouse of any marked goods or other goods which are free of duty as contemplated in section 37A(1)*(a)*, whether specified imported goods or goods manufactured in the Republic except that -

(aa) the *mutatis mutandis* application of the provisions of rules 36.04, 36.05*(a)* and 36.06, in respect of any invoice issued for excisable mineral oils as provided in rule 27.31, shall be subject to the provisions of rules 37A.06 if the goods concerned are marked goods;

(bb) separate accounts and other documents relating to the removal of each of such goods shall be completed and presented to the Controller as required;

(cc) If specified imported goods are removed from such warehouse for rewarehousing, removal in bond or for export such goods shall be entered according to the provisions applicable to any such removal of dutiable imported goods;

(dd) a SAD 500 shall be presented to the Controller with each of the monthly accounts for such goods.

(f) Every licensee of a customs and excise warehouse shall include a statement with every such account and bill of entry presented to the Controller in respect of marked goods declared as having been removed from such warehouse during the stated period that at the time of removal all such marked goods –

(i) were properly marked and contained a proportion equal to or exceeding 20 milligrams of the marker per litre of the unmarked goods as required by rule 37A.01;

(ii) did not have any substance present therein which or the colour of which could prevent or impede the detection of such marker;

(iii) did not have any substance present therein that could remove or neutralise such marker.

37A.03 *(a)* The licensee of the customs and excise warehouse shall, before use, keep the marker –

(i) separate from all other substances and in a secured storage area; and

(ii) except when removed for immediate use, either in a tank or in other containers, in either case bearing or labelled with a description of the contents.

(b) Such licensee shall keep -

(i) a certified record of the quantity of the marker which is received, stored and used in which is recorded not later than the close of business on the working day following that on which the marker has been received and used -

(aa) the date of receipt, the person from whom received, the description and quantity of the marker received; and

(bb) the quantity of marker used each day or whenever marking takes place and the quantity in litres of unmarked goods to which those quantities of marker have been added;

(ii) a certified balanced stock account made up to the end of each calendar month showing the quantity and description of the marker which is stored for use or is in use at the time of stocktaking, the quantity used, and the quantity of unmarked goods marked with such marker.

(c) Unless the Commissioner may otherwise allow, the record shall be kept at the said customs and excise warehouse.

(d) Such licensee shall keep such record available for at least three years from the date of the last entry therein for inspection on demand by an officer.

37A.04 *(a)* Marking of goods must be by one of the following methods –

(i) in line on receipt into main storage;

(ii) in bulk direct into main storage;

(iii) in line on removal from main storage to segregated storage;

(iv) subject to such conditions as the Commissioner may in each case impose, by injector on delivery from the customs and excise warehouse.

(b) The licensee of the customs and excise warehouse must ensure that equipment used for adding the marker to unmarked goods is -

(i) maintained in good working order;

(ii) secured against interference;

(iii) regularly tested and recalibrated if necessary.

37A.05 Marked goods shall at all times be stored in tanks or containers separate from those tanks or containers used for the storage of unmarked goods.

Completion and keeping of documents

37A.06 *(a)* Any person who sells or disposes of, in any manner, whether or not for any consideration, except in respect of any transaction between one licensee and another as contemplated in the proviso to section 61(4), any marked goods in any transaction or series of related transactions, in which the total quantity exceeds 210 litres at any one time shall complete and issue an invoice, dated and serially numbered, which shall include at least the following –

(i) the name or business name (if any) and address of the person who so sells or disposes of the marked goods;

(ii) the name or business name (if any) and address of the purchaser or other person to whom the marked goods are disposed of;

(iii) a description of other marked goods;

(iv) a statement: “Contains Customs and Excise Marker”;

(v) the quantity of marked goods.

(b) (i) Any invoice completed and issued in terms of this rule shall be kept by the purchaser or other person to whom the marked goods are disposed of and a copy thereof kept by the person who so sells or disposes of the marked goods.

(ii) Such invoice or copy thereof shall be kept for a period of at least three years after the date of dispatch of the marked goods during which period any such person shall keep available the said invoice or copy thereof for inspection on demand by an officer.

37A.07 *(a)* Any person, except a licensee of a customs and excise warehouse, who acquires and stores or sells, disposes of, purchases or uses, or has under his control or in his possession a quantity of marked goods which exceeds 2500 litres at any one time shall keep proper accounting records relating to the storage and removal of such marked goods and any other goods which shall include at least the following –

(i) the capacity of each storage tank or tanks;

(ii) the location of the tank or tanks;

(iii) if the tanks are joined, particulars as to how the tanks are joined and the total number of bowsers or outlets;

(iv) a description of the goods stored in each tank;

(v) number and date of each invoice, and quantity of goods received;

(vi) if the marked goods are sold or otherwise disposed of, as referred to in rule 37A.06, the quantity of marked goods so sold or disposed of and the number and date of each invoice issued;

(vii) if the marked goods are sold or otherwise disposed of without invoices where invoices are not required to be issued as envisaged by rule 37A.06, the total quantity of marked goods so sold or disposed of;

(viii) if the goods are used, the quantity used and every purpose of use;

(ix) a stock account, balanced monthly, of quantities of goods received, used and removed for any other purpose, including goods lost or destroyed.

(b) Such person shall keep available such record for a period of at least three years after the date of acquisition, storage, sale, disposal, purchase or use of any marked goods for inspection on demand by an officer.

(c) Any licensee of a customs and excise warehouse shall, in addition to the requirements in the Act or any rule relating to the storage of dutiable goods, keep such records in respect of marked goods as the Commissioner may require.

Sampling procedures and sealing of tanks and containers

37A.08 An officer who, for the purpose of Section 37A(5), has –

(a) stopped any vehicle, mobile apparatus, tanker or tank trailer, shall complete form DA 37A(2) in respect thereof and of the person appearing to the officer to be the person for the time being in charge thereof;

(b) entered any premises in order to examine a tank or other container shall complete form DA 37A(3) in respect of the said premises and of the person for the time being in charge of the part of the premises where the tank or other container is situated.

37A.09 *(a)* When an officer takes a sample of goods in terms of section 37A(5) –

(i) from the tank of a vehicle, mobile apparatus, tanker or tank trailer, the officer shall, whenever reasonably practicable, do so in the presence of the person appearing to him to be the person for the time being in charge thereof;

(ii) from any tank or other container on any premises, the officer shall, whenever reasonably practicable, do so in the presence of the person appearing to him to be the occupier of the premises or person for the time being in charge of the part of the premises where such tank or other container is situated;

(iii) the officer shall analyse a portion of the sample taken and complete form DA 37A(1) and if after such analysis considers for reasons stated in such form that a sample should be analysed by a designated person the remainder of the sample shall be dealt with as provided in paragraph *(b)*;

(iv) the officer shall issue a receipt thereof or, reflecting full particulars of such samples taken, duly signed and dated with an official customs and excise stamp, and the name of the said officer reflected in clear capital letters under his signature and hand it to the person referred to in paragraph (i) or (ii), as the case may be.

(b) The remainder of the sample referred to in paragraph *(a)*(iii) shall at that time be divided into three parts. Each part shall comprise a quantity of not less than 100 millilitres, each bearing the same serial number, sealed and labelled with details of its contents, and -

(i) the first part shall be delivered to the person referred to in paragraphs *(a)*(i) or *(a)*(ii), as the case may be, if that person requires it;

(ii) the second part shall be retained by the officer for future comparison;

(iii) the third part shall be forwarded for analysis by a designated person.

(c) Where it is not reasonably practicable to comply with the requirements of paragraphs *(a)*(i), (ii) and (iv) and *(b)*(i) relating to the persons concerned, the officer taking the sample shall, by registered mail, or in person, notify the owner or person in charge of the vehicle or mobile apparatus or the occupier or the person in charge of the premises, as the case may be, that the sample has been taken and that one part thereof (and the receipt therefor) is available for delivery to him, if he requires it, at such time and place as may be specified in the notice.

(d) Any designated person who has analysed a sample referred to in rule 37A.09*(b)*(iii) shall furnish a report to the Commissioner on form DA 37A(4).

(e) For the purposes of ascertaining the presence of the marker in any sample, the officer or the designated person, as the case may be,

shall use the method prescribed in form DA 37A(1) or DA 37A(4), as the case may be.

37A.10 *(a)* When an officer seals any tank or container, he shall –

(i) use a customs and excise seal;

(ii) if reasonably practicable, do so in the presence of any person referred to in rule 37A.08*(a)* or 37A.08*(b)* as the case may be;

(iii) prepare a report with details of the reasons for sealing the tank or container.

(b) A customs and excise seal on any tank or container may only be broken by or under supervision of an officer for reasons stated in such report.

37A.11 *(a)* Any person referred to in section 37A(7)*(b)*(ii) and any other person who uses marked goods, or marked goods mixed with or contaminated by other goods, for mixing or blending with other goods in the production of goods not capable of use as fuel in any engine, for own use or sale or disposal in any manner whether or not for any consideration, shall register in accordance with rule 59A.01A*(b)*(iA)*(dd)* as a producer of such goods, and no person shall so mix or blend such goods for such use, sale or disposal unless so registered. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) Any such mixed or blended goods may contain a lubricity agent, and for the purpose of this rule “lubricity agent” includes any contaminated or used mineral oil such as used lubricating oil, defective fuel oil, contaminated waste oil and the like.

(c) The provisions of rule 37A.06 shall *mutatis mutandis* apply to the sale or disposal by such registered producer of such mixed or blended goods in respect of invoices to be completed and issued, retained and kept, except that the statement referred to in rule 37A.06*(a)*(iv) shall read “not capable of use as a fuel in any engine”.

(d) (i) The provisions of rule 37A.07 thereof shall *mutatis mutandis* apply to the record to be kept by the registered producer in respect of any marked goods or any marked goods mixed with or contaminated by other goods, as the case may be, received and used in such mixing or blending.

(ii) In addition such record shall reflect the proportion in which such marked goods are mixed or blended with other goods and shall in the stock account referred to in rule 37A.07(ix) include the quantities or mixed or blended goods produced and so used, sold or disposed of.

(e) Any consumer of goods produced as contemplated in this rule shall, unless the Commissioner otherwise determines, be exempted from complying with the provisions of rule 37A.12.

37A.12 *(a)* Subject to the provisions of rule 37A.11 no person shall be in possession of any marked goods for mixing with any lubricity agent, mix any marked goods with a lubricity agent or be in possession of or have under his control any marked goods mixed with a lubricity agent or otherwise deal with such goods as contemplated in section 37A(9)*(a)*, unless –

(i) such mixing takes place in the tank connected to the burners if used as a burning fuel or on the premises where the mixture is used if used for any other domestic or industrial application or such other place as the Commissioner may in exceptional circumstances allow;

(ii) such mixture is solely used for domestic or industrial applications as a burning fuel in boilers, ovens, heaters or furnaces or as a mould release agent, or any other such application approved by the Commissioner;

(iii) such person is registered in accordance with rule 59A.01A*(b)*(iA)*(dd)* where the quantity so mixed exceeds 2500

litres at any one time. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) In addition to the record to be kept as required in terms of rule 37A.07*(a)*, a daily record shall be kept of the invoice number and date and quantity of lubricity agent received, the quantity used, the relative proportions of marked goods and lubricity agent in any mixture and a stock account balanced monthly of quantities mixed and the quantity of the mixture used during the month concerned.

(c) The provisions of rule 37A.07*(b)* shall apply *mutatis mutandis* in respect of any lubricity agent used or acquired for use in a mixture with marked goods.

37A.13 *(a)* For the purposes of section 37A(9)*(a)*(i) no person shall acquire or sell or dispose of in any manner, whether or not for any consideration, or be in possession of or have under his control, aviation kerosene, except –

(i) for use or supply for use as fuel in aircraft;

(ii) if any such person who supplies fuel to aircraft, other than the licensee of a customs and excise warehouse, is registered in accordance with rule 59A.01A*(b)*(iA)*(dd)* as a supplier of aviation kerosene to aircraft (whether or not for supply to own aircraft). **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) Any such licensee or registered supplier shall -

(i) complete and issue an invoice or flight receipt or stock requisition or delivery note for each quantity supplied with shall include at least -

(aa) a statement that the aviation kerosene is to be used solely as fuel in aircraft;

(bb) the name and address of the licensee or the name and address of the registered supplier who supplies the aviation kerosene;

(cc) if applicable the registered name and address of the supplier who acquired it;

(dd) the delivery address if it is not the same as the registered address;

(ee) when supplied for fuelling aircraft the registration number of the aircraft;

(ii) obtain a signed receipt for any such supply from the officer responsible;

(iii) *(aa)* keep a copy of such invoice or flight receipt or stock requisition or delivery note for aviation kerosene supplied to any registered supplier for fuelling aircraft;

(bb) keep such invoice or flight receipt or stock requisition or delivery note issued in respect of any aviation kerosene acquired from any such licensee or other registered supplier;

(cc) keep the documents referred to in sub-paragraph *(a)* or *(b)*, as the case may be, for a period of at least three years after the date of such supply during which period the said documents shall be kept available for inspection on demand by an officer.

(c) The provisions of rule 37A.07 except paragraph *(a)*(vii) thereof shall *mutatis mutandis* apply in respect of any quantity of aviation kerosene stored or supplied to or by such registered supplier or licensee.

(d) Any application in terms of section 37A(9)*(e)*(i) to dispose of aviation kerosene for any other purpose may be made through the nearest Controller and such goods shall be subject to such customs and excise control as the Controller may require.

37A.14 *(a)* No person other than a licensee of a customs and excise warehouse, or a person registered with the Commissioner, shall remove from the Republic to any other territory within the common customs area or export from the Republic any marked goods or aviation kerosene.

(b) For the purpose of such removal or export such goods shall be regarded as unmarked goods and such person shall furnish security in the form of a cash deposit or a surety bond as envisaged by rule 120.08.

37A.15 **……(Repealed by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

RULES FOR THE MANUFACTURE, STORAGE, DISPOSAL, ACCOUNTING AND USE OF BIODIESEL

Definitions

37B.01 In these rules, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

"biodiesel" means a biofuel as defined in Additional Note 1 to Chapter 38 of Part of 1 Schedule No. 1 to the Act;

"commercial manufacturer of biodiesel" means a person manufacturing biodiesel in a quantity exceeding that contemplated in rule 37B.04;

"non-commercial manufacturer" or **"non-commercial manufacturer of biodiesel"** means a person manufacturing biodiesel in a quantity not exceeding that contemplated in rule 37B.04.

Manufacturers of biodiesel to register or to register and license

37B.02 Any person who manufactures biodiesel on the date these rules come into operation or intends manufacturing biodiesel must-

(a) if he or she qualifies as a non-commercial manufacturer of biodiesel, apply for registration as a non-commercial manufacturer of biodiesel in accordance with rule 59A.01A*(b)*(iA)*(dd)*; or

(b) if he or she is a commercial manufacturer of biodiesel, apply -

(i) **…….(Deleted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) in accordance with rule 69.01A*(c)*(i) for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of biodiesel in Category 1 or 2 as contemplated in rule 37B.16. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

37B.03 *(a)* Unless the Commissioner otherwise requires, no security is required to be furnished by a person applying for registration as a non-commercial biodiesel manufacturer.

(b) The provisions of rule 19A.02 shall apply *mutatis mutandis* to an application contemplated in rule 37B.02*(b)*(ii).

Commercial manufacturers of biodiesel to licence

37B.04 *(a)* Any person who manufactures or who expects that he or she will manufacture more than 300 000 liters of biodiesel per calendar year shall be regarded as a commercial manufacturer of biodiesel.

(b) The provisions of rule 19A.02*(a)* shall apply *mutatis mutandis* to an application for such a licence. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

Cancellation of biodiesel manufacturing licence

37B.05 The Commissioner may –

(a) on application cancel a customs and excise manufacturing warehouse licence for the manufacture of biodiesel, where he or she is satisfied that the licensee will no longer -

(i) manufacture biodiesel; or

(ii) manufacture biodiesel in commercial quantities; and

(b) return or refund any security if all obligations in terms thereof have been fulfilled.

Plants and machinery subject to a lien

37B.06 Any plant and machinery used for the manufacture of biodiesel are subject to a lien as contemplated in section 114(1)(aA)

Rules in respect of non-commercial biodiesel manufacturers

Manufacturing and keeping and submission of manufacturing records

37B.07 The manufacturing premises of a non-commercial manufacturer of biodiesel are not required to be licensed as a customs and excise manufacturing warehouse.

37B.08 Subject to rule 37B.22, biodiesel manufactured by a registered non-commercial manufacturer of biodiesel is exempted from payment of any excise duty specified in any item of Part 2A or any levy specified in any item of Part 5A or Part 5B of Schedule No. 1.

37B.09 In addition to the requirement to keep books, accounts and documents as contemplated in rule 59A.09(2), a non-commercial manufacturer of biodiesel must open a monthly biodiesel manufacturing record which must contain -

(a) the name and registration number issued as contemplated in rule 37B.02;

(b) the month and year to which the record relates;

(c) the date of each manufacturing process;

(d) the quantity, per manufacturing process, of methanol, ethanol, catalyst, neutralizing agent, any other additives, vegetable oil and any other products used in that process;

(e) the quantity yield, per manufacturing process, of methanol, ethanol, glycerol, any other products and biodiesel produced from that process;

(f) in the case of a blend of biodiesel and distillate fuel, the quantity of biodiesel and the quantity of distillate fuel used in that blend and the quantity of the blended product; and

(g) in the case where no biodiesel was manufactured during the month, a production figure reflected as “NIL”.

37B.10 The biodiesel manufacturing record contemplated in rule 37B.09 must be opened on the first day of each month and must be updated with the particulars required in paragraphs *(c)*, *(d)*, *(e)* and *(f)* of that rule after the completion of each manufacturing process undertaken during that month.

37B.11 A biodiesel manufacturing record must be -

(a) closed off at the end of the last day of the month to which it relates;

(b) signed and dated by the non-commercial manufacturer; and

(c) delivered to the Controller within whose area of control the non-commercial manufacturer's biodiesel manufacturing premises are located -

(i) in respect of the records for January to June of a year, by 14 July of that same year; and

(ii) in respect of the records for July to December of a year, by 14 January of the following year.

37B.12 Copies of monthly biodiesel manufacturing records, or such other reproductions thereof as the Commissioner may allow under section 101(1A), must be retained by a non-commercial manufacturer and kept available for inspection by an officer for a period of five years calculated from the end of the calendar year during which any such record was created.

37B.13 The Commissioner may cancel an exemption granted under rule 37B.08 where a non-commercial manufacturer -

(a) manufactures more than 25000 liters of biodiesel per calendar month and more than 300 000 liters during a calendar year;

(b) fails to deliver a duly completed form DA 185 and the appropriate annexure to the Commissioner before the date specified in rule 37B.22;

(c) fails to open, properly complete, submit or keep a monthly biodiesel manufacturing record as required in these rules.

37B.14 Any manufacturer of biodiesel whose exemption from the payment of duties and levies has been cancelled by the Commissioner as contemplated in rule 37B.13 must, unless the Commissioner agrees to extend the period -

(a) within 14 days from the date on which such exemption was cancelled, apply to the Commissioner to have his or her premises licensed as a customs and excise manufacturing warehouse; and

(b) account, in the manner prescribed for a commercial manufacturer of biodiesel, for the duties and levies on all biodiesel manufactured by him or her in excess of the quantity referred to in rule 27B.13*(a)* during the calendar year.

Rules in respect of commercial biodiesel manufacturers

Liability for duty and accounting

37B.15 *(a)* A commercial manufacturer of biodiesel is liable for the duty and levy specified in any item of Part 2A and Part 5A or Part 5B of Schedule No. 1 in respect of all biodiesel manufactured by such a manufacturer in his or her licensed customs and excise manufacturing warehouse as contemplated in section 19(6).

(b) Duty must be brought to account on biodiesel so manufactured as specified in these rules.

Categories of commercial biodiesel manufacturers

37B.16 A commercial manufacturer of biodiesel shall be regarded as a -

(a) Category 1 manufacturer of biodiesel, if he or she manufactures biodiesel exclusively for consumption in the Republic; or

(b) Category 2 manufacturer, if he or she in addition to manufacturing for consumption in the Republic -

(i) exports biodiesel; or

(ii) removes biodiesel to a BLNS country.

Rules for Category 1 manufacturers of biodiesel

37B.17 No Category 1 biodiesel manufacturer may remove biodiesel from his or her licensed customs and excise manufacturing warehouse without first completing an invoice or dispatch delivery note containing the information specified in rule 19A.04*(a)*(i) and (iii) in respect thereof.

37B.18 Any such invoice or delivery note shall be deemed to be due entry for home consumption of such biodiesel.

37B.19 *(a)* The duty and levy on biodiesel removed as contemplated in rule 37B.17 must be accounted for monthly on a DA 162 account.

(b) A DA 162 account, together with the amount payable, must be submitted to reach the Controller in whose area of control a manufacturer's customs and excise manufacturing warehouse is licensed on or before the 25th day of the month following the closing of the accounting period.

(c) The accounting period referred to in paragraph *(b)* in respect of each month starts on the first day of a month and closes on the last day of that month.

Rules for Category 2 manufacturers of biodiesel

37B.20 The general rules for section 19A and the rules numbered 19A.4 concerning the manufacture, storage, clearance, payment of duty and controlled movement of fuel levy goods shall apply *mutatis mutandis* to Category 2 manufacturers of biodiesel.

Blending of biodiesel with distillate fuel

37B.21 With the exception of biodiesel blended by a non-commercial manufacturer, biodiesel may only be blended with distillate fuel where the biodiesel and

distillate fuel have been entered or deemed to have been entered for home consumption as prescribed in these rules and the rules numbered 19A and 19A.4, as applicable.

Implementation of biodiesel legislation

37B.22 *(a)* Section 37B and these rules come into operation on 1 April 2006 and every manufacturer of biodiesel is liable for the duty on, and the administrative requirements in respect of, biodiesel manufactured from that date.

(b) A person who already manufactures biodiesel on 1 April 2006 is allowed until 28 April 2006 to deliver a duly completed application together with supporting documents for registration or an application for registration and a licence as prescribed in rule 37B.02.

(c) Notwithstanding paragraph *(b)*, any record to be kept and any accounting period or requirement prescribed in these rules shall commence on 1 April 2006.

(d) (i) Subject to compliance with paragraph *(b)*, any person who qualifies for registration as a non-commercial manufacturer of biodiesel and who manufacturers biodiesel on or after 1 April 2006 will be exempted from payment of duty as prescribed in rule 37B.08.

(ii) Failure to register as required in these rules will result in such a manufacturer being liable for payment of duty on biodiesel manufactured from 1 April 2006.

(e) Every commercial or non-commercial manufacturer must on issuing an invoice or delivery document when selling or otherwise disposing of biodiesel manufactured before 1 April 2006, endorse such invoice or document “manufactured before 1 April 2006”.

CHAPTER V

CLEARANCE AND ORIGIN OF GOODS:

LIABILITY FOR AND PAYMENT OF DUTIES

RULES FOR SECTION 38 OF THE ACT

Entry of goods and time of entry

38.01 Only the forms prescribed in these rules shall be used for the entry of goods in terms of the provisions of the Act.

38.02 Except as otherwise provided, full particulars as indicated on such prescribed forms shall be furnished by the person entering such goods and he shall produce to the Controller such evidence as the Controller may require in each case to substantiate any particulars shown on such entry.

38.03 A person-

(a) importing any of the goods referred to in subparagraphs (ii), (iii) and (v) of section 38(1)*(a)* shall apply for release of such goods on form DA 306; or

(b) exporting the following shall use form DA 306A for purposes of section 38(3)*(a)*:

(i) human remains;

(ii) goods which in the opinion of the Commissioner are of no commercial value; or

(iii) goods of a value not exceeding R500, and on which no export duty is payable. **(Substituted by Notice R.938 in Government Gazette 43661 dated 28 August 2020)**

38.04 All bills of entry and duplicates thereof shall be completed in a clearly legible manner, and the Controller may refuse to accept any bill of entry if he considers that any part of it is illegible or that it has not been properly completed.

38.05 Any person entering any goods for any purpose in terms of the provisions of the Act shall also furnish in addition to such particulars as are necessary for the calculation of the duty on such goods the following -

(a) such particulars of such goods as may be required for the compilation of trade returns in terms of section 117;

(b) in addition to the transaction value as defined in section 66 the actual price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods; and

(c) the C.I.F. and C. (cost, insurance, freight and charges) price. Such price shall be calculated by the addition of insurance, freight (from the port of exportation to the port of importation in the Republic) and commission where applicable to the price as calculated in terms of sub-paragraph *(b)* above.

38.06 Any duty payable or not rebated in terms of any tariff heading, tariff item or item of any Schedule to the Act shall be entered in the appropriate duty column on the same line on the relative bill of entry as the said heading or item to which it relates and the nature of any other payment in respect of any goods declared on any bill of entry shall be stated in the column relating to tariff heading or item on the same line as the amount of such payment.

38.07 Any person who has entered any goods under the provisions of the Act or any subsequent owner of such goods or any licensee of any customs and excise warehouse in which such goods are warehoused or any person acquiring such goods under the provisions of Schedule No. 3, 4, 5 or 6 or any other person dealing with or in or consuming such goods shall, if he becomes aware at any time that such goods were incorrectly entered, advise the Controller forthwith and produce to the Controller any documents or any other evidence in his possession.

Release of entered imported goods or goods for export

38.08 *(a)* For the purposes of the rules numbered 38.08 to 38.12, unless otherwise specified or the context otherwise indicates –

"declarant" means a person who makes due entry of goods as contemplated in sections 38 and 39;

"declarant release message" means the electronic communication by a declarant of all the information contained in an electronic message to a release authority;

"electronic message" means an electronic communication in accordance with the provisions of section 101A, the rules made thereunder, the user agreement and user manual from the Commissioner to–

(i) a declarant who entered by means of electronic communication any–

(aa) imported goods or goods for import, including goods for storage in a customs and excise warehouse, or goods for export as contemplated in sections 38 and 39; or

(bb) any goods for removal from a customs and excise storage warehouse; or

(ii) the declarant and the release authority, for release or detention of the goods concerned;

"goods" means imported goods, goods for export, as may be applicable, whether or not containerised, or goods in a customs and excise storage warehouse, but excluding accompanied personal effects of a passenger or a member of a crew, that–

(i) in the case of imported goods, have been carried by a ship or vehicle from a port or place outside the Republic to a port or place in the Republic and have been unloaded at that port or place;

(ii) in the case of goods for export, are goods at a port or place in the Republic ready for loading on to a ship or vehicle for carriage to a port or place outside the Republic;

(iii) in the case of goods in a customs and excise storage warehouse, are goods which after due entry are removed from such warehouse for any purpose authorised by this Act.

"release" means that for the purposes of the Act or any other law goods are allowed to pass from the control of the Commissioner as contemplated in section 107(2)*(a)*;

"release authority" means –

(i) any 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)*;

(ii) a 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);

(iii) the 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;

(iv) the 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;

(v) the licensee of a customs and excise storage warehouse in respect of any goods released from a customs and excise storage warehouse contemplated in section 19, 19A or section 21; or

"the Act" includes any provision of "this Act" as defined in the Customs and Excise Act, 1964.

(b) In these rules any word or expression to which a meaning has been assigned in the rules for section 8 of the Act bears the meaning so assigned.

(c) Subject to section 12 and the rules made thereunder, section 18(1)*(d)* or *(e)* or 38(3) and rule 38.14, any provision relating to customs and excise storage or manufacturing warehouses, as may be applicable, no –

(i) imported goods landed in the Republic may be delivered from the place of landing;

(ii) goods may be loaded on a ship or vehicle for export at the place of shipment;

(iii) goods may be removed from a customs and excise storage warehouse,

except upon due entry and after release is authorised as prescribed in these rules.

(d) If any person delivers, loads or removes any goods contemplated in paragraph *(c)* before release thereof is authorised, such goods shall, if the Controller so requires, at the expense of the person concerned, be returned to the place from which the goods were so delivered, loaded or removed or delivered to any other place the Controller may determine.

Electronic release or detention of goods

38.09 *(a)* The Commissioner may authorize the release or detention of all or any part of goods entered by a by a declarant by transmitting an electronic message releasing or detaining such goods to both the declarant and the relevant release authority in control of such goods.

(b) Where the declarant and the release authority have both received an electronic message from the Commissioner authorizing the release of all or part of any goods entered by the declarant, such goods may only be

delivered, loaded or removed, as may be applicable, subject to compliance with the provisions of subparagraphs *(c)* and *(d)*.

(c) (i) Where the goods have been electronically entered by a declarant that declarant –

(aa) must print out the complete electronic release message and present it to the release authority in order to obtain release of the goods; or

(bb) in instances where he or she and the release authority are able to electronically communicate with each other, transmit a declarant release message to the release authority concerned in order to obtain release of the goods.

(ii) Where the goods–

(aa) have been manually entered by a declarant; or

(bb) is under the control of a release authority that is not a registered user as contemplated in section 101A, the goods may only be delivered, loaded or removed, as may be applicable, subject to compliance with the provisions of rule 38.10.

(d) A release authority in control of goods for which it has received an electronic message may only deliver, load or remove goods or cause such goods to be delivered, loaded or removed if the electronic message received by it confirms that -

(i) the goods may be released;

(ii) no SARS computer printed release notification is required; and

(iii) subject to paragraphs *(f)* and *(g)*, all the information contained in the electronic message corresponds to–

(aa) all the information reflected on the printed release message contemplated in rule 38.09*(c)*(i)*(aa)* presented by the declarant and the goods concerned; or

(bb) all the information contained in the declarant release message received from the relevant declarant and the goods concerned

(e) Electronic release is not valid and the release authority may not release the goods where the release message does not comply with the requirements of paragraph *(d)*(iii).

(f) (i) A declarant may apply to the Commissioner to be exempted from the requirement contemplated in paragraph *(c)*(i)*(aa)* or *(bb)* where the declarant and the release authority are related to each other in business, by shareholding or in any other manner that the Commissioner may determine.

(ii) The exemption contemplated in subparagraph (i) shall be subject to such conditions as the Commissioner may consider reasonably necessary to ensure proper compliance with these rules.

(g) Where an exemption referred to in rule 38.09*(f)* is granted the release authority may deliver, load or remove goods or cause such goods to be delivered, loaded or removed on notification by the declarant that he or she has received an electronic message releasing the goods.

Goods not released or detained by electronic message

38.10 *(a)* Where goods are not released or detained by electronic message as contemplated in rule 38.09 –

(i) release of any duly entered goods may be authorised by the Controller only by –

(aa) endorsing any copy of the relevant SAD form to that effect;

(bb) issuing a computer printed release notification on a SARS letterhead; or

(cc) endorsing any other document bearing the SAD form number and date to that effect;

and signing and date-stamping any such copy of the SAD form, release notification or other document, as the case may be; or

(ii) goods may be detained in whole or in part by the Controller by –

(aa) endorsing any copy of the relevant SAD form;

(bb) issuing a computer printed stop or detain notification on a SARS letterhead; or

(cc) endorsing any other document bearing the SAD form number and date to that effect,

signing and date-stamping any such copy of the SAD form, stop or detain notification or other document, as the case may be.

(b) The SAD form, release notification or other document is only issued to the person who entered the goods on the relevant SAD form.

Detention and release of detained goods

38.11 *(a)* A detention notification contemplated in rule 38.09*(a)* or in rule 38.10*(a)*(ii) may specify that such goods are –

(i) detained at the place where they are kept after landing or for loading or in the customs and excise warehouse as the case may be; or

(ii) to be removed to a place indicated by the Controller.

(b) Goods detained –

(i) shall, while so detained, not be removed or otherwise be dealt with except –

(aa) as authorised by the Controller; or

(bb) if the goods are detained only for the purposes of any authority administering any other law as contemplated in section 113(8), as ordered by such authority.

(ii) may only be delivered if release is authorised by –

(aa) the Controller on form DA 74;

(bb) the authority contemplated in subparagraph (i)*(bb)*; or

(cc) an electronic release message that releases goods previously detained as contemplated in rule 38.09*(a)* or in rule 38.10*(a)*(ii).

Keeping of records

38.12 *(a)* A declarant and release authority must keep all electronic messages, declarant release messages, or any other documents referred to in these rules for a period of five years from the date that that message was transmitted or that document generated.

(b) Any such electronic message, declarant release message, or any other documents must be produced to a customs officer on demand.

38.13 Any person entering goods for export shall, if required to do so by the Controller, produce all documents relating to the goods including the transport document at such time as may be specified by the Controller.

38.14 In the case of goods being exported from a place in the Republic where there is no customs and excise office, the Controller nearest to such place may, in respect of such goods as he considers necessary and under such conditions as he may impose, permit an exporter, either specially or generally, to present a bill of entry for export of –

(a) goods not ex warehouse (form SAD 500), together with the relevant documents, to the railway or air transport official at that place; and

(b) goods specified in Section B of Part 2 of Schedule No. 1 manufactured in the Republic and exported ex warehouse by rail by the licensed manufacturer, together with the relative invoice to the railway official at that place.

Such official shall ensure that the requirements of the Act are complied with before authorising the exportation of the goods in question and shall forward the original of the bill of entry concerned to the said Controller.

Southern African Customs Union Unique Consignment Reference (SACU UCR)

(Rule 38.14A inserted by Notice R. 776 published in Government Gazette 41798 dated 27 July 2018)

38.14A *(a)* For the purposes of this rule, unless the context otherwise indicates –

"declarant" means a person who makes due entry of goods as contemplated in sections 38 and 39; and

"participating country" means a country participating in the SACU UCR implementation, namely Botswana, Eswatini, Lesotho or Namibia, as the case may be; **(Substituted by Notice R.503 published in Government Gazette 44700 dated 11 June 2020)**

"South African Revenue Service tax payer reference number" means a taxpayer number contemplated in section 24 of the Tax Administration Act, 2011 (Act No. 28 of 2011).

(b) When completing a bill of entry a declarant must, in the case of –

(i) an export from the Republic, generate and use a SACU UCR for the relevant consignment irrespective of the country of destination;

(ii) an import into the Republic from a participating country, use the SACU UCR generated in that participating country for that consignment; or

(iii) the transit of goods through the Republic to a participating country–

(aa) generate and use a SACU UCR for that consignment; or

(bb) if a UCR has already been generated in any country other than a participating country for that consignment, use that UCR; or

(iv) the transit of goods via a participating country through the Republic –

(aa) use the SACU UCR generated in that participating country for that consignment; or

(bb) if a UCR has already been generated in any country other than a participating country for that consignment, use that UCR. **(Paragraph (b) substituted by Notice R.1290 published in Government Gazette 42740 dated 4 October 2019)**

(c) The SACU UCR generated in the Republic must consist of a minimum of seventeen and a maximum of thirty five characters, and must be constituted in the following way:

(i) The first character must reflect the last digit of the calendar year in which the export or transit takes place, for example, if the export takes place in 2017, the first character will be reflected as 7.

(ii) The next two characters must reflect the UNLOCODE country code, as defined in the user manual referred to in paragraph 2 of the user agreement prescribed in the rules for section 101A, to identify the country where the declarant is registered or licensed for customs purposes.

(iii) The next eight to thirteen characters must reflect the entity code in respect of the declarant, as may be applicable in the circumstances, namely –

(aa) the customs client number allocated by the South African Revenue Service to the –

(A) exporter;

(B) registered agent of a foreign principal; or

(C) clearing agent, in the case where such person acts as a declarant; or

(bb) the South African identity document number in the case of a South African citizen or a permanent resident of the Republic, the passport document number in the case of a person who is not a citizen nor a permanent resident of the Republic or South African Revenue Service taxpayer reference number in the case where the registration code number 70707070 is allowed for the entry of goods. **(Substituted by Notice R. 564 published in Government Gazette 42381 dated 5 April 2019)**

(iv) The next character must reflect the declarant's entity code type, which may be indicated as –

(aa) "C" for "customs client number";

(bb) "T" for "taxpayer reference number"; or

(cc) "P" for "identification number".

(v) The next three characters must reflect the source of the unique reference for the consignment referred to in subparagraph (vi), which may be –

(aa) "INV" for "invoice";

(bb) "PON" for "purchase order";

(cc) "CON" for "contract";

(dd) "DEL" for "delivery note";

(ee) "INF" for "informal for persons declaring goods in terms of tariff headings 99.01 and 99.02";

(ff) "CUS" for "customs generated";

(gg) "DCL" for "declarant generated"; and

(hh) "OTH" for "other, or none of the above".

(vi) The unique reference for the consignment must be reflected after the source of the unique reference referred to in

subparagraph (v), which reference must consist of a minimum of one character up to a maximum of –

(aa) thirteen characters in the case where the South African identification number contemplated in paragraph *(c)*(iii)*(bb)* was used; and

(bb) sixteen characters in the case where the South African Revenue Service taxpayer reference number contemplated in paragraph *(c)*(iii)*(bb)* was used; and

(cc) eighteen characters in the case where the customs client number contemplated in paragraph *(c)*(iii)*(aa)* was used.

(vii) The last character must denote whether the UCR is for single or multiple use as contemplated in paragraph *(d)*, where –

(aa) "S" indicates single use; or

(bb) "M" indicates multiple use.

(d) (i) The single use UCR must remain unique over a period of ten years.

(ii) Where a consignment is to be exported or transited in more than one stage, the same UCR must be used on all related SAD forms.

(e) Where a bill of entry containing a UCR contemplated in this rule is subsequently amended by means of a voucher of correction, or substituted or cancelled, the same UCR used on the original bill of entry must be used for purposes of such amendment, substitution or cancellation.

Entry of goods for export:

Completion of the box in respect of Financial Data on the SAD 500 and the box in respect of Consignment / Transaction Particulars on form SAD 554

38.15 *(a)* The Financial Data must be entered in the applicable box therefor on the SAD 500 and the Consignment / Transaction Particulars in the applicable box therefor on the SAD 554 by all exporters or their duly instructed clearing agents.

(b) The applicable box must in respect of the matters listed in subparagraphs (i) to (v) be completed in accordance with this paragraph **(Rule 38.15(b) substituted by Notice R. 776 published in Government Gazette 41798 dated 27 July 2018)**

(i) Unique Consignment Reference (UCR): The UCR must be entered in accordance with rule 38.14A.

(ii) Transaction (Trans) Value and Currency Code:

(aa) "Transaction value" or "Trans Value" means the full foreign currency proceeds paid or payable by the purchaser to the exporter for the export consignment;

"Consignee" includes the purchaser or importer in the country of destination; and

"Currency code" means the SWIFT currency code applicable to the foreign currency proceeds as supplied by the South African Reserve Bank.

(bb) Transaction value particulars must have the following features:

(A) The transaction value is the full monetary amount of the foreign currency proceeds for the complete export transaction.

(B) Where a consignment is to be exported to the consignee in more than one stage, every SAD 500 associated with that consignment must reflect the transaction value of the goods to which the particular SAD 500 relates.

(C) The currency code must consist of three characters and must be inserted in the space next to the transaction value.

(iii) Advance Payment (Adv Payment):

(aa) Any advance payment must be indicated in respect of payments received in advance for the export consignment.

(bb) the currency code must consist of three characters and must be inserted in the space next to the advance payment.

(cc) where no payments are received in advance, zeros must be inserted in this field.

(iv) Credit Term:

(aa) Credit term refers to the period between the date of shipment and the anticipated date for the receipt of outstanding payments.

(bb) In this field the exporter must specify the number of days between the date of shipment and the anticipated date for the receipt of outstanding payments.

(cc) The minimum length is one character and the maximum length is three characters.

(dd) Where no credit term applies, or no foreign exchange accrues, “NEP” must be inserted in this field.

(v) Cost of repairs:

(aa) Where a charge is made for repairs, the fields in the Export Value (FOB) box and in the Consignment / Transaction box must be completed as may be applicable.

(bb) Where no charge is made, “NEP” must be inserted in the Credit Term field as required by paragraph *(b)*(iv)*(dd)*.

(cc) The bill of entry import number, the date when the goods were imported for repairs and the Controller’s office where

it was processed must be entered in the Endorsement Column.

(c) ..... **(Rule 38.15(c) deleted by Notice R. 776 published in Government Gazette 41798 dated 27 July 2018)**

38.16 *(a)* (i) For the purposes of this rule -

"accounting period" means the period within which imports or exports of a continuous transmission commodity must be accounted for and entered on a bill of entry or SAD form;

"continuous transmission commodity" or "CTC" means -

(a) natural gases and their derivatives and other liquids and gases transported through a pipeline; or

(b) electricity transported over an electric transmission line.

(ii) Any provision for imports and exports or importer or exporter, includes, unless otherwise specified, in relation to a CTC transported to or from the Republic, the supply of a CTC to or from any other Member State of SACU.

(b) Notwithstanding anything to the contrary contained in any rule -

(i) Any CTC imported or exported must be accounted for and entered or declared as prescribed in this rule.

(ii) *(aa)* Every importer or exporter must keep a proper accounting record of any CTC imported into or exported from the Republic;

(bb) imports and exports must be measured at the places, at the times and by using the methods approved by the Commissioner;

(cc) provided goods are imported directly to the point where quantities are measured, the quantity of a CTC measured as contemplated in subparagraph *(bb)* shall, for the purposes of section 10(1)*(c)*, be deemed to be the quantity

imported into the Republic at the time any quantity measured is so measured; and

(dd) provided goods are exported directly from the point where quantities are measured, the quantity of a CTC measured as contemplated in subparagraph *(bb)* shall be deemed to be the quantity exported from the Republic at the time any quantity measured is so measured.

(iii) The accounting period for the relevant CTC must operate, as may be applicable -

(aa) from the time on any day in any month of first commencement of importation into or exportation from the Republic until 24:00 on the last day of that month and thereafter from 00:00 of the first day of every month until 24:00 of the last day of such month; or

(bb) such monthly period as the Commissioner may determine.

(iv) On a date approved by the Controller, which must be within a period of 25 days after the end of the accounting period contemplated in subparagraph (iii), the importer or exporter must-

(aa) at the place of entry specified in item 200.03*(ij)* in the Schedule to the Rules, make due entry or declare in terms of the Act of the quantity of CTC imported or exported during that accounting period; and

(bb) in the case of imports-

(A) submit separate bills of entry or SAD forms in respect of each supplier from which a CTC was received during the period concerned;

(B) pay any duty and value-added tax due during the hours of business prescribed in item 201.10 of the

Schedule to the Rules for acceptance of bills of entry or SAD forms and for receipts and other revenue;

(C) if payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the period and hours specified in this subparagraph;

(cc) in the case of exports, separate bills of entry or SAD forms must be submitted in respect of each consignee to which a CTC was transported during the period concerned.

(v) *(aa)* All bills of entry or SAD forms submitted to the Controller must be accompanied by invoices, a summary of the accounting record required to be kept as contemplated in subparagraph *(b)*(i) and such other documents as the Commissioner may require.

(bb) All invoices submitted, must be serially or transaction numbered and dated and reflecting at least the-

(A) name and address of the importer or exporter;

(B) a full description of the nature and characteristics of the goods;

(C) total quantity;

(D) where applicable, the price charged for each unit;

(E) total invoice price; and

(F) in the case of imports or exports, the period applicable.

(c) Where a CTC is transported to or from the territory of a SACU Member State, form SAD 500, in terms of the rules numbered 120A, must be submitted together with an invoice as contemplated in subparagraph *(b)*(v), to the Controller for each accounting period within the time prescribed in subparagraph *(b)*(iii).

(d) Books, accounts and documents relating to the procedures prescribed in this rule must be kept together with other relevant import and export documents as contemplated in rule 59A.09(2).

RULES FOR SECTION 38A OF THE ACT

Definitions

38A.01 For the purposes of these rules, tariff heading 99.92 of Part 1 of Schedule No. 1 and any form to which these rules relate, any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and unless otherwise specified or the context otherwise indicates–

"bonded goods" means any–

(a) imported goods, whether liable to duty or free of duty; or

(b) dutiable locally-produced goods,

that are entered for storage in accordance with the provisions of the Act for storage and stored in a licensed special customs and excise warehouse for supply as stores and spares and equipment to foreign-going ships and aircraft;

"equipment" means goods, excluding stores and spares, and tools temporarily imported, of a removable but not a consumable nature, for use on board a foreign-going ship or aircraft during voyage, including survival equipment, accessories such as lifeboats, life saving devices, furniture, apparel for ship or aircraft crew and similar goods;

"exporter" means an exporter who supplies stores or spares and equipment to foreign-going ships or aircraft; **(Substituted by Notice R. 1768 published in Government Gazette 45931 dated 18 February 2022**)

"foreign-going aircraft" means–

(a) an aircraft at an airport, landing strip or other place in the Republic if that aircraft–

(i) has arrived at that place in the course of a voyage from outside the common customs area to a destination or destinations inside the Republic, whether that place is that destination or one of those destinations or a stopover on its way to that or any of those

destinations and is scheduled to depart from the Republic to a final destination outside the common customs area; or

(ii) is scheduled to depart from that place in the course of a voyage to a final destination outside the common customs area, whether that place is its place of departure to that final destination or a stopover or one of several stopovers in the Republic or the common customs area from where it departs in the course of that voyage;

(b) an aircraft in the airspace above the Republic on a voyage referred to in paragraph *(a)*(i) or (ii); or

(c) an aircraft on a voyage from a place outside the Republic or from any place in any other country in the common customs area to a final destination outside the common customs area–

(i) passing through the airspace above the Republic; or

(ii) making a stopover at any airport, landing strip or other place in the Republic; and

(d) an aircraft contemplated in paragraph *(a)*, *(b)* or *(c)* that is used in the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;

"foreign-going ship" means–

(a) a ship at a seaport, harbour or other place in the Republic if that ship–

(i) has arrived at that place in the course of a voyage from outside the common customs area to a destination or destinations inside the Republic, whether that place is that destination or one of those destinations or a stopover on its way to that or any of those destinations and is scheduled to depart from the Republic to a final destination outside the common customs area; or

(ii) is scheduled to depart from that place in the course of a voyage to a final destination outside the common customs area, whether that place is its place of departure to that final destination or a

stopover or one of several stopovers in the Republic or the common customs area from where it departs in the course of that voyage;

(b) a ship in the territorial waters of the Republic on a voyage referred to in paragraph *(a)*(i) or (ii); or

(c) a ship on a voyage from a place outside the Republic or from any other country in the common customs area to a final destination outside the common customs area–

(i) passing through the territorial waters of the Republic; or

(ii) making a stopover at any place in the Republic; and

(d) a ship contemplated in paragraph *(a)*, *(b)* or *(c)* that is used in the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;

"goods in free circulation" means goods which are not subject to any customs or excise procedure contemplated in the Act;

"licensee" means a licensee of a special customs and excise storage warehouse licensed for the storage of goods for supply as stores or spares and equipment to foreign-going ships or aircraft; **(Substituted by Notice R. 1768 published in Government Gazette 45931 dated 18 February 2022)**

"stores" means any bonded goods and goods in free circulation taken on board a foreign-going ship or foreign-going aircraft intended to be used–

(a) by travellers and crew on board the ship, or aircraft during that voyage;

(b) as duty and tax-free items for sale on board the ship, or aircraft; or

(c) for the operation and maintenance of the ship, or aircraft on or during that voyage but excluding spares and equipment and fuel levy goods;

"spares" means parts which are to be used in the course of repair or maintenance as replacements on a foreign-going ship or aircraft;

"the Act" includes any provisions of "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964);

"VAT" means value-added tax leviable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991);

"VAT Act" means the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

Application of provisions

38A.02 *(a)* These rules apply to bonded goods and where specified, goods in free circulation supplied by a licensee or exporter, as the case may be, to foreign-going ships and aircraft as stores or spares and equipment as contemplated in section 38A.

(b) Any goods not regarded as stores, spares and equipment as contemplated in section 38A and these rules must be entered on form SAD 500 before delivery to foreign-going ships or aircraft.

Application for a licence, registration in terms of section 101A and for accreditation

38A.03 For the purposes of section 38A, application for–

(a) licensing of a special customs and excise storage warehouse must be submitted in accordance with rule 60.01A*(c)*(i); or

(b) registration as a registered user for the purposes of electronic communication in accordance with section 101A and the rules made thereunder, must be made in accordance with rule 59A.01A*(b)*(iA)*(dd)*; or **(Paragraphs (a) and (b) substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(c) **…….(Substituted by Notice R. 1768 published in Government Gazette 45931 dated 18 February 2022)**

Storage of imported goods free of duty

38A.04 A licensee may store imported goods free of duty in a licensed special customs and excise storage warehouse for supply as stores or spares and equipment to foreign-going ships and aircraft.

Persons who may issue a dispatch and delivery note

38A.05 Dispatch and delivery notes may only be issued by a licensee or exporter referred to in section 38A(2) for supplying stores or spares and equipment to foreign-going ships and aircraft.

Contents of dispatch and delivery note

38A.06 Dispatch and delivery notes shall be serially numbered and dated and shall include at least–

(a) in respect of–

(i) an exporter, the registered name and physical address, customs and excise client number and VAT registration number; or

(ii) a licensee, the licensed name, physical address and number of the special customs and excise storage warehouse, customs and excise client number and VAT registration number;

(b) aircraft registration number, vessel identification number, vessel name, flight or voyage number (whichever is applicable);

(c) a true and correct description of the goods with a clear distinction made between bonded goods and goods in free circulation;

(d) the exact quantity of goods;

(e) the date of removal of the goods; and

(f) provision for–

(i) acknowledgement of receipt of the goods;

(ii) a statement of the exact quantity and the full description of any goods not received or not accepted and returned; and

(iii) a declaration by the master, pilot or duly authorised officer that the particulars regarding goods received or not accepted and returned are true and correct.

Delivery of dispatch and delivery notes to the Controller

38A.07 A copy of the dispatch and delivery note shall be submitted electronically by e-mail by the licensee or exporter to the Controller at least one hour prior to the supply of goods to a foreign-going ship or aircraft.

Dispatch and delivery notes to accompany supply of goods and amendment or cancellation of a dispatch and delivery note

38A.08 *(a)* (i) Goods supplied as stores or spares and equipment shall be accompanied by the original and a duplicate of the dispatch and delivery note;

(ii) the provision on the original and duplicate dispatch and delivery note referred to in rule 38A.06*(f)* must be duly completed by the master, pilot or duly authorised officer; and

(iii) the completed original must be kept by the licensee or exporter, as may be applicable, and the completed duplicate by the master or pilot.

(b) Any dispatch and delivery note–

(i) of which the acknowledgement of receipt reflects that any goods entered thereon have not been accepted or delivered, shall be regarded as amended to that extent; or

(ii) not acted upon, must be cancelled by drawing a diagonal line through the original and any copies and endorsing “cancelled” and the reasons for cancellation thereon.

(c) The full particulars of such amendment or cancellation must, as soon as reasonably possible, be submitted electronically by e-mail, to the Controller.

Return of stores, spares and equipment

38A.09 *(a)* The licensee or exporter must issue a receipt in a form approved by the Commissioner in respect of any goods returned.

(b) The receipt must contain at least–

(i) the dispatch and delivery note number and date;

(ii) the particulars stated in rule 38A.06*(b)*, *(c)* and *(d)*;

(iii) the reason for return of the goods;

(iv) provision for a declaration by the master, pilot or duly authorised officer that the particulars are true and correct and acknowledgement by the licensee or exporter of receipt of the goods.

(c) The licensee or exporter must in respect of such a return–

(i) without delay–

(aa) advise the Controller electronically by e-mail; and

(bb) make appropriate adjustments to stock records;

(ii) keep a separate account of goods returned; and

(iii) in a supporting statement to the validating bill of entry referred to in rule 38A.10 reflect the adjustments to the quantity and export value of all goods returned.

Subsequent validating clearance

Time of entry

38A.10 In respect of each foreign-going ship or aircraft supplied with stores or spares and equipment, a licensee or exporter must submit electronically to the Controller a form SAD 500 for the purposes of the validating bill of entry export as contemplated in section 38A(2)*(c)* accounting for each dispatch and delivery note issued in the case of–

(a) (i) stores supplied for use by travellers or crew on board the foreign-going ship or aircraft during that voyage; and

(ii) spares and equipment supplied for use in the operation or maintenance of that ship or aircraft on or during that voyage,

within seven official working days after the date of departure of that ship or aircraft;

(b) stores supplied for sale on board a foreign-going ship or aircraft which is scheduled to return to the Republic, within seven official working days after the return of that ship or aircraft;

(c) a ship or aircraft contemplated in paragraph *(b)* not returning within a period of 30 days after the date of departure due to vis major or other circumstances the Commissioner considers exceptional, within seven official working days after expiry of that period.

Declaration of stores, spares and equipment under Part 1 of Schedule No. 1 on the validating bill of entry

38A.11 *(a)* Stores, spares and equipment supplied to a foreign-going ship or aircraft by issuing of a dispatch and delivery note must be declared by the licensee or exporter under Part 1 of Schedule No. 1 on the validating bill of entry as follows:

(i) Goods in free circulation supplied as stores must be declared under the appropriate heading in Chapter 99 in accordance with the Notes to the Chapter; and

(ii) all other stores, spares and equipment, including bonded goods, must be declared under the appropriate subheading of Part 1 of Schedule No. 1.

Keeping of books, accounts and documents

38A.12 *(a)* For the purposes of section 101A and the rules made thereunder, and notwithstanding anything to the contrary in any rule contained, every licensee or exporter must–

(i) create accounting records that utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the activities to which these rules relate;

(ii) keep proper books, accounts and documents and any data created by a computer of all transactions relating to the activities contemplated in section 38A and these rules, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required in respect of any customs procedure regulating those activities;

(iii) include in such books, accounts and documents any relevant requirements prescribed in any provision of this Act in respect of a special customs and excise storage warehouse and the export of goods; and

(iv) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions contemplated in subparagraph (ii).

(b) Such books, accounts, documents and data must include, as applicable–

(i) proper and separate accounting records of each class or kind of goods in which is recorded daily goods obtained, stored and supplied to or returned from any foreign-going ship or aircraft;

(ii) copies of all documents relating to goods obtained, all dispatch and delivery notes in numerical order, goods returned and payments received and made;

(iii) copies of forms SAD 500 and supporting documents contemplated in rules 38A.09 and 38A.10; and

(iv) any other documents the Commissioner may specify.

Implementation arrangements

38A.13 After a period of 90 days from the date these rules are published, no person, except a licensee of a special customs and excise warehouse, shall be allowed to deal with any bonded goods as contemplated in these rules.

RULES FOR SECTION 39 OF THE ACT

Importers' clearing instructions

39.01 In respect of the clearing instructions prescribed in subsection 39(1)*(c)* 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

39.02 Where the purpose code on an original bill of entry is to be substituted the provisions of rule 40.02 shall apply.

39.03 Importers shall be exempt from the issue of clearing instructions in respect of -

(a) unaccompanied baggage;

(b) household effects of item 407.06; or

(c) goods which need not be entered in terms of section 38(1)*(a)*

Production of statements relating to invoices

39.04 Any invoice or number of invoices presented to the Controller in respect of goods imported into the Republic shall be accompanied by a statement reflecting a summary of all the invoices relating to such goods including the total value of each invoice to which such statement relates, as well as all the charges (including freight, insurance and commission) and full particulars of the marks and numbers of the containers or packages concerned.

Production of true copies of invoices

39.05 True copies of invoices in respect of goods entered in terms of any heading in Schedule No. 1 to the Act (whether or not such goods are also cleared under rebate of duty in terms of any item of Schedule No. 3 of Schedule No. 4 to the Act) shall, as the Controller may require, at the time of entry of such goods be produced to him for retention.

Customs worksheet to support bills of entry **(Heading and rule inserted by Notice R. 7656 published in Gazette 54939 dated 3 July 2026)**

39.05A *(a)* A bill of entry shall be supported by a customs worksheet which includes the applicable customs value calculations, the rate of exchange and conversion into the currency of the Republic, if applicable, as well as factor calculations in respect of dutiable charges calculated proportionately, per line of the bill of entry.

(b) A copy of the customs worksheet referred to in paragraph (a) must be retained and produced to the Controller on request.

Completion and presentation of clearing and related documents

39.06 For the purposes of these rules “clearer” means any importer, exporter or agent for an importer or exporter who delivers bills of entry for processing to the Controller.

39.07 The bills of entry required to make entry of goods imported into or exported from the Republic are as prescribed in paragraph 202.01 of the Schedule to the rules.

39.08 The clearer shall, before any bill of entry is delivered to the place indicated by the Controller, insert in the field provided therefore the customs and excise client number issued to the clearing agent, importer or exporter, as the case may be. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

39.14 *(a)* Any bill of entry delivered to the Controller in terms of section 39(1) shall be delivered during the hours of business as prescribed in paragraph 201.20 of the Schedule hereto for the purpose of acceptance of bills of entry and for the receipt of duties and other revenue.

(b) Any such bill of entry received by the Controller after such hours of business shall be deemed to have been delivered on the following official working day.

39.15 For the purposes of section 39(1)*(a)*, a code for each purpose to be specified on a bill of entry and other additional codes required to be so specified, are included in a table published on the SARS website as contemplated in rule 00.06

RULES FOR SECTION 40 OF THE ACT

Examinations without prejudice of goods no longer under Customs and Excise control

40.01 For the purposes of section 40(3), applications to the Controller for the examination without prejudice of goods no longer under customs control shall -

(a) be in writing;

(b) confirm that –

(i) the full consignment concerned is on hand and is identifiable with the goods referred to on the relevant invoice(s) and bill of entry;

(ii) the outer containers in which such goods were imported can be produced or a reasonable explanation can be furnished why such containers are no longer available;

(c) include an undertaking that -

(i) if the Controller does not agree to examination at the importer's premises such goods will be delivered to the State warehouse or other place approved by the Controller, within 14 days of approval of the application;

(ii) such examination will be arranged by the applicant to take place within seven days of receipt of the goods in the State warehouse or at such other place;

(iii) such goods will be removed from the State warehouse or such other place within three days after the date of examination;

(iv) State warehouse rent will be paid at the prescribed rates; and

(v) any applicable special or extra attendance, transport and travelling expenses will be paid in accordance with rules 120.02 to 120.07.

Substitution of bills of entry

40.02 For the purposes of section 40(3)*(a)*(ii) –

(a) vouchers of correction shall not be used to transfer the entry of goods from one schedule to the Act to another;

(b) the substituting bill of entry shall be delivered to and accepted by the Controller before the original bill of entry is cancelled by voucher of correction; and

(c) a voucher of correction cancelling the original bill of entry shall indicate how the goods concerned were accounted for and reflect the substituting bill of entry number and date.

Manner in which bills of entry may be adjusted where customs value declared is affected by transfer pricing adjustments **(Heading and rule 40.03 inserted by Notice R. 7900 published in Government Gazette 55355 dated 11 September 2026)**

40.03 Where, as a result of a transfer pricing adjustment as defined in rule 41A.01*(a)* an adjustment to a bill of entry is required in terms of section 40(3)*(a)*(i) in relation to the customs value of goods, the relevant bills of entry may be adjusted by following the process contemplated in rule 41A.01.

RULES FOR SECTION 41 OF THE ACT

Requirements regarding invoices

41.01 Any person entering any goods imported or to be imported shall produce to the Controller at the time of presenting the bill of entry in question an original invoice from the supplier of the goods showing all particulars required in terms of these rules.

41.02 *(a)* Invoices issued in respect of the sale, disposal, supply or transfer of excisable goods shall be in such form for each class or kind of such goods as the Controller may require.

(b) All invoices in respect of goods specified in Section B of Part 2 of Schedule No. 1 intended for export or for incorporation in an unused condition in other such goods shall show the duty paid to the Office separately.

(c) If invoices in respect of the sale, disposal, or supply of goods specified in Section B of Part 2 of Schedule No. 1 show the duty specified in Section B of Part 2 of Schedule No. 1 separately such duty shall represent the exact amount paid to the Office.

41.03 Any person entering any goods for export shall produce to the Controller at the time of presentation of the bill of entry in question, an invoice containing the particulars as the Controller may require.

41.04 An invoice required in terms of the provisions of rule 41.01 shall not be taken as satisfying the requirements of that rule if it does not contain, in addition to any proprietary or trade name of such goods, a full description of the nature and characteristics of such goods together with such particulars thereof as are required to assess the duty due and to compile trade statistics.

41.05 Any particulars on any invoice in respect of any imported goods shall be in one of the official languages.

Submission of notice of amended invoices or debit or credit notes where customs value is affected by transfer pricing adjustments **(Rules 41A inserted by Notice R. 7900 published in Government Gazette 55355 dated 11 September 2026)**

41A.01 *(a)* For purposes of this rule–

"adjustment factor" means the percentage by which each affected line item on a bill of entry is adjusted, which percentage is determined by the following formula:

[(Total Revised Customs Value less Previous Customs Value)/ Previous Customs Value] x 100;

"adjustment period" means the accounting period to which the transfer pricing adjustment relates;

"Customs Value Adjustment Calculation spreadsheet" or **"CVAC"** means a spreadsheet reflecting the importer's calculation to determine the adjustment factor to be applied in recalculating the customs value, all applicable duties and value-added tax in respect of imported goods affected by a transfer pricing adjustment, and containing the information listed in paragraph *(d)*(ii);

"related party" means a person contemplated in section 66(2)*(a)*; and

"transfer pricing adjustment" in relation to the customs value of goods, means an adjustment to the price at which goods were imported into the Republic by a multinational enterprise from a related party.

(b) Where in circumstances contemplated in section 41(4)*(b)*(ii)*(aa)*, an exporter has effected an amendment to an invoice by issuing an amended invoice or a debit or credit note to reflect any transfer pricing adjustment, the importer must, within the timeframe referred to in section

41(4)*(b)*(ii)*(bb)* disclose the circumstances of such transfer pricing adjustment to SARS by submitting a letter of notification on the letterhead of the importer or of the importer's duly authorised registered agent, if the importer is not located in the Republic –

(i) via e-mail to CustomsTPsubmissions@sars.gov.za; or

(ii) by hand to any customs office.

(c) A letter referred to in paragraph *(b)* must indicate whether the pricing adjustment is an interim or final adjustment for the relevant financial year, and be accompanied by any relevant amended invoice or debit or credit note issued by the exporter.

(d) The importer or importer's registered agent who submitted a letter referred to in paragraph *(b)* must, after obtaining the latest data in relation to all bills of entry affected by the relevant transfer pricing adjustment by contacting SARS' department of Trade Statistics via e-mail at tradestatistics@sars.gov.za, submit the following documents within 30 calendar days after submission of the letter, in the manner indicated in paragraph *(b)*(i) or (ii):

(i) the applicable transfer pricing policy and compensation calculation, detailing how transfer prices are determined, and adjustments are to be made;

(ii) a completed Customs Value Adjustment Calculation spreadsheet (CVAC) of which a template is published on the SARS website, reflecting, subject to paragraph *(e)* –

(aa) the name and customs and excise client number of the importer;

(bb) the name and customs and excise client number of the importer's registered agent, if submitted by a registered agent;

(cc) the name of supplier;

(dd) the year and month when the adjustment is effected;

(ee) the adjustment period;

(ff) the reference number of the relevant amended invoice or debit or credit note;

(gg) the local reference number (LRN) as well as the movement reference number (MRN) of all bills of entry affected by changes in customs value declared due to the relevant transfer pricing adjustments;

(hh) the version number;

(ii) the original movement reference number of all bills of entry affected by changes in customs value declared due to the relevant transfer pricing adjustments;

(jj) the tariff heading of the affected goods;

(kk) the item number of the affected goods;

(ll) the value of the affected goods;

(mm) the adjustment factor percentage used to determine the adjustment to the value as reflected in the transfer pricing policy referred to in subparagraph (i);

(nn) the revised customs value of the affected goods;

(oo) the effect of the changes indicated on the customs duty and VAT in respect of the relevant bill of entry; and

(pp) a declaration by the importer or that importer’s registered agent that the particulars provided are true and correct;

(iii) signed annual financial statements for the relevant adjustment period, or the latest available signed financial statements;

(iv) the following documents or information if such documents or information are applicable to the circumstances and relate to the relevant transfer pricing adjustment:

(aa) Purchase and sale agreements;

(bb) distribution agreements with all amendments and annexures;

(cc) segmented financial data of the various business segments, in respect of all revenue, costs of sales, income and expenditure used in calculating the various business segments operating profit or loss for the relevant periods to which the transfer pricing adjustments have been applied;

(dd) royalty and licence fee agreements; and

(ee) any other relevant documentation required for purposes of validating the retrospective adjustments and assessing the impact of such adjustments on the customs value, duties and VAT payable.

(e) If, as a result of a transfer pricing adjustment, the customs value declared on a bill of entry for warehousing is affected, information relating to such bill of entry must not be included in the CVAC, and the process referred to in section 40(3)*(a)*(i)(A) must be followed to adjust such bill of entry.

(f) If any information or documents referred to in paragraph *(d)* is not available at the time of submission of the relevant documents, an importer may –

(i) submit a request for extension to the Commissioner at CustomsTPsubmissions@sars.gov.za; and

(ii) if such request is approved, submit such information within a timeframe indicated in the approval.

(g) The template of the Customs Value Adjustment Calculation spreadsheet referred to in paragraph *(d)*(ii) serves as guidance on how a CVAC should be prepared by an importer, who must ensure that –

(i) any information provided is complete, accurate and calculated correctly; and

(ii) the CVAC accurately reflects the relevant transfer pricing adjustments and amounts payable or refundable.

(h) An importer who has submitted a notification in terms of paragraph *(b)* and the documents referred to in paragraph *(d)* –

(i) is entitled to receive a written acknowledgement of receipt in relation to the letter of notification referred to in paragraph *(b)* and the documents referred to in paragraph *(d)*;

(ii) is entitled to be informed in writing of whether the CVAC is accepted by the Commissioner, provided that such acceptance does not indemnify the importer against subsequent audit findings or any fine or penalty provided for in the Act;

(iii) must comply with any further instructions issued by the Commissioner in relation to additional relevant information to be supplied; and

(iv) must, if the adjustment is accepted, follow the process set out in –

(aa) rule 41A.02 for payment of the applicable duties and VAT; or

(bb) rule 41A.03 for claiming a refund.

Payment of duty and VAT due after transfer pricing adjustments

41A.02 If, as a result of a transfer pricing adjustment effected in accordance with rule 41A.01, an amount of duty and VAT is payable to SARS, the relevant importer must within fourteen days of being informed by the

Commissioner in writing of acceptance of the CVAC as contemplated in rule 41A.01*(h)*(ii), by way of the issuance of a Customs and Excise Billing Declaration (form CEB01) effect payment of the amount due to SARS, making use of the unique payment reference number (PRN) indicated on form CEB01.

Applications for refunds due to importers after transfer pricing adjustments

41A.03 *(a)* If, as a result of a transfer pricing adjustment effected in accordance with rule 41A.01 a refund is due to an importer, application for such refund must be made by submitting, in respect of each affected bill of entry, a voucher of correction reflecting a refund amount and a refund indicator.

(b) A transfer pricing adjustment effected in accordance with rule 41A.01 together with any voucher of correction contemplated in paragraph *(a)* is regarded as an application for a refund.

Implementation arrangements

41A.04 Any adjustment to a bill of entry to be effected as a result of an amended invoice or a debit or credit note relating to transfer pricing adjustments issued in terms of section 41(4)*(b)* after the effective date of rules 40.03 and 41A.01, must be effected in accordance with the process contemplated in those rules.

RULES FOR SECTION 43 OF THE ACT

Lien for unpaid freight and charges

43.01 For the purposes of section 43(3) any notification of a lien on goods for freight and charges shall -

(a) be in writing;

(b) identify the goods concerned; and

(c) specify and prove the amount of unpaid freight and charges.

Claim for unpaid freight and charges

43.02 Any claim for unpaid freight and charges shall be supported by –

(a) a letter from the claimant resident in the Republic, indemnifying the Office against any relative claim by any other party; and

(b) documentary proof of the amount of unpaid freight and charges;

Claims for overplus

43.03 Any claim for overplus by the owner of the goods concerned shall be supported by -

(a) proof of ownership

(b) a letter from the owner or his agent, resident in the Republic, indemnifying the Office against any relative claim by any other party;

(c) a statement as to whether the claimant has been compensated, either wholly or partly, by any other person for the loss of the goods, and, if so, the full name and address of such person;

(d) the supplier’s invoice for the goods;

(e) a letter from the consignee of the goods, if applicable, stating that he has no objection to the payment of any overplus to the owner, and

(f) the relative import permit if importation of the goods could not have been legally effected without such a permit.

RULES FOR SECTION 44 OF THE ACT

Liability for duty

44.01 For the purposes of these rules Damaged, Ullaged or Broached Package Report herein-after referred to as the Ullaged Report means any account in the form completed by any person or authority and approved by the Controller in respect of any package landed from a ship or unloaded from a container in a discrepant condition (including leaking packages or with missing contents).

44.02 *(a)* If any package landed from a ship is leaking or if the whole or part of its contents is missing or if the package is in a damaged condition or the mass of any package differs from the invoiced or manifested mass thereof, the contents of such package (hereinafter referred to as a discrepant package), ascertained by examination as stated below, shall subject to the provisions of section 44(1), be accepted as being all the goods imported in such package, provided –

(i) such package is examined as early as possible after landing but not later than expiry of the time referred to in section 38(1), or removal of such package from the transit shed where it was deposited on landing, whichever is the earlier, or, if not so deposited, before removal from the wharf or other place where it was landed;

(ii) such package is examined, in the case of examination of the package after due entry thereof, by the importer and in the case of examination of the package before due entry thereof, by the master of the ship from which it was landed, in the presence of and in conjunction with a representative of the port authority;

(iii) an account of the contents of the package (or of the missing goods) by the port authority or the Ullaged Report is furnished to the Controller by the importer or the master, as the case may be;

(iv) the account by the port authority or the Ullaged Report is legible, identifies the missing goods, is signed and dated by the

representative of the port authority and the importer or master, as the case may be, who conducted the examination;

(v) the account by the port authority or the Ullaged Report specifies the identifying marks, numbers and other particulars of each package examined and specifies the actual contents (or the missing goods) of each package separately; and

(vi) there is no evidence that the missing goods (or any portion thereof) entered into consumption in the Republic.

(b) The provisions of paragraph *(a)* of this rule shall *mutatis mutandis* apply in respect of any discrepant package landed from an aircraft and for that purpose of any reference in the said paragraph to the port authority, to the master of the ship and to an account by the port authority or the Ullaged Report shall be deemed to be a reference to the Controller, to the pilot of the aircraft and to the account taken by the Controller of the contents of such package, respectively: Provided that the contents of such discrepant package shall be accepted as being all the goods imported in that package even when the duty on the goods missing therefrom does not exceed R25.

(c) The provisions of paragraph *(a)* of this rule shall *mutatis mutandis* apply in respect of any discrepant package landed from a railway train in which such package was imported and for the purpose any reference to the master of the ship shall be deemed to be a reference to the carrier of the package.

(d) The provisions of paragraph *(a)* of this rule shall *mutatis mutandis* apply in respect of any discrepant package imported by road and for the purpose any reference in the said paragraph to the port authority, to the master of the ship, to the time of examination and to any account by the port authority or the Ullaged Report shall be deemed to be a reference to the Controller at the place where the conveying vehicle entered the Republic, to the carrier of the package, to the time while such vehicle is under the control of the Controller at such place and to

the account taken by the Controller of the contents of such package, respectively.

(e) The provisions of paragraph *(a)* of this rule shall *mutatis mutandis* apply in respect of any discrepant package imported by post and for that purpose of any reference in the said paragraph to the port authority, to the time of the examination and to any account by the port authority or the Ullaged Report shall be deemed to be a reference to any postal official in whose custody the package is prior to delivery, to the time while such package is in the custody of such official and to an account of the missing goods endorsed by such official on the relative postal manifest respectively: Provided that the contents of such discrepant package shall be accepted as being all the goods imported in that package even where the duty on the goods missing there from does not exceed R25.

(f) The provision of paragraphs *(a)* to *(d)* to this rule shall *mutatis mutandis* apply in respect of any examination conducted in terms of the provisions of rule 11.01 and for that purpose any reference to the port authority and to an account by the port authority or the Ullaged Report shall be deemed to be a reference to the Controller and to the account taken by him of the contents of such package, respectively.

(g) The provisions of paragraph *(a)* of this rule shall only apply to a discrepant package at the first place of landing thereof in the Republic and shall not apply to any discrepant package after removal thereof in bond.

44.03 *(a)* Examination, mass-measuring, repairing or removal of any package in terms of rule 44.01 shall be subject to supervision by the Controller and he may at any time demand re-examination of the package concerned.

(b) Any applicable special or extra attendance, transport and travelling expenses as referred to in rules 120.02 to 120.07 shall be payable.

44.04 Packages in transit or marked for another place and which are damaged or from which the whole or part of the contents is missing, shall not be placed on board any ship or vehicle for removal to another place until they have been examined by the Controller, their contents ascertained and they have been properly repaired by the principal or his agent and sealed by the Controller.

44.05 If, as envisaged in section 44(5)*(e)*, a person entering imported containerized goods for any purpose, chooses to appoint a licenced remover of goods in bond to transport such goods in the event that the goods are stopped for examination as contemplated in section 4(8A), that person shall when entering the goods in terms of these rules –

(a) make use of the applicable combination of SAD forms as may be prescribed for the particular purpose in the rules, namely form SAD 500 and additionally either form SAD 502 or SAD 505 as referred to in rule 00.05(e)(iii) or (v), depending on the circumstances; and

(b) furnish particulars relating to that licensed remover as may be required on the applicable additional SAD form. **(Rule 44.05 inserted by Notice R.2576 published in Gazette 47254 dated 7 October 2022)**

RULES FOR SECTION 45 OF THE ACT

Presentation of clearing and related documents

45.01 For the purposes of section 45(2)*(b)*, any bill of entry returned to the clearer by the Controller for adjustment shall retain the date of delivery as the time of entry for home consumption for five days after the day on which it was returned for the first time, provided it is redelivered, so adjusted, to the Controller within the five days after the day on which it is returned. In calculating such five days, the first day (day of rejection) shall be excluded and the last day shall be included, unless the last day falls on a Sunday or public holiday in which case the first day and every such Sunday or public holiday shall also be excluded.

45.02 Any bill of entry which has been rejected by the Controller shall only be redelivered by the clearer once and then only if it is redelivered within the five days specified in rule 45.01.

RULES FOR SECTION 46 OF THE ACT

Origin of goods

46.01 In the calculation, for the purposes of section 46, of the cost of materials produced and labour performed in respect of the manufacture of any goods in any territory, only the following items may be included-

(a) the cost to the manufacturer of materials wholly produced or manufactured in the territory in question and used directly in the manufacture of such goods; and

(b) the cost of labour directly employed in the manufacture of such goods.

46.02 In the calculation, for the purposes of section 46, of the production cost of any goods in any territory, only the following items expended in the manufacture of such goods may be included -

(a) the cost to the manufacturer of all materials;

(b) manufacturing wages and salaries;

(c) direct manufacturing expenses;

(d) overhead factory expenses; and

(e) cost of inside containers.

46.03 The following charges, which are charges incurred subsequent to the completion of the manufactured goods, may not be included in the production cost -

(a) outside packages (including zinc linings, tarred paper, etc., in which the goods are ordinarily exported from the territory) and expenses in connection with the packing of goods therein;

(b) manufacturer’s or exporter’s profit, or the profit or remuneration of any trade, broker or other person dealing with the article in its finished condition;

(c) royalties;

(d) carriage, insurance, etc., from the place of production or manufacture in the territory to the port of shipment or other place of final despatch; and

(e) any other charges incurred subsequent to the completion of the manufacture of the goods.

46.04 *(a)* Except in respect of goods contemplated in paragraph *(d)*, any person declaring any goods imported or to be imported for home consumption or for warehousing in a customs and excise warehouse and subsequent clearance for home consumption, shall submit to the Controller together with the SAD form a declaration of origin (form DA 59) duly completed by the supplier of such goods, and certified as contemplated in paragraph *(b)*, where -

(i) the goods are subject to -

(aa) any anti-dumping, countervailing or safeguard duty prescribed in Schedule No. 2; or

(bb) a restriction prescribed in terms of any other law when imported from a specified country or specified countries; and

are imported from a country or countries other than the country or countries or a supplier in respect of which such duty or restriction is prescribed;

(ii) any other rule specifies imports in respect of which form DA 59 is required.

(b) A form DA 59 submitted by such person must be certified in the space provided thereon by the authority responsible for certification of the form in the country of export.

(c) Where the requirements of paragraphs *(a)* or *(b)* have not been complied with in respect of -

(i) goods subject to any anti-dumping, countervailing or safeguard duty prescribed in Schedule No. 2, release of the goods will only be considered against suitable security to cover such duty;

(ii) goods subject to a restriction prescribed in terms of any other law, the goods will be detained in terms of section 113(8).

(d) A form DA 59 is not required in respect of goods contemplated in the rules where a certificate of origin prescribed in the rules for section 49 is produced for such goods, except if the origin criterion is of a lesser requirement as that prescribed in section 46(1) of the Act.

46.05 No rule **(Deleted by Notice R.539 published in Government Gazette 37806 dated 11 July 2014)**

46.06 Excisable goods and goods specified in Schedules Nos. 3, 4, 5 or 6 to the Act and produced or manufactured in the Republic shall be excluded from the provisions of section 46(1) of the Act.

RULES FOR SECTION 46A OF THE ACT

Non-reciprocal preferential tariff treatment of goods exported from the Republic on compliance with the provisions of origin and other requirements specified in any enactment defined in section 46A(1)

Part 1

Preferential tariff treatment of textile and apparel articles imported directly into the territory of the United States of America from the Republic as contemplated in the African Growth and Opportunity Act (the AGOA).

46A1.01 *(a)* The rules numbered 46A1 are rules contemplated in section 46A(4)*(b)* in respect of textile and apparel articles exported from the Republic and imported into the customs territory of the United States of America in accordance with the provisions of sections 112 and 113 of the African Growth and Opportunity Act contained in Title 1 – Extension of Certain Trade Benefits to Sub-Saharan Africa – of the Trade and Development Act of 2000 of the United States of America and other relevant enactment contemplated in the definition thereof in section 46A(1).

(b) Any expression used in these rules with reference to the African Growth and Opportunity Act (the AGOA) or other relevant enactment shall, unless the context otherwise indicates, have the meaning assigned thereto in the said AGOA or enactment or relevant provisions of the Act or as defined in these rules.

(c) The expression -

“beneficiary sub-Saharan African countries”, means the following countries and any other countries that may be designated as “beneficiary sub-Saharan African countries” for the purposes of the AGOA by the President of the United States of America:

Republic of Benin

Republic of Botswana

Republic of Cape Verde

Republic of Cameroon

Central African Republic

Republic of Chad

Republic of Congo

Republic of Djibouti

State of Eritrea

Ethiopia

Gabonese Republic

Republic of Ghana

Republic of Guinea

Republic of Guinea-Bissau

Republic of Kenya

Kingdom of Lesotho

Republic of Madagasar

Republic of Malawi

Republic of Mali

Islamic Republic of Mauritania

Republic of Mauritius

Republic of Mozambique

Republic of Namibia

Republic of Niger

Federal Republic of Nigeria

Republic of Rwanda

Democratic Republic of São Tomé and Principe

Republic of Senegal

Republic of Seychelles

Republic of Sierra Leone

Republic of South Africa

Republic of South Sudan (South Sudan)

Kingdom of Swaziland

United Republic of Tanzania

Republic of Uganda

Republic of Zambia;

“certificate of origin”, means the certificate of origin, used for the purposes of preferential tariff treatment under the African Growth and Opportunity Act prescribed in 19 CFR 10.214 and item 202.00 of the Schedule to the Rules which, in the case of the form prescribed in the Schedule to the Rules, is numbered DA 46A1.01 in the column reserved for the official use of the South African Revenue Service;

“customs authorities”, means in respect of the Republic, the Commissioner, or according to any delegation in these rules, the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any other officer designated to perform such function at the office of the Controller; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

“customs territory of the US”, means the 50 States and the District of Columbia and Puerto Rico;

“customs value”, means the value of any imported goods calculated or determined in accordance with the provisions of section 65, 66, 67 and 74A;

“enactment”, means enactment as defined in section 46A(1) and includes the AGOA;

“exporter”, means a registered exporter as contemplated in section 46A(6);

“goods”, except if the content otherwise indicates, includes the textile and apparel articles referred to in the AGOA;

“Harmonized Tariff Schedule of the US” or “HTS”, means, for the purposes of establishing the equivalent tariff subheading (to the 6-digit level) in Part 1 of Schedule No. 1 subject to any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)*(a)*;

“headings and subheadings”, means the headings (4-digit code) and subheadings (5- or 6-digit code) of Part 1 of Schedule No. 1;

“lesser developed beneficiary sub-Saharan African countries”, means the following countries and any other countries that may be designated as “lesser developed” for the purposes of the AGOA by President of the United States of America:

Republic of Benin

Republic of Cape Verde

Republic of Cameroon

Central African Republic

Republic of Chad

Republic of Congo

Republic of Djibouti

State of Eritrea

Ethiopia

Republic of Ghana

Republic of Guinea

Republic of Guinea-Bissau

Republic of Kenya

Kingdom of Lesotho

Republic of Madagascar

Republic of Malawi

Republic of Mali

Islamic Republic of Mauritania

Republic of Mozambique

Republic of Niger

Federal Republic of Nigeria

Republic of Rwanda

Democratic Republic of Sâo Tomé and Principe

Republic of Senegal

Republic of Sierra Leone

Kingdom of Swaziland

United Republic of Tanzania

Republic of Uganda

Republic of Zambia;

“manufacturer”, means a registered manufacturer as contemplated in section 46A(6) and includes for the purposes of the AGOA, depending on the context, a “producer”;

"NAFTA", referred to in section 113*(b)*(1) of the AGOA, means the North American Free Trade Agreement entered into between the United States, Mexico and Canada on 17 December 1992 as defined in section 112*(e)* of the AGOA;

"19 CFR 10", refers to part 10 of the customs regulations contained in the Code of Federal Regulations published by the Department of the Treasury in the Federal Register, Volume 65, No. 194 on 5 October 2000 (as amended by the regulations published in the Federal Register, Volume 68, No. 55 on 21 March 2003), of which sections 211 to 217 and supplementary information thereon contained in the said Part 10 and sections 112 and 113 of the AGOA specifically relate to textile and apparel articles which may be allowed preferential tariff treatment under the AGOA;

"origin", "originate" and/or "originating status", relates to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in any enactment, including the AGOA, 19 CFR 10, Annex 401 to NAFTA, section 334 of the Uruguay Round Agreement Act of the US, and the application of provisions of customs Regulations 19 CFR 102.21 which implemented section 334;

"producer", when used in connection with the AGOA and any document required by the US, includes a person that grows, mines, harvests, manufactures, processes or assembles goods or any combination thereof (Article 519 of NAFTA);

"shipment", includes any consignment of textiles or apparel articles exported to an importer in the US by post;

"textile and apparel articles", refers to the textile and apparel articles to which the provisions for preferential tariff treatment in section 112 of the AGOA and customs regulations 19 CFR 10 relate;

"US", means the United States of America; and in relation to imports of textiles and apparel articles from the Republic, includes the customs territory of the United States of America;

"visa stamp", means the AGOA Textile and Apparel Visa Stamp used to issue the visa and of which a specimen imprint is contained in rule 46A1.05;

"visa system", means, for the purposes of section 113*(a)*(1) of the AGOA, the procedures prescribed in these rules in respect of the issuance of a visa.

(d) Subject to section 3(2), any power, duty or function contemplated in section 46A(4), is delegated in terms of section 46A(4)*(b)*(v) to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to exercise such power or perform such duty or function at the office of the Controller. (**Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(e) Any insertion in brackets below any rule refers to a provision in the enactment on which the rule is based.

(f) Determinations by the United States Trade Representative (the USTR) of countries that satisfy the requirements of sections 113*(a)* and 113*(b)*(1)(B) of the AGOA which the USTR has caused to be published in the Federal Register as contemplated in paragraph (4) of Proclamation 7350 of 2 October 2000 published in Federal Register Volume 65, No. 193 on 4 October 2000 are the following countries and any other countries in respect of which the USTR may cause such determinations to be so published from time to time:

Republic of Ethiopia

Republic of Kenya

Kingdom of Lesotho

Republic of Madagascar

Republic of Mauritius

Republic of South Africa

Kingdom of Swaziland

46A1.02 Certificate of origin and application for visa forms

(a) (i) The certificate of origin and the application for a visa, respectively numbered DA 46A.101 and DA 46A1.01*(a)*, which must be completed by exporters when exporting goods for the purposes of the AGOA, are inserted in the Schedule to the Rules.

(ii) The certificate of origin and the application for a visa, the export bill of entry and supporting documents shall be submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs *(g)* and *(h)*) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **(Substituted by Notice R. 3620 published in Government Gazette 48862 dated 30 June 2023)**

(iii) The following codes are used in the lettering of the visa stamp in respect of the places prescribed in paragraphs *(g)* and *(h)* of item 200.03 of the Schedule to the Rules: **(Substituted by Notice R.1768 published in Government Gazette 45931 dated 18 February 2022)**

Place	**Codes**
Beit Bridge	BBR
Bloemfontein	BFN
Cape Town	CTN
Cape Town International Airport	DFM
Durban	DBN

King Shaka International Airport	LBA
East London	ELN
Germiston	GMR
Johannesburg	JHB
O.R. Tambo International Airport	JSA
Kimberley	KBY
Lanseria International Airport	LSA
Lebombo	KOM
Mossel Bay	MOS
Paarl	PRL
Pietermaritzburg	PMB
Port Elizabeth	PEZ
Port Elizabeth International Airport	HFV
Pretoria	PTA
Richards Bay	RIC
Upington	UPT

(iv) The numerical sequence (1 to 9) which is used in the visa stamp for the designated preference grouping has been inserted on the application for a visa next to each alphabetical sequence (A to I) used for the preference grouping on the certificate of origin.

(b) (i) The provisions in these rules in respect of the certificate of origin and the issuance of a visa apply only to textile and apparel articles which originate in, and are exported from, the Republic.

(ii) Where an exporter imports for export any such textile or apparel articles which are claimed to have originated in any other

beneficiary country or lesser-developed beneficiary country the certificate of origin and the visa must be issued in such country.

46A1.03 Registration of exporter or manufacturer

(a) Every exporter and manufacturer of textile and apparel articles for the purposes of the AGOA shall be registered in accordance with rule 59A.01A*(b)*(i) and – **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(i) in the case of the exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; and

(ii) in the case of the manufacturer, Annexure DA 185.4A4 or the corresponding screen or page of the electronic application must be submitted. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) If the exporter is also the manufacturer of the goods concerned forms DA 185.4A2 and DA 185.4A4 or the corresponding screen or page of the electronic application must be completed. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(c) If submitted in paper format, the completed and signed application shall be submitted to the manager responsible for the administration of the rules of origin section in Head Office, to whom the powers under section 46A(6) are delegated. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

46A1.04 Exportation of goods for the purposes of the AGOA

(a) (i) The certificate of origin shall be completed and signed in accordance with the instructions specified on the reverse of the form.

(ii) Completion of a certificate of origin and application for a visa is conditional on the exporter holding and being able to produce on

demand all necessary evidence that the goods comply with the provisions of origin for the preference group declared on the certificate.

(iii) In terms of 19 CFR 10.216(b)(1) to (3) it is required that the certificate must be –

(aa) in writing or must be transmitted electronically pursuant to any electronic data interchange system authorised by US customs for that purpose;

(bb) signed by the exporter or by the exporter's authorised agent having knowledge of the relevant facts;

(cc) completed either in the English language or in the language of the country from which it is exported. If the certificate is completed in a language other than English, the importer must provide to Customs upon request a written English translation of the certificate.

(iv) The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.

(v) *(aa)* Subject to the provisions of rules 46A1.06 and 46A1.08, the exporter shall complete and sign a certificate of origin in respect of every shipment and each preference group of textile and apparel articles for which an importer in the US intends claiming preferential tariff treatment under the AGOA.

(bb) The customs code number of the exporter and the producer (manufacturer) must be inserted in the block for official use, by the exporter.

(vi) Where the exporter is not the producer of the article, that exporter may complete and sign a certificate of origin on the basis of:

(aa) reasonable reliance on the producer's written representation that the article qualifies for preferential treatment, or

(bb) a completed and signed certificate of origin for the article voluntarily provided to the exporter by the producer. (19 CFR 10.214(a), AGOA section 113*(b)*(1) and Article 501 of NAFTA).

(vii) The descriptions in respect of the preference groups on the certificate of origin and the application for a visa are merely summaries of the US provisions and it is the duty of the exporter to ascertain the precise qualifying requirements from the various enactments, in particular Customs Regulations 19 CFR 10 and the relevant origin provisions, and if necessary, from the importer in the US or the US Customs Service.

(viii) *(aa)* The certificate of origin and the visa will be allocated different numbers electronically when the export documents are processed.

(bb) The officer designated to perform the administration of the rules of origin function at the office of the Controller must insert the certificate of origin number on the certificate and both numbers on the application for a visa in the respective blocks for official use printed on the forms. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) (i) An exporter may authorise only a licensed clearing agent to complete and sign the certificate of origin and application for a visa.

(ii) The authorisation must be completed on the exporter's own letter headed paper and confirm full details of the agent's name, physical and postal address, telephone and facsimile numbers and full name(s) of the staff who will complete and sign the said forms.

(iii) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each shipment and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin and other requirements for the preference group concerned.

(iv) The letter of authority shall be submitted together with each completed certificate of origin and application for a visa and will be retained by the Controller.

(c) Commercial invoices must -

(i) be serially numbered and the number and date quoted in Block 4 of the certificate of origin and application for a visa;

(ii) describe the goods with sufficient detail to enable them to be identified and for the purposes of determination of the tariff subheading to the 6-digit level;

(iii) reflect the applicable tariff subheading which must correspond with the subheading (up to the 6-digit level) on the export bill of entry;

(iv) contain reference numbers or other particulars according to which the goods can be readily identified in the exporter's records;

(v) state the preference group number according to the application for a visa;

(vi) when both preference group goods and other goods are packed together, contain -

(aa) a full description and the tariff subheading in respect of the other goods which must be marked with an asterisk; and

(bb) the following statement: "Goods marked * on the invoice are not AGOA preference group goods and are not covered by the visa";

(viii) be completed in respect of each preference group of textile and apparel articles contained in a shipment.

(d) Where a consignment consists of various preference groupings the commercial invoice for each grouping which is required to be completed in terms of rule 46A1.04*(c)*(viii), must reflect appropriate cross references to the other invoices for the goods comprising the shipment.

46A1.05 Application for and issuance of a visa

(a) (i) The following documents must be submitted with the completed application for a visa:

(aa) completed bill of entry export, bill of lading, air waybill or other transport document, the commercial invoice, and the certificate of origin (where applicable) completed and signed by the exporter or the duly authorised agent as contemplated in rule 46A1.04; and

(bb) copies of such documents for retention by the Controller in addition to any copies required in terms of other export clearing procedures as the Controller may determine.

(ii) Where a certificate of origin is issued, the application for a visa must reflect the same original signature and contain the same particulars in the corresponding blocks as the certificate of origin, except that -

(aa) Block 4 must contain the numerical identifier of the certificate of origin preference grouping and the line reference on the export bill of entry;

(bb) the total quantity and unit of quantity in the shipment must be inserted in brackets below the description of the goods in Block 5, for example, 510 doz.

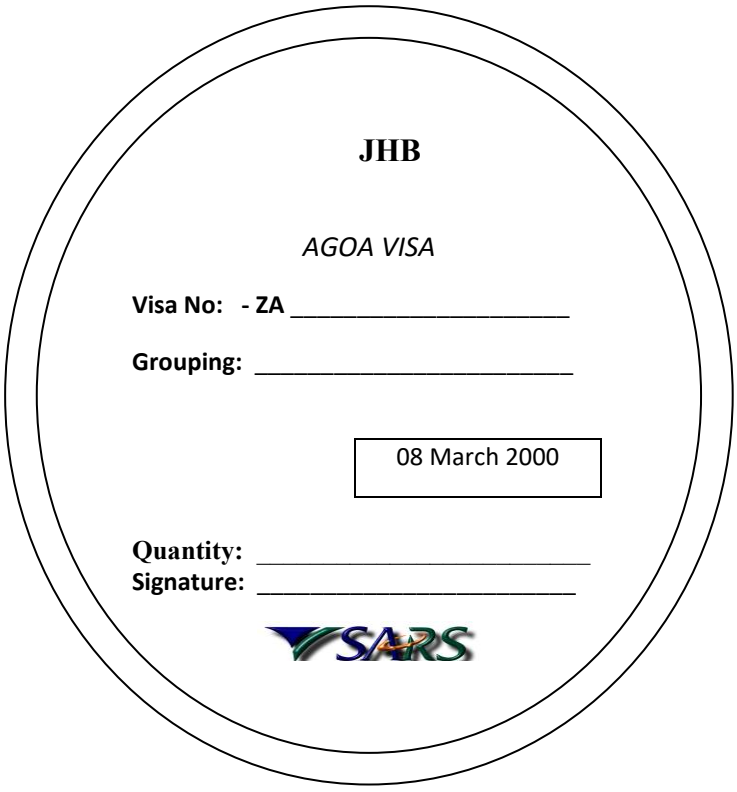
(iii) A visa is required and an application must be completed in respect of each preference group of textile and apparel articles contained in a shipment exported for the purposes of claiming any preferential tariff treatment under the AGOA.

(iv) Whenever a certificate of origin is issued for multiple shipments as contemplated in rule 46A1.06 the exporter must -

(aa) submit a copy of the certificate of origin with the application for a visa in respect of each shipment exported subsequently to the first shipment for which the original certificate of origin was produced;

(bb) endorse the number of the certificate of origin in the block for official use on the application form.

(v) Specimen imprint of visa



(b) (i) If the application is approved by the officer designated to perform the administration of the rules of origin function at the office of the Controller that officer shall stamp the front of the original and

a copy of the commercial invoice with the visa stamp and insert within the visa stamp impression, which shall be in blue ink, the following **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) the visa number which will consist of one numeric digit for the applicable preference group according to the designated preference groups numbered 1 – 9 (which each sequentially corresponds with preference groups 1A – 9-I of the certificate of origin), the two-character alpha code ZA, followed by a six-digit numerical serial number identifying the shipment which is electronically allocated at the office of the Controller where the goods are entered for export;

(bb) the correct grouping, the total quantity in whole numbers and unit of quantity, for example, “grouping 5 – 510 doz”.

(ii) Decimals or fractions of quantities are not acceptable. Quantities must be stated within the stamp as follows:

(aa) in groupings 1 to 8, all apparel must be stated in dozens, except for -

(A) men’s, boys, women’s or girls’ suits which must be stated in numbers; and

(B) panty hose, tights, stockings, socks, other hosiery, gloves, mittens and mitts, all of which must be stated in dozen pairs;

(bb) (A) where quantities are required to be stated in dozens, the number stated must be a whole number;

(B) if the quantity in the grouping is less than one half dozen, it must be rounded down (a quantity of 4 dozen and 4 pieces should therefore be stated as 4 dozen);

(C) if the quantity in the grouping is a half dozen or greater it must be rounded up (a quantity of 4 dozen and 6 pieces should therefore be stated as 5 dozen);

(D) if the quantity in the grouping is less than a half dozen, it must be stated as 1 dozen (a quantity of 3 pieces or 6 pieces should therefore be stated as 1 dozen);

(E) the methods specified in subparagraphs (A) to (D) are also applicable to quantities which must be stated in dozen pairs as required in terms of subparagraph *(aa)*(B).

(cc) Where items in the same grouping are mixed, such as suits (which require number) and shirts (which require dozen) or shirts and pants (which both require dozen), a separate quantity must be shown for each of the items (apparel under grouping 1 should therefore show separate quantities such as, 105 suits and 10 dozen shirts or 10 dozen shirts and 12 dozen pants).

(dd) In respect of goods of grouping 9, the quantity stated must be the usual quantity required for those goods -

(A) if rugs or handloomed fabric, it should be stated in square meters;

(B) if wall hanging, it should be stated in square meters;

(C) if apparel, it should be stated as required in grouping 1 to 8; or

(D) if household furnishings, it should be stated in kilograms.

(iii) Such officer must sign the visa in the space provided thereon.

(iv) The visa must be properly completed and no amendments are allowed, as specified in paragraph *(d)*(ii)*(cc)*.

(c) (i) The particulars entered on the visa must agree with the corresponding particulars entered on the application for a visa and on the certificate of origin whenever the certificate or a copy thereof is required to be submitted in terms of these rules.

(ii) The visa stamp must be used only to stamp the commercial invoice for goods exported for claiming preferential tariff treatment in terms of the AGOA and only such stamp shall be used for such purpose.

(d) (i) The original visaed commercial invoice and the certificate of origin (where applicable) will be returned for submission to the importer in the US while the copy of the visaed invoice will be retained by the Controller. The original visaed invoice is required to enter the shipment in the US when claiming preferential tariff treatment as contemplated in the AGOA.

(ii) Any visa issued is subject to the following conditions and procedures prescribed by the US Customs Service:

(aa) if the quantity indicated on the visa is less than that of the shipment, only the quantity shown on the visa will be eligible for preferential tariff treatment;

(bb) if the quantity indicated on the visa is more than that of the shipment, only the quantity of the shipment will be eligible for preferential tariff treatment and the excess cannot be applied to any other shipment;

(cc) the visa will not be accepted and preferential tariff treatment will not be permitted if the visa number, date of issuance, authorised signature, preference group, quantity and the unit of measure are missing, incorrect, illegible or have been crossed out or altered in any way;

(dd) if the visa is not acceptable, then a new visa must be obtained;

(ee) if the visaed invoice is deemed invalid, the US customs service will not return it after entry, but will provide a certified copy thereof for use in obtaining a correct original visaed invoice.

(iii) *(aa)* Any application for a corrected visa must be submitted together with the copy of the incorrect visa and copies of all export documents to the Officer: Origin Administration.

(bb) The officer designated to perform the administration of the rules of origin function at the office of the Controller may, after such examination as he deems necessary, issue a corrected visa unless evidence is obtained of the commission of an offence contemplated in section 46A(8) in which case the officer shall submit the application and a report on the results of the examination, to the manager responsible for the administration of the rules of origin section in Head Office for a decision. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(iv) Where the officer designated to perform the administration of the rules of origin function at the office of the Controller has reasonable doubts about the correctness of the statements made on the application for a visa, such officer, may **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) request the exporter or manufacturer to produce documentary proof of origin;

(bb) detain and examine the goods entered for export;

(cc) investigate the books, accounts and other documents required to be kept for the purposes of the information contained in the application for a visa; and

(dd) refuse to issue a visa.

(v) The manager responsible for the administration of the rules of origin section in Head Office may, for such time as he may

determine, refuse issuance of a visa if **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) the exporter or manufacturer fails to keep or produce books, accounts and other documents as contemplated in section 46A(3)*(b)*(i) and rule 46A1.12;

(bb) the exporter or manufacturer refuses the investigation or assistance contemplated in section 46A(3)*(b)*(ii);

(cc) the application for a visa is found to be false; or

(dd) the particulars on a visaed commercial invoice are altered in any way after issuance by the officer designated to perform the administration of the rules of origin function at the office of the Controller. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(vi) The manager responsible for the administration of the rules of origin section in Head Office shall report monthly to the US Customs Service in respect of each exportation: **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

name of manufacturer

visa number

date of issuance

grouping number

export value of goods

quantity / unit of measure

US consignee (if known)

subheading to the 6-digit level

port of loading

mode of transport

port of destination

gross weight

46A1.06 Certificates of origin and visas for multiple shipments

(a) (i) The certificate of origin may be applicable to a single importation into the US, including a single shipment that results in the filing of one or more entries and a series of shipments that results in the filing of one entry; or

(ii) multiple importations of identical articles within a specified blanket period of not exceeding one year as stated in the instructions for completion of Block 16(b) of the certificate of origin.

(b) For the purposes of completion of Block 16*(b)* (multiple shipments of identical articles), "identical articles" means articles that are the same in all material respects, including physical characteristics, quality and reputation.

(19 CFR 10.216*(b)*(4))

(c) (i) The certificate of origin number and date for multiple shipments shall be endorsed on all documents for goods exported on the basis of such certificate.

(ii) The exporter of such shipments shall apply for a visa in respect of each shipment as contemplated in rule 46A1.05*(a)*(iii).

46A1.07 Incorrect certificates of origin and issue of corrected certificate

(a) (i) 19 CFR 10.216*(c)* provides in respect of "correction and non-acceptance of a certificate" on importation of the goods concerned that –

(aa) "If the port director" (in the US) "determines that a Certificate of Origin is illegible or defective or has not been completed in accordance with paragraph *(b)* of this

section", (paragraph *(a)* (iii) of rule 46A1.04 and paragraph *(a)* of rule 46A1.06), "the importer will be given a period of not less the five working days to submit a corrected certificate."

(bb) "A certificate will not be accepted in connection with subsequent importations during a period referred to in paragraph *(b)*(4)(ii) of this section", (up to one year as provided in the rule for preparation of Block 16*(b)* on the certificate) "if the port director determined that a previously imported identical article covered by the certificate did not qualify for preferential treatment."

(b) Where a certificate of origin is not accepted as contemplated in the provisions contained in paragraph *(a)*(i)*(aa)* the exporter shall furnish to the officer designated to perform the administration of the rules of origin function at the office of the Controller where the rejected certificate was issued **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(i) a written statement supported by the request from the importer giving reasons why a corrected certificate of origin is required and the number and date of the original certificate of origin;

(ii) a completed certificate of origin endorsed in the space for official use: "Corrected certificate in substitution of certificate No. ……";

(iii) copies of the bill of entry export, commercial invoice, bill of lading, air waybill or other transport documents together with any other documents produced when the original certificate was issued.

(aa) The officer designated to perform the administration of the rules of origin function at the office of the Controller shall keep a copy of the corrected certificate of origin and a copy of the written statement with the visa application and other

export documentation. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(bb) If the visa is also incorrect, any application for a corrected visa shall be subject to the provisions of rule 46A1.05*(d)*(iii)

(v) *(aa)* Where a certificate of origin is not accepted in terms of a determination that a previously imported identical article covered by the certificate for multiple shipments did not qualify for preferential treatment, the exporter shall not export any further goods on the basis of such certificate, unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines;

(bb) the manager responsible for the administration of the rules of origin section in Head Office shall cause all books, accounts and other documents relating to the exportation of the goods covered by such certificate to be investigated and shall take the necessary steps for enforcement of the provisions of the Act where any goods exported are found not to have qualified for preferential tariff treatment;

(cc) subject to any action that is taken in terms of the provisions of sections 46A(6)*(d)* or (8)*(b)*, the manager responsible for the administration of the rules of origin section in Head Office may, for such period as he may determine, refuse to issue any visa for any goods exported by such exporter unless the exporter produces sufficient proof in respect of each shipment that the goods concerned qualify for preferential tariff treatment.

(dd) The manager responsible for the administration of the rules of origin section in Head Office may call for evidence from, and furnish a report on the results of any investigation to, the US Customs Service. **(Subparagraphs *(aa)*, *(bb)*, *(cc)* and *(dd)* substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) (i) Any exporter or producer that has completed and signed a certificate of origin and that has reason to believe that the certificate contains information that is not correct, shall promptly notify the manager responsible for the administration of the rules of origin section in Head Office, the importer in the US and any other person to whom the certificate was given, of any change that could affect the accuracy or validity of the certificate; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) any exporter or producer who voluntarily provides written notification pursuant to subparagraph (i), shall not be subject to any penalty with respect to the making of any incorrect certification.

(Article 504(d) to (e) of NAFTA)

46A1.08 Certificate of origin not required

(a) 19 CFR 10.216 (d) provides as follows in respect of the importations into the US for which and the conditions on which a certificate of origin is not required:

"(1) Expect as otherwise provided in paragraph *(d)*(2) of this section, an importer is not required to have a Certificate of Origin in his possession for:

(i) an importation of an article for which the port director has in writing waived the requirement for a Certificate of Origin because the port director is otherwise satisfied that the article qualifies for preferential treatment;

(ii) a non-commercial importation of an article; or

(iii) a commercial importation of an article whose value does not exceed US$2 500, provided that, unless waived by the port director, the producer, exporter, importer or authorized agent

includes on, or attaches to, the invoice or other document accompanying the shipment the following signed statement:

I hereby certify that the article covered by this shipment qualifies for preferential treatment under the AGOA.

Check One:

(……) Producer

(……) Exporter

(……) Importer

(……) Agent

……

Name

……

Title

……

Address

……

Signature & Date

(2) Exception: If the port director determines that an importation described in paragraph *(d)*(1) of this section forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding a Certificate of Origin requirement under §§10.214 through 10.216, the port director will notify the importer in writing that for that importation the importer must have in his possession a valid Certificate of Origin to support the claim for preferential

treatment. The importer will have 30 calendar days from the date of the written notice to obtain a valid Certificate of Origin, and a failure to timely obtain the Certificate of Origin will result in denial of the claim for preferential treatment. For purposes of this paragraph, a “series of importations” means two or more entries covering articles arriving on the same day from the same exporter and consigned to the same person.”

(b) For the purposes of implementing the provisions specified in paragraph *(a)* in respect of a commercial exportation for which a certificate of origin is not required every exporter shall:

(i) ensure that the goods comply with the relevant provisions of origin at the time of export;

(ii) be in possession of the records and documents proving the originating status of the goods exported;

(iii) use serially numbered commercial invoices;

(iv) insert a reference number or other particulars on any invoice, delivery note or other commercial document according to which the goods can be readily identified in such records and documents;

(v) describe the goods on such invoice and any delivery note or other commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff subheading to the 6-digit level;

(vi) insert on any such document the applicable tariff subheading which must correspond with the subheading on the export bill of entry;

(vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;

(viii) insert on the commercial invoice and such other documents and the copies thereof the declaration specified in paragraph *(a)*, which shall bear the original signature of the exporter.

(c) The commercial invoice concerned and the copy thereof, which are required to be submitted with the application for a visa as contemplated in rule 46A1.05, shall in addition contain, where applicable, a statement that the article is non-commercial.

(d) (i) Where a certificate of origin is required in the circumstances specified in 19 CFR 10.216*(d)*(2)-

(aa) the exporter shall furnish to the officer designated to perform the administration of the rules of origin function at the office of the Controller an explanation of the circumstances which resulted in the United States Customs Service requiring a certificate of origin; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(bb) the provisions of rule 46A1.07*(b)*(v)*(bb)*, *(cc)* and *(dd)* shall *mutatis mutandis* apply if the articles exported in terms of the provisions of this rule are found not to have qualified for preferential tariff treatment.

46A1.09 Certificate of origin and visa issued retrospectively

(a) (i) If any goods that require a certificate of origin and visa to qualify for preferential tariff treatment on importation into the US are imported without a certificate of origin and a visaed invoice having been issued in other circumstances the those specified elsewhere in these rules and the exporter following upon a request from the importer prepares a certificate of origin an applies for the issue of a visa in respect of such goods, such exporter shall submit the application for the issue of a visa in writing to the office of the Controller where the goods were

exported, stating fully the circumstances in which the goods were exported without a certificate of origin and a visaed invoice.

(ii) Such application shall be supported by -

(aa) a complete certificate of origin and an application for a visa;

(bb) a fresh commercial invoice and a copy thereof certified by the exporter to be true copies of the invoice issued when the goods were exported;

(cc) copies of the bill of entry export, commercial invoice, bill of lading or air waybill or other transport document relating to the shipment and proof of the identity of the goods ordered and received in the US;

(dd) proof that the goods comply with the provisions of origin and other requirements of the relevant US enactments;

(ee) the request from the importer.

(b) (i) The officer designated to perform the administration of the rules of origin function at the office of the Controller may investigate the books, accounts and other documents kept by the exporter and manufacturer and may conduct such other investigations he deems necessary for the purposes of determining whether the goods exported qualified for the issue of a visa. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) If the officer decides to issue the visa, he shall stamp and sign the original and duplicate of the fresh set of commercial invoices as prescribed in rule 46A1.05, but shall endorse in capital letters below the impression the words “ISSUED RETROSPECTIVELY”, and affix his signature thereto;

(iii) the certificate of origin and the application for a visa must also be endorsed “ISSUED RETROSPECTIVELY” in the block for official use.

46A1.10 Issue of a duplicate in the event of theft, loss or destruction of a visa

(a) In the event of theft, loss or destruction of a visa, the exporter shall, for the purposes of the issuance of a duplicate visa, furnish to the officer designated to perform the administration of the rules of origin function at the office of the Controller where the original visa was issued **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(i) a written statement giving reasons why a duplicate is required;

(ii) an application form for a visa and a fresh set of commercial invoices, both endorsed with the word “Duplicate” and the number and date of the original visa;

(iii) copies of the bill of entry export, commercial invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence submitted when the original visa was issued.

(b) The officer designated to perform the administration of the rules of origin function at the office of the Controller shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts and circumstances considered when the original visa was issued. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) If the officer decides to issue the duplicate visa, he shall stamp and sign the original and duplicate of the fresh set of invoices a prescribed in rule 46A1.05, but shall endorse in capital letters below the impression the words “DUPLICATE OF VISA NO…….DATE……..”, and affix his signature thereto.

46A1.11 Origin verifications by US Customs Service

(a) For the purposes of section 46A(3)*(b)*, the US Customs Service may, to determine whether goods imported into the US from the Republic

or any other beneficiary country qualify for preferential tariff treatment, conduct a verification by means of -

(i) written questionnaires to an exporter or producer;

(ii) visits to the remises of an exporter or producer to review the records and observe the facilities used in production of the articles; or

(iii) such other procedure as the Commissioner and the US Customs Service may agree. (Article 506(1) of NAFTA)

(b) Such verification of a claim for preferential treatment may involve, but need not be limited to, a review of:

(i) documentation and other information in a beneficiary country regarding the country of origin of an article and its constituent materials, including but not limited to, production records, information relating to the place of production, the number and identification of the types of machinery used in the production, and the number of workers employed in production; and

(ii) evidence in a beneficiary country to document the use of US materials and materials of other origin in the production of the articles in question, such as purchase orders, invoices, bills of lading and other shipping documents, and customs import and export clearance documents. (19 CFR 10.217*(a)*)

(c) The manager responsible for the administration of the rules of origin section in Head Office shall for the purposes of giving effect to any enactment be responsible for rendering assistance to US Customs Service in respect of such verifications and in accordance with the Agreement between the Government of the Republic of South Africa and the Government of the United States of America regarding Mutual Assistance between their Customs Administrations. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A.1.12 Keeping of books, accounts and other documents

(a) Every exporter or producer as contemplated in section 46A(3)*(b)* shall maintain and keep for a period of five years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with -

(i) *(aa)* the purchase of, cost of, value of, and payment for the goods that are exported;

(bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;

(ii) the production of the goods in the form in which they are exported, including proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information contemplated in rule 46A.1.11*(b)*;

(iii) any goods imported from any beneficiary country or the US, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;

(iv) the exportation of the goods to the US.

(b) (i) Any books, accounts and other documents kept for providing evidence of the origination status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of the AGOA and related enactments;

(ii) such books, accounts and other documents shall include-

(aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;

(bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;

(cc) documents proving the value of materials used and added value; and

(dd) costing records showing the calculation of the ex-factory price.

(iii) All production and other documents shall contain reference numbers or other particulars for identifying the goods in the producer's or exporter's records.

46A1.13 Internal appeal

(a) Any person involved in a dispute with the South African Revenue Service concerning any decision or determination in respect of the application or interpretation of any provision of any enactment or section 46A and these rules or any other provision of this Act may submit an internal appeal to the Commissioner within 3 months of the decision or determination concerned.

(b) Application for internal appeal shall be made on the appeal form obtainable from the manager responsible for the administration of the rules of origin section in Head Office and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A1.14 The requirement of “imported directly”

(a) In terms of section 112*(a)* of the AGOA the preferential tariff treatment applies to textile and apparel articles described in section 112*(b)* which are imported directly from a beneficiary sub-Saharan country and for this purpose “imported directly” is defined in 19 CFR 10.213*(c)* as meaning:

(i) direct shipment from any beneficiary country to the United States without passing through the territory of any non-beneficiary country;

(ii) if the shipment is from any beneficiary country to the United States through the territory of any non-beneficiary country, the articles in the shipment do not enter into the commerce of any non-beneficiary country while en route to the United States and the invoices, bills of lading, and other shipping documents show the United States as the final destination; or

(iii) if the shipment is from any beneficiary country to the United States through the territory of any non-beneficiary country, and the invoices and other documents do not show the United States as the final destination, the articles in the shipment upon arrival in the United States are imported directly only if they-

(aa) remained under the control of the customs authority of the intermediate country;

(bb) did not enter into the commerce of the intermediate country except for the purpose of sale other than at retail, and the port director is satisfied that the importation results from the original commercial transaction between the importer and the producer or the producer’s sales agent; and

(cc) were not subjected to operations other than loading or unloading, and other activities necessary to preserve the articles in good condition.

(b) The exporter must provide the importer with the necessary documentation relating to the movement of the article to the US to enable the importer to comply with the provisions of 19 CFR 10.217*(b)*(3), which require that the importer -

"must have shipping papers that show how the article moved from the beneficiary country to the United States. If the imported article was shipped through a country other than a beneficiary country and the invoices and other documents form the beneficiary country do not show the United States as the final destination, the importer also must have documentation that demonstrates that the conditions set forth in §10.213*(c)*(3)(i) through (iii)", (paragraph *(a)*(iii) of this rule), "were met."

African Growth and Opportunity Act

Textile Certificate of Origin

<table>
<tr><td colspan="2">1. Exporter Name & Address</td><td>2. Producer Name & Address</td></tr>
<tr><td colspan="2">3. Importer Name & Address</td><td>6. US/African Fabric Producer Name & Address</td></tr>
<tr><td>4. Description of Article</td><td>5. Preference Group</td><td>7. US/African yarn Producer Name & Address</td></tr>
<tr><td></td><td></td><td>8. US Thread Producer Name & Address</td></tr>
<tr><td></td><td></td><td>9. Name of Handloomed, Handmade or Folklore Article</td></tr>
<tr><td colspan="3">10. Name of Preference Group H Fabric or Yarn:</td></tr>
<tr><td colspan="3">Preference Groups:

A: Apparel assembled from US-formed and cut fabric from US yarn [19 CFR 10.213 (a)(1)].

B: Apparel assembled and further processed from US-formed and cut fabric from US yarn
[19 CFR 10.213 (a)(2)].

C: Apparel cut and assembled from US-fabric from US yarn and thread [19 CFR 10.213 (a)(3)].

D: Apparel assembled from regional fabric from yarn originating in the US or one or more beneficiary countries [19 CFR 10.213 (a)(4)].

E: Apparel assembled in one or lesser developed beneficiary countries [19 CFR 10.213 (a) (5)].

F: Sweaters knit to shape in chief weight or cashmere [19 CFR 10.213 (a)(6).]</td></tr>
</table>

G: Sweaters knit to shape with 50 per cent or more by weight or fine [19 CFR 10.213 *(a)*(7)].

H: Apparel cut and assembled in one or more beneficiary countries from fabrics or yarn not formed in
the United States or a beneficiary country (as identified in NAFTA) or designated as not available in
commercial quantities in the Unite States [19 CFR 10.213 *(a)*(8) or *(a)*(9)].

I: Handloomed, handmade or folklore articles [19 CFR 10.213 *(a)*(10)].

11. I certify that the information on this document */ and the attached continuation sheet(s) number(s) ……..to……is complete and accurate and I assume the responsibility for proving such representations.
I understand that I am liable for any false statements or material omissions made on or in connection with this document.

I agree to maintain, and present upon request, documentation necessary to support this certificate.

* Delete and sign in full if not applicable.

12. Authorised Signature	13. Company
14. Name (Printer or Type)	15. Title

16*(a)* Date (DD/MM/YY)	16*(b)* Blanket Period From: To:	17. Telephone Number; Facsimile Number

For Official Use of the South African Revenue Service:

Certificate of Origin (DA 46A1.01) No. ……/…….and Date……

Exporter Registration No: ……..Producer (Manufacturer) Registration No:…….

(Customs Code Number) (Customs Code Number)

(See overleaf for rules on completion of the Certificate)

Rules for the preparation of the Certificate of Origin as published in 19 CFR 10.214, pages 59679 and 59680 of the Federal Register Volume 65, No. 194 of 5 October 2000

(1) **Blocks 1 through 5** pertain only to the final article exported to the United States for which preferential treatment may be claimed;

(2) **Block 1** should state the legal name and address (including country) of the exporter;

(3) **Block 2** should state the legal name and address (including country) of the producer. If there is more than one producer, attach a list stating the legal name and address (including country) of all additional producers. If the information is confidential, it is acceptable to state "available to Customs upon request" in block 2. If the producer and the exporter are the same, state "same" in block 2.

(4) **Block 3** should state the legal name and address (including country) of the importer;

(5) **Block 4** should provide a full description of each article. The description should be sufficient to relate it to the invoice description and to the description of the article in the international Harmonized System. Include the invoice number as shown on the commercial invoice or, if the invoice number in not known, include another unique reference number such as the shipping order number;

(6) **Block 5**, insert the letter that designates the preference group which applies to the article according to the description contained in the CFR provision cited on the Certificate for that group;

(7) **Block 6 through 10** must be completed only when the block in question calls for information that is relevant to the preference group identified in block 5;

(8) **Block 6** should state the legal name and address (including country) of the fabric producer;

(9) **Block 7** should state the legal name and address (including country) of the yarn producer;

(10) **Block 8** should state the legal name and address (including country) of the thread producer ;

(11) **Block 9** should state the name of the folklore article or should state that the article is handloomed or handmade;

(12) **Block 10**, which should be completed only when preference group “H” is inserted in block 5, should state the name of the fabric or yarn that is not formed in the United States or a beneficiary country or that is not available in commercial quantities in the Unites States;

(13) **Block 16a** should reflect the date on which the Certificate was completed and signed;

(14) **Block 16b** should be completed if the Certificate is intended to cover multiple shipments of identical articles as described in block 4 that are imported into the United States during a specified period of up to one year (see §10.216*(b)*(4)(ii)). The “from” date is the date on which the Certificate became applicable to the article covered by the blanket Certificate (this date may be prior to the date reflected in block 16a). The “to” date is the date on which the blanket period expires; and

(15) The certificate may be printed and reproduced locally. If more space is needed to complete the Certificate, attach a continuation sheet.

African Growth and Opportunity Act

Application for a Visa

<table>
<tr><td colspan="2">1 . Exporter Name & Address</td><td>2. Producer Name & Address</td></tr>
<tr><td colspan="2">3. Importer Name & Address</td><td>6. US/African Fabric Producer Name & Address</td></tr>
<tr><td>4. Description of Article</td><td>5. Preference Group</td><td>7. US/African yarn Producer Name & Address</td></tr>
<tr><td></td><td></td><td>8. US Thread Producer Name & Address</td></tr>
<tr><td></td><td></td><td>9. Name of Handloomed, Handmade or Folklore Article</td></tr>
<tr><td colspan="3">10. Name of Preference Group H Fabric or Yarn:</td></tr>
<tr><td colspan="3">Preference Groups:

For Visa – For Certificate of Origin:

1. - A Apparel assembled from US-formed and cut fabric from US yarn [19 CFR 10.213 (a)(1)]

2. - B Apparel assembled and further processed from US-formed and cut fabric from US yarn

[19 CFR 10.213 (a)(2)]

3. - C Apparel cut and assembled from US-fabric from US yarn and thread [19 CFR 10.213 (a)(3)].

4. - D Apparel assembled from regional fabric from yarn originating in the US or one or more beneficiary countries [19 CFR 10.213 (a)(4)]</td></tr>
</table>

5.	- E Apparel assembled in one or more lesser developed beneficiary countries [19 CFR 10.213 *(a)*(5)]
6.	- F Sweaters knit to shape in chief weight or cashmere [19 CFR 10.213 *(a)*(6).]
7.	- G Sweaters knit to shape with 50 per cent or more by weight or fine [19 CFR 10.213 *(a)*(7)].
8.	- H Apparel cut and assembled in one or more beneficiary countries from fabrics or yarn not formed in the United States or a beneficiary country (as identified in NAFTA) or designated as not available in commercial quantities in the Unite States [19 CFR 10.213 *(a)*(8) or *(a)*(9)]
9.	- I Handloomed, handmade or folklore articles [19 CFR 10.213 *(a)*(10)]

11. *(a)* I certify that the information on this document */ and the attached continuation sheet(s) number(s)……..to……is complete and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.

(b) I agree to maintain, and present upon request, documentation necessary to support this certificate.

(c) I apply for the issue of a visa in respect of the articles described above.

* Delete and sign in full if not applicable.

12. Authorised Signature	13. Company
14. Name (Printer or Type)	15. Title

16*(a)* Date (DD/MM/YY)	16*(b)* Blanket Period of Certificate of Origin From: To:	17. Telephone Number; Facsimile Number
For Official Use of the South African Revenue Service: DA 46A1.01*(a)* Visa No:……ZA……Date……Certificate of Origin (No. …../……Date…… Exporter Registration No: ……Producer (Manufacturer) Registration No:……... (Customs Code Number) (Customs Code Number) (Continued overleaf)		

Rules for the preparation of the application for a visa, which are the same as those published for the Certificate of Origin in 19 CFR 10.214, pages 59679 and 59680 of the Federal Register Volume 65, No. 194 of 5 October 2000, except for omissions [in square brackets] or the insertions (<u>underlined</u>)

(16) **Blocks 1 through 5** pertain only to the final article exported to the United States for which preferential treatment may be claimed;

(17) **Block 1** should state the legal name and address (including country) of the exporter;

(18) **Block 2** should state the legal name and address (including country) of the producer. If there is more than one producer, attach a list stating the legal name and address (including country) of all additional producers. If the information is confidential, it is acceptable to state "available to Customs upon request" in block 2. If the producer and the exporter are the same, state "same" in block 2.

(19) **Block 3** should state the legal name and address (including country) of the importer;

(20) **Block 4** should provide a full description of each article. The description should be sufficient to relate it to the invoice description and to the description of the article in the international Harmonized System. Include the invoice number as shown on the commercial invoice or, if the invoice number in not known, include another unique reference number such as the shipping order number: <u>Insert for the visa application the total quantity and unit of quantity of the shipment in brackets below the description of the goods, for example, 510 doz;</u>

(21) **Block 5**, insert the [letter] <u>number</u> that designates the preference group which applies to the article according to the description contained in the CFR provision cited on the [Certificate] <u>visa application</u> for that group <u>and the line reference on the export bill of entry</u>;

(22) **Block 6 through 10** must be completed only when the block in question calls for information that is relevant to the preference group identified in block 5;

(23) **Block 6** should state the legal name and address (including country) of the fabric producer;

(24) **Block 7** should state the legal name and address (including country) of the yarn producer;

(25) **Block 8** should state the legal name and address (including country) of the thread producer ;

(26) **Block 9** should state the name of the folklore article or should state that the article is handloomed or handmade;

(27) **Block 10**, which should be completed only when preference group “H” is inserted in block 5, should state the name of the fabric or yarn that is not formed in the United States or a beneficiary country or that is not available in commercial quantities in the Unites States;

(28) **Block 16a** should reflect the date on which the [Certificate] visa application was completed and signed;

(29) **Block 16b** should be completed if the Certificate issued is intended to cover multiple shipments of identical articles as described in block 4 that are imported into the United States during a specified period of up to one year (see §10.216*(b)*(4)(ii)). The “from” date is the date on which the Certificate became applicable to the article covered by the blanket Certificate (this date may be prior to the date reflected in block 16a). The “to” date is the date on which the blanket period expires; and

(30) If more space is needed to complete the [Certificate] visa application, attach a continuation sheet.

Part 2 – Rules 46A2A and 46A2.01 up to including 46A2.35 deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017

Part 3

Non-reciprocal tariff treatment under the Generalised System of Preferences (GSP) granted to developing and least developed countries by the Russian Federation, the Republic of Belarus and the Republic of Kazakhstan **(Heading substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

46A3.01 *(a)* (i) The rules numbered 46A3 are rules contemplated in sections 46(4)*(d)* and 46A(4)*(b)* in respect of enactments–

(aa) approved by the Interstate Council of the Euroasian Economic Community and the Customs Union Commission as stated in paragraph *(b)*(i); and

(bb) any subsequent amendments to the enactments as advised to and received from the South African Embassy in Moscow.

(ii) In subparagraph (i)*(bb)*, the words "any subsequent amendments" refer to the amendments endorsed on the List of Goods Originating and Imported from Developing and Least Developed Countries to the Import of Which Tariff Preferences are Applicable, stating "as amended by the Decision No. 859 of the Customs Union Commission of 09 December 2011, and Decision No. 57 of the Euroasian Economic Commission Board of 26 March 2013.

(iii) The rules apply to the Russian Federation, the Republic of Belarus and the Republic of Kazakhstan. **(Paragraph *(a)* substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

(b) (i) The information received from the South African Embassy, Moscow, is contained in an undated copy of a letter from the Euroasian Economic Commission advising that–

(aa) the Interstate Council of the Euroasian Economic Community by its Decision No. 18 of 27 November 2009

and the Customs Union Commission by its Decision No. 130 of 27 November 2009 approved–

(A) the List of Developing Countries Beneficiaries of the Customs Union Tariff Preferences System;

(B) the List of the Least Developed Countries Beneficiaries of the Customs Union Tariff Preferences System; and

(C) the List of Goods Originating and Imported from Developing and Least Developed Countries to the Import of Which Tariff Preferences are Applicable;

(bb) the lists referred to in items (a)(A), (B) and (C) shall be applied from 1 January 2010 by the Member States of the Customs Union and the Common Economic Space (the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation); and

(cc) according to Decision No. 36 of the Interstate Council of the Euroasian Economic Community of 21 May 2010 the Agreement on Rules of Determination of Origin of Goods from Developing and Least Developed Countries dated 12 December 2008 came into force since 1 July 2010.

(ii) The documents in English received from the South African Embassy, Moscow are:

(aa) The lists referred to in paragraph *(b)*(i)*(aa)*(A), (B) and (C) and the Agreement referred to in subparagraph (i)*(ee)*;

(bb) Rules of Determination of the Origin of Goods Exported from Developing and Least Developed Countries (Exhibit to the Agreement) with Exhibit No. 1 the Generalised System of Preferences Certificate of Origin (Combined declaration and certificate – Form A) in Russian and in English and Exhibit 2, Requirements to the Execution of

Goods Origin Declarations/Certificates according to Form A; and

(cc) Requirements for filling Form A certificates.

(iii) The documents referred to in the existing rules 46A3 published on the SARS website have been replaced by the documents stated in subparagraph (ii). **(Paragraph (b) and the Note thereto substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

(c) Expressions used in the rules with reference to an enactment are in respect of the documents referred to in paragraph *(b)*(ii) and shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment or relevant provision of the Act or as defined in these rules. **(Paragraph *(c)* substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

(d) (i) Exporters must comply with the enactments and are cautioned to study them as a whole and in context to ascertain the requirements applicable to each export.

(ii) For the purpose of tracing an enactment relevant to a rule, where any rule or its heading reflects an alphabetical prefix or alphabetical prefixes or words and a number or numbers in brackets such a reference is to an enactment and its number referred to in paragraph *(b)*(i), for example:

RO Rule III	RO Rule followed by a number refers to the relevant rule of the enactment Rules of Determination of the Origin of Goods Exported from Developing and Least Developed Countries. **(Paragraph *(d)* substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

(e) In the application of provisions of the Act to any enactment–

the following expressions in any enactment of the Member States shall have the meanings assigned thereto in this paragraph:

(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)

(i) the following expressions in any enactment of the Russian Federation shall have the meanings assigned thereto in this paragraph:

"authority or authorities", "competent authority", "competent

authorities", "competent national authorities", "customs authorities", "relevant authority", or "competent authority authorised to issue the Certificates" means, the Commissioner, or in accordance with any delegation in these rules, the Head Customs Operations in the Customs and Excise division of the South African Revenue Service, the Controller or any officer designated to perform such function at the office of the Controller; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

"Certificate of Origin Form A" or "Form A" means the Generalised System of Preferences, Certificate of Origin (combined declaration and certificate) Form A referred to in the enactment specified in paragraph *(b)*(ii), which is issued in a beneficiary country as proof of origin and of which numbered sets are provided by the South African Revenue Service as stated in rule 46A3.16; **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"common customs territory" means the customs territories of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation; **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"Customs Union Foreign Economic Activity Commodity Classification group or code" stated in the heading to the first column of the "List of Goods Originating and Imported from Developing and Least Developed Countries to which Tariff references are Applicable" and referred to in paragraph *(b)*(i) means for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national

subheadings or additional section and chapter notes and the rates of duty applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No.1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)*(a)*; **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"customs cost"….. **(Deleted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"customs value" means the customs value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A; **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"developing country" or "developing countries", includes the Republic as listed in the List of the Developing Countries Beneficiaries of the Customs Union Tariff Preferences System referred to in paragraph *(b)*(i); **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"Direct delivery" ……**(Deleted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"Direct supply" in respect of imported goods, means goods invoiced to an importer in the Republic by an exporter in a Member State and transported directly therefrom to that importer, arriving in the same ship, aircraft or container on which they were loaded on exportation; **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"ex works price" and referred to in RO rule III, means the price paid for the goods ex manufacturing works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all materials used, minus any internal taxes which are, or may be, repaid when the goods are exported; **(Inserted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"FOB basis"……**(Deleted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"Harmonized Commodity Description and Coding System" referred to under Column 8 of "Requirements to the Execution of Goods Origin Declarations/Certificates according to the Form "A" mentioned in paragraph *(b)*(ii) has the meaning assigned to "Customs Union Foreign Economic Activity Commodity Classification group or code"; **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"least developed country" or "least developed countries", includes the countries listed in "The List of the least developed countries beneficiaries of the customs union tariff preferences system referred to in paragraph *(b)*(i); **(Inserted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"origin", "originate", "originating status" and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

"tariff preferential treatment" or "tariff preferences" or "regime of preferences" shall have the meaning assigned to tariff preferential treatment in section 46A(1);

(ii) the expression -

"enactment" means an enactment as defined in section 46A(1) and includes the documents referred to in paragraph *(b)*(ii), any amendment thereof or any directive in connection therewith approved as contemplated in paragraph *(b)*(i); **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

"exporter" means a registered exporter as contemplated in section 46A(6);

“goods” as used in these rules means depending on the context, “goods” or “products” or “materials” as contemplated in an enactment and defined in section 1;

“GSP” means the tariff preferences in operation in Member States in terms of which non-reciprocal preferential tariff treatment is granted for goods originating in developing countries, which include the Republic, and least developed countries; **(Substituted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

“invoice declaration” means a declaration by an exporter on the invoice or other shipping documents in respect of small consignments contemplated in RO Rule VII (Documentary evidence);

“manufacturer” means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a “producer”;

“Member State” means the Republic of Belarus, the Republic of Kazakhstan or the Russian Federation and are collectively referred to as “Member States”;

“price free ex manufacturing works”.....**(Deleted by Notice R.1405 published in Government Gazette 40415 dated 11 November 2016)**

“producer” means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

“relevant document” means any document referred to in paragraph *(b)*(ii);

“Republic” means the Republic of South Africa;

"RCO Requirements" means Requirements to the Execution of Goods Origin Declarations/Certificates according to form A and the Requirements for filling Form A certificates referred to in paragraph *(b)*(ii);

"RO Rules" means the Rules of Determination of the Origin of Goods Exported from Developing and Least Developed Countries referred to in paragraph *(d)*;

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;

"sufficiently worked" means the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status prescribed in RO Rule III;

(iii) for the purposes of RO Rule II -

"boat or ship of such country" and "processing ship"–

(aa) means ships which are owned or rented or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and

(bb) includes "registered" or "of South African nationality" as contemplated in the Merchant Shipping Act No. 57 of 1951.

46A3.02 Exporters must ascertain precise qualifying requirements and extent of benefits from the importers or the customs authority in the Member State

The documents received are uncertified English versions of the enactments, and having regard to section 46A(7), exporters are advised, before exporting goods for which preferential tariff treatment will be claimed

by the importer, to ascertain precise qualifying requirements and the extent of any benefit from the importer or customs authority in the Member State to which the goods are exported.

46A3.03 *(a)* Subject to section 3(2), any power, duty or function contemplated in sections 46(4)*(d)* and 46A(4) is delegated to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to exercise such power or perform such duty or function. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) For the purposes of paragraph *(a)* any delegated officer may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A3.04 No rule

46A3.05 Registration of exporter and producer

For the purposes of section 46A(6) and section 59A -

(a) every exporter and producer of GSP goods shall be registered in accordance with rule 59A.01A*(b)*(i), and in the case of **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(i) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; and

(ii) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) if the exporter is also the producer of the goods concerned, application for registration as an exporter as well as a producer must be so submitted. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

Rules relating to enactments of the Member States prescribing requirements concerning origin and proof of origin in respect of goods exported from developing and least developed countries

46A3.06 RO Rules of determination of the origin of goods exported from developing and least developed countries

(a) In terms of RO Rule I, goods are regarded as originating in a developing or least developed country to which the preferential tariff treatment applies where the goods are:

(i) entirely produced in such country (specified in RO Rule II);

(ii) produced in such country by using raw materials, semifinished products or finished articles originating from another country or goods of unknown origin provided the goods have undergone sufficient treatment or processing in such country in accordance with RO Rule III.

(b) Every exporter must determine in terms of RO Rule III whether the goods for export are considered to have undergone sufficient treatment or processing in a developing or a least developed country to which the preferential tariff treatment applies.

(c) Originating goods are eligible, on importation into the Member State, to benefit from the relevant tariff preferences provided:

(i) the conditions of “direct purchase” and “direct supply”, stated in RO Rule VI, are complied with;

(ii) a valid Certificate of Origin Form A is produced and subject to RO Rule VII–

(aa) a Form A is valid for 12 months from the date of issue thereof and may only be extended in the circumstances stated in Rule (V);

(bb) Form A must be submitted to the customs authorities in printed form, free from corrections in English;

(cc) the actual quantities of goods supplied may not exceed the quantity specified on the Form A by more than 5%;

(dd) where a Form A is damaged or lost, a duly completed duplicate may be accepted which may be applied for in accordance with the procedures specified in rule 46A3.18;

(ee) a presentation of Form A is not required for small consignments of a total value of not exceeding US $ 5 000, for which procedures are prescribed in Rule 46A3.20;

(iii) the Customs Union Commission must have received from the developing or least developed country which have been granted tariff preferences, the names, addresses and imprints of seals of competent authorities authorised to issue certificates as specified in RO Rule VIII (Administrative Cooperation);

(d) For the purposes of these requirements–

(i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods exported (whether for completion of Form A or a declaration for small consignments) under the GSP scheme as specified in these rules;

(ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.

(e) Whenever originating status is claimed for any goods contemplated in RO Rule III, the exporter shall, in addition to any other documentation

that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions in terms of which goods are considered to have undergone sufficient treatment or processing in a developing or least developed country for the purposes of preferential tariff treatment in the Member States.

(f) (i) Where goods are exported from the common customs territory to the Republic for working or processing as contemplated in the penultimate paragraph of RO Rule III, the bill of entry import must be endorsed “Goods originating in the common customs territory for working or processing in the Republic”.

(ii) In respect of goods that have been so worked or processed, the words “common customs territory cumulation” must be inserted in Box 4 of Form A as specified in rule 46A3.16*(h)*.

46A3.07 Goods wholly obtained in a GSP developing country

Goods wholly obtained must be so described on Form A or any invoice declaration and any bill of entry for export, for example, “coal (wholly obtained)”.

46A3.08 Insufficient working or processing

(a) Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out to distinguish sufficient and insufficient working.

(b) The operations not meeting the criteria of sufficient processing are listed in RO Rule IV and those operations do not confer the status of originating products, whether or not the requirements of RO Rule III are satisfied:

(i) operations to ensure the preservation of goods in good condition during transport and storage (ventilation, spreading out, drying,

chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(ii) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

(iii) *(aa)* changes of packing and breaking-up and assembly of packages;

(bb) simple placing in bottles flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

(iv) affixing marks, labels and other like distinguishing signs on products or their packaging;

(v) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions to enable them to be considered as originating in a beneficiary country or in the Russian Federation;

(vi) simple assembly of parts to constitute a complete product;

(vii) a combination of two or more of the operations specified in (i) to (vi);

(viii) slaughter of animals.

(c) All the operations carried out in either a beneficiary developing country or the Russian Federation on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph *(b)*.

46A3.09 Packing

The origin of packaging must be determined in terms of RO Rule V.

46A3.10 Appliances, fittings spare parts and tools intended for using jointly with machines, equipment, devices or transport facilities

The origin of appliances, fittings spare parts and intended for using jointly with machines, equipment, devices or transport facilities, must be determined in accordance with RO Rule V.

46A3.11 Sets

No rule

46A3.12 Origin to be disregarded (RO Rule V)

Rule V provides that in determining the origin of goods “thermal and electric energy, machines, equipment and tools used for the production shall be disregarded.

46A3.13 Re-importation of goods exported

(a) The conditions set out in enactments of the Member States for acquiring originating status must continue to be fulfilled at all times in the Republic or in the Member States.

(b) If originating products exported from the Republic or from the Member

States to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that–

(i) the products returned are the same as those which were exported; and

(ii) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

(c) For the purposes of application of the relevant enactments "exported" includes goods removed to any SACU country other than the Republic.

(d) When entering any goods for which originating status as contemplated in any relevant enactment is claimed on re-importation, it must be proved that the goods returned -

(i) are the same as those which were exported;

(ii) have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

46A3.14 Direct purchase and direct delivery (RO Rule 4)

(a) (i) RO Rule VI specifies the requirements to be complied with in respect of "direct purchase and direct supply.

(ii) When goods are exported from the Republic to a Member State, the exporter in the Republic must produce the evidence that will be required on importation into the Member State to the Controller together with the application for the issuing of Form A, the completed Form A and other prescribed export documents.

(b) (i) The provisions of this rule in respect of imported goods only relate to goods originating in a Member State that are imported into the Republic for finishing or processing in the Republic as contemplated in the penultimate paragraph of RO Rule III and in rule 46A3.06*(f)*:

(ii) The evidence required in respect of goods which have not been transported directly between the Member State and the Republic shall be produced to the Controller at the time of entry with the other documents contemplated in section 39.

(iii) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable

grounds to be false is produced, the Controller may release the goods on furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status of the goods and compliance with the requirements stated in RO Rule VI.

(iv) As evidence may be produced -

(aa) a single transport document, which may include a through bill of lading or air waybill indicating a contract for the carriage of goods from the country concerned to the Republic;

(bb) other substantiating documents which must provide the facts specified therein and may include a declaration by the exporter supported by a statement from the customs authorities of the country concerned that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

46A3.15 Exhibitions or trade fairs (RO Rule VI)

(a) (i) Subject to the conditions specified in RO Rule VI, the direct supply rule applies to goods bought by the importer at exhibitions or trade fairs.

(ii) When goods are exported from an exhibition or a trade fair to a Member State, the exporter in the Republic must produce the evidence that will be required on importation into the Member State to the Controller together with the Application for Certificate of Origin Form A, the completed Form A and other prescribed export documents.

(b) (i) The provisions of this rule in respect of imported goods only relate to goods originating in the common customs territory that are imported into the Republic for finishing or processing in the Republic as contemplated in the penultimate paragraph of RO Rule III and in rule 46A3.06*(f)*.

(ii) When entering such imported goods -

(aa) the provisions of paragraph *(a)*(i) shall apply *mutatis mutandis*;

(bb) the importer must produce from the exporter in the Member State-

(A) an invoice endorsed with the statement “these goods were consigned to you from ……(name and place of exhibition)”

(B) a statement confirming the relevant particulars specified in paragraph *(a)*(i) as they apply to such goods.

46A3.16 Requirements to the execution of goods origin declarations/certificates according to the Form A

(a) Numbered Certificates of Origin Form A have been printed and are available on application from the South African Revenue Service at the offices of the Controllers specified in paragraphs *(a)* and *(b)* of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to a Member State.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) *(aa)* The Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(bb) Every export bill of entry shall be endorsed -

(A) whether Form A or an invoice declaration is produced;

(B) with the Form A number, if applicable.

(cc) "Supporting documents" include those contemplated in paragraph *(ij)*.

(dd) In addition to any copies required in terms of other export clearing procedures, the exporter or his or her agent must also submit for retention by the Controller -

(A) an additional copy of the bill of entry export;

(B) copies of the documents specified in subparagraph *(aa)*;

(C) a copy of the export invoice (endorsed with the invoice declaration, where applicable), a copy of the bill of lading, air waybill or the transport document, and producer's declaration, where applicable.

(ee) If an invoice declaration is produced after export, a copy of the relevant export bill of entry must be submitted therewith to the officer.

(ff) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars

sufficient to allow them to be identified in the exporter's records.

(iv) The officer processing the documents must check the copy of Form A submitted for retention to verify whether it is a true copy of the original and if satisfied must certify it as such.

(c) An exporter may only authorise a licensed clearing agent to complete and sign the Form A and the application form.

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the relevant enactment.

(f) The letter of authority shall be submitted together with the completed Form A and application form and will be retained by the Controller.

(g) (i) Completion of a Form A or an invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the relevant enactment.

(ii) Form A must be accompanied by the Application for Certificate of Origin Form A (DA 46A.03) and if the exporter is not the producer a Declaration by Producer (Form DA 46A.04).

(h) Form A must be completed to be authentic in accordance with the notes on the reverse thereof, the instructions in the RCO Requirements and the following requirements:

(i) *(aa)* The certificate must be completed in English;

(bb) the certificate must be completed by using a printing process;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

- The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.

Box 2

- Insert the consignee's name, address and country.
- *If the name of the consignee in the Member State is not known at the time the certificate is issued, the words "to order" or the name of the Member State may be printed in this Box. The consignee's name and address may be printed later after the words "to order" or after the name of the Member State (according to the RCO Requirements).

Box 3

- Insert the details which will be inserted on the export bill of entry.

Box 4

- Insert the bill of entry export number and date, client number of the exporter referred to in rule 59A.06(1) and one of the following endorsements where necessary:
    - o "Duplicate" (where application is made for a duplicate);
    - o "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof);

- o “Issued instead of ……” (the number and date of the cancelled certificate, where application is made to replace a cancelled certificate);
- o “common customs territory cumulation” (where goods have acquired originating status by cumulation of origin involving products originating in the common customs territory as contemplated in the penultimate paragraph of RO Rule III and in rule 46A3.06*(f)*.

Boxes 5 and 6

- Enter the item numbers in Box 5 and identifying marks and numbers in Box 6.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- If they are not marked, state “No marks and numbers”.
- No space must be left between items.

Box 7

- State number and kind of the packages.
- For goods in bulk which are not packed, insert “In Bulk”.
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description supplemented where necessary by information which enable the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111).

- If both originating and non-originating goods are packed together, describe only the originating goods and add at the end “Part contents only”.
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk (*) on the invoice and the following statement put in Box 7, below the description of the goods:
    - “Goods marked * on the invoice are non-originating and are not covered by this Form A”.
- If the space in the column is insufficient, additional sheets may be used on which the serial number of the certificate must be quoted and which must be signed by the person signing the declaration in Box 12 and signed by the officer who signs and stamps Box 11, by using the same special stamp for both impressions.
- Draw a horizontal line under the only or final item in Box 7 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 8

- Enter the letter –

  “P”, “Y” or “Pk” in accordance with the instructions for Box 8 in the RCO Requirements.

Box 9

- Insert gross metric measures or any other quantity required for each item.

Box 10

- Insert the invoice number and date.

Box 11

- Certification -
    - The officer must print his or her initials and surname below his or her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him or her for this purpose.

Box 12

- The box must be duly completed and the initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed by a clearing agent on behalf of an exporter, the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.
- No certificate shall be valid –
    - if any entered particulars are incorrect and not in accordance with these rules;
    - if it contains any erasures or words written over one another;
    - if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are signed in full by the person who completed the certificate and endorsed by the officer who signs the certificate.

Application form for certification of Form A

(ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (form DA 46A.03) the exporter, whether –

(i) the manufacturer in whose undertaking the last working or processing was carried out; or

(ii) an exporter who has bought in the goods from a manufacturer for exportation in the same state; or

(iii) an exporter who re-exports in the same state goods imported from the Member States or re-exports goods re-imported as contemplated in rule 46A3.13,

must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including (as may be applicable) -

(aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported and re-exported or materials used and producer's declaration (form DA 46A.04);

(bb) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(cc) documents proving the value of materials used and added value;

(dd) costing records showing the calculation of the ex-works price as defined in these rules.

(k) The requirements for signing the declaration on Form A are also applicable in respect of the application form which must –

(i) bear the original signature of the person signing the declaration; and

(ii) be signed by the same person who signed the declaration on the Form A.

(l) The exporter must –

(i) ensure that the application is duly completed;

(ii) submit the supporting documents specified in paragraph (3) of the declaration; and

(iii) include any relevant documents referred to in paragraph *(ij)*;

(m) Where the officer has reasonable doubts about the correctness of the statements made on the Application for Certificate of Origin Form A, such officer may -

(i) request the exporter or manufacturer to produce documentary proof of origin;

(ii) detain and examine the goods entered for export;

(iii) investigate the books, accounts and other documents required to be kept for the purposes of the information contained in the Application for Certificate of Origin Form A; and

(iv) refuse to issue the Form A until he or she is satisfied that the originating requirements of the enactments have been complied with.

(n) Invoice declarations may be issued instead of Form A in respect of small consignments as prescribed in rule 46A3.20.

46A3.17 Certificate of Origin Form A issued retrospectively (RCO Requirements)

(a) (i) The exporter may only apply for the issue of a Certificate of Origin Form A after exportation at the office of the Controller where the goods were originally entered for export.

(ii) Form A may only be issued after exportation of the products to which it relates, if -

(aa) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or

(bb) it is demonstrated that a Form A was issued but not accepted on importation of the goods in the country of destination for technical reasons.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by -

(i) a completed Form A and its application form of which -

(aa) Box 4 shall be endorsed “issued retrospectively”; and

(bb) if a Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect;

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of the relevant enactment;

(iv) full reasons of the circumstances in which a retrospectively issued Form A is required.

(c) Before such application is considered, an officer will first conduct an examination for verification that the particulars contained in the exporter’s application conform to those contained in the corresponding export documents.

(d) The application for the issue of a Certificate of Origin Form A retrospectively shall be considered by the Controller.

46A3.18 Issue of a duplicate Certificate of Origin Form A (RCO Requirements)

(a) The exporter shall furnish to the officer at the office of the Controller where the original Form A was issued -

(i) a written statement giving reasons why a duplicate is required and the number and date of the original Form A;

(ii) a completed Form A and application form reflecting the word “DUPLICATE” and the number and date of the original form in Box 4;

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The officer shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Form A was issued.

46A3.19 Issue of a new certificate for a cancelled Certificate of Origin Form A (RCO Requirements)

(a) In terms of the RCO Requirements where an earlier issued certificate has been cancelled, Box 4 of the newly issued certificate must reflect the wording “issued instead of ……..” (the number and date of the cancelled certificate).

(b) The provisions of rule 46A3.18 shall apply *mutatis mutandis* in respect of the application for such a certificate.

46A3.20 Invoice declarations for small consignments (RO Rule VII)

(a) (i) In terms of RO Rule VII, presentation of Form A is not required in respect of a small consignment of a total value not exceeding

US $ 5 000 in which case the exporter may declare the country of origin on the invoice or other shipping documents.

(ii) Where there are reasonable doubts as to the accuracy of such origin declaration, the exporter will be required to apply for issuance of Form A.

(b) Every exporter must -

(i) ensure that the goods comply with the relevant provisions of origin at the time of export;

(ii) be in possession of the records and documents providing the originating status of the goods exported;

(iii) use serially numbered invoices;

(iv) insert a reference number or other particulars on any invoice, delivery note or other commercial documents according to which the goods can be readily identified in such records and documents;

(v) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;

(vi) insert on any such document the applicable tariff heading;

(vii) indicate clearly on such documents by means of an asterisk (*) and statement goods which are not of preferential origin; and

(viii) insert on three copies of the invoice (or other documentation) in English the declaration specified below, which shall -

(aa) be dated and bear the original signature of the exporter in manuscript; and

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature.

"The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of …….. preferential origin according to the rules of origin of the Member States.

…….

(Place and date)

…….

(Signature of the exporter)"

(Note: In addition the name of the person signing the declaration has to be indicated in clear script.)

(ix) The documents referred to in subparagraph (viii) shall be dealt with by -

(aa) forwarding one copy of the document on which the declaration is made to the consignee;

(bb) including with the other export documentation one such copy and, if it is not an invoice, a copy of the invoice for retention by the Controller; and

(cc) creating a file for storing a copy of the invoice, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

(c) Any exporter who issues any invoice declaration may be prohibited from issuing such declarations where such exporter -

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of the relevant enactment or these rules;

(iii) fails to notify the manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of

sources or materials). **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(d) If an exporter has been so prohibited from using invoice declarations, such exporter shall apply for Form A in respect of all exports for which originating status is claimed.

(e) (i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the Controller where the goods were entered for export.

(ii) The provisions of rule 46A3.17 shall apply *mutatis mutandis* to such application.

46A3.21 Submission of proof of origin in respect of imported and exported goods (RO Rule VII)

(a) (i) These provisions are only applicable in respect of imported goods originating in the common customs territory that are imported into the Republic for treatment or processing in the Republic as contemplated in RO Rule III and rule 46A3.06*(f)*.

(ii) Any proof of origin in respect of imported goods must be -

(aa) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption; or

(bb) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(cc) in English and if not so, a translation must be attached thereto.

(b) (i) Exporters must submit the Form A or the invoice declaration as proof of origin to reach the importer timeously in the country of destination as such proof of origin must be produced to the customs authorities in the country concerned within 12 months from the date of issue in the Republic.

(ii) After such period, proof of origin is only accepted -

(aa) if failure to observe the time limit is due to exceptional circumstances; or

(bb) where the goods have been submitted to the customs authorities in the country of destination before the final date of expiry.

46A3.22 Exportation of knocked down, disassembled or other goods in more than one consignment (RO Rule V)

When exporting knocked down, disassembled or other goods in more than one consignment to a Member State, the exporter must comply with the requirements in RO Rule V.

46A3.23 Notification of competent authorities (RO Rule VIII)

(a) The Commissioner will supply the Russian Federation with imprints of customs stamps and other information relating to the issuance of certificates.

(b) The customs stamp of which the imprint is supplied to the Customs Union Commission must be used for issuing Form A certificates as required by RO Rule VIII.

46A3.24 Mutual assistance (RO Rule VIII)

The manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering any assistance

contemplated in the relevant enactment to the customs administrations of the Member States. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A3.25 Verification of proof of origin (RO Rule VIII)

(a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the exporting country.

(b) (i) If a request for verification of proof of origin is received from the customs authorities in the Russian Federation, the exporter, manufacturer, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of any enactment.

(ii) The Russian Federation will only grant the tariff preference after receipt of a satisfactory response to the request.

(c) The manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in respect of imports from the Member States for cumulation purposes as contemplated in rule 46A3.06. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A3.26 Keeping of books accounts and other documents

(a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the relevant enactment.

(b) Every exporter or producer or any other person contemplated in section 46A(3)*(b)* shall maintain and keep for a period of three years

from the date goods were exported, complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with -

(i) *(aa)* the purchase of, sale of, cost of, value of, and payment for the goods that are exported;

(bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;

(ii) the production of the goods in the form in which they are exported, including proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;

(iii) documents relating to any goods imported from the Member States, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;

(iv) the exportation of the goods to the Member States;

(v) any other documents contemplated in rule 46A3.16*(ij)*.

(c) (i) For the purposes of paragraph *(b)*, the books, accounts and other documents must include specifically the following:

(aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;

(bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;

(cc) documents proving the value of materials used and added value;

(dd) costing records showing the calculation of the ex-works price;

(ee) serially numbered invoices of goods sold for export; and

(ff) copies of Form A and all export documents (including transport documents).

(ii) An invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office in consultation with the manager responsible for the administration of the valuation section in Head Office where– **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) different terms apply, for example, CIF price;

(bb) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(dd) a discount has been granted subject to conditions, for example, payment to be made within six months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(ee) any other instances where the invoiced price is not an ex-works price.

(c) For the purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the certificate of origin Form A, and any supporting documentary evidence and any related export

documents for at least three years after the date of entry of export of the goods concerned.

Part 4

Non-reciprocal tariff treatment under the Generalised System of Preferences (GSP) granted to developing countries by the Republic of Turkey

46A4.01 *(a)* The rules numbered 46A4 are rules contemplated in sections 46(4)*(d)* and 46A(4)*(b)* in respect of the enactments of the Republic of Turkey relating to the Generalised System of Preferences (GSP) wherein is prescribed the origin and other requirements in terms of which goods exported from a developing country (which includes the Republic) will qualify for preferential tariff treatment on importation into the Republic of Turkey.

(b) The enactments of the Republic of Turkey to which these rules relate are the following English versions received from the Undersecretariat of Customs, Turkey:

(i) Consolidated Decision on Determination of Origin of Goods Benefiting from Preferential Regime for the purpose of the Generalised System of Preferences [No. 2001/3485] stated to have been published and amended in the Official Gazette of the Republic of Turkey as follows:

(A) published on 30th December 2001/24626

(B) amended on 9th October 2003/25254

(C) amended on 24th March 2004/25408

(ii) Annexes to the Consolidated Decision:

Annex I – Introductory Notes to the List in Annex II

Annex II – List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

Annex III – Certificate of Origin Form A

Annex IV – Movement Certificate EUR 1 and Application for Movement Certificate EUR 1

Annex V – Invoice Declaration

Annex VI – Working Excluded from Generalized System of Preferences Regional Cumulation

Annex VII – The List of the least Developed Countries

Note:

(1) Care must be exercised in applying any provision of an enactment and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete, and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in the Republic of Turkey.

(2) These documents are included in the SARS website (www.sars.gov.za).

(c) Any expression used in the rules with reference to an enactment of the Republic of Turkey shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment or relevant provisions of the Act or as defined in these rules.

(d) (i) Where any rule reflects an alphabetical prefix or alphabetical prefixes and a number or numbers in brackets in any heading to the rule, such a reference refers to an enactment of the Republic of Turkey, for example:

"TDA 43 TDA followed by a number refers to the relevant article of the Turkey enactment “Consolidated Decision on Declaration of Origin of Goods Benefiting from Preferential Regime for the Purposes of the

Generalised System of Preferences" referred to in paragraph *(b)*"

(ii) These references are merely quoted to facilitate tracing relevant provisions in the enactments, but exporters are cautioned to study each enactment as a whole and in context to verify requirements in each case and not to rely solely on such references.

(e) In the application of provisions of the Act to any enactment -

(i) the following expressions in the definitions of an enactment shall have the meanings assigned thereto in this paragraph:

"chapters and headings" means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;

"customs value" means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A; and

"Harmonized System" or "HS" or "Harmonized Commodity Description and Coding System" means, for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)*(a)*;

(ii) the following expressions in an enactment shall have the meanings assigned thereto in this paragraph -

"authority or authorities", "competent authorities", "customs authorities" or "governmental authorities" means, with effect from the date these rules come into operation, the

Commissioner, or in accordance with any delegation in these rules, the Head Customs Operations in the Customs and Excise division of the South African Revenue Service, the Controller or any officer designated to perform such function at the office of the Controller; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

"beneficiary country" (except when referring to benefits for a least developed country) or "developing country" includes the Republic;

"Certificate of Origin Form A" or "Form A" means the Generalised System of Preferences, Certificate of Origin (combined declaration and certificate) Form A included in Annex III to the Consolidated Decision, which is issued in a beneficiary country as proof of origin and of which numbered sets are printed and provided by the South African Revenue Service as stated in these rules;

"Decision" means the Consolidated Decision on Determination of Origin of Goods Benefiting from Preferential Regime for the Purposes of the Generalised System of Preferences (and its Annexes) referred to in paragraph *(b)*, which states in Article 1 thereof –

"This Decision shall regulate procedures and principles on determining the origin of goods benefiting from the preferential regime at trade to the Republic of Turkey for the purposes of the Generalised System of Preferences, according to Article 22*(b)* of Customs Law No. 4458.";

"GSP" means the Generalised System of Preferences as in operation in the Republic of Turkey in terms of which non-reciprocal preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

"Movement Certificate EUR 1", the form of which a specimen is published in Annex IV to the Decision which is issued as proof

of the originating status of goods exported from the Republic of Turkey to the Republic for the purposes of the GSP;

"origin", "originate", "originating status" and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

"preferential tariff treatment" shall have the meaning assigned thereto in section 46A (1);

(iii) For the purposes of TDA 6 -

"company" means a company contemplated in the Companies Act, No. 61 of 1973;

"registered or recorded in" or "sail under the flag of a beneficiary country" includes "registered" or "of South African nationality" as contemplated in the Merchant Shipping Act, No. 57 of 1951;

"seabed" means "the bed of the sea and the subsoil thereof" included in the definition of "sea" in section 1 of the Maritime Zone Act, No. 15 of 1994;

"territorial waters" means the territorial waters as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iv) the expression -

"enactment" means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph *(b)*, any amendment thereof or any directive in connection therewith issued by the Republic of Turkey;

"exporter" means a registered exporter as contemplated in section 46A(6);

"goods" as used in these rules means depending on the context, "goods" or "products" or "materials" as defined in an enactment;

"GSP goods", means goods exported or in the case of a producer, goods produced for export from the Republic for the purposes of obtaining the benefits of preferential tariff treatment on importation into the Republic of Turkey;

"list rule" or "rule" means a requirement specified in respect of a product in the “List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status” as provided in Annex II and the Introductory Notes thereto in Annex I, of the Decision;

"manufacturer" means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a "producer";

"producer" means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

"relevant enactment" means an enactment of the Republic of Turkey;

"Republic" means the Republic of South Africa.

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;

46A4.02 *(a)* Subject to section 3(2), any power, duty or function contemplated in sections 46(4)*(d)* and 46A(4) is delegated to the extent specified in these rules to the Head Customs Operations in the Customs and

Excise division of the South African Revenue Service, the Controller or any officer designated to exercise such power or perform such duty or function; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) For the purposes of paragraph *(a)* any delegated officer may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A4.03 Transitional arrangements

(a) The responsibility of the South African Revenue Service for the administration of the GSP in respect of the Republic of Turkey commences on the date these rules come into operation.

(b) Any matter arising from the administration of the GSP before that date, must be finalised with the existing offices in the Department of Trade and Industry responsible for the administration of the GSP before the date these rules came into operation.

46A4.04 Registration of exporter and producer

For the purposes of section 46A(6) and section 59A -

(a) every exporter and producer of GSP goods shall be registered in accordance with rule 59A.01A*(b)*(i), and in the case of - **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(i) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; and

(ii) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(b) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as a producer, must be so submitted. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

Rules relating to the enactments of the Republic of Turkey prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries.

46A4.05 Purpose, scope and definitions (TDA 1-8, 24)

No rule

46A4.06 Rules of origin, proofs of origin (TDA 3 and 24)

(a) In terms of the relevant enactments the basic requirements for a product to be regarded as originating in a GSP beneficiary country are that it must be -

(i) wholly obtained in that country; (TDA 6)

(ii) obtained in that country in the manufacture of which products other than those referred to in subparagraph (i) are used provided that the said product has undergone sufficient working or processing (TDA 7, Annexes I and II).

(b) (i) Products originating in the Republic of Turkey which are exported to a GSP beneficiary country and which are subject to working or processing there going beyond the processes regarded as insufficient working or processing (TDA 8) are regarded as originating in that GSP beneficiary country (TDA 4).

(ii) The process referred to in subparagraph (i) is referred to as cumulation and in this regard the enactments provide for -

(aa) regional cumulation (TDA 13, 14, 15, 16 and 17) which only applies in respect of the groups listed in TDA 14;

(bb) bilateral cumulation with materials originating in the Republic of Turkey (TDA 4).

(c) An originating product is eligible, on importation into the Republic of Turkey to benefit from the relevant tariff preference provided -

(i) it has been transported directly (TDA 22);

(ii) a valid certificate of origin Form A is submitted or an invoice declaration is produced (TDA 24 and 26); and

(iii) the customs administration (or other government authority) of a beneficiary country assists the customs authorities of the Republic of Turkey in verifying (when required) the authenticity of the document or the accuracy of the information regarding the origin of the product (TDA 39 and 40).

(d) For the purposes of these requirements -

(i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods exported (whether on completion of Form A or an invoice declaration) under the GSP scheme as specified in these rules;

(ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.

(e) (i) Whenever originating status is claimed for any product in which materials originating in the Republic of Turkey have been incorporated, the exporter shall, in addition to any other documentation that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in TDA 4 and paragraph *(b)*.

(ii) Where goods are imported into the Republic from the Republic of Turkey for working or processing (cumulation purposes), the bill of entry import must be so endorsed and also with the movement certificate EUR 1 number and date or to the effect that the importer is in possession of an invoice declaration.

46A4.07 Products wholly obtained in the Republic of Turkey or a GSP beneficiary country (TDA 6)

Goods wholly obtained must be so described on Form A, or any invoice declaration and any entry for export, for example, "coal (wholly obtained)".

46A4.08 Products sufficiently worked or processed – List of working or processing (TDA 7, Annexes I and II)

(a) A value tolerance, which does not apply to textile products of HS chapters 50 to 63 of the Harmonized System, is allowed in respect of non-originating materials which should not be used in the manufacture of originating products.

(b) Derogations as provided in TDA 18, 19 and 20 are only applicable to least-developed beneficiary countries.

46A4.09 Insufficient working or processing (TDA 8)

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out to distinguish sufficient and insufficient working.

46A4.10 Unit of qualification (TDA 9)

No rule.

46A4.11 Accessories, spare parts and tools (TDA 10)

No rule.

46A4.12 Sets (TDA 11)

Any record kept to prove the originating status of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purposes of application of the relevant provisions of origin.

46A4.13 Neutral elements (TDA 12)

No rule.

46A4.14 The principle of territoriality, re-importation of goods (TDA 21)

(a) For the purpose of application of the relevant enactments "exported" includes goods removed to any SACU country other than the Republic.

(b) When entering any goods under rebate of duty for which originating status as contemplated in the Republic of Turkey enactment is claimed on re-importation from any country, it must be proved that the goods returned -

(i) are the same as those which were exported;

(ii) have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

46A4.15 Direct transport (TDA 22)

(a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A4.06(b) (cumulation).

(b) (i) "Transported directly" means goods invoiced to an importer in the Republic by an exporter in the Republic of Turkey (or by a person in another country) and transported directly from the Republic of Turkey to that importer, arriving in the same ship, aircraft or container on which they were loaded on exportation.

(ii) The evidence specified in TDA 22 in respect of goods which have not been transported directly between the Republic of Turkey and the Republic shall be produced to the Controller at the time of entry together with the form EUR 1 or invoice declaration and other documents contemplated in section 39.

(iii) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status and compliance with the requirements specified TDA 22.

(c) "A single transport document" may include a through bill of lading or air waybill indicating a contract for the carriage of goods from the Republic of Turkey to the Republic.

(d) "Any substantiating documents" referred to in TDA 22 shall be documents, which provide the facts specified therein and may include a declaration by the exporter supported by a statement from the customs authorities of the country concerned that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

(e) (i) The provisions of paragraphs *(b)*, *(c)* and *(d)* shall apply *mutatis mutandis* in respect of goods exported to the Republic of Turkey.

(ii) The exporter in the Republic must produce the evidence required on importation into the Republic of Turkey to the Controller together with the Application for Certificate of Origin Form A, completed Form A and other prescribed export documents.

46A4.16 Exhibitions (TDA 23)

(a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A4.06*(b)* (cumulation).

(b) In addition to the proof of origin referred to in TDA 22 the importer must produce on entry of the goods imported -

(i) an invoice from the exporter in the country concerned endorsed with the statement "these goods were consigned to you from (name and place of exhibition)";

(ii) a statement from the exporter confirming the particulars specified in the enactments.

46A4.17 General conditions, proof of origin of goods, issue of Certificates of Origin Form A and Application for Certification of Origin Form A (TDA 24 and 25)

(a) Numbered Certificate of Origin Form A have been printed in accordance with Annex III to the Decision and are available from the South African Revenue Service at the offices of Controllers specified in paragraphs *(a)* and *(b)* of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to the Republic of Turkey.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) *(aa)* The Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(bb) Every export bill of entry shall be endorsed -

(A) whether Form A or an invoice declaration is produced;

(B) with the Form A number, if applicable;

(cc) "Supporting documents" include those contemplated in paragraph *(ij)*.

(dd) In addition to any copies required in terms of other export clearing procedures, the exporter or his or her agent must also submit for retention by the Controller -

(A) an additional copy of the bill of entry export;

(B) copies of the documents specified in subparagraph *(aa)*; and

(C) a copy of the export invoice (endorsed with the invoice declaration, where applicable), a copy of the bill of lading, air waybill or the transport document, and producer’s declaration, where applicable.

(ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the Controller.

(ff) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial

document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

(iv) The officer processing the documents must check the copy of Form A submitted for retention to verify whether it is a true copy of the original and if satisfied must certify it as such.

(c) An exporter may only authorise a licensed clearing agent to complete and sign the Form A and the application form.

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the relevant enactment.

(f) The letter of authority shall be submitted together with the completed Form A and application form and will be retained by the Controller.

(g) (i) Completion of a Form A or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the relevant enactment.

(ii) Form A must be accompanied by the Application for Certificate of Origin Form A (DA 46A.03) and if the exporter is not the producer a Declaration by Producer (Form DA 46A.04).

(h) Form A must be completed to be authentic in accordance with the notes on the reverse thereof, the instructions in the relevant enactments and the following requirements:

(i) *(aa)* The certificate must be completed in English.

(bb) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout.

(ii) The numbered boxes of the certificate must be completed as follows:

Box 1

- The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.

Box 2

- Insert the consignee's name, address and country (Turkey).

Box 3

- Insert the details which will be inserted on the export bill of entry.

Box 4

- Insert the bill of entry export number and date, client number of the exporter referred to in rule 59A.06(1) and one of the following endorsements where necessary –
    - o "Duplicate" (where application is made for a duplicate);
    - o "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof);
    - o "Turkey Cumulation" (where goods have acquired originating status by cumulation of origin involving products originating in the Republic of Turkey as

contemplated in rule 46A4.06 and the relevant enactment).

Boxes 5 and 6

- Enter item numbers in Box 5 and identifying marks and numbers in Box 6.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- If they are not marked state "No marks and numbers".
- No space must be left between items.

Box 7

- State identifying marks and numbers on the packages.
- For goods in bulk which are not packed insert "In bulk".
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description supplemented where necessary by information which enable the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111).
- If both originating and non-originating goods are packed together describe only the originating goods and add at the end "Part contents only".
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk on the invoice and the following statement put in Box 7, below the description of the goods:

- "Goods marked * on the invoice are non-originating and are not covered by this Form A";

- Draw a horizontal line under the only or final item in Box 7 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 8 (see Notes on the reverse of Form A)

- Enter the letter –
  - "P" for goods wholly obtained;
  - "W" followed by the Harmonized System heading at the 4-digit level for goods sufficiently worked or processed in terms of the relevant provision of the Decision.

Box 9

- Insert metric measures or any other quantity required.

Box 10

- Insert the invoice number and date.

Box 11

- Certification -

- The officer must print his or her initials and surname below his or her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him or her for this purpose.

Box 12

- The box must be duly completed and the initials and surname and capacity of the person signing the certificate must be stated below the signature.

- If the certificate is signed by a clearing agent on behalf of an exporter, the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.
- No certificate shall be valid –
  - If any entered particulars are incorrect and not in accordance with these rules;
  - If it contains any erasures or words written over one another;
  - If altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are signed in full by the person who completed the certificate and endorsed by the officer who signs the certificate.

Application form for certification of Form A

(ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (form DA 46A.03) the exporter, whether –

(i) the manufacturer in whose undertaking the last working or processing has been carried out;

(ii) an exporter who has bought in the goods from a manufacturer for exportation in the same state; or

(iii) an exporter who re-exports in the same state goods imported from the Republic of Turkey or re-exports goods re-imported as contemplated in rule 46A4.14;

must produce to an officer at any time including at the time of presentation of such application, as the officer may require,

documents proving the originating status of the goods exported, including (as may be applicable) -

(aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported and re-exported or materials used and producer's declaration (form DA 46A.04);

(bb) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(cc) documents proving the value of materials used and added value;

(dd) costing records showing the calculation of the ex-works price defined in the enactments.

(k) The requirements for signing the declaration on Form A are also applicable in respect of the application form which -

(i) must bear the original signature of the person signing the declaration;

(ii) must be signed by the same person who signed the declaration on the Form A.

(l) (i) The exporter must ensure that the application is duly completed and must submit the supporting documents specified in paragraph (3) of the declaration; and

(ii) the supporting documents must include any relevant documents referred to in paragraph *(ij)*.

(m) Where the officer has reasonable doubts about the correctness of the statements made on the application for a Form A, such officer may -

(i) request the exporter or manufacturer to produce documentary proof of origin;

(ii) detain and examine the goods entered for export;

(iii) investigate the books, accounts and other documents required to be kept for the purposes of the information contained in the Application for Certificate of Origin Form A; and

(iv) refuse to issue the Form A until he is satisfied that the originating requirements of the enactments have been complied with.

46A4.18 Certificate of Origin Form A issued retrospectively (TDA 28)

(a) (i) The exporter may only apply for the issue of a Certificate of Origin Form A after exportation at the office of the Controller where the goods were originally entered for export.

(ii) Form A may only be issued after exportation of the products to which it relates, if -

(aa) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or

(bb) it is demonstrated that a Form A was issued but not accepted on importation of the goods in the country of destination for technical reasons.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by -

(i) a completed Form A and its application form of which -

(aa) Box 4 shall be endorsed "issued retrospectively"; and

(bb) if a Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect;

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of the relevant enactment;

(iv) full reasons of the circumstances in which a retrospectively issued Form A is required.

(c) Before such application is considered an officer will first conduct an examination for verification that the particulars contained in the exporter's application conform to those contained in the corresponding export documents.

(d) The application for the issue of a Form A retrospectively shall be considered by the Controller.

46A4.19 Issue of a duplicate Certificate of Origin Form A (TDA 29)

(a) The exporter shall furnish to the Controller where the original Form A was issued -

(i) a written statement giving reasons why a duplicate is required and the number and date of the original Form A;

(ii) a completed Form A and application form reflecting the word DUPLICATE and the number and date of the original form in Box 4;

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The officer processing the application for a duplicate shall attach a copy of the original application form to the application form for a

duplicate and shall take into account the facts or circumstances considered when the original Form A was issued.

(c) In respect of the period of validity of a proof of origin, to which rule 46A4.22 relates, TDA 29 provides that the duplicate takes effect from the date of the original.

46A4.20 Issue of replacement Certificate of Origin Form A (TDA 30)

TDA 30 provides for the issuing of a replacement Certificate of Origin Form A by the Republic of Turkey where goods originating in a GSP beneficiary country are sent from the Republic of Turkey and placed under customs control in the Republic of Turkey and thereafter sent elsewhere within the Republic of Turkey or to the Community, Norway or Switzerland.

46A4.21 Content and format of invoice declaration (TDA 24 and 26 and Annex V)

(a) (i) The provisions of this rule relating to the importation of goods only apply in respect of the goods imported for cumulation purposes as contemplated in rule 46A4.06.

(ii) Where form EUR 1 is not produced, the declaration specified in paragraph *(c)*(viii), must also be reflected on invoices of goods imported from the Republic of Turkey for the purposes of further working or processing in the Republic (cumulation).

(b) (i) The provisions relating to invoice declarations are only applicable to goods exported to the Republic of Turkey in respect of a consignment consisting of one or more packages containing originating products of which the total value does not exceed EUR 6 000.

(ii) Where there are reasonable doubts as to the correctness of the declaration, the exporter will be required to apply for issuance of Form A.

(c) Every exporter must -

(i) ensure that the goods comply with the relevant provisions of origin at the time of export;

(ii) be in possession of the records and documents proving the originating status of the goods exported;

(iii) use serially numbered invoices;

(iv) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

(v) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;

(vi) insert on any such document the applicable tariff heading;

(vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin; and

(viii) insert on three copies of the invoice or such other document, for each consignment, the English version of the declaration specified below, which shall -

(aa) be dated and bear the original signature of the exporter in manuscript; and

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature.

"The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ……. preferential origin according to the rules of origin of the Generalised System of Preferences of the Republic of Turkey

……...

(Place and date)

…….

(Signature of the exporter)"

(Note: In addition the name of the person signing the declaration has to be indicated in clear script)

(ix) The documents referred to in subparagraph (viii) shall be dealt with by -

(aa) forwarding one copy of the document on which the declaration is made to the consignee;

(bb) including with the other export documentation one such copy and a copy of the invoice for retention by the Controller; and

(cc) creating a file for storing a copy of the invoice, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

(d) Any exporter who issues any invoice declaration may be prohibited from issuing such declarations where such exporter -

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of the relevant enactment or these rules;

(iii) fails to notify the manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials). **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(e) If an exporter has been so prohibited from using invoice declarations, such exporter shall apply for Form A in respect of all exports for which originating status is claimed.

(f) (i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the officer at the office of the Controller where the goods were entered for export.

(ii) The provisions of rule 46A4.18 shall apply *mutatis mutandis* to such application.

46A4.22 Submission: Validity of proof of origin (TDA 31)

(a) These provisions are only applicable in respect of goods imported for cumulation purposes as contemplated in rule 46A4.06.

(b) Any proof of origin in respect of imported goods must be -

(i) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption; or

(ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(iii) in English and if not so, a translation must be attached thereto.

(c) (i) Exporters must submit the Form A or the invoice declaration as proof of origin to reach the importer timeously in the country of destination as such proof of origin must be produced to the customs authorities in the country concerned within 10 months from the date of issue in the Republic.

(ii) After such period proof of origin may only be accepted on application to the Turkey customs authorities -

(aa) if failure to observe the time limit is due to exceptional circumstances, or

(bb) where the goods have been submitted to the customs authorities in the country of destination before the final date of expiry.

46A4.23 Importation by installments (TDA 34)

When such goods are exported to the Republic of Turkey, one Form A shall be issued and submitted to the importer in the country of destination on exportation of the first installment.

46A4.24 Exemptions from requirement of proof of origin (TDA 36 and 37)

(a) Proof of origin is not required if goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage.

(b) According to the provisions the following general conditions apply to exemption from production of proof of origin in respect of the importations concerned, where -

(i) the value of such goods does not exceed the limit of EURO 500 in the case of small packages or EURO 1 200 in the case of goods forming part of travellers' personal baggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage for the personal use of the recipients or travellers or their families;

(iii) the goods have been declared as meeting the requirements of the relevant enactment and there is no reason to doubt the veracity of such declaration.

46A2.25 Discrepancies and formal errors (TDA 35)

(a) Slight discrepancies in proof of origin documents submitted at the time of entry of imported goods may include -

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have no direct bearing on the validity of the declaration of origin;

(iii) that the information is valid and accurate but not in the correct box;

(iv) that the exporter’s declaration box is not dated.

(b) Any proof of origin document submitted with slight discrepancies or formal errors may be accepted provided the documents and goods comply with the conditions contemplated in the relevant enactment.

46A4.26 Communication of stamps and addresses (TDA 39)

(a) The Commissioner will supply the Undersecretariat of Customs of the Republic of Turkey with imprints of customs stamps and other information relating to the issuance of certificates.

(b) The stamp provided for issuing of Form A must be used only for that purpose and only that stamp shall be used for such forms.

46A4.27 Mutual assistance (TDA 25 and 39)

The manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering any assistance contemplated in the relevant enactments to the customs administration of

the Republic of Turkey. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A4.28 Verification of proof of origin (TDA 40 and 41)

(a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the exporting country.

(b) If a request for verification of proof of origin is received from the customs authorities in the Republic of Turkey, the exporter, manufacturer, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfillment of the other requirements of any enactment.

(c) The manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in respect of imports from the Republic of Turkey for cumulation purposes as contemplated in rule 46A4.06 in the circumstances contemplated in the enactments. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A4.29 Keeping of books, accounts and other documents (TDA 42)

(a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;

(b) Every exporter or producer or any other person as contemplated in section 46A(3)*(b)* shall maintain and keep for a period of three years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff

treatment was claimed including any such books, accounts or other documents in connection with -

(i) *(aa)* the purchase of, sale of, cost of, value of, and payment for the goods that are exported;

(bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;

(ii) the production of the goods in the form in which they are exported, including proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;

(iii) documents relating to any goods imported from the Republic of Turkey, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;

(iv) the exportation of the goods to the countries concerned;

(v) any other documents contemplated in rule 46A4.17*(ij)*.

(c) (i) For the purpose of paragraph *(b)* the books, accounts and other documents must include specifically the following:

(aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;

(bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;

(cc) documents proving the value of materials used and added value;

(dd) costing records showing the calculation of the ex-works price;

(ee) serially numbered invoices of goods sold for export; and

(ff) copies of Form A and all export documents (including transport documents).

(ii) An invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office in consultation with the manager responsible for the administration of the valuation section in Head Office, where - **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) different terms apply, for example, CIF price;

(bb) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(dd) a discount has been granted subject to conditions, for example, payment to be made within six months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(ee) any other instances where the invoiced price is not an ex-works price.

(d) For the purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the certificate of origin Form A, any supporting documentary evidence and any related export documents

for at least three years after the date of entry of export of the goods concerned.

Part 5

Non-reciprocal preferential tariff treatment under the Generalised System of Preferences (GSP) granted to developing countries by Norway

46A5.01 *(a)* The rules numbered 46A5 are–

(i) rules contemplated in sections 46(4)*(d)* and 46A(4)*(b)* in respect of the enactments of Norway relating to the Generalised System of Preferences (GSP) wherein is prescribed the origin and other requirements in terms of which goods exported from a developing country (which includes the Republic) will qualify for preferential tariff treatment on importation into Norway;

(ii) except for necessary technical changes and the exclusion of references to the Community and Switzerland, restatements of the contents of the rules numbered 46A2;

(iii) substituted for the rules numbered 46A2 as a result of–

(aa) changes to the GSP rules of the Community; and

(bb) the GSP is no longer being applied between Switzerland and the Republic.

(b) The enactments of Norway to which these rules relate are the following:

Enactments of Norway

Publication entitled: “Generalised System of Preferences for import of goods from Developing Countries GSP” consisting of:

Table of contents

Part I - General information

1. Background information

2. Conditions for GSP preferential tariff treatment

3. Developing countries for which the system is valid

4. Rules of origin

4.1 Origin criteria

4.2 Insufficient working or processing

4.3 Cumulation of origin

4.4 Qualifying units

5. Consignment rule

6. Documentation of originating status – Proofs of origin

7. Requests for GSP treatment at importation

8. Products covered by the Norwegian GSP system

9. Other provisions (verifications and surveillance)

Part II – Rules of origin and provisions of origin

1. Regulation on rules of origin, general provisions

2. List of working and processing

3. Introductory notes to the list

4. List of processing rules

5. Appendix I - Certificate of Origin Form A

6. Appendix II - Invoice declaration

7. Appendix III - Movement certificate EUR 1

Part III – Scope of products

1. List 1: 30% reduction for “least developed” GSP-countries

2. List 2: 100% reduction for “ordinary” GSP-countries

3. List 3: 100% reduction of the industrial element for “ordinary “GSP-countries

4. List 4: 15% reduction for “ordinary” GSP-countries

5. List 5: 10% reduction for “ordinary” GSP-countries

6. List 6: 50% reduction for “ordinary” GSP-countries

7. List 7: List of exceptions for “ordinary” GSP-countries

(Contents of publication obtained from Norwegian Customs website www.tol.no – updated to 9 August 2002)

(c) Any expression used in the rules with reference to any enactment of Norway shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment, or relevant provisions of the Act or as defined in these rules

(d) (i) Where any rule reflects an alphabetical prefix or alphabetical prefixes and a number or numbers in brackets in any heading to the rule, such a reference refers to enactments and their numbers of Norway, for example–

Ns 1 or NGI.4.3.2/s2

These references may include–

- Part 1 – General Information (quoted in these rules as GI followed by the item number); or

- Part II – Rules of origin and proof of origin, which contain the Regulations concerning the origin of goods etc., under the Generalised System of Preferences (GSP) for the import of goods from developing countries (the sections of which are quoted in the rules as “s” followed by the section number; a reference may therefore consist of both, for example, NGI 4.3.2/s2);

(Part 1 is included because of its explanatory content with regard to the Regulations).

(ii) These references are merely quoted to facilitate tracing relevant provisions in the enactments, but exporters are cautioned to study each enactment as a whole and in context to verify requirements in each case and not to rely solely on such references

(e) In the application of provisions of the Act to any enactment–

(i) the following expressions in the definitions of an enactment shall have the meanings assigned thereto in this paragraph–

”chapters and headings” means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;

“customs value” means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A; and

”Harmonized System” or “HS” or “Harmonized Commodity Description and Coding System” means, for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)*(a)*;

(ii) the following expressions in an enactment shall have the meanings assigned thereto in this paragraph–

(aa) “authority or authorities”, “competent authorities”, “customs authorities” or “governmental authorities” means, the Commissioner, or in accordance with any delegation in these rules, the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function at the

office of the Controller; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

"GSP" means the Generalised System of Preferences as in operation in Norway in terms of which non-reciprocal preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

"GSP goods" means goods exported or in the case of a producer, goods produced for export from the Republic for the purposes of obtaining the benefits of preferential tariff treatment on importation into Norway;

"Movement Certificate EUR 1" in respect of GSP goods, the form of which a specimen is published in the enactments of Norway which is issued by Norway as proof of the originating status of goods exported to the Republic for the purposes of the GSP;

"Norway" means the Kingdom of Norway;

"origin", "originate", "originating status" and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

"preferential tariff treatment" shall have the meaning assigned thereto in section 46A(1);

(bb) For the purposes of Ns 3 –

"company" means a company contemplated in the Companies Act, No. 71 of 2008;

"registered or recorded in" or "sail under the flag of a GSP beneficiary country" or "beneficiary country" includes "registered" or "of South African nationality" as contemplated in the Merchant Shipping Act, No. 57 of 1951;

”seabed” and “marine soil” or “subsoil” means “ the bed of the sea and the subsoil thereof” included in the definition of “sea” in section 1 of the Maritime Zone Act, No. 15 of 1994;

”territorial waters” means the territorial waters as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iii) the expression –

“enactment” means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph *(b)*, any amendment thereof or any directive in connection therewith issued by Norway;

”exporter” means a registered exporter as contemplated in section 46A(6);

“goods” as used in these rules means, depending on the context, “goods” or “products” or “materials” as defined in an enactment;

”list rule” means the “List of working or processing required to be carried out on non-originating materials” in order that the product manufactured can obtain originating status as contained in the enactments;

”manufacturer” means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a “producer”;

”producer” means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

”relevant enactment” means an enactment of Norway;

”SACU” means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of

Lesotho, the Republic of Namibia, the Kingdom of Swaziland and the Republic of South Africa;

"Republic" means the Republic of South Africa.

46A5.02 *(a)* Subject to section 3(2), any power, duty or function contemplated in sections 46(4)*(d)* and 46A(4) is delegated to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office or any officer designated to perform such function at the office of the Controller; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) For the purposes of paragraph *(a)* any delegated officer may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A5.03 From the date these rules come into operation any reference in any other rule or form to rule 46A.02 as relating to the Generalised System of Preferences granted by Norway must be regarded as referring to the rules numbered 46A5.

46A5.04 Registration of exporter and producer

For the purposes of section 46A(6) and section 59A–

(a) every exporter and producer of GSP goods shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of –

(i) an exporter, Annexure DA 185.4A2 and form DA 46A.01 incorporated in Section C thereof;

(ii) a producer, Annexure DA 185.4A7 and form DA 46A.02 incorporated in Section A thereof;

(b) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as a producer, must be so submitted.

46A5.05 Exporters must ascertain precise qualifying requirements and extent of benefit from importer or customs authority in Norway

(a) (i) The enactments of Norway referred to in these rules have been obtained from the Internet.

(ii) These enactments are included on the South African Revenue Service (SARS) website. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) The enactments in some instances contain variations in the requirements of a procedure in different sections (for example, cumulation in General Information) and refer to publications that are not included (for example, item 4.3.3 of General Information).

(c) Care must therefore be exercised in applying any provision and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in the countries concerned.

Rules relating to enactments of Norway prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries.

Chapter I - General Provisions

46A5.06 Definitions (Ns 1)

No rule.

Chapter II – Originating Products

46A5.07 Origin criteria (NGI 4.3.2 and 4.3.3, s2 and s2.3)

(a) In terms of the relevant enactments the basic requirements for a product to be regarded as originating in a GSP beneficiary country are that it must be –

(i) wholly obtained in that country; (Ns 3)

(ii) obtained in that country in the manufacture of which products other than those referred to in subparagraph (i) are used provided that the said product has undergone sufficient working or processing (Ns 4, Part II (list of working and processing, introductory notes to the list and list of processing rules)).

(b) (i) Products originating in Norway which are exported to a GSP beneficiary country and which are subject to working or processing there going beyond the processes regarded as insufficient working or processing (Ns 5;) are regarded as originating in that GSP beneficiary country (NGI 4.3).

(ii) The process referred to in subparagraph (i) is referred to as cumulation and in this regard the enactments provide that –

(aa) regional cumulation (NGI 4.3.1 and s6) only applies in respect of the ASEAN group (NGI 4.3.1);

(bb) cumulation is not applicable to goods of HS Chapters 1 to 24 (NGI 4.3.3);

(iii) General Information item (Norway) 4.3.2 relates to bilateral cumulation and item 4.3.3 to diagonal cumulation.

(c) Certain tolerances, which do not apply to textile products of HS Chapters 50 to 63 of the Harmonized System, are allowed (NGI 4.1.3, s4).

(d) On importation into Norway an originating product is eligible to benefit from the relevant tariff preference, provided–

(i) it has been transported directly (Ns 14);

(ii) a valid Certificate of Origin Form A is submitted or an invoice declaration is produced; and

(iii) the customs administration (or other government authority) of a beneficiary country assists the customs authorities of Norway to verify (when required) the authenticity of the document or the accuracy of the information regarding the origin of the product.

(e) For the purposes of these requirements –

(i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods exported (whether on completion of Certificate of Origin Form A or an invoice declaration) under the GSP scheme as specified in these rules;

(ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.

(f) Whenever originating status is claimed for any product in which materials originating in Norway have been incorporated, the exporter shall, in addition to any other documentation that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation.

(g) (i) Where goods are exported from Norway to the Republic for working or processing, the form EUR 1 must reflect the

endorsement “GSP BENEFICIARY COUNTRY NORWAY” in Block 2 of the form.

(ii) Where goods are imported into the Republic for cumulation purposes, the bill of entry import must be endorsed with the movement certificate EUR 1 number and date or to the effect that the importer is in possession of an invoice declaration.

46A5.08 Products wholly obtained in a GSP beneficiary country (Ns 3)

Goods wholly obtained must be so described on Certificate of Origin Form A or any invoice declaration and any entry for export, for example, “coal (wholly obtained)”.

46A5.09 Products sufficiently worked or processed – processing list (NGI 4.1.2, 4.1.3, s4 and Part II (see rule 46A2.01))

Derogations as provided in Ns 11 are only applicable to least-developed beneficiary countries

46A5.10 Insufficient working or processing (NGI 4.2, s5)

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out to distinguish sufficient and insufficient working.

46A5.11 Unit of qualification (NGI 4 and s7)

No rule.

46A5.12 Accessories, spare parts and tools (NGI 4 and s8)

No rule.

46A5.13 Sets (NGI 4 and s9)

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purposes of application of the relevant provisions of origin.

46A5.14 Neutral elements (NGI 4 and s10)

No rule.

Chapter III - Territorial requirements, transport, etc.

46A5.15 The principle of territoriality / re-importation of goods (NGI 5; s12 and s13)

(a) For the purpose of application of the relevant enactments “exported” includes goods removed to any SACU country other than the Republic.

(b) When entering any goods under rebate of duty for which originating status as contemplated in any relevant enactment is claimed on re-importation from any country including a SACU country, it must be proved for the purposes of entry under item 409.00 of Schedule No. 4 that the goods returned –

(i) are the same as those which were exported;

(ii) have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

46A5.16 Direct transport (NGI 5 and s14)

(a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A5.07*(b)* (cumulation).

(b) (i) "Transported directly" means goods invoiced to an importer in the Republic by an exporter in Norway (or by a person in another country) and transported directly from that countries to that importer, arriving in the same ship, aircraft or container on which they were loaded on exportation.

(ii) The evidence specified in the relevant enactments in respect of goods which have not been transported directly between the countries concerned and the Republic shall be produced to the Controller at the time of entry together with the form EUR 1 or invoice declaration and other documents contemplated in section 39.

(c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status and complying with the requirements specified in the relevant enactment.

(d) A "single transport document" may include a through bill of lading or air waybill indicating a contract for the carriage of goods from the country concerned to the Republic.

(e) "Any substantiating documents" referred to in the enactments shall be documents, which provide the facts specified therein and may include a declaration by the exporter supported by a statement from the customs authorities of the country concerned that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

(f) (i) The provisions of paragraphs *(c)*, *(d)* and *(e)* shall apply *mutatis mutandis* in respect of goods exported to Norway.

(ii) The exporter in the Republic must produce the evidence required on importation into Norway to the Controller together with the application for issue of Form A, completed Form A and other prescribed export documents.

46A5.17 Exhibitions (NGI 5 and s15)

(a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A5.07*(b)*.

(b) In addition to the proof of origin referred to in the enactments the importer must produce on entry of the goods imported –

(i) an invoice from the exporter in the country concerned endorsed with the statement “these goods were consigned to you from (name and place of exhibition)”

(ii) a statement from the exporter confirming the particulars specified in the enactments.

Chapter IV – Proof of Origin

46A5.18 General conditions and issue of Certificate of Origin Form A (NGI 6.1.1, s16 and s17)

(a) Numbered Certificate of Origin Form A forms have been printed in accordance with the provisions of the enactments and are available from the South African Revenue Service at the offices of Controllers specified in paragraphs *(a)* and *(b)* of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to Norway.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) *(aa)* The Certificate of Origin Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the manager responsible for the administration of the rules of origin section in Head Office otherwise determines. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(bb) Every export bill of entry shall be endorsed –

(A) whether Certificate of Origin Form A or an invoice declaration is produced;

(B) with the Certificate of Origin Form A number, if applicable.

(cc) "Supporting documents" include those contemplated in paragraph *(ij)*.

(dd) In addition to any copies required in terms of other export clearing procedures, the exporter or his or her agent must also submit for retention by the Controller–

(A) an additional copy of the bill of entry export;

(B) copies of the documents specified in item *(aa)*; and

(C) a copy of the export invoice (endorsed with the invoice declaration, where applicable), a copy of the bill of lading, air waybill or the transport document, and producer's declaration, where applicable.

(ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the officer designated to perform the rules of origin

function at the office of the Controller. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ff) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

(iv) The officer processing the documents must check the copy of Certificate of Origin Form A submitted for retention to verify whether it is a true copy of the original and if satisfied must certify it as such.

(c) An exporter may only authorise a licensed clearing agent to complete and sign the Certificate of Origin Form A and the application form.

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he or she holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the relevant enactment.

(f) The letter of authority shall be submitted together with the completed Certificate of Origin Form A and application form and will be retained by the Controller.

(g) (i) Completion of a Certificate of Origin Form A or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the relevant enactment.

(ii) Certificate of Origin Form A must be accompanied by the Application for Certificate of Origin Form A (DA 46A.03) and if the exporter is not the producer a Declaration by Producer (Form DA 46A.04).

(h) Certificate of Origin Form A must be completed to be authentic in accordance with the instructions in the relevant enactments, the notes on the reverse thereof and the following requirements:

(i) *(aa)* The certificate must be made out in English;

(bb) if the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

- The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.

Box 2

- Insert the consignee’s name, address and country.

Box 3

- Insert the details which will be inserted on the export bill of entry.

Box 4

- Insert the bill of entry export number and date, client number of the exporter referred to in rule 59A.06(1) and one of the following endorsements where necessary –

  - “Duplicate” (where application is made for a duplicate);

- “Issued retrospectively” (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof);
- “Norway Cumulation”, where goods have acquired originating status by cumulation of origin involving products originating in the Norway as contemplated in rule 46A5.07 and the relevant enactment.

Boxes 5 and 6

- Enter item numbers in Box 5 and identifying marks and numbers in Box 6
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate
- If they are not marked state “No marks and numbers”
- No space must be left between items

Box 7

- State identifying marks and numbers on the packages.
- For goods in bulk which are not packed insert “In bulk”
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description supplemented where necessary by information which enable the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111).

- If both originating and non-originating goods are packed together describe only the originating goods and add at the end “Part contents only”.
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk (*) on the invoice and the following statement put in Box 7, below the description of the goods:
- Goods marked with an asterisk (*) on the invoice are non-originating and are not covered by this Certificate of Origin Form A.
- Draw a horizontal line under the only or final item in Box 7 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 8 (see Notes on the reverse of Certificate of Origin Form A)

- Enter the letter “P” for goods wholly obtained; or
- Enter the letter “W” followed by the Harmonized System heading at the 4-digit level for goods sufficiently worked or processed in terms of the relevant enactments.

Box 9

- Insert metric measures or any other quantity required.

Box 10

- Insert the invoice number and date.

Box 11

Certification

- The officer must print his or her initials and surname below his or her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him or her for this purpose.

Box 12

- The box must be duly completed and the initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed by a clearing agent on behalf of an exporter, the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.
- No certificate shall be valid–
- If any entered particulars are incorrect and not in accordance with these rules;
- If it contains any erasures or words written over one another;
- If altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are signed in full by the person who completed the certificate and endorsed by the officer who signs the certificate.

Application form for certification of Form A

(ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (DA 46A.03) the exporter, whether –

(i) the manufacturer in whose undertaking the last working or processing was carried out; or

(ii) an exporter who has bought in the goods from a manufacturer for exportation in the same state; or

(iii) an exporter who re-exports in the same state goods imported from Norway or re-exports goods re-imported as contemplated in rule 46A5.15;

must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including (as may be applicable)–

(aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported and re-exported or materials used and producer's declaration form DA 46A.04;

(bb) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(cc) documents proving the value of materials used and added value;

(dd) costing records showing the calculation of the ex-works price defined in the enactments.

(k) The requirements for signing the declaration on Certificate of Origin Form A are also applicable in respect of the application form which –

(i) must bear the original signature of the person signing the declaration;

(ii) must be signed by the same person who signed the declaration on the Certificate of Origin Form A.

(iii) *(aa)* The exporter must ensure that the application is duly completed and must submit the supporting documents specified in paragraph (3) of the declaration; and

(bb) the supporting documents must include any relevant documents referred to in paragraph *(ij)*.

(l) Where the officer designated to perform the rules of origin function at the office of the Controller has reasonable doubts about the correctness of the statements made on the application for a Certificate of Origin Form A, such officer may – **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(i) request the exporter or manufacturer to produce documentary proof of origin;

(ii) detain and examine the goods entered for export;

(iii) investigate the books, accounts and other documents required to be kept for the purposes of the information contained in the application for a Certificate of Origin Form A; and

(iv) refuse to issue the Certificate of Origin Form A until he is satisfied that the originating requirements of the enactments have been complied with.

46A5.19 Certificate of Origin Form A issued retrospectively (Ns 19)

(a) (i) The exporter may only apply for the issue of a Certificate of Origin Form A after exportation at the office of the Controller where the goods were originally entered for export.

(ii) Certificate of Origin Form A may only be issued after exportation of the products to which it relates, if –

(aa) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or

(bb) it is demonstrated that a Form A was issued but not accepted on importation of the goods in the country of destination for technical reasons.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by –

(i) a completed Certificate of Origin Form A and its application form of which –

(aa) Box 4 shall be endorsed “issued retrospectively”; and

(bb) if a Certificate of Origin Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect;

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of the relevant enactment;

(iv) full reasons of the circumstances in which a retrospectively issued Certificate of Origin Form A is required.

(c) Before such application is considered an officer will first conduct an examination for verification that the particulars contained in the exporter’s application conform to those contained in the corresponding export documents.

(d) The application for the issue of a Certificate of Origin Form A retrospectively shall be considered by the Controller.

46A5.20 Issue of a duplicate Certificate of Origin Form A (Ns 20)

(a) The exporter shall furnish to the officer designated to perform the rules of origin function at the office of the Controller where the original Certificate of Origin Form A was issued – **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(i) a written statement giving reasons why a duplicate is required and the number and date of the original Certificate of Origin Form A;

(ii) a completed Certificate of Origin Form A and application form reflecting the word DUPLICATE and the number and date of the original form in Box 4;

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The officer designated to perform the rules of origin function at the office of the Controller shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin Form A was issued. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A5.21 Issue of replacement Certificate of Origin Form A (Ns 21)

The enactments listed above provide for the issuing of replacement Certificates of Origin Form A by Norway where goods originate in a GSP beneficiary country are re-exported from any of, to another of, those countries

46A5.22 Content and format of invoice declaration (Ns 22 and Ns 23 and Appendix II to Part II)

(a) The provisions for approved exporters are applicable to exports of goods from Norway to a beneficiary country for working or processing to acquire originating status in such country.

(b) The provisions relating to invoice declarations are only applicable to goods exported to Norway in respect of a consignment consisting of

one or more packages containing originating products of which the total value does not exceed NOK 25 000 in the case of Norway.

(c) Every exporter must –

(i) make out one invoice declaration for each consignment;

(ii) ensure that the goods comply with the relevant provisions of origin at the time of export;

(iii) be in possession of the records and documents proving the originating status of the goods exported;

(iv) use serially numbered invoices;

(v) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

(vi) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;

(vii) insert on any such document the applicable tariff heading;

(viii) indicate clearly on such documents by means of an asterisk (*) and statement goods which are not of preferential origin;

(ix) insert on three (3) copies of the invoice or such other document the English version of the declaration specified below, which shall –

(aa) be dated and bear the original signature of the exporter in manuscript; and

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature.

"The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of …….. preferential origin according to the rules of origin of the Norwegian Generalised System of Preferences and ……

(place and date)

…….

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script.)

(d) The documents referred to in subparagraph (ix) shall be dealt with by–

(i) forwarding one copy of the document on which the declaration is made to the consignee;

(ii) including with the other export documentation one such copy and a copy of the invoice for retention by the Controller; and

(iii) creating a file for storing a copy of the invoice such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

(e) Any exporter who issues any invoice declaration may be prohibited from issuing such declarations where such exporter –

(i) makes a false declaration concerning the origin of the value of any consignment;

(ii) does not comply with the requirements of the relevant enactment or these rules;

(iii) fails to notify the manager responsible for the administration of the rules of origin section in Head Office that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials). **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(f) If an exporter has been so prohibited from using invoice declarations, such exporter shall apply for Certificate of Origin Form A in respect of all exports for which originating status is claimed.

(g) (i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the officer designated to perform the rules of origin function at the office of the Controller where the goods were entered for export. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) The provisions of rule 49A5.19 shall apply *mutatis mutandis* to such application.

46A5.23 Submission of proof of origin (Ns 25)

(a) These provisions are only applicable in respect of goods imported when imported for cumulation purposes as contemplated in rule 46A5.07.

(b) Any proof or origin in respect of imported goods must be –

(i) delivered to the Controller at the time the goods are entered home consumption or deemed to have been entered for home consumption; or

(ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(iii) must be in English and if not so a translation must be attached thereto.

(c) Exporters must submit the Certificate of Origin Form A or the invoice declaration as proof of origin to reach the importer timeously in the country of destination as such proof of origin must be produced to the

customs authorities in the country concerned within 10 months from the date of issue in the Republic.

(d) After such period proof of origin is only accepted –

(i) if failure to observe the time limit is due to exceptional circumstances; or

(ii) where the goods have been submitted to the customs authorities in the country of destination before the final date of expiry.

46A5.24 Importation by instalments (Ns 26)

(a) These provisions are only applicable to goods imported for cumulation purposes as contemplated in rule 46A5.07.

(b) Where any importer requests approval to import goods contemplated in this Article by instalments application shall be in writing and–

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the manager responsible for the administration of the tariff section at Head Office and forward a copy of the application to the manager responsible for the administration of the rules of origin section in Head Office; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) in the case of other dismantled or non-assembled goods within the meaning of general rule 2(a) of the Harmonized System (General Note A 2(a) to Schedule No. 1) and falling within Section XVI or XVII or heading 7308 or 9406 of Part 1 of Schedule No. 1, application shall be made to the manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro forma invoices of each. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) Copies of proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

(d) When such goods are exported to Norway, one Certificate of Origin Form A shall be issued and submitted to the importer in the country of destination on exportation of the first instalment.

46A5.25 Exemptions from requirement of formal proof of origin (Ns 27)

(a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage.

(b) According to the enactments the following general conditions apply to exemption from production of proof of origin in respect of the importations concerned, where –

(i) the value of such goods does not exceed the limit of NOK 1 750 (Norway) in the case of small packages or NOK 5 000 in the case of goods forming part of travellers' personal baggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage for the personal use of the recipients or travellers or their families;

(iii) the goods have been declared as meeting the requirements of the relevant enactment and there is no reason to doubt the veracity of such declaration.

46A5.26 Discrepancies and formal errors (Ns 28)

(a) Slight discrepancies in proof of origin documents submitted at the time of entry of imported goods may include –

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have no direct bearing on the validity of the declaration of origin;

(iii) that the information is valid and accurate but not in the correct box;

(iv) that the exporter's declaration box is not dated.

(b) Any proof of origin document submitted with slight discrepancies or formal errors may be accepted provided the documents and goods comply with the conditions contemplated in the relevant enactment.

Chapter V – Administrative matters, etc

46A5.27 Notification of competent authorities (Ns 29)

The stamp in use for issuing certificates of origin must be used for issuing Certificate of Origin Form A.

46A5.28 Mutual assistance (Ns 30)

The manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in the relevant enactments to the customs administrations of Norway. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A5.29 Verification of proof of origin (Ns 31)

(a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the exporting country.

(b) If a request is received from the customs authorities in Norway, the exporter, manufacturer, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the enactments.

(c) The manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences for goods imported for cumulation purposes in accordance with the circumstances contemplated in the enactments. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

46A5.30 Keeping of books, accounts and other documents

(a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;

(b) Every exporter or producer or any other person as contemplated in section 46A(3)*(b)* shall maintain and keep for a period of five (5) years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with –

(i) *(aa)* the purchase of, sale of, cost of, value of, and payment for the goods that are exported;

(bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;

(ii) the production of the goods in the form in which they are exported, including proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;

(iii) documents relating to any goods imported from Norway, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;

(iv) the exportation of the goods to the countries concerned;

(v) any other documents contemplated in rule 46A5.18*(ij)*.

(c) (i) For the purpose of paragraph *(b)* the books, accounts and other documents must include specifically the following:

(aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;

(bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;

(cc) documents proving the value of materials used and added value;

(dd) costing records showing the calculation of the ex-works price;

(ee) serially numbered invoices of goods sold for export; and

(ff) copies of Certificate of Origin Form A and all export documents (including transport documents).

(ii) An invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office in

consultation with the manager responsible for the administration of the valuation section in Head Office, where – **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) different terms apply, for example, CIF price;

(bb) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(dd) a discount has been granted subject to conditions, for example, payment to be made within six (6) months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(ee) any other instances where the invoiced price is not an ex-works price.

(d) For the purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the Certificate of Origin Form A and supporting evidence and any related export documents for at least five (5) years after the date of entry of export of the goods concerned.

Implementation of the Registered Exporter System (REX) of self-certification of the origin of goods exported to Norway in terms of the Generalised System of Preferences (GSP)

Purpose of rules 46A5A, date of implementation and application of rules 46A5

46A5A.01 *(a)* The rules numbered 46A5A–

(i) are rules contemplated in sections 46A(4)*(d)* and 46A(6)*(b)* to give effect to the enactments of Norway relating to the General System of Preferences (GSP) wherein is prescribed the origin and other requirements in terms of which goods exported from a developing country (which includes the Republic) will qualify for preferential tariff treatment on importation into Norway;

(ii) provide for the administration of the Registered Exporter system (REX) in respect of GSP exports to Norway;

(iii) substitute the method of certification of origin;

(iv) do not affect the qualifying requirements for originating status of goods;

(v) omit, adapt or modify relevant procedures in rules numbered 46A5 for the purpose of the REX system.

(b) These rules take effect on–

(i) 1 January 2018 for exporters registered for the purposes of exporting GSP goods by using the REX system and other exporters allowed to complete a statement on origin;

(ii) 1 January 2019 in respect of all GSP exports from the Republic to Norway.

(c) Rules numbered 46A5 continue to apply for the period 1 January 2018 to 31 December 2018 to GSP exports by exporters not using the REX system.

46A5A.02 Enactments of Norway and the European Union and Annexes to these rules

(a) (i) Enactments of Norway

Publication entitled: “The Norwegian GSP System” consisting of:

Table of contents

1. Background information
2. Conditions for GSP preferential tariff treatment
3. Developing countries for which the Norwegian GSP system is valid (implemented)
4. Rules of origin

4.1 Origin criteria

4.2 Insufficient working or processing

4.3 Cumulation

5. The direct transport rule
6. Proof of origin documentation
7. Requests for preferential tariff treatment
8. Products covered by the Norwegian GSP system (scope of products)
9. Other provisions (verifications)

Annex 1 – List of GSP countries

List of “Least developed GSP-countries” (LDCs)

List of low income countries which are not LDC-countries

List of developing countries given “ordinary GSP treatment”

Annex 2 - Summary of authorized authorities

Annex 3 - Norwegian Customs Act and Customs Regulation

Annex 4 – Scope of products (coverage)

1. List 1: Products qualifying for 100% reduction
2. List 2: Products qualifying for 100% reduction of the industrial element
3. List 3: Products qualifying for 15% reduction for “ordinary” GSP-countries
4. List 4: Products qualifying for 10% reduction for “ordinary” GSP-countries
5. List 5: Products qualifying for 50% reduction for “ordinary” GSP-countries
6. List 6: Products qualifying for 30% reduction List of exceptions for “ordinary” GSP-countries
7. List 7: List of exceptions

Appendix I - Special conditions for products originating in Botswana, Namibia and Swaziland

List of products qualifying for 30% reduction

(Contents of publication obtained from Norwegian Customs website www.toll.no – updated to 10 April 2017)

Letter from the Directorate of Norwegian Customs headed: Certification of origin of goods for the Norwegian Generalized System of Preferences (GSP) – modification of the system as of 1 January 2017;

The Registered Exporter system (the REX system);

GSP Generalized System of Preference;

Norway Customs Regulations Chapter 8, pages 111 to 127 (Sections 8-4-30 to 8-5-14) and Appendix 6*

* Appendix 6 is not available in English. See the list rules of page 24, and following, of publication “The Norwegian GSP System”

(ii) Enactments of the European Union (EU)

Commission Implementing Regulation (EU) 2015/2447 Articles 68-109 and Annex 22-06 (Application To Become a Registered Exporter) including therein the “Information notice concerning the protection and processing of personal data incorporated in the system” in the EU regulation (also on pages 23-24 of the Guidance document mentioned lastly);

Annex 22-07 (Statement on origin);

Annex 22-15 (Supplier’s declaration for products having preferential origin status;

Annex 22-17 (Supplier’s declaration for products not having preferential origin status;

The Registered Exporter System (the REX system) (a brief explanatory document);

Registered Exporter (REX) Guidance document

(b) Annexes to these rules

Annex 1 – Application Form For the GSP – Application to become a Registered Exporter (rule 46A5A.04*(d)*(ii))

Annex 2 (Note 6 thereto) – Statement of Origin (rule 46A5A.16)

Note: Annex 2 is obtained from the EU Regulation and has been adapted for the Norway GSP granted to the Republic

Annex 3 – Supplier’s declaration for products having preferential origin status (rule 46A5A.17*(a)*(i)*(aa)*

Annex 4 - Supplier's declaration for products not having preferential origin status (rule 46A5A.17*(a)*(i)*(bb)*)

(c) Any expression used in the rules with reference to any enactment of Norway shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment, or relevant provisions of the Act or as defined in these rules.

(d) (i) Where any rule reflects an alphabetical prefix or alphabetical prefixes and a number in brackets in any heading to the rule, such references refer to an enactment of Norway and its number or their numbers, for example–

NCRS refers to Norway Customs Regulation Section 8-3-32 and for 8-4-33 includes Appendix 6 (processing list) and is shown as 8-4-33 App 6.

(ii) These references are merely quoted to facilitate tracing relevant provisions in the enactment, but exporters are cautioned to study the enactments as a whole and in context to verify requirements.

(e) In the application of the provisions of any enactment–

(i) the following expressions in the definitions of an enactment shall have the meanings assigned thereto in this paragraph–

“chapters and headings” means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;

“customs value” means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A;

“Harmonized System” or “HS” or “Harmonized Commodity Description and Coding System” means, for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or

additional section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)*(a)*; and

"TIN" means the Trade Identification Number which is the Registration number of the Registered Exporter to be inserted in block 1 of the Application to Become a Registered Exporter specified in Annex 1 to these rules."

(ii) the following expressions in an enactment shall have the meaning assigned thereto in this paragraph–

(aa) "authority" or "authorities", "competent authorities", "customs authorities" or "governmental authorities" means, the Commissioner, or in accordance with any delegation in these rules, the Head Customs Operations in the Customs and Excise division of the South African Revenue Service, the Controller or any officer designated to perform such function at the office of the Controller;

"GSP" means the Generalised System of Preferences as in operation in Norway in terms of which non-reciprocal preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

"GSP goods" means goods exported or in the case of a producer, goods produced for export from the Republic, for the purposes of obtaining the benefits of preferential tariff treatment on importation into Norway;

"Norway" means the Kingdom of Norway;

"origin", "originate", "originating status" and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

"other commercial document" for self-certification of a statement on origin includes a delivery note, a pro-forma invoice or packing list issued in relation to the consignment provided it identifies the registered exporter and clearly describes the goods and their respective origin;

"preferential tariff treatment" shall have the meaning assigned thereto in section 46A(1);

"Registered Exporter" means an exporter registered to export GSP goods in a consignment of an export value exceeding NOK 60 000 in accordance with the REX system as provided in rule 46A5A.04*(b)*;

"REX system" means the system of self-certification in a statement on origin by a Registered Exporter or by any other exporter allowed to complete such a statement when clearing goods exported in terms of the GSP granted by Norway;

"statement on origin" means a self-certification of origin in the form specified in Annex 2 to these rules by an exporter on the invoice or other commercial document relating to GSP goods exported in terms of the provisions of the relevant enactment and these rules;

"supplier's declaration" means the declaration by a producer furnished to the exporter where the exporter is not the producer of the goods exported in the form specified in Annex 3 or in the form specified in Annex

4 to these rules where the producer supplies goods for further manufacture by the exporter;

(bb) For the purposes of NRCS 8-4-32–

"company" means a company contemplated in the Companies Act, No. 71 of 2008;

"registered or recorded in" or "fly the flag" of a GSP beneficiary country" or "beneficiary country" includes "registered" or "of South African nationality" as contemplated in the Merchant Shipping Act, No. 57 of 1951;

"seabed" and "marine soil" or "subsoil" means "the bed of the sea and the subsoil thereof" included in the definition of "sea" in section 1 of the Maritime Zone Act, No. 15 of 1994;

"territorial sea" means the territorial sea as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iii) the expression–

"enactment" means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph *(b)*, any amendment thereof or any directive in connection therewith issued by Norway;

"exporter" means an exporter registered in terms of rule 46A5.03*(a)* and *(b)* who may issue a statement on origin in respect of originating goods of an export value not exceeding NOK 60 000 on complying with the enactments and these rules, and, where not distinguished in a rule, includes a Registered Exporter.

"goods" as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in an enactment;

”list rule” means the “List of working or processing required to be carried out on non-originating materials” in order that the product manufactured can obtain originating status as contained in the enactments;

”manufacturer” means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a “producer”;

”producer” means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

”relevant enactment” means an enactment of Norway;

”SACU” means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Kingdom of Swaziland and the Republic of South Africa;

“Republic” means the Republic of South Africa.

46A5A.03 *(a)* Subject to section 3(2), any power, duty or function contemplated in sections 46(4)*(d)* and 46A(4) is delegated to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to exercise such power or perform such duty or function;

(b) For the purposes of paragraph *(a)* any delegated officer may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating

status of goods or the fulfilment of the other requirements of such enactment.

46A5A.04 Registration of exporter and producer and Registered Exporter

(a) For the purposes of section 46A(6) and section 59A–

(i) every exporter and producer of GSP goods must be registered in accordance with rule 59A.01A*(b)*(i) and in the case of – **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) *(aa)* if the exporter is also the producer of the GSP goods, application for registration as exporter and producer, must be so submitted.

(bb) the registration as contemplated in paragraph *(a)*(i)*(aa)*, is referred to in these rules as “exporter’s general registration”. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(b) (i) An exporter intending to export originating goods in a consignment of an export value exceeding NOK 60 000, must, in addition to the registration referred to in paragraph *(a)*(i)*(aa)*, apply for registration as a Registered Exporter on the form which, together with an information notice, is specified in Annex 1 to these rules.

(ii) The conditions for becoming a Registered Exporter and directives for completing Annex 1 are specified in paragraph *(d)*.

(c) Every exporter who issues a statement on origin and the exporter's clearing agent must, in addition to the registration as required in terms of this rule, be registered as a user in accordance with the provisions of section 101A.

(d) Conditions for becoming a Registered Exporter and requirements for completion of Annex 1

(i) An exporter applying for registration as a Registered Exporter must–

(aa) before submitting the application, have been issued with a TIN; be permanently established or have headquarters at the stated physical address;

(bb) be registered as contemplated in rule 46A5A.04 and produce for this registration the documents specified in form DA 185 or in the electronic application; **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(cc) hold and be prepared to produce at any time on request to an authorised officer, appropriate evidence proving the originating status of the GSP goods exported;

(dd) have instituted administrative measures for keeping copies of the statement on origin and supporting documents proving the origin of goods exported for a period of five years calculated from the date of issue of the statement on origin;

(ee) if not the producer of the goods exported, include in the evidence kept for proving the originating status of goods all necessary documents, such as supplier’s

declarations and other documents on the basis of which the statement on origin was issued and which will be produced to comply with a request for verification;

(ii) An exporter must when completing Annex 1 furnish information in the numbered boxes as follows:

Box 1:

Name, Street and Number, Postcode, City, Country, Email address, Fax number and TIN if assigned.

Box 2:

Name, Street and Number, Postcode, City Country, Email address, Fax number and telephone number.

Box 3:

The activity to be specified may be both.

Box 4:

The goods and headings or Chapters must be listed as required and if originating goods other than those stated in the application will be exported after registration as a Registered Exporter, application must, before export, be made by email to the manager responsible for the administration of the rules of origin section in Head Office to modify the registration data.

Box 5:

The authority to sign the undertaking must be produced as stipulated for form DA 185.

Box 6:

The consent must be signed by the same person who signed the undertaking in Box 5. If a Registered Exporter has not given consent by signing Box 6, only an

anonymous subset of data containing the number of the Registered Exporter, the date from which the registration is valid, the date of cancellation where applicable, information that the registration applies to Norway and the date of the last synchronisation between the REX system and the public website of the EU, will be published on that website.

Investigation regarding the application to become a Registered Exporter may be conducted as contemplated in rule 00.07. It may include verification of the originating status of the goods stated in Box 4.

A Registered Exporter must apply on the application form to the manager responsible for the administration of rules of origin section in Head Office for amendment of any data declared on the application submitted for registration. Any amendment will take effect when the data base is amended after approval of the application.

46A5A.05 Exporters must ascertain precise qualifying requirements and extent of benefit from importer or customs authority in Norway

(a) (i) The enactments of Norway referred to in these rules have been obtained from the internet.

(ii) These enactments are included on the South African Revenue Service (SARS) website.

(b) Care must therefore be exercised in applying any provision of an enactment and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of

the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in Norway.

Rules relating to enactments of Norway prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries

46A5A.06 Definitions (NCRS 8-4-30)

No rule.

46A5A.07 Origin criteria for originating products

(a) In terms of the relevant enactments the basic requirements are for a product to be regarded as originating in a GSP beneficiary country, if–

(i) wholly obtained in that country (NCRS 8-4-31 and 8-4-32);

(ii) manufactured in that country by using products other than the wholly obtained products referred to in subparagraph (i) provided the manufactured products are sufficiently worked or processed in that country (NCRS 8-4-31 and 8-4-33 to 8-4-37 and App 6);

(iii) meeting the requirements of direct transport (NCRS 8-4-38); and

(iv) the origin is validly documented (NCRS 8-4-31 and 8-5-10 to 8-5-14).

(b) (i) products originating in Norway if exported to a GSP country shall be regarded as originating in that GSP country if worked or processed there in a larger measure than provided in NCRS 8-4-34 (NCRS 8-4-31 and 8-4-35);

(ii) the process referred to in subparagraph (i) is cumulation and the provisions of paragraph *(a)* apply with the necessary changes required by the context for determining whether goods originate in Norway.

(c) For the purposes of these requirements exporters and producers in respect of goods supplied to exporters, must ensure that proper records are kept to prove the originating status of goods exported under the GSP scheme as specified in the enactments and these rules.

(d) Whenever originating status is claimed for any product in which materials originating in Norway have been incorporated, the exporter shall, in addition to any other documentation that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation.

(e) (i) Where goods are exported from Norway to the Republic for working or processing the statement on origin must be endorsed with the words “Norway cumulation”; and

(ii) *(aa)* on importation of those goods the bill of entry import must reflect Norway Registered Exporter number, if applicable, and the purpose required for such clearance; or

(bb) if not a Registered Exporter, the purpose required for such clearance.

46A5A.08 Products wholly obtained in a beneficiary country (NCRS 8-4-31 and 8-4-32)

Letter “P” must be entered on the statement on origin in terms of footnote 6 thereto.

46A5A.09 Sufficient working or processing (NCRS 8-4-31, 8-4-33 to 8-4-37 and Appendix 6)

(a) The introductory comments in Appendix 6 apply to all manufactured goods where non-originating materials are used (NCRS 8-4-33(2)).

(b) Tolerances are specified in NCRS 8-4-33(3) and qualified in NCRS 8-4-33(4).

46A5A.10 Insufficient working or processing (NCRS 8-4-34)

Any record kept to prove the originating status of goods exported must reflect the nature of the working or processing carried out to distinguish between sufficient and insufficient working or processing.

46A5A.11 One product-unit of qualification (NCRS 8-4-36)

No rule.

46A5A.12 Accessories, products in sets, neutral elements (NCRS 8-4-37)

No rule.

46A5A.13 Direct transport (NCRS 8-4-38)

(a) For imports from Norway, this rule only applies in respect of goods imported for cumulation.

(b) If the Controller has reason to believe that the requirements for evidence of direct transport have not been met in respect of goods imported or exported, the Controller may request proof of compliance as contemplated in NCRS 8-6-38 (2) and (3).

46A5A.14 Exhibitions (NCRS 8-4-39)

(a) For imports from Norway, application of the enactment only relates to goods imported for cumulation as contemplated in rule 46A5A.06.

(b) For purposes of NCRS 8-4-39(2), the statement on origin for goods imported or exported must reflect the name and address of the exhibitor.

46A5A.15 Re-importation of originating goods (NCRS 8-4-40)

(a) For purposes of this enactment “exported”, includes goods exported to another SACU country.

(b) When entering any goods under rebate of duty in terms of item 409.00 of Schedule No. 4 for which originating status contemplated in the enactment is claimed on re-importation from any country, it must be proved that the goods returned–

(i) are the same as those exported;

(ii) have not undergone any operations any operations beyond those necessary to keep them in good condition while in that country or while being exported.

46A5A.16 Conditions and procedures in respect of the statement on origin for originating goods

(a) (i) The statement on origin must be worded and completed in terms of the footnotes thereto set out in Annex 2 and must comply with the requirements specified in paragraph *(c)*.

(ii) The exporter making out a statement on origin must be able at any time to produce for verification when requested all necessary evidence for proving the originating status of the goods exported.

Exports for which a statement on origin by the exporter is, or is not, required (NCRS 8-4-43 and 8-5-11) and Article 103 of Commission Implementing Regulation (EU) 2015/2447

(b) (i) A statement on origin is required for originating goods, if–

(aa) imported from Norway for cumulation purposes;

(bb) exported by a Registered Exporter;

(cc) the exporter is not a Registered Exporter and exports commercial goods of which the export value of the originating goods does not exceed NOK 60 000.

(ii) A statement on origin is not required for imports into Norway, but a declaration of the originating status must be made by the importer, if the goods–

(aa) are in small packages sent from a private person with a value of NOK 4 100 or less; or

(bb) form part of a traveller's personal luggage with a value of NOK 10 000 or less.

(iii) The exemptions in subparagraph (ii) apply only, if–

(aa) the imports are occasional;

(bb) the goods are not imported by way of trade and this is evident from the nature and quantity of goods;

(cc) the goods are only for the personal use of the recipients or travellers or their families;

(dd) the goods are declared as meeting the conditions for originating products and there is no reason to doubt the veracity of the declaration.

Completing the statement on origin (Pages 15-17 of Registered Export System (REX system) Guidance Document

(c) (i) If the exporter making out a statement on origin is not the producer, that exporter must be in possession of all necessary documents, including those supporting a supplier's declaration, to prove the origin of goods at any time when requested, which may be before release of the goods.

(ii) *(aa)* The Registered Exporter must state the TIN in the space "Number of Registered Exporter"; and

(bb) the exporter, who exports a consignment of originating goods of an export value not exceeding NOK 60 000, must state the registration number issued when registered as contemplated in rule 46A5A.04*(a)*(i). **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(iii) The statement on origin must in addition be completed in accordance with the following requirements:

(aa) The statement must clearly identify the name of the exporter by typing, printing or stamping the text on the invoice or other commercial document that also clearly identifies the exporter and the originating goods. No handwritten signature is required.

(bb) A commercial document may include an accompanying delivery note, a pro-forma invoice or packing list, and may be a document from a third party that clearly identifies the exporter, but does not include a transport document. The statement may be made on a label permanently affixed to a commercial document provided the label has been affixed by the issuer of the document or the exporter.

(cc) The statement may be made on a separate sheet of the invoice or other commercial document provided it forms part of that document. If the document contains several pages it must state the number of pages.

(dd) The invoice or other commercial document on which the statement is made out must describe the goods in detail to enable identification, must state the tariff heading or subheading and must clearly distinguish between originating goods and non-originating goods where applicable, This may be done on the document by indicating the originating status in brackets behind each line or two headings may be put on the invoice and originating and non-originating goods listed under the corresponding heading or by numbering items consecutively and indicating which numbers are originating and which are not originating.

(ee) The following origin criteria, as applicable, must be stated as follows (Annex 2):

* Products wholly obtained: enter the letter “P”

* Products sufficiently worked or processed: enter the letter “W” followed by a heading of the Harmonized system

* In the case of cumulation with Norway: “Norway cumulation”

(d) Goods for export for which a statement on origin is issued must be cleared electronically and the bill of entry must–

(i) reflect in the relevant field provided for that purpose–

(aa) if exported by a Registered Exporter, the TIN and any additional code as may be required as contemplated in rule 00.06;

(bb) if not exported by a Registered Exporter, the general registration number and any additional code as may be required as contemplated in rule 00.06;

(cc) in each case be accompanied by the clearance documents including the invoice or other commercial document containing the statement on origin;

(ii) if imported for cumulation purposes, reflect the Registered Exporter number, if applicable, and code for cumulation purposes as may be required as contemplated in rule 00.06.

(e) (i) An exporter may authorise a licensed clearing agent to complete the statement on origin on the invoice or other commercial document.

(ii) The authorisation must confirm full details of the clearing agent's name and address and the full names of the employee who will complete the statement.

(iii) The exporter must authorise and issue instructions in respect of each statement on origin to be issued by the clearing agent and must specify therein that he or she holds evidence that the goods for which the statement must be issued qualify as originating products within the meaning of the provisions of origin in the relevant enactment.

(iv) The letter of authority must be submitted electronically with the clearance documents.

Validity period of statement on origin and issue of a retrospective statement (NCRS 8-5-4, 8-5-12 and Article 104 of EU Commission Implementing Regulation 2015/2447

(f) (i) *(aa)* A statement on origin is valid for 10 months after the date of issue in the country of export;

(bb) According to NCRS 8-5-4 a proof on origin is regarded as valid even if there are minor errors or minor discrepancies as there specified and there is no reason to doubt the origin of the goods.

(ii) Application for issuing a retrospective statement on origin must be made to the manager responsible for the administration of rules of origin section in Head Office stating fully the reasons that necessitate the issue of such a statement. Permission may be granted subject to conditions, which may include appropriate amendment of the export clearance.

46A5A.17 Supplier’s declaration

(a) (i) The producer must furnish a supplier’s declaration to the exporter if the goods–

(aa) have obtained originating status, on the form specified in Annex 3 to these rules;

(bb) have undergone working or processing without obtaining originating status, on the form specified in Annex 4 to these rules.

(ii) The supplier's declaration for goods referred to in item *(aa)* must be supported by documentary evidence proving their originating status and for goods referred to in item *(bb)*, the working or processing the goods have undergone.

(b) the exporter must if necessary verify the originating status of the goods and must ensure conclusive evidence is available to prove the origin of the goods to which the supplier’s declaration relates.

46A5A.18 Cancellation of registration as a Registered Exporter (Article 89 of the Commission Implementing Regulation 2015/2447) or any other exporter who exports GSP goods

The manager responsible for the administration of the rules of origin section in Head Office may–

(a) cancel the registration of a Registered Exporter if–

(i) Norway withdraws the Republic from its list of beneficiary countries; or

(ii) that Exporter–

(aa) requests cancellation;

(bb) no longer meets the conditions for exporting goods under the GSP scheme;

(cc) fails to comply with any undertakings stated in Box 5 of the Application to Become a Registered Exporter;

(dd) intentionally or negligently issues or causes to be issued a statement on origin containing incorrect information which leads to wrongfully obtaining the benefit of the GSP.

(b) Paragraph *(a)* applies to the extent it can be applied to any other exporter who may issue a statement on origin.

(c) Notwithstanding paragraphs *(a)* and *(b)*, cancel the registration of the Registered Exporter or any other exporter exporting GSP goods to Norway or a producer supplying goods to the exporter, in terms of section 59A(2).

46A5A.19 Dispute settlement

(a) Any person involved in a dispute concerning a decision in respect of the application or interpretation of any provision of these rules, may, as contemplated in section 77C before an appeal to court, submit an internal appeal to the Commissioner within three months after the date of that decision.

(b) Application for internal appeal must be made on the application form obtainable from the SARS website and must state all the facts and circumstances relating to the dispute in the form and

must be supported by available documentary evidence and legal argument to substantiate the viewpoint expressed in the application.

46A5A.20 Keeping of books, accounts and other documents

(a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;

(b) Every exporter or producer or any other person as contemplated in section 46A(3)*(b)* shall maintain and keep for a period of five (5) years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with–

(i) *(aa)* the purchase of, sale of, cost of, value of, and payment for the goods that are exported;

(bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;

(ii) the production of the goods in the form in which they are exported, including supplier's declarations and proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;

(iii) documents relating to any goods imported from Norway, including proof of origin in respect of any goods exported

in the same state as imported or any goods used in the production of goods exported;

(iv) the exportation of the goods to Norway.

(c) (i) For the purpose of paragraph *(b)* the books, accounts and other documents must include specifically the following:

(aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;

(bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;

(cc) documents proving the value of materials used and added value;

(dd) costing records showing the calculation of the ex-works price;

(ee) serially numbered invoices of goods sold for export; and

(ff) copies of invoices or other commercial documents and all export documents (including transport documents).

(ii) The invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the rules of origin section in Head Office in consultation with the manager responsible for the administration of valuation section in Head Office, where–

(aa) different terms apply, for example, CIF price;

(bb) a special price has been charged between associated companies, in which case the true price shall be

established on the basis of the price charged to non-associated purchasers for similar goods;

(cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(dd) a discount has been granted subject to conditions, for example, payment to be made within six (6) months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(ee) any other instances where the invoiced price is not an ex-works price.

(d) For the purposes of compliance with the enactments the Commissioner must keep export electronic data, which must include the data of the invoice or other commercial document containing the statement on origin, for at least five (5) years.

(e) Section 101A, its rules and the user agreement apply to all electronic data communicated in respect of the REX system.

46A5A.21 Verification of proof of origin and requirements for authorities in the GSP country (NCRS 8-5-13 and 8-5-14)

(a) The manager responsible for the administration of rules of origin section in Head Office must ensure compliance with all matters referred to in 8-5-13 and 8-5-14, which include–

(i) submitting any proof of origin of goods imported for cumulation to the Norway customs authorities for investigation which that manager decides as requiring verification;

(ii) considering whether goods manufactured from goods imported for cumulation purposes have acquired originating status;

(iii) attending to requests for verification of the originating status of goods received for the Norway customs authorities.

(b) If a request for verification is received from Norway customs authorities, the exporter, the producer and any other person contemplated in section 4(12A) must produce all documents and electronic data and furnish the information necessary to determine the authenticity of the proofs of origin, the originating status of the goods or the fulfilment of the other requirements of the enactments.

(c) For control purposes, verification of proof of origin will be based on risk analysis or at random and may be before release of a clearance for export.

ANNEX 1

APPLICATION FORM FOR THE GSP

APPLICATION TO BECOME A REGISTERED EXPORTER
for the purpose of schemes of generalised tariff preferences of Norway

1. Exporter's name, full address and country, EORI or TIN(2).
2. Contact details including telephone and fax number as well as e-mail address where available.
3. Specify whether the main activity is producing or trading.
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).
5. Undertakings to be given by an exporter The undersigned hereby: - declares that the above details are correct; - certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied; - undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences;

- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;

- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;

- undertakes to cooperate with the competent authority;

- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries);

- undertakes to request his removal from the system, should he no longer meet the conditions for exporting any goods under the scheme;

- undertakes to request his removal from the system, should he no longer intend to export such goods under the scheme.

_____

Place, date, signature of authorised signatory, name and job title

6. Prior specific and informed consent of exporter to the publication of his data on the public website

The undersigned is hereby informed that the information supplied in this application may be disclosed to the public via the public website. The undersigned accepts the publication and disclosure of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

……..……
.

Place, date, signature of authorised signatory, name and job title

7. Box for official use by competent authority

The applicant is registered under the following number:

Registration Number:

……...

Date of registration
……..……

Date from which the registration is valid
……..……..

Signature and
stamp……

The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ('the entities'). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product coverage. Consequently, a given registration will only be effective for the purpose of exports under the GSP scheme(s) that consider(s) your country as a beneficiary country.

The indication of EORI number is mandatory for EU exporters and reconsignors. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.

ANNEX 2

TEXT OF THE STATEMENT ON ORIGIN FOR THE GSP

Statement on origin

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1).

The exporter … (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of … preferential origin (5) according to rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is … … (6).

(1) Where the statement on origin replaces another statement in accordance with Article 101(2) and (3) of Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 (See page 558 of this Official Journal.), the replacement statement on origin shall bear the mention ‘Replacement statement’. The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 82(6) of Implementing Regulation (EU) 2015/2447.

(2) Where the statement on origin replaces another statement in accordance with sub-paragraph 1 of Article 101(2) and paragraph (3) of Article 101, both of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.

(3) Where the statement on origin replaces another statement in accordance with sub-paragraph 2 of Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the ‘acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]

(4) Where the statement on origin replaces another statement in accordance with Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.

(5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 112 of Implementing Regulation (EU) 2015/2447, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol ‘XC/XL’

(6) Products wholly obtained: enter the letter ‘P’; Products sufficiently worked or processed: enter the letter ‘W’ followed by a heading of the Harmonised System (example ‘W’ 9618). Where appropriate, the above mention shall be replaced with one of the following indications: (a) In the case of bilateral cumulation: ‘EU cumulation’, (b) In the case of cumulation with Norway: ‘Norway cumulation’ (c) In the case of regional cumulation: ‘regional cumulation’ (d) In the case of extended cumulation: ‘extended cumulation with country x’.

ANNEX 3

Supplier’s declaration for products having preferential origin status

The supplier’s declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, declare that the goods listed on this document……. (1) originate in …….(2) and satisfy the rules of origin governing preferential trade with……(3).

I undertake to make available to the customs authorities any further supporting documents they require.

…… (4)

…… (5)

…… (6)

_____

_____

(1) Description.
(2) Commercial designation as used on the invoices, e.g. model No.
(3) Name of company to which goods are supplied.
(4) The Community, Member State or partner country.
(5) State partner country or countries concerned.
(6) Give the dates. The period should not exceed 12 months.
(7) Place and date.
(8) Name and position, name and address of company.
(9) Signature.

ANNEX 4

Supplier’s declaration for products not having preferential origin status

The supplier’s declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in the Community have been used in the Community to produce these goods.

Description of goods supplied (1)	Description of non-originating materials used	HS heading of non-originating material used (2)	Value of non-originating material used (3)
			Total:

2. all the other materials used in the Community to produce these goods originate in the Community.

I undertake to make available to the customs authorities any further supporting documents they require.

…… (4)

…… (5)

…… (6)

———

---

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them.
Example:
The document covers different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of the motors vary from one model to another. The models must be listed separately in column 1 and the information on the other columns must be given for each, so that the manufacture of the washing machines can correctly assess the originating status of each of his products depending on the type of motor it incorporates.

(2) To be completed only where relevant.
Example:
The rule for garments of ex Chapter 62 allows the use of non-originating yarn. Thus if a French garment manufacturer uses fabric woven in Portugal from non-originating yarn, the Portuguese supplier need only enter “yarn” as non-originating materials in column 2 of his declaration, the HS heading and value of the yarn are irrelevant.
A firm manufacturing wire of HS heading 7217 from non-originating iron bars must enter “iron bars” in column 2. If the wire is to be incorporated in a machine for which the rules of origin sets a percentage limit on the value of non-originating material used, the value of the bars must be entered in column 4.

(3) “Value” means the customs value of the materials at the time of import or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community.
For each type on non-originating material used, specify the exact value per unit of the goods shown in column 1.

(4) Place and date.

(5) Name and position, name and address of company.

(6) Signature.

Part 6

Non-reciprocal zero-tariff treatment for goods exported from the Republic to the People's Republic of China on compliance with the provisions of origin and other requirements specified in these rules **(Inserted by Notice R. 7522 published in Government Gazette 54755 dated 28 May 2026)**

General provisions and interpretation

46A6.01 *(a)* The rules numbered 46A6 are rules contemplated in sections 46(4)*(d)* and 46A(4)*(b)* in respect of enactments of the People's Republic of China relating to non-reciprocal zero-tariff treatment wherein are prescribed the origin and other requirements in terms of which goods exported from the Republic will qualify for preferential tariff treatment on importation into the People's Republic of China.

(b) The enactments of the People's Republic of China to which these rules relate are the following English versions received from the People's Republic of China:

(i) General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that have Established Diplomatic Relations with China)

(ii) Announcement of the Tax Commission No. 5 of 2026 (Announcement of the Customs Tariff Commission of the State Council on the implementation of Zero-tariff measures for African countries with diplomatic relations)

Note: These enactments are included on the SARS website (www.sars.gov.za).

(c) (i) Exporters must comply with the enactments referred to in paragraph *(b)* and are cautioned to study them as a whole and in context to ascertain the requirements applicable to each export.

(ii) The requirements of rule 59A.01A*(a)*(ii) and (iii) do not apply for purposes of the enactments, provided that the exporter is registered in terms paragraph *(a)*(i) of that rule.

(d) Expressions used in the rules with reference to an enactment referred to in paragraph *(b)* shall unless the context otherwise indicates, have the meaning assigned thereto in the said enactments or relevant provisions of the Act or as defined in the Rules.

(e) The expression—

"Article" means the corresponding numbered Article in the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that have Established Diplomatic Relations with China)

"aquaculture" means the farming of aquatic organisms, including fish, mollusks, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, or protection from predators;

"enactments" means the enactments referred to in paragraph *(b)*;

"FOB" means the value of the exported good free on board inclusive of the cost of transport to the port or site of final shipment abroad;

"fungible materials" means materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;

“generally accepted accounting principles” means the recognized accounting standards of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. Those standards may encompass broad guidelines of general applications as well as detailed standards, practices and procedures;

“good” means product or material;

“materials” means raw materials, ingredients, parts, components, subassemblies and/or goods that are physically incorporated into another product or were subject to a process in the production of another product;

“originating materials” means materials which qualify as originating in accordance with rule 46A6.02 and implementation procedures;

“product” means a product being produced, even if it is intended for later use in another production operation;

“production” means any method of obtaining goods, including, but not limited to, growing, raising, mining, harvesting, fishing, aquaculture, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing or assembling a good;

“Party” means any of the following countries: the People's Democratic Republic of Algeria; the Arab Republic of Egypt; the Republic of Botswana; the Republic of Equatorial Guinea; the Republic of Cabo Verde; the Republic of the Congo; the Republic of Ghana; the Gabonese Republic; the Republic of Zimbabwe; the Republic of Cameroon; the Republic of Côte d'Ivoire; the Republic of Kenya; State of Libya; the Republic of Mauritius; the Kingdom of Morocco; the Republic of Namibia; the Republic of South Africa; the Federal Republic of Nigeria; Republic of Seychelles and the Republic of Tunisia; and

"Republic" means the Republic of South Africa.

(f) Subject to section 3(2), any power, duty or function contemplated in section 46A(4), is delegated in terms of section 46A(4)*(b)*(v) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function.

(g) For the purposes of paragraph *(f)* the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of these rules.

Rules concerning origin and proof of origin in respect of goods exported to the People's Republic of China

46A6.02 Article 2 - Originating products

The following goods shall be considered as originating in the Republic:

(a) Wholly obtained or produced in the Republic as defined in rule 46A6.03;

(b) produced in the Republic exclusively from originating materials; or

(c) goods produced from non-originating materials in the Republic, provided they conform to Regional Value Content criteria referred to in rule 46A6.04, with the exception of the goods listed in Annex 1 (Product Specific Rules of Origin) to the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that Have Established Diplomatic Relations with the People's Republic of China), which shall comply with the requirements specified therein.

46A6.03 Article 3 - Goods wholly obtained

For the purposes of rule 46A6.02*(a)* the following goods shall be considered as wholly obtained or produced in the Republic:

(a) Live animals born and raised therein;

(b) goods obtained from live animals referred to in paragraph (a);

(c) plant and plant products grown, and harvested, picked or gathered therein;

(d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted therein;

(e) minerals and other naturally occurring substances not included in paragraphs *(a)* through *(d)*, extracted or taken from its soil, waters, seabed or subsoil beneath the seabed;

(f) goods extracted from the waters, seabed or subsoil beneath the seabed outside the territorial waters thereof;

(g) goods of sea fishing and other marine products taken from the sea outside the territorial waters thereof by a vessel registered and flying the flag of the Republic;

(h) goods processed or made on board factory ships registered and flying the flag of the Republic, exclusively from goods referred to in paragraph *(g)*;

(i) scrap and waste derived from processing operations therein, which fit only for the recovery of raw materials;

(j) used goods consumed and collected therein fit only for the recovery of raw materials; or

(k) goods produced entirely therein exclusively from the goods referred to in paragraphs *(a)* to *(j)*.

46A6.04 Article 4 - Regional value content

(a) The Regional Value Content criterion as contemplated in rule 46A6.02*(c)* means the good has a Regional Value Content of not less than 40 per cent of FOB value, calculated using the formula as described in paragraph *(b)*, and the final process of production is carried out in the Republic.

(b) The Regional Value Content criterion shall be calculated as follows:

$$\textbf{RVC} = \frac{\textbf{FOB} - \textbf{VNM}}{\textbf{FOB}} \times \textbf{100\%}$$

Where –

RVC is the Regional Value Content, expressed as a percentage; and

VNM is the value of the non-originating materials, including materials of undetermined origin.

(c) VNM shall be determined according to the following circumstances:

(i) In the case of the imported non-originating materials, VNM shall be the sum of the cost of the goods plus insurance and freight costs (CIF value) of the materials at the time of importation; and

(ii) in the case of the non-originating materials obtained in the Republic, VNM shall be the earliest ascertainable price paid or payable for the non-originating materials used in the production of the goods therein. The value of such non-originating materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

(d) If a product which has acquired originating status in the Republic is used as material in the manufacture of another product therein, no account shall be taken of the non-originating components of that material in the determination of the originating status of the latter product.

46A6.05 Article 5 - De minimis

A product that does not meet the tariff classification change requirements, set out in Annex 1 (Product Specific Rules of Origin) of the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that Have Established Diplomatic Relations with the People's Republic of China), shall nonetheless be considered to be an originating product, provided that -

(a) the value of all non-originating materials, determined in accordance with rule 46A6.04 (Regional Value Content), including materials of undetermined origin,

that do not meet the tariff classification change requirement does not exceed 10% of the FOB value of the given product; and

(b) the product meets all the other applicable criteria of these rules and implementation procedures.

46A6.06 Article 6 – Cumulation

(a) Materials originating in the People's Republic of China that are incorporated in the production of a good in a Party shall be considered as originating in that Party.

(b) Materials originating in a Party that are incorporated in the production of a good in the Republic shall be considered as originating in the Republic.

(c) Paragraph *(b)* shall apply only if both the country of origin of the materials and the country of the production of the goods have signed and implemented free trade agreements (including unilateral zero-tariff programmes or early harvest agreements) with the People's Republic of China.

46A6.07 Article 7 - Minimal operations or processes

(a) The following operations or processes which contribute minimally to the essential characteristics of the goods, whether carried out individually or in combination, do not confer origin:

(i) Operations or processes to ensure preservation of goods in good condition for the purpose of transport or storage;

(ii) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(iii) changing packages, unpacking or combining packages;

(iv) washing, cleansing, removal of dust, oxide, oil, paint or other cover;

(v) ironing or pressing of textiles or textile products;

(vi) simple painting or polishing;

(vii) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(viii) operations to colour sugar, to add flavour, or blend with other materials to form sugar lumps, partial or total powdering crystallized sugar.

(ix) peeling and removal of stones and shells from fruits, nuts and vegetables;

(x) sharpening, simple grinding or simple cutting;

(xi) sifting, screening, sorting, classifying, grading, matching (including combining set goods), rip cutting, curving, winding, unfolding;

(xii) simple placing in bottles, cans, flasks, bags, cases, boxes; fixing on cards or boards; and all other simple packaging operations;

(xiii) affixing or printing marks, labels, logos, and other like distinguishing signs on products or their packaging;

(xiv) simple mixing of products, whether or not of different kinds; mixing sugar with other materials;

(xv) testing or calibrating;

(xvi) mere dilution with water or other substances, which does not materially alter the characteristics of the goods;

(xvii) drying, salting (or keeping in brine); refrigeration or freezing;

(xviii) slaughter of animals; or

(xix) a combination of two or more operations specified in sub-paragraphs (a) through (xviii).

(b) All operations in the production of a given good carried out in the Republic shall be taken into account when determining whether the working or process undergone by that good is considered as minimal operations or processes referred to in paragraph *(a)*.

46A6.08 Article 8 - Fungible materials

Where originating and non-originating fungible materials are used in the production of a good in the Republic, the following methods shall be adopted in determining whether the materials used are originating:

(a) Physical separation of the materials; or

(b) an inventory management method recognised in the generally accepted accounting principles of the Republic, provided that the inventory management method selected is used for at least twelve continuous months.

46A6.09 Article 9 - Neutral elements

(a) In determining whether a good is an originating good in the Republic, any neutral element as defined in paragraph *(b)* shall be disregarded.

(b) Neutral element means a good used in the production, testing or inspection of another good but not physically incorporated into that good by itself including -

(i) fuel, energy, catalysts and solvents;

(ii) plant, equipment and machinery, including devices and supplies used for testing or inspecting the goods;

(iii) gloves, glasses, footwear, clothing, safety equipment and supplies;

(iv) tools, dies and moulds;

(v) spare parts and materials used in the maintenance of equipment and buildings;

(vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and

(vii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

46A6.10 Article 10 - Packing, packages and containers

(a) Containers and packing materials used for the transport of goods shall not be taken into account in determining the originating status of the goods.

(b) The origin of the packaging materials and containers in which goods are packaged for retail sale shall be disregarded in determining the originating status of the goods, provided that the packaging materials and containers are classified with the goods.

(c) Notwithstanding paragraph *(b)*, where goods are subject to a Regional Value Content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the goods.

46A6.11 Article 11 - Accessories, spare parts and tools

(a) Accessories, spare parts or tools presented and classified with the good shall be considered as part of the good, provided that –

(i) they are invoiced together with the good; and

(ii) their quantities and values are commercially customary for the good.

(b) Where a good is subject to change in tariff classification criterion set out in Annex 1 (Product Specific Rules of Origin) of the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that Have Established Diplomatic Relations with the People’s Republic of China), accessories, spare parts, or tools described in paragraph *(a)* shall be disregarded when determining the originating status of the good.

(c) Where a good is subject to a Regional Value Content requirement, the value of the accessories, spare parts and tools described in paragraph (a) shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the Regional Value Content of the good.

46A6.12 Article 12 - Direct consignment

(a) The zero-tariff treatment shall only be granted to originating goods that are transported directly from the Republic to the People’s Republic of China.

(b) Originating goods whose transport involves transit through other countries or regions, with or without trans-shipment or temporary storage of up to six months in such countries or regions, shall still be considered as directly transported between the Republic and the People’s Republic of China, provided that –

(i) the transit entry of the goods is justified for geographical reason or by consideration related exclusively to transport requirements;

(ii) the goods do not undergo any other operation there other than unloading and reloading or any other operations required to keep them in good condition; and

(iii) the goods remain under customs control during transit in such countries or regions.

(c) Goods claimed to be eligible for the zero-tariff treatment shall comply with this direct consignment rule. Compliance with paragraph *(b)* shall be evidenced by presenting the People's Republic of China Customs, during the importation, either with customs documents of the intermediate countries or regions, or with any other documents to the satisfaction of the People's Republic of China Customs.

46A6.13 Article 13 - Certificate of origin

(a) Numbered Certificates of Origin are available on application from the South African Revenue Services at the following Offices of the Controller on application by any exporter who wishes to export originating products to the People's Republic of China:

(i) Alberton / Johannesburg;
(ii) Cape Town;
(iii) Cape Town International Airport;
(iv) Durban;
(v) East London;
(vi) King Shaka International Airport;
(vii) OR Tambo International Airport;
(viii) Port Elizabeth; and
(ix) Pretoria.

(b) A Certificate of Origin (SA-China Certificate of Origin - Form SCCO) shall be certified by the South African Revenue Service where the goods originate on application by an exporter, provided that the goods can be considered as originating in the Republic in accordance with these rules.

(c) The Certificate of Origin shall –

(i) contain a unique certificate number;
(ii) cover one or more goods under one consignment;
(iii) state the basis on which the goods are deemed to qualify as originating for the purposes of these rules;

(iv) contain security features, such as specimen signatures or stamps as advised to the People's Republic of China Customs by the Republic; and

(v) be completed in English.

(d) The Certificate of Origin shall be issued before or at the time of shipment. It shall be valid for 1 year from the date of issuance.

(e) A Certificate of Origin may be issued retrospectively within 1 year from the date of shipment, bearing the words "ISSUED RETROSPECTIVELY" and remains valid for 1 year from the date of shipment, if it is not issued before or at the time of shipment due to force majeure, involuntary errors, omissions or other valid causes including non-availability of such certificates from the South African Revenue Services .

(f) In cases of theft, loss, or accidental destruction of a Certificate of Origin, the exporter or producer may make a written request to the South African Revenue Services for issuing a certified copy. The certified copy shall bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin number dated". The certified copy shall be valid during the term of validity of the original Certificate of Origin.

(g) The numbered boxes of the certificate must be completed as follows:

Box 1

Insert the full legal name, address and country of the exporter.

Box 2

Insert the consignee's full legal name, address and country.

Box 3

Insert the means of transport and route and specify the departure date, transport vehicle number, and port of loading and discharge, as far as known. If unknown, add "***" (three stars).

Box 4

If the Certificate of Origin has not been issued before or at the time of shipment, the authorized body of the exporting Party should mark "ISSUED RETROSPECTIVELY" here. In case of a certified true copy should bear the

words “CERTIFIED TRUE COPY of the original Certificate of Origin number ___ dated ___”.

Box 5

Insert items numbers.

Box 6

- Insert the shipping marks and numbers on packages, when such marks and numbers exist.
- The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If good is not packed, state “in bulk”. When the description of the good is finished, add “***” (three stars) or “ \ ” (finishing slash).

Box 7

For each good described in Box 6, identify the HS tariff classification to a six-digit code.

Box 8

For the good that meets the origin conferring criteria, the exporting Party should indicate in Box 8 the origin conferring criteria met in accordance with the following instructions. The rules of origin are contained in the Rules of Origin and Implementation Procedures for the Zero-Tariff Treatment.

Origin Criterion	Insert in Box 8
The good is “wholly obtained” in the territory of a Party, as referred to in Article of Goods Wholly Obtained.	WO
The good is produced entirely in the territory of a Party, exclusively from materials whose origin conforms to the provisions of these relative articles.	WP

The good is produced from non-originating materials in a Party, provided that the good conforms to a regional value content of no less than 40%.	RVC
The good is produced in the territory of a Party, using non-originating materials that conform to Product Specific Rules (PSR) and applicable provisions of other articles.	PSR
The good complies with Article of Cumulation.	ACU

Box 9

Insert quantity with units of measurement for each good described in Box 6. Other units of measurement, e.g. volume or number of items, which would indicate exact quantities may be used where customary.

Box 10

Insert the invoice number and date.

Box 11

- The box must be completed by the producer or exporter.
- Insert the place, date and signature of authorized person of the exporting Party.

Box 12

The box must be completed, dated, signed and stamped by the authorized person of the authorized body of the exporting Party.

FORM SCCO

SA-China Certificate of Origin

<table>
<tr><td colspan="3">1. Exporter’s full name, address and country:</td><td colspan="4">Certificate No.:
CERTIFICATE OF ORIGIN
Form for the Zero-Tariff Treatment

Issued in: Republic of South Africa</td></tr>
<tr><td colspan="3">2. Consignee’s full name, address, country:</td><td colspan="4" rowspan="2">4. For official use only
Remarks:</td></tr>
<tr><td colspan="3">3. Means of transport and route (as far as known)
Departure date:
Vessel/Flight/Train/Vehicle No.:
Port of loading:
Port of discharge:</td></tr>
<tr><td>5. Item number</td><td colspan="2">6. Marks and numbers on packages; Number and kind of packages; Description of goods</td><td>7. HS code (6-digit code)</td><td>8. Origin criterion</td><td>9. Quantity (e.g. Quantity Unit, litres, m^3)</td><td>10.Number, Date of Invoice</td></tr>
<tr><td></td><td colspan="2"></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="3">11. Declaration by the producer/exporter
The undersigned hereby declares that the above stated information is correct and that the goods exported to China comply with the origin requirements specified in the Zero-Tariff Treatment.

Place, date and signature of authorized person</td><td colspan="4">12. Certification
On the basis of the control carried out, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the Zero-Tariff Treatment.

Place and date

Signature and stamp</td></tr>
</table>

Overleaf Instruction

Box 1: Insert the full legal name, address and country of the exporter.
Box 2: Insert the consignee's full legal name, address and country.
Box 3: Insert the means of transport and route and specify the departure date, transport vehicle number, and port of loading and discharge, as far as known. If unknown, add "***" (three stars).
Box 4: Customer's Order Number, Letter of Credit Number, among others, may be included. If the Certificate of Origin has not been issued before or at the time of shipment, the authorized body of the exporting Party should mark "ISSUED RETROSPECTIVELY" here. In case of a certified true copy should bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin number ___ dated ___".
Box 5: Insert item numbers.
Box 6: Insert the shipping marks and numbers on packages, when such marks and numbers exist.
The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If good is not packed, state "in bulk". When the description of the good is finished, add "***" (three stars) or " \ " (finishing slash).
Box 7: For each good described in Box 6, identify the HS tariff classification to a six-digit code.
Box 8: For the good that meet the origin conferring criteria, the exporting Party should indicate in Box 8 the origin conferring criteria met in accordance with the following instructions. The rules of origin are contained in the Rules of Origin and Implementation Procedures for the Zero-Tariff Treatment.

Origin Criterion	Insert in Box 8
The good is "wholly obtained" in the territory of a Party, as referred to in Article of Goods Wholly Obtained.	WO
The good is produced entirely in the territory of a Party, exclusively from materials whose origin conforms to the provisions of these relative articles.	WP
The good is produced from non-originating materials in a Party, provided that the good conform to a regional value content of no less than 40%.	RVC
The good is produced in the territory of a Party, using non-originating materials that conform to Product Specific Rules (PSR) and applicable provisions of other articles.	PSR
The good complies with Article of Cumulation.	ACU

Box 9: Insert quantity with units of measurement for each good described in Box 6. Other units of measurement, e.g. volume or number of items, which would indicate exact quantities may be used where customary.
Box 10: Insert the invoice number and date
Box 11: The box must be completed by the producer or exporter. Insert the place, date and signature of authorized person of the exporting Party.
Box 12: The box must be completed, dated, signed and stamped by the authorized person of the authorized body of the exporting Party.

46A6.14 Article 14 - Minor errors

Where the origin of an imported good is not in doubt, minor typographical errors on the Certificate of Origin, or slight discrepancies between the relevant documents, or the absence of the overleaf instructions, will not of themselves render the Certificate of Origin invalid if it does in fact correspond with the good. However, this does not prevent the People's Republic of China Customs from initiating a verification process in accordance with rule 46A6.17.

46A6.15 Article 15 - Retention of origin documents

(a) Producers and exporters shall retain documents that prove the originating status of the goods, including those related to the cumulation under rule 46A6.06, as well as the fulfilment of the other requirements of these rules and implementation procedures, for at least 5 years.

(b) The South African Revenue Services shall retain copies of Certificates of Origin and other related supporting documents, including those related to the cumulation under rule 46A6.06, for at least 5 years, and shall ensure such documentation is complete and available upon request for the purpose of verification under rule 46A6.17.

46A6.16 Article 18 - Waiver of certificate or origin

(a) The People's Republic of China may waive the requirements for the presentation of a Certificate of Origin and grant zero-tariff treatment to -

(i) any consignment of originating goods of a customs value not exceeding US$1000; or

(ii) other originating goods as provided under the laws and regulations of the People's Republic of China.

(b) Waivers provided for in paragraph *(a)* shall not be applicable when it is established by the People's Republic of China Customs that the importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.

46A6.17 Article 19 - Verification of origin

(a) For the purposes of determining the authenticity or accuracy of a Certificate of Origin, and the originating status of the goods imported from the Republic, China Customs may– **(Corrected by Notice R published in Government Gazette dated 19 June 2026)**

(i) request the South African Revenue Services to verify; or

(ii) conduct a verification visit to the Republic, when necessary, in a manner to be jointly determined by People's Republic of China Customs and the South African Revenue Services.

(b) The South African Revenue Services after receiving a request for verification, shall respond to the request promptly and provide a complete and unequivocal reply within six months, from the date of raising the verification request.

(c) If the People's Republic of China Customs decides to suspend the granting of zero-tariff treatment to the goods concerned while awaiting the results of the verification, the goods shall be released upon submission of guarantee, unless otherwise provided in the domestic legislation of the People's Republic of China.

(d) If no reply is received within six months, or if the People's Republic of China Customs deems the reply does not contain sufficient information to determine the authenticity of the documents or originating status of the products in question, the People's Republic of China Customs may deny zero-tariff treatment.

(e) The exporter, producer or manufacturer, who applied for the Certificate of Origin related to the concerned goods, shall not deny any request for a verification visit agreed by the People's Republic of China and the exporting Party. Where consent to such a verification visit is withheld or refused, the People's Republic of China Customs may deny zero-tariff treatment to the goods concerned

46A6.18 Article 20 - Denial of zero-tariff treatment

(a) Except as otherwise provided in these rules the People's Republic of China may deny a claim for zero-tariff treatment, if –

(i) the goods do not meet the requirements of these rules;

(ii) the exporter or producer fails to comply with the relevant requirements of these rules and implementation procedures;

(iii) the Certificate of Origin does not meet the requirement of these rules;

(iv) the goods described in the Certificate of Origin do not correspond with the goods actually imported; or

(v) the circumstances referred to in Rules 46A6.17*(d)* or *(e)* occur.

RULES FOR SECTION 47 OF THE ACT **(Inserted by Notice R.226 published in Government Gazette 38575 dated 20 March 2015)**

Implementation of section 47(9)*(a)*(iv)

47.01 In accordance with section 47(9)*(a)*(iv)*(ee)*, any alcoholic beverage that is a first importation or new manufacture must be submitted for tariff classification through the office of the Controller at the place where that beverage is imported or manufactured before the procedures respectively specified in items (A) and (B) of that section are applied.

47.02 The following rules shall come into operation on 1 April 2015 and any period specified therein must be calendar months calculated from that date.

47.03 In terms of section 47(9)*(a)*(iv)*(ff)*(A), the order and periods for submissions of applications for tariff determinations in respect of the classes or kinds of alcoholic beverages shall be–

(a) Alcoholic beverages for which no tariff determination was issued prior to 1 April 2015–

(i) Other spirituous beverages entered under subheading 2208.90, within a period of 6 months.

(ii) Other fermented beverages entered under subheading 2206.00.90, after a period of 6 months, but within a period of 12 months.

(iii) Liqueurs and cordials entered under subheading 2208.70 and other fermented alcoholic beverages entered under subheadings 2206.00.83, 2206.00.84 and 2206.00.87, after a period of 12 months, but within a period of 18 months.

(iv) Beer made from malt entered under subheading 22.03.00.90 and cider, perry and mead entered under subheadings 2206.00.81, 2206.00.82 and 2206.00.85, after a period of 18 months, but within a period of 24 months.

(v) All other classes or kinds of alcoholic beverages not mentioned above, after a period of 48 months, but within a period of 60 months. **(Substituted by Notice R. 925 published in Government Gazette 42530 dated 14 June 2019)**

(b) Alcoholic beverages for which a tariff determination was issued 24 months or more prior to 1 April 2015, after a period of 36 months, but within a period of 48 months.

(c) Alcoholic beverages for which a tariff determination was issued within 24 months prior to 1 April 2015, after a period of 48 months, but within a period of 60 months.

47.04 No new tariff determination application in respect of an existing determination is required for any change in the alcoholic strength or vintage of beverages classified under any subheading of heading 22.04 or 22.05, provided the alcoholic strength remains within the range specified in the subheading of the existing tariff determination.

RULES FOR SECTION 47B OF THE ACT

For the purposes of section 47B the rules numbered 47B followed by further digits relate to air passenger tax and related matters **(Inserted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

47B.01 Definitions

For the purposes of the rules numbered 47B followed by further digits any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned and unless otherwise specified or the context otherwise indicates –

"agent" means an agent contemplated in section 47B(5)*(a)*;

"air passenger tax" or **"APT"** means a tax charged in accordance with section 47B;

"applicant" means a person that intends to or has submitted an electronic application, but excludes a person submitting such application on behalf of another person;

"APT agent application" means an application contemplated in section 47B(5), and includes an electronic application as well as the paper equivalent thereof on form APT 101, which, depending on the circumstances, can be an application for –

(a) registration of an agent where this requirement is applicable; or

(b) a change in registration details of an agent registered in terms of that provision;

"APT operator application" means an application contemplated in section 47B(4), and includes an electronic application through eFiling as well as the paper equivalent thereof on form APT 102, which, depending on the circumstances, can be an application for –

(a) registration in respect of an operator liable to be registered;

(b) confirmation of non-liability to be registered in respect of an operator not required to register;

(c) a change in registration details of a registered operator, including a change of agent or a change in respect of the liability status of an operator; or

(d) cancellation of a registration;

"branch front end capturing" or **"BFE capturing"**, in relation to an electronic application, means the electronic capturing by an officer at the Alberton Excise Office, of information provided by the applicant as may be required for such application on the internal SARS electronic system used for purposes of processing of such applications;

"electronic application", in relation to an APT agent application or an APT operator application, means the electronic application accessible through eFiling or BFE capturing;

"form APT 101" means the paper equivalent of the electronic APT agent application to be submitted in circumstances set out in rule 47B.06*(a)*(i)*(bb)*;

"form APT 102" means the paper equivalent of the electronic APT operator application to be submitted in circumstances set out in rule 47B.03*(a)*(ii);

"form APT 201" means the paper equivalent of the electronic return for air passenger tax to be submitted in circumstances set out in rule 47B.07*(a)*(ii); and

"liability status", in relation to an operator, means–

(a) non-liable to be registered, in the case where an operator is not required to register in terms of section 47B(4)*(b)* as an operator for purposes of the collection of air passenger tax; or

(b) liable to be registered, in the case where an operator is required to register in terms of section 47B(4)*(b)* as an operator for purposes of the collection of air passenger tax.

47B.01A Chargeable passengers: employees

For the purposes of the exclusion of an employee of the operator from the definition of passenger in section 47B(1)-

(a) the employee must-

(i) not be carried for reward;

(ii) be engaged in relevant duties;

(iii) be performing on board services, at the time of carriage, and

(b) the employee must within the seventy-two hours following the end of his/her flight – **(Substituted by Notice R. 3871 published in Government Gazette No. 49304 dated 15 September 2023)**

(i) act as a member of a flight crew;

(ii) act as a cabin attendant;

(iii) be engaged in relevant duties, or

(iv) perform on board services,

on, or in respect of, any aircraft; or

(c) the employee is returning to his/her base and has within the seventy-two hours immediately preceding the beginning of his/her flight -

(i) acted as a member of a flight crew;

(ii) acted as a cabin attendant;

(iii) been engaged in relevant duties; or

(iv) performed on board services,

on, or in respect of, any aircraft; or

(d) In this rule -

"base" means the place from which the employee ordinarily operates or at which he/she is ordinarily stationed;

"on board services" means escorting a passenger or goods;

"relevant duties" means -

(i) repair, maintenance, safety or security work; or

(ii) ensuring the hygienic preparation and handling of food and drink;

(iii) airport aircraft handling, airport passenger handling and cargo handling;

(iv) airline business support services including passenger services, sales, marketing, finance, administration, information technology and human resources functions.

47B.02 Change of flight details or aircraft

(a) If, due to bad weather or mechanical failure the flight details change, the liability of the passenger and the responsibility of the operator or agent to collect and pay the tax remains as it would have been for the originally planned flight.

(b) If passengers are transferred to another aircraft, the tax shall be collected and paid by the operator or the agent of such operator of the aircraft to which the passengers are transferred.

47B.03 APT operator applications **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(a) An operator shall for any of the purposes listed in the definition of "APT operator application", submit an APT operator application –

(i) electronically through –

(aa) eFiling, on the relevant electronic application; or

(bb) BFE capturing at the Alberton Excise Office; or

(ii) manually in paper format at the Alberton Excise Office on form APT 102 as published on the SARS website, in the event of a systems breakdown,

(b) If an operator is required to appoint an agent as contemplated in section 47B(5)*(a)*, such operator shall indicate on the application referred to in paragraph *(a)* that an agent will be used and submit-

(i) the agent's letter of appointment; and

(ii) a copy of the agreement between the operator and the agent.

(bA) (i) On approval of an application, the operator will be issued with a registration letter and an air passenger tax number.

(ii) The air passenger tax number shall be indicated on all correspondence with, or any document required to be completed by, SARS.

(c) If an operator who is liable to be registered ceases to be so liable in circumstances contemplated in section 47B(4)*(c)*, such operator shall apply for cancellation of the registration in accordance with paragraph (a)(i) or (ii), and-

(i) state fully the reasons for cancellation in a supporting document;

(ii) produce proof that the operation of chargeable aircraft has ceased or any chargeable aircraft will not be used for the carriage of chargeable passengers as the case may be; and

(iii) pay any tax due or certify that no chargeable passengers were carried between the period of the last return and payment of any tax due and the application for cancellation

(d) (i) ……

(ii) ……

(e) If any registration details in respect of an operator change, including details of an agent registered in terms of rule 47B.06*(a)*, the operator shall within 7 days of the change occurring notify the Commissioner of such change in accordance with rule 47B.03*(a)*(i) or (ii) read with *(b)*.

47B.04 Operators not liable to be registered **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(a) If an operator is not liable to be registered as contemplated in section 47B(4)*(b)* and applied for confirmation of non-liability status in terms of rule 47B.03*(a)*, a numbered certificate will be issued to such

operator to confirm that the operator is not liable to register as an operator for purposes of the collection of air passenger tax .

(b) An operator with non-liability status shall indicate the certificate number of such certificate on all correspondence with, or any form or other document required to be completed by, SARS.

(c) An operator with non-liability status who becomes liable to be registered shall, within the timeframe stated in section 47B(4)*(d)*, submit an APT operator application in accordance with rule 47B.03 *(a)*(i) or (ii), read with rule 47B.03*(b)*.

47B.05 Information recorded in register of operators **(Inserted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(a) The register of operators shall reflect the particulars of registered operators, operators with non-liability status and agents of operators who are required in terms of section 47B(5)*(a)* to appoint an agent. **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(b) An operator registration shall be effective retrospectively from the date of liability to register. **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(c) Where an operator is not so registered, this fact shall not affect the liability of the operator in respect of any obligation imposed in terms of this Act or the rules.

47B.06 Agents **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(a) (i) An APT agent application shall be submitted-

(aa) electronically through –

(A) eFiling; or

(B) BFE capturing at the Alberton Excise Office; or

(bb) manually in paper format at the Alberton Excise Office on form APT101 as published on the SARS website, in the event of a systems breakdown.

(ii) An applicant shall submit–

(aa) the letter of appointment as agent; and

(bb) a copy of the agreement between the operator and agent.

(b) If an agent ceases to be the agent for an operator while that operator is required by section 47B(5)*(a)* to appoint an agent, the operator shall-

(i) within 7 days from the date on which the agent ceases to act, appoint another agent;

(ii) submit form APT 102 to update the change in agent in accordance with rule 47B.03*(a)*(i) or (ii) read with rule 47B.03*(b)*; and

(iii) submit-

(aa) the new agent's letter of appointment; and

(bb) a copy of the agreement between the operator and agent.

(c) On registration an agent will be issued with a letter of registration and an air passenger tax number, which shall be indicated on all correspondence with, and forms or other documents submitted to, SARS.

(d) The agent shall fulfil all the obligations imposed in terms of the Act or the rules prior to the date from which such agent ceases to be an agent.

(e) An electronic application or Form APT 101 or 102, depending on the circumstances, shall be submitted in respect of every change of the registered particulars within 7 days of such change.

47B.07 Rendering of tax accounts **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(a) Every registered operator or agent, as the case may be, shall, not later than the twenty-first day following the end of each accounting period render a tax account-

(i) electronically through –

(A) eFiling; or

(B) BFE capturing at the Alberton Excise Office; or

(ii) manually in paper format on form APT 201 as published on the SARS website at the Alberton Excise Office, in the event of a systems breakdown.

(b) ……..

(c) Where the last day for rendering a tax account falls on a Saturday, Sunday or public holiday, the account shall be rendered on the last official working day before that day.

(d) An accounting period shall be one calendar month and shall commence on the first day and end on the last day of the month.

(e) (i) Where an error has been made on a tax account submitted in terms of this rule the registered operator or agent, as the case may be, must prior to making payment in terms of rule 47B.08 request a correction through the means referred to in paragraph *(a)*.

(ii) A maximum of three corrections on a tax account may be requested for an accounting period.

47B.08 Payment of air passenger tax **(Heading inserted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(a) Every operator or agent referred to in rule 47B.07*(a)* shall pay the tax which becomes due in any accounting period prescribed in rule

47B(7)*(d)* not later than the twenty-first day following the end of that accounting period. **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(b) Where the last day for the payment falls on a Saturday, Sunday or public holiday, payment shall be made on the last official working day before that day.

(c) Payment shall be made by through eFiling. **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

47B.09 Passenger manifest **(Substituted by Notice R. 7430 published in Government Gazette 54613 dated 8 May 2026)**

(a) ……

(b) A passenger manifest referred to in section 47B(4)(e)(iii) shall be submitted electronically through eFiling or another electronic communicative system administered by SARS, as may be applicable; and be in the format of a Comma Separated Values File or "CSV" file which must consist of the following record types per row:

(i) a header record reflecting the following information:

(aa) The ID type which must be indicated as "H";

(bb) the information type, which must be indicated as "Manifest";

(cc) a test indicator which must be indicated as "yes" or "no" (Y/N);

(dd) the APT Reference Number indicated in numeric values;

(ee) the APT return period indicated in numeric values describing century, year and month (CCYYMM);

(ff) the flight number indicated in alphanumeric values;

(gg) the submission date indicated in numeric values describing century, year, month and day (CCYYMMDD)

(hh) the departure airport code indicated in alphanumeric values;

(ii) the airport of arrival code indicated in alphanumeric values;

(jj) the departure date and time indicating century, month, day and time (CCYYMMDD, 00:00); and

(kk) the arrival date and time indicating century, year, month, day and time (CCYYMMDD, 00:00);

(ii) a detail record in relation to air passenger tax reflecting the following information:

(aa) The ID type which must be indicated as “D”;

(bb) in relation to passengers, the following indicated in numeric values:

(A) The total number of passengers boarded;

(B) the number of infants not having a dedicated seat;

(C) the number of international transit passengers;

(D) the number of stretcher extra seats (STCR EXST) for passengers required to lie down for medical reasons;

(E) the number of dutiable passengers;

(F) the number of flight crew members; and

(G) total number of chargeable passengers;

(cc) the air passenger tax rate applicable to chargeable passengers; and

(dd) the total air passenger tax amount payable;

(iii) a detail record summary of all passengers (full PAX list), reflecting the following information:

(aa) The ID type, which must be indicated as “P”;

(bb) in relation to each passenger:

(A) The customer name and surname;

(B) the airport code of the airport departing from;

(C) the airport code of the airport departing to;

(D) the luggage weight;

(E) the seat row and number;

(F) accept YES/NO indicating whether the passenger was checked in; and

(G) whether the passenger is allocated a seat in terms of a codeshare agreement with another airline, formatted as an alphanumeric value showing the flight number of the codeshare partner;

(cc) incarriage from indicating the origin airport from which the passenger began their journey if they are in carriage through multiple segments; and

(dd) Arrival time; and

(iv) a trailer record reflecting –

(aa) the ID type, which must be indicated as “T”; and

(bb) the total number of passengers.

(c) ……

47B.10 Keeping and production of books, accounts and other documents

Every operator or agent shall keep books, accounts and other documents in connection with the carriage of passengers carried on every flight, amounts of tax collected and paid, and accounts rendered, for a period of at least five years, during which period such books, accounts and other documents, shall be available for inspection on demand by any officer.

47B.11 General

Forms APT 101, 102 and 201 are available as published on the SARS website. **(Substituted by Notice R. 3871 published in Government Gazette No. 49304 dated 15 September 2023)**

RULES FOR SECTION 49 OF THE ACT

Binding origin determination (Section 49(8))

49.01 Any application for a binding origin in determination shall relate to only one type of goods and one set of circumstances conferring origin and include the following:

(a) The holder's name and address;

(b) the name and address of the applicant where that person is not the holder;

(c) the applicable provisions of the Agreement and Part 1 of Schedule No. 1 in respect of which the binding origin information is required;

(d) a detailed description of the goods and their tariff classification;

(e) the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary;

(f) the conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions in question to be met; in particular the exact rule of origin applied and the origin envisaged for the goods shall be mentioned;

(g) any samples, photographs, plans, catalogues or other documents available on the composition of the goods and their component materials and which may assist in describing the manufacturing process or the processing undergone by the materials;

(h) an agreement to supply a translation of any attached document into the official language (or one of the official languages) of the Republic if requested by the customs authorities;

(ij) any identification of any particulars to be treated as confidential, whether in relation to the public or customs administrations;

(k) indication by the applicant whether, to his or her knowledge, binding tariff information or binding origin information for goods or materials identical or similar to those referred to under paragraphs *(d)* or *(f)* have already been applied for or issued in the country where the goods are produced or manufactured or a tariff determination or binding origin determination has been applied for or issued by the Commissioner;

(l) subject to paragraph *(ij)*, acceptance that the information supplied may be stored on a public access database of the Commissioner.

49.02 *(a)* Where, on receipt of the application, it is found not to contain all the particulars required to reach a decision the applicant shall be requested to supply the required information.

(b) The applicant shall be notified -

(i) of the date all the information needed is received and the application is accepted for the purposes of a decision;

(ii) of the binding origin determination as soon as possible and within a time limit of 150 days from the date when the application was accepted.

(c) (i) Binding origin determinations shall be made by the Manager: Commercial Services;

(ii) The notification of the binding origin determination shall mention the right of appeal provided in section 49;

(iii) The provisions of rule 49A.30(32) shall *mutatis mutandis* apply in respect of any internal appeal to the Commissioner.

49.03 On entry for home consumption of goods to which a binding determination relates, the holder must-

(a) be able to prove that the goods concerned and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in such determination; and

(b) produce the certificate of origin issued by or invoice declaration made by an exporter approved by the customs authorities of the country or countries or group of countries concerned.

49.04 Notwithstanding anything to the contrary contained in any rule for section 49 –

(a) Any person entering (except for the purpose of home consumption) any imported goods electronically in accordance with the provisions of section 101A, the rules made thereunder and the user agreement is, subject to paragraphs *(b)* and *(c)* and, unless the Commissioner determines otherwise in respect of a particular entry, exempted from the requirement to submit at the time of clearance the proof of origin and any supporting documents prescribed in any rule if those goods are to qualify for the benefit of preferential tariff treatment in terms of any agreement to which the rules for section 49 relate. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) For the purposes of paragraph *(a)* –

(i) in clearing goods as contemplated in paragraph *(a)* the importer shall be deemed to confirm that the goods concerned meet the requirements of the relevant rules of origin.

(ii) the electronic clearance must state –

(aa) whether a proof of origin certificate or invoice declaration is available as proof of origin;

(bb) the proof of origin certificate number if applicable.

(c) The exemption is not applicable if -

(i) in terms of any rule for section 49 –

(aa) the proof of origin certificate is invalid or reflects any discrepancies or formal errors;

(bb) an invoice declaration is not in accordance with the requirements specified in the relevant agreement as referred to in such rule;

(cc) the certificate of origin has been issued retrospectively or is a duplicate certificate; or

(dd) the importation is subject to a quota or any other quantity restriction; or

(ii) the importer who clears the goods is not, or if the goods are cleared by a licensed clearing agent that agent is not, accredited as contemplated in section 64E; or

(iii) the importer is unable to produce at the time of clearance any certificate of origin or invoice declaration or other document confirming the originating status of goods as contemplated in section 49(9).

Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part

Part A of the Schedule to general notes to Part 1 of Schedule No.1: Protocol 1:

Concerning the definition of the concept of "originating products" and methods of administrative co-operation **(Rule 49A substituted by Notice R. 1240 published in Government Gazette 40343 dated 12 October 2016)**

49A.01 *(a)* The rules numbered 49A are rules contemplated in section 49(6)*(b)* in respect of the Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49A.01(5), the number in brackets refers to the Article number or numbers of Protocol 1 entitled "concerning the definition of the concept of 'originating products' and methods of administrative cooperation" of the Agreement to which the rule relates.

(c) Any expression used in these rules with reference to the Protocol or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Protocol or provisions of the Act relating to such Protocol or in the said Agreement or in the Notes to Part A of the Schedule to the General Notes to Schedule No. 1.

(d) The expression–

(i) ……**(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) ……**(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(iii) "Agreement" means the Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part;

(iv) "Article" refers to the specified numbered article of the Protocol;

(v) "form EUR1" refers to the Movement Certificate EUR1 and includes according to the context, for export purposes, the set of forms comprising the Movement Certificate EUR1, the application form and copy of the application form referred to in rule 49A.16(19), 20*(a)*; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(vi) "goods" as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in the Protocol;

(vii) "OCT" means Overseas Countries and Territories;

(viii) "producer" means a registered producer contemplated in paragraph *(f)* and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products, and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

(e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)*(b)*(vi) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function;

(ii) For the purposes of subparagraph (i) the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed on customs authorities in the Protocol or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of this Protocol.

(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A -

(i) every exporter and producer of goods to be exported to any of the member states of the European Union shall be registered in accordance with rule 59A.01A*(b)*(i), and in the case of–

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49A.01A Transitional arrangements for application of the procedures contemplated in these rules in respect of procedures to which Agreement on Trade, Development and Co-operation between the European Community and the Republic of South Africa (TDCA) specified in rules numbered 49A.01 applied. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(a) Exporters may, where applicable, apply for a movement certificate EUR1 issued retrospectively in terms of rule 49A.15(16).

(b) Exporters, approved exporters and producers already registered under the TDCA need not register in terms of rule 49A.01*(f)* and a registration under that TDCA must be regarded as registration for the purposes of the Agreement. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) Blank EUR1 certificates issued under TDCA may be used for purposes of the Agreement.

PROTOCOL 1

TITLE I - GENERAL PROVISIONS

49A.02(1) Article 1 - Definitions

No rule.

TITLE II - DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

49A.03(2) Article 2 - General requirements

No rule.

49A.04(3),(4),(5),(6) Article 3 – Bilateral cumulation

Whenever originating status is claimed for any product in which materials originating in the European Union or any SADC EPA State have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for bilateral cumulation as contemplated in Article 3.

Article 4 - Diagonal cumulation

(a) Whenever originating status is claimed for any product in which materials originating in the SADC EPA State, the European Union or other ACP EPA States or OCT have been incorporated, the exporter shall in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection

all appropriate records to prove compliance with the conditions for diagonal cumulation as contemplated in Article 4.

(b) The entry into force of cumulation with a particular country or territory provided for in Article 4 and the list of originating materials, and any revised contents thereof, referred to in paragraph 17 shall be published as appendices and amendments to these rules. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

Article 5 - Cumulation with respect to materials which are subject to Most Favoured Nation (MFN) duty free treatment in the European Union

(a) Whenever originating status is claimed for any product in which non-originating materials have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 5.

(b) (i) Cumulation in terms of Article 5 may be applied when the list of materials is available from the Committee referred to in paragraph 3 of that Article; and

(ii) the list, and any amendment thereto, shall be published as an appendix to these rules and unless any effective date is stated by the Committee, the list and any subsequent amendment apply to the materials specified therein from the date of publication.

(c) When goods are exported to which cumulation in terms of paragraph 1 of Article 5 relates, the form EUR 1 or origin declaration must bear the entry referred to in paragraph 2 of that Article. **(Paragraphs (a), (b) and (c) substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

Article 6 - Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the European Union

(a) Whenever originating status is claimed for materials originating in other countries or territories benefiting from the special arrangement for least developed countries and duty-free quota-free access to the European Union under the general provisions of the generalized system of preferences if incorporated in products obtained in a SADC EPA State, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 6.

(b) Cumulation in terms of Article 6 may only be applied from the date and to the extent the requirements referred to in the Article have been complied with and the necessary information and effective date or dates published in these rules. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49A.05 (7) Article 7 - Wholly obtained products

Goods wholly obtained must be so declared on form EUR1 or any origin declaration and any entry for export.

49A.06 (8), (9) Article 8 - Sufficiently worked or processed products

Article 9 - Insufficient working or processing operations

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in the European Union or SADC EPA State in order to distinguish the operations for the purposes of Article 8 and 9.

49A.07 (10) Article 10 - Unit of qualification

No rule.

49A.08 (11) Article 11 - Accessories, spare parts and tools

No rule.

49A.09 (12) Article 12 - Sets

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of these Articles.

49A.10 (13) Article 13 - Neutral elements

No rule.

TITLE III - TERRITORIAL REQUIREMENTS

49A.11 (14) Article 14 - Principle of territoriality

(a) For the purposes of this Article “exported” includes goods removed to any SADC EPA state other than the Republic. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) For the purposes of this Article “total added value” means all costs outside the European Union or SADC EPA State including the value of the materials incorporated there.

(c) Whenever originating status is claimed for re-imported goods entered in terms of item 409.00 for which the materials were wholly obtained in the European Union or SADC EPA state or have undergone working or processing beyond the operations

referred to in Article 9 prior to being exported, the exporter shall, in addition to any other documentation that may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for the principle of territoriality as contemplated in Article 14.

(d) For the purposes of this article "outward processing" means a customs procedure that allows goods to be exported from the Republic and products obtained from the processing of those goods, to be imported into the Republic and cleared and released for home consumption as outward processed compensating products.

49A.12(15) Article 15 - Non alteration

(a) Any importer or exporter intending to perform any of the operations referred to in the Article, must submit an application for a non-alteration certificate to the Manager responsible for the administration of the rules of origin section in Head Office. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Before deciding whether to issue a non alteration certificate the Manager responsible for the administration of the rules of origin section in Head Office may conduct investigations to–

(i) verify the statements made by the applicant in the application for a non alteration certificate; and

(ii) ascertain any facts relating to the originating status in respect of which the non alteration certificate will operate.

49A.13(16) Article 16 - Accounting segregation

(a) (i) The segregation method of accounting may only be used on approval of an application submitted in writing by the exporter or the producer to the division responsible for the administration of the rules of origin in Head Office.

(ii) The division responsible for the administration of the rules of origin section in Head office may examine the producer's records to determine opening balances of originating and non-originating materials that may be deemed to be held in stock.

(iii) The applicant must demonstrate a need to use accounting segregation on the grounds of unreasonable costs or impracticability of holding stocks of materials physically separate according to origin.

(iv) The originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics. It must not be possible to distinguish materials one from another for origin purposes once they are incorporated into the finished product.

(v) The use of the system of accounting segregation shall not give rise to more products acquiring originating status than otherwise would have been the case had the materials used in the manufacture been physically segregated.

(b) The accounting system must:

(i) maintain a clear distinction between the quantities of originating and non-originating materials acquired, showing the dates on which those materials were placed in stock and, where necessary, the values of those materials;

(ii) show the quantity of:

(aa) originating and non-originating materials used and, where necessary, the total value of those materials;

(bb) finished products manufactured;

(cc) finished products supplied to all customers, identifying separately,

(A) supplies to customers requiring evidence of preferential origin (including sales to customers requiring evidence other than in the form of a proof of origin), and

(B) supplies to customers not requiring such evidence;

(iii) be capable of demonstrating either at the time of manufacture or at the time of issue of any proof of origin (or other evidence of originating status), that stocks of originating materials were deemed available, according to the accounts, in sufficient quantity to support the declaration of originating status.

(c) The statement of quantities to which reference is made in paragraph 5 final indent of Article 16 shall reflect both originating and non-originating materials entered in the accounts. The stock balance shall be debited for all finished products whether or not those products are supplied with a declaration of preferential originating status.

(d) Where products are supplied without a declaration of preferential origin, the stock balance of non-originating materials only may be debited for as long as a balance of such materials is available to support such action. Where this is not the case, the stock balance of originating materials shall be debited.

(e) The time at which the determination of origin is made shall be the time of manufacture and must be recorded in the

authorisation granted by the the Manager responsible for the administration of the rules of origin section in Head Office.

(f) The producer must:

(i) accept full responsibility for the way the authorisation is used and or the consequences of incorrect origin statements or other misuses of the authorisation;

(ii) make available to the custom authorities, when requested to do so, all documents, records and accounts for any relevant period.

(g) The Manager responsible for the administration of the rules of origin section in Head Office must refuse authorisation to a producer who does not offer all the guarantees necessary for the proper functioning of the accounting segregation system.

(h) The Manager responsible for the administration of the rules of origin section in Head Office may withdraw an authorisation at any time if the producer no longer satisfies the conditions.

49A.14(17) Article 17 - Shipment of sugar

(a) The exporter must keep documentary evidence of the amount of raw sugar originating from different territories, shipped by sea for the purpose of further refining of subheadings 1701.12,1701.13 and 1701.14 of the Harmonized System as contemplated in Article 17.

(b) Where raw sugar referred to in paragraph *(a)* is kept in the same store, the exporter must ensure that the amounts of sugar which could be considered as originating is the same as the amount that would have been declared for import by keeping the sugar in separate stores

49A.15 (18) Article 18 - Exhibitions

In addition to the proof of origin referred to in Article 18.2 the importer must produce on entry of the goods imported–

(a) an invoice from the exporter in the European Union or in a SADC EPA State endorsed with the statement "these goods were consigned to you from (name and place of exhibition)"; and

(b) a statement from–

(i) the exporter confirming the particulars specified in Article 18(1)*(a)* to *(d)*; and **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) the customs authorities in the country of exhibition stating that the goods–

(aa) were consigned by the exporter from the SADC EPA State or from the European Union to the exhibition;

(bb) were used solely for exhibition or demonstration;

(cc) remained under customs control during their stay in the country of exhibition

TITLE IV - PROOF OF ORIGIN

49A.16 (19), (20) Article 19 - General requirements

Article 20 - Procedure for the issue of a movement Certificate EUR1

(a) Numbered sets of Movement Certificate EUR1 (pages 1 - 2) and the Application For A Movement Certificate (pages 3 - 4) with a duplicate application form (page 5) have been printed in accordance with the provisions of the Protocol

and are available on application from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to the European Union.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) The form EUR1, export bill of entry and supporting documents shall be submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs *(g)* and *(h)*) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **(Substituted by Notice R. 3620 published in Government Gazette 48862 dated 30 June 2023)**

(c) An exporter may only authorise a licensed clearing agent to complete and sign the form EUR1 and the application form.

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of

origin in the Protocol and a duplicate set, certified by him, has been furnished to the agent.

(f) The letter of authority shall be submitted together with the completed form EUR1 and application form and will be retained by the Controller.

(g) Completion of a form EUR1 or origin declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of this Protocol;

(h) Form EUR1 must be completed to be authentic in accordance with the instructions in Article 20, the notes to the certificate and the following requirements:

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert SADC State in the first line and the country of destination in the European Union, ACP EPA, OCT or Ceuta and Melilla (Article 44), as the case may be, in the second line.

Box 3

Insert the name of the consignee, and for exports to any exhibition outside the European Union which are

later to be sent to the European Union, also insert the name and address of the exhibition.

Box 4

Insert SADC EPA State or ACP EPA State or European Union or OCT (goods imported from the European Union re-exported in the same state) or Ceuta and Melilla (Article 44) or the Republic of San Marino (to the extent applicable) or the Principality of Andorra referred to in the definition of products originating in the European Union in the Notes to Part A of the Schedule to the General Notes of Part 1 of Schedule No. 1, as the case may be.

Box 5

Insert the country of destination in the European Union.

Box 6

Insert the details which will be inserted on the export bill of entry.

Box 7

Insert one of the following endorsements where necessary; otherwise leave the box blank –

“Cumulation” (where originating materials are incorporated into a product, worked or processed within or beyond the operations referred to in Article 9(1) as contemplated in Articles, 3,4,5 or 6

“Duplicate” (where application is made for a duplicate as contemplated in Article 22).

“Issued retrospectively” (where the goods have been exported before application is made for a certificate

and application is made for retrospective issue thereof as contemplated in Article 21).

“Replacement of movement certificate EUR1 / origin declaration” - Issued in … (insert the country in which the EUR1 / origin declaration was issued - to be issued in the circumstances contemplated in Article 23).

If applicable, the particulars required in terms on Note 4 to the certificate of origin. **(Inserted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

Box 8

- Enter item numbers and identifying marks and numbers in the space on the left-hand side of the box.

- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.

- No space must be left between items.

- State identifying marks and numbers on the packages.

- If the packages are addressed to the consignee state the address.

- If they are not marked state “No marks and numbers”.

- For goods in bulk which are not packed insert “In bulk”

- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.

- The goods must be identified by giving a reasonably full commercial description and in order that the appropriate tariff heading can be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.

- If both originating and non-originating goods are packed together describe only the originating goods and add at the end “Part contents only.”

- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk on the invoice and the following statement put in box 8, below the description of the goods:

- “Goods marked * on the invoice are non-originating and are not covered by this form EUR1.

- Draw a horizontal line under the only or final item in box 8 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 9

Insert metric measures.

Box 10

Invoices must–

(a) be serially numbered and the dates and numbers reflected in this box;

(b) reflect the form EUR1 number or mention the office and date of issue;

(c) contain a full description of the goods, the tariff heading and reference numbers or other

particulars for identification of the goods in the exporter's records; and

(d) state the country in which the goods originate.

Box 11

- Insert the bill of entry number and date.

- The officer must print his/her initials and surname below his/her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him/her for this purpose.

Box 12

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.

- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature

- The signature must not be mechanically reproduced or made with a rubber stamp.

(i) No certificate shall be valid–

(i) If any entered particulars are incorrect and not in accordance with these rules;

(ii) if it contains any erasures or words written over one another;

(iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the

certificate and endorsed by the officer who signs the certificate.

(j) For the purposes of verification of the originating status of goods declared in the application for form EUR1 (page 4 of the set of forms) the exporter, whether the producer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods from a producer for exportation in the same state or who re-exports in the same state goods imported from the European Union, an ACP EPA State or OCT must produce to an officer at any time including at the time of presentation of such application, as the officer may require documents proving the originating status of the goods exported, including–

(i) in accordance with the provisions of Article 31, accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, forms EUR1 and origin declarations referred to in Article 24(3) proving the originating status of materials used and supplier's declarations;

(ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(iii) documents proving the value of materials used and added value;

(iv) costing records showing the calculation of the ex-works price defined in the Protocol.

(k) The requirements for signing the declaration on form EUR1 are also applicable in respect of the application form which–

(i) must bear the original signature of the person signing the declaration;

(ii) must be signed by the same person who signed the declaration on the form EUR1;

(l) In the space where is stated "Specify as follows the circumstances which have enabled these goods to meet the above conditions" the exporter must state–

(i) If exported goods are manufactured/wholly obtained by the exporter:

"The goods shown on the form EUR1 were manufactured / wholly obtained by the exporter and are classified under……. (4 figure heading). They fulfil the appropriate qualifying provisions of origin of the Protocol."

(ii) If the exporter has bought in goods for export in the same state–

(aa) Goods manufactured / wholly obtained in the Republic "The goods shown on the form EUR1 were manufactured / wholly obtained in the Republic and are classified under ….. (4 figure heading). Evidence of their originating status as required by the Protocol is held by me;" or

(bb) Goods manufactured / wholly obtained in the European Union or any ACP EPA State or OCT referred to in Articles 4, 5 or 6 of the Protocol.

"The goods were imported from…….. (name of country) under

cover of attached……..(state proof of origin, form EUR1 / origin declaration, as the case may be) and are being exported in the same state.

The goods are classified under …….(4 figure tariff heading)."

(iii) In the case of subparagraphs (i) and (ii) *(aa)*, the applicable list rule in the Annex of the Protocol.

(m) "Supporting documents attached" must include–

(i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records;

(ii) the documents referred to in paragraph *(d)*

(n) The origin administration officer may refuse to certify form EUR1 if he has reasonable doubts about the correctness of the statements made in this form.

49A.17(21) Article 21 – Movement Certificates EUR1 issued retrospectively

(a) The exporter may only apply for the issue of a form EUR1 after exportation at the office of the Controller where the goods were exported.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by–

(i) a completed form EUR1 and its application form of which–

(aa) Box 7 shall be endorsed "issued retrospectively"; and

(bb) If a form EUR1 has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of the Protocol;

(iv) full reasons of the circumstances in which a retrospectively issued form EUR1 is required.

(c) Before such application is considered an officer will first conduct an examination of the importer's file as contemplated in Article 21(3).

(d) The application for the issue of a Movement Certificate EUR1 retrospectively shall be considered by the Controller or any officer.

49A.18 (22) Article 22 –Issue of a duplicate movement certificate EUR1

(a) The exporter shall furnish to the Controller or any officer designated to perform such function in the Controller's Office when the original form EUR1 was issued–

(i) a written statement giving reasons why a duplicate is required and the number and date of the original form EUR1;

(ii) a completed form EUR1 and application form reflecting the word "Duplicate" and the number and date of the original form in Box No.7;

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together

with any other supporting evidence produced when the original certificate was issued.

(b) The Controller or any officer designated to perform such function in the Controller's Office shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original form EUR1 was issued.

(c) If the Controller or any officer designated to perform such function in the Controller's Office decides to certify the duplicate form EUR1, he shall stamp and sign it in the same way as any other form EUR1 but in Box 11 after the word "Date" he shall insert the words "from which this duplicate movement certificate is valid" and thereafter the date of the original form EUR1.

49A.19(23) Article 23 – Issue of movement certificates EUR1 on the basis of a proof of origin issued or made out previously (herein referred to as a "Replacement Movement Certificate")

(a) Any replacement movement certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.

(b) Application for any replacement movement certificate(s) may be in respect of–

(i) all or part of a consignment covered by the original form EUR1 or origin declaration; or

(ii) a collection of goods covered by several original form EUR1 or origin declarations issued in the same country of origin.

(c) The application must–

(i) be made in writing to the Controller or any officer designated to perform such function in the Controller's Office where the goods are under customs control stating the reasons for the application;

(ii) be accompanied by a completed form EUR1 and application from marked in Box 4 with the country of origin and endorsed in Box 7 with the statement "Replacement of Movement Certificate EUR1 _____ of (number and date) / origin declaration issued in ……..”(the country in which the movement certificate EUR1 / origin declaration to be replaced was issued) together with any special statement which appear on the original document;

(iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the form EUR1 or the origin declaration was issued;

(iv) include the original form EUR1 or the origin declaration.

(d) The original movement certificates EUR1 / origin declaration and the application form for replacement movement certificate(s) will be retained by the Controller or any officer designated to perform such function in the Controller's Office.

49A.20(24),(25) Article 24 – Conditions for making out an origin declaration

Article 25 – Approved exporter

(a) Any exporter referred to in Articles 24 and 25 shall–

(i) ensure that the goods comply with the relevant provisions of origin at the time of export; and

(ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 20 and Article 31; and

(iii) use serially numbered invoices;

(iv) insert a reference number or other particulars on any origin declaration delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

(v) describe the goods on such origin declaration and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;

(vi) insert on any such document the applicable tariff heading;

(vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;

(viii) insert on 3 copies of the origin declaration or such other document the declaration specified in Annex IV of the Protocol, which shall–

(aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter;

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;

(cc) in the case of an approved exporter, contain the customs authorisation number;

(ix) The documents referred to in subparagraph (viii) shall be dealt with by–

(aa) forwarding one copy of the document on which the declaration is made to the consignee;

(bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller;

(cc) creating a file for storing a copy of the origin declaration, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

(b) No paragraph.

(c) Application for approved exporter status must be made in accordance with rule 59A.01A*(b)*(i) and annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(d) Any exporter who issues any origin declaration in the circumstances contemplated in Article 24(1)*(b)* may be prohibited from issuing such declarations if he–

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of the Protocol or these rules.

(e) The approved exporter status contemplated in Article 25 may be withdrawn if such exporter–

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of these rules;

(iii) fails to notify the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function that–

(aa) the goods no longer fulfil the required origin conditions (for example, by change of sources of materials);

(bb) the need of approval ceases;

(cc) the legal identity or address changed.

(f) If an exporter has been so prohibited from using origin declarations or approved exporter status has been so withdrawn such exporter shall apply for form EUR1 in respect of all exports for which originating status is claimed for such time as the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may determine.

(g) If any origin declaration is made after exportation as contemplated in Article 24(6), the documents reflecting the origin declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the Controller or any officer designated to perform such function at the office of the Controller where the goods were entered for export or which is nearest to the post office where the goods were exported.

49A.21(26) Article 26 - Validity of proof of origin

(a) Any goods imported for which originating status for the purpose of qualifying for a preferential rate of duty specified in Part 1 of Schedule No.1 is claimed shall, if no proof of origin is available, be subject to the provisions of section 49(9).

(b) Any application for acceptance of proof of origin after the final date of presentation for the purpose of applying preferential treatment as contemplated in Article 26.2 shall be in writing addressed to the Manager responsible for the administration of the rules of origin section in Head Office stating fully the exceptional circumstances on which the application is based.

(c) For the purposes of Article 26.3, any proof of origin belatedly presented will be accepted only if the goods have been duly entered before expiry of the period of validity of ten months from the date of issue referred to in Article 26.1

49A.22(27) Article 27 - Submission of proof of origin

(a) (i) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue or in case of an origin declaration by an approved exporter authorization number and date of issue in the relevant field provided for that purpose on the bill of entry –

(ii) Any proof of origin including supporting documents in respect of imported goods must, as the circumstances require–

(aa) be produced at the time of entry for home consumption;

(bb) be in English and if not so a translation must be attached thereto;

(cc) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(dd) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; and

(ee) (if a refund application as contemplated in section 76(2)*(h)*, be submitted with the application for refund. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of the Protocol. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49A.23(28) Article 28 - Importation by instalments

(a) Where any importer requests approval to import goods contemplated in this Article 28 by instalments application shall be in writing and–

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Manager responsible for the administration of the tariff section in Head Office and forward a copy of the application to the Manager responsible for the administration of the rules of origin section in Head Office;

(ii) in the case of other dismantled or non-assembled products referred to in this Article, the application shall be made to the Manager responsible for the administration of the rules of origin section in Head Office stating a full description of

the goods, the tariff heading, the number of consignments and include pro-forma invoices of each. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49A.24(29) Article 29 - Exemptions from proof of origin

(a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10.

(b) According to the Article the following general conditions apply to the exemption from production of proof of origin in respect of the importations concerned, where–

(i) the value of such goods does not exceed the limit of EURO 500 in the case of small packages or EURO 1200 in the case of goods forming part of travellers' personal luggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of traveller's personal luggage;

(iii) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.

(c) The following additional conditions apply for private postal imports–

(i) the goods have been sent by one private individual to another direct from the preference country in question;

(ii) the sender declares in writing that the origin conditions are satisfied.

(d) The provisions apply *mutatis mutandis* to such goods sent or taken to the European Union.

49A.25(30) Article 30 - Information procedure for cumulation purposes

(a) For the purposes of cumulation as contemplated in Article 30 the exporter of the originating materials shall provide evidence in the form of:

(i) Movement Certificate EUR1;

(ii) an origin declaration; or

(iii) a supplier's declaration, a specimen of which appears in Annex VA in any of these countries or territories or in the EU from which the materials came. When Article 6(1) is applied the evidence of originating status shall be given by Form A or a statement of origin; given by the exporter.

(b) A supplier's declaration a specimen of which appears in Annex VB shall be provided as evidence of the working or processing carried out in a SADC EPA State, another ACP EPA State, OCT or the EU.

(c) A supplier's declaration may either be in print or electronic format, but shall bear the signature of the responsible official of the supplying company and complying with any conditions imposed by the customs authorities. For the purposes of paragraph 9:

(i) Any person who wishes to issue a suppliers' declaration must be registered as a producer, and

(ii) If that person wishes to issue a supplier's declaration electronically, application must be made to the Manager responsible for the administration of the rules of origin section in Head Office.

(d) A supplier's declaration must reflect the suppliers contact details and full description of the goods.

(e) A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

(f) When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration which may be issued for a period of up to one year from the date of issue of the declaration, hereinafter referred to as 'a long term supplier's declaration', provided that facts or circumstances on which it is based remain unchanged, to cover subsequent shipments of those goods.

(g) A long term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect.

(h) The Manager responsible for the administration of the rules of origin section in Head Office must revoke any long term supplier's declaration if circumstances under which it was issued have changed or when inaccurate or false information was provided. **(Paragraphs (a) – (h) substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49A.26(31) Article 31 - Supporting documents

(a) In addition to the documents referred to in the Article and in the rules for articles 19 to 20 every exporter who completes a movement certificate EUR1 or an origin declaration in respect of goods exported shall, if he is the producer, complete or if he bought in the goods from a producer, obtain and keep a supplier's declaration together with all the supporting documents necessary to prove the originating status of the goods concerned.

(b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager responsible for the administration of the rules of origin section in Head Office, where–

(i) different terms apply, for example, CIF price;

(ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(iii) goods are invoiced by producers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(v) any other instances where the invoiced price is not an ex-factory price.

(c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of the Protocol.

(d) A Unique Consignment Reference Number must be generated for each export consignment as required in terms of rule 38.15. **(Inserted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49A.30(32) Article 32 - Preservation of proof of origin and supporting documents

Documents shall be preserved as provided in rule 101.02.

49A.27(33) Article 33 - Discrepancies and formal errors

(a) Slight discrepancies in proof of origin documents referred to in Article 33(1) submitted at the time of entry of imported goods may include–

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have no direct bearing on the validity of the declaration of origin;

(iii) information valid an accurate but not in correct box;

(iv) exporter declaration box not dated;

(v) …… **(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted

provided the documents comply with the conditions contemplated in this Article.

49A.29(34) Article 34 - Amounts expressed in EURO

Any rule for the purposes of this Article will be made under the provisions of section 73(3).

TITLE V – ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

49A.30 Article 35- Administrative conditions for products to benefit from the SADC EPA EU EPA

No rule

49A.31(36) Article 36- Notification of customs authorities

No rule

49A.32(37) Article 37 - Mutual assistance

(a) The stamp provided for issuing forms EUR1 must be used only for that purpose and only such stamp shall be used for such forms.

(b) The Manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in this Article to the customs administrations of the European Union.

49A.33(38) Article 38 - Verification of proof of origin

(a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the European Union for verification by the Manager responsible for the administration of the rules of origin section in Head Office.

(b) If any origin administration officer has reasonable doubts about form EUR1 or origin declaration, the originating status of the goods concerned or the fulfilment of the other requirements of the Protocol such officer may, unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of the European Union on the originating status of the goods.

(c) If a request is received from the customs authorities in the European Union, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the Protocol.

(d) The Manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 38(6).

49A.34(39) Article 39 - Verification of suppliers’ declarations

For the purpose of verifying suppliers' declarations a risk based analysis may be carried out at random or whenever there are reasonable doubts in respect of authenticity or the correctness of the movement certificate EUR1 or origin declaration information by the

Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function.

49A.35(40) Article 40 - Dispute settlement

(a) Any person involved in a dispute as contemplated in Article 40 concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)*(b)*, submit an internal appeal to the Commissioner within 3 months of the decision or determination concerned.

(b) Application for internal appeal shall be made on the appeal form obtainable from the Manager responsible for the administration of the rules of origin section in Head Office and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.

49A.36(41) Article 41 - Penalties

No rule.

49A.37(42) Article 42 - Free zones

If a certificate of origin is issued for goods which use a free zone in the course of transport, the exporter must, include with the supporting documents referred to in rule 49A.26(31) a declaration to this effect and stating that the goods were not substituted by other goods and did not undergo handling other than normal operations designed to prevent their deterioration.

49A.38(43) Article 43 - Derogations

No rule.

TITLE VI – CEUTA AND MELILLA

49A.40(44) Article 44 - Special conditions

No rule.

TITLE VII – FINAL PROVISIONS

49A.42(45) Article 45 - Revision and application of rules of origin

No rule.

49A.43(46) Article 46 - Annexes

No rule.

49A.44(47) Article 47 - Implementation of the protocol

No rule.

49A.45 General

Documents to be submitted and procedures to be followed on presentation of bills of entry for goods in respect of which preferential treatment is claimed.

49A.46.01 *(a)* Import bills of entry shall be endorsed–

(i) whether form EUR1 or an origin declaration is produced;

(ii) with the number of the form EUR1 if applicable;

(iii) whether application is made for a tariff quota.

(b) Export bills of entry shall be endorsed -

(i) whether form EUR1 or an origin declaration is produced;

(ii) whether a tariff quota is applicable;

(iii) with the number of the EUR1 and export permit number, if applicable.

49A.47.02 Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of–

(a) imported goods–

(i) if the goods are entered for home consumption, form EUR1 and a copy of the invoice or a copy of the invoice endorsed with an origin declaration, an application for a quota where appropriate, a copy of the bill of lading, air waybill or other transport document, for retention by the Controller;

(ii) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the proof of origin and any other document required for allowing preferential treatment when the goods are entered for home consumption.

(b) goods for export–

(i) duly completed form EUR1 where required; and

(ii) for retention by the Controller, the application form for form EUR1 and a copy of the export invoice, or a copy of any invoice containing an origin declaration, a copy of the

packing list, a copy of the bill of lading, air waybill or other transport document, and except in the case of an approved exporter, the proof of origin;

(iii) if an origin declaration is produced after export a copy of the relevant export bill of entry shall be submitted therewith to the Manager responsible for the administration of the rules of origin section in Head Office.

(c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

(d) Where goods for export are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in rule 120.09A. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(e) (i) If used and second hand goods exported should bear marks or origin, such marks may be accepted.

(ii) If such goods bear no mark of origin, a declaration about the country of manufacture by an acknowledged expert in the trade may be accepted.

(iii) *(aa)* Form EUR1 for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number.

(bb) The exporter must in addition produce for inspection the invoice or a copy covering the purchase.

(cc) The export declaration of the application for form EUR1 need not be completed and in such a case, the

exporter may be shown as resident outside the Republic, if applicable.

Tariff rate quotas

49A.48.03 Export to the European Union of goods subject to tariff rate quotas as contemplated in Section B of Part I of Annex I to the Agreement– **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(a) (i) The goods subject to tariff quotas, the conditions relating to the issue of export permits and the requirements of the European Union are specified as determined by the National Department of Agriculture, Forestry and Fisheries.

(ii) No exporter of goods, subject to tariff quotas, may issue an origin declaration contemplated in Articles 24 and 25 instead of form EUR1, except if–

(aa) approved exporter status is granted on application in accordance with rule 59A.01A*(b)*(i), and submission of annexure DA 185.4A2 and or the corresponding screen or page of the electronic application must be submitted; and **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(bb) a quota is approved by the Department of Agriculture, Forestry and Fisheries

(iii) When form EUR1 is used for the purpose of proof of origin it may not be completed by the exporter, or if completed, certified by an officer unless–

(aa) a valid permit issued by the National Department of Agriculture, Forestry and Fisheries is available; or

(bb) ……. **(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(cc) the circumstances in paragraphs *(g)* and *(h)*(iv) are applicable.

(b) .....**(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) Any allocations shall be made under the control of an officer designated by the Manager responsible for the administration of the rules of origin section in Head Office on the first come first served basis according to the electronically stored balances available at the time a valid bill of entry export and a duly completed form EUR1 are presented.

(d) The information regarding the allocation of the tariff quota and balance available shall be printed and filed with the application form EUR1 in respect of each export bill of entry at the office of the Controller.

(e) The particulars on the bill of entry shall, for the purposes of allocation of the tariff quota, be deemed to be the application therefore by the exporter concerned.

(f) (i) If a tariff quota is allocated, Box 7 of the form EUR1 shall be endorsed “export tariff quota allocated”.

(ii) Below the description in box 8 of form EUR1, the word “subject to export tariff quota” shall be inserted.

(g) If a lesser quantity of the quota is available, the lesser quantity only shall be endorsed on the form EUR1, supplemented by the words “only, quota exhausted”.

(h) (i) Any permit issued by the Department of Agriculture, Forestry and Fisheries shall be delivered to the Controller together with the export bill of entry and completed form EUR1.

(ii) The permit number shall be endorsed on the bill of entry export and in the remarks column of the form EUR1.

(iii) The quantity exported shall be written off the permit and the permit retained if the quantity is exhausted.

(iv) The provisions of paragraph *(g)* apply *mutatis mutandis* in respect of permits issued by the National Department of Agriculture, Forestry and Fisheries of which the quantity is insufficient for the consignment concerned. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49A.49.04 Tariff rate quotas Imports from the European Union of goods subject to tariff rate quotas as contemplated in, Section B of Part I of Annex II to the Agreement – **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(a) Tariff quotas for imported goods are specified in Note IJ of the General Notes to Schedule No. 1 and are, as provided, allocated on the first-come first-served basis at the time of presentation of a valid bill of entry entering the goods for home consumption supported by the required proof of origin document, any permit from the National Department of Agriculture, Forestry and Fisheries, if applicable, and an application for such quota.

(b) Any allocation shall be made under the control of any officer designated by the Manager responsible for the administration of the rules of origin section in Head Office according to the electronically stored balances available at the time the bill of entry is processed.

(c) If the balance of the tariff quota is inadequate, duty at the general rate of duty specified in Part 1 of Schedule No. 1 shall be brought to account in respect of the goods for which no such quota is available before release thereof is granted.

49A.50 Implementation provisions for diagonal cumulation

(a) For the purposes of rule 49A.04(4)-

(i) the list of countries with which cumulation may be applied are appended as Appendix A to these rules; and

(ii) the exclusion list of materials where cumulation would not apply are hereby appended as Appendix B and Appendix C.

(b) Diagonal cumulation with the country or territory listed in Appendix A will come into operation with retrospective effect from 1 June 2023. **(Rule 49A.50, Appendix A, Appendix B and Appendix C inserted by Notice R. published in Gazette dated 23 June 2023)**

APPENDIX A: LIST OF COUNTRIES THAT SACU WILL CUMULATE WITH

Country	**Date of signing**
1. REPUBLIC OF SEYCHELLES	11/09/2015
2. REPUBLIQUE DE MADAGASCAR	21/01/2016
3. REPUBLIC OF MOZAMBIQUE	02/03/2016
4. REPULIC OF BOTSWANA	26/04/2016
5. REPUBLIC OF MAURITIUS	18/05/2016
6. KINGDOM OF LESOTHO	14/07/2016
7. KINGDOM OF SWAZILAND	05/09/2016
8. REPUBLIC OF ZIMBABWE	03/03/2017
9. REPUBLIQUE DU CAMEROUN	08/03/2017
10. REPUBLIC OF NAMIBIA	13/03/2017
11. SOUTH AFRICA	17/09/2017
12. INDEPENDENT STATE OF PAPUA NEW GUINEA	26/10/2018

APPENDIX B: EXCLUSION LIST OF MATERIALS WHERE CUMULATION WOULD NOT APPLY – SADC

HS CODE	**DESCRIPTION**	**SADC**	**2012**	**HS CODE**	**DESCRIPTION**	**SADC**

17011200	Beet sugar	527,75c/kg	Excluded	17011200	Beet sugar	38,1c/kg
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	527,75c/kg	Excluded	17011300	Cane sugar specified in Subheading Note 2 to this Chapter	free
17011400	Other cane sugar	527,75c/kg	Excluded	17011400	Other cane sugar	free
17019100	Containing added flavouring or colouring matter	527,75c/kg	Excluded	17019100	Containing added flavouring or colouring matter	38,1c/kg
17019900	Other	527,75c/kg	Excluded	17019900	Other	38,1c/kg
63090013	Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas	60% or 2 500c/kg	Excluded	63090013	Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, padded waistcoats and parkas	60% or 2500c/kg
63090017	Other worn clothing	60% or 2 500c/kg	Excluded	63090017	Other worn clothing	60% or 2500c/kg
63090025	Worn travelling rugs and blankets	50c/u	Excluded	63090025	Worn travelling rugs and blankets	50c/u
63090045	Worn headgear	35c/u	Excluded	63090045	Worn headgear	35c/u
63090090	Other	20%	Excluded	63090090	Other	20%
94033025	Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	20%	Excluded	94033000	Wooden furniture of a kind used in offices	free
98010005	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	20%				
98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg (excluding tyres)	20%	Excluded	98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	20%
98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg (excluding tyres)	20%	Excluded	98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	20%
98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding tyres)	20%	Excluded	98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass	20%

					not exceeding 2 000 kg	
98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10 and tyres)	20%	Excluded	98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	20%
98010030	For motor cars (including station wagons) of heading 87.03 (excluding tyres)	20%	Excluded	98010030	For motor cars (including station wagons) of heading 87.03	20%
98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	20%	Excluded	98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%
98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-	20%	Excluded	98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab	20%

	proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)				(excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	
98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	20%	Excluded	98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%
98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	20%	Excluded	98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%

APPENDIX C - EXCLUSION LIST OF MATERIALS WHERE CUMULATION WOULD NOT APPLY – MFN

1 JAN 2012	**DESCRIPTION**	**GENERAL**	**HS CODE**	**DESCRIPTION**	**GENERAL**
02011000	Carcasses and half-carcasses	40% or 240c/kg	02011000	Carcasses and half-carcasses	40% or 240c/kg
02012000	Other cuts with bone in	40% or 240c/kg			
02012000	Other cuts with bone in		02012010	Wagyu beef	40% or 240c/kg

01022000	Other cuts with bone in		02012090	Other	40% or 240c/kg
02013000	Boneless	40% or 240c/kg			
02013000	Boneless		02013010	Wagyu beef	40% or 240c/kg
02013000	Boneless		02013090	Other	40% or 240c/kg
02021000	Carcasses and half-carcasses	40% or 240c/kg	02021000	Carcasses and half-carcasses	40% or 240c/kg
02022000	Other cuts with bone in	40% or 240c/kg			
02022000	Other cuts with bone in		02022010	Wagyu beef	40% or 240c/kg
02022000	Other cuts with bone in		02022090	Other	40% or 240c/kg
02023000	Boneless	40% or 240c/kg			
02023000	Boneless		02023010	Wagyu beef	40% or 240c/kg
02023000	Boneless		02023090	Other	40% or 240c/kg
02031100	Carcasses and half-carcasses	15% or 130c/kg	02031100	Carcasses and half-carcasses	15% or 130c/kg
02031200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg	02031200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg
02031990	Other	15% or 130c/kg	02031990	Other	15% or 130c/kg
02032100	Carcasses and half-carcasses	15% or 130c/kg	02032100	Carcasses and half-carcasses	15% or 130c/kg
02032200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg	02032200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg
02032990	Other	15% or 130c/kg	02032990	Other	15% or 130c/kg
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	40% or 200c/kg	02041000	Carcasses and half-carcasses of lamb, fresh or chilled	40% or 200c/kg
02042100	Carcasses and half-carcasses	40% or 200c/kg	02042100	Carcasses and half-carcasses	40% or 200c/kg
02042200	Other cuts with bone in	40% or 200c/kg	02042200	Other cuts with bone in	40% or 200c/kg
02042300	Boneless	40% or 200c/kg	02042300	Boneless	40% or 200c/kg
02043000	Carcasses and half-carcasses of lamb, frozen	40% or 200c/kg	02043000	Carcasses and half-carcasses of lamb, frozen	40% or 200c/kg
02044100	Carcasses and half-carcasses	40% or 200c/kg	02044100	Carcasses and half-carcasses	40% or 200c/kg
02044200	Other cuts with bone in	40% or 200c/kg	02044200	Other cuts with bone in	40% or 200c/kg
02044300	Boneless	40% or 200c/kg	02044300	Boneless	40% or 200c/kg
02045000	Meat of goats	40% or 200c/kg	02045000	Meat of goats	40% or 200c/kg
02061010	Livers	22% or 240c/kg	02061010	Livers	22% or 240c/kg
02062200	Livers	30% or 130c/kg	02062200	Livers	30% or 130c/kg
02064100	Livers	30% or 130c/kg	02064100	Livers	30% or 130c/kg
02071220	Carcasses (excluding necks and offal) with all cuts (e.g. thighs, wings, legs and breasts) removed	27%	02071220	Carcasses (excluding necks and offal) with all cuts (e.g. thighs, wings, legs and breasts) removed	31%
02071290	Other	27%	02071290	Other	82%
02071410	Boneless cuts	5%			
02071410	Boneless cuts		02071411	Breasts	42%
02071410	Boneless cuts		02071413	Thighs	42%
02071410	Boneless cuts		02071415	Other	42%
02071420	Boneless cuts		02071421	Livers	30%
02071420	Offal	27%			
02071420	Offal		02071423	Feet	30%
02071420	Offal		02071425	Heads	30%
02071420	Offal		02071429	Other	30%

02071490	Other	220c/kg			
02071490	Other		02071491	Whole bird cut in half	62%
02071490	Other		02071493	Leg quarters	62%
02071490	Other		02071495	Wings	62%
02071490	Other		02071496	Breasts	62%
02071490	Other		02071497	Thighs	62%
02071490	Other		02071498	Drumsticks	62%
02071490	Other		02071499	Other	62%
02083000	Of primates	8c/kg	02083000	Of primates	8c/kg
02084010	Of whales	8c/kg	02084010	Of whales	8c/kg
02084090	Other	8c/kg	02084090	Other	8c/kg
02085000	Of reptiles (including snakes and turtles)	8c/kg	02085000	Of reptiles (including snakes and turtles)	8c/kg
02091000	Of pigs	8c/kg	02091000	Of pigs	8c/kg
02099000	Other	8c/kg	02099000	Other	8c/kg
02101100	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg	02101100	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg
02101200	Bellies (streaky) and cuts thereof	15% or 130c/kg	02101200	Bellies (streaky) and cuts thereof	15% or 130c/kg
02101900	Other	15% or 130c/kg	02101900	Other	15% or 130c/kg
02102011	Imported from Switzerland	40% or 240c/kg	02102011	Imported from Switzerland	40% or 240c/kg
02102012	Other	40% or 240c/kg	02102012	Other	40% or 240c/kg
02102090	Other	40% or 240c/kg	02102090	Other	40% or 240c/kg
02109100	Of primates	40% or 240c/kg	02109100	Of primates	40% or 240c/kg
02109200	Of whales, dolphins and porpoises (mammals of the order CETACEA); of manatees and dugongs (mammals of the order SIRENIA); of seals, sea lions and walruses (mammals of the suborder PINNIPEDIA)	40% or 240c/kg	02109200	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40% or 240c/kg
02109300	Of reptiles (including snakes and turtles)	40% or 240c/kg	02109300	Of reptiles (including snakes and turtles)	40% or 240c/kg
02109905	Of ostriches	40% or 240 c/kg	02109905	Of ostriches	40% or 240c/kg
02109911	Other	40% or 240c/kg	02109911	Imported from Switzerland	40% or 240c/kg
02109912	Other	40% or 240c/kg	02109912	Other	40% or 240c/kg
02109990	Other	40% or 240c/kg	02109990	Other	40% or 240c/kg
03021100	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03021100	Trout (<EM>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache </EM>and<EM> Oncorhynchus chrysogaster</EM>)	25%
03021300	Pacific salmon (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU and ONCORHYNCHUS RHODURUS)	25%	03021300	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and	25%

				Oncorhynchus rhodurus)	
03021400	Atlantic salmon (SALMO SALAR) and Danube salmon (HUCHO HUCHO)	25%	03021400	Atlantic salmon (<EM>Salmo salar</EM>) and Danube salmon (<EM>Hucho hucho</EM>)	25%
03021900	Other	25%	03021900	Other	25%
03031100	Sockeye salmon (red salmon) (ONCORHYNCHUS NERKA)	25%	03031100	Sockeye salmon (red salmon) (<EM>Oncorhynchus nerka</EM>)	25%
03031200	Other Pacific salmon (ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TACHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU and ONCORHYNCHUS RHODURUS)	25%	03031200	Other Pacific salmon (<EM>Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou </EM>and<EM> Oncorhynchus rhodurus</EM>)	25%
03031300	Atlantic salmon (SALMO SALAR) and Danube salmon (HUCHO HUCHO))	25%	03031300	Atlantic salmon (<EM>Salmo salar</EM>) and Danube salmon (<EM>Hucho hucho</EM>)	25%
03031400	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AQUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03031400	Trout (<EM>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache </EM>and<EM> Oncorhynchus chrysogaster</EM>)	25%
03031900	Other	25%	03031900	Other	25%
03043100	Tilapias (OREOCHROMIS SPP.)	25%	03043100	Tilapias (<EM>Oreochromis spp.)</EM>	25%
03043200	Catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.)	25%	03043200	Catfish (<EM>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp</EM>.)	25%
03043300	Nile Perch (LAFES NILOTICUS)	25%	03043300	Nile Perch (<EM>Lates niloticus</EM>)	25%
03043900	Other	25%	03043900	Other	25%
03044100	Pacific salmon (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU and ONCORHYNCHUS RHODURUS), Atlantic salmon (SALMO SALAR) and Danube salmon (HUCHO HUCHO)	25%	03044100	Pacific salmon (<EM>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou</EM> and <EM>Oncorhynchus rhodurus</EM>), Atlantic salmon (<EM>Salmo salar</EM>) and Danube salmon (<EM>Hucho hucho</EM>)	25%

03044200	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AQUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03044200	Trout (<EM>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache </EM>and<EM> Oncorhynchus chrysogaster</EM>)	25%
03044300	Flat fish (PLEURONECTIDAE, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and CITHARIDAE)	25%	03044300	Flat fish (<EM>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae </EM>and<EM> Citharidae</EM>)	25%
03044400	Fish of the families BREGMACEROTIDAE, EUCLICHTHYIDAE, GADIDAE, MACROURIDAE, MELANONIDAE, MERLUCCIIDAE, MORIDAE and MURAENOLEPIDIDAE	25%	03044400	Fish of the families <EM>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae </EM>and<EM> Muraenolepididae</EM>	25%
03044500	Swodfish (XIPHLAS GLADIUS)	25%	03044500	Swordfish (<EM>Xiphias gladius</EM>)	25%
03044600	Toothfish (DISSOSTICHUS SPP.)	25%	03044600	Toothfish (<EM>Dissostichus spp</EM>.)	25%
03044990	Other		03044700	Dogfish and other sharks	25%
03044990	Other		03044800	Rays and skates (Rajidae)	25%
03044990	Other	25%	03044990	Other	25%
03045100	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS, CTENOPHARYNGODON IDELLUS, HYPOPHTHALMICHTHYS SPP., CIRRHINUS SPP., MYLOPHARYNGODON PICEUS), eels (ANGUILLA SPP.), Nile perch (LATES NILOTICUS) and snakeheads (CHANNA SPP.)	25%	03045100	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	25%
03045200	Salmonidae	25%	03045200	Salmonidae	25%
03045300	Fish of the families BREGMACEROTIDAE, EUCLICHTHYIDAE, GADIDAE, MACROURIDAE, MELANONIDAE, MERLUCCIIDAE, MORIDAE and MURAENOLEPIDIDAE	25%	03045300	Fish of the families <EM>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae </EM>and <EM>Muraenolepididae</EM>	25%
03045400	Swodfish (XIPHLAS GLADIUS)	25%	03045400	Swordfish (<EM>Xiphias gladius</EM>)	25%

03045500	Toothfish (DISSOSTICHUS SPP.)	25%	03045500	Toothfish (<EM>Dissostichus spp</EM>.)	25%
03045990	Other		03045600	Dogfish and other sharks	25%
03045990	Other		03045700	Rays and skates (Rajidae)	25%
03045990	Other	25%	03045990	Other	25%
03046190	Other	25%	03046190	Other	25%
03046290	Other	25%	03046290	Other	25%
03046390	Other	25%	03046390	Other	25%
03046990	Other	25%	03046990	Other	25%
03047190	Other	25%	03047190	Other	25%
03047290	Other	25%	03047290	Other	25%
03047390	Other	25%	03047390	Other	25%
03047490	Other	25%	03047490	Other	25%
03047590	Other	25%	03047590	Other	25%
03047990	Other	25%	03047990	Other	25%
03048190	Other	25%	03048190	Other	25%
03048290	Other	25%	03048290	Other	25%
03048390	Other	25%	03048390	Other	25%
03048490	Other	25%	03048490	Other	25%
03048590	Other	25%	03048590	Other	25%
03048790	Other	25%	03048790	Other	25%
03048990	Other		03048890	Other	25%
03048990	Other	25%	03048990	Other	25%
03049190	Other	25%	03049190	Other	25%
03049290	Other	25%	03049290	Other	25%
03049390	Other	25%	03049390	Other	25%
03049490	Other	25%	03049490	Other	25%
03049590	Other	25%	03049590	Other	25%
03049990	Other		03049690	Other	25%
03049990	Other		03049790	Other	25%
03049990	Other	25%	03049990	Other	25%
03053100	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS, CTENOPHARYNGODON IDELLUS, HYPOPHTHALMICHTHYS SPP., CIRRHINUS SPP., MYLOPHARYNGODON PICEUS), eels (ANGUILLA SPP.), Nile perch (LATES NILOTICUS) and snakeheads (CHANNA SPP.)	25%	03053100	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	25%

03053200	Fish of the families BREGMACEROTIDAE, EUCLICHTHYIDAE, GADIDAE, MACROURIDAE, MELANONIDAE, MERLUCCIIDAE, MORIDAE and MURAENOLEPIDIDAE	25%	03053200	Fish of the families <EM>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae </EM>and <EM>Muraenolepididae</EM>	25%
03053990	Other	25%	03053990	Other	25%
03054100	Pacific salmon (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU and ONCORHYNCHUS RHODURUS), Atlantic salmon (SALMO SALAR) and Danube salmon (HUCHO HUCHO)	25%	03054100	Pacific salmon (<EM>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou </EM>and<EM> Oncorhynchus rhodurus</EM>), Atlantic salmon (<EM>Salmo salar</EM>) and Danube salmon (<EM>Hucho hucho</EM>)	25%
03054300	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AQUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03054300	Trout (<EM>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache </EM>and<EM> Oncorhynchus chrysogaster</EM>)	25%
03054400	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS, CTENOPHARYNGODON IDELLUS, HYPOPHTHALMICHTHYS SPP., CIRRHINUS SPP., MYLOPHARYNGODON PICEUS), eels (ANGUILLA SPP.), Nile perch (LATES NILOTICUS) and snakeheads (CHANNA SPP.)	25%	03054400	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	25%
03054990	Other	25%	03054990	Other	25%
03055100	Cod (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS)	free			
03055990	Other		03055200	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus	25%

				spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
03055990	Other		03055300	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	25%
03055990	Other		03055490	Other	25%
03055990	Other		03055900	Other	25%
03056400	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS, CTENOPHARYNGODON IDELLUS, HYPOPHTHALMICHTHYS SPP., CIRRHINUS SPP., MYLOPHARYNGODON PICEUS), eels (ANGUILLA SPP.), Nile perch (LATES NILOTICUS) and snakeheads (CHANNA SPP.)	25%	03056400	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	25%
03056900	Other	25%	03056900	Other	25%
03057190	Other	25%	03057190	Other	25%
03057290	Other	25%	03057290	Other	25%
03057990	Other	25%	03057990	Other	25%
03061110	Smoked	5,5c/kg	03061110	Smoked	5,5c/kg
03061210	Smoked	30%	03061210	Smoked	30%
03061410	Smoked	5,5c/kg	03061410	Smoked	5,5c/kg
03061510	Smoked	5,5c/kg	03061510	Smoked	5,5c/kg
03061610	Smoked	5,5c/kg	03061610	Smoked	5,5c/kg
03061710	Smoked	5,5c/kg	03061710	Smoked	5,5c/kg

03061910	Smoked	5,5c/kg	03061910	Smoked	5,5c/kg
03062110	Smoked		03069110	Smoked	5,5c/kg
03062210	Smoked		03069210	Smoked	30%
03062410	Smoked		03069310	Smoked	5,5c/kg
03062510	Smoked		03069410	Smoked	5,5c/kg
03062610	Smoked		03069510	Smoked	5,5c/kg
03062910	Smoked		03069910	Smoked	5,5c/kg
03071910	Smoked	5,5c/kg	03071910	Smoked	5,5c/kg
03072910	Smoked	5,5c/kg	03072910	Smoked	5,5c/kg
03073100	Live, fresh or chilled	5,5c/kg			
03073990	Other		03073200	Frozen	25%
03073910	Smoked	5.5c/kg	03073910	Smoked	25%
03073910	Smoked		03073920	Frozen, not shelled (excluding smoked)	25%
03073910	Smoked		03073930	Frozen, in half shells (excluding smoked)	25%
03073910	Smoked		03073940	Frozen, shelled meat (excluding smoked)	25%
03073990	Other	free	03073990	Other	25%
03074910	Smoked	5,5c/kg	03074910	Smoked	5,5c/kg
03075910	Smoked	5,5c/kg	03075910	Smoked	5,5c/kg
03076010	Smoked	5,5c/kg	03076010	Smoked	5,5c/kg
03077910	Smoked	5,5c/kg	03077910	Smoked	5,5c/kg
03078910	Smoked		03078710	Smoked	5,5c/kg
03079930	Smoked		03078810	Smoked	5,5c/kg
03079930	Smoked	5,5c/kg	03079930	Smoked	5,5c/kg
03081910	Smoked	2,75c/kg	03081910	Smoked	2,75c/kg
03082910	Smoked	2,75c/kg	03082910	Smoked	2,75c/kg
03083010	Smoked	2,75c/kg	03083010	Smoked	2,75c/kg
03089010	Smoked	2,75c/kg	03089010	Smoked	2,75c/kg
04021010	Not flavoured and not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%	04021010	Not flavoured and not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%
04021090	Other	450c/kg with a maximum of 96%	04021090	Other	450c/kg with a maximum of 96%
04022110	Not flavoured	450c/kg with a maximum of 96%	04022110	Not flavoured	450c/kg with a maximum of 96%
04022190	Other	free	04022190	Other	450c/kg with a maximum of 96%
04022900	Other	450c/kg with a maximum of 96%	04022900	Other	450c/kg with a maximum of 96%
04029100	Not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%	04029100	Not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%
04029900	Other	450c/kg with a maximum of 96%			

04029900	Other		04029910	In aerosol containers	450c/kg with a maximum of 96%
04029900	Other		04029990	Other	450c/kg with a maximum of 96%
04039010	Flavoured or containing fruits, nuts or cocoa	450c/kg with a maximum of 96%	04039010	Flavoured or containing fruits, nuts or cocoa	450c/kg with a maximum of 96%
04039020	Cultured milk, not concentrated or containing any sugar or other seeetening matter, unflavoured and not containing any fruits, nuts or cocoa (excluding buttermilk)	450c/kg with a maximum of 96%	04039020	Cultured milk, not concentrated or containing any sugar or other sweetening matter, unflavoured and not containing any fruits, nuts or cocoa (excluding buttermilk)	450c/kg with a maximum of 96%
04039090	Other	500c/kg with a maximum of 79%	04039090	Other	450c/kg with a maximum of 96%
04041000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	500c/kg with a maximum of 79%	04041000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	450c/kg with a maximum of 96%
04049010	Dairy powder blends, containing at least 30% (m/m) milk protein calculated on afat-free basis	500c/kg with a maximum of 79%	04049010	Dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	450c/kg with a maximum of 96%
04049090	Other	500c/kg with a maximum of 95%	04049090	Other	450c/kg with a maximum of 96%
04051000	Butter	500c/kg with a maximum of 95%			
04051000	Butter		04051010	In immediate packaging of a content of 20 kg or more	500c/kg with a maximum of 79%
04051000	Butter		04051090	Other	500c/kg with a maximum of 79%
04052000	Dairy spreads	500c/kg with a maximum of 95%			
04052000	Dairy spreads		04052010	With a milk fat content of 39 per cent or more but less than 75 per cent	500c/kg with a maximum of 37%
04052000	Dairy spreads		04052090	Other	500c/kg with a maximum of 79%
04059000	Other	500c/kg with a maximum of 95%	04059000	Other	500c/kg with a maximum of 79%
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	500c/kg with a maximum of 95%	04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	500c/kg with a maximum of 95%
04062000	Grated or powdered cheese, of all kinds	500c/kg with a maximum of 95%	04062000	Grated or powdered cheese, of all kinds	500c/kg with a maximum of 95%

04063000	Processed cheese, not grated or powdered	500c/kg with a maximum of 95%	04063000	Processed cheese, not grated or powdered	500c/kg with a maximum of 95%
04064000	Blue-veined cheese and other cheese containing veins produced by PENICILLIUM ROQUEFORTI	500c/kg with a maximum of 95%	04064000	Blue-veined cheese and other cheese containing veins produced by PENICILLIUM ROQUEFORTI	500c/kg with a maximum of 95%
04069000	Other cheese	500c/kg with a maximum of 95%			
04069000	Other cheese		04069011	Imported from Switzerland	500c/kg with a maximum of 95%
04069000	Other cheese		04069012	Other	500c/kg with a maximum of 95%
04069000	Other cheese		04069021	Imported from Switzerland	500c/kg with a maximum of 95%
04069000	Other cheese		04069022	Other	500c/kg with a maximum of 95%
04069000	Other cheese		04069091	Imported from Switzerland	500c/kg with a maximum of 95%
04069000	Other cheese		04069099	Other	500c/kg with a maximum of 95%
04081100	Dried	19%	04081100	Dried	19%
04081900	Other	19%	04081900	Other	19%
04089100	Dried	19%	04089100	Dried	19%
04089910	Raw pulp consisting of the yolks and whites of eggs of the species GALLUS DOMESTICUS	19%	04089910	Raw pulp consisting of the yolks and whites of eggs of the species Gallus domesticus	19%
04089990	Other	19%	04089990	Other	19%
04090000	Natural honey	22%	04090000	Natural honey	22%
06031100	Roses	20%	06031100	Roses	20%
06031200	Carnations	20%	06031200	Carnations	20%
06031300	Orchids	20%	06031300	Orchids	20%
06031400	Chrysanthemums	20%	06031400	Chrysanthemums	20%
06031500	Lilies (LILIUM SPP.)	20%	06031500	Lilies (Lilium spp.)	20%
06031900	Other	20%	06031900	Other	20%
06039000	Other	20%	06039000	Other	20%
06042010	Mosses and lichens	20%	06042010	Mosses and lichens	20%
06042090	Other	20%	06042090	Other	20%
06049010	Mosses and lichens	20%	06049010	Mosses and lichens	20%
06049090	Other	20%	06049090	Other	20%
07011000	Seed	0,44c/kg	07011000	Seed	0,44c/kg
07019000	Other	0,44c/kg	07019000	Other	0,44c/kg
07020000	Tomatoes, fresh or chilled	15%	07020000	Tomatoes, fresh or chilled	15%
07031000	Onions and shallots	15%	07031000	Onions and shallots	15%
07032000	Garlic	325c/kg with a maximum of 37%	07032000	Garlic	325c/kg with a maximum of 37%

07039000	Leeks and other alliaceous vegetables	15%	07039000	Leeks and other alliaceous vegetables	15%
07070000	Cucumbers and gherkins, fresh or chilled	15%	07070000	Cucumbers and gherkins, fresh or chilled	15%
07081000	Peas (PISUM SATIVUM)	15%	07081000	Peas (Pisum sativum)	15%
07092000	Asparagus	15%	07092000	Asparagus	15%
07095100	Mushrooms of the genus AGARICUS	15%	07095100	Mushrooms of the genus Agaricus	15%
07095990	Other	15%	07095990	Other	15%
07096000	Fruits of the genus CAPSICUM or of the genus PIMENTA	15%	07096000	Fruits of the genus CAPSICUM or of the genus PIMENTA	15%
07099200	Olives	15%	07099200	Olives	15%
07099300	Pumpkins, squash and gourds (CUCURBITA SPP.)	15%	07099300	Pumpkins, squash and gourds (Cucurbita spp.)	15%
07099900	Other	15%	07099900	Other	15%
07101000	Potatoes	30%	07101000	Potatoes	30%
07102100	Peas (PISUM SATIVUM)	10%	07102100	Peas (Pisum sativum)	10%
07102200	Beans (VIGNA SPP., PHASEOLUS SPP.)	10%	07102200	Beans (Vigna spp., Phaseolus spp.)	10%
07102900	Other	24%	07102900	Other	24%
07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	20%
07104000	Sweet corn	10%	07104000	Sweet corn	10%
07108090	Other	10%	07108090	Other	10%
07109000	Mixtures of vegetables	10%	07109000	Mixtures of vegetables	10%
07112000	Olives	25%	07112000	Olives	25%
07114000	Cucumbers and gherkins	20%	07114000	Cucumbers and gherkins	20%
07115100	Mushrooms of the genus AGARICUS	20%	07115100	Mushrooms of the genus Agaricus	20%
07115900	Other	20%	07115900	Other	20%
07119010	Shallots and leeks	20%	07119010	Shallots and leeks	20%
07119020	Capers	20%	07119020	Capers	20%
07119090	Other	20%	07119090	Other	20%
07122000	Onions	20%	07122000	Onions	20%
07123100	Mushrooms of the genus AGARICUS	20%	07123100	Mushrooms of the genus Agaricus	20%
07123200	Wood ears (AURICULARIA SPP.)	20%	07123200	Wood ears (Auricularia spp.)	20%
07123300	Jelly fungi (TREMELLA SPP.)	20%	07123300	Jelly fungi (Tremella spp.)	20%
07123900	Other	20%	07123900	Other	20%
07129015	Culinary herbs	4c/kg	07129015	Culinary herbs	4c/kg
07129090	Other	20%	07129090	Other	20%
07131010	Seeds for sowing	15%	07131010	Seeds for sowing	15%
07131020	Green peas, whole	15%	07131020	Other, green peas, whole	15%
07131025	Green peas, skinned or split	30%	07131025	Green peas, skinned or split	30%
07133110	Seeds for sowing	15%	07133110	Seeds for sowing	15%
07133190	Other	15%	07133190	Other	15%
07133210	Seeds for sowing	10%	07133210	Seeds for sowing	10%
07133290	Other	10%	07133290	Other	10%
07133310	Seeds for sowing	10%	07133310	Seeds for sowing	10%

07133390	Other	10%	07133390	Other	10%
07133410	Seeds for sowing	10%	07133410	Seeds for sowing	10%
07133490	Other	10%	07133490	Other	10%
07133510	Seeds for sowing	10%	07133510	Seeds for sowing	10%
07133590	Other	10%	07133590	Other	10%
07133910	Seeds for sowing	10%	07133910	Seeds for sowing	10%
07133990	Other	10%	07133990	Other	10%
07135010	Seeds for sowing	15%	07135010	Seeds for sowing	15%
07135090	Other	15%	07135090	Other	15%
07136010	Seeds for sowing	15%	07136010	Seeds for sowing	15%
07136020	Whole (excluding seeds for sowing)	15%	07136020	Whole (excluding seeds for sowing)	15%
07136030	Skinned or split	24%	07136030	Skinned or split	24%
07139001	Seeds for sowing	15%	07139001	Seeds for sowing	15%
07139010	Whole	15%	07139010	Whole (excluding seeds for sowing)	15%
07139020	Skinned or split	24%	07139020	Skinned or split	24%
07141010	Frozen	5%	07141010	Frozen	5%
07142010	Frozen	5%	07142010	Frozen	5%
07143010	Frozen	5%	07143010	Frozen	5%
07144010	Frozen	5%	07144010	Frozen	5%
07145010	Frozen	5%	07145010	Frozen	5%
07149010	Frozen	5%	07149010	Frozen	5%
08011290	Other	20%	08011290	Other	20%
08011990	Other	20%	08011990	Other	20%
08031010	Fresh	5%	08031010	Fresh	5%
08031090	Other	free	08031090	Other	5%
08039010	Fresh	5%	08039010	Fresh	5%
08039090	Other	free	08039090	Other	5%
08043010	Fresh	15%	08043010	Fresh	15%
08043090	Other	15%	08043090	Other	15%
08044010	Fresh	5%	08044010	Fresh	5%
08044090	Other	5%	08044090	Other	5%
08045010	Fresh	35%	08045010	Fresh	35%
08045090	Other	35%	08045090	Other	35%
08051010	Fresh	4%	08051010	Fresh	4%
08051090	Other	4%	08051090	Other	4%
08052010	Fresh		08052110	Fresh	4%
08052090	Other		08052190	Other	4%
08052010	Fresh		08052210	Fresh	4%
08052090	Other		08052290	Other	4%
08052010	Fresh		08052910	Fresh	4%
08052090	Other		08052990	Other	4%
08054010	Fresh	4%	08054010	Fresh	4%
08054090	Other	4%	08054090	Other	4%
08055010	Fresh	4%	08055010	Fresh	4%
08055090	Other	4%	08055090	Other	4%
08059010	Fresh	4%	08059010	Fresh	4%

08059090	Other	4%	08059090	Other	4%
08061000	Fresh	4%	08061000	Fresh	4%
08062000	Dried	10%	08062000	Dried	10%
08071100	Watermelons	15%	08071100	Watermelons	15%
08071900	Other	15%	08071900	Other	15%
08072000	Papaws (papayas)	15%	08072000	Papaws (papayas)	15%
08081000	Apples	4%	08081000	Apples	4%
08083000	Pears	4%	08083000	Pears	4%
08084000	Quinces	4%	08084000	Quinces	4%
08091000	Apricots	4%	08091000	Apricots	4%
08092100	Sour cherries (prunus cerasus)	4%	08092100	Sour cherries (Prunus cerasus)	4%
08092900	Other	4%	08092900	Other	4%
08093000	Peaches, including nectarines	4%	08093000	Peaches, including nectarines	4%
08094000	Plums and sloes	4%	08094000	Plums and sloes	4%
08101000	Strawberries	15%	08101000	Strawberries	15%
08105000	Kiwifruit	5%	08105000	Kiwifruit	5%
08106000	Durians	5%	08106000	Durians	5%
08107000	Persimmons	5%	08107000	Persimmons	5%
08109010	Granadillas and litchis	15%	08109010	Granadillas and litchis	15%
08109090	Other	5%	08109090	Other	5%
08111000	Strawberries	20%			
08111000	Strawberries	20%	08111010	Not containing added sugar or other sweetening matter	20%
08111000	Strawberries	5%	08111090	Other	20%
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	20%			
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		08112010	Not containing added sugar or other sweetening matter	20%
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		08112090	Other	20%
08119090	Other		08119005	Granadilla pulp and litchi pulp, not containing added sugar or other sweetening matter	5%
08119090	Other		08119010	Other granadilla pulp and litchi pulp	5%
08119015	Granadilla pulp; litchi pulp	5%			
08119090	Other		08119085	Other fruit, not containing added sugar or other sweetening matter	20%
08119090	Other	20%	08119090	Other	20%
08121000	Cherries	20%	08121000	Cherries	20%
08129015	Granadilla pulp; litchi pulp	5%	08129015	Granadilla pulp; litchi pulp	5%
08129020	Strawberries	20%	08129020	Strawberries	20%
08129090	Other	20%	08129090	Other	20%
08131000	Apricots	10%	08131000	Apricots	10%

08132000	Prunes	10%	08132000	Prunes	10%
08133000	Apples	10%	08133000	Apples	10%
08134000	Other fruit	10%	08134000	Other fruit	10%
08135000	Mixtures of nuts or dried fruits of this Chapter	10%	08135000	Mixtures of nuts or dried fruits of this Chapter	10%
09012100	Not decaffeinated	6c/kg	09012100	Not decaffeinated	6c/kg
09012200	Decaffeinated	6c/kg	09012200	Decaffeinated	6c/kg
09019010	Coffee husks and skins	20%	09019010	Coffee husks and skins	20%
09019020	Coffee substitutes containing coffee	10c/kg	09019020	Coffee substitutes containing coffee	10c/kg
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	400c/kg			
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		09023010	In immediate packings of a content not exceeding 1 kg 	400c/kg
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		09023090	Other	400c/kg
09024000	Other black tea (fermented) and other partly fermented tea	400c/kg	09024000	Other black tea (fermented) and other partly fermented tea	400c/kg
09042110	Fruits of the genus CAPSICUM	25%	09042110	Fruits of the genus Capsicum	25%
09042210	Fruits of the genus CAPSICUM	25%	09042210	Fruits of the genus Capsicum	25%
09101100	Neither crushed nor ground	15%	09101100	Neither crushed or ground	15%
09101200	Crushed or ground	20%	09101200	Crushed or ground	20%
10019100	Seed	free	10019100	Seed	54,42c/kg
10019900	Other	free	10019900	Other	54,42c/kg
10071000	Seed	free	10071000	Seed	3%
10079000	Other	free	10079000	Other	3%
10084000	Fonio (DIGITARIA SPP.)	5%	10084000	Fonio (Digitaria spp.)	5%
10085000	Quinoa (CHENOPODIUM QUINOA)	5%	10085000	Quinoa (Chenopodium quinoa)	5%
10086000	Triticale	5%	10086000	Triticale	5%
10089000	Other cereals	5%	10089000	Other cereals	5%
11010010	Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm)	free	11010010	Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm)	81,63c/kg
11010090	Other		11010020	Cake wheat flour as defined in Additional Note 1(a) to Chapter 11	81,63c/kg
11010090	Other		11010030	White bread wheat flour as defined in Additional Note 1(a) to Chapter 11	81,63c/kg
11010090	Other	free	11010090	Other	81,63c/kg
11029015	Oats flour	2,75c/kg	11029015	Oats flour	2,75c/kg
11029030	Sorghum flour	3%	11029030	Sorghum flour	3%
11029040	Rice flour	20%	11029040	Rice flour	20%

11029050	Rye flour	1,1c/kg	11029050	Rye flour	1,1c/kg
11029090	Other	0,65c/kg	11029090	Other	0,65c/kg
11031100	Of wheat	20%	11031100	Of wheat	20%
11031310	Maize meal not further processed other than by the addition of minerals and vitamins not exceeding 1 per cent by mass of the final product, solely for the purpose of increasing the nutritional value	5%	11031310	Maize meal not further processed other than by the addition of minerals and vitamins not exceeding 1 per cent by mass of the final product, solely for the purpose of increasing the nutritional value	5%
11031390	Other	5%	11031390	Other	5%
11031910	Of oats	2,75c/kg	11031910	Of oats	2,75c/kg
11031920	Of rice	20%	11031920	Of rice	20%
11031990	Other	0,65c/kg	11031990	Other	0,65c/kg
11032010	Of wheat	20%	11032010	Of wheat	20%
11032020	Of oats, in immediate packings of a content exceeding 10 kg	2,75c/kg	11032020	Of oats, in immediate packings of a content exceeding 10 kg	2,75c/kg
11041990	Other	20%	11041990	Other	20%
11042310	Chopped dried kernels, not further prepared or processed	5%	11042310	Chopped dried kernels, not further prepared or processed	5%
11042390	Other	5%	11042390	Other	5%
11042990	Other	20%	11042990	Other	20%
11051000	Flour, meal and powder	20%	11051000	Flour, meal and powder	20%
11052010	Pellets made from pieces of potatoes	20%	11052010	Pellets made from pieces of potatoes	20%
11052090	Other	20%	11052090	Other	20%
11063010	Imported from Switzerland	20%	11063010	Imported from Switzerland	20%
11063090	Other	20%	11063090	Other	20%
11071025	Of oats	2,75c/kg	11071025	Of oats	2,75c/kg
11071050	Of sorghum	3%	11071050	Of sorghum	3%
11071090	Other	0,85c/kg	11071090	Other	0,85c/kg
11072025	Of oats	2,75c/kg	11072025	Of oats	2,75c/kg
11072090	Other	0,85c/kg	11072090	Other	0,85c/kg
11081190	Other	10%	11081190	Other	10%
11081290	Other	10%	11081290	Other	10%
11081390	Other	10%	11081390	Other	10%
11081490	Other	10%	11081490	Other	10%
11081990	Other	10%	11081990	Other	10%
11082000	Inulin	20%	11082000	Inulin	20%
12011000	Seed	8%	12011000	Seed	8%
12019000	Other	8%	12019000	Other	8%
12023000	Seed	10%	12023000	Seed	10%
12024100	In shell	10%	12024100	In shell	10%
12024200	Shelled, whether or not broken	10%	12024200	Shelled, whether or not broken	10%
12040000	Linseed, whether or not broken	9,4%	12040000	Linseed, whether or not broken	9,4%
12051000	Low erucic acid rape or colza seeds	10%			
12059000	Other		12051090	Other	10%

12059000	Other	10%	12059000	Other	10%
12060000	Sunflower seeds, whether or not broken	9,4%	12060000	Sunflower seeds, whether or not broken	9,4%
12071000	Palm nuts and kernels	7,4%	12071000	Palm nuts and kernels	7,4%
12072100	Seed	9,4%	12072100	Seed	9,4%
12072900	Other	9,4%	12072900	Other	9,4%
12073000	Castor oil seeds	7,4%	12073000	Castor oil seeds	7,4%
12074000	Sesamum seeds	7,4%	12074000	Sesamum seeds	7,4%
12076000	Safflower (CARTHAMUS TINCTORIUS) seeds	9,4%	12076000	Safflower (Carthamus tinctorius) seeds	9,4%
12077000	Melon seeds	9,4%	12077000	Melon seeds	9,4%
12079100	Poppy seed	9,4%	12079100	Poppy seed	9,4%
12079990	Other		12079900	Other	9,4%
12081000	Of soya beans	20%	12081000	Of soya beans	20%
12089000	Other	20%	12089000	Other	20%
12119090	Other		12112090	Other	12%
12119090	Other		12113090	Other	15%
12119090	Other		12114090	Other	15%
12119090	Other		12115090	Other	20%
12119020	Basil, borage, hyssop, mint, rosemary, rue and sage, neither ground nor crushed	0,45c/kg	12119020	Other, basil, borage, hyssop, mint, rosemary, rue and sage, neither ground nor crushed	0,45c/kg
12119030	Basil, borage, hyssop, mint, rosemary, rue and sage, ground or crushed.	4c/kg	12119030	Other, basil, borage, hyssop, mint, rosemary, rue and sage, ground or crushed.	4c/kg
12119040	Liquorice roots	12%	12119040	Other, liquorice roots	12%
12119080	Other of a kind used primarily in pharmacy	15%	12119080	Other, of a kind used primarily in pharmacy	15%
12119090	Other	20%	12119090	Other	20%
12122110	Frozen	5%	12122110	Frozen	5%
12122910	Frozen	5%	12122910	Frozen	5%
12129100	Sugar beet	20%	12129100	Sugar beet	20%
12129210	Dried, whole, split, crushed or in powder form, not further prepared or processed (excluding seeds for sowing)	20%	12129210	Dried, whole, split, crushed or in powder form, not further prepared or processed (excluding seeds for sowing)	20%
12129290	Other	20%	12129290	Other	20%
12129300	Suger cane	20%	12129300	Sugar cane	20%
12129900	Other	free			
12129900	Other		12129911	Leaves and stems, dried, in immediate packings not exceeding 10 kg	20%
12129900	Other		12129913	Other leaves and stems, dried	20%
12129900	Other		12129919	Other	20%
12129900	Other		12129990	Other	20%
13021100	Opium	12%	13021100	Opium	12%
13021200	Of liquorice	12%	13021200	Of liquorice	12%
13021911	Other, suitable for pharmaceutical purposes imported from Switzerland		13021410	Suitable for pharmaceutical purposes imported from Switzerland	15%

13021912	Other, suitable for pharmaceutical purposes		13021420	Other, suitable for pharmaceutical purposes	15%
13021990	Other		13021490	Other	25%
13021911	Other, suitable for pharmaceutical purposes imported from Switzerland	15%	13021911	Other, suitable for pharmaceutical purposes imported from Switzerland	15%
13021912	Other, suitable for pharmaceutical purposes	15%	13021912	Other, suitable for pharmaceutical purposes	15%
13021990	Other		13021914	Of the species Aspalathus linearis (Rooibos/Red bush)	25%
13021990	Other	25%	13021990	Other	25%
13023220	Modified	8,5%	13023220	Modified	8,5%
13023920	Modified	8,5%	13023920	Modified	8,5%
14042090	Other	15%	14042090	Other	15%
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	10%	15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	10%
15050090	Other	10%	15050090	Other	10%
15060090	Other	10%	15060090	Other	10%
15071000	Crude oil, whether or not degummed	10%			
15071000	Crude oil, whether or not degummed		15071010	Marketed and supplied for use in the process of cooking food	10%
15071000	Crude oil, whether or not degummed		15071090	Other	10%
15079000	Other	10%			
15079000	Other		15079010	Marketed and supplied for use in the process of cooking food	10%
15079000	Other		15079090	Other	10%
15081000	Crude oil	9,8%			
15081000	Crude oil		15081010	Marketed and supplied for use in the process of cooking food	9,8%
15081000	Crude oil		15081090	Other	9,8%
15089010	Marketed and supplied for use in the process of cooking food	9,8%	15089010	Marketed and supplied for use in the process of cooking food	9,8%
15089090	Other	9,8%	15089090	Other	9,8%
15091000	Virgin	10%			
15091000	Virgin		15091010	In aerosol containers	10%
15091000	Virgin		15091090	Other	10%
15099000	Other	10%			
15099000	Other		15099010	In aerosol containers	10%
15099000	Other		15099090	Other	10%
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	10%			

15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09		15100010	In aerosol containers	10%
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09		15100090	Other	10%
15111000	Crude oil	10%			
15111000	Crude oil		15111010	Marketed and supplied for use in the process of cooking food	10%
15111000	Crude oil		15111090	Other	10%
15119000	Other	10%			
15119000	Other		15119010	Marketed and supplied for use in the process of cooking food	10%
15119000	Other		15119090	Other	10%
15121100	Crude oil	10%			
15121100	Crude oil		15121110	Marketed and supplied for use in the process of cooking food	10%
15121100	Crude oil		15121190	Other	10%
15121910	Marketed and supplied for use in the process of cooking food	10%	15121910	Marketed and supplied for use in the process of cooking food	10%
15121990	Other	10%	15121990	Other	10%
15122100	Crude oil, whether or not gossypol has been removed	10%			
15122100	Crude oil, whether or not gossypol has been removed		15122110	Marketed and supplied for use in the process of cooking food	10%
15122100	Crude oil, whether or not gossypol has been removed		15122190	Other	10%
15122910	Marketed and supplied for use in the process of cooking food	10%	15122910	Marketed and supplied for use in the process of cooking food	10%
15122990	Other	10%	15122990	Other	10%
15141100	Crude oil	10%			
15141100	Crude oil		15141110	Marketed and supplied for use in the process of cooking food	10%
15141100	Crude oil		15141190	Other	10%
15141910	In containers holding 205 li or less	10%	15141910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%
15141990	Other		15141920	Other, in containers holding 205 li or less	10%
15141990	Other	10%	15141990	Other	10%
15149100	Crude oil	10%			
15149100	Crude oil		15149110	Marketed and supplied for use in the process of cooking food	10%
15149100	Crude oil		15149190	Other	10%

15149910	In containers holding 205 li or less	10%	15149910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%
15149090	Other		15149920	Other, in containers holding 205 li or less	10%
15149990	Other	10%	15149990	Other	10%
15151100	Crude oil	10%			
15151100	Crude oil		15151110	Marketed and supplied for use in the process of cooking food	10%
15151100	Crude oil		15151190	Other	10%
15151900	Other	10%			
15151900	Other		15151910	Marketed and supplied for use in the process of cooking food	10%
15151900	Other		15151990	Other	10%
15152100	Crude oil	10%			
15152100	Crude oil		15152110	Marketed and supplied for use in the process of cooking food	10%
15152100	Crude oil		15152190	Other	10%
15152910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%	15152910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%
15152920	In containers holding 205 li or less	10%	15152920	Other, in containers holding 205 li or less	10%
15152990	Other	10%	15152990	Other	10%
15153000	Castor oil and its fractions	10%	15153000	Castor oil and its fractions	10%
15155010	Marketed and supplied for use in the process of cooking food	10%	15155010	Marketed and supplied for use in the process of cooking food	10%
15155090	Other	10%	15155090	Other	10%
15159010	Marketed and supplied for use in the process of cooking food	10%	15159010	Oils, marketed and supplied for use in the process of cooking food	10%
15159090	Other	10%	15159090	Other	10%
15161010	Obtained entirely from fish or marine mammals	10%	15161010	Obtained entirely from fish or marine mammals	10%
15161090	Other	10%	15161090	Other	10%
15162090	Other	10%	15162090	Other	10%
15171010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	10%	15171010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	10%
15171090	Other	10%	15171090	Other	10%
15179010	Containing more than 10 percent but not more than 15 percent by mass of milk fats	10%	15179010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	10%
15179020	Edible mixtures or preparations of a kind used as mould release preparations	10%	15179020	Edible mixtures or preparations of a kind used as mould release preparations	10%
15179090	Other	10%	15179090	Other	10%
15180010	Linoxyn	10%	15180010	Linoxyn	10%
15180090	Other	10%	15180090	Other	10%

15200000	Glycerol, crude; glycerol waters and lyes	free			
15211010	Carnauba wax	free			
15211090	Other	10%	15211090	Other	10%
15219000	Other	10%	15219000	Other	10%
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	10%	15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	10%
16010090	Other		16010020	Mortadella Bologna	40% or 240c/kg
16010090	Other	40% or 240c/kg	16010090	Other	40% or 240c/kg
16022090	Other	37% or 240c/kg	16022090	Other	37% or 240c/kg
16023210	Pastes	20%	16023210	Pastes	20%
16023290	Other	220c/kg	16023290	Other	220c/kg
16023910	Pastes	20%	16023910	Pastes	20%
16023990	Other	27%	16023990	Other	27%
16024100	Hams and cuts thereof	15% or 130c/kg	16024100	Hams and cuts thereof	15% or 130c/kg
16024200	Shoulders and cuts thereof	15% or 130c/kg	16024200	Shoulders and cuts thereof	15% or 130c/kg
16024990	Other	15% or 130c/kg	16024990	Other	15% or 130c/kg
16025090	Other	40% or 240c/kg	16025090	Other	40% or 240c/kg
16029005	Prepared or preserved ostrich meat	40% or 240 c/kg	16029005	Prepared or preserved ostrich meat	40% or 240c/kg
16029010	Pastes	20%	16029010	Pastes	20%
16029090	Other	40% or 240c/kg	16029090	Other	40% or 240c/kg
16030010	Extracts of meat (excluding that of whale meat)	25%	16030010	Extracts of meat (excluding that of whale meat)	25%
16030015	Extracts and juices of whale meat	25%	16030015	Extracts and juices of whale meat	25%
16030020	Other juices of meat	25%	16030020	Other juices of meat	25%
16030030	Extracts of fish	25%	16030030	Extracts of fish	25%
16030091	Extracts and juices of abalone	25%	16030091	Extracts and juices of abalone	25%
16030099	Other	25%	16030099	Other	25%
16041100	Salmon	6c/kg	16041100	Salmon	6c/kg
16041210	Frozen	25% or 200c/kg	16041210	Frozen	25% or 200c/kg
16041290	Other	6c/kg	16041290	Other	6c/kg
16041305	Sardines (SARDINE PILCHARDUS), in oil, in airtight metal containers	2,4c/kg net	16041305	Sardines (Sardine pilchardus), in oil, in airtight metal containers	2,4c/kg net
16041310	Sprats (SPRATTUS SPRATTUS), in oil, in airtight metal containers	2,4c/kg net	16041310	Sprats (Sprattus sprattus), in oil, in airtight metal containers	2,4c/kg net
16041312	Sardinella (SARDINELLA SPP.), in airtight metal containers for human consumption	2,4c/kg net	16041312	Sardinella (Sardinella spp.), in airtight metal containers for human consumption	2,4c/kg net
16041315	Other, sardinella (SARDINELLA SPP.), in airtight metal containers	2,4c/kg net	16041315	Other, sardinella (Sardinella spp.), in airtight metal containers	2,4c/kg net
16041380	Other, frozen	25% or 200c/kg	16041380	Other, frozen	25% or 200c/kg
16041390	Other	6c/kg	16041390	Other	6c/kg
16041410	Frozen	25% or 200c/kg	16041410	Frozen	25% or 200c/kg
16041490	Other	6c/kg	16041490	Other	6c/kg
16041510	Frozen	25% or 200c/kg	16041510	Frozen	25% or 200c/kg

16041520	In airtight metal containers, not frozen	6c/kg	16041520	In airtight metal containers, not frozen	6c/kg
16041590	Other	6c/kg	16041590	Other	6c/kg
16041600	Anchovies	25%	16041600	Anchovies	25%
16041710	Frozen	25% or 200c/kg	16041710	Frozen	25% or 200c/kg
16041790	Other	6c/kg	16041790	Other	6c/kg
16041910	Frozen		16041810	Frozen	25% or 200c/kg
16041990	Other		16041890	Other	6c/kg
16041910	Frozen	25% or 200c/kg	16041910	Frozen	25% or 200c/kg
16041920	Horse-mackerel (TRACHURUS TRACHURUS), in airtight metal containers, not frozen	6c/kg	16041920	Horse-mackerel (Trachurus trachurus), in airtight metal containers, not frozen	6c/kg
16041990	Other	6c/kg	16041990	Other	6c/kg
16042010	Fish paste	16,5c/kg with a maximum of 25%	16042010	Fish paste	16,5c/kg with a maximum of 25%
16042030	Other anchovies	25%	16042030	Other anchovies	25%
16042035	Other sardines (pilchards) (SARDINOPS SPP.) and sardinella (SARDINELLA SPP.), minced, in airtight metal containers for human consumption	6c/kg	16042035	Other sardines (pilchards) (Sardinops spp.) and sardinella (Sardinella spp.), minced, in airtight containers for human consumption	6c/kg
16042040	Other sardines (pilchards) (SARDINOPS SPP.), mackerel and horsemackerel (TRACHURUS TRACHURUS), in airtight metal containers	6c/kg	16042040	Other sardines (pilchards) (Sardinops spp.), mackerel and horsemackerel (Trachurus trachurus), in airtight metal containers	6c/kg
16042080	Other, frozen	25% or 200c/kg	16042080	Other, frozen	25% or 200c/kg
16042090	Other	6c/kg	16042090	Other	6c/kg
16043100	Caviar	30%	16043100	Caviar	30%
16043200	Caviar subsitituted	27%	16043200	Caviar substitutes	27%
16051080	Other, in airtight metal containers	5,5c/kg	16051080	Other, in airtight metal containers	5,5c/kg
16051090	Other	5,5c/kg	16051090	Other	5,5c/kg
16052190	Other	5,5c/kg	16052190	Other	5,5c/kg
16052990	Other	5,5c/kg	16052990	Other	5,5c/kg
16053090	Other	30%	16053090	Other	30%
16054080	Other, in airtight metal containers	5,5c/kg	16054080	Other, in airtight metal containers	5,5c/kg
16054090	Other	5,5c/kg	16054090	Other	5,5c/kg
16055120	Other, in airtight metal containers	5,5c/kg	16055120	Other, in airtight metal containers	5,5c/kg
16055190	Other	5,5c/kg	16055190	Other	5,5c/kg
16055220	Other, in airtight metal containers	5,5c/kg	16055220	Other, in airtight metal containers	5,5c/kg
16055290	Other	5,5c/kg	16055290	Other	5,5c/kg
16055390	Other	5,5c/kg	16055390	Other	25%
16055420	Other, in airtight metal containers	5,5c/kg	16055420	Other, in airtight metal containers	5,5c/kg
16055490	Other	5,5c/kg	16055490	Other	5,5c/kg

16055520	Other, in airtight metal containers	5,5c/kg	16055520	Other, in airtight metal containers	5,5c/kg
16055590	Other	5,5c/kg	16055590	Other	5,5c/kg
16055620	Other, in airtight metal containers	5,5c/kg	16055620	Other, in airtight metal containers	5,5c/kg
16055690	Other	5,5c/kg	16055690	Other	5,5c/kg
16055720	Other, in airtight metal containers	5,5c/kg	16055720	Other, in airtight metal containers	5,5c/kg
16055790	Other	5,5c/kg	16055790	Other	5,5c/kg
16055820	Other, in airtight metal containers	5,5c/kg	16055820	Other, in airtight metal containers	5,5c/kg
16055890	Other	5,5c/kg	16055890	Other	5,5c/kg
16055920	Other, in airtight metal containers	5,5c/kg	16055920	Other, in airtight metal containers	5,5c/kg
16055990	Other	5,5c/kg	16055990	Other	5,5c/kg
16056120	Other, in airtight metal containers	2,75c/kg	16056120	Other, in airtight metal containers	2,75c/kg
16056190	Other	2,75c/kg	16056190	Other	2,25c/kg
16056220	Other, in airtight metal containers	2,75c/kg	16056220	Other, in airtight metal containers	2,75c/kg
16056290	Other	2,75c/kg	16056290	Other	2,25c/kg
16056320	Other, in airtight metal containers	2,75c/kg	16056320	Other, in airtight metal containers	2,75c/kg
16056390	Other	2,75c/kg	16056390	Other	2,25c/kg
16056920	Other, in airtight metal containers	2,75c/kg	16056920	Other, in airtight metal containers	2,75c/kg
16056990	Other	2,75c/kg	16056990	Other	2,25c/kg
17011200	Beet sugar	38,1c/kg	17011200	Beet sugar	527,75c/kg
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	free	17011300	Cane sugar specified in Subheading Note 2 to this Chapter	527,75c/kg
17011400	Other cane sugar	free	17011400	Other cane sugar	527,75c/kg
17019100	Containing added flavouring or colouring matter	38,1c/kg	17019100	Containing added flavouring or colouring matter	527,75c/kg
17019900	Other	38,1c/kg	17019900	Other	527,75c/kg
17041000	Chewing gum, whether or not sugar-coated	25%	17041000	Chewing gum, whether or not sugar-coated	25%
17049000	Other	37%	17049000	Other	37%
18061000	Cocoa powder, containing added sugar or other sweetening matter	17%			
18061000	Cocoa powder, containing added sugar or other sweetening matter		18061005	Preparations for making beverages	17%
18061000	Cocoa powder, containing added sugar or other sweetening matter		18061090	Other	17%
18062010	Chocolate and sugar confectionery containing cocoa	21%	18062010	Chocolate and sugar confectionery containing cocoa	21%
18062090	Other	17%	18062090	Other	17%
18063100	Filled	20%	18063100	Filled	20%
18063200	Not filled	20%	18063200	Not filled	20%
18069000	Other	17%	18069000	Other	17%
19011000	Preparations for infant use, put up for retail sale	20%	19011000	Preparations suitable for infants or young children, put up for retail sale	20%
19012000	Mixes and doughs, for the preparation of baker's wares of heading 19.05	20%	19012000	Mixes and doughs, for the preparation of baker's wares of heading 19.05	20%

19019010	Corn flour	10% or 55c/kg less 90%	19019010	Corn flour	10% or 55c/kg less 90%
19019090	Other		19019015	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	20%
19019020	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	20%	19019020	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	20%
19019030	Dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fet-free basis	20%	19019030	Other, dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	20%
19019090	Other		19019040	Other, in immediate packaging of a content of 5 kg or more	20%
19019090	Other	20%	19019090	Other	20%
19021100	Containing eggs	30%	19021100	Containing eggs	30%
19021900	Other	30%	19021900	Other	40%
19022010	Stuffed with meat	3c/kg	19022010	Stuffed with meat	3c/kg
19022020	Stuffed with fish, crustaceans or molluscs	5,5c/kg	19022020	Stuffed with fish, crustaceans or molluscs	5,5c/kg
19022090	Other	20%	19022090	Other	20%
19023000	Other pasta	20%	19023000	Other pasta	20%
19024010	Not prepared	30%	19024010	Not prepared	30%
19024090	Other	20%	19024090	Other	20%
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25%	19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25%
19042010	"Muesli" type preparations based on unroasted cereal flakes	5%	19042010	"Muesli" type preparations based on unroasted cereal flakes	5%
19042090	Other	25%	19042090	Other	25%
19043000	Bulgar wheat	20%	19043000	Bulgar wheat	20%
19049010	Prepared rice	5c/kg	19049010	Prepared rice	5c/kg
19049090	Other	20%	19049090	Other	20%
19051000	Crispbread	21%	19051000	Crispbread	21%
19052000	Gingerbread and the like	21%	19052000	Gingerbread and the like	21%
19053100	Sweet biscuits	21%	19053100	Sweet biscuits	21%
19053200	Waffles and wafers	21%	19053200	Waffles and wafers	21%
19054000	Rusks, toasted bread and similar toasted products	21%	19054000	Rusks, toasted bread and similar toasted products	21%
19059010	Gluten bread	3,6c/kg with a maximum of 25%	19059010	Gluten bread	3,6c/kg with a maximum of 25%
19059020	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	17%	19059020	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	17%
19059030	Bread crumbs	17%	19059030	Bread crumbs	17%
19059040	Brown bread (consisting of dough made from brown wheaten meal and water, with or without other ingredients that has fermented by yeast or otherwise leavened and	21%	19059040	Brown bread (consisting of dough made from brown wheaten meal and water, with or without other ingredients that has	21%

	has been baked in any form, size or shape)			fermented by yeast or otherwise leavened and has been baked in any form, size or shape)	
19059090	Other	21%	19059090	Other	21%
20011000	Cucumbers and gherkins	20%	20011000	Cucumbers and gherkins	20%
20019010	Olives	25%	20019010	Olives	25%
20019020	Onions	20%	20019020	Onions	20%
20019030	Sweet corn (ZEA MAYS VAR. SACCHARATA)	20%	20019030	Sweet corn (Zea mays var. saccharata)	20%
20019090	Other	20%	20019090	Other	20%
20021010	Frozen (excluding prepared meals)	20%	20021010	Frozen (excluding prepared meals)	20%
20021080	Other, in airtight metal containers	30%	20021080	Other, in airtight metal containers	30%
20021090	Other	110c/kg less 80% with a maximum of 37%	20021090	Other	110c/kg less 80% with a maximum of 37%
20029000	Other	15%	20029000	Other	37%
20031010	Frozen (excluding prepared meals)	20%	20031010	Frozen (excluding prepared meals)	20%
20031090	Other	37%	20031090	Other	37%
20039010	Frozen (excluding prepared meals)	20%	20039010	Frozen (excluding prepared meals)	20%
20039090	Other	37%	20039090	Other	37%
20041010	In the form of flours, meals or flakes	20%	20041010	In the form of flours, meals or flakes	20%
20041090	Other		20041021	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose)	20%
20041090	Other		20041029	Other	20%
20041090	Other	20%			
20041090	Other		20041091	Wedges or other cuts or slices and whole potatoes, prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose)	20%
20041090	Other		20041099	Other	20%
20049010	Cabbages, cucumbers and gherkins	4,15c/kg	20049010	Cabbages, cucumbers and gherkins	4,15c/kg
20049020	Peas (PISUM SATIVUM), beans (VIGNA SPP., PHASEOLUS SPP.) and lentils	4,15c/kg	20049020	Peas (Pisum sativum), beans (Vigna spp., Phaseolus spp.) and lentils	4,15c/kg
20049030	Olives	25%	20049030	Olives	25%
20049040	Sweet corn (ZEA MAYS VAR. SACCHARATA)	20%	20049040	Sweet corn (Zea mays var. saccharata)	20%
20049090	Other	20%	20049090	Other	20%

20051010	Imported from Switzerland	20%	20051010	Imported from Switzerland	20%
20051090	Other	20%	20051090	Other	20%
20052010	In the form of flours, meals or flakes	20%	20052010	In the form of flours, meals or flakes	20%
20052090	Other	20%	20052090	Other	20%
20054010	Preparations of flour or meal, of a kind used as infant food or for dietic or culinary purposes	20%	20054010	Preparations of flour or meal, of a kind used as infant food or for dietetic or culinary purposes	20%
20054090	Other	4,15c/kg	20054090	Other	4,15c/kg
20055100	Beans, shelled	4,15c/kg	20055100	Beans, shelled	4,15c/kg
20055900	Other	4,15c/kg	20055900	Other	4,15c/kg
20056000	Asparagus	20%	20056000	Asparagus	20%
20057000	Olives	25%	20057000	Olives	25%
20058000	Sweet corn (ZEA MAYS VAR. SACCHARATA)	20%	20058000	Sweet corn (Zea mays var. saccharata)	20%
20059100	Bamboo shoots	20%	20059100	Bamboo shoots	20%
20059911	Imported from Switzerland	6,6c/kg with a maximum of 25%	20059911	Imported from Switzerland	6,6c/kg with a maximum of 25%
20059912	Other	6,6c/kg with a maximum of 25%	20059912	Other	6,6c/kg with a maximum of 25%
20059921	Imported van Switzerland	4,15c/kg	20059921	Imported from Switzerland	4,15c/kg
20059922	Other	4,15c/kg	20059922	Other	4,15c/kg
20059931	Imported from Switzerland	4,15c/kg	20059931	Imported from Switzerland	4,15c/kg
20059932	Other	4,15c/kg	20059932	Other	4,15c/kg
20059991	Imported from Switzerland	20%	20059991	Imported from Switzerland	20%
20059999	Other	20%	20059999	Other	20%
20060020	Crystallised fruits	7,25c/kg with a maximum of 22%	20060020	Crystallised fruits	7,25c/kg with a maximum of 22%
20060030	Cherries, drained or glacé	20% or 215c/kg less 80%	20060030	Cherries, drained or glacé	20% or 215c/kg less 80%
20060040	Sweet corn (ZEA MAYS VAR. SACCHARATA)	30% or 7,25c/kg	20060040	Sweet corn (Zea mays var. saccharata)	30% or 7,25c/kg
20060090	Other	7,25c/kg with a maximum of 22%	20060090	Other	7,25c/kg with a maximum of 22%
20071000	Homogenised preparations	30% or 4,5c/kg	20071000	Homogenised preparations	30% or 4,5c/kg
20079100	Citrus fruit	30% or 4,5c/kg	20079100	Citrus fruit	30% or 4,5c/kg
20079900	Other	30% or 4,5c/kg	20079900	Other	30% or 4,5c/kg
20081110	Peanut butter	0,99c/kg			
20081110	Peanut butter		20081111	Smooth, put up in packaging for retail sale	0,99c/kg
20081110	Peanut butter		20081115	Other, put up in packaging for retail sale	0,99c/kg
20081110	Peanut butter		20081119	Other	0,99c/kg
20081120	Ground-nuts, roasted	0,99c/kg	20081120	Ground-nuts, roasted	0,99c/kg
20081190	Other	0,99c/kg	20081190	Other	0,99c/kg
20082000	Pineapples	55%	20082000	Pineapples	55%

20083000	Citrus fruit	5%	20083000	Citrus fruit	5%
20084000	Pears	5%	20084000	Pears	5%
20085000	Apricots	5%	20085000	Apricots	5%
20086000	Cherries	5%	20086000	Cherries	5%
20087000	Peaches, including nectarines	5%	20087000	Peaches, including nectarines	5%
20088000	Strawberries	5%	20088000	Strawberries	5%
20089100	Palm hearts	20%	20089100	Palm hearts	20%
20089300	Cranberries (VACCINIUM MACROCARPON, VACCINIUM OXYCOCCOS, VACCINIUM VITIS-IDAEA)	5%	20089300	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	5%
20089700	Mixtures	5%	20089700	Mixtures	5%
20089990	Other	5%	20089990	Other	5%
20091100	Frozen	25%	20091100	Frozen	25%
20091200	Not frozen, of a Brix value not exceeding 20	25%	20091200	Not frozen, of a Brix value not exceeding 20	25%
20091900	Other	25%	20091900	Other	25%
20092100	Of a Brix value not exceeding 20	25%	20092100	Of a Brix value not exceeding 20	25%
20092900	Other	25%	20092900	Other	25%
20093100	Of a Brix value not exceeding 20	25%	20093100	Of a Brix value not exceeding 20	25%
20093900	Other	25%	20093900	Other	25%
20094100	Of a Brix value not exceeding 20	25%	20094100	Of a Brix value not exceeding 20	25%
20094900	Other	25%	20094900	Other	25%
20095000	Tomato juice	25%	20095000	Tomato juice	25%
20096100	Of a Brix value not exceeding 20	5%	20096100	Of a Brix value not exceeding 30	5%
20096900	Other	5%	20096900	Other	5%
20098110	Concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45	20%	20098110	Concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45	20%
20098190	Other	20%	20098190	Other	20%
20098910	Kiwifruit juice, concentrated, not containing added sugar or other seeetening matter, of a Brix value exceeding 60	20%	20098910	Kiwifruit juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%
20098920	Pomegranate juice, concentrated, not containing added sugar or other seeetening matter, of a Brix value exceeding 60	20%	20098920	Pomegranate juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%
20098930	Cherry juice, concentrated, not containing added sugar or other seeetening matter, of a Brix value exceeding 60	20%	20098930	Cherry juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%
20098940	Passionfruit juice, concentrated, not containing added sugar or other seeetening matter, of a Brix value exceeding 60	20%	20098940	Passionfruit juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45	20%
		20%	20098945	Mango juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 15	20%

20098950	Other fruit juices	25%	20098950	Other fruit juices	20%
20098960	Vegetable juices	20%	20098960	Vegetable juices	25%
20099010	Fruit juices	25%	20099010	Fruit juices	20%
20099020	Vegetable juices	25%	20099020	Vegetable juices	25%
21011110	Mixtures of ground roasted coffee with vegetable fats	20%	21011110	Mixtures of ground roasted coffee with vegetable fats	20%
21011190	Other	25%	21011190	Other	25%
21011210	Mixtures of ground roasted coffee with vegetable fats	20%	21011210	Mixtures of ground roasted coffee with vegetable fats	20%
21011290	Other	25%	21011290	Other	25%
21013010	Roasted chicory and other roasted coffee substitutes	9,2c/kg	21013010	Roasted chicory and other roasted coffee substitutes	9,2c/kg
21013090	Other	25%	21013090	Other	25%
21021000	Active yeasts	15%	21021000	Active yeasts	15%
21022000	Inactive yeasts; other single-cell micro-organisms, dead	15%	21022000	Inactive yeasts; other single-cell micro-organisms, dead	15%
21023000	Prepared baking powders	30%	21023000	Prepared baking powders	30%
21031000	Soya sauce	5%	21031000	Soya sauce	5%
21032000	Tomato ketchup and other tomato sauces	5%	21032000	Tomato ketchup and other tomato sauces	5%
21033011	Imported from Switzerland	8c/kg	21033011	Imported from Switzerland	8c/kg
21033012	Other	8c/kg	21033012	Other	8c/kg
21033021	Imported from Switzerland	5%	21033021	Imported from Switzerland	5%
21033022	Other	5%	21033022	Other	5%
21039010	Sauces and preparations therefor, of flour, meal or malt extract	20%	21039010	Sauces and preparations therefor, of flour, meal or malt extract	20%
21039090	Other	5%			
21039090	Other		21039091	Mayonnaise, put up in packaging for retail sale	5%
21039090	Other		21039095	Other mayonnaise	5%
21039090	Other		21039099	Other	5%
21041010	Preparations for soups and broths	20%	21041010	Preparations for soups and broths	20%
21041020	Other, in powder, solid or other concentrated form	25%	21041020	Other, in powder, solid or other concentrated form	25%
21041090	Other	3c/kg	21041090	Other	3c/kg
21050010	Ice cream not containing cocoa or added sugar	10%	21050010	Ice cream not containing cocoa or added sugar	10%
21050020	Ice cream containing cocoa or added sugar	25%	21050020	Ice cream containing cocoa or added sugar	25%
21050090	Other	20%	21050090	Other	20%
21061010	Soya protein concentrates, in powder form, with a protein content, on the basis of the dry substance, exceeding 65 per cent	10%	21061010	Soya protein concentrates, in powder form, with a protein content, on the basis of the dry substance, exceeding 65 per cent	10%
21061090	Other	20%	21061090	Other	20%
21069090	Other		21069022	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	20%

21069035	Sweetening substances (excluding sweetening substances with a basis of saccharine)	5%	21069035	Sweetening substances (excluding sweetening substances with a basis of saccharine)	5%
21069050	Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	10%	21069050	Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	10%
21069067	Compound alcoholic preparations of a kind used for the manufacture of beverages (excluding those based on odoriferous substances)	154c/li	21069067	Compound alcoholic preparations of a kind used for the manufacture of beverages (excluding those based on odoriferous substances)	154c/li
21069090	Other	20%	21069090	Other	20%
22021010	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	4,36c/li	22021010	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	4,36c/li
22021090	Other	3,3c/li	22021090	Other	3,3c/li
22029020	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	21%			
22029090	Other	21%			
22029020	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)		22029120	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	21%
22029090	Other		22029190	Other	21%
22029020	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)		22029920	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	21%
22029090	Other		22029990	Other	21%
22030005	Traditional African beer as defined in Additional Note 1 to Chapter 22	5%	22030005	Traditional African beer as defined in Additional Note 1 to Chapter 22	5%
22030090	Other	5%	22030090	Other	5%
22041000	Sparkling wine	25%	22041000	Sparkling wine	25%
22042130	Grape must with fermentation prevented or arrested by the addition of alcohol	25%	22042130	Grape must with fermentation prevented or arrested by the addition of alcohol	25%
22042141	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	25%	22042141	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	25%
22042142	Other	25%	22042142	Other	25%
22042151	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	25%	22042151	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22042152	Other	25%	22042152	Other	25%

22042930	Grape must with fermentation prevented or arrested by the addition of alcohol		22042230	Grape must with fermentation prevented or arrested by the addition of alcohol	25%
22042941	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.		22042241	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	25%
22042942	Other		22042242	Other	25%
22042951	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.		22042251	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22042952	Other		22042252	Other	25%
22042930	Grape must with fermentation prevented or arrested by the addition of alcohol	25%	22042930	Grape must with fermentation prevented or arrested by the addition of alcohol	25%
22042941	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	25%	22042941	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	25%
22042942	Other	25%	22042942	Other	25%
22042951	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	25%	22042951	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22042952	Other	25%	22042952	Other	25%
22043000	Other grape must	25%	22043000	Other grape must	25%
22051010	Sparkling	25%	22051010	Sparkling	25%
22051021	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	25%	22051021	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22052022	Other	25%	22051022	Other	25%
22051031	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	25%	22051031	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22051032	Other	25%	22051032	Other	25%
22059021	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	25%	22059021	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22059022	Other	25%	22059022	Other	25%
22059031	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	25%	22059031	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22059032	Other	25%	22059032	Other	25%
22060005	Sparkling beverages	25%	22060005	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or	25%

				mead beverages and non-alcoholic beverages	
22060015	Traditional African beer as defined in Additional Note 1 to Chapter 22	25%	22060015	Traditional African beer as defined in Additional Note 1 to Chapter 22	25%
22060090	Other		22060017	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent volume	25%
22060090	Other		22060019	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	25%
22060090	Other		22060021	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	25%
22060081	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent. vol.	25%	22060081	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22060090	Other		22060082	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22060083	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	25%	22060083	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	25%
22060090	Other		22060084	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	25%

22060085	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	25%	22060085	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22060087	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	25%	22060087	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	25%
22060090	Other	25%	22060090	Other	25%
22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	317c/li of absolute alcohol	22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	317c/li aa
22072000	Ethyl alcohol and other spirits, denatured, of any strength	317c/li of absolute alcohol	22072000	Ethyl alcohol and other spirits, denatured, of any strength	317c/li aa
22082010	In containers holding 2 li or less	154c/li			
22082010	In containers holding 2 li or less		22082011	Brandy as defined in Additional Note 7 to Chapter 22	154c/li
22082010	In containers holding 2 li or less		22082019	Other	154c/li
22082090	Other	136c/li			
22082090	Other		22082091	Brandy as defined in Additional Note 7 to Chapter 22	136c/li
22082090	Other		22082099	Other	136c/li
22083010	In containers holding 2 li or less	154c/li	22083010	In containers holding 2 li or less	154c/li
22083090	Other	136c/li	22083090	Other	136c/li
22084010	In containers holding 2 li or less	154c/li	22084010	In containers holding 2 li or less	154c/li
22084090	Other	136c/li	22084090	Other	136c/li
22085010	In containers holding 2 li or less	154c/li	22085010	In containers holding 2 li or less	154c/li
22085090	Other	136c/li	22085090	Other	136c/li
22086010	In containers holding 2 li or less	154c/li	22086010	In containers holding 2 li or less	154c/li
22086090	Other	136c/li	22086090	Other	136c/li
22087021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li	22087021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li
22087022	Other	154c/li	22087022	Other	154c/li
22087091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li	22087091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li
22087092	Other	136c/li	22087092	Other	136c/li

22089021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li	22089021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li
22089022	Other	154c/li	22089022	Other	154c/li
22089091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li	22089091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li
22089092	Other	136c/li	22089092	Other	136c/li
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	5c/li	22090000	Vinegar and substitutes for vinegar obtained from acetic acid	5c/li
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	6,6%	23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	6,6%
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	6,6%	23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	6,6%
23061000	Of cotton seed	6,6%	23061000	Of cotton seed	6,6%
23062000	Of linseed	6,6%	23062000	Of linseed	6,6%
23063000	Of sunflower seed	6,6%	23063000	Of sunflower seed	6,6%
23064100	Of low erucic acid rape or colza seed	6,6%	23064100	Of low erucic acid rape or colza seed	6,6%
23064900	Other	6,6%	23064900	Other	6,6%
23065000	Of coconut or copra	6,6%	23065000	Of coconut or copra	6,6%
23066000	Of palm nuts or kernels	6,6%	23066000	Of palm nuts or kernels	6,6%
23069000	Other	6,6%	23069000	Other	6,6%
23070000	Wine lees; argol	20%	23070000	Wine lees; argol	20%
23091010	Imported from Switzerland	20%	23091010	Imported from Switzerland	20%
23091090	Other	20%	23091090	Other	20%
23099080	Fish solubles	20%	23099080	Fish solubles	20%
23099091	Imported from Switzerland	20%	23099091	Imported from Switzerland	20%
23099092	Other	20%	23099092	Other	20%
24011000	Tobacco, not stemmed or stripped	860c/kg less 85% with a maximum of 44%	24011000	Tobacco, not stemmed or stripped	860c/kg less 85% with a maximum of 44%
24012000	Tobacco, partly or wholly stemmed or stripped	15% or 860c/kg less 85%	24012000	Tobacco, partly or wholly stemmed or stripped	15% or 860c/kg less 85%
24013000	Tobacco refuse	77c/kg	24013000	Tobacco refuse	77c/kg
24021010	Imported from Switzerland	110c/kg net	24021010	Imported from Switzerland	110c/kg net
24021090	Other	110c/kg net	24021090	Other	110c/kg net
24022010	Imported from Switzerland	45%	24022010	Imported from Switzerland	45%
24022090	Other	45%	24022090	Other	45%
24029012	Imported from Switzerland	45%	24029012	Imported from Switzerland	45%
24029014	Other	45%	24029014	Other	45%
24029022	Imported from Switzerland	45%	24029022	Imported from Switzerland	45%
24029024	Other	45%	24029024	Other	45%

24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	45%	24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	45%
24031910	Pipe tobacco, in immediate packings of a content of less than 5 kg	45%	24031910	Pipe tobacco, in immediate packings of a content of less than 5 kg	45%
24031920	Other pipe tobacco	45%	24031920	Other pipe tobacco	45%
24031930	Cigarette tobacco	45%	24031930	Cigarette tobacco	40%
24039110	Imported from Switzerland	15%	24039110	Imported from Switzerland	15%
24039190	Other	15%	24039190	Other	15%
24039910	Snuff	40%	24039910	Snuff	40%
24039930	Other cigarette tobacco substitutes	45%	24039930	Other cigarette tobacco substitutes	45%
24039940	Other pipe tobacco substitutes	45%	24039940	Other pipe tobacco substitutes	45%
24039990	Other	45%	24039990	Other	45%
25253000	Mica waste	10%	25253000	Mica waste	10%
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	20%	27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	20%
27075000	Other aromatic hydrocarbon mixtures of which 65 per cent or more by volume (Including losses) distils at 250°C by the ASTM D 86-method	11c/li	27075000	Other aromatic hydrocarbon mixtures of which 65 per cent or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)	11c/li
27079910	Phenols	15%	27079910	Phenols	15%
27079990	Other	11c/li	27079990	Other	11c/li
27101202	Petrol, as defined in Additional Note 1(b)	0,091c/li	27101202	Petrol, as defined in Additional Note 1(b)	0,091c/li
27101226	Illuminating kerosene, as defined in Additional Note 1(f), unmarked	0,183c/li	27101226	Illuminating kerosene, as defined in Additional Note 1(f), unmarked	0,183c/li
27101230	Distillate fuel, as defined in Additional Note 1(g)	0,183c/li	27101230	Distillate fuel, as defined in Additional Note 1(g)	0,183c/li
27101235	Residual fuel oils, as defined in Additional Note 1(h)	free			
27101239	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij), unmarked	0,183c/li	27101239	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij), unmarked	0,183c/li
27101240	White spirits, as defined in Additional Note 1(k)	11c/li	27101240	White spirits, as defined in Additional Note 1(k)	11c/li
27101245	Mixed alkylenes	10%	27101245	Mixed alkylenes	10%
27101247	Lubricating grease	1,8c/kg with a maximum of 15%	27101247	Lubricating grease	1,8c/kg with a maximum of 15%
27101249	Prepared lubricating oils, in containers holding less than 5 li	15%	27101249	Prepared lubricating oils, in containers holding less than 5 li	15%
27101252	Other sprepared lubricating oils	0,55c/li with a maximum of 8%	27101252	Other prepared lubricating oils	0,55c/li with a maximum of 8%
27101255	Base oils for prepared lubricating oil, manufactured by the refining of used oil or other used oil	0,55c/li with a maximum of 8%	27101255	Base oils for prepared lubricating oil, manufactured by the refining of used	0,55c/li with a maximum of 8%

				lubricating oil or other used oil	
27101257	Other base oils for prepared lubricating oil	0,1c/li with a maximum of 8%	27101257	Other base oils for prepared lubricating oil	0,1c/li with a maximum of 8%
27101270	Other insulating oil or dielectric oil	15%	27101270	Other insulating oil or dielectric oil	15%
27101280	Hydraulic transmission fluids	15%	27101280	Hydraulic transmission fluids	15%
27101290	Other	11c/li	27101290	Other	11c/li
27101900	Other	11c/li	27101900	Other	11c/li
27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	11c/li	27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	11c/li
27111310	In immediate packings of a content not exceeding 250 g	15%	27111310	In immediate packings of a content not exceeding 250 g	15%
27112910	Butanes, in immediate packings of a content not exceeding 250 g	15%	27112910	Butanes, in immediate packings of a content not exceeding 250 g	15%
27121010	In immediate packings of a content not exceeding 5 kg	20%	27121010	In immediate packings of a content not exceeding 5 kg	20%
27121020	In immediate packings of a content exceeding 5 kg	12,5%	27121020	In immediate packings of a content exceeding 5 kg	12,5%
27129090	Other	15%	27129090	Other	15%
27132000	Petroleum bitumen	10%	27132000	Petroleum bitumen	10%
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	10%
27149010	Bitumen and asphalt, containing less than 60 per cent by mass of mineral matter	10%	27149010	Bitumen and asphalt, containing less than 60 per cent by mass of mineral matter	10%
27149020	Bitumen and asphalt, containing 60 per cent or more by mass of mineral matter	5%	27149020	Bitumen and asphalt, containing 60 per cent or more by mass of mineral matter	5%
27149090	Other	10%	27149090	Other	10%
27150010	Emulsions	20%	27150010	Emulsions	20%
27150020	Mastics	20%	27150020	Mastics	20%
28011000	Chlorine	10%	28011000	Chlorine	10%
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	10%	28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	10%
28061000	Hydrogen chloride (hydrochloric acid)	10%	28061000	Hydrogen chloride (hydrochloric acid)	10%
28151100	Solid	20%	28151100	Solid	20%
28151200	In aqueous solution (soda lye or liquid soda)	20%	28151200	In aqueous solution (soda lye or liquid soda)	20%
28230000	Titanium oxides	10%	28230000	Titanium oxides	10%

28281000	Commercial calcium hypochlorite and other calcium hypochlorites	10%	28281000	Commercial calcium hypochlorite and other calcium hypochlorites	10%
28352500	Calcium hydrogenorthophosphate ("dicalcium phosphate")	10%	28352500	Calcium hydrogenorthophosphate ("dicalcium phosphate")	10%
28352610	Monocalcium phosphate	10%	28352610	Monocalcium phosphate	10%
28362000	Disodium carbonate	5,5%	28362000	Disodium carbonate	5,5%
28432900	Other	10%	28432900	Other	10%
28470015	Not solidified with urea	10%	28470015	Not solidified with urea	10%
29041010	Sulphonic acids	14%	29041010	Sulphonic acids	14%
29041090	Other	10%	29041090	Other	10%
29054500	Glycerol	free	29054500	Glycerol	10%
29153990	Other	10%	29153990	Other	10%
29155030	Calcium propionate	free	29155030	Calcium propionate	15%
29171220	Dioctyl adipate	15%	29171220	Dioctyl adipate	15%
29171400	Maleic anhydride	15%	29171400	Maleic anhydride	15%
29171935	Fumaric acid	10%	29171935	Fumaric acid	10%
29171990	Other	10%	29171990	Other	10%
29173200	Dioctyl orthophthalates	10%	29173200	Dioctyl orthophthalates	10%
29173300	Dinonyl or didecyl orthophthalates	10%	29173300	Dinonyl or didecyl orthophthalates	10%
29173400	Other esters of orthophthalic acid	15%	29173400	Other esters of orthophthalic acid	15%
29173500	Phthalic anhydride	15%	29173500	Phthalic anhydride	15%
29181200	Tartaric acid	15%	29181200	Tartaric acid	15%
29181400	Citric acid	10%	29181400	Citric acid	10%
29181910	Malic acid	10%	29181910	Malic acid	10%
29211980	Other, of a carbon chain length of C[8] to C[22]	10%	29211980	Other, of a carbon chain length of C⁸ to C²²	10%
29214490	Other	10%	29214490	Other	10%
29242905	Acetaminophenol	10%	29242905	Acetaminophenol	10%
29309030	Dithiocarbonates (xanthates)	10%	29309030	Dithiocarbonates (xanthates)	10%
29322020	Phenolphthalein (excluding iodophenolphthalein)	10%	29322020	Phenolphthalein (excluding iodophenolphthalein)	10%
29335930	Piperazine citrate; piperazine hexahydrate; piperazine adipate	10%	29335930	Piperazine citrate; piperazine hexahydrate; piperazine adipate	10%
29335985	Other compounds of urea	10%	29335985	Other compounds of urea	10%
29335990	Other	10%	29335990	Other	10%
29336990	Other	10%	29336990	Other	10%
29391110	Codeine phosphate	5%	29391110	Codeine phosphate	5%
29399910	Scopolamine (hyoscine) and its derivatives		29397910	Scopolamine (hyoscine) and its derivatives	10%
29399920	Theobromine; emetine		29397920	Theobromine; emetine	10%
30051000	Adhesive dressings and other articles having an adhesive layer	free			
30051000	Adhesive dressings and other articles having an adhesive layer		30051010	Adhesive bandages	10%
30059010	Absorbent gauze or muslin; bandages (excluding those manufactured from polyurethane resins and woven fabrics of glass fibre); boric and other absorbent	20%	30059010	Absorbent gauze or muslin; bandages (excluding those manufactured from polyurethane resins and woven fabrics of glass	20%

	lint; gauze or muslin swabs (including those containing X-ray detectable thread or tape)			fibre); boric and other absorbent lint; gauze or muslin swabs (including those containing X-ray detectable thread or tape)	
32061100	Containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter	10%	32061100	Containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter	10%
32061990	Other	10%	32061990	Other	10%
32062010	Pigments and preparations based on chrome oxide green, lead chromate, zinc chromate, barium chromate or strontium chromate, inorganic pigments of the following description and International Colour Index Numbers:- C.I. Pigment, Yellow 34, No. 77603- C.I. Pigment, Yellow 34, No. 77600- C.I. Pigment, Red 104, No. 77605- C.I. Pigment, Red 104 and 84:4, No. 77605 and No. 15865- C.I. Pigment, Green 15, No. 77603 and No. 77520- C.I. Pigment, Green 13, No. 77603 and No 74200- C.I. Pigment, Green 17, No. 77288- C.I. Pigment, Yellow 32, No. 77839- C.I. Pigment, Yellow 36, No. 77955	free	32062010	Pigments and preparations based on chrome oxide green, lead chromate, zinc chromate, barium chromate or strontium chromate, inorganic pigments of the following description and International Colour Index Numbers:- C.I. Pigment, Yellow 34, No. 77603- C.I. Pigment, Yellow 34, No. 77600- C.I. Pigment, Red 104, No. 77605- C.I. Pigment, Red 104 and 84:4, No. 77605 and No. 15865- C.I. Pigment, Green 15, No. 77603 and No. 77520- C.I. Pigment, Green 13, No. 77603 and No. 74200- C.I. Pigment, Green 17, No. 77288- C.I. Pigment, Yellow 32, No. 77839- C.I. Pigment, Yellow 36, No. 77955	10%
32064910	Black masterbatch	10%	32064910	Black masterbatch	10%
32064920	Inorganic pigments of the following description and International Colour Index Number: -C.I. Pigment, Blue 27, No. 77510	10%	32064920	Inorganic pigments of the following description and International Colour Index Number: -C.I. Pigment, Blue 27, No. 77510	10%
32072000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	free			
32072000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		32072010	<P>Vitrifiable enamels and similar preparations</P>	5%
32081000	Based on polyesters	10%	32081000	Based on polyesters	10%
32082000	Based on acrylic or vinyl polymers	10%			
32082000	Based on acrylic or vinyl polymers		32082010	In aerosol containers	10%
32082000	Based on acrylic or vinyl polymers		32082020	Solutions as defined in Note 4 to this Chapter, of acrylic polymers	15%
32082000	Based on acrylic or vinyl polymers		32082090	Other	10%
32089090	Other	10%	32089090	Other	10%
32091000	Based on acrylic or vinyl polymers	10%			
32091000	Based on acrylic or vinyl polymers		32091010	In aerosol containers	10%
32091000	Based on acrylic or vinyl polymers		32091090	Other	10%
32099000	Other		32099010	<P>In aerosol containers</P>	10%
32099000	Other		32099090	Other	10%

32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	10%			
32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		32100010	In aerosol containers	10%
32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		32100090	Other	10%
32129010	Aluminium powders or flakes dispersed in non-aqueous media	10%	32129010	Aluminium powders or flakes dispersed in non-aqueous media	10%
33019010	Aqueous distillates and aqueous solutions of essential oils	20%	33019010	Aqueous distillates and aqueous solutions of essential oils	20%
33019020	Extracted oleoresins obtained from extraction of opium	15%	33019020	Extracted oleoresins obtained from extraction of opium	12%
33019030	Extracted oleoresins obtained from extraction of liquorice	15%	33019030	Extracted oleoresins obtained from extraction of liquorice	12%
33019060	Other extracted oleoresins obtained from extraction of natural cellular raw plant materials, suitable for pharmaceutical purposes	15%	33019060	Other extracted oleoresins obtained from extraction of natural cellular raw plant materials, suitable for pharmaceutical purposes	15%
33019080	Extracted oleoresins, of a kind used in the food industry, obtained from the extraction of paprika	15%	33019080	Extracted oleoresins, of a kind used in the food industry, obtained from the extraction of fruits of the genus <EM>capsicum</EM>	15%
33029010	Containing, by volume, 50 per cent or more ethyl or propyl alcohol (excluding perfume bases)	10%	33029010	Containing, by volume, 50 per cent or more ethyl or propyl alcohol (excluding perfume bases)	10%
33030010	Pastes and other intermediate products not put up for sale by retail	20%	33030010	Pastes and other intermediate products not put up for sale by retail	20%
33030090	Other	20%	33030090	Other	20%
33041010	Pastes and other intermediate products not put up for sale by retail	20%	33041010	Pastes and other intermediate products not put up for sale by retail	20%
33041020	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%	33041020	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%
33041090	Other	20%	33041090	Other	20%
33042010	Pastes and other intermediate products not put up for sale by retail	20%	33042010	Pastes and other intermediate products not put up for sale by retail	20%
33042090	Other	20%	33042090	Other	20%
33043010	Pastes and other intermediate products not put up for sale by retail	20%	33043010	Pastes and other intermediate products not put up for sale by retail	20%
33043090	Other	20%	33043090	Other	20%
33049110	Pastes and other intermediate products not put up for sale by retail	20%	33049110	Pastes and other intermediate products not put up for sale by retail	20%

33049120	Baby powders	20%	33049120	Baby powders	20%
33049130	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%	33049130	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%
33049190	Other	20%	33049190	Other	20%
33049910	Pastes and other intermediate products not put up for sale by retail	20%	33049910	Pastes and other intermediate products not put up for sale by retail	20%
33049920	Barrier cream in packagings of 5 kg or more	20%	33049920	Barrier cream in packagings of 5 kg or more	20%
33049930	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%	33049930	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%
33049990	Other	20%	33049990	Other	20%
33051000	Shampoos	20%	33051000	Shampoos	20%
33052000	Preparations for permanent waving or straightening	20%			
33052000	Preparations for permanent waving or straightening		33052010	In aerosol containers	20%
33052000	Preparations for permanent waving or straightening		33052090	Other	20%
33053000	Hair lacquers	20%			
33053000	Hair lacquers		33053010	In aerosol containers	20%
33053000	Hair lacquers		33053090	Other	20%
33059000	Other	20%	33059000	Other	20%
33061000	Dentifrices	10%	33061000	Dentifrices	10%
33062090	Other	15%	33062090	Other	15%
33069000	Other	10%	33069000	Other	10%
33071010	Styptic pencils	15%	33071010	Styptic pencils	15%
33071090	Other		33071020	<P>In aerosol containers</P>	20%
33071090	Other	20%	33071090	Other	20%
33072000	Personal deodorants and anti-perspirants	20%			
33072000	Personal deodorants and anti-perspirants		33072010	In aerosol containers	20%
33072000	Personal deodorants and anti-perspirants		33072090	Other	20%
33073000	Perfumed bath salts and other bath preparations	20%	33073000	Perfumed bath salts and other bath preparations	20%
33074900	Other	10%			
33074900	Other		33074910	In aerosol containers	10%
33074900	Other		33074990	Other	10%
33079090	Other	20%	33079090	Other	20%
34011100	For toilet use (including medicated products)	20%	34011100	For toilet use (including medicated products)	20%
34011900	Other	20%	34011900	Other	20%
34012000	Soap in other forms	20%	34012000	Soap in other forms	20%
34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%	34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%
34021120	In immediate packings of a content exceeding 10 kg	15%	34021120	In immediate packings of a content exceeding 10 kg	15%
34021200	Cationic	20%	34021200	Cationic	20%

34021900	Other	20%	34021900	Other	20%
34022000	Preparations put up for retail sale	20%	34022000	Preparations put up for retail sale	20%
34029000	Other	20%	34029000	Other	20%
34042000	Of poly(oxyethylene) (polyethylene glycol)	15%	34042000	Of poly(oxyethylene) (polyethylene glycol)	15%
34049090	Other	15%	34049090	Other	15%
34051000	Polishes, creams and similar preparations for footwear or leather	15%			
34051000	Polishes, creams and similar preparations for footwear or leather		34051010	In aerosol containers	15%
34051000	Polishes, creams and similar preparations for footwear or leather		34051090	Other	15%
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15%			
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		34052010	In aerosol containers	15%
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		34052090	Other	15%
34053000	Polishes and similar preparations for coachwork (excluding metal polishes)	15%	34053000	Polishes and similar preparations for coachwork (excluding metal polishes)	15%
34054000	Scouring pastes and powders and other scouring preparations	15%	34054000	Scouring pastes and powders and other scouring preparations	15%
34059090	Other	15%	34059090	Other	15%
34060000	Candles, tapers and the like	20%	34060000	Candles, tapers and the like	20%
34070000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	10%	34070000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	10%
35021100	Dried	5%	35021100	Dried	5%
35021910	Liquid	20%	35021910	Liquid	20%
35021990	Other	5%	35021990	Other	5%
35030010	Gelatin, in immediate packings of a content not exceeding 10 kg	17%	35030010	Gelatin, in immediate packings of a content not exceeding 10 kg	17%
35030030	Gelatin derivatives	8,5%	35030030	Gelatin derivatives	8,5%
36010000	Propellent powders	10%	36010000	Propellent powders	10%
36050000	Matches (excluding pyrotechnic articles of heading 36.04)	15%	36050000	Matches (excluding pyrotechnic articles of heading 36.04)	15%
37011090	Other	15%	37011090	Other	15%

37013060	Other, orthochromatic	15%	37013060	Other, orthochromatic	15%
37019945	Offset duplicating masters and lithographic plates, of aluminium	15%	37019945	Offset duplicating masters and lithographic plates, of aluminium	15%
37019970	Other, orthochromatic	15%	37019970	Other, orthochromatic	15%
37023210	Orthochromatic film	15%	37023210	Orthochromatic film	15%
37023910	Orthochromatic film	15%	37023910	Orthochromatic film	15%
37024290	Other	15%	37024290	Other	15%
37024310	Orthochromatic film	15%	37024310	Orthochromatic film	15%
37024410	Orthochromatic film	15%	37024410	Orthochromatic film	15%
37029610	Orthochromatic film	15%	37029610	Orthochromatic film	15%
37029710	Orthochromatic film	15%	37029710	Orthochromatic film	15%
37029810	Orthochromatic film	15%	37029810	Orthochromatic film	15%
37031090	Other	10%	37031090	Other	10%
37032000	Other, for colour photography (polychrome)	10%	37032000	Other, for colour photography (polychrome)	10%
37039000	Other	10%	37039000	Other	10%
37040090	Other	10%	37040090	Other	10%
37051000	For offset reproduction		37050010	For offset reproduction	10%
37059090	Other		37050099	Other	10%
38085033	Other fungicides, in aerosol containers 		38085933	Other fungicides, in aerosol containers 	10%
38085035	Other fungicides, not in aerosol containers		38085935	Other fungicides, not in aerosol containers	10%
38085049	Disinfectants, in aerosol containers 		38085949	Disinfectants, in aerosol containers 	10%
38085051	Other, disinfectants in immediate packings of a content not exceeding 5 kg or in containers not holding more than 5 li 		38085951	Other, disinfectants in immediate packings of a content not exceeding 5 kg or in containers not holding more than 5 li 	10%
38085053	Trichlorocyanuric acid (TCIA) containing disinfectants, in aerosol containers		38085953	Trichlorocyanuric acid (TCIA) containing disinfectants, in aerosol containers	10%
38085055	Trichlorocyanuric acid (TCIA) containing disinfectants, not in aerosol containers		38085955	Trichlorocyanuric acid (TCIA) containing disinfectants, not in aerosol containers	10%
38085059	Other disinfectants with a coal tar derivative as active ingredient, in aerosol containers		38085959	Other disinfectants with a coal tar derivative as active ingredient, in aerosol containers	10%
38085061	Other disinfectants with a coal tar derivative as active ingredient, not in aerosol containers 		38085961	Other disinfectants with a coal tar derivative as active ingredient, not in aerosol containers 	10%
38089290	Other	10%			
38089290	Other		38089291	In aerosol containers	10%
38089290	Other		38089299	Other	10%
38089410	In immediate packings of a content not exceeding 5 kg or in containers holding not more than 5 litre	10%			
38089410	In immediate packings of a content not exceeding 5 kg or in containers holding not more than 5 litre		38089411	In aerosol containers	10%
38089410	In immediate packings of a content not exceeding 5 kg or in containers holding not more than 5 litre		38089419	Other	10%

38089430	Trichlorocyanuric acid (TCIA) containing disinfectants	10%			
38089430	Trichlorocyanuric acid (TCIA) containing disinfectants		38089431	In aerosol containers	10%
38089430	Trichlorocyanuric acid (TCIA) containing disinfectants		38089439	Other	10%
38123090	Other	10%			
38123090	Other		38123190	Other	10%
38123090	Other		38123990	Other	10%
38130090	Other		38130025	Preparations in liquid form, containing fluorine compounds or containing protein, in aerosol containers	10%
38130090	Other		38130027	<P>Preparations in liquid form, containing fluorine compounds or containing protein, not in aerosol containers</P>	10%
38140010	Containing methane, ethane or propnane chlorofluorocarbons (CFC's), whether or not containing hydrochlorofluorocarbons (HCFC's)	10%			
38140010	Containing methane, ethane or propnane chlorofluorocarbons (CFC's), whether or not containing hydrochlorofluorocarbons (HCFC's)		38140011	In aerosol containers	10%
38140010	Containing methane, ethane or propnane chlorofluorocarbons (CFC's), whether or not containing hydrochlorofluorocarbons (HCFC's)		38140019	Other	10%
38140090	Other	10%			
38140090	Other		38140091	In aerosol containers	10%
38140090	Other		38140099	Other	10%
38180090	Other	10%	38180090	Other	10%
38190090	Other	10%	38190090	Other	10%
38231300	Tall oil fatty acids	10%	38231300	Tall oil fatty acids	10%
38231900	Other	10%	38231900	Other	10%
38237000	Industrial fatty alcohols	10%	38237000	Industrial fatty alcohols	10%
38247105	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%	38247105	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%
38247190	Other		38247111	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	10%
38247190	Other		38247180	Other, containing dichlorodifluoromethane or trichlorofluoromethane	10%
38247190	Other		38247285	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%

38247190	Other		38247385	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%
38247405	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%	38247405	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%
38247490	Other		38247480	Other, containing dichlorodifluoromethane or trichlorofluoromethane	10%
38247790	Other		38247785	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%
38247990	Other		38247985	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%
38249011	In aerosol containers		38249911	In aerosol containers	0,183c/li
38249019	Other		38249919	Other	0,183c/li
38249021	In aerosol containers		38249921	In aerosol containers	10%
38249029	Other		38249929	Other	10%
38249031	In aerosol containers		38249931	In aerosol containers	10%
38249039	Other		38249939	Other	10%
38249071	In aerosol containers		38249971	In aerosol containers	10%
38249079	Other		38249979	Other	10%
38260010	Biodiesel as defined in Additional Note 1(a) to Chapter 38	0,183c/li	38260010	Biodiesel as defined in Additional Note 1(a) to Chapter 38	0,183c/li
38260090	Other	0,183c/li	38260090	Other	0,183c/li
39019090	Other	10%	39019090	Other	10%
39042100	Non-plasticised	10%	39042100	Non-plasticised	10%
39042200	Plasticised	10%	39042200	Plasticised	10%
39044000	Other vinyl chloride copolymers	10%	39044000	Other vinyl chloride copolymers	10%
39051200	In aqueous dispersion	10%	39051200	In aqueous dispersion	10%
39069090	Other		39069030	Liquids and pastes consisting of 50% or more of hydroxyl acrylic resin	15%
39069090	Other		39069040	Liquids and pastes consisting of 50% or more of thermoplastic acrylic resin	15%
39075000	Alkyd resins	10%	39075000	Alkyd resins	15%
39076090	Other	10%			
39076090	Other		39076110	Liquids and pastes	15%
39076090	Other		39076190	Other	15%
39076090	Other		39076910	Liquids and pastes	15%
39076090	Other		39076990	Other	15%
39079100	Unsaturated	10%	39079100	Unsaturated	10%

39095000	Polyurethanes		39095010	Prepolymers with an NCO percentage of less than 20 per cent by mass	10%
39123100	Carboxymethylcellulose and its salts	10%	39123100	Carboxymethylcellulose and its salts	10%
39151000	Of polymers of ethylene	15%			
39151000	Of polymers of ethylene		39151010	<P>Polyethylene having a specific gravity of less than 0,94</P>	15%
39151000	Of polymers of ethylene		39151090	Polyethylene having a specific gravity of 0,94 or more	15%
39152000	Of polymers of styrene	15%	39152000	Of polymers of styrene	15%
39153000	Of polymers of vinyl chloride	15%	39153000	Of polymers of vinyl chloride	15%
39159040	Of carboxymethylcellulose	10%	39159040	Of carboxymethylcellulose	10%
39161000	Of polymers of ethylene	10%	39161000	Of polymers of ethylene	10%
39162090	Other	18%	39162090	Other	18%
39169090	Other	15%	39169090	Other	15%
39171090	Other	10%	39171090	Other	10%
39172190	Other	15%	39172190	Other	15%
39172200	Of polymers of propylene	15%	39172200	Of polymers of propylene	15%
39172300	Of polymers of vinyl chloride	15%	39172300	Of polymers of vinyl chloride	15%
39172930	Of polymers of styrene, seamless, without fittings	15%	39172930	Of polymers of styrene, seamless, without fittings	15%
39172940	Of vinylidene polymers, vinyl acetate polymers, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%	39172940	Of vinylidene polymers, vinyl acetate polymers, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%
39172950	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%	39172950	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%
39172960	Of other polymerisation or copolymerisation products, seamless, without fittings	15%	39172960	Of other polymerisation or copolymerisation products, seamless, without fittings	15%
39172985	Other, seamless, without fittings	10%	39172985	Other, seamless, without fittings	10%
39172990	Other	15%	39172990	Other	15%
39173120	Of polymers of ethylene, seamless, without fittings	15%	39173120	Of polymers of ethylene, seamless, without fittings	15%
39173130	Of polymers of styrene, seamless without fittings	15%	39173130	Of polymers of styrene, seamless without fittings	15%
39173140	Of polymers of vinyl chloride, seamless, without fittings	15%	39173140	Of polymers of vinyl chloride, seamless, without fittings	15%
39173150	Of polymers of propylene, seamless, without fittings	15%	39173150	Of polymers of propylene, seamless, without fittings	15%
39173160	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%	39173160	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%
39173175	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%	39173175	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%
39173180	Of other polymerisation or copolymerisation products, seamless, without fittings	15%	39173180	Of other polymerisation or copolymerisation products, seamless, without fittings	15%

39173185	Other, seamless, without fittings	10%	39173185	Other, seamless, without fittings	10%
39173190	Other	15%	39173190	Other	15%
39173205	Artificial guts (sausage casings) seamed or with closed ends, printed	10%	39173205	Artificial guts (sausage casings) seamed or with closed ends, printed	10%
39173220	Other, of polymers of ethylene, seamless	15%	39173220	Other, of polymers of ethylene, seamless	15%
39173230	Of polymers of styrene, seamless	15%	39173230	Of polymers of styrene, seamless	15%
39173240	Of polymers of vinyl chloride, seamless	15%	39173240	Of polymers of vinyl chloride, seamless	15%
39173250	Of polymers of propylene, seamless	15%	39173250	Of polymers of propylene, seamless	15%
39173260	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless	15%	39173260	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless	15%
39173275	Of other condensation, polycondensation or polyaddition products, seamless	15%	39173275	Of other condensation, polycondensation or polyaddition products, seamless	15%
39173280	Of other polymerisation or copolymerisation products, seamless	15%	39173280	Of other polymerisation or copolymerisation products, seamless	15%
39173285	Other, seamless	10%	39173285	Other, seamless	10%
39173290	Other	15%	39173290	Other	15%
39173300	Other, not reinforced or otherwise combined with other materials, with fittings	15%	39173300	Other, not reinforced or otherwise combined with other materials, with fittings	15%
39173920	Of polymers of ethylene, seamless, without fittings	15%	39173920	Of polymers of ethylene, seamless, without fittings	15%
39173925	Of polymers of styrene, seamless, without fittings	15%	39173925	Of polymers of styrene, seamless, without fittings	15%
39173930	Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core)	15%	39173930	Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core)	15%
39173940	Of polymers of propylene, seamless, without fittings	15%	39173940	Of polymers of propylene, seamless, without fittings	15%
39173945	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%	39173945	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%
39173955	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%	39173955	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%
39173960	Of other polymerisation or co-polymerisation products, seamless, without fittings	15%	39173960	Of other polymerisation or copolymerisation products, seamless, without fittings	15%
39173965	Other, seamless, without fittings	10%	39173965	Other, seamless, without fittings	10%
39173990	Other	15%	39173990	Other	15%
39174000	Fittings	15%	39174000	Fittings	15%
39181000	Of polymers of vinyl chloride	10%	39181000	Of polymers of vinyl chloride	10%
39189040	Of other condensation, polycondensation or polyaddition products	10%	39189040	Of other condensation, polycondensation or polyaddition products	10%
39189090	Other	10%	39189090	Other	10%

39191003	Of polyethylene terephthalates		39191002	Of polyethylene terephthalates, photoluminescent	10%
39191003	Of polyethylene terephthalates	10%			
39191003	Of polyethylene terephthalates		39191004	Other, of polyethylene terephthalates	10%
39191007	Of other condensation, polycondensation or polyaddition products	10%	39191007	Of other condensation, polycondensation or polyaddition products	10%
39191010	Of polymers of ethylene	10%	39191010	Of polymers of ethylene	10%
39191013	Of polymers of styrene	10%	39191013	Of polymers of styrene	10%
39191030	Of polymers of vinyl chloride	10%	39191030	Of polymers of vinyl chloride	10%
39191037	Of polymers of vinylidene chloride, (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%	39191037	Of polymers of vinylidene chloride, (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%
39191040	Of acrylic polymers		39191038	Of acrylic polymers, photoluminescent	10%
39191040	Of acrylic polymers	10%	39191040	Other, of acrylic polymers	10%
39191041	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1 300 c/m²	free	39191041	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1 300c/m²	20%
39191043	Of biaxially orientated polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 150 mm	10%	39191043	Other, of biaxially orientated polymers of propylene (excluding that which is self-adhesive on both sides)	20%
39191050	Other, of polymers of propylene	10%	39191050	Other, of polymers of propylene	10%
39191053	Of other polymerisation or copolymerisation products	10%	39191053	Of other polymerisation or copolymerisation products	10%
39191055	Of regenerated cellulose film	10%	39191055	Of regenerated cellulose film	10%
39191060	Of hardened proteins	10%	39191060	Of hardened proteins	10%
39191065	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%	39191065	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%
39191090	Other	10%	39191090	Other	10%
39199007	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	10%	39199007	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	10%
39199010	Of polymers of ethylene	10%	39199010	Of polymers of ethylene	10%
39199013	Of polymers of styrene	10%	39199013	Of polymers of styrene	10%
39199030	Of other polymers of vinyl chloride	10%	39199030	Of other polymers of vinyl chloride	10%
39199035	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%	39199035	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%
39199037	Of other acrylic polymers	10%			

39199037	Of other acrylic polymers		39199038	Of other acrylic polymers, photoluminescent	10%
39199037	Of other acrylic polymers		39199039	Other, of other acrylic polymers	10%
39199040	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides)	10%	39199040	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides)	10%
39199045	Other, of polymers of propylene	10%	39199045	Other, of polymers of propylene	10%
39199047	Of other polymerisation or copolymerisation products	10%	39199047	Of other polymerisation or copolymerisation products	10%
39199050	Of regenerated cellulose film	10%	39199050	Of regenerated cellulose film	10%
39199055	Of hardened proteins	10%	39199055	Of hardened proteins	10%
39199090	Other	10%	39199090	Other	10%
39201000	Of polymers of ethylene	10%			
39201000	Of polymers of ethylene		39201010	Printed	10%
39201000	Of polymers of ethylene		39201090	Other	10%
39202090	Other		39202025	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, printed, not metallised	10%
39202090	Other		39202030	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, not metallised	10%
39202090	Other		39202035	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, printed, metallised	10%
39202090	Other		39202040	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, metallised	10%
39202090	Other	10%			
39202090	Other		39202091	Printed and metallised	10%
39202090	Other		39202093	Unprinted and metallised	10%
39202090	Other		39202099	Other	10%
39203000	Of polymers of styrene	10%	39203000	Of polymers of styrene	10%
39204300	Containing by mass not less than 6 per cent of plasticisers	10%	39204300	Containing by mass not less than 6 per cent of plasticisers	10%
39204900	Other	10%	39204900	Other	10%
39205100	Of poly(methyl methacrylate)	10%	39205100	Of poly(methyl methacrylate)	10%
39205900	Other	10%	39205900	Other	10%

39206100	Of polycarbonates	10%	39206100	Of polycarbonates	10%
39206210	Of a thickness exceeding 0,18 mm but not exceeding 6 mm	15%			
39206290	Other		39206211	Of a width exceeding 6 mm but not exceeding 35 mm	10%
39206290	Other		39206219	Other	10%
39206300	Of unsaturated polyesters	10%	39206300	Of unsaturated polyesters	10%
39206900	Of other polyesters	10%	39206900	Of other polyesters	10%
39207300	Of cellulose acetate	10%	39207300	Of cellulose acetate	10%
39207990	Other	10%	39207990	Other	10%
39209200	Of polyamides	10%	39209200	Of polyamides	10%
39209300	Of amino-resins	10%	39209300	Of amino-resins	10%
39209400	Of phenolic resins	10%	39209400	Of phenolic resins	10%
39209910	Of other condensation, polycondensation or polyaddition products	10%	39209910	Of other condensation, polycondensation or polyaddition products	10%
39209920	Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol	10%	39209920	Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol	10%
39209925	Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape	10%	39209925	Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape	20%
39209930	Of other polymerisation or copolymerisation products	10%	39209930	Of other polymerisation or copolymerisation products	10%
39209940	Of hardened proteins	10%	39209940	Of hardened proteins	10%
39209960	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%	39209960	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%
39209990	Other	10%	39209990	Other	10%
39211100	Of polymers of styrene	10%	39211100	Of polymers of styrene	10%
39211200	Of polymers of vinyl chloride	10%	39211200	Of polymers of vinyl chloride	10%
39211300	Of polyurethanes	10%	39211300	Of polyurethanes	10%
39211400	Of regenerated cellulose	10%	39211400	Of regenerated cellulose	10%
39211930	Of other condensation, polycondensation and poly-addition products	10%	39211930	Of other condensation, polycondensation and poly-addition products	10%
39211940	Of polymers of ethylene	10%	39211940	Of polymers of ethylene	10%
39211950	Of polymers of vinylidene, of polymers of vinyl acetate or of polyvinyl alcohol	10%	39211950	Of polymers of vinylidene, of polymers of vinyl acetate or of polyvinyl alcohol	10%
39211955	Of acrylic polymers	10%	39211955	Of acrylic polymers	10%
39211960	Of other polymerisation or copolymerisation products	10%	39211960	Of other polymerisation or copolymerisation products	10%
39211970	Of hardened proteins	10%	39211970	Of hardened proteins	10%
39211980	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%	39211980	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%
39211990	Other	10%	39211990	Other	10%
39219005	Laminates of phenolic resins with a basis of paper or textile fibre, thermosetting	10%			
39219005	Laminates of phenolic resins with a basis of paper or textile fibre, thermosetting		39219009	Laminates of phenolic resins with a basis of textile fibre, thermosetting	10%
39219012	Other laminates of phenolic resin, thermosetting	10%	39219012	Other laminates of phenolic resin, thermosetting	10%

39219016	Textile fabrics embedded in or coated or covered on both sides with polyurethane	10%	39219016	Textile fabrics embedded in or coated or covered on both sides with polyurethane	10%
39219022	Of other condensation, polycondensation or polyaddition products	10%	39219022	Of other condensation, polycondensation or polyaddition products	10%
39219024	Textile fabrics embedded in or coated or covered on both sides with polymers of ethylene	10%	39219024	Textile fabrics embedded in or coated or covered on both sides with polymers of ethylene	10%
39219026	Other, of polymers of ethylene		39219025	Other, of polymers of ethylene, printed	10%
39219026	Other, of polymers of ethylene	10%			
39219026	Other, of polymers of ethylene		39219027	Other, of polymers of ethylene, unprinted	10%
39219028	Of polymers of styrene	10%	39219028	Of polymers of styrene	10%
39219047	Of polymers of vinyl chloride	10%	39219047	Of polymers of vinyl chloride	10%
39219052	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), of polymers of vinyl acetate or of polyvinyl alcohol	10%	39219052	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), of polymers of vinyl acetate or of polyvinyl alcohol	10%
39219054	Of other acrylic polymers	10%	39219054	Of other acrylic polymers	10%
39219063	Of polymers of propylene	10%	39219063	Of polymers of propylene	10%
39219064	Textile fabrics embedded in or coated or covered on both sides with polymerisation or copolymerisation products	10%	39219064	Textile fabrics embedded in or coated or covered on both sides with polymerisation or copolymerisation products	10%
39219066	Of other polymerisation or copolymerisation products	10%	39219066	Of other polymerisation or copolymerisation products	10%
39219072	Of hardened proteins	10%	39219072	Of hardened proteins	10%
39219090	Other	10%	39219090	Other	10%
39221000	Baths, shower-baths, sinks and wash-basins	20%	39221000	Baths, shower-baths, sinks and wash-basins	30%
39222000	Lavatory seats and covers	20%	39222000	Lavatory seats and covers	20%
39229090	Other	20%	39229090	Other	20%
39231000	Boxes, cases, crates and similar articles	15%	39231000	Boxes, cases, crates and similar articles	15%
39232105	Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	15%			
39232105	Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not		39232107	Carrier bags, with a thickness of 24 microns or more	15%

	exceeding 1,125 per cent of the mass of the unprinted bag				
39232105	Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag		39232117	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	15%
39232120	Bags, of low-density polyethylene, of a size not exceeding 15 cm x 23 cm, with no opening and having one perforated edge incorporating a plastic covered wire seal	15%			
39232190	Other	15%	39232190	Other	15%
39232190	Other		39232940	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	15%
39232190	Other		39232950	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	15%
39232990	Other	15%	39232990	Other	15%
39233000	Carboys, bottles, flasks and similar articles	15%	39233000	Carboys, bottles, flasks and similar articles	15%
39234090	Other	15%	39234090	Other	15%
39235090	Other	15%	39235090	Other	15%
39239020	Capsules and tubular neckbands, for bottles and similar containers	5%	39239020	Capsules and tubular neckbands, for bottles and similar containers	5%
39239090	Other	15%	39239090	Other	15%
39241000	Tableware and kitchenware	20%	39241000	Tableware and kitchenware	20%
39249000	Other	20%	39249000	Other	20%
39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 li	20%	39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 li	20%
39252000	Doors, windows and their frames and thresholds for doors	20%			
39252000	Doors, windows and their frames and thresholds for doors		39252010	Windows and their frames	20%
39252000	Doors, windows and their frames and thresholds for doors		39252090	Other	20%
39253000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20%	39253000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20%
39259000	Other	20%	39259000	Other	20%
39261000	Office or school supplies	20%	39261000	Office or school supplies	20%
39262090	Other	20%	39262090	Other	20%

39263000	Fittings for furniture, coachwork or the like	20%	39263000	Fittings for furniture, coachwork or the like	20%
39264000	Statuettes and other ornamental articles	20%	39264000	Statuettes and other ornamental articles	20%
39269003	Beads, not coated with pearl essence	15%	39269003	Beads, not coated with pearl essence	15%
39269020	Transmission belts	5%	39269020	Transmission belts	5%
39269025	Power transmission line equipment	5%	39269025	Power transmission line equipment	5%
39269090	Other	20%	39269090	Other	20%
40013015	Inter-mixtures (excluding crêpe soling sheets)	15%	40013015	Inter-mixtures (excluding crêpe soling sheets)	15%
40021190	Other	10%	40021190	Other	10%
40021990	Other	10%	40021990	Other	10%
40022030	Other latex	10%	40022030	Other latex	10%
40022090	Other	10%	40022090	Other	10%
40023130	Latex (excluding pre-vulcanised latex)	10%	40023130	Latex (excluding pre-vulcanised latex)	10%
40023930	Latex (excluding pre-vulcanised latex)	10%	40023930	Latex (excluding pre-vulcanised latex)	10%
40024190	Other	10%	40024190	Other	10%
40025190	Other	10%	40025190	Other	10%
40027030	Latex (excluding pre-vulcanised latex)	10%	40027030	Latex (excluding pre-vulcanised latex)	10%
40028000	Mixtures of any product of heading 40.01 with any product of this heading	10%	40028000	Mixtures of any product of heading 40.01 with any product of this heading	10%
40029190	Other	10%	40029190	Other	10%
40051000	Compounded with carbon black or silica	10%	40051000	Compounded with carbon black or silica	10%
40052000	Solutions; dispersions (excluding those of subheading 4005.10)	10%	40052000	Solutions; dispersions (excluding those of subheading 4005.10)	10%
40059190	Other	10%	40059190	Other	10%
40059910	Granules of unvulcanised natural rubber or synthetic rubber compounded ready for vulcanisation; mixtures of natural and synthetic rubber	10%	40059910	Granules of unvulcanised natural rubber or synthetic rubber compounded ready for vulcanisation; mixtures of natural and synthetic rubber	10%
40059920	Natural rubber and gutta-percha	10%	40059920	Natural rubber and gutta-percha	10%
40059930	Styrene-butadiene rubber (SBR)	10%	40059930	Styrene-butadiene rubber (SBR)	10%
40059940	Butadiene rubber (BR)	10%	40059940	Butadiene rubber (BR)	10%
40061000	"Camel-back" strips for retreading rubber tyres	10%	40061000	"Camel-back" strips for retreading rubber tyres	10%
40069000	Other	10%	40069000	Other	10%
40070000	Vulcanised rubber thread and cord	10%	40070000	Vulcanised rubber thread and cord	10%
40081190	Other	15%	40081190	Other	15%
40082190	Other	15%	40082190	Other	15%
40082900	Other	15%	40082900	Other	15%
40091100	Without fittings	15%	40091100	Without fittings	15%
40091200	With fittings	15%	40091200	With fittings	15%
40092190	Other	15%	40092190	Other	15%
40092200	With fittings	15%	40092200	With fittings	15%
40093100	Without fittings	15%	40093100	Without fittings	15%

40093200	With fittings	15%	40093200	With fittings	15%
40094100	Without fittings	15%	40094100	Without fittings	15%
40094200	With fittings	15%	40094200	With fittings	15%
40101100	Reinforced only with metal	15%	40101100	Reinforced only with metal	15%
40101200	Reinforced only with textile materials	15%	40101200	Reinforced only with textile materials	15%
40101900	Other	15%	40101900	Other	15%
40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%
40103200	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	40103200	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%
40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%	40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%
40103400	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%	40103400	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	15%	40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	15%
40103900	Other	15%	40103900	Other	15%
40111000	Of a kind used on motor cars (including station wagons and racing cars)	30%			
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111001	Having a rim size not exceeding 33 cm (13 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111003	Having a rim size of 35 cm (14 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111005	Having a rim size of 38 cm (15 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111007	Having a rim size of 41 cm (16 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111009	Having a rim size of 43 cm (17 inches) or more	30%
40112015	With a load index not exceeding 121	25%			
40112015	With a load index not exceeding 121		40112016	Having a rim size not exceeding 35 cm (14 inches)	25%
40112015	With a load index not exceeding 121		40112018	Having a rim size of 38 cm (15 inches) or more	25%

40112015	With a load index not exceeding 121		40112022	Having a rim size not exceeding 44 cm (17.5 inches)	25%
40112015	With a load index not exceeding 121		40112024	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	25%
40112025	With a load index exceeding 121	25%			
40112025	With a load index exceeding 121		40112026	Having a rim size exceeding 51 cm (20 inches)	25%
40116110	Having a rim size of less than 91 cm		40117010	Having a rim size of less than 91 cm	20%
40116310	Having a rim size of less than 91 cm		40118010	Having a rim size of less than 91 cm	20%
40116910	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)		40119010	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	20%
40121100	Of a kind used on motor cars (including station wagons and racing cars)	43%	40121100	Of a kind used on motor cars (including station wagons and racing cars)	43%
40121200	Of a kind used on buses or lorries	36%	40121200	Of a kind used on buses or lorries	36%
40121900	Other	43%	40121900	Other	43%
40129000	Other	25%	40129000	Other	25%
40149090	Other	20%	40149090	Other	20%
40151100	Surgical	20%	40151100	Surgical	20%
40151910	Specially designed for outdoor sports or games (excluding that for diving activities)	10%	40151910	Specially designed for outdoor sports or games (excluding that for diving activities)	10%
40151990	Other	20%	40151990	Other	20%
40159000	Other	20%	40159000	Other	20%
40161090	Other	15%	40161090	Other	15%
40169100	Floor coverings and mats	15%	40169100	Floor coverings and mats	15%
40169200	Erasers	15%	40169200	Erasers	15%
40169390	Other	15%	40169390	Other	15%
40169400	Boat or dock fenders, whether or not inflatable	15%	40169400	Boat or dock fenders, whether or not inflatable	15%
40169590	Other	15%	40169590	Other	15%
40169920	Other parts for use with motor vehicles	20%	40169920	Other parts for use with motor vehicles	20%
40169940	Plugs for baths, sinks and washbasins	20%	40169940	Plugs for baths, sinks and washbasins	20%
40169950	Castrating rings	20%	40169950	Castrating rings	20%
40169990	Other	15%	40169990	Other	15%
41012010	Of bovine animals of a unit surface area exceeding 2,15 m² which have undergone a tanning process (including a pre-tanning process) which is reversible	10%	41012010	Of bovine animals of a unit surface area exceeding 2,15 m² which have undergone a tanning process (including a pre-tanning process) which is reversible	10%
41015010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%	41015010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%

41019010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%	41019010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%
41022110	Which have undergone a tanning process (including a pretanning process) which is reversible	10%	41022110	Which have undergone a tanning process (including a pretanning process) which is reversible	10%
41022910	Which have undergone a tanning process (including a pretanning process) which is reversible	10%	41022910	Which have undergone a tanning process (including a pretanning process) which is reversible	10%
41041190	Other	10%	41041190	Other	10%
41041990	Other	10%	41041990	Other	10%
41044190	Other	10%	41044190	Other	10%
41044990	Other	10%	41044990	Other	10%
41051000	In the wet state (including wet-blue)	10%	41051000	In the wet state (including wet-blue)	10%
41053000	In the dry state (crust)	10%	41053000	In the dry state (crust)	10%
41071190	Other	10%	41071190	Other	10%
41071290	Other	10%	41071290	Other	10%
41071990	Other	10%	41071990	Other	10%
41079100	Full grains, unsplit	10%	41079100	Full grains, unsplit	10%
41079200	Grain splits	10%	41079200	Grain splits	10%
41079900	Other	10%	41079900	Other	10%
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split (excluding leather of heading 41.14)	10%	41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split (excluding leather of heading 41.14)	10%
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	30%	42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	30%
42021100	With outer surface of leather or of composition leather	30%	42021100	With outer surface of leather or of composition leather	30%
42021200	With outer surface of plastics or of textile materials	30%	42021200	With outer surface of plastics or of textile materials	30%
42021900	Other	30%	42021900	Other	30%
42022110	Of ostrich leather	30%	42022110	Of ostrich leather	30%
42022190	Other	30%	42022190	Other	30%
42022200	With outer surface of plastic sheeting or of textile materials	30%	42022200	With outer surface of sheeting of plastics or of textile materials	30%
42022900	Other	30%	42022900	Other	30%
42023110	Of ostrich leather	30%	42023110	Of ostrich leather	30%
42023190	Other	30%	42023190	Other	30%
42023200	With outer surface of plastic sheeting or of textile materials	30%	42023200	With outer surface of sheeting of plastics or of textile materials	30%

42023900	Other	30%	42023900	Other	30%
42029100	With outer surface of leather or of composition leather	30%	42029100	With outer surface of leather or of composition leather	30%
42029200	With outer surface of plastic sheeting or of textile materials	30%	42029200	With outer surface of sheeting of plastics or of textile materials	30%
42029900	Other	30%	42029900	Other	30%
42031010	Of ostrich leather	30%	42031010	Of ostrich leather	30%
42031090	Other	30%	42031090	Other	30%
42032100	Specially designed for use in sports	10%	42032100	Specially designed for use in sports	10%
42032900	Other	20%	42032900	Other	20%
42033010	Of ostrich leather	30%	42033010	Of ostrich leather	30%
42033090	Other	30%	42033090	Other	30%
42034000	Other clothing accessories	30%	42034000	Other clothing accessories	30%
42050090	Other	15%	42050090	Other	15%
42060000	Articles of gut (excluding silk-worm gut), of goldbeater's skin, of bladders or of tendons	15%	42060000	Articles of gut (excluding silk-worm gut), of goldbeater's skin, of bladders or of tendons	15%
43021100	Of mink	15%	43021100	Of mink	15%
43021990	Other	15%	43021990	Other	15%
43022000	Heads, tails, paws and other pieces or cuttings, not assembled	15%	43022000	Heads, tails, paws and other pieces or cuttings, not assembled	15%
43023000	Whole skins and pieces or cuttings thereof, assembled	15%	43023000	Whole skins and pieces or cuttings thereof, assembled	15%
43031000	Articles of apparel and clothing accessories	30%	43031000	Articles of apparel and clothing accessories	30%
43039000	Other	30%	43039000	Other	30%
43040010	Articles of apparel and clothing accessories	30%	43040010	Articles of apparel and clothing accessories	30%
43040090	Other	30%	43040090	Other	30%
44081000	Coniferous	10%	44081000	Coniferous	10%
44083110	Sheets for veneering which are obtained by slicing laminated wood	10%	44083110	Sheets for veneering which are obtained by slicing laminated wood	10%
44083910	Sheets for veneering which are obtained by slicing laminated wood	10%	44083910	Sheets for veneering which are obtained by slicing laminated wood	10%
44089010	Sheet for veneering which are obtained by slicing laminated wood	10%	44089010	Sheets for veneering which are obtained by slicing laminated wood	10%
44092190	Other	10%	44092190	Other	10%
44092990	Other	10%	44092290	Other	10%
44101100	Particle board	15%			
44101100	Particle board		44101110	Agglomerated into board, but not further worked than sanded	15%
44101100	Particle board		44101121	With melamine	15%
44101100	Particle board		44101125	With other plastics	15%
44101100	Particle board		44101129	Other	15%
44101100	Particle board		44101190	Other	15%
44101200	Oriented strand board (OSB)	15%	44101200	Oriented strand board (OSB)	15%

44101900	Other	15%	44101900	Other	15%
44109000	Other	15%	44109000	Other	15%
44111200	Of a thickness not exceeding 5 mm	10%			
44111200	Of a thickness not exceeding 5 mm		44111210	Agglomerated into board, but not further worked than sanded	10%
44111200	Of a thickness not exceeding 5 mm		44111221	With melamine	10%
44111200	Of a thickness not exceeding 5 mm		44111225	With other plastics	10%
44111200	Of a thickness not exceeding 5 mm		44111229	Other	10%
44111200	Of a thickness not exceeding 5 mm		44111290	Other	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm	10%			
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111310	Agglomerated into board, but not further worked than sanded	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111321	With melamine	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111325	With other plastics	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111329	Other	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111390	Other	10%
44111400	Of a thickness exceeding 9 mm	10%			
44111400	Of a thickness exceeding 9 mm		44111410	Agglomerated into board, but not further worked than sanded	10%
44111400	Of a thickness exceeding 9 mm		44111421	With melamine	10%
44111400	Of a thickness exceeding 9 mm		44111425	With other plastics	10%
44111400	Of a thickness exceeding 9 mm		44111429	Other	10%
44111400	Of a thickness exceeding 9 mm		44111490	Other	10%
44119200	Of a density exceeding 0,8 g/cm³	10%			
44119200	Of a density exceeding 0,8 g/cm³		44119211	With melamine	10%
44119200	Of a density exceeding 0,8 g/cm³		44119215	With other plastics	10%
44119200	Of a density exceeding 0,8 g/cm³		44119219	Other	10%
44119200	Of a density exceeding 0,8 g/cm³		44119299	Other	10%
44119300	Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³	10%			
44119300	Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³		44119311	With melamine	10%
44119300	Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³		44119315	With other plastics	10%
44119300	Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³		44119319	Other	10%
44119300	Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³		44119399	Other	10%
44119400	Of a density not exceeding 0,5 g/cm³	10%			
44119400	Of a density not exceeding 0,5 g/cm³		44119411	With melamine	10%
44119400	Of a density not exceeding 0,5 g/cm³		44119415	With other plastics	10%
44119400	Of a density not exceeding 0,5 g/cm³		44119419	Other	10%
44119400	Of a density not exceeding 0,5 g/cm³		44119499	Other	10%
44121000	Of bamboo		44121000	Of bamboo	10%

44123100	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10%	44123100	With at least one outer ply of tropical wood	10%
44123200	Other, with at least one outer ply of non-coniferous wood	10%			
44123200	Other, with at least one outer ply of non-coniferous wood		44123300	Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.), or walnut (Juglans spp.)	10%
44123200	Other, with at least one outer ply of non-coniferous wood		44123400	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	10%
44123900	Other	10%	44123900	Other, with both outer plies of coniferous wood	10%
44129400	Blockboard, laminboard and battenboard	10%	44129400	Blockboard, laminboard and battenboard	10%
44129900	Other	10%	44129900	Other	10%
44130000	Densified wood, in blocks, plates, strips or profile shapes	10%	44130000	Densified wood, in blocks, plates, strips or profile shapes	10%
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	10%	44140000	Wooden frames for paintings, photographs, mirrors or similar objects	10%
44151000	Cases, boxes, crates, drums and similar packings; cable-drums	10%	44151000	Cases, boxes, crates, drums and similar packings; cable-drums	10%
44152010	Pallets, box pallets and other load boards	10%	44152010	Pallets, box pallets and other load boards	10%
44152020	Pallet collars	10%	44152020	Pallet collars	20%
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	10%	44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	10%
44181000	Windows, French-windows and their frames	15%	44181000	Windows, French-windows and their frames	15%
44182000	Doors and their frames and thresholds	15%	44182000	Doors and their frames and thresholds	15%
44184000	Shuttering for concrete constructional work	15%	44184000	Shuttering for concrete constructional work	15%
44185000	Shingles and shakes	15%	44185000	Shingles and shakes	15%
44186000	Posts and beams	15%	44186000	Posts and beams	15%
44187290	Other	15%			
44187290	Other		44187590	Other	15%
44187990	Other	15%	44187990	Other	15%
44189000	Other	15%			

44189000	Other		44189100	Of bamboo	15%
44189000	Other		44189900	Other	15%
44190000	Tableware and kitchenware, of wood	30%			
44190000	Tableware and kitchenware, of wood		44191100	Bread boards, chopping boards and similar boards	30%
44190000	Tableware and kitchenware, of wood		44191200	Chopsticks	30%
44190000	Tableware and kitchenware, of wood		44191900	Other	30%
44190000	Tableware and kitchenware, of wood		44199000	Other	30%
44201000	Statuettes and other ornaments, of wood	30%	44201000	Statuettes and other ornaments, of wood	30%
44209000	Other	30%	44209000	Other	30%
44211000	Clothes hangers	30%	44211000	Clothes hangers	30%
44219090	Other	20%			
44219005	Clothes pegs		44219105	Clothes pegs	30%
44219090	Other		44219190	Other	20%
44219005	Clothes pegs		44219905	Clothes pegs	30%
44219090	Other		44219990	Other	20%
46012100	Of bamboo	20%	46012100	Of bamboo	20%
46012200	Of rattan	20%	46012200	Of rattan	20%
46012900	Other	20%	46012900	Other	20%
46019200	Of bamboo	20%	46019200	Of bamboo	20%
46019390	Other	20%	46019390	Other	20%
46019400	Of other vegetable materials	20%	46019400	Of other vegetable materials	20%
46019900	Other	20%	46019900	Other	20%
46021100	Of bamboo	20%	46021100	Of bamboo	20%
46021200	Of rattan	20%	46021200	Of rattan	20%
46021900	Other	20%	46021900	Other	20%
46029000	Other	20%	46029000	Other	20%
48022090	Other	15%	48022090	Other	15%
48024090	Other	15%	48024090	Other	15%
48025430	Other carbonising base paper	15%	48025430	Other carbonising base paper	15%
48025530	Other carbonising base paper	15%	48025530	Other carbonising base paper	15%
48025620	In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	free	48025620	In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5%
48025630	Other carbonising base paper	15%	48025630	Other carbonising base paper	15%
48025690	Other	free	48025690	Other	10%
48025730	Other carbonising base paper	15%	48025730	Other carbonising base paper	15%
48025830	Other carbonising base paper	15%	48025830	Other carbonising base paper	15%
48026130	Other carbonising base paper	15%	48026130	Other carbonising base paper	15%
48026230	Other carbonising base paper	15%	48026230	Other carbonising base paper	15%

48026930	Other carbonising base paper	15%	48026930	Other carbonising base paper	15%
48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	5%	48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	5%
48115990	Other		48115905	Combined with plastic film with a film thickness not exceeding 50 microns, printed	5%
48119090	Other		48119005	Combined with metal foil with a foil thickness not exceeding 15 microns, printed	5%
48171000	Envelopes	20%	48171000	Envelopes	20%
48172000	Letter cards, plain postcards and correspondence cards	20%	48172000	Letter cards, plain postcards and correspondence cards	20%
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%
48181000	Toilet paper	20%	48181000	Toilet paper	20%
48182000	Handkerchiefs, cleansing or facial tissues and towels	20%	48182000	Handkerchiefs, cleansing or facial tissues and towels	20%
48183000	Tablecloths and serviettes	20%	48183000	Tablecloths and serviettes	20%
48185000	Articles of apparel and clothing accessories	20%	48185000	Articles of apparel and clothing accessories	20%
48189000	Other	20%	48189000	Other	20%
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	10%	48191000	Cartons, boxes and cases, of corrugated paper or paperboard	10%
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%	48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%
48193000	Sacks and bags, having a base of a width of 40 cm or more	10%	48193000	Sacks and bags, having a base of a width of 40 cm or more	10%
48194000	Other sacks and bags, including cones	10%	48194000	Other sacks and bags, including cones	10%
48195000	Other packing containers, including record sleeves	10%	48195000	Other packing containers, including record sleeves	10%
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15%	48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15%
48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15%	48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15%
48202000	Exercise books	15%	48202000	Exercise books	15%
48203000	Binders (excluding book covers), folders and file covers	15%	48203000	Binders (excluding book covers), folders and file covers	15%

48204000	Manifold business forms and interleaved carbon sets	15%	48204000	Manifold business forms and interleaved carbon sets	15%
48205000	Albums for samples or for collections	15%	48205000	Albums for samples or for collections	15%
48209000	Other	15%	48209000	Other	15%
48211000	Printed	15%	48211000	Printed	15%
48219000	Other	15%	48219000	Other	15%
48221010	Of a kind used with textile machinery, cone-shaped	10%	48221010	Of a kind used with textile machinery, cone-shaped	10%
48234000	Rolls, sheets and dials, printed for self-recording apparatus	15%	48234000	Rolls, sheets and dials, printed for self-recording apparatus	15%
48236100	Of bamboo	15%	48236100	Of bamboo	15%
48236900	Other	15%	48236900	Other	15%
48239003	Self-adhesive paper, in strips or in rolls	20%	48239003	Self-adhesive paper, in strips or in rolls	20%
48239090	Other	15%	48239090	Other	15%
49070090	Other	15%	49070090	Other	15%
49081010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%	49081010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%
49081090	Other	15%	49081090	Other	15%
49089010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%	49089010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%
49089090	Other	15%	49089090	Other	15%
49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	15%	49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	15%
49100000	Calendars of any kind, printed, including calendar blocks	15%	49100000	Calendars of any kind, printed, including calendar blocks	15%
49111090	Other	15%	49111090	Other	15%
49119990	Other	15%	49119990	Other	15%
51013020	Bleached, dyed or otherwise processed	8,5%	51013020	Bleached, dyed or otherwise processed	8,5%
51022090	Other	8,5%	51022090	Other	8,5%
51071000	Containing 85 per cent or more by mass of wool	15%	51071000	Containing 85 per cent or more by mass of wool	15%
51072000	Containing less than 85 per cent by mass of wool	15%	51072000	Containing less than 85 per cent by mass of wool	15%
51091020	Single yarn of combed wool, measuring 2 000 dtex or more	15%	51091020	Single yarn of combed wool, measuring 2 000 dtex or more	15%
51091030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%	51091030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%
51091040	Other yarn of wool only	15%	51091040	Other yarn of wool only	15%
51091050	Other yarn of wool	15%	51091050	Other yarn of wool	15%
51099020	Single yarn of combed wool, measuring 2 000 dtex or more	15%	51099020	Single yarn of combed wool, measuring 2 000 dtex or more	15%

51099030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%	51099030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%
51099040	Other yarn of wool only	15%	51099040	Other yarn of wool only	15%
51099050	Other yarn of wool	15%	51099050	Other yarn of wool	15%
51111100	Of a mass not exceeding 300 g/m²	22%	51111100	Of a mass not exceeding 300 g/m²	22%
51111900	Other	22%	51111900	Other	22%
51112000	Other, mixed mainly or solely with man-made filaments	22%	51112000	Other, mixed mainly or solely with man-made filaments	22%
51113000	Other, mixed mainly or solely with man-made staple fibres	22%	51113000	Other, mixed mainly or solely with man-made staple fibres	22%
51119000	Other	22%	51119000	Other	22%
51121100	Of a mass not exceeding 200 g/m²	22%	51121100	Of a mass not exceeding 200 g/m²	22%
51121900	Other	22%	51121900	Other	22%
51122000	Other, mixed mainly or solely with man-made filaments	22%	51122000	Other, mixed mainly or solely with man-made filaments	22%
51123000	Other, mixed mainly or solely with man-made staple fibres	22%	51123000	Other, mixed mainly or solely with man-made staple fibres	22%
51129000	Other	22%	51129000	Other	22%
51130000	Woven fabrics of coarse animal hair or of horsehair	22%	51130000	Woven fabrics of coarse animal hair or of horsehair	22%
52010020	Ginned but not further processed	160c/kg	52010020	Ginned but not further processed	160c/kg
52010090	Other	15%	52010090	Other	15%
52030000	Cotton, carded or combed	15%	52030000	Cotton, carded or combed	15%
52041100	Containing 85 per cent or more by mass of cotton	15%	52041100	Containing 85 per cent or more by mass of cotton	15%
52041900	Other	15%	52041900	Other	15%
52042000	Put up for retail sale	15%	52042000	Put up for retail sale	15%
52051100	Measuring 714,29 dtex or more	15%	52051100	Measuring 714,29 dtex or more	15%
52051200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52051200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%
52051300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52051300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%
52051400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52051400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52051500	Measuring less than 125 dtex	15%	52051500	Measuring less than 125 dtex	15%
52052100	Measuring 714,29 dtex or more	15%	52052100	Measuring 714,29 dtex or more	15%
52052200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52052200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%
52052300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52052300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%
52052400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52052400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52052600	Measuring less than 125 dtex but not less than 106,38 dtex	15%	52052600	Measuring less than 125 dtex but not less than 106,38 dtex	15%

52052700	Measuring less than 106,38 dtex but not less than 83,33 dtex	15%	52052700	Measuring less than 106,38 dtex but not less than 83,33 dtex	15%
52052800	Measuring less than 83,33 dtex	15%	52052800	Measuring less than 83,33 dtex	15%
52053100	Measuring per single yarn 714,29 dtex or more	15%	52053100	Measuring per single yarn 714,29 dtex or more	15%
52053200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52053200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%
52053300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52053300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%
52053400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52053400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52053500	Measuring per single yarn less than 125 dtex	15%	52053500	Measuring per single yarn less than 125 dtex	15%
52054100	Measuring per single yarn 714,29 dtex or more	15%	52054100	Measuring per single yarn 714,29 dtex or more	15%
52054200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52054200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%
52054300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52054300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%
52054400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52054400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52054600	Measuring per single yarn less than 125 dtex but not less than 106,38 dtex	15%	52054600	Measuring per single yarn less than 125 dtex but not less than 106,38 dtex	15%
52054700	Measuring per single yarn less than 106,38 dtex but not less than 83,33 dtex	15%	52054700	Measuring per single yarn less than 106,38 dtex but not less than 83,33 dtex	15%
52054800	Measuring per single yarn less than 83,33 dtex	15%	52054800	Measuring per single yarn less than 83,33 dtex	15%
52061100	Measuring 714,29 dtex or more	15%	52061100	Measuring 714,29 dtex or more	15%
52061200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52061200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%
52061300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52061300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%
52061400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52061400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52061500	Measuring less than 125 dtex	15%	52061500	Measuring less than 125 dtex	15%
52062100	Measuring 714,29 dtex or more	15%	52062100	Measuring 714,29 dtex or more	15%
52062200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52062200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%
52062300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52062300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%
52062400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52062400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52062500	Measuring less than 125 dtex	15%	52062500	Measuring less than 125 dtex	15%
52063100	Measuring per single yarn 714,29 dtex or more	15%	52063100	Measuring per single yarn 714,29 dtex or more	15%

52063200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52063200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%
52063300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52063300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%
52063400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52063400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52063500	Measuring per single yarn less than 125 dtex	15%	52063500	Measuring per single yarn less than 125 dtex	15%
52064100	Measuring per single yarn 714,29 dtex or more	15%	52064100	Measuring per single yarn 714,29 dtex or more	15%
52064200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52064200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%
52064300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52064300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%
52064400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52064400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52064500	Measuring per single yarn less than 125 dtex	15%	52064500	Measuring per single yarn less than 125 dtex	15%
52071000	Containing 85 per cent or more by mass of cotton	15%	52071000	Containing 85 per cent or more by mass of cotton	15%
52079000	Other	15%	52079000	Other	15%
52081100	Plain weave, of a mass not exceeding 100 g/m²	22%	52081100	Plain weave, of a mass not exceeding 100 g/m²	22%
52081200	Plain weave, of a mass exceeding 100 g/m²	22%	52081200	Plain weave, of a mass exceeding 100 g/m²	22%
52081300	3-thread or 4-thread twill, including cross twill	22%	52081300	3-thread or 4-thread twill, including cross twill	22%
52081900	Other fabrics	22%	52081900	Other fabrics	22%
52082100	Plain weave, of a mass not exceeding 100 g/m²	22%	52082100	Plain weave, of a mass not exceeding 100 g/m²	22%
52082200	Plain weave, of a mass exceeding 100 g/m²	22%	52082200	Plain weave, of a mass exceeding 100 g/m²	22%
52082300	3-thread or 4-thread twill, including cross twill	22%	52082300	3-thread or 4-thread twill, including cross twill	22%
52082900	Other fabrics	22%	52082900	Other fabrics	22%
52083100	Plain weave, of a mass not exceeding 100 g/m²	22%	52083100	Plain weave, of a mass not exceeding 100 g/m²	22%
52083200	Plain weave, of a mass exceeding 100 g/m²	22%	52083200	Plain weave, of a mass exceeding 100 g/m²	22%
52083300	3-thread or 4-thread twill, including cross twill	22%	52083300	3-thread or 4-thread twill, including cross twill	22%
52083900	Other fabrics	22%	52083900	Other fabrics	22%
52084100	Plain weave, of a mass not exceeding 100 g/m²	22%	52084100	Plain weave, of a mass not exceeding 100 g/m²	22%
52084200	Plain weave, of a mass exceeding 100 g/m²	22%	52084200	Plain weave, of a mass exceeding 100 g/m²	22%
52084300	3-thread or 4-thread twill, including cross twill	22%	52084300	3-thread or 4-thread twill, including cross twill	22%
52084900	Other fabrics	22%	52084900	Other fabrics	22%
52085100	Plain weave, of a mass not exceeding 100 g/m²	22%	52085100	Plain weave, of a mass not exceeding 100 g/m²	22%
52085200	Plain weave, of a mass exceeding 100 g/m²	22%	52085200	Plain weave, of a mass exceeding 100 g/m²	22%
52085900	Other fabrics	22%	52085900	Other fabrics	22%
52091100	Plain weave	22%	52091100	Plain weave	22%
52091200	3-thread or 4-thread twill, including cross twill	22%	52091200	3-thread or 4-thread twill, including cross twill	22%

52091900	Other fabrics	22%	52091900	Other fabrics	22%
52092100	Plain weave	22%	52092100	Plain weave	22%
52092200	3-thread or 4-thread twill, including cross twill	22%	52092200	3-thread or 4-thread twill, including cross twill	22%
52092900	Other fabrics	22%	52092900	Other fabrics	22%
52093100	Plain weave	22%	52093100	Plain weave	22%
52093200	3-thread or 4-thread twill, including cross twill	22%	52093200	3-thread or 4-thread twill, including cross twill	22%
52093900	Other fabrics	22%	52093900	Other fabrics	22%
52094100	Plain weave	22%	52094100	Plain weave	22%
52094200	Denim	22%	52094200	Denim	22%
52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%	52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%
52094900	Other fabrics	22%	52094900	Other fabrics	22%
52095100	Plain weave	22%	52095100	Plain weave	22%
52095200	3-thread or 4-thread twill, including cross twill	22%	52095200	3-thread or 4-thread twill, including cross twill	22%
52095900	Other fabrics	22%	52095900	Other fabrics	22%
52101100	Plain weave	22%	52101100	Plain weave	22%
52101900	Other fabrics	22%	52101900	Other fabrics	22%
52102100	Plain weave	22%	52102100	Plain weave	22%
52102900	Other fabrics	22%	52102900	Other fabrics	22%
52103100	Plain weave	22%	52103100	Plain weave	22%
52103200	3-thread or 4-thread twill, including cross twill	22%	52103200	3-thread or 4-thread twill, including cross twill	22%
52103900	Other fabrics	22%	52103900	Other fabrics	22%
52104100	Plain weave	22%	52104100	Plain weave	22%
52104900	Other fabrics	22%	52104900	Other fabrics	22%
52105100	Plain weave	22%	52105100	Plain weave	22%
52105900	Other fabrics	22%	52105900	Other fabrics	22%
52111100	Plain weave	22%	52111100	Plain weave	22%
52111200	3-thread or 4-thread twill, including cross twill	22%	52111200	3-thread or 4-thread twill, including cross twill	22%
52111900	Other fabrics	22%	52111900	Other fabrics	22%
52112000	Bleached	22%	52112000	Bleached	22%
52113100	Plain weave	22%	52113100	Plain weave	22%
52113200	3-thread or 4-thread twill, including cross twill	22%	52113200	3-thread or 4-thread twill, including cross twill	22%
52113900	Other fabrics	22%	52113900	Other fabrics	22%
52114100	Plain weave	22%	52114100	Plain weave	22%
52114200	Denim	22%	52114200	Denim	22%
52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%	52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%
52114900	Other fabrics	22%	52114900	Other fabrics	22%
52115100	Plain weave	22%	52115100	Plain weave	22%
52115200	3-thread or 4-thread twill, including cross twill	22%	52115200	3-thread or 4-thread twill, including cross twill	22%
52115900	Other fabrics	22%	52115900	Other fabrics	22%
52121100	Unbleached	22%	52121100	Unbleached	22%
52121200	Bleached	22%	52121200	Bleached	22%

52121300	Dyed	22%	52121300	Dyed	22%
52121400	Of yarns of different colours	22%	52121400	Of yarns of different colours	22%
52121500	Printed	22%	52121500	Printed	22%
52122100	Unbleached	22%	52122100	Unbleached	22%
52122200	Bleached	22%	52122200	Bleached	22%
52122300	Dyed	22%	52122300	Dyed	22%
52122400	Of yarns of different colours	22%	52122400	Of yarns of different colours	22%
52122500	Printed	22%	52122500	Printed	22%
53091100	Unbleached or bleached	22%	53091100	Unbleached or bleached	22%
53091900	Other	22%	53091900	Other	22%
53092100	Unbleached or bleached	22%	53092100	Unbleached or bleached	22%
53092900	Other	22%	53092900	Other	22%
54011000	Of synthetic filaments	15%	54011000	Of synthetic filaments	15%
54012090	Other	15%	54012090	Other	15%
54023100	Of nylon or other polyamides, measuring per single yarn not more than 500 dtex	15%	54023100	Of nylon or other polyamides, measuring per single yarn not more than 500 dtex	15%
54023200	Of nylon or other polyamides, measuring per single yarn more than 500 dtex	15%	54023200	Of nylon or other polyamides, measuring per single yarn more than 500 dtex	15%
54023300	Of polyesters	15%	54023300	Of polyesters	15%
54023400	Of polypropylene	15%	54023400	Of polypropylene	15%
54023900	Other	15%	54023900	Other	15%
54024800	Other, of polypropylene	15%	54024800	Other, of polypropylene	15%
54033110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54033110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54033210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54033210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54033310	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54033310	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54033910	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	15%	54033910	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	15%
54034110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54034110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54034210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54034210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
5403.49.20	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	free	54034920	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	15%
54041100	Elastomeric	15%	54041100	Elastomeric	15%
54041200	Other, of polypropylene	15%	54041200	Other, of polypropylene	15%
54041900	Other	15%			
54041900	Other		54041910	Of poly(ethylene terephthalate) with a diameter exceeding 0,18 mm	15%
54041900	Other		54041990	Other	15%
54049000	Other	15%	54049000	Other	15%

54060010	Synthetic filament yarn	15%	54060010	Synthetic filament yarn	15%
54060020	Artificial filament yarn	5%	54060020	Artificial filament yarn	5%
54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	22%	54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	22%
54072000	Woven fabrics obtained from strip or the like	20%	54072000	Woven fabrics obtained from strip or the like	20%
54073000	Fabrics specified in Note 9 to Section XI	22%	54073000	Fabrics specified in Note 9 to Section XI	22%
54074100	Unbleached or bleached	22%	54074100	Unbleached or bleached	22%
54074200	Dyed	22%	54074200	Dyed	22%
54074300	Of yarns of different colours	22%	54074300	Of yarns of different colours	22%
54074400	Printed	22%	54074400	Printed	22%
54075100	Unbleached or bleached	22%	54075100	Unbleached or bleached	22%
54075200	Dyed	22%	54075200	Dyed	22%
54075300	Of yarns of different colours	22%	54075300	Of yarns of different colours	22%
54075400	Printed	22%	54075400	Printed	22%
54076100	Containing 85 per cent or more by mass of non-textured polyester filaments	22%	54076100	Containing 85 per cent or more by mass of non-textured polyester filaments	22%
54076900	Other	22%	54076900	Other	22%
54077100	Unbleached or bleached	22%	54077100	Unbleached or bleached	22%
54077200	Dyed	22%	54077200	Dyed	22%
54077300	Of yarns of different colours	22%	54077300	Of yarns of different colours	22%
54077400	Printed	22%	54077400	Printed	22%
54078100	Unbleached or bleached	22%	54078100	Unbleached or bleached	22%
54078200	Dyed	22%	54078200	Dyed	22%
54078300	Of yarns of different colours	22%	54078300	Of yarns of different colours	22%
54078400	Printed	22%	54078400	Printed	22%
54079100	Unbleached or bleached	22%	54079100	Unbleached or bleached	22%
54079200	Dyed	22%	54079200	Dyed	22%
54079300	Of yarns of different colours	22%	54079300	Of yarns of different colours	22%
54079400	Printed	22%	54079400	Printed	22%
54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	22%	54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	22%
54082100	Unbleached or bleached	22%	54082100	Unbleached or bleached	22%
54082200	Dyed	22%	54082200	Dyed	22%
54082300	Of yarns of different colours	22%	54082300	Of yarns of different colours	22%
54082400	Printed	22%	54082400	Printed	22%
54083100	Unbleached or bleached	22%	54083100	Unbleached or bleached	22%
54083200	Dyed	22%	54083200	Dyed	22%
54083300	Of yarns of different colours	22%	54083300	Of yarns of different colours	22%
54083400	Printed	22%	54083400	Printed	22%
55012000	Of polyesters	7,5%	55012000	Of polyesters	7,5%
55032000	Of polyesters	7,5%	55032000	Of polyesters	7,5%
55034000	Of polypropylene	7,5%	55034000	Of polypropylene	7,5%
55051030	Of polyester or polypropylene fibres	7,5%	55051030	Of polyester or polypropylene fibres	7,5%
55052000	Of artificial fibres	free	55062000	Of polyesters	7,5%

55061000	Of nylon or other polyamides	free	55081000	Of synthetic staple fibres	15%
55062000	Of polyesters	7,5%	55082000	Of artificial staple fibres	15%
55091100	Single yarn	15%	55091100	Single yarn	15%
55091200	Multiple (folded) or cabled yarn	15%	55091200	Multiple (folded) or cabled yarn	15%
55092100	Single yarn	15%	55092100	Single yarn	15%
55092200	Multiple (folded) or cabled yarn	15%	55092200	Multiple (folded) or cabled yarn	15%
55093100	Single yarn	15%	55093100	Single yarn	15%
55093200	Multiple (folded) or cabled yarn	15%	55093200	Multiple (folded) or cabled yarn	15%
55094100	Single yarn	15%	55094100	Single yarn	15%
55094200	Multiple (folded) or cabled yarn	15%	55094200	Multiple (folded) or cabled yarn	15%
55095100	Mixed mainly or solely with artificial staple fibres	15%	55095100	Mixed mainly or solely with artificial staple fibres	15%
55095200	Mixed mainly or solely with wool or fine animal hair	15%	55095200	Mixed mainly or solely with wool or fine animal hair	15%
55095300	Mixed mainly or solely with cotton	15%	55095300	Mixed mainly or solely with cotton	15%
55095900	Other	15%	55095900	Other	15%
55096100	Mixed mainly or solely with wool or fine animal hair	15%	55096100	Mixed mainly or solely with wool or fine animal hair	15%
55096200	Mixed mainly or solely with cotton	15%	55096200	Mixed mainly or solely with cotton	15%
55096900	Other	15%	55096900	Other	15%
55099100	Mixed mainly or solely with wool or fine animal hair	15%	55099100	Mixed mainly or solely with wool or fine animal hair	15%
55099200	Mixed mainly or solely with cotton	15%	55099200	Mixed mainly or solely with cotton	15%
55099900	Other	15%	55099900	Other	15%
55101100	Single yarn	15%	55101100	Single yarn	15%
55101200	Multiple (folded) or cabled yarn	15%	55101200	Multiple (folded) or cabled yarn	15%
55102000	Other yarn, mixed mainly or solely with wool or fine animal hair	15%	55102000	Other yarn, mixed mainly or solely with wool or fine animal hair	15%
55103000	Other yarn, mixed mainly or solely with cotton	15%	55103000	Other yarn, mixed mainly or solely with cotton	15%
55109000	Other yarn	15%	55109000	Other yarn	15%
55111000	Of synthetic staple fibres, containing 85 per cent or more by mass of such fibres	15%	55111000	Of synthetic staple fibres, containing 85 per cent or more by mass of such fibres	15%
55112000	Of synthetic staple fibres, containing less than 85 per cent by mass of such fibres	15%	55112000	Of synthetic staple fibres, containing less than 85 per cent by mass of such fibres	15%
55113000	Of artificial staple fibres	15%	55113000	Of artificial staple fibres	15%
55121100	Unbleached or bleached	22%	55121100	Unbleached or bleached	22%
55121900	Other	22%	55121900	Other	22%
55122100	Unbleached or bleached	22%	55122100	Unbleached or bleached	22%
55122900	Other	22%	55122900	Other	22%
55129100	Unbleached or bleached	22%	55129100	Unbleached or bleached	22%
55129900	Other	22%	55129900	Other	22%
55131100	Of polyester staple fibres, plain weave	22%	55131100	Of polyester staple fibres, plain weave	22%
55131200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55131200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%

55131300	Other woven fabrics of polyester staple fibres	22%	55131300	Other woven fabrics of polyester staple fibres	22%
55131900	Other woven fabrics	22%	55131900	Other woven fabrics	22%
55132100	Of polyester staple fibres, plain weave	22%	55132100	Of polyester staple fibres, plain weave	22%
55132300	Other woven fabrics of polyester staple fibres	22%	55132300	Other woven fabrics of polyester staple fibres	22%
55132900	Other woven fabrics	22%	55132900	Other woven fabrics	22%
55133100	Of polyester staple fibres, plain weave	22%	55133100	Of polyester staple fibres, plain weave	22%
55133900	Other woven fabrics	22%	55133900	Other woven fabrics	22%
55134100	Of polyester staple fibres, plain weave	22%	55134100	Of polyester staple fibres, plain weave	22%
55134900	Other woven fabrics	22%	55134900	Other woven fabrics	22%
55141100	Of polyester staple fibres, plain weave	22%	55141100	Of polyester staple fibres, plain weave	22%
55141200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55141200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%
55141900	Other woven fabrics	22%	55141900	Other woven fabrics	22%
55142100	Of polyester staple fibres, plain weave	22%	55142100	Of polyester staple fibres, plain weave	22%
55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%
55142300	Other woven fabrics of polyester staple fibres	22%	55142300	Other woven fabrics of polyester staple fibres	22%
55142900	Other woven fabrics	22%	55142900	Other woven fabrics	22%
55143000	Of yarns of different colours	22%	55143000	Of yarns of different colours	22%
55144100	Of polyester staple fibres, plain weave	22%	55144100	Of polyester staple fibres, plain weave	22%
55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%
55144300	Other woven fabrics of polyester staple fibres	22%	55144300	Other woven fabrics of polyester staple fibres	22%
55144900	Other woven fabrics	22%	55144900	Other woven fabrics	22%
55151100	Mixed mainly or solely with viscose rayon staple fibres	22%	55151100	Mixed mainly or solely with viscose rayon staple fibres	22%
55151200	Mixed mainly or solely with man-made filaments	22%	55151200	Mixed mainly or solely with man-made filaments	22%
55151300	Mixed mainly or solely with wool or fine animal hair	22%	55151300	Mixed mainly or solely with wool or fine animal hair	22%
55151900	Other	22%	55151900	Other	22%
55152100	Mixed mainly or solely with man-made filaments	22%	55152100	Mixed mainly or solely with man-made filaments	22%
55152200	Mixed mainly or solely with wool or fine animal hair	22%	55152200	Mixed mainly or solely with wool or fine animal hair	22%
55152900	Other	22%	55152900	Other	22%
55159100	Mixed mainly or solely with man-made filaments	22%	55159100	Mixed mainly or solely with man-made filaments	22%
55159900	Other	22%	55159900	Other	22%
55161100	Unbleached or bleached	22%	55161100	Unbleached or bleached	22%
55161200	Dyed	22%	55161200	Dyed	22%
55161300	Of yarns of different colours	22%	55161300	Of yarns of different colours	22%
55161400	Printed	22%	55161400	Printed	22%
55162100	Unbleached or bleached	22%	55162100	Unbleached or bleached	22%
55162200	Dyed	22%	55162200	Dyed	22%

55162300	Of yarns of different colours	22%	55162300	Of yarns of different colours	22%
55162400	Printed	22%	55162400	Printed	22%
55163100	Unbleached or bleached	22%	55163100	Unbleached or bleached	22%
55163200	Dyed	22%	55163200	Dyed	22%
55163300	Of yarns of different colours	22%	55163300	Of yarns of different colours	22%
55163400	Printed	22%	55163400	Printed	22%
55164100	Unbleached or bleached	22%	55164100	Unbleached or bleached	22%
55164200	Dyed	22%	55164200	Dyed	22%
55164300	Of yarns of different colours	22%	55164300	Of yarns of different colours	22%
55164400	Printed	22%	55164400	Printed	22%
55169100	Unbleached or bleached	22%	55169100	Unbleached or bleached	22%
55169200	Dyed	22%	55169200	Dyed	22%
55169300	Of yarns of different colours	22%	55169300	Of yarns of different colours	22%
55169400	Printed	22%	55169400	Printed	22%
56012100	Of cotton	15%	56012100	Of cotton	15%
56012200	Of man-made fibres	20%	56012200	Of man-made fibres	20%
56012900	Other	20%	56012900	Other	20%
56021000	Needleloom felt and stitch-bonded fibre fabrics	10%	56021000	Needleloom felt and stitch-bonded fibre fabrics	10%
56022100	Of wool or fine animal hair	10%	56022100	Of wool or fine animal hair	10%
56022900	Of other textile materials	10%	56022900	Of other textile materials	10%
56029000	Other	10%	56029000	Other	10%
56031110	Impregnated, coated, covered or laminated with plastics	20%	56031110	Impregnated, coated, covered or laminated with plastics	20%
56031190	Other	10%	56031190	Other	10%
56031210	Impregnated, coated, covered or laminated with plastics	20%	56031210	Impregnated, coated, covered or laminated with plastics	20%
56031290	Other	10%	56031290	Other	10%
56031310	Impregnated, coated, covered or laminated with plastics	20%	56031310	Impregnated, coated, covered or laminated with plastics	20%
56031390	Other	10%	56031390	Other	10%
56031410	Impregnated, coated, covered or laminated with plastics	20%	56031410	Impregnated, coated, covered or laminated with plastics	20%
56031490	Other	10%	56031490	Other	10%
56039110	Impregnated, coated, covered or laminated with plastics	20%	56039110	Impregnated, coated, covered or laminated with plastics	20%
56039190	Other	10%	56039190	Other	10%
56039210	Impregnated, coated, covered or laminated with plastics	20%	56039210	Impregnated, coated, covered or laminated with plastics	20%
56039290	Other	10%	56039290	Other	10%
56039310	Impregnated, coated, covered or laminated with plastics	20%	56039310	Impregnated, coated, covered or laminated with plastics	20%
56039390	Other	10%	56039390	Other	10%
56039410	Impregnated, coated, covered or laminated with plastics	20%	56039410	Impregnated, coated, covered or laminated with plastics	20%
56039490	Other	10%	56039490	Other	10%

56041000	Rubber thread and cord, textile covered	15%	56041000	Rubber thread and cord, textile covered	15%
56049000	Other	15%	56049000	Other	15%
56060000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (excluding those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	17,5%	56060000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (excluding those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	17,5%
56072100	Binder or baler twine	15%	56072100	Binder or baler twine	15%
56072900	Other	15%	56072900	Other	15%
56074100	Binder or baler twine	15%	56074100	Binder or baler twine	15%
56074900	Other	15%	56074900	Other	15%
56075000	Of other synthetic fibres	15%	56075000	Of other synthetic fibres	15%
56079090	Other	15%	56079090	Other	15%
56081100	Made up fishing nets	20%	56081100	Made up fishing nets	20%
56081900	Other	20%	56081900	Other	20%
56089000	Other	20%	56089000	Other	20%
56090000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	20%	56090000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	20%
57011000	Of wool or fine animal hair	5%	57011000	Of wool or fine animal hair	5%
57019000	Of other textile materials	5%	57019000	Of other textile materials	5%
57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	5%	57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	5%
57022000	Floor coverings of coconut fibres (coir)	30%	57022000	Floor coverings of coconut fibres (coir)	30%
57023100	Of wool or fine animal hair	30%	57023100	Of wool or fine animal hair	30%
57023200	Of man-made textile materials	30%	57023200	Of man-made textile materials	30%
57023900	Of other textile materials	30%	57023900	Of other textile materials	30%
57024100	Of wool or fine animal hair	30%	57024100	Of wool or fine animal hair	30%
57024200	Of man-made textile materials	30%	57024200	Of man-made textile materials	30%
57024900	Of other textile materials	30%	57024900	Of other textile materials	30%
57025000	Other, not of pile construction, not made up	30%	57025000	Other, not of pile construction, not made up	30%
57029100	Of wool or fine animal hair	30%	57029100	Of wool or fine animal hair	30%
57029200	Of man-made textile materials	30%	57029200	Of man-made textile materials	30%
57029900	Of other textile materials	30%	57029900	Of other textile materials	30%
57031000	Of wool or fine animal hair	30%	57031000	Of wool or fine animal hair	30%
57032000	Of nylon or other polyamides	30%	57032000	Of nylon or other polyamides	30%
57033000	Of other man-made textile materials	30%	57033000	Of other man-made textile materials	30%
57039000	Of other textile materials	30%	57039000	Of other textile materials	30%
57041000	Tiles, having a maximum surface area of 0,3 m²	30%	57041000	Tiles, having a maximum surface area of 0,3 m²	30%
57049000	Other		57042000	Tiles, having a maximum surface area exceeding 0,3 m² but not exceeding 1 m²	30%

57049000	Other	30%	57049000	Other	30%
57050000	Other carpets and other textile floor coverings, whether or not made up	30%	57050000	Other carpets and other textile floor coverings, whether or not made up	30%
58011000	Of wool or fine animal hair	22%	58011000	Of wool or fine animal hair	22%
58012100	Uncut weft pile fabrics	22%	58012100	Uncut weft pile fabrics	22%
58012300	Other weft pile fabrics	22%	58012300	Other weft pile fabrics	22%
58012600	Chenille fabrics	22%	58012600	Chenille fabrics	22%
58012700	Warp pile fabrics	22%	58012700	Warp pile fabrics	22%
58013100	Uncut weft pile fabrics	22%	58013100	Uncut weft pile fabrics	22%
58013300	Other weft pile fabrics	22%	58013300	Other weft pile fabrics	22%
58013600	Chenille fabrics	22%	58013600	Chenille fabrics	22%
58013710	Velvet, of a mass exceeding 275 g/m°	22%	58013710	Velvet, of a mass exceeding 275 g/m²	22%
58013790	Other	20%	58013790	Other	20%
58019000	Of other textile materials	22%	58019000	Of other textile materials	22%
58021100	Unbleached	22%	58021100	Unbleached	22%
58021900	Other	22%	58021900	Other	22%
58022000	Terry towelling and similar woven terry fabrics, of other textile materials	22%	58022000	Terry toweling and similar woven terry fabrics, of other textile materials	22%
58023000	Tufted textile fabrics	22%	58023000	Tufted textile fabrics	22%
58042100	Of man-made fibres	22%	58042100	Of man-made fibres	22%
58042900	Of other textile materials	22%	58042900	Of other textile materials	22%
58050000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	20%	58050000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	20%
58061000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	22%	58061000	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics	22%
58062000	Other woven fabrics containing by mass 5 per cent or more of elastomeric yarn or rubber thread	22%	58062000	Other woven fabrics containing by mass 5 per cent or more of elastomeric yarn or rubber thread	22%
58063100	Of cotton	22%	58063100	Of cotton	22%
58063200	Of man-made	22%	58063200	Of man-made fibres	22%
58063900	Of other textile materials	22%	58063900	Of other textile materials	22%
58071000	Woven	25%	58071000	Woven	25%
58079000	Other	22%	58079000	Other	22%
58081000	Braids in the piece	22%	58081000	Braids in the piece	22%
58089000	Other	22%	58089000	Other	22%
58101090	Other	22%	58101090	Other	22%
58109190	Other	22%	58109190	Other	22%
58109290	Other	22%	58109290	Other	22%
58109990	Other	22%	58109990	Other	22%
58110090	Other	25%	58110090	Other	25%
59019010	Tracing cloth	15%	59019010	Tracing cloth	15%

59019030	Other, woven, containing more than 50 per cent cellulosic fibres	20%	59019030	Other, woven, containing more than 50 per cent by mass cellulosic fibres	20%
59019090	Other	15%	59019090	Other	15%
59031010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%	59031010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%
59031090	Other	22%	59031090	Other	22%
59032010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%	59032010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%
59032090	Other	22%	59032090	Other	22%
59039010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%	59039010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%
59039040	Other, of a mass of less than 200 g/m² and a width or circumference exceeding 200 mm	20%	59039040	Other, of a mass of less than 200 g/m² and a width or circumference exceeding 200 mm	20%
59039050	Other, of a mass of 200 g/m² or more and a width or circumference exceeding 200 mm	20%	59039050	Other, of a mass of 200 g/m² or more and a width or circumference exceeding 200 mm	20%
59039090	Other	22%	59039090	Other	22%
59041000	Linoleum	10%	59041000	Linoleum	10%
59049000	Other	20%	59049000	Other	20%
59050090	Other	22%	59050090	Other	22%
59061020	Other fabrics combined with cellular rubber	20%	59061020	Other fabrics combined with cellular rubber	20%
59061090	Other	22%	59061090	Other	22%
59069110	Impregnated, coated or covered with rubber	15%	59069110	Impregnated, coated or covered with rubber	15%
59069190	Other	22%	59069190	Other	22%
59069910	Combined with cellular rubber	22%	59069910	Combined with cellular rubber	22%
59069990	Other	15%	59069990	Other	15%
59070010	Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%	59070010	Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as canvas or duck, surface-coated	15%
59070020	Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster	17,5%	59070020	Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster	17,5%
59070060	Painted canvas, being theatrical scenery, studio back-cloths or the like	20%	59070060	Painted canvas, being theatrical scenery, studio back-cloths or the like	20%
59070090	Other	22%	59070090	Other	22%

59080010	Candlewick	22%	59080010	Candlewick	22%
59080020	Gas mantles	5%	59080020	Gas mantles	5%
59080090	Other	20%	59080090	Other	20%
59090000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	15%	59090000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	15%
59100010	Transmission belts or belting	5%	59100010	Transmission belts or belting	5%
59100040	Conveyor belts or belting	20%	59100040	Conveyor belts or belting	20%
59111010	Narrow fabrics, made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	22%	59111010	Narrow fabrics, made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	22%
59111090	Other		59111020	Textile fabrics inter-layered or otherwise combined with bentonite clay	25%
59119010	Polishing and grinding buffs	20%	59119010	Polishing and grinding buffs	20%
59119020	Filter elements suitable for use with motor vehicles	20%	59119020	Filter elements suitable for use with motor vehicles	20%
59119030	Filter elements suitable for use with motorcycles	20%	59119030	Filter elements suitable for use with motorcycles	20%
59119070	Other filter cloths, cut to size or shape	20%	59119070	Other filter cloths, cut to size or shape	20%
60011000	"Long pile" fabrics	22%	60011000	"Long pile" fabrics	22%
60012100	Of cotton	22%	60012100	Of cotton	22%
60012200	Of man-made fibres	22%	60012200	Of man-made fibres	22%
60012900	Of other textile materials	22%	60012900	Of other textile materials	22%
60019100	Of cotton	22%	60019100	Of cotton	22%
60019200	Of man-made fibres	22%	60019200	Of man-made fibres	22%
60019900	Of other textile materials	22%	60019900	Of other textile materials	22%
60024000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%	60024000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%
60029000	Other	22%	60029000	Other	22%
60031000	Of wool or fine animal hair	22%	60031000	Of wool or fine animal hair	22%
60032000	Of cotton	22%	60032000	Of cotton	22%
60033000	Of synthetic fibres	22%	60033000	Of synthetic fibres	22%
60034000	Of artificial fibres	22%	60034000	Of artificial fibres	22%
60039000	Other	22%	60039000	Other	22%
60041000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%	60041000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%
60049000	Other	22%	60049000	Other	22%
60052100	Unbleached or bleached	22%	60052100	Unbleached or bleached	22%
60052200	Dyed	22%	60052200	Dyed	22%
60052300	Of yarns of different colours	22%	60052300	Of yarns of different colours	22%
60052400	Printed	22%	60052400	Printed	22%
60053190	Other		60053590	Other	22%
60053190	Other		60053690	Other	22%
60053290	Other		60053790	Other	22%

60053390	Other		60053890	Other	22%
60053490	Other		60053990	Other	22%
60054190	Other	22%	60054190	Other	22%
60054290	Other	22%	60054290	Other	22%
60054390	Other	22%	60054390	Other	22%
60054490	Other	22%	60054490	Other	22%
60059000	Other	22%	60059000	Other	22%
60061000	Of wool or fine animal hair	22%	60061000	Of wool or fine animal hair	22%
60062100	Unbleached or bleached	22%	60062100	Unbleached or bleached	22%
60062200	Dyed	22%	60062200	Dyed	22%
60062300	Of yarns of different colours	22%	60062300	Of yarns of different colours	22%
60062400	Printed	22%	60062400	Printed	22%
60063105	Tulle	5%	60063105	Tulle	5%
60063190	Other	22%	60063190	Other	22%
60063205	Tulle	5%	60063205	Tulle	5%
60063290	Other	22%	60063290	Other	22%
60063305	Tulle	5%	60063305	Tulle	5%
60063390	Other	22%	60063390	Other	22%
60063405	Tulle	5%	60063405	Tulle	5%
60063490	Other	22%	60063490	Other	22%
60064110	Tulle	5%	60064110	Tulle	5%
60064190	Other	22%	60064190	Other	22%
60064210	Tulle	5%	60064210	Tulle	5%
60064290	Other	22%	60064290	Other	22%
60064310	Tulle	5%	60064310	Tulle	5%
60064390	Other	22%	60064390	Other	22%
60064410	Tulle	5%	60064410	Tulle	5%
60064490	Other	22%	60064490	Other	22%
60069000	Other	22%	60069000	Other	22%
61012000	Of cotton	40%	61012000	Of cotton	40%
61013000	Of man-made fibres	40%	61013000	Of man-made fibres	40%
61019000	Of other textile materials	40%	61019000	Of other textile materials	40%
61021000	Of wool or fine animal hair	40%	61021000	Of wool or fine animal hair	40%
61022000	Of cotton	40%	61022000	Of cotton	40%
61023000	Of man-made fibres	40%	61023000	Of man-made fibres	40%
61029000	Of other textile materials	40%	61029000	Of other textile materials	40%
61031000	Suits	40%	61031000	Suits	40%
61032200	Of cotton	40%	61032200	Of cotton	40%
61032300	Of synthetic fibres	40%	61032300	Of synthetic fibres	40%
61032900	Of other textile materials	40%	61032900	Of other textile materials	40%
61033100	Of wool or fine animal hair	45%	61033100	Of wool or fine animal hair	45%
61033200	Of cotton	45%	61033200	Of cotton	45%
61033300	Of synthetic fibres	45%	61033300	Of synthetic fibres	45%
61033900	Of other textile materials	45%	61033900	Of other textile materials	45%
61034110	Trousers	45%	61034110	Trousers	45%
61034120	Breeches and shorts	45%	61034120	Breeches and shorts	45%
61034190	Other	45%	61034190	Other	45%

61034210	Trousers	45%	61034210	Trousers	45%
61034220	Breeches and shorts	45%	61034220	Breeches and shorts	45%
61034290	Other	45%	61034290	Other	45%
61034310	Trousers	45%	61034310	Trousers	45%
61034320	Breeches and shorts	45%	61034320	Breeches and shorts	45%
61034390	Other	45%	61034390	Other	45%
61034910	Trousers	45%	61034910	Trousers	45%
61034920	Breeches and shorts	45%	61034920	Breeches and shorts	45%
61034990	Other	45%	61034990	Other	45%
61041300	Of synthetic fibres	40%	61041300	Of synthetic fibres	40%
61041900	Of other textile materials	40%	61041900	Of other textile materials	40%
61042200	Of cotton	40%	61042200	Of cotton	40%
61042300	Of synthetic fibres	40%	61042300	Of synthetic fibres	40%
61042900	Of other textile materials	40%	61042900	Of other textile materials	40%
61043100	Of wool or fine animal hair	45%	61043100	Of wool or fine animal hair	45%
61043200	Of cotton	45%	61043200	Of cotton	45%
61043300	Of synthetic fibres	45%	61043300	Of synthetic fibres	45%
61043900	Of other textile materials	45%	61043900	Of other textile materials	45%
61044100	Of wool or fine animal hair	45%	61044100	Of wool or fine animal hair	45%
61044200	Of cotton	45%	61044200	Of cotton	45%
61044300	Of synthetic fibres	45%	61044300	Of synthetic fibres	45%
61044400	Of artificial fibres	40%	61044400	Of artificial fibres	45%
61044900	Of other textile materials	40%	61044900	Of other textile materials	45%
61045100	Of wool or fine animal hair	40%	61045100	Of wool or fine animal hair	45%
61045200	Of cotton	45%	61045200	Of cotton	45%
61045300	Of synthetic fibres	45%	61045300	Of synthetic fibres	45%
61045900	Of other textile materials	45%	61045900	Of other textile materials	45%
61046110	Trousers	45%	61046110	Trousers	45%
61046120	Breeches and shorts	45%	61046120	Breeches and shorts	45%
61046190	Other	45%	61046190	Other	45%
61046210	Trousers	45%	61046210	Trousers	45%
61046220	Breeches and shorts	45%	61046220	Breeches and shorts	45%
61046290	Other	45%	61046290	Other	45%
61046310	Trousers	45%	61046310	Trousers	45%
61046320	Breeches and shorts	45%	61046320	Breeches and shorts	45%
61046390	Other	45%	61046390	Other	45%
61046910	Trousers	45%	61046910	Trousers	45%
61046920	Breeches and shorts	45%	61046920	Breeches and shorts	45%
61046990	Other	45%	61046990	Other	45%
61051000	Of cotton	45%	61051000	Of cotton	45%
61052000	Of man-made fibres	45%	61052000	Of man-made fibres	45%
61059000	Of other textile materials	45%	61059000	Of other textile materials	45%
61061000	Of cotton	45%	61061000	Of cotton	45%
61062000	Of man-made fibres	45%	61062000	Of man-made fibres	45%
61069000	Of other textile materials	45%	61069000	Of other textile materials	45%
61071100	Of cotton	45%	61071100	Of cotton	45%
61071200	Of man-made fibres	45%	61071200	Of man-made fibres	45%

61071900	Of other textile materials	45%	61071900	Of other textile materials	45%
61072100	Of cotton	40%	61072100	Of cotton	40%
61072200	Of man-made fibres	40%	61072200	Of man-made fibres	40%
61072900	Of other textile materials	40%	61072900	Of other textile materials	40%
61079100	Of cotton	40%	61079100	Of cotton	40%
61079910	Bathrobes, dressing gowns and similar articles	40%	61079910	Bathrobes, dressing gowns and similar articles	40%
61079990	Other	40%	61079990	Other	40%
61081100	Of man-made fibres	40%	61081100	Of man-made fibres	40%
61081990	Other	40%	61081990	Other	40%
61082100	Of cotton	45%	61082100	Of cotton	45%
61082200	Of man-made fibres	45%	61082200	Of man-made fibres	45%
61082900	Of other textile materials	45%	61082900	Of other textile materials	45%
61083100	Of cotton	40%	61083100	Of cotton	40%
61083200	Of man-made fibres	40%	61083200	Of man-made fibres	40%
61083900	Of other textile materials	40%	61083900	Of other textile materials	40%
61089100	Of cotton	40%	61089100	Of cotton	40%
61089200	Of man-made fibres	40%	61089200	Of man-made fibres	40%
61089900	Of other textile materials	40%	61089900	Of other textile materials	40%
61091000	Of cotton	40%	61091000	Of cotton	45%
61099000	Of other textile materials	40%	61099000	Of other textile materials	45%
61101100	Of wool	45%	61101100	Of wool	45%
61101200	Of Kashmir (cashmere) goats	45%	61101200	Of Kashmir (cashmere) goats	45%
61101900	Other	45%	61101900	Other	45%
61102000	Of cotton	45%	61102000	Of cotton	45%
61103000	Of man-made fibres	45%	61103000	Of man-made fibres	45%
61109000	Of other textile materials	45%	61109000	Of other textile materials	45%
61112000	Of cotton	45%	61112000	Of cotton	45%
61113000	Of synthetic fibres	45%	61113000	Of synthetic fibres	45%
61119000	Of other textile materials	45%	61119000	Of other textile materials	45%
61121100	Of cotton	45%	61121100	Of cotton	45%
61121200	Of synthetic fibres	45%	61121200	Of synthetic fibres	45%
61121900	Of other textile materials	45%	61121900	Of other textile materials	45%
61122000	Ski suits	40%	61122000	Ski suits	40%
61123100	Of synthetic fibres	40%	61123100	Of synthetic fibres	40%
61123900	Of other textile materials	40%	61123900	Of other textile materials	40%
61124100	Of synthetic fibres	40%	61124100	Of synthetic fibres	40%
61124900	Of other textile materials	40%	61124900	Of other textile materials	40%
61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	40%	61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	40%
61142000	Of cotton	40%	61142000	Of cotton	40%
61143000	Of man-made fibres	40%	61143000	Of man-made fibres	40%
61149000	Of other textile materials	40%	61149000	Of other textile materials	40%
61152100	Of synthetic fibres, measuring per single yarn less than 67 dtex	20%	61152100	Of synthetic fibres, measuring per single yarn less than 67 dtex	45%

61152200	Of synthetic fibres, measuring per single yarn 67 dtex or more	20%	61152200	Of synthetic fibres, measuring per single yarn 67 dtex or more	45%
61152900	Of other textile materials	20%	61152900	Of other textile materials	45%
61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 dtex	20%	61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 dtex	20%
61159400	Of wool or fine animal hair	45%	61159400	Of wool or fine animal hair	45%
61159500	Of cotton	45%	61159500	Of cotton	45%
61159600	Of synthetic fibres	40%	61159600	Of synthetic fibres	40%
61159900	Of other textile materials	45%	61159900	Of other textile materials	45%
61161000	Impregnated, coated or covered with plastics or rubber	30%	61161000	Impregnated, coated or covered with plastics or rubber	30%
61169100	Of wool or fine animal hair	30%	61169100	Of wool or fine animal hair	30%
61169200	Of cotton	30%	61169200	Of cotton	30%
61169300	Of synthetic fibres	30%	61169300	Of synthetic fibres	30%
61169900	Of other textile materials	30%	61169900	Of other textile materials	30%
61171000	Shawls, scarves, mufflers, mantillas, veils and the like	30%	61171000	Shawls, scarves, mufflers, mantillas, veils and the like	30%
61178000	Other accessories	40%	61178000	Other accessories	40%
61179000	Parts	40%	61179000	Parts	40%
62011100	Of wool or fine animal hair	45%	62011100	Of wool or fine animal hair	45%
62011200	Of cotton	45%	62011200	Of cotton	45%
62011300	Of man-made fibres	45%	62011300	Of man-made fibres	45%
62011900	Of other textile materials	45%	62011900	Of other textile materials	45%
62019100	Of wool or fine animal hair	45%	62019100	Of wool or fine animal hair	45%
62019200	Of cotton	45%	62019200	Of cotton	45%
62019300	Of man-made fibres	45%	62019300	Of man-made fibres	45%
62019900	Of other textile materials	45%	62019900	Of other textile materials	45%
62021100	Of wool or fine animal hair	45%	62021100	Of wool or fine animal hair	45%
62021200	Of cotton	45%	62021200	Of cotton	45%
62021300	Of man-made fibres	45%	62021300	Of man-made fibres	45%
62021900	Of other textile materials	45%	62021900	Of other textile materials	45%
62029100	Of wool or fine animal hair	45%	62029100	Of wool or fine animal hair	45%
62029200	Of cotton	45%	62029200	Of cotton	45%
62029300	Of man-made fibres	45%	62029300	Of man-made fibres	45%
62029900	Of other textile materials	45%	62029900	Of other textile materials	45%
62031100	Of wool or fine animal hair	45%	62031100	Of wool or fine animal hair	45%
62031200	Of synthetic fibres	45%	62031200	Of synthetic fibres	45%
62031900	Of other textile materials	45%	62031900	Of other textile materials	45%
62032200	Of cotton	40%	62032200	Of cotton	40%
62032300	Of synthetic fibres	40%	62032300	Of synthetic fibres	40%
62032900	Of other textile materials	40%	62032900	Of other textile materials	40%
62033100	Of wool or fine animal hair	45%	62033100	Of wool or fine animal hair	45%
62033200	Of cotton	45%	62033200	Of cotton	45%
62033300	Of synthetic fibres	45%	62033300	Of synthetic fibres	45%
62033900	Of other textile materials	45%	62033900	Of other textile materials	45%
62034110	Trousers	45%	62034110	Trousers	45%

62034120	Breeches and shorts	45%	62034120	Breeches and shorts	45%
62034190	Other	45%	62034190	Other	45%
62034290	Other		62034205	Obtained from the fabrics of subheadings 5209.42 and 5211.42	45%
62034210	Trousers	45%	62034210	Other, trousers	45%
62034220	Breeches and shorts	45%	62034220	Breeches and shorts	45%
62034290	Other	45%	62034290	Other	45%
62034310	Trousers	45%	62034310	Trousers	45%
62034320	Breeches and shorts	45%	62034320	Breeches and shorts	45%
62034290	Other	45%	62034390	Other	45%
62034910	Trousers	45%	62034910	Trousers	45%
62034920	Breeches and shorts	45%	62034920	Breeches and shorts	45%
62034990	Other	45%	62034990	Other	45%
62041100	Of wool or fine animal hair	45%	62041100	Of wool or fine animal hair	45%
62041200	Of cotton	45%	62041200	Of cotton	45%
62041300	Of synthetic fibres	45%	62041300	Of synthetic fibres	45%
62041900	Of other textile materials	45%	62041900	Of other textile materials	45%
62042100	Of wool or fine animal hair	40%	62042100	Of wool or fine animal hair	40%
62042200	Of cotton	40%	62042200	Of cotton	40%
62042300	Of synthetic fibres	40%	62042300	Of synthetic fibres	40%
62042900	Of other textile materials	40%	62042900	Of other textile materials	40%
62043100	Of wool or fine animal hair	45%	62043100	Of wool or fine animal hair	45%
62043200	Of cotton	45%	62043200	Of cotton	45%
62043300	Of synthetic fibres	45%	62043300	Of synthetic fibres	45%
62043900	Of other textile materials	45%	62043900	Of other textile materials	45%
62044100	Of wool or fine animal hair	45%	62044100	Of wool or fine animal hair	45%
62044200	Of cotton	45%	62044200	Of cotton	45%
62044300	Of synthetic fibres	45%	62044300	Of synthetic fibres	45%
62044400	Of artificial fibres	45%	62044400	Of artificial fibres	45%
62044900	Of other textile materials	45%	62044900	Of other textile materials	45%
62045100	Of wool or fine animal hair	45%	62045100	Of wool or fine animal hair	45%
62045200	Of cotton	45%	62045200	Of cotton	45%
62045300	Of synthetic fibres	45%	62045300	Of synthetic fibres	45%
62045900	Of other textile materials	45%	62045900	Of other textile materials	45%
62046110	Trousers	45%	62046110	Trousers	45%
62046120	Breeches and shorts	45%	62046120	Breeches and shorts	45%
62046190	Other	45%	62046190	Other	45%
62046290	Other		62046205	Obtained from the fabrics of subheadings 5209.42 and 5211.42	45%
62046210	Trousers	45%	62046210	Other, trousers	45%
62046220	Breeches and shorts	45%	62046220	Breeches and shorts	45%
62046290	Other	45%	62046290	Other	45%
62046310	Trousers	45%	62046310	Trousers	45%
62046320	Breeches and shorts	45%	62046320	Breeches and shorts	45%
62046390	Other	45%	62046390	Other	45%
62046910	Trousers	45%	62046910	Trousers	45%
62046920	Breeches and shorts	45%	62046920	Breeches and shorts	45%

62046990	Other	45%	62046990	Other	45%
62052000	Of cotton	45%	62052000	Of cotton	45%
62053000	Of man-made fibres	45%	62053000	Of man-made fibres	45%
62059000	Of other textile materials	45%	62059000	Of other textile materials	45%
62061000	Of silk or silk waste	45%	62061000	Of silk or silk waste	45%
62062000	Of wool or fine animal hair	45%	62062000	Of wool or fine animal hair	45%
62063000	Of cotton	45%	62063000	Of cotton	45%
62064000	Of man-made fibres	45%	62064000	Of man-made fibres	45%
62069000	Of other textile materials	45%	62069000	Of other textile materials	45%
62071100	Of cotton	45%	62071100	Of cotton	45%
62071900	Of other textile materials	45%	62071900	Of other textile materials	45%
62072100	Of cotton	40%	62072100	Of cotton	40%
62072200	Of man-made fibres	40%	62072200	Of man-made fibres	40%
62072900	Of other textile materials	40%	62072900	Of other textile materials	40%
62079100	Of cotton	40%	62079100	Of cotton	40%
62079900	Of other textile materials	40%	62079900	Of other textile materials	40%
62081100	Of man-made fibres	40%	62081100	Of man-made fibres	40%
62081900	Of other textile materials	40%	62081900	Of other textile materials	40%
62082100	Of cotton	40%	62082100	Of cotton	40%
62082200	Of man-made fibres	40%	62082200	Of man-made fibres	40%
62082900	Of other textile materials	40%	62082900	Of other textile materials	40%
62089100	Of cotton	40%	62089100	Of cotton	40%
62089200	Of man-made fibres	40%	62089200	Of man-made fibres	40%
62089900	Of other textile materials	40%	62089900	Of other textile materials	40%
62092000	Of cotton	45%	62092000	Of cotton	45%
62093000	Of synthetic fibres	45%	62093000	Of synthetic fibres	45%
62099000	Of other textile materials	45%	62099000	Of other textile materials	45%
62101090	Other		62101050	Disposable underwear of fabrics of heading 56.03	40%
62101090	Other	40%	62101090	Other	40%
62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	40%	62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	40%
62103000	Other garments, of the type described in subheadings 6202.11 to 6202.19	40%	62103000	Other garments, of the type described in subheadings 6202.11 to 6202.19	40%
62104090	Other	40%	62104090	Other	40%
62105000	Other women`s or girls` garments	40%	62105000	Other women's or girls' garments	40%
62111100	Men`s or boys`	40%	62111100	Men's or boys'	40%
62111200	Women`s or girls`	40%	62111200	Women's or girls'	40%
62112000	Ski suits	40%	62112000	Ski suits	40%
62113290	Other	45%	62113290	Other	45%
62113390	Other	45%	62113390	Other	45%
62113990	Other	45%	62113990	Other	45%
62114210	Saris	25%	62114210	Saris	25%
62114290	Other	45%	62114290	Other	45%
62114310	Saris	25%	62114310	Saris	25%
62114390	Other	45%	62114390	Other	45%
62114910	Saris	25%	62114910	Saris	25%

62114990	Other	45%	62114990	Other	45%
62121000	Brassiéres	45%			
62121000	Brassiéres		62121011	Incorporating padded cups and cup underwire	45%
62121000	Brassiéres		62121012	Not incorporating padded cups but incorporating cup underwire	45%
62121000	Brassiéres		62121019	Other	45%
62121000	Brassiéres		62121090	Other	45%
62122000	Girdles and panty-girdles	40%	62122000	Girdles and panty-girdles	40%
62123000	Corselettes	40%	62123000	Corselettes	40%
62129010	Suspender belts	40%	62129010	Suspender belts	40%
62129020	Corsets	40%	62129020	Corsets	40%
62129090	Other	30%	62129090	Other	30%
62132010	Containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%	62132010	Containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%
62132090	Other	30%	62132090	Other	30%
62139010	Of flax, containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%	62139010	Of flax, containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%
62139090	Other	30%	62139090	Other	30%
62141000	Of silk or silk waste	30%	62141000	Of silk or silk waste	30%
62142000	Of wool or fine animal hair	30%	62142000	Of wool or fine animal hair	30%
62143000	Of synthetic fibres	30%	62143000	Of synthetic fibres	30%
62144000	Of artificial fibres	30%	62144000	Of artificial fibres	30%
62149000	Of other textile materials	30%	62149000	Of other textile materials	30%
62151000	Of silk or silk waste	40%	62151000	Of silk or silk waste	40%
62152000	Of man-made fibres	40%	62152000	Of man-made fibres	40%
62159000	Of other textile materials	40%	62159000	Of other textile materials	40%
62160000	Gloves, mittens and mitts	30%	62160000	Gloves, mittens and mitts	30%
62171030	Printed labels and tabs	25%	62171030	Printed labels and tabs	25%
62171090	Other	30%	62171090	Other	30%
62179000	Parts	30%	62179000	Parts	30%
63011000	Electric blankets	30%	63011000	Electric blankets	30%
63012000	Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair	30%	63012000	Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair	30%
63013000	Blankets (excluding electric blankets) and travelling rugs, of cotton	30%	63013000	Blankets (excluding electric blankets) and travelling rugs, of cotton	30%
63014000	Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres	30%	63014000	Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres	30%
63019000	Other blankets and travelling rugs	30%	63019000	Other blankets and travelling rugs	30%
63021000	Bed linen, knitted or crocheted	30%	63021000	Bed linen, knitted or crocheted	30%
63022100	Of cotton	30%	63022100	Of cotton	30%
63022200	Of man-made fibres	30%	63022200	Of man-made fibres	30%

63022900	Of other textile materials	30%	63022900	Of other textile materials	30%
63023100	Of cotton	30%			
63023100	Of cotton		63023110	Embroidered or incorporating appliqué work	30%
63023100	Of cotton		63023190	<P>Other</P>	30%
63023200	Of man-made fibres	30%			
63023200	Of man-made fibres		63023210	Embroidered or incorporating appliqué work	30%
63023200	Of man-made fibres		63023290	Other	30%
63023900	Of other textile materials	30%			
63023900	Of other textile materials		63023910	Embroidered or incorporating appliqué work	30%
63023900	Of other textile materials		63023990	Other	30%
63024000	Table linen, knitted or crocheted	30%	63024000	Table linen, knitted or crocheted	30%
63025100	Of cotton	30%			
63025100	Of cotton		63025110	Embroidered or incorporating appliqué work	30%
63025100	Of cotton		63025190	Other	30%
63025300	Of man-made fibres	30%			
63025300	Of man-made fibres		63025310	Embroidered or incorporating appliqué work	30%
63025300	Of man-made fibres		63025390	Other	30%
63025300	Of man-made fibres		63025910	Embroidered or incorporating appliqué work	30%
63025900	Of man-made fibres		63025990	Other	30%
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	30%			
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		63026010	Embroidered or incorporating appliqu<SPAN style="mso-bidi-font-family: Calibri; mso-bidi-theme-font: minor-latin"><FONT face=Calibri>é</FONT></SPAN><?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p> work	30%
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		63026090	Other	30%
63029100	Of cotton	30%			
63029100	Of cotton		63029110	Embroidered or incorporating appliqu<SPAN style="mso-bidi-font-family: Calibri; mso-bidi-theme-font: minor-latin"><FONT face=Calibri>é work</FONT></SPAN><?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	30%
63029100	Of cotton		63029190	Other	30%
63029300	Of man-made fibres	30%			

63029300	Of man-made fibres		63029310	Embroidered or incorporating appliqu<SPAN style="mso-bidi-font-family: Calibri; mso-bidi-theme-font: minor-latin"><FONT face=Calibri>é work</FONT></SPAN><?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	30%
63029300	Of man-made fibres		63029390	Other	30%
63029900	Of other textile materials	30%			
63029900	Of other textile materials		63029910	Embroidered or incorporating appliqu<SPAN style="mso-bidi-font-family: Calibri; mso-bidi-theme-font: minor-latin"><FONT face=Calibri>é work</FONT></SPAN><?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	30%
63029900	Of other textile materials		63029990	Other	30%
63031200	Of synthetic fibres	30%			
63031200	Of synthetic fibres		63031210	<SPAN style="LINE-HEIGHT: 115%; FONT-FAMILY: 'Times New Roman','serif'; FONT-SIZE: 12pt">Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p></SPAN>	30%
63031200	Of synthetic fibres		63031290	Other	30%
63031900	Of other textile materials	30%			
63031900	Of other textile materials		63031910	<P style="MARGIN: 0cm 0cm 10pt" class=MsoNormal><SPAN style="LINE-HEIGHT: 115%; FONT-FAMILY: 'Times New Roman','serif'; FONT-SIZE: 12pt">Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p></SPAN></P>	30%
63031900	Of other textile materials		63031990	Other	30%
63039100	Of cotton	30%			
63039100	Of cotton		63039110	<P style="MARGIN: 0cm 0cm 10pt" class=MsoNormal><SPAN style="FONT-FAMILY: 'Times New	30%

				Roman','serif"">Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p></SPAN></P>	
63039100	Of cotton		63039190	Other	30%
63039200	Of synthetic fibres	30%			
63039200	Of synthetic fibres		63039210	<P style="MARGIN: 0cm 0cm 10pt" class=MsoNormal><SPAN style="FONT-FAMILY: 'Times New Roman','serif"">Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p></SPAN></P>	30%
63039200	Of synthetic fibres		63039290	Other	30%
63039900	Of other textile materials	30%			
63039900	Of other textile materials		63039910	Embroidered or incorporating appliqu<SPAN style="mso-bidi-font-family: Calibri; mso-bidi-theme-font: minor-latin"><FONT face=Calibri>é work</FONT></SPAN><?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	30%
63039900	Of other textile materials		63039990	Other	30%
63041100	Knitted or crocheted	30%	63041100	Knitted or crocheted	30%
63041900	Other	30%	63041900	Other	30%
63049110/ 63049190	Conical bed nets solely containing yarns of multi-filament polyesters/ Other		63042000	Bed nets, specified in Subheading Note 1 to this Chapter	30%
63049110	Conical bed nets solely containing yarns of multi-filament polyesters	30%	63049110	Other conical bed nets, consisting solely multi-filament yarns of polyester	30%
63049190	Other	30%	63049190	Other	30%
63049200	Not knitted or crocheted, of cotton	30%	63049200	Not knitted or crocheted, of cotton	30%
63049300	Not knitted or crocheted, of synthetic fibres	30%	63049300	Not knitted or crocheted, of synthetic fibres	30%
63049900	Not knitted or crocheted, of other textile materials	30%	63049900	Not knitted or crocheted, of other textile materials	30%
63051010	Knitted or crocheted	20%	63051010	Knitted or crocheted	20%
63052010	Knitted or crocheted	20%	63052010	Knitted or crocheted	20%
63052090	Other	25%	63052090	Other	25%
63053210	Knitted or crocheted	20%	63053210	Knitted or crocheted	20%
63053290	Other	25%	63053290	Other	25%
63053310	Knitted or crocheted	20%	63053310	Knitted or crocheted	20%

63053390	Other	25%	63053390	Other	25%
63053910	Knitted or crocheted	20%	63053910	Knitted or crocheted	20%
63053990	Other	25%	63053990	Other	25%
63059010	Knitted or crocheted	20%	63059010	Knitted or crocheted	20%
63061200	Of synthetic fibres	20%	63061200	Of synthetic fibres	20%
63061900	Of other textile materials	20%	63061900	Of other textile materials	20%
63062200	Of synthetic fibres	20%	63062200	Of synthetic fibres	20%
63062900	Of other textile materials	20%	63062900	Of other textile materials	20%
63063000	Sails	20%	63063000	Sails	20%
63064010	Of non-woven textile materials (excluding those of cotton)	25%	63064010	Of non-woven textile materials (excluding those of cotton)	25%
63064090	Other	20%	63064090	Other	20%
63069010	Of non-woven textile materials (excluding those of cotton)	25%	63069010	Of non-woven textile materials (excluding those of cotton)	25%
63069090	Other	20%	63069090	Other	20%
63071000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%	63071000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%
63072010	Knitted or crocheted, not elastic or rubberised	30%	63072010	Knitted or crocheted, not elastic or rubberised	30%
63072090	Other	20%	63072090	Other	20%
63079010	Of non-wovens	25%	63079010	Of non-woven textile materials	25%
63079030	Boot and shoe laces, not knitted or crocheted	25%	63079030	Boot and shoe laces, not knitted or crocheted	25%
63079050	Supportive knee-caps, ankle guards and wrist bands, elastic or rubberised	30%	63079050	Supportive knee-caps, ankle guards and wrist bands, elastic or rubberised	30%
63079090	Other	20%	63079090	Other	20%
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	20%	63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	20%
63090013	Worn overcoats, car-coats, raincoats, anoraks, ski- jackets, duffle-coats, mantles, three-quarter coats, greatcoats, padded waistcoats and parkas	60% or 2500c/kg	63090013	Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas	60% or 2 500c/kg
63090017	Other worn clothing	60% or 2500c/kg	63090017	Other worn clothing	60% or 2 500c/kg
63090025	Worn travelling rugs and blankets	50c/u	63090025	Worn travelling rugs and blankets	50c/u
63090045	Worn headgear	35c/u	63090045	Worn headgear	35c/u
63090090	Other	20%	63090090	Other	20%
63101000	Sorted	20%	63101000	Sorted	20%
63109000	Other	20%	63109000	Other	20%
64011000	Footwear incorporating a protective metal toe-cap	30%	64011000	Footwear incorporating a protective metal toe-cap	30%
64019200	Covering the ankle but not covering the knee	30%	64019200	Covering the ankle but not covering the knee	30%

64019900	Other	30%			
64019900	Other		64019910	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more	30%
64019900	Other		64019990	<P>Other</P>	30%
64021200	Ski-boots, cross-country ski footwear and snowboard boots	30%	64021200	Ski-boots, cross-country ski footwear and snowboard boots	30%
64021900	Other	30% or 500c/2u	64021900	Other	30% or 500c/2u
64022000	Footwear with upper straps or thongs assembled to the sole by means of plugs	30% or 500c/2u	64022000	Footwear with upper straps or thongs assembled to the sole by means of plugs	30% or 500c/2u
64029100	Covering the ankle	30% or 500c/2u	64029100	Covering the ankle	30% or 500c/2u
64029900	Other	30% or 500c/2u			
64029900	Other		64029910	With outer soles of polymers of vinyl chloride and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029920	With outer soles of synthetic rubber and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029930	With outer soles and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029940	With outer soles of natural rubber and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029950	With outer soles and uppers of polymers of vinyl chloride	30% or 500c/2u
64029900	Other		64029960	With outer soles of synthetic rubber and uppers of polymers of vinyl chloride	30% or 500c/2u
64029900	Other		64029970	With outer soles of polyurethane and uppers of polymers of vinyl chloride	30% or 500c/2u
64029900	Other		64029980	With outer soles of natural rubber and uppers of polymers of vinyl chloride	30% or 500c/2u
64029900	Other		64029990	Other	30% or 500c/2u
64031200	Ski-boots, cross-country ski footwear and snowboard boots	30%	64031200	Ski-boots, cross-country ski footwear and snowboard boots	30%
64031900	Other	30%			
64031900	Other		64031902	Rugby or soccer shoes	30%
64031900	Other		64031904	Cycling shoes	30%
64031900	Other		64031906	Cricket shoes	30%
64031900	Other		64031990	Other	30%
64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30%	64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30%
64034000	Other footwear, incorporating a protective metal toe-cap	30%	64034000	Other footwear, incorporating a protective metal toe-cap	30%
64035100	Covering the ankle	30%	64035100	Covering the ankle	30%
64035910	Footwear with uppers of ostrich leather	30%	64035910	Footwear with uppers of ostrich leather	30%
64035990	Other	30%	64035990	Other	30%

64039100	Covering the ankle	30%	64039100	Covering the ankle	30%
64039910	Footwear with uppers of ostrich leather	30%	64039910	Footwear with uppers of ostrich leather	30%
64039990	Other		64039940	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more	30%
64039990	Other	30%	64039990	Other	30%
64041105	Ski boots and cross-country ski footwear	30%	64041105	Ski boots and cross-country ski footwear	30%
64041110	Spiked athletic shoes	15%	64041110	Spiked athletic shoes	15%
64041190	Other		64041120	Rugby or soccer shoes	30% or 500c/2u
64041190	Other		64041130	Cycling shoes	30% or 500c/2u
64041190	Other		64041140	Cricket shoes	30% or 500c/2u
64041190	Other	30% or 500c/2u	64041190	Other	30% or 500c/2u
64041910	Bedroom slippers	30%	64041910	Bedroom slippers	30%
64041915	Other ballet shoes	30%	64041915	Other ballet shoes	30%
64041917	Footwear incorporating a protective metal toe-cap	30% or 500c/2u	64041917	Footwear incorporating a protective metal toe-cap	30% or 500c/2u
64041990	Other		64041919	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more	30% or 500c/2u
64041990	Other	30% or 500c/2u			
64041990	Other		64041991	With outer soles of vinyl chloride and uppers of textile materials	30% or 500c/2u
64041990	Other		64041993	With outer soles of synthetic rubber and uppers of textile materials	30% or 500c/2u
64041990	Other		64041995	With outer soles of polyurethane and upper of textile materials	30% or 500c/2u
64041990	Other		64041997	With outer soles of natural rubber and uppers of textile materials	30% or 500c/2u
64041990	Other		64041999	Other	30% or 500c/2u
64042010	Bedroom slippers	30%	64042010	Bedroom slippers	30%
64042030	Other ballet shoes	30%	64042030	Other ballet shoes	30%
64042040	Footwear incorporating a protective metal toe-cap	30% or 500c/2u	64042040	Footwear incorporating a protective metal toe-cap	30% or 500c/2u
64042090	Other		64042050	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more	30% or 500c/2u
64042090	Other	30% or 500c/2u	64042090	Other	30% or 500c/2u
64051090	Other	30%	64051090	Other	30%
64052010	Bedroom slippers	30%	64052010	Bedroom slippers	30%
64052017	Other ballet shoes	30%	64052017	Other ballet shoes	30%

64052090	Other	30%	64052090	Other	30%
64059010	Bedroom slippers	30%	64059010	Bedroom slippers	30%
64059017	Other ballet shoes	30%	64059017	Other ballet shoes	30%
64059090	Other	30% or 500c/2u	64059090	Other	30% or 500c/2u
64061025	Other parts, of iron or steel	20%	64061025	Other parts, of iron or steel	20%
64061035	Other, of textile materials, rubber or plastics	20%	64061035	Other, of textile materials, rubber or plastics	20%
64061090	Other	20%	64061090	Other	20%
64062000	Outer soles and heels, of rubber or plastics	20%	64062000	Outer soles and heels, of rubber or plastics	20%
64069020	Removalbe fittings for footwear, of wood	20%	64069020	Removable fittings for footwear, of wood	20%
64069025	Other removable fittings for footwear	20%	64069025	Other removable fittings for footwear	20%
64069030	Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	20%	64069030	Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	20%
64069035	Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	20%	64069035	Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	20%
64069040	Parts of iron, steel, copper or aluminium, for footwear	20%	64069040	Parts of iron, steel, copper or aluminum, for footwear	20%
64069090	Other	20%	64069090	Other	20%
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	5%	65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	5%
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	5%	65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	5%
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	30%	65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	30%
65050010	Hair-nets	30%	65050010	Hair-nets	30%
65050090	Other	30%	65050090	Other	30%
65061090	Other	25%	65061090	Other	25%
65069110	Rubber bathing caps	15%	65069110	Rubber bathing caps	15%
65069190	Other	25%	65069190	Other	25%
65069900	Of other materials	25%	65069900	Of other materials	25%
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15%	65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15%
66011000	Garden or similar umbrellas	30%	66011000	Garden or similar umbrellas	30%
66019100	Having a telescopic shaft	30%	66019100	Having a telescopic shaft	30%
66019900	Other	30%	66019900	Other	30%

66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	25%	66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	25%
66032000	Umbrella frames, including frames mounted on shafts (sticks)	20%	66032000	Umbrella frames, including frames mounted on shafts (sticks)	20%
66039000	Other	20%	66039000	Other	20%
67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excluding goods of heading 05.05 and worked quills and scapes)	20%	67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excluding goods of heading 05.05 and worked quills and scapes)	20%
67041100	Complete wigs	20%	67041100	Complete wigs	20%
67041900	Other	20%	67041900	Other	20%
67042000	Of human hair	20%	67042000	Of human hair	20%
67049000	Of other materials	20%	67049000	Of other materials	20%
68042290	Other	15%	68042290	Other	15%
68051000	On a base of woven textile fabrics only	15%	68051000	On a base of woven textile fabrics only	15%
68052000	On a base of paper or paperboard only	15%	68052000	On a base of paper or paperboard only	15%
68053000	On a base of other materials	15%	68053000	On a base of other materials	15%
68061000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15%	68061000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15%
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	15%	68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	15%
68069030	Articles of slag wool, rock wool or similar wools	15%	68069030	Articles of slag wool, rock wool or similar wools	15%
68071000	In rolls	15%	68071000	In rolls	15%
68079000	Other	15%	68079000	Other	15%
68091100	Faced or reinforced with paper or paperboard only	15%	68091100	Faced or reinforced with paper or paperboard only	15%
68091900	Other	15%	68091900	Other	15%
68099000	Other articles	15%	68099000	Other articles	15%
68128010	Clothing, clothing accessories, footwear and headgear; millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber; filter plates, of a thickness exceeding 2,5 mm; compressed asbestos fibre jointing, in sheets or rolls (excluding those combined with metal sheeting)	15%	68128010	Clothing, clothing accessories, footwear and headgear; millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber; filter plates, of a thickness exceeding 2,5 mm; compressed asbestos fibre jointing, in sheets or rolls (excluding those combined with metal sheeting)	15%
68128020	Cords and strips, not braided or plaited	15%	68128020	Cords and string, not braided or plaited	15%
68128030	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	15%	68128030	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	15%
68128090	Other	free			

68129100	Clothing, clothing accessories, footwear and headgear	15%	68129100	Clothing, clothing accessories, footwear and headgear	15%
68129210	Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber	15%	68129210	Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber	15%
68129220	Filter plates, of a thickness exceeding 2,5 mm	15%	68129220	Filter plates, of a thickness exceeding 2,5 mm	15%
68129390	Other	15%	68129390	Other	15%
68129910	Cords and string, not braided or plaited	15%	68129910	Cords and string, not braided or plaited	15%
68129920	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium	15%	68129920	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium	15%
68132010	Brake linings of pressure or similar moulded material	15%	68132010	Brake linings of pressure or similar moulded material	15%
68138110	Brake linings of pressure or similar moulded material	15%	68138110	Brake linings of pressure or similar moulded material	15%
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15%	68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15%
68149000	Other	15%	68149000	Other	15%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	20%			
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69072100	Of a water absorption coefficient by mass not exceeding 0.5 per cent	20%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69072200	Of a water absorption coefficient by mass exceeding 0.5 per cent but not exceeding 10 per cent	20%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69072300	Of a water absorption coefficient by mass exceeding 10 per cent	20%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69073000	Mosaic cubes and the like, (excluding those of subheading 6907.40)	20%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69074000	Finishing ceramics	20%
69101000	Of porcelain or china	20%	69101000	Of porcelain or china	20%
69109000	Other	20%	69109000	Other	20%
69111000	Tableware and kitchenware	30%	69111000	Tableware and kitchenware	30%

69119000	Other	30%	69119000	Other	30%
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles (excluding those of porcelain or china)	30%	69120000	Ceramic tableware, kitchenware, other household articles and toilet articles (excluding those of porcelain or china)	30%
69141000	Of porcelain or china	20%	69141000	Of porcelain or china	20%
69149000	Other	20%	69149000	Other	20%
70031290	Other	10%	70031290	Other	10%
70031990	Other	10%	70031990	Other	10%
70032000	Wired sheets	10%	70032000	Wired sheets	10%
70033000	Profiles	10%	70033000	Profiles	10%
70042090	Other	10%	70042090	Other	10%
70049090	Other	10%	70049090	Other	10%
70051090	Other	10%	70051090	Other	10%
70052113	Of a thickness not exceeding 2 mm (excluding optical glass)	10%	70052113	Of a thickness not exceeding 2 mm (excluding optical glass)	10%
70052115	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding optical glass)	10%	70052115	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding optical glass)	10%
70052117	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding optical glass)	10%	70052117	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding optical glass)	10%
70052123	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding optical glass)	10%	70052123	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding optical glass)	10%
70052129	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding optical glass)	10%	70052129	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding optical glass)	10%
70052135	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding optical glass)	10%	70052135	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding optical glass)	10%
70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		70052145	Of a thickness exceeding 6 mm but not exceeding 8 mm (excluding optical glass)	10%
70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		70052155	Of a thickness exceeding 8 mm but not exceeding 10 mm (excluding optical glass)	10%
70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		70052165	Of a thickness exceeding 10 mm but not exceeding 12 mm (excluding optical glass)	10%
70052185	Of a thickness exceeding 6 mm (excluding optical glass)	10%	70052185	Of a thickness exceeding 12 mm (excluding optical glass)	10%
70052900	Other		70052905	Solar glass	10%
70052910	Optical glass	10%	70052910	Optical glass	10%
70052913	Of a thickness not exceeding 2 mm (excluding optical glass)	10%	70052913	Of a thickness not exceeding 2 mm (excluding solar glass and optical glass)	10%

70052915	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding optical glass)	10%	70052915	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding solar glass and optical glass)	10%
70052917	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding optical glass)	10%	70052917	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	10%
70052923	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding optical glass)	10%	70052923	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	10%
70052925	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding optical glass)	10%	70052925	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	10%
70052935	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding optical glass)	10%	70052935	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	10%
70052900	Other		70052945	Of a thickness exceeding 6 mm but not exceeding 8 mm (excluding solar glass and optical glass)	10%
70052900	Other		70052955	Of a thickness exceeding 8 mm but not exceeding 10 mm (excluding optical glass)	10%
70052900	Other		70052965	Of a thickness exceeding 10 mm but not exceeding 12 mm (excluding optical glass)	10%
70052985	Of a thickness exceeding 6 mm (excluding optical glass)	10%	70052985	Of a thickness exceeding 12 mm (excluding optical glass)	10%
70053000	Wired glass	10%	70053000	Wired glass	10%
70060090	Other	10%	70060090	Other	10%
70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15%	70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15%
70071900	Other	15%			
70071900	Other		70071910	Solar glass	15%
70071900	Other		70071990	Other	15%
70072100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15%			
70072100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		70072120	Windscreens for vehicles	30%
70072100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		70072190	Other	15%
70072900	Other	15%	70072900	Other	15%
70080000	Multiple-walled insulating units of glass	15%	70080000	Multiple-walled insulating units of glass	15%
70091000	Rear-view mirrors for vehicles	15%	70091000	Rear-view mirrors for vehicles	15%
70099100	Unframed	15%	70099100	Unframed	15%
70099200	Framed	15%	70099200	Framed	15%
70102000	Stoppers, lids and other closures	5%	70102000	Stoppers, lids and other closures	5%

70109010	Syphon vases; preserving jars	5%			
70109090	Other		70109020	Syphon vases	5%
70109090	Other		70109031	Of a capacity not exceeding 250 ml	5%
70109090	Other		70109033	Of a capacity exceeding 250 ml	5%
70109090	Other		70109041	Of a capacity not exceeding 300 ml	10%
70109090	Other		70109043	Of a capacity exceeding 300 ml but not exceeding 500 ml	10%
70109090	Other		70109045	Of a capacity exceeding 500 ml but not exceeding 750 ml	10%
70109090	Other		70109047	Of a capacity exceeding 750 ml but not exceeding 1 100 ml	10%
70109090	Other		70109049	Of a capacity exceeding 1 100 ml	10%
70109090	Other		70109051	Of a capacity not exceeding 250 ml	10%
70109090	Other		70109053	Of a capacity exceeding 250 ml but not exceeding 330 ml	10%
70109090	Other		70109055	Of a capacity exceeding 330 ml but not exceeding 500 ml	10%
70109090	Other		70109057	Of a capacity exceeding 500 ml but not exceeding 750 ml	10%
70109090	Other		70109058	Of a capacity exceeding 750 ml but not exceeding 1 100 ml	10%
70109090	Other		70109059	Of a capacity exceeding 1 100 ml	10%
70109090	Other	10%	70109090	Other	10%
70131005	Ash trays	15%	70131005	Ash trays	15%
70131027	Plates, cups and saucers, machine-made	15%	70131027	Plates, cups and saucers, machine-made	15%
70131090	Other	5%	70131090	Other	5%
70132200	Of lead crystal	5%	70132200	Of lead crystal	5%
70132800	Other	5%	70132800	Other	5%
70133300	Of lead crystal	5%	70133300	Of lead crystal	5%
70133700	Other	5%	70133700	Other	5%
70134110	Plates, cups and saucers, machine-made	15%	70134110	Plates, cups and saucers, machine-made	15%
70134190	Other	5%	70134190	Other	5%
70134210	Plates, cups and saucers, machine-made	15%	70134210	Plates, cups and saucers, machine-made	15%
70134290	Other	5%	70134290	Other	5%
70134910	Plates, cups and saucers, machine made	15%	70134910	Plates, cups and saucers, machine made	15%
70134990	Other	5%	70134990	Other	5%
70139100	Of lead crystal	5%	70139100	Of lead crystal	5%
70139900	Other	5%	70139900	Other	5%
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15%	70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15%

70169090	Other	15%	70169090	Other	15%
70171010	Blood sample collection tubes	10%	70171010	Blood sample collection tubes	10%
70172010	Blood sample collection tubes	10%	70172010	Blood sample collection tubes	10%
70179010	Blood sample collection tubes	10%	70179010	Blood sample collection tubes	10%
70181000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20%	70181000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20%
70191990	Other	15%	70191990	Other	15%
70193100	Mats	15%	70193100	Mats	15%
70193200	Thin sheets (voiles)	10%	70193200	Thin sheets (voiles)	10%
70193900	Other	15%	70193900	Other	15%
70194010	Fabrics woven from multifilament rovings	15%	70194010	Fabrics woven from multifilament rovings	15%
70194020	Other, coated with plastics	10%	70194020	Other, coated with plastics	10%
70194090	Other	5%	70194090	Other	5%
70195110	Coated with plastics	10%	70195110	Coated with plastics	10%
70195190	Other	5%	70195190	Other	5%
70195210	Coated with plastics	10%	70195210	Coated with plastics	10%
70195290	Other	5%	70195290	Other	5%
70195910	Coated with plastics	10%	70195910	Coated with plastics	10%
70195990	Other	5%	70195990	Other	5%
70199020	For blades used with wind turbines	15%	70199020	For blades used with wind turbines	15%
70199090	Other	15%	70199090	Other	15%
71129910	Of plastics containing silver compounds	15%	71129910	Of plastics containing silver compounds	15%
71131100	Of silver, whether or not plated or clad with other precious metal	20%	71131100	Of silver, whether or not plated or clad with other precious metal	20%
71131900	Of other precious metal, whether or not plated or clad with precious metal	20%	71131900	Of other precious metal, whether or not plated or clad with precious metal	20%
71132000	Of base metal clad with precious metal	20%	71132000	Of base metal clad with precious metal	20%
71141190	Other	20%	71141190	Other	20%
71141990	Other	20%	71141990	Other	20%
71142090	Other	20%	71142090	Other	20%
71159030	Crucibles of platinum; wire cloth of platinum; laboratory equipment of platimum	20%	71159030	Crucibles of platinum; wire cloth of platinum; laboratory equipment of platimum	20%
71161000	Of natural or cultured pearls	20%	71161000	Of natural or cultured pearls	20%
71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%
71171100	Cuff-links and studs	20%	71171100	Cuff-links and studs	20%
71171900	Other	20%	71171900	Other	20%
71179000	Other	20%	71179000	Other	20%
72029930	Ferro-silico-magnesium	5%	72029930	Ferro-silico-magnesium	5%
72071100	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	free	72071100	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10%

72071200	Other, of rectangular (excluding square) cross-section	free	72071200	Other, of rectangular (excluding square) cross-section	10%
72071900	Other	free	72071900	Other	10%
72072000	Containing by mass 0,25 per cent or more of carbon	free	72072000	Containing by mass 0,25 per cent or more of carbon	10%
72081000	In coils, not further worked than hot-rolled, with patterns in relief	free	72081000	In coils, not further worked than hot-rolled, with patterns in relief	10%
72082500	Of a thickness of 4,75 mm or more	free	72082500	Of a thickness of 4,75 mm or more	10%
72082600	Of a thickness of 3 mm or more but less than 4,75 mm	free	72082600	Of a thickness of 3 mm or more but less than 4,75 mm	10%
72082700	Of a thickness of less than 3 mm	free	72082700	Of a thickness of less than 3 mm	10%
72083600	Of a thickness exceeding 10 mm	free	72083600	Of a thickness exceeding 10 mm	10%
72083700	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free	72083700	Of a thickness of 4,75 mm or more but not exceeding 10 mm	10%
72083800	Of a thickness of 3 mm or more but less than 4,75 mm	free	72083800	Of a thickness of 3 mm or more but less than 4,75 mm	10%
72083900	Of a thickness of less than 3 mm	free	72083900	Of a thickness of less than 3 mm	10%
72084000	Not in coils, not further worked than hot-rolled, with patterns in relief	free	72084000	Not in coils, not further worked than hot-rolled, with patterns in relief	10%
72085100	Of a thickness exceeding 10 mm	free	72085100	Of a thickness exceeding 10 mm	10%
72085200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free	72085200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	10%
72085300	Of a thickness of 3 mm or more but less than 4,75 mm	free	72085300	Of a thickness of 3 mm or more but less than 4,75 mm	10%
72085400	Of a thickness of less than 3 mm	free	72085400	Of a thickness of less than 3 mm	10%
72089000	Other	free	72089000	Other	10%
72091500	Of a thickness of 3 mm or more	free	72091500	Of a thickness of 3 mm or more	10%
72091600	Of a thickness exceeding 1 mm but less than 3 mm	free	72091600	Of a thickness exceeding 1 mm but less than 3 mm	10%
72091700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	free	72091700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10%
72091800	Of a thickness of less than 0,5 mm	free	72091800	Of a thickness of less than 0,5 mm	10%
72092500	Of a thickness of 3 mm or more	free	72092500	Of a thickness of 3 mm or more	10%
72092600	Of a thickness exceeding 1 mm but less than 3 mm	free	72092600	Of a thickness exceeding 1 mm but less than 3 mm	10%
72092700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	free	72092700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10%
72099000	Other	free	72099000	Other	10%
72101100	Of a thickness of 0,5 mm or more	free	72101100	Of a thickness of 0,5 mm or more	10%
72101200	Of a thickness of less than 0,5 mm	free			
72101200	Of a thickness of less than 0,5 mm		72101210	Other, of a thickness less than 0,3 mm	10%
72101200	Of a thickness of less than 0,5 mm		72101290	Other	10%
72104100	Corrugated	free			
72104100	Corrugated		72104110	Of a thickness of less than 0,45 mm	10%

72104100	Corrugated		72104190	Other	10%
72104900	Other	free			
72104900	Other		72104910	Of a thickness of less than 0.45 mm	10%
72104900	Other		72104990	Other	10%
72106100	Plated or coated with aluminium-zinc alloys	free			
72106100	Plated or coated with aluminium-zinc alloys		72106110	Of a thickness of less than 0,45 mm	10%
72106100	Plated or coated with aluminium-zinc alloys		72106190	Other	10%
72107000	Painted, varnished or coated with plastics	free			
72107000	Painted, varnished or coated with plastics		72107010	Of a thickness of less than 0,45 mm	10%
72107000	Painted, varnished or coated with plastics		72107090	Other	10%
72109000	Other	free			
72109000	Other		72109010	Of a thickness of less than 0,45 mm	10%
72109000	Other		72109090	Other	10%
72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	free	72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10%
72111400	Other, of a thickness of 4,75 mm or more	free	72111400	Other, of a thickness of 4,75 mm or more	10%
72111900	Other	free	72111900	Other	10%
72112300	Containing by mass less than 0,25 per cent of carbon	free	72112300	Containing by mass less than 0,25 per cent of carbon	10%
72112900	Other	free	72112900	Other	10%
72119000	Other	free	72119000	Other	10%
72121000	Plated or coated with tin	free	72121000	Plated or coated with tin	10%
72123000	Otherwise plated or coated with zinc	free	72123000	Otherwise plated or coated with zinc	10%
72124000	Painted, varnished or coated with plastics	free	72124000	Painted, varnished or coated with plastics	10%
72132000	Other, of free-cutting steel	free	72132000	Other, of free-cutting steel	10%
72139100	Of circular cross-section measuring less than 14 mm in diameter	free	72139100	Of circular cross-section measuring less than 14 mm in diameter	10%
72139900	Other	free	72139900	Other	10%
72141000	Forged	free	72141000	Forged	10%
72142000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	free	72142000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	10%
72143000	Of free-cutting steel	free	72143000	Of free-cutting steel	10%
72149100	Of rectangular (excluding square) cross-section	free	72149100	Of rectangular (excluding square) cross-section	10%
72149900	Other	free	72149900	Other	10%
72159000	Other	free	72159000	Other	10%
72161000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	free	72161000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10%

72162100	L sections	free	72162100	L sections	10%
72162200	T sections	free	72162200	T sections	10%
72163100	U sections	free	72163100	U sections	10%
72163200	I sections	free	72163200	I sections	10%
72163300	H sections	free	72163300	H sections	10%
72164000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	free	72164000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10%
72165000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	free	72165000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	10%
72166900	Other	free	72166900	Other	10%
72171000	Not plated or coated, whether or not polished		72171010	Of a diameter of 1,30 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa	10%
72171000	Not plated or coated, whether or not polished		72171090	Other	10%
72172000	Plated or coated with zinc	free	72172000	Plated or coated with zinc	10%
72173000	Plated or coated with other base metals	free			
72173000	Plated or coated with other base metals		72173011	Of a diameter of 1,3 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa	10%
72173000	Plated or coated with other base metals		72173019	Other	10%
72173000	Plated or coated with other base metals		72173090	<P>Other</P>	10%
72191100	Of a thickness exceeding 10 mm	free			
72191100	Of a thickness exceeding 10 mm		72191190	Other	5%
72191200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free			
72191200	Of a thickness of 4,75 mm or more but not exceeding 10 mm		72191290	Other	5%
72191300	Of a thickness of 3 mm or more but less than 4,75 mm	free			
72191300	Of a thickness of 3 mm or more but less than 4,75 mm		72191390	Other	5%
72191400	Of a thickness of less than 3 mm	free			
72191400	Of a thickness of less than 3 mm		72191490	Other	5%
72192100	Of a thickness exceeding 10 mm	free			
72192100	Of a thickness exceeding 10 mm		72192190	Other	5%
72192200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free			
72192200	Of a thickness of 4,75 mm or more but not exceeding 10 mm		72192290	Other	5%
72192300	Of a thickness of 3 mm or more but less than 4,75 mm	free			

72192300	Of a thickness of 3 mm or more but less than 4,75 mm		72192390	Other	5%
72192400	Of a thickness of less than 3 mm	free			
72192400	Of a thickness of less than 3 mm		72192490	Other	5%
72193100	Of a thickness of 4,75 mm or more	free			
72193100	Of a thickness of 4,75 mm or more		72193190	Other	5%
72193200	Of a thickness of 3 mm or more but less than 4,75 mm	free			
72193200	Of a thickness of 3 mm or more but less than 4,75 mm		72193290	Other	5%
72193300	Of a thickness exceeding 1 mm but less than 3 mm	free			
72193300	Of a thickness exceeding 1 mm but less than 3 mm		72193390	Other	5%
72193400	Of a thickness of 0,5 mm or more but not exceeding 1 mm	free			
72193400	Of a thickness of 0,5 mm or more but not exceeding 1 mm		72193490	Other	5%
72193500	Of a thickness of less than 0,5 mm	free			
72193500	Of a thickness of less than 0,5 mm		72193590	Other	5%
72199000	Other	free			
72199000	Other		72199090	Other	5%
72201200	Of a thickness of less than 4,75 mm	free			
72201200	Of a thickness of less than 4,75 mm		72201290	Other	5%
72202000	Not further worked than cold-rolled (cold-reduced)	free			
72202000	Not further worked than cold-rolled (cold-reduced)		72202090	Other	5%
72209000	Other	free			
72209000	Other		72209090	Other	5%
72253000	Other, not further worked than hot-rolled, in coils	free	72253000	Other, not further worked than hot-rolled, in coils	10%
72254000	Other, not further worked than hot-rolled, not in coils	free	72254000	Other, not further worked than hot-rolled, not in coils	10%
72255000	Other, not further worked than cold-rolled (cold-reduced)	free	72255000	Other, not further worked than cold-rolled (cold-reduced)	10%
72259900	Other	free	72259900	Other	10%
72261100	Grain-oriented	free	72269100	Not further worked than hot-rolled	10%
72269200	Not further worked than cold-rolled (cold reduced)	free	72269200	Not further worked than cold-rolled (cold reduced)	10%
72269900	Other	free	72269900	Other	10%
72279000	Other	free	72279000	Other	10%
72283000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	free	72283000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%
72284000	Other bars and rods, not further worked than forged	free	72284000	Other bars and rods, not further worked than forged	10%
72286000	Other bars and rods	free	72286000	Other bars and rods	10%
72287000	Angles, shapes and sections	free	72287000	Angles, shapes and sections	10%
72288000	Hollow drill bars and rods	free	72288000	Hollow drill bars and rods	10%
73011000	Sheet piling	5%	73011000	Sheet piling	5%
73012000	Angles, shapes and sections	10%	73012000	Angles, shapes and sections	10%

73021000	Rails	5%	73021000	Rails	5%
73023000	Switch blades, crossing frogs, point rods and other crossing pieces	5%	73023000	Switch blades, crossing frogs, point rods and other crossing pieces	5%
73024000	Fish-plates and sole plates	5%	73024000	Fish-plates and sole plates	5%
73029000	Other	5%	73029000	Other	5%
73030000	Tubes, pipes and hollow profiles, of cast iron	free	73030000	Tubes, pipes and hollow profiles, of cast iron	15%
73041900	Other	10%			
73041900	Other		73041910	Of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 170 mm	15%
73041900	Other		73041990	Other	10%
73042200	Drill pipe of stainless steel	10%	73042200	Drill pipe of stainless steel	10%
73042300	Other drill pipe	10%			
73042300	Other drill pipe		73042310	Of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 178 mm	15%
73042300	Other drill pipe		73042390	Other	10%
73042400	Other, of stainless steel	10%	73042400	Other, of stainless steel	10%
73042900	Other	10%			
73042900	Other		73042910	Of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 178 mm	15%
73042900	Other		73042990	Other	10%
73043100	Cold-drawn or cold-rolled (cold-reduced)	15%	73043100	Cold-drawn or cold-rolled (cold-reduced)	15%
73043990	Other	15%	73043990	Other	15%
73045100	Cold-drawn or cold-rolled (cold-reduced)	15%	73045100	Cold-drawn or cold-rolled (cold-reduced)	15%
73045990	Other	15%	73045990	Other	15%
73049000	Other	15%	73049000	Other	15%
73051100	Longitudinally submerged arc welded	10%	73051100	Longitudinally submerged arc welded	15%
73051200	Other, longitudinally welded	10%	73051200	Other, longitudinally welded	15%
73051900	Other	10%	73051900	Other	15%
73052000	Casing of a kind used in drilling for oil or gas	10%	73052000	Casing of a kind used in drilling for oil or gas	15%
73053110	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	free	73053110	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	15%
73053190	Other	10%	73053190	Other	15%
73053910	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	free	73053910	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	15%

73053990	Other	10%	73053990	Other	15%
73059010	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	free	73059010	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	15%
73059090	Other	10%	73059090	Other	15%
73061100	Welded, of stainless steel	10%	73061100	Welded, of stainless steel	10%
73061900	Other	10%	73061900	Other	15%
73062100	Welded, of stainless steel	10%	73062100	Welded, of stainless steel	10%
73062900	Other	10%	73062900	Other	15%
73063010	With a wall thickness not exceeding 2 mm, galvanised	10%	73063010	With a wall thickness not exceeding 2 mm, galvanised	10%
73063020	With a wall thickness not exceeding 2 mm, not galvanised	10%	73063020	With a wall thickness not exceeding 2 mm, not galvanised	10%
73063030	With a wall thickness exceeding 2 mm, galvanised	10%	73063030	With a wall thickness exceeding 2 mm, galvanised	15%
73063040	With a wall thickness exceeding 2 mm, not galvanised	10%	73063040	With a wall thickness exceeding 2 mm, not galvanised	15%
73064000	Other, welded, of circular cross-section, of stainless steel	10%	73064000	Other, welded, of circular cross-section, of stainless steel	10%
73065000	Other, welded, of circular cross-section, of other alloy steel	10%	73065000	Other, welded, of circular cross-section, of other alloy steel	10%
73066110	With a wall thickness not exceeding 2 mm	10%	73066110	With a wall thickness not exceeding 2 mm	10%
73066120	With a wall thickness exceeding 2 mm	10%	73066120	With a wall thickness exceeding 2 mm	10%
73066910	With a wall thickness not exceeding 2 mm	10%	73066910	With a wall thickness not exceeding 2 mm	10%
73066920	With a wall thickness exceeding 2 mm	10%	73066920	With a wall thickness exceeding 2 mm	10%
73069000	Other	10%	73069000	Other	10%
73071110	For use with down pipes and gutter pipes	10%	73071110	For use with down pipes and gutter pipes	10%
73071910	For use with down pipes and gutter pipes	10%	73071910	For use with down pipes and gutter pipes	10%
73071980	Other, of cast iron	10%	73071980	Other, of cast iron	10%
73072110	For use with down pipes and gutter pipes	10%	73072110	For use with down pipes and gutter pipes	10%
73072210	For use with down pipes and gutter pipes	10%	73072210	For use with down pipes and gutter pipes	10%
73072310	For use with down pipes and gutter pipes	10%	73072310	For use with down pipes and gutter pipes	10%
73072910	For use with down pipes and gutter pipes	10%	73072910	For use with down pipes and gutter pipes	10%
73079110	For use with down pipes and gutter pipes	10%	73079110	For use with down pipes and gutter pipes	10%
73079120	For use with electrical wiring conduit	10%	73079120	For use with electrical wiring conduit	10%
73079135	Slip-on type, of an inside cross-sectional dimension of 25 mm or more but not exceeding 1 200 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079135	Slip-on type, of an inside cross-sectional dimension of 25 mm or more but not exceeding 1 200 mm (excluding those for use with electrical wiring	10%

				conduit, down pipes and gutter pipes)	
73079140	Other, of an inside cross-sectional dimension of 400 mm or more but not exceeding 610 mm	10%	73079140	Other, of an inside cross-sectional dimension of 400 mm or more but not exceeding 610 mm	10%
73079210	For use with down pipes and gutter pipes	10%	73079210	For use with down pipes and gutter pipes	10%
73079220	For use with electrical wiring conduit	10%	73079220	For use with electrical wiring conduit	10%
73079230	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079230	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%
73079310	For use with down pipes and gutter pipes	10%	73079310	For use with down pipes and gutter pipes	10%
73079320	For use with electrical wiring conduit	10%	73079320	For use with electrical wiring conduit	10%
73079330	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079330	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%
73079910	For use with down pipes and gutter pipes	10%	73079910	For use with down pipes and gutter pipes	10%
73079920	For use with electrical wiring conduit	10%	73079920	For use with electrical wiring conduit	10%
73079930	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079930	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%
73081000	Bridges and bridge-sections	15%	73081000	Bridges and bridge-sections	15%
73082010	Lattice masts for telegraph lines or electric power lines	15%	73082010	Lattice masts for telegraph lines or electric power lines	15%
73082090	Other	15%	73082090	Other	15%
73083090	Other	15%	73083090	Other	15%
73084090	Other	15%	73084090	Other	15%
73089090	Other	15%			
73090000	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	free			
73090000	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not		73089091	Roof tiles, with dimensions not exceeding a width of 397 mm, a length of 1	15%

	lined or heat-insulated, but not fitted with mechanical or thermal equipment			675 mm and a thickness of 0,45 mm	
73090000	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		73089099	Other	15%
73101000	Of a capacity of 50 li or more	free			
73101000	Of a capacity of 50 li or more		73101010	Conical steel drums of a capacity of 235 li or more	15%
73110010	Of a welded construction, indelibly stamped that it has a water capacity of 1,5 litres or more but not exceeding 150 litres, identifiable for use with liquefied petroleum gas	15%			
73110090	Other		73110020	Of a welded construction, indelibly stamped that it has a water capacity of 1,5 litres or more but not exceeding 114 litres, identifiable for use with liquefied petroleum gas	15%
73121015	Stranded wire, of wire which is plated, coated or clad with tin	free			
73121090	Other		73121017	Stranded wire, of a diameter of 4,8 mm or more (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	15%
73121020	Other stranded wire	5%	73121020	Other stranded wire	5%
73121090	Other		73121023	Ropes and cables, of wire which is not plated, coated or clad, of a diameter not exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	5%
73121090	Other		73121024	Ropes and cables, of wire which is not plated, coated or clad, of a diameter exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	15%
73121025	Ropes and cables, of wire which is not plated, coated or clad	5%	73121025	Other ropes and cables, of wire which is not plated, coated or clad	5%
73121090	Other		73121027	Ropes and cables, of wire which is plated, coated or clad with zinc, of a diameter not exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	5%

73121090	Other		73121030	Ropes and cables, of wire which is plated, coated or clad with zinc, of a diameter exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	15%
73121040	Ropes and cables, of wire which is plated, coated or clad with zinc	5%	73121040	Other ropes and cables, of wire which is plated, coated or clad with zinc	5%
73121090	Other	free	73121090	Other	15%
73129000	Other	free			
73129000	Other		73129020	Slings and the like, of rope of a diameter exceeding 4 mm (excluding that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord)	15%
73129000	Other		73129090	Other	15%
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	5%	73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	15%
73141210	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft	5%	73141210	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft	5%
73141220	With more than 10 but not exceeding 80 apertures per cm in the weft	5%	73141220	With more than 10 but not exceeding 80 apertures per cm in the weft	5%
73141410	Insect screening, being woven wire with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%	73141410	Insect screening, being woven wire with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%
73141420	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	5%	73141420	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	5%
73141430	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%	73141430	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%
73141920	Insect screening, being woven wire materials with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%	73141920	Insect screening, being woven wire materials with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%
73141930	With 4 or more but not exceeding 10 apertures per cm in the warp as	5%	73141930	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in	5%

	well as in the weft (excluding insect screening)			the weft (excluding insect screening)	
73141940	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%	73141940	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%
73142000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	5%	73142000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	5%
73143100	Plated or coated with zinc	5%	73143100	Plated or coated with zinc	15%
73143900	Other	5%	73143900	Other	5%
73144100	Plated or coated with zinc	5%	73144100	Plated or coated with zinc	15%
73144200	Coated with plastics	5%	73144200	Coated with plastics	5%
73144900	Other	5%	73144900	Other	5%
73145000	Expanded metal	5%	73145000	Expanded metal	5%
73151110	Bush roller conveyor chain of a mass of 20 kg/m or more but not exceeding 50 kg/m	10%	73151110	Bush roller conveyor chain of a mass of 20 kg/m or more but not exceeding 50 kg/m	10%
73151235	Articulated conveyor chain, of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm	10%	73151235	Articulated conveyor chain, of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm	10%
73151910	Of bush roller conveyor chain, the following, by mass per piece: pins exceeding 300 g, bushes exceeding 190 g, rollers exceeding 800 g and side plates exceeding 950 g	10%	73151910	Of bush roller conveyor chain, the following, by mass per piece: pins - exceeding 300 g, bushes - exceeding 190 g, rollers - exceeding 800 g and side plates - exceeding 950 g	10%
73158200	Other, welded link	free			
73158200	Other, welded link		73158201	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of less than 4 mm	15%
73158200	Other, welded link		73158203	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm or more but not exceeding 10 mm	15%
73158200	Other, welded link		73158205	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 10 mm but not exceeding 20 mm	15%
73158200	Other, welded link		73158207	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 20 mm but not exceeding 36 mm	15%

73158200	Other, welded link		73158290	Other	15%
73158990	Other	10%	73158990	Other	10%
73159090	Other	10%	73159090	Other	10%
73170090	Other		73170002	Wire nails with shanks pointed at one end, presented in strips	15%
73170090	Other		73170004	Pointed screw-nails with twisted shanks and unslotted heads	15%
73170090	Other		73170006	Other wire nails	15%
73170015	Drawing pins; corrugated nails	10%	73170015	Drawing pins; corrugated nails	10%
73170040	Staples	10%	73170040	Staples	10%
73181100	Coach screws	free	73181100	Coach screws	15%
73181300	Screw hooks and screw rings	10%	73181300	Screw hooks and screw rings	15%
73181526	Socket screws	free	73181526	Socket screws	30%
73181535	Other screws and bolts (including bolt ends, screw studs and screw studding), of stainless steel (excluding those that are fully threaded with hexagon heads)	10%	73181535	Other screws and bolts (including bolt ends and screw studs, of stainless steel (excluding those that are fully threaded with hexagon heads)	30%
73181590	Other		73181536	Screw studding of stainless steel (excluding those identifiable for aircraft)	30%
73181537	Other screws and bolts, fully threaded with hexagon heads, of stainless steel	10%	73181537	Other screws and bolts, fully threaded with hexagon heads, of stainless steel	10%
73181539	Other screws, full threaded with hexagon heads (excluding those of stainless steel)	10%	73181539	Other screws, fully threaded with hexagon heads (excluding those of stainless steel)	30%
73181541	Bolt ends, screw studs and screw studding (excluding those of stainless steel and those identifiable for aircraft)	10%	73181541	Bolt ends and screw studs (excluding those of stainless steel and those identifiable for aircraft)	30%
73181590	Other		73181542	Screw studding (excluding those of stainless steel and those identifiable for aircraft)	30%
73181543	Other bolts (excluding bolt ends, screw studs and screw studding) with hexagon heads	10%	73181543	Other bolts (excluding bolt ends, screw studs and screw studding) with hexagon heads	30%
73181590	Other	10%	73181590	Other	30%
73181605	Identifiable for use on aircraft	free			
73181690	Other		73181620	<P>Hexagon dome nuts, hexagon nuts with non-metallic inserts, hexagon collared nuts and hexagon self-locking nuts</P>	10%
73181690	Other		73181630	Other, hexagon nuts	30%
73181690	Other	10%	73181690	Other	30%
73181900	Other	free	73181900	Other	15%
73182110	Spring washers, split or double-coiled	10%	73182110	Spring washers, split or double-coiled	10%
73182300	Rivets	free	73182300	Rivets	30%
73182400	Cotters and cotter-pins	free	73182400	Cotters and cotter-pins	30%
73182900	Other	free	73182900	Other	15%

73201000	Leaf-springs and leaves therefor	5%	73201000	Leaf-springs and leaves therefor	5%
73202000	Helical springs	5%			
73202000	Helical springs		73202010	With a wire diameter of more than 1.32 mm but not exceeding 2.43 mm	30%
73202000	Helical springs		73202090	Other	5%
73209000	Other	5%	73209000	Other	5%
73211100	For gas fuel or for both gas and other fuels	15%			
73211100	For gas fuel or for both gas and other fuels		73211110	Stoves for gas fuel, having two or more plates with gas burners and a gas oven with a gross capacity not exceeding 100 litres	30%
73211100	For gas fuel or for both gas and other fuels		73211190	Other	15%
73211200	For liquid fuel	15%	73211200	For liquid fuel	15%
73211900	Other, including appliances for solid fuel	15%	73211900	Other, including appliances for solid fuel	15%
73218100	For gas fuel or for both gas and other fuels	15%	73218100	For gas fuel or for both gas and other fuels	15%
73218200	For liquid fuel	15%	73218200	For liquid fuel	15%
73218900	Other, including appliances for solid fuel	15%	73218900	Other, including appliances for solid fuel	15%
73219000	Parts	15%	73219000	Parts	15%
73221100	Of cast iron	15%	73221100	Of cast iron	15%
73221900	Other	15%	73221900	Other	15%
73229000	Other	15%	73229000	Other	15%
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20%	73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20%
73239100	Of cast iron, not enamelled	20%	73239100	Of cast iron, not enamelled	20%
73239200	Of cast iron, enamelled	20%	73239200	Of cast iron, enamelled	20%
73239320	Hollowware for kitchen or table use (excluding those plated with precious metal)	30%	73239320	Hollowware for kitchen or table use (excluding those plated with precious metal)	30%
73239390	Other	20%	73239390	Other	20%
73239400	Of iron (excluding cast iron) or steel, enamelled	20%	73239400	Of iron (excluding cast iron) or steel, enamelled	20%
73239900	Other	20%	73239900	Other	20%
73241000	Sinks and wash basins, of stainless steel	20%	73241000	Sinks and wash basins, of stainless steel	30%
73242110	Plated with precious metal	20%	73242110	Plated with precious metal	20%
73242190	Other	10%	73242190	Other	10%
73242900	Other	20%	73242900	Other	20%
73249000	Other, including parts	20%	73249000	Other, including parts	20%
73261100	Grinding balls and similar articles for mills	free	73261100	Grinding balls and similar articles for mills	15%
73262010	Gabions of wire netting	free	73262010	Gabions of wire netting	30%
73262090	Other	15%	73262090	Other	15%
73269010	Hose clamps	15%	73269010	Hose clamps	15%
73269050	Calender rims	10%	73269050	Calender rims	10%
74071000	Of refined copper	10%	74071000	Of refined copper	10%
74072100	Of copper-zinc base alloys (brass)	10%	74072100	Of copper-zinc base alloys (brass)	10%

74072990	Other	10%	74072990	Other	10%
74082100	Of copper-zinc base alloys (brass)	3%	74082100	Of copper-zinc base alloys (brass)	3%
74091100	In coils	10%	74091100	In coils	10%
74091900	Other	10%	74091900	Other	10%
74092100	In coils	10%	74092100	In coils	10%
74092900	Other	10%	74092900	Other	10%
74093100	In coils	10%	74093100	In coils	10%
74093900	Other	10%	74093900	Other	10%
74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%
74099000	Of other copper alloys	10%	74099000	Of other copper alloys	10%
74101100	Of refined copper	10%	74101100	Of refined copper	10%
74101200	Of copper alloys	10%	74101200	Of copper alloys	10%
74111010	With an outside cross-sectional dimension not exceeding 115 mm	10%	74111010	With an outside cross-sectional dimension not exceeding 115 mm	10%
74112115	With an outside cross-sectional dimension not exceeding 115 mm (excluding those with an outside cross-sectional dimension not exceeding 10 mm and a wall thickness not exceeding 0,3 mm)	10%	74112115	With an outside cross-sectional dimension not exceeding 115 mm (excluding those with an outside cross-sectional dimension not exceeding 10 mm and a wall thickness not exceeding 0,3 mm)	10%
74112210	With an outside cross-sectional dimension not exceeding 115 mm	10%	74112210	With an outside cross-sectional dimension not exceeding 115 mm	10%
74112910	With an outside cross-sectional dimension not exceeding 115 mm	10%	74112910	With an outside cross-sectional dimension not exceeding 115 mm	10%
74121010	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%	74121010	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%
74121080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%	74121080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%
74122010	Brass bends and junctions, for use with sanitary or waste water pipes	10%	74122010	Brass bends and junctions, for use with sanitary or waste water pipes	10%
74122020	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%	74122020	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%
74122080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%	74122080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%
74122090	Other	10%	74122090	Other	10%
74130030	Cables, cordage and rope; electric wire or cable	5%	74130030	Cables, cordage and rope; electric wire or cable	5%
74181010	Pot scourers and scouring or polishing pads, gloves and the like	20%	74181010	Pot scourers and scouring or polishing pads, gloves and the like	20%
74181090	Other	20%	74181090	Other	20%
74182000	Sanitary ware and parts thereof	20%	74182000	Sanitary ware and parts thereof	20%

74199100	Cast, moulded, stamped or forged, but not further worked	15%	74199100	Cast, moulded, stamped or forged, but not further worked	15%
74199930	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	20%	74199930	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	20%
74199990	Other	10%	74199990	Other	10%
76041030	For blades used with wind turbines	5%	76041030	For blades used with wind turbines	5%
76041035	Bars and rods, of a maximum cross-sectional dimension not exceeding 160 mm	5%	76041035	Bars and rods, of a maximum cross-sectional dimension not exceeding 160 mm	5%
76041065	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	5%	76041065	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	5%
76042115	Of a maximum outside cross-sectional dimension not exceeding 370 mm	5%	76042115	Of a maximum outside cross-sectional dimension not exceeding 370 mm	15%
76042915	Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm	5%	76042915	Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm	15%
76042965	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	5%	76042965	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	15%
76061107	Containing, by mass, not more than 99,9 per cent of aluminium, laminated or coated on one or on both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate)]	free	76061107	Containing, by mass, not more than 99,9 per cent of aluminium, laminated or coated on one or on both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate)]	15%
76061117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76061117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76061190	Other	free	76061190	Other	15%
76061207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76061207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76061217	Not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate), those which are perforated, and those containing by mass more than 0,5 per cent of copper, 6 per cent of magnesium or 4 per cent of silicon]	free	76061217	Not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate),those which are perforated, and those containing by mass more than 0,5 per cent of copper,	15%

				6 per cent of magnesium or 4 per cent of silicon]	
76061290	Other	free	76061290	Other	15%
76069107	Containing, by mass, not more than 99,9 per cent of aluminium, coated or covered on one or both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069107	Containing, by mass, not more than 99,9 per cent of aluminium, coated or covered on one or both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76069117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76069190	Other	free	76069190	Other	15%
76069207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76069217	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069217	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76069290	Other	free	76069290	Other	15%
76071100	Rolled but not further worked	free	76071100	Rolled but not further worked	15%
76071910	Etched, of a width not exceeding 105 mm	free	76071910	Etched, of a width not exceeding 105 mm	15%
76071925	Other, self-adhesive, coated with glass microspheres	free	76071925	Other, self-adhesive, coated with glass microspheres	15%
76071990	Other	free	76071990	Other	15%
76072020	Unprinted, of a thickness of 0,1 mm or more but not exceeding 0,15 mm and a width not exceeding 40 mm, lacquered on one side only (excluding that laminated to paper or plastics and reinforced with glass or sisal fibre)	free	76072020	Unprinted, of a thickness of 0,1 mm or more but not exceeding 0,15 mm and a width not exceeding 40 mm, lacquered on one side only (excluding that laminated to paper or plastics and reinforced with glass or sisal fibre)	15%
76072025	Other, self-adhesive, coated with glass microspheres	free	76072025	Other, self-adhesive, coated with glass microspheres	15%
76072090	Other	free	76072090	Other	15%
76081000	Of aluminium, not alloyed	5%	76081000	Of aluminium, not alloyed	5%

76090010	Of an inside diameter of less than 12,7 mm	10%	76090010	Of an inside diameter of less than 12,7 mm	10%
76101000	Doors, windows and their frames and thresholds for doors	10%	76101000	Doors, windows and their frames and thresholds for doors	10%
76109000	Other	10%	76109000	Other	10%
76121000	Collapsible tubular containers	10%	76121000	Collapsible tubular containers	10%
76129040	Cans of a capacity not exceeding 500 ml	10%	76129040	Cans of a capacity not exceeding 500 ml	10%
76141000	With steel core	10%	76141000	With steel core	10%
76149000	Other	10%	76149000	Other	10%
76151010	Pot scourers and scouring or polishing pads, gloves and the like	20%	76151010	Pot scourers and scouring or polishing pads, gloves and the like	20%
76151020	Hollowware for table or kitchen use (excluding buckets)	30%	76151020	Hollowware for table or kitchen use (excluding buckets)	30%
76151090	Other	20%	76151090	Other	20%
76152000	Sanitary ware and parts thereof	20%	76152000	Sanitary ware and parts thereof	20%
76169910	Venetian blinds	10%	76169910	Venetian blinds	10%
76169920	Steps and ladders	15%	76169920	Steps and ladders	15%
76169930	Slugs for impact extrusion	10%	76169930	Slugs for impact extrusion	10%
82011090	Other		82011005	Of a maximum blade width of more than 150 mm but not exceeding 200 mm	20%
82011010	Of a maximum blade width of more than 200 mm but not exceeding 320 mm	20%	82011010	Of a maximum blade width of more than 200 mm but not exceeding 320 mm	20%
82013003	Mattocks; picks	20%	82013003	Mattocks; picks	20%
82013020	Hoes with a working edge of a width not exceeding 320 mm	20%	82013020	Hoes with a working edge of a width not exceeding 320 mm	20%
82013040	Rakes with not more than 8 prongs	20%	82013040	Rakes with not more than 8 prongs	20%
82014010	Hatchets with steel handles	20%	82014010	Hatchets with steel handles	20%
82019010	Fork with 8 or more prongs	15%	82019010	Fork with 8 or more prongs	15%
82019020	Other forks, with a prong length exceeding 150 mm	20%	82019020	Other forks, with a prong length exceeding 150 mm	20%
82022020	Of a width of 13 mm or more but not exceeding 40 mm, of high speed bimetal	10%	82022020	Of a width of 13 mm or more but not exceeding 40 mm, of high speed bimetal	10%
82022030	Other, of a width of 4,5 mm or more but not exceeding 32 mm	20%	82022030	Other, of a width of 4,5 mm or more but not exceeding 32 mm	20%
82023930	With a working part of tungsten carbide and a diameter not exceeding 600 mm	20%	82023930	With a working part of tungsten carbide and a diameter not exceeding 600 mm	20%
82029100	Straight saw blades, for working metal	20%	82029100	Straight saw blades, for working metal	20%
82031000	Files, rasps and similar tools	15%	82031000	Files, rasps and similar tools	15%
82032010	Waterpump pliers	20%	82032010	Waterpump pliers	20%
82032020	Pliers of a length exceeding 110 mm but not exceeding 300 mm, the following: side-cutting pliers with serrated jaws (with or without pipe grips), snipe-nose pliers with side cutters and serrated jaws, gas	20%	82032020	Pliers of a length exceeding 110 mm but not exceeding 300 mm, the following: side-cutting pliers with serrated jaws (with or without pipe grips), snipe-	20%

	pliers and slip-joint pipe-grip pliers (including bent-nose type)			nose pliers with side cutters and serrated jaws, gas pliers and slip-joint pipe-grip pliers (including bent-nose type)	
82032030	Fencing pliers of a length exceeding 110 mm but not exceeding 320 mm; diagonal cutting pliers (not lever assisted) of a length exceeding 110 mm but not exceeding 250 mm; circlip pliers (cotter pliers) of a length exceeding 150 mm but not exceeding 250 mm	20%	82032030	Fencing pliers of a length exceeding 110 mm but not exceeding 320 mm; diagonal cutting pliers (not lever assisted) of a length exceeding 110 mm but not exceeding 250 mm; circlip pliers (cotter pliers) of a length exceeding 150 mm but not exceeding 250 mm	20%
82022040	Adjustable self-locking pliers and grips	20%	82032040	Adjustable self-locking pliers and grips	20%
82041115	Double open end spanners of all sizes up to 36 mm; ring spanners of all sizes up to 36 mm; combination ring and open end spanners of all sizes up to 36 mm	20%	82041115	Double open end spanners of all sizes up to 36 mm; ring spanners of all sizes up to 36 mm; combination ring and open end spanners of all sizes up to 36 mm	20%
82041140	Socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not exceeding 21 mm (excluding torque wrenches)	20%	82041140	Socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not exceeding 21 mm (excluding torque wrenches)	20%
82041210	Pipe wrenches (excluding chain pipe wrenches)	20%	82041210	Pipe wrenches (excluding chain pipe wrenches)	20%
82041220	Wrenches with a length of 140 mm or more but not exceeding 310 mm (including parts, whether or not worked)	20%	82041220	Wrenches with a length of 140 mm or more but not exceeding 310 mm (including parts, whether or not worked)	20%
82042040	With a drive of 9 mm or more but not exceeding 21 mm	20%	82042040	With a drive of 9 mm or more but not exceeding 21 mm	20%
82052010	Steel headed hammers	20%	82052010	Steel headed hammers	20%
82054010	Star-point screwdrivers (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%	82054010	Star-point screwdrivers (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%
82054020	Flat-point screwdrivers with a width at the point of 3 mm or more but not exceeding 9,5 mm (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%	82054020	Flat-point screwdrivers with a width at the point of 3 mm or more but not exceeding 9,5 mm (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%
82054040	Sets with a variety of screwdrivers which contain at least one star-point screwdriver or one flat-point screwdriver with a width at the point of 3 mm or more but not exceeding 9,5 mm	20%	82054040	Sets with a variety of screwdrivers which contain at least one star-point screwdriver or one flat-point screwdriver with a width at the point of 3 mm or more but not exceeding 9,5 mm	20%
82055905	Riveting tools for blind riveting; brick bolsters; cold chisels;	20%	82055905	Riveting tools for blind riveting; brick bolsters; cold	20%

	punches; hacking knives; soldering irons			chisels; punches; hacking knives; soldering irons	
82057010	Bench and carpenters vices (excluding table, leg, pipe and swivel vices, not being bench vices with detachable swivel bases)	20%	82057010	Bench and carpenters vices (excluding table, leg, pipe and swivel vices, not being bench vices with detachable swivel bases)	20%
82057020	Wood working clamps and cramps	20%	82057020	Wood working clamps and cramps	20%
82057030	Self-locking welding clamps; self-locking "C" clamps	20%	82057030	Self-locking welding clamps; self-locking "C" clamps	20%
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	20%	82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	20%
82071325	Bits (excluding those of a diameter exceeding 100 mm but not exceeding 385 mm incorporating hemispherical shaped inserts of tungsten carbide, those of a kind used for raise boring and chisel blanks for rock drills)	15%	82071325	Bits (excluding those of a diameter exceeding 100 mm but not exceeding 385 mm incorporating hemispherical shaped inserts of tungsten carbide, those of a kind used for raise boring and chisel blanks for rock drills)	15%
82071910	Parts of bits (excluding parts used for raise boring and other parts not incorporating cermets)	15%	82071910	Parts of bits (excluding parts used for raise boring and other parts not incorporating cermets)	15%
82074010	Screwing taps, of alloy steel or high speed steel	20%	82074010	Screwing taps, of alloy steel or high speed steel	20%
82075000	Tools for drilling (excluding rock drilling)	20%	82075000	Tools for drilling (excluding rock drilling)	20%
82076015	Reamers, tipped with tungsten carbide or of high speed steel	20%	82076015	Reamers, tipped with tungsten carbide or of high speed steel	20%
82077015	Milling cutters, tipped with tungsten carbide or of high speed steel	20%	82077015	Milling cutters, tipped with tungsten carbide or of high speed steel	20%
82078010	Cutting tools, tipped with tungsten carbide	20%	82078010	Cutting tools, tipped with tungsten carbide	20%
82084000	For agricultural, horticultural or forestry machines	free			
82084000	For agricultural, horticultural or forestry machines		82084010	Lawn mower blades	20%
82090010	Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	20%	82090010	Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	20%
82090020	Other tungsten carbide tips	15%	82090020	Other tungsten carbide tips	15%
82100000	Hand-operated mechanical appliances, of a mass of 10 kg or less, used in the preparation, conditioning or serving of food or drink	20%	82100000	Hand-operated mechanical appliances, of a mass of 10 kg or less, used in the preparation, conditioning or serving of food or drink	20%
82111030	Table knives, not plated with precious metal	20%	82111030	Table knives, not plated with precious metal	20%
82111080	Other, plated with precious metal	20%	82111080	Other, plated with precious metal	20%
82111090	Other	15%	82111090	Other	15%
82119100	Table knives having fixed blades	15%	82119100	Table knives having fixed blades	15%
82119280	Other, plated with precious metal	20%	82119280	Other, plated with precious metal	20%
82119290	Other	15%	82119290	Other	15%

82119330	Other folding knives with one or more blades with a cutting edge of 25 mm or more but not exceeding 100 mm, not plated with precious metal	20%	82119330	Other folding knives with one or more blades with a cutting edge of 25 mm or more but not exceeding 100 mm, not plated with precious metal	20%
82119380	Other, plated with precious metal	20%	82119380	Other, plated with precious metal	20%
82119390	Other	15%	82119390	Other	15%
82119410	For table knives (excluding bread, carving and similar knives)	20%	82119410	For table knives (excluding bread, carving and similar knives)	20%
82119490	Other	15%	82119490	Other	15%
82119510	For table knives having fixed blades, not plated with precious metal	15%	82119510	For table knives having fixed blades, not plated with precious metal	15%
82119530	For other knives, whether or not plated with precious metal	20%	82119530	For other knives, whether or not plated with precious metal	20%
82141000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15%	82141000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15%
82142000	Manicure or pedicure sets and instruments (including nail files)	20%	82142000	Manicure or pedicure sets and instruments (including nail files)	20%
82149090	Other	15%	82149090	Other	15%
82151000	Sets of assorted articles containing at least one article plated with precious metal	30%	82151000	Sets of assorted articles containing at least one article plated with precious metal	30%
82152000	Other sets of assorted articles	30%	82152000	Other sets of assorted articles	30%
82159100	Plated with precious metal	30%	82159100	Plated with precious metal	30%
82159900	Other	30%	82159900	Other	30%
83011000	Padlocks	20%	83011000	Padlocks	20%
83012000	Locks of a kind used for motor vehicles	20%	83012000	Locks of a kind used for motor vehicles	20%
83013000	Locks of a kind used for furniture	20%	83013000	Locks of a kind used for furniture	20%
83014010	Pin locks incorporating a padlock locking mechanism	20%	83014010	Pin locks incorporating a padlock locking mechanism	20%
83014090	Other	20%	83014090	Other	20%
83015000	Clasps and frames with clasps, incorporating locks	20%	83015000	Clasps and frames with clasps, incorporating locks	20%
83016000	Parts	20%	83016000	Parts	20%
83017000	Keys presented separately	20%	83017000	Keys presented separately	20%
83021000	Hinges	20%	83021000	Hinges	20%
83022000	Castors	20%	83022000	Castors	20%
83023030	Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames (excluding window opening mechanisms), of base metal	5%	83023030	Fittings of iron, steel or copper, (excluding window opening mechanisms), for windows, doors and door frames	5%
83023090	Other	20%	83023090	Other	20%
83024110	Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames	5%	83024110	Fittings of iron, steel or copper, of a kind solely or principally for windows, doors and door frames	5%
83024190	Other	20%	83024190	Other	20%

83024210	Fittings of iron, steel or copper, commonly used in the manufacture of doors and door frames	5%	83024210	Fittings of iron, steel or copper, of a kind solely or principally for doors and door frames	5%
83024290	Other	20%	83024290	Other	20%
83024900	Other	20%	83024900	Other	20%
83025000	Hat-racks, hat-pegs, brackets and similar fixtures	20%	83025000	Hat-racks, hat-pegs, brackets and similar fixtures	20%
83026000	Automatic door closers	20%	83026000	Automatic door closers	20%
83030010	Cash or deed boxes and the like	20%	83030010	Cash or deed boxes and the like	20%
83030090	Other	15%	83030090	Other	15%
83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excluding office furniture of heading 94.03)	20%	83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excluding office furniture of heading 94.03)	20%
83051000	Fittings for loose-leaf binders or files	20%	83051000	Fittings for loose-leaf binders or files	20%
83052000	Staples in strips	20%	83052000	Staples in strips	20%
83059000	Other, including parts	20%	83059000	Other, including parts	20%
83071000	Of iron or steel	10%	83071000	Of iron or steel	10%
83079000	Of other base metal	10%	83079000	Of other base metal	10%
83081000	Hooks, eyes and eyelets	15%	83081000	Hooks, eyes and eyelets	15%
83082010	Blind rivets	15%	83082010	Blind rivets	15%
83089090	Other	15%	83089090	Other	15%
83091000	Crown corks	5%	83091000	Crown corks	5%
83099005	Of iron or steel	5%	83099005	Of iron or steel	5%
83099090	Other	14%	83099090	Other	14%
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	20%	83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	20%
83111010	With a mild steel core	10%	83111010	With a mild steel core	10%
83113010	Welding electrodes with a mild steel core	10%	83113010	Welding electrodes with a mild steel core	10%
83119010	Welding electrodes with a mild steel core	10%	83119010	Welding electrodes with a mild steel core	10%
84099137	Gudgeon pins (excluding those for motor cycle engines)	20%	84099137	Gudgeon pins (excluding those for motor cycle engines)	20%
84099140	Inlet and exhaust valves, with a head diameter not exceeding 80 mm	20%	84099140	Inlet and exhaust valves, with a head diameter not exceeding 80 mm	20%
84099160	Radiators	10%	84099160	Radiators	10%
84099960	Radiators	10%	84099960	Radiators	10%
84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%	84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%
84146020	Domestic type	15%	84146020	Domestic type	15%
84149070	For ventilating fans (excluding that for fans identifiable for use with motor vehicle engines)	5%	84149070	For ventilating fans (excluding that for fans	5%

				identifiable for use with motor vehicle engines)	
84151010	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%	84151010	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%
84151050	Other, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%	84151050	Other, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%
84152000	Of a kind used for persons, in motor vehicles	15%	84152000	Of a kind used for persons, in motor vehicles	15%
84159005	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	15%	84159005	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	15%
84159020	Other parts identifiable for use solely or principally with compressor operated machines of subheading 8415.10 having a rated cooling capacity not exceeding 8,8 kW	15%	84159020	Other parts identifiable for use solely or principally with compressor operated machines of subheading 8415.10 having a rated cooling capacity not exceeding 8,8 kW	15%
84181000	Combined refrigerator-freezers, fitted with separate external doors	25%	84181000	Combined refrigerator-freezers, fitted with separate external doors	25%
84182100	Compression-type	25%	84182100	Compression-type	25%
84182900	Other	25%	84182900	Other	25%
84183090	Other	25%	84183090	Other	25%
84184090	Other	25%	84184090	Other	25%
84185000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	84185000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%
84186110	Suitable for household refrigerators or freezers	25%	84186110	Suitable for household refrigerators or freezers	25%
84186910	Suitable for household refrigerators or freezers	10%	84186910	Suitable for household refrigerators or freezers	10%
84189110	For household refrigerators or freezers	20%	84189110	For household refrigerators or freezers	20%
84189120	For display counters, cabinets, show-cases or the like	20%	84189120	For display counters, cabinets, show-cases or the like	20%
84189920	Other, for household refrigerators or freezers	10%	84189920	Other, for household refrigerators or freezers	10%
84189930	Other, for display counters, cabinets, show-cases or the like	10%	84189930	Other, for display counters, cabinets, show-cases or the like	10%
84189940	Other evaporators and condensers	10%	84189940	Other evaporators and condensers	10%
84191110	Domestic type	15%	84191110	Domestic type	15%
84191910	Domestic type	15%	84191910	Domestic type	15%
84195000	Heat exchange units	free	84195000	Heat exchange units	15%
84199010	For domestic instantaneous or storage water heaters	15%	84199010	For domestic instantaneous or storage water heaters	15%
84211220	Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types)	15%	84211220	Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types)	15%

84212330	Suitable for use with motor vehicle engines (including motorcycle engines)	16%	84212330	Suitable for use with motor vehicle engines (including motorcycle engines)	16%
84213150	Other, suitable for use with motor vehicle engines (including motorcycle engines)	15%	84213150	Other, suitable for use with motor vehicle engines (including motorcycle engines)	15%
84213920	Filtering apparatus of a kind used in motor vehicle air-conditioning systems	19%	84213920	Filtering apparatus of a kind used in motor vehicle air-conditioning systems	19%
84219120	For clothes dryers of a dry mass loading capacity not exceeding 7 kg	15%	84219120	For clothes dryers of a dry mass loading capacity not exceeding 7 kg	15%
84219966	For filters suitable for use with motor vehicle engines (including motorcycle engines)	15%	84219966	For filters suitable for use with motor vehicle engines (including motorcycle engines)	15%
84251100	Powered by electric motor	10%	84251100	Powered by electric motor	10%
84253110	Whaling or trawling winches	10%	84253110	Whaling or trawling winches	10%
84253910	Whaling or trawling winches	10%	84253910	Whaling or trawling winches	10%
84254210	Trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%	84254210	Trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%
84254225	Bottle jacks, of a lifting capacity not exceeding 90,7 t	10%	84254225	Bottle jacks, of a lifting capacity not exceeding 90,7 t	10%
84254230	Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	10%	84254230	Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7t	10%
84254235	Four-post jacks, of a lifting capacity not exceeding 3,5 t	10%	84254235	Four-post jacks, of a lifting capacity not exceeding 3,5 t	10%
84254250	Other jacks	10%	84254250	Other jacks	10%
84254915	Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks)	10%	84254915	Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks)	10%
84254925	Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	10%	84254925	Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	10%
84254990	Other	10%	84254990	Other	10%
84295120	Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding those specially designed for use in mines)	10%	84295120	Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding those specially designed for use in mines)	10%
84311005	Of triple spur gear chain hoists	10%	84311005	Of triple spur gear chain hoists	10%
84311010	Of hydraulic trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%	84311010	Of hydraulic trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%
84311025	Of other hydraulic lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	10%	84311025	Of other hydraulic lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	10%
84311030	Of other mechanical lifting jacks, hand-type, of a lifting capacity not	10%	84311030	Of other mechanical lifting jacks, hand-type, of a lifting	10%

	exceeding 90,7 t (excluding trolley mounted garage jacks)			capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	
84312010	Radiators	10%	84312010	Radiators	10%
84314960	Radiators	10%	84314960	Radiators	10%
84331110	Having a cutting width not exceeding 470 mm	20%	84331110	Having a cutting width not exceeding 470 mm	20%
84331190	Other	10%	84331190	Other	10%
84331910	Having a cutting width not exceeding 460 mm	10%	84331910	Having a cutting width not exceeding 460 mm	10%
84331990	Other	10%	84331990	Other	10%
84433210	Teleprinters	5%	84433210	Teleprinters	5%
84501100	Fully-automatic machines		84501110	Top load machines	30%
84501230	Of a dry linen capacity not exceeding 7 kg	30%	84501230	Of a dry linen capacity not exceeding 7 kg	30%
84501290	Other	free	84501290	Other	30%
84502010	Not fully automatic, with built-in centrifugal drier, of a dry linen capacity not exceeding 13 kg	30%	84502010	Not fully automatic, with built-in cetrifugal drier, of a dry linen capacity not exceeding 13 kg	30%
84512110	Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	20%	84512110	Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	20%
84519010	For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg	10%	84519010	For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg	10%
84609020	Double wheel horizontal grinding machines (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm) incorporating an electric motor of an output not exceeding 600 W	15%	84609020	Double wheel horizontal grinding machines (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm) incorporating an electric motor of an output not exceeding 600 W	15%
84621030	Presses, hydraulic (excluding those with 3 or more axes, numerically controlled)	15%	84621030	Presses, hydraulic (excluding those with 3 or more axes, numerically controlled)	15%
84622110	Press brakes, hydraulic, of a capacity of less than 8 900 kN (excluding those with 3 or more axes)	15%	84622110	Press brakes, hydraulic, of a capacity of less than 8 900 kN (excluding those with 3 or more axes)	15%
84622180	Presses, hydraulic (excluding press brakes and those with 3 or more axes)	15%	84622180	Presses, hydraulic (excluding press brakes and those with 3 or more axes)	15%
84622910	Plate rolling machines with 3 rollers	15%	84622910	Plate rolling machines with 3 rollers	15%
84622920	Pressbrakes, hydraulic, of a capacity of less than 8 900 kN	15%	84622920	Pressbrakes, hydraulic, of a capacity of less than 8 900 kN	15%
84622970	Presses (excluding press brakes), hydraulic	15%	84622970	Presses (excluding press brakes), hydraulic	15%
84623110	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	15%	84623110	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	15%

84623910	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm	15%	84623910	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm	15%
84672910	Cutters of the flail line type, suitable for cutting lawn edges	15%	84672910	Cutters of the flail line type, suitable for cutting lawn edges	15%
84679910	For the tools of subheading 8467.29.10	15%	84679910	For the tools of subheading 8467.29.10	15%
84798933	Floor polishers and scrubbers, electrical, non-domestic	10%	84798933	Floor polishers and scrubbers, electrical, non-domestic	10%
84811010	For use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84811010	For use with pipes or piping of an outside diameter not exceeding 32 mm	15%
84813090	Other	15%	84813090	Other	15%
84814010	Of copper alloys or plastics, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84814010	Of copper alloys or plastics, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%
84818001	Pressure or flow control valves (excluding valves of aluminium, of a mass of 150 g or more, but not exceeding 200 g, and of a capacity of 5,3 kW or more but not exceeding 8,4 kW used in automotive airconditioning units), for use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84818001	Pressure or flow control valves (excluding valves of aluminium, of a mass of 150 g or more, but not exceeding 200 g, and of a capacity of 5,3 kW or more but not exceeding 8,4 kW used in automotive airconditioning units), for use with pipes or piping of an outside diameter not exceeding 32 mm	15%
84818003	Fire hydrants	15%	84818003	Fire hydrants	15%
84818009	Valves of a kind commonly used with other inflatable articles	15%	84818009	Valves of a kind commonly used with other inflatable articles	15%
84818011	Flush valves of a kind commonly used with water closet pans, urinals or slop hoppers	15%	84818011	Flush valves of a kind commonly used with water closet pans, urinals or slop hoppers	15%
84818019	Other float operated valves, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84818019	Other float operated valves, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%
84818027	Ball valves (excluding those of plastics)	15%	84818027	Ball valves (excluding those of plastics)	15%
84818031	Butterfly valves (excluding those of plastics)	15%	84818031	Butterfly valves (excluding those of plastics)	15%
84818033	Diaphragm valves (excluding those made of plastics)	15%	84818033	Diaphragm valves (excluding those made of plastics)	15%
84818037	Other gate valves of copper alloys, not flanged, for use with pipes of an inside cross-sectional dimension exceeding 15 mm but not exceeding 80 mm	10%	84818037	Other gate valves of copper alloys, not flanged, for use with pipes of an inside cross-sectional dimension exceeding 15 mm but not exceeding 80 mm	10%
84818041	Gate valves	15%	84818041	Gate valves	15%
84818063	Plug valves (excluding those made of plastics)	15%	84818063	Plug valves (excluding those made of plastics)	15%
84818072	Hose fittings	15%	84818072	Hose fittings	15%

84818073	Basin, bath, shower or sink waste holes and plugs therefor	15%	84818073	Basin, bath, shower or sink waste holes and plugs therefor	15%
84818079	Hose or toilet bib cocks, pillar cocks, water mixing taps, thermostatically controlled mixing valves (bath, washbasin, bidet, shower or sink type), shower units, water-tank locking taps, cooking range taps or tapping ferrules for off-take pipes of an outside diameter not exceeding 32 mm	15%	84818079	Hose or bibcocks, pillar cocks, water mixing taps, thermostatically controlled mixing valves (bath, washbasin, bidet, shower or sink type), shower units, water-tank locking taps, cooking range taps or tapping ferrules for off-take pipes of an outside diameter not exceeding 32 mm	20%
84819060	Of valves commonly used with inflatable articles	15%	84819060	Of valves commonly used with inflatable articles	15%
84819065	Housings (excluding those commonly used with inflatable articles and aerosol valves)	15%	84819065	Housings (excluding those commonly used with inflatable articles and aerosol valves)	15%
84819080	Other parts of valves (excluding those for oleohydraulic or pneumatic transmissions and for aerosol valves)	10%	84819080	Other parts of valves (excluding those for oleo hydraulic or pneumatic transmissions and for aerosol valves)	10%
84822002	Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm	20%	84822002	Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm	20%
84822045	Cone assemblies (excluding single row), of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm	20%	84822045	Cone assemblies (excluding single row), of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm	20%
84829911	Outer rings of radial deep groove ball bearings with grooved ball track in bore, finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	20%	84829911	Outer rings of radial deep groove ball bearings with grooved ball track in bore, finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	20%
84829917	Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm	20%	84829917	Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm	20%
84829929	Inner rings of radial deep groove ball bearings with grooved ball track on outer diameter, finished (excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)	20%	84829929	Inner rings of radial deep groove ball bearings with grooved ball track on outer diameter, finished (excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)	20%
84833055	Plain shaft bearings, of a kind consisting of halves, with an inside diameter not exceeding 125 mm	20%	84833055	Plain shaft bearings, of a kind consisting of halves, with an inside diameter not	20%

	and a wall thickness of less than 5 mm			exceeding 125 mm and a wall thickness of less than 5 mm	
84841010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%	84841010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%
84849010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%	84849010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%
85015190	Other	20%	85015190	Other	20%
85015290	Other	20%	85015290	Other	20%
85015390	Other	20%	85015390	Other	20%
85021100	Of an output not exceeding 75 kVA	20%	85021100	Of an output not exceeding 75 kVA	20%
85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA	20%	85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA	20%
85021300	Of an output exceeding 375 kVA	20%	85021300	Of an output exceeding 375 kVA	20%
85024000	Electric rotary converters	20%	85024000	Electric rotary converters	20%
85030010	Rotors or armatures, with an outside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	15%	85030010	Rotors or armatures, with an outside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	15%
85030020	Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	15%	85030020	Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	15%
85030030	Radiators	10%	85030030	Radiators	10%
85030040	Thermocouples for the generation of electric energy from heat energy	5%	85030040	Thermocouples for the generation of electric energy from heat energy	5%
85030090	Other	5%	85030090	Other	5%
85041000	Ballasts for discharge lamps or tubes	10%	85041000	Ballasts for discharge lamps or tubes	10%
85042100	Having a power handling capacity not exceeding 650 kVA	10%	85042100	Having a power handling capacity not exceeding 650 kVA	10%
85042200	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	10%	85042200	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	10%
85042300	Having a power handling capacity exceeding 10 000 kVA	10%	85042300	Having a power handling capacity exceeding 10 000 kVA	10%
85043100	Having a power handling capacity not exceeding 1 kVA	10%	85043100	Having a power handling capacity not exceeding 1 kVA	10%
85043200	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%	85043200	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%
85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%	85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%

85043400	Having a power handling capacity exceeding 500 kVA	10%	85043400	Having a power handling capacity exceeding 500 kVA	10%
85045000	Other inductors	5%	85045000	Other inductors	5%
85049000	Parts	5%	85049000	Parts	5%
85061005	Cylindrical, of an external volume exceeding 300 cm³	10%	85061005	Cylindrical, of an external volume exceeding 300 cm³	10%
85061025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%	85061025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%
85061090	Other	20%	85061090	Other	20%
85065005	Cylindrical, of an external volume exceeding 300 cm³	free	85065005	Cylindrical, of an external volume exceeding 300 cm³	10%
85065090	Other	20%	85065090	Other	20%
85068005	Cylindrical, of an external volume exceeding 300 cm³	10%	85068005	Cylindrical, of an external volume exceeding 300 cm³	10%
85068025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%	85068025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%
85068040	Fuel cells	20%	85068040	Fuel cells	20%
85068090	Other	20%	85068090	Other	20%
85071000	Lead-acid, of a kind used for starting piston engines	5%			
85071000	Lead-acid, of a kind used for starting piston engines		85071011	Used	5%
85071000	Lead-acid, of a kind used for starting piston engines		85071019	Other	5%
85071000	Lead-acid, of a kind used for starting piston engines		85071091	Used	15%
85071000	Lead-acid, of a kind used for starting piston engines		85071099	Other	15%
85081110	Of a value for duty purposes not exceeding R650	20%	85081110	Of a value for duty purposes not exceeding R650	20%
85081190	Other	5%	85081190	Other	5%
85081910	Of a value for duty purposes not exceeding R650, non-domestic	10%	85081910	Of a value for duty purposes not exceeding R650, non-domestic	10%
85081920	Other, of a value for duty purposes not exceeding R650	20%	85081920	Other, of a value for duty purposes not exceeding R650	20%
85081990	Other	5%	85081990	Other	5%
85086010	Of a value for duty purposes not exceeding R650, non domesic	10%	85086010	Of a value for duty purposes not exceeding R650, non-domestic	10%
85086090	Other, of a value for duty purposes exceeding R650, non-domestic	5%	85086090	Other, of a value for duty purposes exceeding R650, non-domestic	5%
85087090	Other	20%	85087090	Other	20%
85098010	Floor polishers	20%	85098010	Floor polishers	20%
85099000	Parts	20%	85099000	Parts	20%
85111090	Other	10%	85111090	Other	10%
85114015	Identifiable for use solely or principally with motor vehicle engines	15%	85114015	Identifiable for use solely or principally with motor vehicle engines	15%
85115020	Identifiable for use solely or principally with motor vehicle engines	15%	85115020	Identifiable for use solely or principally with motor vehicle engines	15%
85122000	Other lighting or visual signalling equipment	15%	85122000	Other lighting or visual signalling equipment	15%

85123000	Sound signalling equipment	15%	85123000	Sound signalling equipment	15%
85124000	Windscreen wipers, defrosters and demisters	15%	85124000	Windscreen wipers, defrosters and demisters	15%
85161090	Other	20%	85161090	Other	20%
85162100	Storage heating radiators	20%	85162100	Storage heating radiators	20%
85162910	Electric radiators	20%	85162910	Electric radiators	20%
85162990	Other	20%	85162990	Other	20%
85164000	Electric smoothing irons	20%	85164000	Electric smoothing irons	20%
85166000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	20%	85166000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	20%
85167100	Coffee or tea makers	20%	85167100	Coffee or tea makers	20%
85167200	Toasters	20%	85167200	Toasters	20%
85167900	Other	20%	85167900	Other	20%
85168010	Identifiable for use solely or principally with domestic stoves, hot-plates and ovens	20%	85168010	Identifiable for use solely or principally with domestic stoves, hot-plates and ovens	20%
85168090	Other	20%	85168090	Other	20%
85169020	For hand-type hair dryers	8%	85169020	For hand-type hair dryers	8%
85169025	For electric smoothing irons	20%	85169025	For electric smoothing irons	20%
85169030	For other electro-thermic appliances of a kind used for domestic purposes	20%	85169030	For other electro-thermic appliances of a kind used for domestic purposes	20%
85169090	Other	20%	85169090	Other	20%
85232100	Cards incorporating a magnetic stripe	5%	85232100	Cards incorporating a magnetic stripe	5%
85235210	Digital	5%	85235210	Digital	5%
85284910	Colour, with a screen size not exceeding 3 m x 4 m	25%	85284910	Colour, with a screen size not exceeding 3 m x 4 m	25%
85285190	Other	25%			
85285190	Other		85285290	Other	25%
85285990	Other	25%	85285990	Other	25%
85287100	Not designed to incorporate a video display or screen	free			
85287100	Not designed to incorporate a video display or screen		85287110	<P>With a value for duty purposes not exceeding R5 000</P>	15%
85287220	Incorporating a cathode-ray tube (CRT)	25%	85287220	Incorporating a cathode-ray tube (CRT)	25%
85287290	Other	25%	85287290	Other	25%
85287320	Incorporating a cathode-ray tube (CRT)	25%	85287320	Incorporating a cathode-ray tube (CRT)	25%
85287390	Other	25%	85287390	Other	25%
85291010	Parabolic aerial reflector dishes of a diameter not exceeding 120 cm	10%	85291010	Parabolic aerial reflector dishes of a diameter not exceeding 120 cm	10%
85291090	Other		85291020	Other aerials for reception apparatus for television, whether or not capable of receiving radio-broadcast, (excluding indoors "set-top" aerials with a permanently affixed base for placing on top of the television set or another flat surface)	20%
85299075	Display panels	20%	85299075	Display panels	20%

85299080	Other parts for reception apparatus for television	20%	85299080	Other parts for reception apparatus for television	20%
85308000	Other equipment	10%	85308000	Other equipment	10%
85309090	Other	10%	85309090	Other	10%
85321090	Other	15%	85321090	Other	15%
85322915	Designed for use in 50/60 Hz circuits and having a reactive power handling capacity of less than 0,5 kVar	15%	85322915	Designed for use in 50/60 Hz circuits and having a reactive power handling capacity of less than 0,5 kVar	15%
85329010	Windings	15%	85329010	Windings	15%
85351000	Fuses	5%	85351000	Fuses	5%
85352105	With moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	15%	85352105	With moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	15%
85352110	With a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	15%	85352110	With a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	15%
85352120	With a current rating not exceeding 1 200 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding those with moulded casings of plastics)	15%	85352120	With a current rating not exceeding 1 200 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding those with moulded casings of plastics)	15%
85352130	With a current rating not exceeding 1 600 A, for a voltage exceeding 24kV (AC) but not exceeding 36 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	5%	85352130	With a current rating not exceeding 1 600 A, for a voltage exceeding 24kV (AC) but not exceeding 36 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	5%
85352140	With a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 10 000A but not exceeding 21 900 A (excluding those with moulded casings of plastics)	15%	85352140	With a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 10 000 A but	15%

				not exceeding 21 900 A (excluding those with moulded casings of plastics)	
85352190	Other	5%	85352190	Other	5%
85352900	Other	5%	85352900	Other	5%
85353005	Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	15%	85353005	Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	15%
85353090	Other	5%	85353090	Other	5%
85354000	Lightning arresters, voltage limiters and surge suppressors	5%	85354000	Lightning arresters, voltage limiters and surge suppressors	5%
85359010	Switch cover plates; apparatus connectors	15%	85359010	Switch cover plates; apparatus connectors	15%
85359090	Other	5%	85359090	Other	5%
85362015	With casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%	85362015	With casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%
85363010	Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	10%	85363010	Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	10%
85363020	Identifiable for use solely or principally with motor vehicles	10%	85363020	Identifiable for use solely or principally with motor vehicles	10%
85363030	Switch fuses, for a voltage of less than 500 V	10%	85363030	Switch fuses, for a voltage of less than 500 V	10%
85363090	Other		85363040	Other, surge protection/suppression plugs and sockets for a voltage not exceeding 250 V	5%
85363090	Other	5%	85363090	Other	5%
85364110	Earth leakage relays, with a sensitivity not exceeding 1 000 mA	5%	85364110	Earth leakage relays, with a sensitivity not exceeding 1 000 mA	5%
85364120	Electro-magnetic and permanent magnet relays	5%	85364120	Electro-magnetic and permanent magnet relays	5%
85364130	Thermo-electric relays incorporating bimetal elements	5%	85364130	Thermo-electric relays incorporating bimetal elements	5%
85364180	Other, of a value for duty purposes of R250 or more	5%	85364180	Other, of a value for duty purposes of R250 or more	5%
85364190	Other	10%	85364190	Other	10%
85364910	Earth leakage relays, for a voltage not exceeding 660 V with a sensitivity not exceeding 1 000 mA	5%	85364910	Earth leakage relays, for a voltage not exceeding 660 V with a sensitivity not exceeding 1 000 mA	5%
85364920	Electro-magnetic and permanent magnet relays	5%	85364920	Electro-magnetic and permanent magnet relays	5%
85364930	Thermo-electric relays incorporating bimetal elements	5%	85364930	Thermo-electric relays incorporating bimetal elements	5%

85364980	Other, of a value for duty purposes of R250 or more	5%	85364980	Other, of a value for duty purposes of R250 or more	5%
85364990	Other	10%	85364990	Other	10%
85365050	Other, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%	85365050	Other, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%
85365090	Other	5%	85365090	Other	5%
85366120	Identifiable for use solely or principally with motor vehicles	10%	85366120	Identifiable for use solely or principally with motor vehicles	10%
85366130	Other, for fluorescent lamps	10%	85366130	Other, for fluorescent lamps	10%
85366140	Other, for a voltage of less than 500 V	10%	85366140	Other, for a voltage of less than 500 V	10%
85366190	Other	5%	85366190	Other	5%
85366910	Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	10%	85366910	Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	10%
85366930	Other, identifiable for use solely or principally with motor vehicles	10%	85366930	Other, identifiable for use solely or principally with motor vehicles	10%
85366960	Other sockets, for a voltage of less than 500 V	15%			
85366960	Other sockets, for a voltage of less than 500 V		85366961	Other, sockets for a voltage not exceeding 250 V	15%
85366960	Other sockets, for a voltage of less than 500 V		85366963	Other, sockets for a voltage less than 500 V	15%
85366965	Other, for a voltage of less than 500 V	10%			
85366990	Other, for a voltage of less than 500 V		85366967	Other, plugs for a voltage not exceeding 250 V	10%
85366990	Other, for a voltage of less than 500 V		85366969	<P>Other, for a voltage exceeding 250 V but less than 500 V</P>	10%
85366990	Other	5%	85366990	Other	5%
85369020	Identifiable for use solely or principally with motor vehicles	10%	85369020	Identifiable for use solely or principally with motor vehicles	10%
85369030	Apparatus connectors; switch cover plates	10%	85369030	Apparatus connectors; switch cover plates	10%
85369040	Terminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with domestic stoves and hot-plates	10%	85369040	Terminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with domestic stoves and hot-plates	10%
85369090	Other	5%	85369090	Other	5%
85371020	Identifiable for use solely or principally with motor vehicles	15%	85371020	Identifiable for use solely or principally with motor vehicles	15%
85371030	Equipped with apparatus of subheading 8536.20.15 or 8536.50.50	15%	85371030	Equipped with apparatus of subheading 8536.20.15 or 8536.50.50	15%
85371090	Other	5%	85371090	Other	5%
85372010	Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating	15%	85372010	Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a	15%

	exceeding 10 000 A but not exceeding 31 500 A (excluding gas insulated metal clad switchgear)			breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding gas insulated metal clad switchgear)	
85372020	Not flameproof, with a current rating not exceeding 1 250 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding gas insulated metal clad switchgear)	15%	85372020	Not flameproof, with a current rating not exceeding 1 250 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding gas insulated metal clad switchgear)	15%
85372040	Not flameproof, with a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 21 900 A (excluding gas insulated metal clad switchgear)	15%	85372040	Not flameproof, with a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 21 900 A (excluding gas insulated metal clad switchgear)	15%
85372090	Other	5%	85372090	Other	5%
85389045	For circuit breakers and isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	10%	85389045	For circuit breakers and isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	10%
85389048	For other automatic circuit breakers for a voltage exceeding 1 kV	10%	85389048	For other automatic circuit breakers for a voltage exceeding 1 kV	10%
85391000	Sealed beam lamp units	20%	85391000	Sealed beam lamp units	20%
85392120	Identifiable for use solely or principally with motor vehicles (excluding quartz iodide lamps)	20%	85392120	Identifiable for use solely or principally with motor vehicles (excluding quartz iodide lamps)	20%
85392145	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%	85392145	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%
85392245	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	20%	85392245	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	20%
85392290	Other	20%	85392290	Other	20%
85392945	Lamps, identifiable for use solely or principally with motor vehicles	21%	85392945	Lamps, identifiable for use solely or principally with motor vehicles	21%
85392950	Other, vacuum type, of less than 15 W	20%	85392950	Other, vacuum type, of less than 15 W	20%
85392957	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%	85392957	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%
85392990	Other	20%	85392990	Other	20%

85393145	Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%	85393145	Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%
85393190	Other	15%	85393190	Other	15%
85393245	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%	85393245	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%
85393290	Other	15%	85393290	Other	15%
85393945	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%	85393945	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%
85393990	Other	15%	85393990	Other	15%
85394100	Arc lamps	20%	85394100	Arc lamps	20%
85394910	Ultra-violet lamps	15%	85394910	Ultra-violet lamps	15%
85394920	Infra-red lamps	20%	85394920	Infra-red lamps	20%
85399000	Parts	15%	85399000	Parts	15%
85401100	Colour	25%	85401100	Colour	25%
85401200	Black and white or other monochrome	25%	85401200	Monochrome	25%
85409100	Of cathode-ray tubes	5%	85409100	Of cathode-ray tubes	5%
85409900	Other	5%	85409900	Other	5%
85441100	Of copper	15%	85441100	Of copper	15%
85441900	Other	15%	85441900	Other	15%
85442090	Other	15%	85442090	Other	15%
85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%
85444210	For a voltage not exceeding 80 V	15%	85444210	For a voltage not exceeding 80 V	15%
85444290	Other		85444220	For a voltage exceeding 80 V but not exceeding 240 V	15%
85444290	Other	15%	85444290	Other	15%
85444910	For a voltage not exceeding 80 V	15%	85444910	For a voltage not exceeding 80 V	15%
85444990	Other	15%	85444990	Other	15%
85446010	Paper insulated	15%	85446010	Paper insulated	15%
85446020	Plastic insulated	15%	85446020	Plastic insulated	15%
85446030	Rubber insulated	15%	85446030	Rubber insulated	15%
85446090	Other	15%	85446090	Other	15%
85447000	Optical fibre cables	15%	85447000	Optical fibre cables	15%

86072990	Other	10%	86072990	Other	10%
87012010	Of a vehicle mass not exceeding 1 600 kg	25%	87012010	Of a vehicle mass not exceeding 1 600 kg	25%
87012020	Of a vehicle mass exceeding 1 600 kg	20%	87012020	Of a vehicle mass exceeding 1 600 kg	20%
87019010	Two-wheeled tractors, of a cylinder capacity exceeding 2 000 cm^3	5%			
87021010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	20%	87021010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	20%
87021081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%	87021081	Other, of a vehicle mass not exceding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87021085	Other, of a vehicle mass not exceeding 2 000 kg	25%	87021085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87021087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%	87021087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87021090	Other	20%	87021090	Other	20%
87021010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator		87022010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	20%
87021081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver		87022081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87021085	Other, of a vehicle mass not exceeding 2 000 kg		87022085	Other, of a vehicle mass not exceeding 2 000 kg	25%

87021087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver		87022087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87021090	Other		87022090	Other	20%
87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver		87023081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87029085	Other, of a vehicle mass not exceeding 2 000 kg		87023085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver		87023087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87029090	Other		87023090	Other	20%
87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver		87024081	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87029085	Other, of a vehicle mass not exceeding 2 000 kg		87024085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver		87024087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87029090	Other		87024090	Other	20%
87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%	87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87029085	Other, of a vehicle mass not exceeding 2 000 kg	25%	87029085	Other, of a vehicle mass not exceeding 2 000 kg	25%

87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%	87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87029090	Other	20%	87029090	Other	20%
87032125	Hearses	20%	87032125	Hearses	20%
87032127	Ambulances	25%	87032127	Ambulances	25%
87032190	Other	25%	87032190	Other	25%
87032225	Hearses	20%	87032225	Hearses	20%
87032227	Ambulances	25%	87032227	Ambulances	25%
87032290	Other	25%	87032290	Other	25%
87032325	Hearses	20%	87032325	Hearses	20%
87032327	Ambulances	25%	87032327	Ambulances	25%
87032390	Other	25%	87032390	Other	25%
87032425	Hearses	20%	87032425	Hearses	20%
87032427	Ambulances	25%	87032427	Ambulances	25%
87032490	Other	25%	87032490	Other	25%
87033125	Hearses	20%	87033125	Hearses	20%
87033127	Ambulances	25%	87033127	Ambulances	25%
87033190	Other	25%	87033190	Other	25%
87033225	Hearses	20%	87033225	Hearses	20%
87033227	Ambulances	25%	87033227	Ambulances	25%
87033290	Other	25%	87033290	Other	25%
87033325	Hearses	20%	87033325	Hearses	20%
87033327	Ambulances	25%	87033327	Ambulances	25%
87033390	Other	25%	87033390	Other	25%
87032125/87032225/87032325/87032425	Hearses		87034025	Hearses	20%
87032127	Ambulances		87034027	Ambulances with a cylinder capacity not exceeding 1 000 cm³	25%
87032227/87032327/87032427	Ambulances		87034029	Other ambulances	25%
87032190	Other		87034031	Other with a cylinder capacity not exceeding 1 000 cm³	25%
87032290/87032390/87032490	Other		87034090	Other	25%
87033125/87033225/87033325	Hearses		87035025	Hearses	20%
87033127/87033227/87033327	Ambulances		87035027	Ambulances	25%
87033190/87033290/87033390	Other		87035090	Other	25%
87032125	Hearses		87036025	Hearses	20%
87032127	Ambulances		87036027	Ambulances of a cylinder capacity not exceeding 1 000 cm³	25%
87032327/87032427	Ambulances		87036029	Other ambulances	25%

87032190	Other		87036031	Other with a cylinder capacity not exceeding 1 000 cm³	25%
87032290/87032390/87032490	Other		87036090	Other	25%
87033125/87033225/87033325	Hearses		87037025	Hearses	20%
87033127/87033227/87033327	Ambulances		87037027	Ambulances	25%
87033190/87033290/87033390	Other		87037090	Other	25%
87039025	Hearses		87038025	Hearses	20%
87039027	Ambulances		87038027	Ambulances	25%
87039033	Other		87038090	Other	25%
87039025	Hearses	20%	87039025	Hearses	20%
87039027	Ambulances	25%	87039027	Ambulances	25%
87039090	Other	25%	87039090	Other	25%
87041025	G.V.M. not exceeding 50 t	10%	87041025	G.V.M. not exceeding 50 t	10%
87042140	Off-the-road logging trucks	10%	87042140	Off-the-road logging trucks	10%
87042175	Other, with an engine capacity not exceeding 1 000 cm³	25%	87042175	Other, with an engine capacity not exceeding 1 000 <span style='font-family: "Arial","sans-serif"; font-size: 12pt; mso-fareast-font-family: "Times New Roman"; mso-ansi-language: EN-ZA; mso-fareast-language: EN-ZA; mso-bidi-language: AR-SA; mso-bidi-font-weight: bold;'>cm³ (excluding the vehicles of subheading 8704.21.77)	25%
87042181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87042181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87042183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87042183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87042190	Other	20%	87042190	Other	20%
87042210	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	free			
87042220	Off-the-road logging trucks	10%	87042220	Off-the-road logging trucks	10%
87042290	Other	20%	87042290	Other	20%

87042310	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	10%	87042310	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	10%
87042320	Off-the-road logging trucks	10%	87042320	Off-the-road logging trucks	10%
87042390	Other	20%	87042390	Other	20%
87043130	Off-the-road logging trucks	10%	87043130	Off-the-road logging trucks	10%
87043175	Other, with an engine capacity not exceeding 1 000 cm³	25%	87043175	Other, with an engine capacity not exceeding 1 000 <span style='font-family: "Arial","sans-serif"; font-size: 12pt; mso-fareast-font-family: "Times New Roman"; mso-ansi-language: EN-ZA; mso-fareast-language: EN-ZA; mso-bidi-language: AR-SA; mso-bidi-font-weight: bold;'>cm³ (excluding the vehicles of subheading 8704.31.77)	25%
87043181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87043181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87043183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87043183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87043190	Other	20%	87043190	Other	20%
87043210	Off-the-road logging trucks	10%	87043210	Off-the-road logging trucks	10%
87043290	Other	20%	87043290	Other	20%
87049030	Off-the-road logging trucks	10%	87049030	Off-the-road logging trucks	10%
87049040	Electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87049040	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87049081	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87049081	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%

87049083	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87049083	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87049090	Other	20%	87049090	Other	20%
87060005	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	25%	87060005	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	25%
87060015	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	25%	87060015	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	25%
87060020	Other	20%	87060020	Other	20%
87071000	For the vehicles of heading 87.03	25%	87071000	For the vehicles of heading 87.03	25%
87079000	Other	20%	87079000	Other	20%
87081000	Bumpers and parts thereof	20%	87081000	Bumpers and parts thereof	20%
87082100	Safety seat belts	20%	87082100	Safety seat belts	20%
87082900	Other	20%	87082900	Other	20%
87083003	Disc brake pads, mounted	30%	87083003	Disc brake pads, mounted	30%
87083005	Other mounted brake linings, identifiable for use with air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	30%	87083005	Other mounted brake linings, identifiable for use with air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	30%
87083009	Other mounted brake linings	20%	87083009	Other mounted brake linings	20%
87083011	Brake drums, of unmachined cast metal	10%	87083011	Brake drums, of unmachined cast metal	10%
87083013	Other brake drums	20%	87083013	Other brake drums	20%
87083017	Disc brake calliper mechanisms and brake drum assemblies (excluding those identifiable for use solely or principally with tractors not being road tractors)	20%	87083017	Disc brake calliper mechanisms and brake drum assemblies (excluding those identifiable for use solely or principally with tractors not being road tractors)	20%
87083023	Other, of unmachined cast metal	10%	87083023	Other, of unmachined cast metal	10%
87083090	Other	20%	87083090	Other	20%
87084060	Other parts of unmachined cast metal	10%	87084060	Other parts of unmachined cast metal	10%
87084070	Other parts	20%	87084070	Other parts	20%
87084090	Other	20%	87084090	Other	20%
87085010	Wheel hubs (excluding those of unmachined cast metal)	20%	87085010	Wheel hubs (excluding those of unmachined cast metal)	20%
87085020	Drive-axles, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	20%	87085020	Drive-axles, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	20%

87085080	Other, of unmachined cast metal	10%	87085080	Other, of unmachined cast metal	10%
87085085	Other parts of drive axles	20%	87085085	Other parts of drive axles	20%
87085090	Other	20%	87085090	Other	20%
87087090	Other		87087021	Of a kind used on motor cars	20%
87087090	Other		87087023	Of a kind used on busses or lorries	20%
87087090	Other		87087029	Other	20%
87087090	Other	20%	87087090	Other	20%
87088010	McPherson struts and McPherson strut inserts or cartridges, and parts thereof	10%	87088010	McPherson struts and McPherson strut inserts or cartridges, and parts thereof	10%
87088020	Other shock absorbers and parts thereof	5%	87088020	Other shock absorbers and parts thereof	5%
87088050	Parts of unmachined cast metal	10%	87088050	Parts of unmachined cast metal	10%
87088090	Other	20%	87088090	Other	20%
87089110	Radiators	20%	87089110	Radiators	20%
87089130	Parts of unmachined cast metal	10%	87089130	Parts of unmachined cast metal	10%
87089190	Other parts	20%	87089190	Other parts	20%
87089215	Parts of unmachined cast metal	10%	87089215	Parts of unmachined cast metal	10%
87089220	Other parts	20%	87089220	Other parts	20%
87089290	Other	20%	87089290	Other	20%
87089325	Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm	20%	87089325	Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm	20%
87089355	Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 300 mm	20%	87089355	Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 300 mm	20%
87089380	Other, unmachined cast metal	10%	87089380	Other, unmachined cast metal	10%
87089390	Other	20%	87089390	Other	20%
87089420	Rack and pinion steering assemblies (excluding power-assisted types and those of subheading 8708.94.10)	20%			
87089440	Other, unmachined cast metal	10%	87089440	Other, unmachined cast metal	10%
87089450	Other parts	20%	87089450	Other parts	20%
87089490	Other	20%	87089490	Other	20%
87089500	Safety airbags with inflater system; parts thereof	20%	87089500	Safety airbags with inflater system; parts thereof	20%
87089910	Assembled chassis frames and parts thereof	20%	87089910	Assembled chassis frames and parts thereof	20%
87089920	Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines	5%	87089920	Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines	5%
87089930	Other heaters and ventilating units	20%	87089930	Other heaters and ventilating units	20%

87089970	Other, unmachined cast metal	10%	87089970	Other, unmachined cast metal	10%
87089990	Other	20%	87089990	Other	20%
87120010	Bicycles	15%	87120010	Bicycles	15%
87150000	Baby carriages and parts thereof	20%	87150000	Baby carriages and parts thereof	20%
87161000	Trailers and semi-trailers of the caravan type, for housing or camping	15%	87161000	Trailers and semi-trailers of the caravan type, for housing or camping	15%
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	15%	87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	15%
87163100	Tanker trailers and tanker semi-trailers	15%	87163100	Tanker trailers and tanker semi-trailers	15%
87163900	Other	15%	87163900	Other	15%
87164000	Other trailers and semi-trailers	15%	87164000	Other trailers and semi-trailers	15%
87168010	Wheelbarrows	15%	87168010	Wheelbarrows	15%
87168090	Other	15%	87168090	Other	15%
87169090	Other		87169020	Road wheels fitted with tyres; wheel rims fitted with tyres	15%
87169090	Other	15%	87169090	Other	15%
89031000	Inflatable	10%	89031000	Inflatable	10%
89039100	Sailboats, with or without auxiliary motors	10%	89039100	Sailboats, with or without auxiliary motors	10%
89039200	Motorboats (excluding outboard motorboats)	10%	89039200	Motorboats (excluding outboard motorboats)	10%
89039910	Water scooters and the like	10%	89039910	Water scooters and the like	10%
89039990	Other	10%	89039990	Other	10%
90011000	Optical fibres, optical fibre bundles and cables	15%	90011000	Optical fibres, optical fibre bundles and cables	15%
90183140	Disposable hypodermic syringes of plastics	20%	90183140	Disposable hypodermic syringes of plastics	20%
90183220	Hypodermic needles, including dental injection needles, with hubs	15%	90183220	Hypodermic needles, including dental injection needles, with hubs	15%
90282010	Mechanical water supply meters, designed for use with pipes with an inside diameter not exceeding 40 mm	10%	90282010	Mechanical water supply meters, designed for use with pipes with an inside diameter not exceeding 40 mm	10%
90321010	Identifiable for use solely or principally with electro-thermic domestic appliances (excluding those of which the operation depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled)	10%	90321010	Identifiable for use solely or principally with electro-thermic domestic appliances (excluding those of which the operation depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled)	10%
93011000	Artillery weapons (for example, guns, howitzers and mortars)	15%	93011000	Artillery weapons (for example, guns, howitzers and mortars)	15%
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15%	93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15%
93019010	Fully automatic shotguns	15%	93019010	Fully automatic shotguns	15%

93019021	Bolt action	15%	93019021	Bolt action	15%
93019022	Semi-automatic	15%	93019022	Semi-automatic	15%
90019023	Fully automatic	15%	93019023	Fully automatic	15%
93019024	Other	15%	93019024	Other	15%
93019030	Machine-guns	15%	93019030	Machine-guns	15%
93019041	Fully automatic pistols	15%	93019041	Fully automatic pistols	15%
93019042	Other	15%	93019042	Other	15%
93020010	Revolvers	15%	93020010	Revolvers	15%
93020023	Target shooting pistols of 5,6 mm calibre	15%	93020023	Target shooting pistols of 5,6 mm calibre	15%
93020025	Other, semi-outomatic	15%	93020025	Other, semi-automatic	15%
93020029	Other	15%	93020029	Other	15%
93020000	Revolvers and pistols (excluding those of heading 93.03 or 93.04):		93020031	Target shooting pistols of 5,6 mm calibre	15%
93020000	Revolvers and pistols (excluding those of heading 93.03 or 93.04):		93020039	Other	15%
93031000	Muzzle-loading firearms	15%	93031000	Muzzle-loading firearms	15%
93032011	Pump-action	15%	93032011	Pump-action	15%
93032012	Semi-automatic	15%	93032012	Semi-automatic	15%
93032013	Other	15%	93032013	Other	15%
93032020	Shotguns, multiple barrel, including combination guns	15%	93032020	Shotguns, multiple barrel, including combination guns	15%
93033010	Single-shot	15%	93033010	Single-shot	15%
93033020	Semi-automatic	15%	93033020	Semi-automatic	15%
93033090	Other	15%	93033090	Other	15%
93039090	Other	15%	93039090	Other	15%
93040090	Other	15%	93040090	Other	15%
93051010	Firing mechanisms	15%	93051010	Firing mechanisms	15%
93051020	Frames and receivers	15%	93051020	Frames and receivers	15%
93051030	Barrels	15%	93051030	Barrels	15%
93051040	Pistons, locking lugs and gas buffers	15%	93051040	Pistons, locking lugs and gas buffers	15%
93051050	Magazines and parts thereof	15%	93051050	Magazines and parts thereof	15%
93051060	Silencers (sound moderators) and parts thereof	15%	93051060	Silencers (sound moderators) and parts thereof	15%
93051070	Butts, grips and plates	15%	93051070	Butts, grips and plates	15%
93051080	Slides (for pistols) and cylinders (for revolvers)	15%	93051080	Slides (for pistols) and cylinders (for revolvers)	15%
93051090	Other	15%	93051090	Other	15%
93052005	Shotgun barrels	15%	93052005	Shotgun barrels	15%
93052010	Firing mechanisms	15%	93052010	Firing mechanisms	15%
93052015	Frames and receivers	15%	93052015	Frames and receivers	15%
93052020	Rifle barrels	15%	93052020	Rifle barrels	15%
93052025	Pistons, locking lugs and gas buffers	15%	93052025	Pistons, locking lugs and gas buffers	15%
93052030	Magazines and parts thereof	15%	93052030	Magazines and parts thereof	15%
93052035	Silencers (sound moderators) and parts thereof	15%	93052035	Silencers (sound moderators) and parts thereof	15%
93052040	Flash eliminators and parts thereof	15%	93052040	Flash eliminators and parts thereof	15%

93052045	Breeches, bolts (gunlocks) and bolt carriers	15%	93052045	Breeches, bolts (gunlocks) and bolt carriers	15%
93052090	Other	15%	93052090	Other	15%
93059111	Firing mechanisms	15%	93059111	Firing mechanisms	15%
93059112	Frames and receivers	15%	93059112	Frames and receivers	15%
93059113	Barrels	15%	93059113	Barrels	15%
93059114	Pistons, locking lugs and gas buffers	15%	93059114	Pistons, locking lugs and gas buffers	15%
93059115	Magazines and parts thereof	15%	93059115	Magazines and parts thereof	15%
93059116	Silencers (sound moderators) and parts thereof	15%	93059116	Silencers (sound moderators) and parts thereof	15%
93059117	Flash eliminators and parts thereof	15%	93059117	Flash eliminators and parts thereof	15%
93059118	Breeches, bolts (gunlocks) and bolt carriers	15%	93059118	Breeches, bolts (gunlocks) and bolt carriers	15%
93059190	Other	15%	93059190	Other	15%
93059990	Other	15%	93059990	Other	15%
93062900	Other	15%	93062900	Other	15%
93063090	Other	15%	93063090	Other	15%
93069000	Other	15%	93069000	Other	15%
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	15%	93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	15%
94012000	Seats of a kind used for motor vehicles	20%	94012000	Seats of a kind used for motor vehicles	20%
94013000	Swivel seats with variable height adjustment	20%			
94013000	Swivel seats with variable height adjustment		94013010	On a base, with wheels having a diameter not exceeding 65 mm	20%
94013000	Swivel seats with variable height adjustment		94013090	Other	20%
94014000	Seats (excluding garden seats or camping equipment), convertible into beds	20%	94014000	Seats (excluding garden seats or camping equipment), convertible into beds	20%
94015100	Of bamboo or rattan	20%			
54015100	Of bamboo or rattan		94015200	Of bamboo	20%
94015100	Of bamboo or rattan		94015300	Of rattan	20%
94015900	Other	20%	94015900	Other	20%
94016100	Upholstered	20%			
94016100	Upholstered		94016110	Reclining seats, electrically operated	20%
94016100	Upholstered		94016120	Reclining seats, mechanically operated	20%
94016100	Upholstered		94016130	Suitable for indoor living space (excluding barstools, dining chairs and the like)	20%
94016100	Upholstered		94016140	Barstools, dining chairs and the like	20%
94016100	Upholstered		94016150	Other, with sleigh base-frame	20%
94016100	Upholstered		94016160	Other, suitable for office use	20%

94016100	Upholstered		94016190	Other	20%
94016900	Other	20%			
94016900	Other		94016910	Bent-wood chairs	20%
94016900	Other		94016920	Other, with sleigh base-frame	20%
94016900	Other		94016930	Other, suitable for office use	20%
94016900	Other		94016940	Stationary activity centres for children	20%
94016900	Other		94016950	Other chairs for children, including highchairs	20%
94016900	Other		94016990	Other	20%
94017100	Upholstered	20%			
94017100	Upholstered		94017110	With sleigh base-frame	20%
94017100	Upholstered		94017120	With 4-legged frame	20%
94017100	Upholstered		94017130	Stationary activity centres for children	20%
94017100	Upholstered		94017140	Other chairs for children, including highchairs	20%
94017100	Upholstered		94017190	Other	20%
94017900	Other	20%			
94017900	Other		94017910	With sleigh base-frame	20%
94017900	Other		94017920	With 4-legged frame	20%
94017900	Other		94017930	Stationary activity centres for children	20%
94017900	Other		94017940	Other chairs for children, including highchairs	20%
94017900	Other		94017950	Other, suitable for outdoor use	20%
94017900	Other		94017990	Other	20%
94018000	Other seats	20%			
94018000	Other seats		94018010	Safety seats for children	20%
94018000	Other seats		94018020	Stationary activity centres for children, of plastics	20%
94018000	Other seats		94018030	Highchairs and booster seats for children, of plastics	20%
94018000	Other seats		94018040	Other, of plastics	20%
94018000	Other seats		94018050	Other, suitable for outdoor use, with textile seats or textile backrest	20%
94018000	Other seats		94018090	Other	20%
94019090	Other	20%			
94019090	Other		94019091	Mechanical actions for chairs	20%
94019090	Other		94019093	Laminated plywood seats and backrests	20%
94019090	Other		94019099	Other	20%
94031000	Metal furniture of a kind used in offices	20%	94031000	Metal furniture of a kind used in offices	20%
94032000	Other metal furniture	20%	94032000	Other metal furniture	20%
94033000	Wooden furniture of a kind used in offices	20%			
94033000	Wooden furniture of a kind used in offices		94033005	Desks, having one or more drawers, assembled	20%
94033000	Wooden furniture of a kind used in offices		94033010	Desks, having one or more drawers, unassembled	20%

94033000	Wooden furniture of a kind used in offices		94033015	Other tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding foldable tables or those having wheels)	20%
94033000	Wooden furniture of a kind used in offices		94033020	Other foldable tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding those having wheels)	20%
94033000	Wooden furniture of a kind used in offices		94033025	Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	20%
94033000	Wooden furniture of a kind used in offices		94033030	Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	20%
94033000	Wooden furniture of a kind used in offices		94033035	Cupboards, having 2 or more drawers	20%
94033000	Wooden furniture of a kind used in offices		94033040	Cupboards, having no drawers and having 2 or more doors	20%
94033000	Wooden furniture of a kind used in offices		94033042	Other cupboards, having a height not exceeding 60 cm, with two or more drawers, with wheels	20%
94033000	Wooden furniture of a kind used in offices		94033044	Other cupboards, with a height not exceeding 60 cm, without wheels	20%
94033000	Wooden furniture of a kind used in offices		94033045	Bookcases, not enclosed, unassembled	20%
94033000	Wooden furniture of a kind used in offices		94033050	Bookcases, not enclosed, assembled	20%
94033000	Wooden furniture of a kind used in offices		94033090	Other	20%
94034000	Wooden furniture of a kind used in the kitchen	20%			
94034000	Wooden furniture of a kind used in the kitchen		94034005	Floorstanding units, assembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034010	Floorstanding units, unassembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034015	Other, designed to be wall mounted, assembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034020	Other, designed to be wall mounted, unassembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034025	Units presented with a sink, assembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034030	Units presented with a sink, unassembled	25%
94034000	Wooden furniture of a kind used in the kitchen		94034090	Other	20%
94035000	Wooden furniture of a kind used in the bedroom	20%			
94035000	Wooden furniture of a kind used in the bedroom		94035011	With integral base and/or headset (box bed), with mattress, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035012	With integral base and/or headset (box bed), with mattress, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035013	Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	20%

94035000	Wooden furniture of a kind used in the bedroom		94035014	Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035015	Bunkbeds, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035016	Bunkbeds, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035017	Headboards, night stands, dressing tables and the like, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035018	Headboards, night stands, dressing tables and the like, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035019	Other	20%
94035000	Wooden furniture of a kind used in the bedroom		94035091	With integral base and/or headset (box bed), with mattress, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035092	With integral base and/or headset (box bed), with mattress, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035093	Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035094	Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035095	Bunkbeds, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035096	Bunkbeds, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035097	Headboards, nights stands, dressing tables and the like, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035098	Headboards, night stands, dressing tables and the like, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035099	Other	20%
94036000	Other wooden furniture	20%			
94036000	Other wooden furniture		94036011	Assembled	20%
94036000	Other wooden furniture		94036019	Unassembled	20%
94036000	Other wooden furniture		94036021	Assembled	20%
94036000	Other wooden furniture		94036029	Unassembled	20%
94036000	Other wooden furniture		94036031	Assembled	20%
94036000	Other wooden furniture		94036039	Unassembled	20%
94036000	Other wooden furniture		94036041	Assembled	20%
94036000	Other wooden furniture		94036049	Unassembled	20%
94036000	Other wooden furniture		94036051	Assembled	20%
94036000	Other wooden furniture		94036059	Unassembled	20%
94036000	Other wooden furniture		94036061	Exceeding 60 cm in height, assembled	20%
94036000	Other wooden furniture		94036063	Exceeding 60 cm in height, unassembled	20%
94036000	Other wooden furniture		94036065	Not exceeding 60 cm in height, assembled	20%
94036000	Other wooden furniture		94036067	Not exceeding 60 cm in height, unassembled	20%

94036000	Other wooden furniture		94036071	Assembled	20%
94036000	Other wooden furniture		94036079	Unassembled	20%
94036000	Other wooden furniture		94036081	Presented without the basin, assembled	20%
94036000	Other wooden furniture		94036083	Presented without the basin, unassembled	20%
94036000	Other wooden furniture		94036085	Presented with the basin, assembled	20%
94036000	Other wooden furniture		94036087	Presented with the basin, unassembled	20%
94036000	Other wooden furniture		94036090	Other	20%
94037000	Furniture of plastics	20%	94037000	Furniture of plastics	20%
94038100	Of bamboo or rattan	20%			
94038100	Of bamboo or rattan		94038200	Of bamboo	20%
94038100	Of bamboo or rattan		94038300	Of rattan	20%
94038900	Other	20%	94038900	Other	20%
94039000	Parts	20%	94039000	Parts	20%
94041000	Mattress supports	20%	94041000	Mattress supports	20%
94042100	Of cellular rubber or plastics, whether or not covered	20%	94042100	Of cellular rubber or plastics, whether or not covered	20%
94042900	Of other materials	20%			
94042900	Of other materials		94042910	Fitted with springs	20%
94042900	Of other materials		94042990	Other	20%
94043000	Sleeping bags	20%	94043000	Sleeping bags	20%
94049010	Blankets as defined in Additional Note 1 to Chapter 94	20%	94049010	Blankets as defined in Additional Note 1 to Chapter 94	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049021	With feather or down stuffing	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049022	<P>Other</P>	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049031	<P>Embroidered or incoporating appliqué work</P>	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049032	<P>Other</P>	20%
94049090	Other	20%	94049090	Other	20%
94051090	Other	20%	94051090	Other	20%
94052000	Electric table, desk, bedside or floor-standing lamps	20%	94052000	Electric table, desk, bedside or floor-standing lamps	20%
94054090	Other		94054021	Other light fittings, containing light emitting diodes (LED) as a source of illumination</p>	20%
94054090	Other	20%	94054090	Other	20%
94056000	Illuminated signs, illuminated name-plates and the like	20%	94056000	Illuminated signs, illuminated name-plates and the like	20%
94059190	Other	20%	94059190	Other	20%
94059290	Other	20%	94059290	Other	20%
94059990	Other	20%	94059990	Other	20%
94060000	Prefabricated buildings	free			
94060000	Prefabricated buildings		94069010	Of iron or steel	20%

95030010	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	20%	95030010	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	20%
95051000	Articles for Christmas festivities	30%	95051000	Articles for Christmas festivities	30%
95069910	Collapsible swimming pools and paddling pool, of polymers of vinyl chloride (PVC)	10%	95069910	Collapsible swimming pools and paddling pools, of polymers of vinyl chloride (PVC)	10%
95069920	Artificial turf	10%	95069920	Artificial turf in the form of sports fields playing surfaces including marking lines, presented unassembled	10%
96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15%	96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15%
96032100	Tooth brushes, including dental-plate brushes	15%	96032100	Tooth brushes, including dental-plate brushes	15%
96032900	Other	15%	96032900	Other	15%
96033090	Other	15%	96033090	Other	15%
96034000	Paint, distemper, varnish or similar brushes (excluding brushes of subheading 9603.30); paint pads and rollers	15%	96034000	Paint, distemper, varnish or similar brushes (excluding brushes of subheading 9603.30); paint pads and rollers	15%
96035010	Machine bottle brushes	15%	96035010	Machine bottle brushes	15%
96035090	Other	15%	96035090	Other	15%
96039010	Feather dusters, of ostrich feathers	15%	96039010	Feather dusters, of ostrich feathers	15%
96039090	Other	15%	96039090	Other	15%
96040000	Hand sieves and hand riddles	20%	96040000	Hand sieves and hand riddles	20%
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	20%	96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	20%
96062100	Of plastics, not covered with textile material	15%	96062100	Of plastics, not covered with textile material	15%
96062200	Of base metal, not covered with textile material	15%	96062200	Of base metal, not covered with textile material	15%
96062900	Other	15%	96062900	Other	15%
96063025	Button blanks	15%	96063025	Button blanks	15%
96071100	Fitted with chain scoops of base metal	20%	96071100	Fitted with chain scoops of base metal	20%
96071900	Other	20%	96071900	Other	20%
96072050	Slide fastener chains or stringers	20%	96072050	Slide fastener chains or stringers	20%
96072090	Other	15%	96072090	Other	15%
96081000	Ball point pens	15%	96081000	Ball point pens	15%
96082000	Felt tipped and other porous-tipped pens and markers	15%	96082000	Felt tipped and other porous-tipped pens and markers	15%
96085000	Sets of articles from two or more of the foregoing subheadings	15%	96085000	Sets of articles from two or more of the foregoing subheadings	15%
96086000	Refills for ball point pens, comprising the ball point and ink-reservoir	15%	96086000	Refills for ball point pens, comprising the ball point and ink-reservoir	15%

96091000	Pencils and crayons, with leads encased in a rigid sheath	20%	96091000	Pencils and crayons, with leads encased in a rigid sheath	20%
96099000	Other	20%	96099000	Other	20%
96121000	Ribbons	15%			
96121000	Ribbons		96121090	Other	15%
96122000	Ink-pads	15%	96122000	Ink-pads	15%
96151100	Of hard rubber or plastics	20%	96151100	Of hard rubber or plastics	20%
96151900	Other	20%	96151900	Other	20%
96159000	Other	20%	96159000	Other	20%
96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners)	20%	96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners)	20%
96190005	Of wading of textile materials		96190002	Sanitary towels (pads), of wadding of textile materials	15%
96190005	Of wading of textile materials		96190003	Pantyliners, of wadding of textile materials	15%
96190005	Of wading of textile materials	15%			
96190005	Of wading of textile materials		96190006	Other, of wadding of textile materials	15%
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%			
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres		96190011	Sanitary towels (pads), of paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres		96190012	Pantyliners, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres		96190013	Other, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%
96190015	Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14	20%	96190015	Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14	20%
96190020	Sanitary towels (pads), tampons and napkin liners for babies and similar articles of plastics or of other materials of heading 39.01 to 39.14	20%			
96190020	Sanitary towels (pads), tampons and napkin liners for babies and similar articles of plastics or of other materials of heading 39.01 to 39.14		96190021	Sanitary towels (pads), of other materials of heading 39.01 to 39.14	20%
96190025	Napkins for babies and similar articles, of knitted or crocheted textile material		96190023	Napkin liners for babies or similar articles and tampons of plastics or of other materials of heading 39.01 to 39.14	20%
96190025	Napkins for babies and similar articles, of knitted or crocheted textile material	45%	96190025	Napkins for babies and similar articles, of knitted or crocheted textile material	45%
96190030	Napkins for babies, of woven textile material	45%	96190030	Napkins for babies, of woven textile material	45%
96190035	Sanitary towels (pads), made up from woven textile materials	15%	96190035	Sanitary towels (pads), made up from woven textile materials	15%

96190040	Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material	20%			
96190040	Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material		96190041	Sanitary towels (pads), made up from knitted or crocheted textile material	20%
96190040	Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material		96190042	Pantyliners, made up from knitted or crocheted textile material	20%
96190040	Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material		96190045	Other (excluding sanitary towels (pads) and pantyliners; excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material	20%
96190090	Other	40%			
96190090	Other		96190091	Other, sanitary towels (pads) and pantyliners	40%
96190090	Other		96190099	Other	40%
98010000	Original equipment components		98010005	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	20%
98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	20%	98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg (excluding tyres)	20%
98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	20%	98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg (excluding tyres)	20%
98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	20%	98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding tyres)	20%
98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	20%	98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10 and tyres)	20%
98010030	For motor cars (including station wagons) of heading 87.03	20%	98010030	For motor cars (including station wagons) of heading 87.03 (excluding tyres)	20%
98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles,	20%	98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-	20%

	for use in underground mines and off-the-road logging trucks)			the-road logging trucks; excluding tyres)	
98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%	98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	20%
98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%	98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	20%
98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%	98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	20%

Treaty of the Southern African Development Community and Protocols concluded under article 22 thereof

RULES IN RESPECT OF ANNEX I (CONCERNING THE RULES OF ORIGIN FOR PRODUCTS TO BE TRADED BETWEEN THE MEMBER STATES OF THE SOUTHERN AFRICAN DEVELOPMENT COMMUNITY) OF THE PROTOCOL ON TRADE OF THE TREATY

49B.01 *(a)* The rules numbered 49B are rules contemplated in section 49(6)*(b)* in respect of the Treaty of the Southern African Development Community and Annex I of the Protocol on Trade of the said Treaty.

(b) Where any rule reflects a numbers in brackets after a serial number, for example, 49B.01(5), the number in brackets refers to the Rule number or numbers of Annex I of the Protocol on Trade "Concerning the Rules of Origin for Products to be Traded between the Member States of the Southern African Development Community". Any additional digit or letter after the number refers to subdivisions of the rule.

(c) Any expression used in these rules with reference to Annex I of the Protocol on Trade shall, unless the context otherwise indicates, have the meaning assigned thereto in the said Annex or provisions of the Act relating to such Annex or Protocol or in the Notes to Part B of the Schedule to the General Notes to Schedule No. 1.

(d) The expression-

(i) **"Annex I"** includes, according to its context, Annex I and its appendixes of the Protocol on Trade;

(ii) **"goods"** as used in these rules means, depending on the context, "goods" or "products" or "material" as defined in Annex I;

(iii) **"Member State"** means a Member State of the SADC;

(iv) **"Protocol"** means the Protocol on Trade;

(v) **"Rule"** refers to the specified numbered Rule of Annex I;

(vi) **"SCO"** refers to the SADC Certificate of Origin and includes according to the context, for export purposes, the set of forms comprising the SADC Certificate of Origin (SCO), the application form and copy of the application form referred to in rule 49B.10(9)1*(a)*;

(vii) **"SACU"**, as defined in Annex I, means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;

(viii) **"SADC"** means Southern African Development Community;

(ix) **"producer"** means a registered producer contemplated in paragraph *(f)* and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products, and depending on the context, any person that manufactures, processes or assembles goods on any combination thereof. **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

(e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)*(b)*(vi) to the extent specified in these rules to the manager responsible for the rules of origin section in Head Office, the Controller or any officer designated by that Manager or Controller. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) For the purposes of subparagraph (i) any officer authorised by the manager responsible for the rules of origin section in Head Office or the Controller, may exercise any power conferred or duty or function imposed on any authority in Annex I or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment

of the other requirements of Annex I. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A –

(i) every exporter and producer of goods to be exported to any of the member states of the Southern African Development Community shall be registered in accordance with rule 59A.01A*(b)*(i), and in the case of – **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as producer must be submitted.

ANNEX I

49B.02(1) Rule 1 – Definitions and interpretation

No rule.

49B.03(2) Rule 2 – Origin criteria

49B.03(2) General requirements

(Consigned directly)

(a) Notwithstanding the requirement that originating goods must be transported directly from one Member State to a consignee in another Member State, goods imported into the Republic consisting of one single consignment may be transported through other territories with, should the occasion arise, transhipment or temporary warehousing in such territories, provided that they remain under the control of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline to the Republic across a territory other than that of a Member State.

(b) Evidence that the conditions set out in paragraph *(a)* have been fulfilled shall be supplied at the time of entry by the production of:

(i) a single transport document covering the passage from the exporting Member State through the country of transit; or

(ii) a certificate issued by the customs authorities of the country of transit,

(aa) giving an exact description of the products;

(bb) stating the dates of unloading and reloading of the products and full particulars of the means of transport used, and

(cc) certifying the conditions under which the products remained in the transit country, or

(c) failing these, any substantiating documents.

49B.03(2)2 Sufficiently worked or processed products

For the purposes of paragraph 2(c) of Rule 2, Appendix V of Annex I (Regulation on the Tariff Quotas, Time periods and Arrangements for the Administration and Enforcement in respect of Products of HS Chapters 50 to 63 Exported to SACU by Member States) provides for procedures applicable to exportations to and importations into the

SACU of goods to which the arrangements relate. Rebate item 460.11 of Schedule No. 4 provides for a rebate of duty in respect of importation of the goods concerned.

49B.03(2)3 Cumulative Treatment

Whenever originating status is claimed for any product in which materials originating in any Member State have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in Annex I or in these rules keep available for inspection all appropriate records to prove the working or processing carried out in each Member State.

49B.04(3) Rule 3 – Processes not conferring origin

No rule.

49B.05(4) Rule 3 – Goods wholly obtained in the member states

Goods wholly obtained must be so declared on the SCO and any entry for export. **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

49B.06(5) Rule 5 – Unit of qualification

(a) Where any importer requests approval to import goods contemplated in the Rule in more than one consignment application shall be in writing and -

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Senior Manager: Customs Legislative and Interpretation at Head Office and forward a copy of the application to the manager responsible

for the administration of the rules of origin section in Head Office; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) in the case of other unassembled or disassembled goods the application shall be made to the manager responsible for the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro forma invoices of each. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first consignment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49B.07(6) Rule 6 – Separation of materials

For the purpose of this Rule, until the conditions agreed upon by the Committee of Minister envisaged in paragraph 2 of the Rules are available and have been enacted into law as contemplated in section 49(9), any person who produces goods for export to a Member State and who intends introducing an appropriate accounting system to replace the separation of originating and non-originating materials shall comply with the following conditions:

(a) Application shall be made to the Controller in writing;

(b) such person must produce proof

(i) that he/she regularly exports the manufactured goods to Member States;

(ii) of the impracticability of physical separation of the goods; and

(iii) of the identity and interchange ability of the originating and non-originating materials concerned which means that the originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical

characteristics, and cannot be distinguished from one another for origin purposes when incorporated into the finished product on account of any markings or other identification thereon.

(c) The accounting system and other records must –

(i) in accordance with the Rule, be adequate to ensure that no more goods are deemed to originate in the Republic than would have been the case if the producer had been able to physically separate the materials;

(ii) make a clear distinction between originating materials and non-originating materials acquired and / or left in stock; and

(iii) show that the manufacturer's stocks of originating materials exceeded the non-originating materials at the end of the accounting period which should date back 12 months from the time of any export, or delivery for export to, an exporter.

49B.08(7) Rule 7 – Treatment of mixtures

No rule.

49B.09(8) Rule 8 – Treatment of packing

(a) Where in accordance with General Rule 5 of the Harmonized System packing is included with the goods for classification purposes or it is included in the dutiable mass as contemplated in Note D of the General Notes to Schedule No. 1, it shall be included for the purposes of determining origin in terms of this Rule.

(b) Containers defined in section 1(2) of the Act or other imported containers, as the case may be;

(i) shall be subject to the provisions of section 38;

(ii) may be entered under heading 86.09 of Part 1 of Schedule No. 1 if classifiable thereunder;

(iii) may be entered under item 480.05 of Schedule No. 4 on compliance with the provisions of the item.

49B.10(9) Rule 9 – Documentary evidence

49B.10(9)1 Issue of the SADC Certificate of Origin (SCO)

(a) Numbered sets of SADC Certificate of Origin (SCO) contained in Appendix II to Annex I (pages 1 (original) and 2 (duplicate)) and the Application for SADC Certificate of Origin (SCO) (page 3) and Declaration by the Exporter (page 4) have been printed and are available from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the rules on application by any exporter who wishes to export originating products to the Member States of the SADC.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller;

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss;

(iii) The SCO, export bill of entry and supporting documents shall be submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs (g) and (h)) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **(Substituted by Notice R. 3620 published in Government Gazette 48862 dated 30 June 2023)**

(c) An exporter may only authorise a licensed clearing agent to complete and sign the SCO and the application form;

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in Annex I and a duplicate set, certified by him, has been furnished to the agent.

(f) The letter of authority shall be submitted together with the completed SCO and application form and will be retained by the Controller.

(g) Completion of the SCO is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the Annex. **(Substituted by Notice R.1165 published in Government Gazette 42698 dated 13 September 2019)**

(h) The SCO must be completed to be authentic in accordance with the instructions in the notes thereto and the following requirements: **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of

business of which is in the Republic. In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08 in the space provided.

Box 2

Insert the name and office address of the consignee in the country of destination.

Box 3

Indicates the country code and the certificate reference number. **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

Box 4

Insert the details which will be inserted on the export bill of entry.

Box 5

The customs officer must insert:

(i) "Duplicate" (where application is made for a duplicate SCO)

(ii) "issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof). **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

Box 6

- Enter item numbers and identifying marks and numbers on the packages in the space on the left-hand side of the box.
- If the packages are not marked, state "No marks and numbers".
- The quantity stated must agree with the quantities on the invoice, for example 100 cartons.
- If the packages are addressed to the consignee, state the address.

- No space must be left between items.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- The goods must be identified by giving a reasonably full commercial description and in order for the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.
- For goods in bulk that are not packed, insert “In bulk”.
- If both originating and non-originating goods are packed together, describe only the originating goods and add at the end “Part contents only”.
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk (*) on the invoice and the following statement must be inserted in box 6 below the description of the goods:

  “Goods marked * on the invoice are non-originating and are not covered by this form SCOW.
- Draw a horizontal line under the only or final item in box 6 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 7

Insert the tariff heading (four digit code) of Part 1 of Schedule No. 1 in respect of each line of goods described in Box 6.

Box 8

Insert “P” for goods wholly produced or “S” for goods with imported inputs **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

Box 9

Insert metric measures.

Box 10

Invoices must be serially numbered and the dates and numbers reflected in this box. **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

Box 11

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.

Box 12

- The officer must print his/her initials and surname below his/her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him/her for this purpose.

Box 13

- Insert the bill of entry number and date and other particulars.
- Follow the instructions in respect of Box 12.

(i) No certificate shall be valid

(i) If any entered particulars are incorrect and not in accordance with these rules;

(ii) if it contains any erasures or words written over one another;

(iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

(j) For the purposes of verification of the originating status of goods declared in the application for the SCO, the exporter, whether the manufacturer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods from a manufacturer for exportation in the same state or who re-exports in the same state goods imported from a Member State must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including –

(i) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned, the SCO or any other proof of origin document proving the originating status of materials used and declarations by the producer;

(ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(iii) documents proving the value of materials used and added value;

(iv) costing records showing the calculation of the ex-works price defined in Annex I.

(k) The requirements for signing the declaration on the SCO are also applicable in respect of the application form which –

(i) must bear the original signature of the person signing the declaration;

(ii) must be signed by the same person who signed the declaration on the SCO;

(l) In the space where it is stated "Specify as follows the circumstances which have enabled these goods to meet the above conditions" in the Declaration by the Exporter the exporter must state –

(i) if exported goods are manufactured/wholly obtained by the exporter

"The goods shown on the form SCO were manufactured / wholly obtained by the exporter and classified under _____ (four digit tariff heading). They fulfil the appropriate qualifying provisions of origin of Annex I.

(ii) If the exporter has bought in goods for export in the same state –

(aa) goods manufactured/wholly obtained in the Republic–

"The goods shown on the form SCO were manufactured / wholly obtained in the Republic and are classified under _____ (four digit tariff heading). Evidence of their originating status as required by Annex I is held by me"; or

(bb) goods manufactured / wholly obtained in a Member State –

"The goods were imported from _____ (name of Member State) under cover of attached _____ (state proof of origin form SCO) and are being exported in the same state. The goods are classified under _____ (four digit tariff heading)."

(iii) in the case of subparagraphs (i) and (ii)*(aa)*, the applicable list rule in Annex I.

(m) "Supporting documents attached" must include –

(i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's record;

(ii) the documents referred to in paragraph *(j)*; and (iii) the document referred to in Rule 49B.10(9)9*(a)*.

49B.10(9)2 SADC Certificate of Origin (SCO) issued retrospectively

(a) An SCO may be issued exceptionally after exportation of the goods to which it relates if –

(i) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(ii) it is demonstrated to the satisfaction of the authorised officer contemplated in rule 49B.01*(e)*(ii) that the SCO was issued but was not accepted at importation in the Member State of destination for technical reasons.

(b) The exporter may only apply for the retrospective issue of the SCO after exportation at the office of the Controller where the goods were exported.

(c) The application shall be in writing and shall be supported by –

(i) a completed SCO and its application form of which –

(aa) box 5 shall be endorsed “issued retrospectively”; and **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

(bb) if the SCO has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of Annex I;

(iv) full reasons of the circumstances in which a retrospectively issued SCO is required.

(d) Before such application is considered an officer will first conduct an examination of the exporter’s file for the purpose of verification that the information in such file agrees with the information supplied in the application.

(e) The application for the issue of the SCO retrospectively shall be considered by the officer responsible for origin administration in the Controller’s Office.

49B.10(9)3 Issue of a Duplicate SCO

(a) In the event of theft, loss or destruction of an SCO, the exporter may apply for a duplicate made out on the basis of the export documentation in possession of the Controller at the place where the goods were entered for export.

(b) The exporter shall furnish to the Controller where the original SCO was issued –

(i) a written statement giving reasons why a duplicate is required and the number and date of the original SCO;

(ii) a completed SCO and application form reflecting the word "Duplicate" and the number and date of the original form in Box 5; **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued, as prescribed in Rule 49B.10(9)1*(m)*.

(c) The Controller must –

(i) ensure that a copy of the original application form is attached to the application form for a duplicate; and

(ii) take into account the facts and circumstances considered when the original SCO was issued.

(d) If the Controller decides to certify the duplicate SCO, he or she shall stamp and sign it in the same way as any other SCO, but in Box 13 after the word "Date", he or she shall insert the words "from which this duplicate certificate is valid" and thereafter the date of the original SCO

49B.10(9)4 Verification of the Statement contained in the SADC Certificate of Origin

(Rule 9(3) and (4))

(a) Any SCO in respect of imported goods requiring verification shall be submitted on the form Verification of Origin contained in Appendix IV to Annex I by the manager responsible for the

administration of the rules of origin section in Head Office to the customs authority of the Member State where the SCO was issued. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) (i) If the Controller has reasonable doubts about an SCO, the originating status of the goods concerned or the fulfilment of the other requirements of Annex I, such Controller may, unless the manager responsible for the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authority of the Member State on the originating status of the goods. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) If the goods concerned are subject to any prohibition in terms of any other law, the goods shall be dealt with as provided in section 113(8).

(iii) If no reply is received within three months as provided for in Rule 9(3), the manager responsible for the rules of origin section in Head Office may refuse entitlement to preferences in respect of the goods under investigation and any future consignments of such goods. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) If a request is received from the customs authorities in any Member State, the exporter, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfillment of the other requirements of Annex I.

49B.10(9)6 Deposit with Secretariat of the SADC of Particulars Specified in Rule 9(6)

(a) The stamp provided for issuing forms SCO must be used only for that purpose and only such stamp shall be used for such forms.

(b) The manager responsible for the rules of origin section in Head Office shall be responsible for furnishing the Secretariat of the SADC with the particulars regarding the issuing of SADC Certificates of Origin specified in Rule 9(6). **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49B.10(9)7 Submission of Proof of Origin

(a) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue in the relevant field provided for that purpose on the bill of entry.

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—

(i) be produced at the time of entry for home consumption;

(ii) be in English and if not so a translation must be attached thereto;

(iii) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(iv) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; or

(v) if a refund application as contemplated in section 76(2)*(h)*, be submitted with the application for refund.

(c) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for

fulfilment of the requirements of Annex I. **(Paragraphs (a), (b) and (c) substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49B.10(9)8 Exemptions from Proof of Origin

Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10, provided;

(a) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal baggage;

(b) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.

(c) The following additional conditions shall apply in the case of private postal imports –

(i) the goods must have been sent by one private Individual to another direct from the preference country in question;

(ii) the sender declares in writing that the origin conditions are satisfied.

49B.10(9)9 Declaration by the Producer

(a) The Declaration by the Producer referred to in Appendix III to Annex I in Part B of the General Notes to Schedule No. 1 shall, where the exporter is not the producer, be submitted by the exporter together with a copy thereof in support of the application for the SCO as referred to in 49B.10(9)1: **(Substituted by Notice R.1165 published in Government Gazette 42698 dated 13 September 2019)**

(b) Where non-originating goods –

(i) have undergone working or processing in any other Member State; and

(ii) such goods are further worked or processed or used in the manufacture of goods in the Republic for which an SCO for originating products is made out in the Republic,

the manufacturer shall obtain and keep available for inspection by an officer, full particulars of the working and processing carried out on the goods in the other Member State in accordance with the provisions of Annex I, for the purpose of proving the originating status of the goods concerned.

(c) No person shall be entitled to the benefit of Rule 2.4 unless he is in possession of evidence regarding the working or processing materials have undergone in a Member State.

(d) (i) A separate record must be kept in respect of each consignment of goods.

(ii) Any documents relating to such goods must describe such goods in sufficient detail to be readily identifiable and to determine the tariff heading.

(iii) If goods which originate in any Member State or which have not been so worked or processed are included on any invoice, delivery note or other commercial document, such goods must be separately and clearly indicated thereon by an asterisk (*) or other distinguishing mark.

(e) The registration number referred to in the Declaration by the Producer shall be the customs and excise client number issued in terms of rule 59A.06(1). **(Inserted by Notice R. R.1165 published in Government Gazette 42698 dated 13 September 2019)**

49B.10(9)10 Supporting Documents

(a) The documents every exporter or other person contemplated in section 4(12A) must be able to produce in order to prove the originating status of goods, shall include, according to the circumstances, the following –

(i) direct evidence of the processes carried out by the exporter or producer to obtain the goods concerned, contained for example, in his accounts or internal bookkeeping;

(ii) documents proving the originating status of materials used, issued or made out in any other Member State or the Republic;

(iii) documents proving the working or processing of materials in any other Member State or the Republic, issued or made out in the other Member State or the Republic;

(iv) SADC certificates of origin (SCO) proving the originating status of materials used, issued or made out in the Member States or the Republic in accordance with Annex I;

(v) any documents proving the working or processing undergone in any Member State of materials used, in accordance with Annex I;

(vi) any documents proving the originating status of goods used in working or processing issued in any country outside the SADC.

(b) Every exporter who completes an SCO shall, if he is the manufacturer, complete, or if he bought in the goods from a manufacturer, obtain and keep, the Declaration by the Producer together with all the supporting documents necessary to prove the originating status of the goods concerned.

(c) The invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the rules of origin section in Head Office, where – **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(i) different terms apply, for example, CIF price;

(ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchases for similar goods;

(iii) goods are invoiced by manufacturers to purchases at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price.

(v) any other instances where the invoiced price is not an ex-factory price.

(d) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of Annex I.

(e) Documents shall be preserved as provided in rule 101.03.

49B.10(9)11 Discrepancies and Formal Errors

(a) Slight discrepancies between the statements made in the SCO and those made in the documents submitted in terms of section 39 of the goods concerned, shall not, render the proof of origin null and void if it is duly established that the SCO does correspond to the goods submitted.

(b) Obvious formal errors such as typing errors on the SCO should not cause this document to be rejected if these errors are not

such as to create doubts concerning the correctness of the statements made in this document.

(c) Slight discrepancies in documents submitted at the time of entry of imported goods may include –

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have not direct bearing on the validity of the SCO;

(iii) that the information is valid and accurate but not inserted in the correct box;

(iv) that the exporter declaration box is not dated;

(v) …… **(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(d) Any SCO submitted with the slight discrepancies or formal errors contemplated in this rule may be accepted provided the circumstances satisfy the requirements of paragraphs *(a)* and *(b)*.

49B.11(10) Rule 10 – Infringement and Penalties

(a) Particulars of any untrue claims in respect of origin as contemplated in Rule 10 shall be reported, and all relevant documents submitted, to the manager responsible for the rules of origin section in Head Office. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) The manager responsible for the rules of origin section in Head Office is responsible for informing the Member State in accordance with the provisions on Mutual Assistance and Co-operation in Customs Matters contained in Appendix I of Annex II of the Protocol. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49B.11(11) Rule 11 – Derogations

49B.13(12) Rule 12 – Regulations

Any regulations adopted by the Committee of Ministers (CMT) are enacted into law as provided in section 49(1)*(b)* and Note 5 to Part B of the Schedule to the General Notes to Schedule No. 1.

49B.14 Any person involved in a dispute concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)*(b)*, make use of any procedure provided for in Chapter XA of the Act.

49B.15 Documents to be submitted and procedures to be followed on presentation of bills of entry for goods in respect of which preferential treatment is claimed

(a) Import and export bills of entry shall be endorsed with the SCO number and date of issue in the relevant field provided for in the bill of entry. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of –

(i) Imported goods –

(aa) if the goods are entered for home consumption, the SCO and a copy of the invoice and packing list, a copy of the bill of lading, air waybill or other transport document, the

statement referred to in rule 49B.10(9)7*(b)* for retention by the Controller;

(bb) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the SCO and any other document required for allowing preferential treatment when the goods are entered for home consumption.

(ii) goods for export –

(aa) duly completed SCO, and

(bb) for retention by the Controller, the application form for the SCO and a copy of the export invoice, a copy of the packing list, a copy of the bill of lading, air waybill or other transport document, a copy of the Declaration by the Producer, where applicable, and proof of origin.

(c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

49B.16 No rule

(Deleted by Notice R.539 published in Government Gazette 37806 dated 11 July 2014)

49B.17.01 Customs procedures in respect of the implementation of Annex VII concerning Trade in Sugar in the Southern African Development Community of the Protocol on Trade of the Treaty of the Southern African Development Community

(a) For the purposes of this section of the rules –

(i) **"Addendum to Annex VII"** means the agreement by the TCS on customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of

Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes (1)*(b)*(ii) and 3*(b)* of Part B of the General Notes to Schedule No. 1.

"Annex VII" means Annex VII, concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendices in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note (1)(b) to that Part.

"Non-SACU SADC Member State" means a net surplus sugar producing Member which is a Member State of the SADC but is not a SACU Member State.

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland.

"SACU Central Coordinating Authority" (which the addendum states is SARS (the South African Revenue Service)) shall be the officer to whom any power, duty or function for the purposes of administering the provisions of Annex VII and the Addendum relating to such authority is delegated in these rules.

"SADC Member State" means any SADC Member State listed in paragraph 6 of Note K of the General Notes to Schedule No. 1 which member states are, Botswana, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe.

(ii) *(aa)* any expression used in the rules with reference to Annex VII of the Protocol on Trade and the Addendum shall, unless the context otherwise indicates, have the meaning assigned thereto in the

said Annex or provisions of the Act relating to such Annex or Protocol or in the Notes of Part B of the Schedule to the General Notes to Schedule No. 1 or in the Notes to item 460.04 of Schedule No. 4.

(bb) the following definitions in Article 1 of Annex VII are reproduced:

"Marketing Year" means a period of twelve months commencing on 1 April and ending on 31 March and "annual" and "annum" shall have a corresponding meaning;

"MTTQ" means metric tons tel quell;

"Sugar" means raw sugar, refined sugar and direct consumption crystal sugar;

"Technical Committee on Sugar (TCS)" means the body comprising representatives of Member States and sugar industries in all Member States;

"Ton" means a metric ton of sugar tel quell.

(iii) *(aa)* In terms of Article 1 of Annex VII sugar must be wholly produced by the sugar producer in the non-SACU SADC Member State to qualify for a quota.

(bb) Any reference to sugar imported in these rules shall mean sugar entered under rebate item 460.04 of Schedule No. 4 in which provision is made for a rebate of duty in respect of sugar for which a quota has been allocated and a certificate of origin has been issued as contemplated in the Addendum.

(iv) In terms of Article 6 of Annex VII –

(aa) quotas will be allocated to net surplus sugar producers and determined allocations are not transferable between Member States;

(bb) quantities will be measured in MMTQ.

(v) Any annual quota not used in the quota year may not be transferred to a following year.

(b) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6) including those of the SACU Central Coordinating Authority contemplated in the Addendum is delegated in terms of section 49(6)*(b)*(vi) to the extent specified in these rules to the MOA, the Controller or any officer designated by that Manager or Controller.

(ii) For the purposes of subparagraph (i) any officer designated to perform the rules of origin function, any other officer authorised by the manager responsible for the rules of origin section in Head Office or by any Controller may exercise any power referred or duty or function imposed on the customs authority in terms of any provision of Annex VII or the Addendum or on an officer in terms of any other provision of this Act for the purposes of fulfilment, of any requirement of Annex VII or the Addendum. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) Appendix II and Appendix IV to Annex I each respectively contains the specimen SADC certificate of origin and the form of Verification of origin.

(d) Sugar consigned to an Importer in the Republic may only be entered for customs duty purposes at the offices of Controllers at the places specified in paragraph *(g)* of item 200.03 of the Schedule to the rules, unless the manager responsible for the rules of origin section in Head Office permits such entry to be made at any other customs and excise office. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49B.17.02 *(a)* Any number reflected in brackets after any rule or paragraph of a rule refers to a paragraph of the Addendum on which the rule is based.

(b) Procedures applicable to the manager responsible for the rules of origin section in Head Office in exercising the powers and performing the duties and functions of the SACU central coordinating authority. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(i) The manager responsible for the rules of origin section in Head Office shall ensure that SARS is notified in writing by the non-SACU SADC Member State of - **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) the quota allocating authority responsible for administering the duty-free quota access for net surplus sugar produced in SADC countries (paragraph 1.1 of the Addendum);

(bb) the certificate of origin issuing authority responsible for administering the duty-free quota access for net surplus sugar produced in the SADC countries (paragraph 1.2 of the Addendum); and

(cc) the particulars of each exporter registered by, and to whom quotas have been allocated by, the quota allocating authority (paragraph 2.2 of the Addendum).

(ii) *(aa)* Such Member State is only allowed one quota allocating authority and one certificate of origin issuing authority (paragraph 1.3 of the Addendum).

(bb) Only imports of sugar from registered exporters notified as contemplated in subparagraph (i)*(cc)* may be entered under item 460.04 (paragraph 2.3 of the Addendum).

(cc) Quota allocations and adjustments thereof must be notified to the SACU Central Coordinating Authority by the quota allocating authority in writing within seven working days after such allocations or adjustments have been made (paragraph 3.3 of the Addendum).

(dd) The manager responsible for the rules of origin section in Head Office must advise all Controllers and the customs administrations of the SACU Member States of the particulars of the quota allocating authority, the origin authority, each registered exporter and the quotas allocated to that exporter. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ee) The manager responsible for the rules of origin section in Head Office must record the details referred to in subparagraph (i) for verification purposes and for deductions when imports are made into SACU (paragraph 2.2 of the Addendum). **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(iii) In terms of paragraph 5 of the Addendum, the manager responsible for the rules of origin section in Head Office must submit quarterly reports to the TCS on the following: **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) "The number and details of registered exporters per Member State";

(bb) "The volume and value of certificates of origin utilised by each qualifying Member State; and"

(cc) "The quantities still available in terms of allocated quantitative limits for each Member State".

(iv) The manager responsible for the rules of origin section in Head Office must keep complete records of all documentation relating to the administration of the sugar quotas including all notifications to and from the relevant authorities, the TCS and ports of entry. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(v) In terms of paragraph 6 of the Addendum, the manager responsible for the rules of origin section in Head Office must

submit quarterly reports to the TCS on the following: **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) "Number and details of certified exporters per Member State";

(bb) "Number, volume and value per certificate of origin issued by each Member State";

(cc) "Number, volume and value of certificates of origin utilized by each qualifying Member State"; and

(dd) "Quantities still available in terms of allocated quantitive limits per qualifying Member State";

(vi) The manager responsible for the rules of origin section in Head Office must keep complete records of all documentation relating to the administration of the sugar quotas including all notifications to and from the relevant authorities and the TCS, originals and copies of certificates of origin, copies of the bills of entry import and correspondence with the customs office at the port of entry for a period of five years from the date any consignment is entered for home consumption. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) Procedures applicable to the clearance of sugar at the port of entry:

(i) *(aa)* Upon presentation of an original certificate of origin, the customs authority of the importing SACU Member State shall verify the details of the exporter appearing on the certificate against the details of the registered exporter sent by the quota allocating authority and received from the manager responsible for the rules of origin section in Head Office. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(bb) In cases of reasonable doubt, regarding those details, the customs authority of the importing SACU Member State shall, in accordance with the provisions of rule 9(3) and 9(4)

of Annex I, submit a report, the certificate of origin, and all relevant documents to the Commissioner for attention of the manager responsible for the rules of origin section in Head Office for verification. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(cc) The request for verification shall be submitted by the manager responsible for the rules of origin section in Head Office to the issuing authority on the form contained in Appendix IV to Annex I. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(dd) The customs authority shall, in accordance with the provisions of rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the consignment of sugar on the furnishing of adequate security to cover the duty at the general rate of duty specified in Part 1 of Schedule No. 1.

(ii) If the certificate of origin is found to be untrue in any material way the consignment must be dealt with as contemplated in rule 49B.17.11(10).

(iii) The number of the certificate of origin and a declaration that the sugar complies with the requirements of Annex VII and the Addendum, must be endorsed on the import bill of entry concerned.

(iv) Where sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, duty must be collected at the general rate of duty specified in Part 1 of Schedule No. 1 as contemplated in Note 4(d) to item 460.04.

(v) Customs ports of entry in SACU must –

(aa) upon clearance notify the Central Coordinating Authority (the manager responsible for the rules of origin section in Head Office) of imports under the quota arrangement

contemplated in these rules (paragraph 4.4 of the Addendum); and **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(bb) keep certificates of origin, import bills of entry, notifications and other communications received from the manager responsible for the rules of origin section in Head Office and other documents relating to such importations for a period of five years from the date any consignment is entered for home consumption. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49B.17.03 Transitional arrangement relating to use of 12 block SADC Certificates of Origin

An exporter may continue to use a 12 block SADC Certificate of Origin issued before 16 August 2023, until the numbered set of certificates issued to that exporter of which that certificate formed part, is depleted. **(Substituted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

Free Trade Agreement between the European Free Trade Association States and the Southern African Customs Union States

Part C of the Schedule to General Notes to Part 1 of Schedule No. 1:

Annex V: Concerning the definition of the concept of "originating products" and methods of administrative co-operation

49D.01 *(a)* The rules numbered 49D are rules contemplated in section 49(6)*(b)* in respect of the Free Trade Agreements between the European Free Trade Association States (EFTA) and the Southern African Customs Union States (SACU). The EFTA States comprise the Republic of Iceland, the Principality of Lichtenstein, the Kingdom of Norway and the Swiss Confederation and SACU comprises of the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49D.01(5), the number in brackets refers to the Article number or numbers of Annex V entitled "Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Co-operation" of the said Agreement to which the rule relates.

(c) Any expression used in these rules with reference to the Annex or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in Annex V or provisions of the Act relating to such Annex or in the said Agreement or in the Notes to Part C of the Schedule to the General Notes to Schedule No. 1.

(d) The expression-

(i) "Article" refers to the specified numbered article of Annex V;

(ii) "form EUR1" refers to the Movement Certificate EUR1 and includes according to the context, for export purposes, the set of

forms comprising the Movement Certificate EUR1, the application form and copy of the application form referred to in rule 49D.14(14), (15); and

(iii) "goods" as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in Annex V;

(e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)*(b)*(vi) to the extent specified in these rules to the Manager: Commercial Services, the Controller or any officer designated to perform such function;

(ii) For the purposes of subparagraph (i) any officer authorised by the Manager: Commercial Services or by any Controller may exercise any power or duty or function conferred or imposed on customs authorities in Annex V or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfillment of the other requirements of Annex V.

(f) Registration of exporter

For the purposes of section 49(6) and section 59A -

(i) every exporter and producer of goods to be exported to any of the member states of the EFTA shall be registered in accordance with rule 59A.01A*(b)*(i), and in the case of - **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted;

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

ANNEX V

TITLE 1 - GENERAL PROVISIONS

49D.02(1) Article 1 - Definitions

No rule.

TITLE II - DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS

49D.03(2) Article 2 – Origin Criteria

Goods originating in SACU are considered of single SACU origin, and the Movement Certificate EUR1 or invoice declaration must accordingly reflect “SACU Origin”.

49D.04(3) Article 3 - Cumulation of origin

Whenever originating status is claimed for any product in which materials originating in any EFTA State or any SACU State have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in Annex V or in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 3.

49D.05(4) Article 4 - Wholly obtained products

Goods wholly obtained must be so declared on the Movement Certificate EUR1 or any invoice declaration and any entry or declaration for export.

49D.06(5), (6) Article 5 - Sufficiently worked or processed products

Article 6 - Insufficient working or processing

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in an EFTA State or in SACU in order to distinguish the operations for the purposes of Articles 5 and 6.

49D.07(7) Article 7 - Unit of qualification

No rule.

49D.08(8) Article 8 - Accessories, spare parts and tools

No rule.

49D.09(9) Article 9 - Sets

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of these Articles.

49D.10(10) Article 10 – Neutral elements

No rule.

TITLE III - TERRITORIAL REQUIREMENTS

49D.11(11) Article 11 - Principle of territoriality

Where originating status is claimed for goods that have been exported for outward processing the exporter must produce before exportation all relevant documents including any SAD form declaring the goods on importation under item 409.07 of Schedule No. 4 to the Controller for verification whether the provisions of Article 11 have been complied with.

49D.12(12) Article 12 - Direct transport

(a) "Transported directly" means goods invoiced to an importer in SACU by an exporter in an EFTA State (or by a person in another country) and transported directly from the EFTA State to that importer, arriving in the same ship, aircraft or container on which they were loaded in the EFTA State.

(b) The evidence contemplated in paragraph 2 of Article 12 in respect of goods which otherwise qualify for preferential treatment, but which have not been transported directly between an EFTA State and a SACU State shall be produced to the Controller at the time of entry together with the Movement Certificate EUR1 or invoice declaration and other documents contemplated in section 39.

(c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security as contemplated in and subject to the provisions of section 49(9).

(d) Documents providing the facts specified in paragraph 1 of Article 12 may include a declaration by the exporter supported by a

statement by the customs authorities of the EFTA State that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

49D.13(13) Article 13 - Exhibitions

In addition to the proof of origin referred to in paragraph 2 of Article 13 the importer must produce on entry of the goods imported -

(a) an invoice from the exporter in the EFTA State endorsed with the statement" these goods were consigned to you from (name and place of exhibition); and

(b) a statement from -

(i) the exporter confirming the particulars specified in paragraphs 1(a) to (d) of Article 13; and

(ii) if the Manager: Commercial Services so requires, the customs authorities in the country of exhibition stating that the goods -

(aa) were consigned by the exporter from an EFTA State to the exhibition;

(bb) were used solely for exhibition or demonstration; and

(cc) remained under customs control during their stay in the country of exhibition

TITLE IV - PROOF OF ORIGIN

49D.14(14), (15) Article 14 - General requirements

Article 15 - Procedure for the issue of a Movement Certificate EUR1

(a) Numbered sets of Movement Certificate EUR1 (pages 1 - 2) and the Application For A Movement Certificate (pages 3 - 4) with a duplicate application form (page 5) have been printed in accordance with the provisions of Appendix 3 to Annex V and are available on application from the South African Revenue Services at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to an EFTA State.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) The form EUR1, export bill of entry and supporting documents shall be submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs *(g)* and *(h)*) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **(Substituted by Notice R. 3620 published in Government Gazette 48862 dated 30 June 2023)**

(c) An exporter may only authorise a licensed clearing agent to complete and sign the Movement Certificate EUR1 and the application form.

(d) The authorisation must be completed on the exporter’s own letter-headed paper and confirm full details of the agent’s

name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in Annex V and a certified duplicate set has been furnished to the agent.

(f) The letter of authority shall be submitted together with the completed Movement Certificate EUR1 and application form and will be retained by the Controller.

(g) Completion of a Movement Certificate EUR1 or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of Annex V;

(h) The Movement Certificate EUR1 must be completed to be authentic in accordance with the instructions in Article 15, the notes to the certificate and the following requirements:

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic. In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert SACU in the first line and the name of the EFTA State of destination in the second line.

Box 3

Insert the name of the consignee, and for exports to any exhibition outside an EFTA State which are later to be sent to an EFTA State, also insert the name and address of the exhibition.

Box 4

Insert SACU or the name of the EFTA State.

Box 5

Insert the name of the EFTA State of destination.

Box 6

Insert the details which will be inserted on the export SAD form.

Box 7

Insert one of the following endorsements where necessary; otherwise leave the box blank -

“Duplicate” (where application is made for a duplicate as contemplated in Article 17).

“Issued retrospectively” (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof as contemplated in Article 16).

“Replacement of movement certificate EUR1 or invoice declaration” - Issued in ……..(insert the country in which the Movement Certificate EUR1 or invoice

declaration was issued - to be issued in the circumstances contemplated in Article 18.).

Box 8

- Enter item numbers and identifying marks and numbers in the space on the left-hand side of the box.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- No space must be left between items.
- State identifying marks and numbers on the packages.
- If the packages are addressed to the consignee state the address.
- If they are not marked state “No marks and numbers”.
- For goods in bulk which are not packed insert “In bulk”
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description and in order that the appropriate tariff heading can be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.
- If both originating and non-originating goods are packed together describe only the originating goods and add at the end “Part contents only.”
- If non-originating goods are included in a consignment of originating goods, the non-originating

goods must be marked with an asterisk on the invoice and the following statement put in Box 8, below the description of the goods:

- “Goods marked * on the invoice are non-originating and are not covered by this Movement Certificate EUR1.
- Draw a horizontal line under the only or final item in box 8 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 9

Insert metric measures.

Box 10

Invoices must -

- be serially numbered and the dates and numbers reflected in this box;
- reflect the Movement Certificate EUR1 number or mention the office and date of issue;
- contain a full description of the goods, the tariff heading and reference numbers or other particulars for identification of the goods in the exporter’s records; and
- state the country in which the goods originate.

Box 11

- Insert the SAD form number and date.
- The initials and surname of the officer must be printed below the signature and date-stamp on the certificate in the space provided for this purpose.

Box 12

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature
- The signature must not be mechanically reproduced or made with a rubber stamp.

(ij) No certificate shall be valid -

(i) If any entered particulars are incorrect and not in accordance with these rules;

(ii) if it contains any erasures or words written over one another;

(iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

(k) For the purposes of verification of the originating status of goods declared in the application for Movement Certificate EUR1 (page 4 of the set of forms) the exporter, whether the manufacturer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods from a manufacturer for exportation in the same state or who re-exports in the same state goods imported from an EFTA State must produce to an officer at any time including at the time of presentation of such application, as the officer may require documents proving the originating status of the goods exported, including -

(i) in accordance with the provisions of Article 26, accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned, Movement Certificates EUR1 and invoice declarations referred to in Article 19 proving the originating status of materials used and supplier's declarations;

(ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(iii) documents proving the value of materials used and added value;

(iv) costing records showing the calculation of the ex-works price defined in Annex V.

(l) The requirements for signing the declaration on Movement Certificate EUR1 are also applicable in respect of the application form which -

(i) must bear the original signature of the person signing the declaration;

(ii) must be signed by the same person who signed the declaration on the Movement Certificate EUR1;

(m) In the space where is stated "Specify as follows the circumstances which have enabled these goods to meet the above conditions" the exporter must state -

(i) If exported goods are manufactured or wholly obtained by the exporter:

"The goods shown on the Movement Certificate EUR1 were manufactured or wholly obtained by the

exporter and are classified under ……. (4 figure tariff heading). They fulfil the appropriate qualifying provisions of origin of Annex V."

(ii) If the exporter has bought in goods for export in the same state -

(aa) Goods manufactured or wholly obtained in the

SACU

"The goods shown on the Movement Certificate EUR1 were manufactured or wholly obtained (delete which is not applicable) in the SACU and are classified under …….. (4 figure tariff heading). Evidence of their originating status as required by Annex V is held by me;" or

(bb) Goods manufactured or wholly obtained in an EFTA State,

"The goods were imported from…….. (name of EFTA State) under cover of attached……..(state proof of origin, Movement Certificate EUR1 or invoice declaration, as the case may be) and are being exported in the same state. The goods are classified under …….(4 figure tariff heading)."

(iii) In the case of subparagraphs (i) and (ii) *(aa)*, the applicable list rule in the Appendix 2 of Annex V.

(n) "Supporting documents" must include -

(i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other

particulars sufficient to allow them to be identified in the exporter's records;

(ii) the documents referred to in paragraph *(d)*

(o) The origin administration officer may refuse to certify Movement Certificate EUR1 if he has reasonable doubts about the correctness of the statements made in this form.

49D.15(16) Article 16 – Movement Certificates EUR1 issued retrospectively

(a) The exporter may only apply for the issue of a Movement Certificate EUR1 after exportation at the office of the Controller where the goods were exported.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by-

(i) a completed Movement Certificate EUR1 and its application form of which -

(aa) Box 7 shall be endorsed "issued retrospectively"; and

(bb) if a Movement Certificate EUR1 has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;

(ii) copies of the export SAD form, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of Annex V;

(iv) full reasons of the circumstances in which a retrospectively issued Movement Certificate EUR1 is required.

(c) Before such application is considered an examination of the exporter's file must be conducted as contemplated in paragraph 3 of Article 16.

(d) The application for the issue of a Movement Certificate EUR1 retrospectively shall be considered by the officer responsible for origin administration.

49D.16(17) Article 17 – Issue of a Duplicate Movement Certificate EUR1

(a) The exporter shall furnish to the officer designated to perform such function at the office of the Controller where the original Movement Certificate EUR1 was issued -

(i) a written statement giving reasons why a duplicate is required and the number and date of the original Movement Certificate EUR1;

(ii) a completed Movement Certificate EUR1 and application form reflecting the word "Duplicate" and the number and date of the original form in Box No. 7;

(iii) copies of the export SAD form, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The officer responsible for origin administration shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Movement Certificate EUR1 was issued.

(c) If the officer responsible for origin administration decides to certify the duplicate Movement Certificate EUR1, the officer shall stamp and sign it in the same way as any other Movement Certificate EUR1, but in Box 11 after the word "Date" the officer

shall insert the words “from which this Duplicate Movement Certificate is valid” and thereafter the date of the original Movement Certificate EUR1.

49D.17(18) Article 18 – Issue of Movement Certificates EUR. on the basis of a proof of origin issued or made out previously (herein referred to as a “Replacement Movement Certificate”)

(a) Any replacement Movement Certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.

(b) Application for any replacement movement certificate(s) may be in respect of -

(i) all or part of a consignment covered by the original Movement Certificate EUR1 or invoice declaration; or

(ii) a collection of goods covered by several original Movement Certificates EUR1 or invoice declarations issued in the same country of origin.

(c) The application must-

(i) be made in writing to the officer designated to perform such function at the office of the Controller where the goods are under customs control stating the reasons for the application;

(ii) be accompanied by a completed Movement Certificate EUR1 and application from marked in Box 4 with the country of origin and endorsed in Box 7 with the statement “Replacement of Movement Certificate EUR1 …….. of ……..(insert the number and date) or invoice declaration issued in ……..”(the country in which the Movement Certificate EUR1 or invoice

declaration to be replaced was issued) together with any special statement which appear on the original document;

(iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the Movement Certificate EUR1 or the invoice declaration was issued;

(iv) include the original Movement Certificate EUR1 or the invoice declaration.

(d) The original Movement Certificates EUR1 or invoice declaration and the application form for replacement Movement Certificate(s) will be retained by the officer.

49D.18(19), (22) Article 19 – Conditions for making out an invoice declaration

Article 22 – Approved exporter

(a) Any exporter referred to in Articles 19 and 22 shall-

(i) ensure that the goods comply with the relevant provisions of origin at the time of export;

(ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 15 and Article 26;

(iii) use serially numbered invoices;

(iv) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

(v) describe the goods on such invoice and any delivery note or another commercial document with sufficient

detail to enable them to be identified and for the purposes of determination of the tariff heading;

(vi) insert on any such document the applicable tariff heading;

(vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;

(viii) insert on three copies of the invoice or such other document the declaration specified in Article 14 paragraph 1(b) of the Annex, which shall -

(aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter;

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;

(cc) in the case of an approved exporter, contain the customs authorisation number;

(ix) The documents referred to in subparagraph (viii) shall be dealt with by -

(aa) forwarding one copy of the document on which the declaration is made to the consignee;

(bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller; and

(cc) creating a file for storing a copy of the invoice, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

(b) Application for approved exporter status must be made in accordance with rule 59A.01A*(b)*(i). **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(c) Any exporter who issues any invoice declaration in the circumstances contemplated in paragraph 1(b) of Article 19 may be prohibited from issuing such declarations if he -

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of Annex V or these rules.

(d) The approved exporter status contemplated in Article 22 may be withdrawn if such exporter-

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of these rules;

(iii) fails to notify the Manager: Commercial Services that-

(aa) the goods no longer fulfill the required origin conditions (for example, by change of sources of materials);

(bb) the need of approval ceases;

(cc) the legal identity or address changed.

(e) If an exporter has been so prohibited from using invoice declarations or approved exporter status has been so withdrawn such exporter shall apply for Movement Certificate EUR1 in respect of all exports for which originating status is claimed for such time as Manager: Commercial Services may determine.

(f) If any invoice declaration is made after exportation as contemplated in Article 19, the documents reflecting the

invoice declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the officer designated to perform such function at the office of the Controller where the goods were entered for export or which is nearest to the post office where the goods were exported.

49D.19(20) Article 20- Exemptions from proof of origin

(a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10.

(b) The following general conditions provided for in Article 20 apply to exemptions from production of proof of origin in respect of the importations concerned, where -

(i) the value of such goods does not exceed the limit of EURO 500 in the case of small packages or EURO 1200 in the case of goods forming part of travellers' personal baggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage; and

(iii) the goods have been declared as meeting the requirements of Annex V and there is no reason to doubt the veracity of such declaration.

(c) The following additional conditions apply for private postal imports -

(i) the goods have been sent by one private individual to another direct from the preference country in question;

(ii) the sender declares in writing that the origin conditions are satisfied.

(d) The provisions apply *mutatis mutandis* to such goods sent or taken to an EFTA State.

49D.20(21) Article 21 – Calculation of national currencies

Any rule for the purposes of Article 21 will be made under the provisions of section 73(3).

49D.21(23) Article 23 – Validity of proof of origin

(a) Any goods imported for which originating status for the purpose of qualifying for a preferential rate of duty specified in Part 1 of Schedule No. 1 is claimed shall, if no proof of origin is available, be subject to the provisions of section 49(9).

(b) Any application for acceptance of proof of origin after the final date of presentation for the purpose of applying preferential treatment as contemplated in paragraph 2 of Article 23 shall be in writing addressed to the Manager: Commercial Services stating fully the exceptional circumstances on which the application is based.

(c) For the purposes of paragraph 3 of Article 23, any proof of origin belatedly presented will be accepted if the goods have been entered for home consumption before expiry of the period of validity of four months from the date of issue referred to in paragraph 1 of Article 23.

49D.22(24) Article 24 – Submission of proof of origin

(a) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number

and date; or approved exporter authorization number in case of an origin declaration and date of issue in the relevant field provided for that purpose on the bill of entry.

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require—

(i) be produced at the time of entry for home consumption;

(ii) be in English and if not so a translation must be attached thereto;

(iii) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(iv) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; or

(v) if a refund application as contemplated in section 76(2)*(h)*, be submitted with the application for refund.

(c) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of Annex V. **(Paragraphs (a), (b) and (c) substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49D.23(25) Article 25 – Importation by installments

(a) Where any importer requests approval to import goods contemplated in Article 25 by installments application shall be in writing and -

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the

Manager: Tariff Policy in Head Office and forward a copy of the application to the Manager: Commercial Services;

(ii) in the case of other dismantled or non-assembled products referred to in Article 25, the application shall be made to the Manager: Commercial Services stating a full description of the goods, the tariff heading, the number of consignments and includes pro-forma invoices of each.

(b) Copies of the proof of origin shall be presented with each SAD form for the importation of consignments subsequent to the first installment and such SAD form shall reflect the number and date and place of entry of the first SAD form.

49D.24(26) Article 26 - Supporting documents

(a) In addition to the documents referred to in Article 26 and in the rules for Articles 14 to 15 every exporter who completes a Movement Certificate EUR1 or an invoice declaration in respect of goods exported shall keep all the supporting documents proving the originating status of the goods concerned.

(b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager: Commercial Services, where -

(i) different terms apply, for example, CIF price;

(ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(iii) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent’s commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(iv) a discount has been granted subject to conditions, for example, payment to be made within six months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(v) any other instances where the invoiced price is not an ex-factory price.

(c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of Annex V.

(d) A unique Consignment Reference must be generated for each export consignment as required in terms of rule 38.15.

49D.25(27) Article 27 - Preservation of proof of origin and supporting documents

Documents shall be preserved as provided in rule 101.02.

49D.26(28) Article 28 - Discrepancies and formal errors

(a) Slight discrepancies in proof of origin documents referred to in Article 28(1) submitted at the time of entry of imported goods may include -

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have no direct bearing on the validity of the declaration of origin;

(iii) valid and accurate information, but not in correct box;

(iv) exporter declaration box not dated;

(v) …… **(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

TITLE V – ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

49D.27(29) Article 29 - Notifications

(a) The stamp provided for issuing Movement Certificates EUR1 must be used only for that purpose and only such stamp shall be used for such forms.

(b) The Manager: Commercial Services shall be responsible for rendering the assistance contemplated in Article 29 to the customs administrations of the EFTA States.

49D.28(30) Article 30 – Verification of proofs of origin

(a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of an EFTA State for verification by the Manager: Commercial Services.

(b) If any origin administration officer has reasonable doubts about the Movement Certificates EUR1 or the invoice declaration, the originating status of the goods concerned or the fulfillment of the other requirement of Annex V, such officer may, unless the Manager: Commercial Services otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of an EFTA State on the originating status of the goods.

(c) If a request is received from the customs authorities in an EFTA State, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfillment of the other requirements of Annex V.

(d) The Manager: Commercial Services shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 30(7).

49D.29(31) Article 31 – Dispute settlement

(a) Any person involved in a dispute as contemplated in Article 31(2) concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)*(b)*, submit an internal appeal to the Commissioner within three months of the decision or determination concerned.

(b) Application for internal appeal shall be made on the appeal form obtainable from the Manager: Commercial Services and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.

(c) When Part A of Chapter XA comes into operation, any internal administrative appeal shall be subject to the procedures prescribed in that Part and the rules made thereunder.

49D.30(32) Article 32 - Penalties

No rule.

49D.31(33) Article 33 – Free zones

No rule.

49D.32(34) Article 34 – Sub-Committee on Customs and Origin matters

No rule.

49D.33(35) Article 35 - Appendices

No rule.

49D.34(36) Article 36 – Transitional provisions for goods in transit or storage

(a) The provisions of Article 36 may be applied in respect of goods complying with the provisions of Annex V which are exported from an EFTA State and either in transit to or in a customs and excise warehouse in the Republic on 1 May 2008.

(b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.

(c) In order to qualify for such benefit a valid retrospectively issued Movement Certificate EUR1 and proof of direct transport shall be submitted to the Controller where the goods have been entered by not later than 31 August 2008.

(d) For the purposes of goods exported to an EFTA State the retrospective issue of Movement Certificates EUR1 may be applied for if supported by -

(i) proof -

(aa) of the originating status of the goods;

(bb) that the goods were directly transported;

(cc) were in transit to or in temporary bonded warehouses or in free zones in an EFTA State on the said date;

(ii) a copy of the export SAD form and other export documentation.

49D.35 Supplier's declarations

No rule.

49D.36 General

Documents to be submitted and procedures to be followed on presentation of SAD forms for goods in respect of which preferential treatment is claimed.

49D.36.01 *(a)* Import SAD forms shall be endorsed -

(i) whether a Movement Certificate EUR1 or an invoice declaration is produced;

(ii) with the number of the Movement Certificate EUR1 if applicable.

(b) Export SAD forms shall be endorsed -

(i) whether the Movement Certificate EUR1 or the invoice declaration is produced;

(ii) with the number of the Movement Certificate EUR1, if applicable.

49D.36.02 Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of -

(a) imported goods-

(i) if the goods are entered for home consumption, Movement Certificate EUR1 and a copy of the invoice or a copy of the invoice endorsed with an invoice declaration, a copy of the bill of lading, air waybill or other transport document, for retention by the Controller;

(ii) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the proof of origin and any other document required for allowing preferential treatment when the goods are entered for home consumption.

(b) goods for export-

(i) duly completed Movement Certificate EUR1 where required; and

(ii) for retention by the Controller, the application form for Movement Certificate EUR1 and a copy of the export invoice, or a copy of any invoice containing an invoice declaration, a copy of the packing list, a copy of the bill of lading, air waybill or other transport document, and except in the case of an approved exporter, the proof of origin;

(iii) if an invoice declaration is produced after export a copy of the relevant export SAD form shall be submitted therewith to any officer designated to perform such function.

(c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

(d) Where goods are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in section 73.

(e) (i) If used and second-hand goods exported should bear marks or origin, such marks may be accepted.

(ii) If such goods bear no mark of origin, a declaration about the country of manufacture by an acknowledged expert in the trade may be accepted.

(iii) Private persons

(aa) The Movement Certificate EUR1 for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number.

(bb) The exporter must in addition produce for inspection the invoice or a copy covering the purchase.

(cc) The export declaration of the application for the Movement Certificate EUR1 need not be completed and in such a case, the exporter may be shown as resident outside the Republic, if applicable.

Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and the Southern African Customs Union (SACU)

Part D of the Schedule to General Notes to Part 1 of Schedule No. 1:

Annex III: Concerning the definition of the concept of "originating products" and methods of administrative co-operation **(Rule 49E inserted by Notice R.1288 published in Government Gazette 40356 dated 21 October 2016)**

49E.01 *(a)* The rules numbered 49E are rules contemplated in section 49(6)*(b)* in respect of the Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and the Southern African Customs Union (SACU). The MERCOSUR States comprise the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay and SACU comprises of the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49E.02(1), the number in brackets refers to the Article number or numbers of Annex III entitled "Definition of the Concept of 'Originating Products' and Arrangements for Administrative Co-operation" of the said Agreement to which the rule relates.

(c) Any expression used in these rules with reference to the Annex or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in Annex III or provisions of the Act relating to such Annex or in the said Agreement or in the Notes to Part D of the Schedule to the General Notes to Schedule No. 1.

(d) The expression–

(i) **"Agreement"** means the Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and

the Southern African Customs Union (SACU); **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(ii) **"Article"** refers to the specified numbered article of Annex III; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(iii) **"SACU-MERCOSUR Certificate of Origin"** includes according to the context, for export purposes, the set of forms comprising the SACU-MERCOSUR Certificate of Origin, the application form and copy of the application form referred to in rule 49E.15(15,16); and

(iv) **"goods"** as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in Annex III;

(iv) **"producer"** means a registered producer contemplated in paragraph *(f)* and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products, and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof; **(Inserted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)*(b)*(vi) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function;

(ii) For the purposes of subparagraph (i) the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed on customs authorities in Annex III or on any officer in terms of any other provision of this Act for the purpose of verification of

the originating status of goods or the fulfillment of the other requirements of Annex III.

(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A–

(i) every exporter and producer of goods to be exported to any of the member states of the MERCOSUR shall be registered in accordance with rule 59A.01A*(b)*(i), and in the case of– **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

ANNEX III

TITLE 1 - GENERAL PROVISIONS

49E.02(1) Article 1 - Definitions

No rule.

TITLE II - DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

49E.03(2) Article 2 – General requirements

Goods originating in SACU are considered of single SACU origin, and the certificate of origin must accordingly reflect “SACU Origin”.

49E.04(3) Article 3 – Bilateral cumulation of origin

Whenever originating status is claimed for any product in which materials originating in any MERCOSUR State or any SACU State have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in Annex III or in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 3.

49E.05(4) Article 4 - Wholly obtained products

Goods wholly obtained must be so declared on the SACU MERCOSUR certificate of origin and any declaration for export. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49E.06(5), (6) Article 5 - Sufficiently worked or processed products

Article 6 - Insufficient working or processing

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in a MERCOSUR State or in SACU in order to distinguish the operations for the purposes of Articles 5 and 6.

49E.07(7) Article 7 - Unit of qualification

No rule.

49E.08(8) Article 8 - Accessories, spare parts and tools

No rule.

49E.09(9) Article 9 - Sets

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of these Articles.

49E.10(10) Article 10 – Containers and packing materials for transport

No rule.

49E.11(11) Article 11 – Neutral elements

No rule.

TITLE III - TERRITORIAL REQUIREMENTS

49E.12(12) Article 12 - Principle of territoriality

Where originating status is claimed for goods that have been exported for outward processing the exporter must produce before exportation all relevant documents including any SAD form declaring the goods on importation under item 409.07 of Schedule No. 4 to the Controller for verification whether the provisions of Article 12 have been complied with.

49E.13(13) Article 13 - Direct transport

(a) “Transported directly” means goods invoiced to an importer in SACU by an exporter in a MERCOSUR State (or by a person in

another country) and transported directly from the MERCOSUR State to that importer, arriving in the same ship, aircraft or container on which they were loaded in the MERCOSUR State.

(b) The evidence contemplated in paragraph 2 of Article 13 in respect of goods which otherwise qualify for preferential treatment, but which have not been transported directly between a MERCOSUR State and a SACU State shall be produced to the Controller at the time of entry together with the certificate of origin and other documents contemplated in section 39.

(c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security as contemplated in and subject to the provisions of section 49(9).

(d) Documents providing the facts specified in paragraph 1 of Article 13 may include a declaration by the exporter supported by a statement by the customs authorities of the MERCOSUR State that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

49E.14(14) Article 14 - Exhibitions

In addition to the proof of origin referred to in paragraph 2 of Article 14 the importer must produce on entry of the goods imported–

(a) an invoice from the exporter in the MERCOSUR State endorsed with the statement “these goods were consigned to you from (name and place of exhibition)”; and

(b) a statement from–

(i) the exporter confirming the particulars specified in paragraphs 1(a) to (d) of Article 14; and

(ii) the customs authorities in the country of exhibition stating that the goods– **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(aa) were consigned by the exporter from a MERCOSUR State to the exhibition;

(bb) were used solely for exhibition or demonstration; and

(cc) remained under customs control during their stay in the country of exhibition.

TITLE IV - CERTIFICATE OF ORIGIN

49E.15(15), (16) Article 15 - General requirements

Article 16 - Procedure for the issue of a certificate of origin

(a) Numbered sets of certificates of origin (pages 1 - 2) and the Application For A Certificate Of Origin (pages 3 - 4) with a duplicate application form (page 5) have been printed in accordance with the provisions of Appendix III to Annex III and are available on application from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to a MERCOSUR State.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) The certificate of origin, export bill of entry and supporting documents shall be submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs *(g)* and *(h)*) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **(Substituted by Notice R. 3620 published in Government Gazette 48862 dated 30 June 2023)**

(c) An exporter may only authorise a licensed clearing agent to complete and sign the certificate of origin and the application form.

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in Annex III and a certified duplicate set has been furnished to the agent.

(f) The letter of authority shall be submitted together with the completed certificate of origin and application form and will be retained by the Controller.

(g) Completion of a certificate of origin is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of Annex III;

(h) The certificate of origin must be completed to be authentic in accordance with the instructions in Article 16, the notes to the certificate and the following requirements:

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

Box 2

Insert SACU State in the first line and the name of the MERCOSUR State of destination in the second line. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

Box 3

Insert the name of the consignee, and for exports to any exhibition outside a MERCOSUR State which are later to be sent to a MERCOSUR State, also insert the name and address of the exhibition.

Box 4

Insert “X” in the appropriate box indicating whether or not the products in Box 8 are subject to tariff rate quota. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

Box 5

Insert “X” in the appropriate box indicating whether or not the products in Box 8 originate in a free zone.
(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)

Box 6

Insert the details which will be inserted on the export SAD form.

Box 7

Insert any of the following endorsements where necessary; otherwise leave the box blank–

“Duplicate” (where application is made for a duplicate as contemplated in Article 18).

“Issued retrospectively” (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof as contemplated in Article 17).

“Replacement of certificate of origin” - Issued in ……..(insert the country in which the certificate of origin was issued - to be issued in the circumstances contemplated in Article 19).

If applicable, the particulars required in terms of Note 4 to the certificate of origin.

Box 8

- Enter item numbers and identifying marks and numbers in the space on the left-hand side of the box.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of

heading numbers must be reflected on each certificate.

- No space must be left between items.
- State identifying marks and numbers on the packages.
- If the packages are addressed to the consignee state the address.
- If they are not marked state “No marks and numbers”.
- For goods in bulk which are not packed insert “In bulk”
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description and in order that the appropriate tariff heading can be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.
- If both originating and non-originating goods are packed together describe only the originating goods and add at the end “Part contents only.”
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk on the invoice and the following statement put in Box 8, below the description of the goods:

- “Goods marked * on the invoice are non-originating and are not covered by this certificate of origin.
- Draw a horizontal line under the only or final item in box 8 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 9

Insert metric measures.

Box 10

Invoices must–

- be serially numbered and the dates and numbers reflected in this box;
- reflect the certificate of origin number or mention the office and date of issue;
- contain a full description of the goods, the tariff heading and reference numbers or other particulars for identification of the goods in the exporter’s records; and
- state the country in which the goods originate.

Box 11

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.

Box 12

- Insert the SAD form number and date.
- The officer must print his or her initials and surname below his or her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him or her for that purpose.

(ij) No certificate shall be valid–

(i) If any entered particulars are incorrect and not in accordance with these rules;

(ii) if it contains any erasures or words written over one another;

(iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialed by the person who completed the certificate and endorsed by the officer who signs the certificate.

(k) For the purposes of verification of the originating status of goods declared in the application for certificate of origin (page 4 of the set of forms) the exporter, whether the manufacturer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods from a manufacturer for exportation in the same state or who re-exports in the same state goods imported from a MERCOSUR State must produce to an officer at any time including at the time of presentation of such application, as the officer may require documents proving the originating status of the goods exported, including–

(i) in accordance with the provisions of Article 24, accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned, certificates of origin and invoice declarations (if applicable) proving the originating status of materials used and supplier's declarations;

(ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(iii) documents proving the value of materials used and added value;

(iv) costing records showing the calculation of the ex-works price defined in Annex III.

(l) The requirements for signing the declaration on the certificate of origin are also applicable in respect of the application form which–

(i) must bear the original signature of the person signing the declaration;

(ii) must be signed by the same person who signed the declaration on the certificate of origin;

(m) In the space where is stated "Specify as follows the circumstances which have enabled these goods to meet the above conditions" the exporter must state–

(i) If exported goods are manufactured or wholly obtained by the exporter:

"The goods shown on the certificate of origin were manufactured or wholly obtained by the exporter and are classified under …… (4 figure tariff

heading). They fulfill the appropriate qualifying provisions of origin of Annex III."

(ii) If the exporter has bought in goods for export in the same state–

(aa) Goods manufactured or wholly obtained in the

SACU

"The goods shown on the certificate of origin were manufactured or wholly obtained (delete which is not applicable) in the SACU and are classified under …….. (4 figure tariff heading). Evidence of their originating status as required by Annex III is held by me;" or

(bb) Goods manufactured or wholly obtained in a MERCOSUR State,

"The goods were imported from…….. (name of MERCOSUR State) under cover of attached……..(state certificate of origin number and date) and are being exported in the same state. The goods are classified under …….(4 figure tariff heading)."

(iii) In the case of subparagraphs (i) and (ii) *(aa)*, the applicable list rule in the Appendix II of Annex III.

(n) "Supporting documents" must include–

(i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records;

(ii) the documents referred to in paragraph *(d)*

(o) The origin administration officer may refuse to certify a certificate of origin if he has reasonable doubts about the correctness of the statements made in this form. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49E.16(17) Article 17 – Certificate of origin issued retrospectively

(a) The exporter may only apply for the issue of a certificate of origin after exportation–

(i) within six months after the date of exportation; and

(ii) at the office of the Controller where the goods were exported.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by–

(i) a completed certificate of origin and its application form of which–

(aa) Box 7 shall be endorsed “issued retrospectively”; and

(bb) if a certificate of origin has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;

(ii) copies of the export bill of entry, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(iii) proof that the goods comply with the provisions of origin of Annex III;

(iv) full reasons of the circumstances in which a retrospectively issued certificate of origin is required.

(c) Before such application is considered an examination of the exporter's file must be conducted as contemplated in paragraph 3 of Article 17.

(d) The application for the issue of a certificate of origin retrospectively shall be considered by the Controller or any officer designated to perform such function in the office of the Controller.

49E.17(18) Article 18 – Issue of a duplicate certificate of origin

(a) The exporter shall furnish to the Controller or any officer designated to perform such function in the office of the Controller officer where the original certificate of origin was issued–

(i) a written statement giving reasons why a duplicate is required and the number and date of the original certificate of origin;

(ii) a completed certificate of origin and application form reflecting the word "Duplicate" and the number and date of the original form in Box No. 7;

(iii) copies of the export SAD form, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The Controller or any officer designated to perform such function in the office of the Controller shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original certificate of origin was issued.

(c) If the Controller or any officer designated to perform such function in the office of the Controller decides to certify the duplicate certificate of origin, the officer shall stamp and sign it

in the same way as any other certificate of origin, but in Box 11 after the word “Date” the officer shall insert the words “from which this Duplicate certificate of origin is valid” and thereafter the date of the original certificate of origin.

49E.18(19) Article 19 – Issue of a certificate of origin on the basis of a proof of origin issued or made out previously (herein referred to as a “Replacement certificate of origin”)

(a) Any replacement certificate of origin may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.

(b) Application for the replacement certificate or certificates of origin may be in respect of–

(i) all or part of a consignment covered by the original certificate of origin; or

(ii) a collection of goods covered by several original certificates of origin issued in the same country of origin.

(c) The application must–

(i) be made in writing to the officer designated to perform such function at the office of the Controller where the goods are under customs control stating the reasons for the application;

(ii) be accompanied by the completed certificate or certificates of origin and application form marked in Box 4 with the country of origin and endorsed in Box 7 with the statement “Replacement of certificate of origin …….. of ……..(insert the number and date) in ……..”(the country in which the certificate of origin

to be replaced was issued) together with any special statement which appear on the original document;

(iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the certificate of origin was issued;

(v) include the original certificate of origin.

(d) The original certificate of origin and the application form for the replacement certificate or certificates of origin will be retained by the Controller or any officer designated to perform such function in the Controller's office. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49E.19(20) Article 20 – Validity of certificate of origin

(a) Any goods imported for which originating status for the purpose of qualifying for a preferential rate of duty specified in Part 1 of Schedule No. 1 is claimed shall, if no proof of origin is available, be subject to the provisions of section 49(9).

(b) Any application for acceptance of proof of origin after the final date of presentation for the purpose of applying preferential treatment as contemplated in paragraph 2 of Article 20 shall be in writing addressed to the Manager responsible for the administration of the rules of origin section in Head Office stating fully the exceptional circumstances on which the application is based.

(c) For the purposes of paragraph 3 of Article 20, any proof of origin belatedly presented will be accepted only if the goods have been duly entered before expiry of the period of validity of six months from the date of issue referred to in paragraph 1 of Article 20. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49E.20(21) Article 21 – Submission of certificates of origin

(a) (i) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Any proof of origin including supporting documents in respect of imported goods must, as circumstances require–

(aa) be produced at the time of entry for home consumption;

(bb) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request;

(cc) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13; **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(dd) if a refund application as contemplated in section 76(2)*(h)*, be submitted with the application for refund; and

(ee) be in English and if not so a translation must be attached thereto. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(c) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of Annex III.

49E.21(22) Article 22 – Importation by installments

(a) Where any importer requests approval to import goods contemplated in Article 22 by installments application shall be in writing and–

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Manager responsible for the Tariff section in Head Office and forward a copy of the application to the Manager responsible for the rules of origin section in Head Office;

(ii) in the case of other dismantled or non-assembled products referred to in Article 22, the application shall be made to the Manager responsible for the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.

(b) Copies of the proof of origin shall be presented with each SAD form for the importation of consignments subsequent to the first installment and such SAD form shall reflect the number and date and place of entry of the first SAD form.

49E.22(23) Article 23 – Exemptions from certificate of origin

(a) A certificate of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10.

(b) The following general conditions provided for in Article 23 apply to exemptions from production of a certificate of origin in respect of the importations concerned, where–

(i) the value of such goods does not exceed the limit of ZAR 1400 in the case of small packages or ZAR 25000 in the case of goods forming part of travellers' personal baggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage; and

(iii) the goods have been declared as meeting the requirements of Annex III and there is no reason to doubt the veracity of such declaration.

(c) The following additional conditions apply for private postal imports–

(i) the goods have been sent by one private individual to another direct from the preference country in question;

(ii) the sender declares in writing that the origin conditions are satisfied.

(d) The values of goods forming part of a traveller's personal baggage or sent as small packages from private persons to private persons to a MERCOSUR State must not exceed those determined by the national legislation of that State.

49E.23(24) Article 24 - Supporting documents

(a) In addition to the documents referred to in Article 24 and in the rules for Articles 15 to 16 every exporter who completes a certificate of origin in respect of goods exported shall keep all the supporting documents proving the originating status of the goods concerned.

(b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager responsible for the rules of origin section in Head Office, where–

(i) different terms apply, for example, CIF price;

(ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(iii) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(iv) a discount has been granted subject to conditions, for example, payment to be made within six months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(v) any other instances where the invoiced price is not an ex-factory price.

(c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of Annex III.

(d) A unique Consignment Reference must be generated for each export consignment as required in terms of rule 38.15.

49E.24(25) Article 25 - Preservation of certificate of origin and supporting documents

Documents shall be preserved as provided in rule 101.02.

49E.25(26) Article 26 - Discrepancies and formal errors

(a) Slight discrepancies in proof of origin documents referred to in Article 26(1) submitted at the time of entry of imported goods may include–

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have no direct bearing on the validity of the declaration of origin;

(iii) valid and accurate information, but not in correct box;

(iv) exporter declaration box not dated;

(v) ..... **(Deleted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

TITLE V – ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

49E.26(27) Article 27 - Notifications

No rule **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49E.27(28) Article 28 – Verification of certificate of origin

(a) Any certificate of origin in respect of imported goods shall be submitted for verification to the customs authorities of a MERCOSUR State for verification by the Manager responsible for the rules of origin section in Head Office.

(b) If any officer designated to perform such function has reasonable doubts about the certificate of origin, the originating status of the goods concerned or the fulfillment of the other requirement of Annex III, such officer may, unless the Manager responsible for the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of a MERCOSUR State on the originating status of the goods.

(c) If a request is received from the customs authorities in a MERCOSUR State, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of certificates of origin, the originating status of the goods concerned or the fulfillment of the other requirements of Annex III.

(d) The Manager responsible for the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 28(7).

49E.28(29) Article 29 – Dispute settlement

(a) Any person involved in a dispute as contemplated in Article 29(2) concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)*(b)*, submit an internal appeal to the Commissioner within three months of the decision or determination concerned.

(b) Application for internal appeal shall be made on the appeal form obtainable from the Manager responsible for the rules of origin section in Head Office and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.

49E.29(30) Article 30 - Penalties

No rule.

49E.30(31) Article 31 – Free zones

If a certificate of origin is issued for goods which use a free zone in the course of transport, the exporter must, include with the supporting documents referred to in rule 49E.23(24), a declaration to this effect and stating that the goods were not substituted by other goods and did not undergo handling other than normal operations designed to prevent their deterioration.

TITLE VI – FINAL PROVISIONS

49E.31(32) Article 32 – Review

No rule.

49E.32(33) Article 33 – Transitional provisions for goods in transit or storage

(a) The provisions of Article 33 may be applied in respect of goods complying with the provisions of Annex III which are exported from a MERCOSUR State and either in transit to or in a customs and excise warehouse in the Republic on 1 April 2016.

(b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.

(c) In order to qualify for such benefit a valid retrospectively issued certificate of origin and proof of direct transport shall be submitted to the Controller where the goods have been entered by not later than 30 September 2016.

(d) For the purposes of goods exported to a MERCOSUR State the retrospective issue of certificates of origin may be applied for if supported by–

(i) proof–

(aa) of the originating status of the goods;

(bb) that the goods were directly transported;

(cc) were in transit to or in temporary bonded warehouses or in free zones in a MERCOSUR State on the said date;

(ii) a copy of the export SAD form and other export documentation.

49E.33 Article 33 - Appendix

No rule.

49E.34 Supplier's declarations

No rule.

49E.35 General

Documents to be submitted and procedures to be followed on presentation of SAD forms for goods in respect of which preferential treatment is claimed.

49E.35.01 *(a)* Import and export SAD forms must be endorsed with the number of the certificate of origin and date of issue.

(b) If the goods are entered electronically the number and date of the certificate of origin must be endorsed in the relevant field provided for that purpose on the bill of entry in terms of rule 49E.20(21)*(a)*.

49E.35.02 Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of–

(a) imported goods–

(i) if the goods are entered for home consumption, the certificate of origin and, a copy of the bill of lading, air waybill or other transport document, for retention by the Controller;

(iii) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the certificate of origin and any other document required for allowing preferential treatment when the goods are entered for home consumption.

(b) goods for export–

(i) duly completed certificate of origin where required; and

(ii) for retention by the Controller, the application form for certificate of origin and a copy of the export invoice, a copy of the packing list, a copy of the bill of lading, air waybill or other transport document, and the proof of origin;

(c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter’s records.

(d) Where goods for export are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in rule 120.09A.

(e) (i) If used and second hand goods exported should bear marks or origin, such marks may be accepted.

(ii) If such goods bear no mark of origin, a declaration about the country of manufacture by an acknowledged expert in the trade may be accepted.

(iii) The certificate of origin for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(iv) The exporter must in addition produce for inspection the invoice or a copy covering the purchase. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(v) The export declaration of the application for the certificate of origin need not be completed and in such a case, the exporter may be shown as resident outside the Republic, if applicable. **(Substituted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

49E.36 Imports into SACU of goods subject to annual tariff quotas in terms of Annex II to the Agreement

For the purposes of Notes 1 and 2 to Annex II–

(a) a certificate of origin for goods subject to annual tariff rate quotas must state the remarks contemplated in Note 2 in block 7 of the certificate; and

(b) (i) the quantities imported from the exporter must not exceed the quantities available for that exporter according to SARS controls.

(ii) if the balance on any tariff rate quota is inadequate for any importation, duty at the rate otherwise applicable thereto must be paid before release is authorised.

(c) For the purposes of this rule–

(i) "annual" means one calendar year from the first day of January to the last day of December of that year;

(ii) any unused tariff rate quotas during any year may not be carried over to the following year;

(iii) the Agreement is effective from 1 April 2016 and the tariff quotas must be applied proportionately from that date for this year.

(d) Tariff rate quotas for imported goods are specified in Note M of the General Notes to Schedule No. 1 and are, as provided, allocated on the first-come-first-served basis at the time of presentation of a valid bill of entry entering the goods for home consumption supported by the required proof of origin document, any permit from the National Department of Agriculture, if applicable, and an application for such quota. **(Inserted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

(e) Any allocation shall be made under the control of any officer responsible for performing such function at the office of the Controller according to the electronically stored balances available at the time the bill of entry is processed. **(Inserted by Notice R. 1472 published in Government Gazette 41351 dated 22 December 2017)**

Agreement Establishing the African Continental Free Trade Area (AfCFTA) and its Protocols, Annexes and Appendices which shall form an integral part thereof. Part F of the Schedule to General Notes to Part 1 of Schedule No. 1: Annex II: Rules of Origin **(Inserted by Notice R. 1432 published in Government Gazette 44049 dated 31 December 2020)**

49F.01 *(a)* The rules numbered 49F are rules contemplated in section 49(6)*(b)* in respect of the Member States of the AU that have ratified or acceded to the AfCFTA Agreement and apply with due regard to Article 19 read with Article 5(f) of the Agreement.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49F.01(5), the number in brackets refers to the Article number or numbers of Annex 2 entitled “rules of origin” and methods of administrative cooperation” of the Agreement to which the rule relates.

(c) Any expression used in these rules with reference to the Annex or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Annex or provisions of the Act relating to such Annex or in the said Agreement or in the Notes to Part F of the Schedule to the General Notes to Schedule No. 1.

(d) The expression–

(i) **“AfCFTA”** means the African Continental Free Trade Area;

(ii) **“Agreement”** means the Agreement Establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof;

(iii) **“Annex”** means Annex 2 on rules of origin;

(iv) **“Article”** refers to the specified numbered article of the Annex;

(v) **“AU”** means the African Union;

(vi) **"goods"** as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in the Annex;

(vii) **''State Party''** means a Member State that has ratified or acceded to this Agreement and for which the Agreement is in force.

(e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)*(b)*(vi) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function;

(ii) For the purposes of subparagraph (i) the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed on customs authorities in the Protocol or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of this Annex.

(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A -

(i) every exporter and producer of goods to be exported to any of the African Continental Free Trade Area shall be registered in accordance with rule 59A.01A*(b)* and in the case of–

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be

submitted; and **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.

ANNEX 2

PART I - DEFINITIONS

49F.02(1) Article 1 - Definitions

No rule

PART II – PURPOSE, OBJECTIVES AND CONFERING CRITERIA

49F.03(2) Article 2 - Purpose

No rule

49F.04(3) Article 3 – Objectives

No rule

49F.05(4) Article 4 – Origin conferring criteria

Whenever originating status is conferred for any qualifying product, such product shall have been wholly obtained from the State Party as contemplated in Article 5 or has undergone substantial transformation in that State Party as contemplated in Article 6.

49F.06(5) Article 5 - Wholly obtained products

Goods wholly obtained must be so declared on a Certificate of Origin or any origin declaration and any entry for export.

49F.07 (6), (7) Article 6 - Sufficiently worked or processed products

Goods sufficiently worked or processed must be so declared on a Certificate of Origin or any origin declaration and any entry for export.

Article 7 - Working or processing not conferring origin

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in the State Party in order to distinguish or prove the operations for the purposes of Article 6 and 7.

49F.08(8) Article 8 – Cumulation of origin within AfCFTA

Whenever originating status is claimed for any product in which raw materials and semi-finished goods underwent working or processing in the AfCFTA, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Annex or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation of origin within the AfCFTA as contemplated in Article 8.

49F.09(9) Article 9 – Goods produced under special economic arrangement or zones

(a) Whenever goods are produced in the special economic arrangement or zone, originating status shall only be conferred on condition they satisfy the conditions of the rules of the Annex, provisions of Article 23.2 of the Protocol on Trade in Goods.

(b) A new movement certificate shall be issued for products originating from the AfCFTA and imported into the special economic arrangement or zone after undergoing processing or transformation in accordance with the Annex.

49F.10(10) Article 10 - Unit of qualification

No rule.

49F.11(11) Article 11 – Treatment of packing

(a) Where in accordance with General Rule 5 of the Harmonized System packing is included with the goods for classification purposes or it is included in the dutiable mass as contemplated in Note D of the General Notes to Schedule No. 1, it shall be included for the purposes of determining origin in terms of this Rule.

(b) Containers defined in section 1(2) of the Act or other imported containers, as the case may be;

(i) shall be subject to the provisions of section 38;

(ii) may be entered under heading 86.09 of Part 1 of Schedule No. 1 if classifiable thereunder;

(iii) may be entered under item 480.05 of Schedule No. 4 on compliance with the provisions of the item.

49F.12(12) Article 12 – Separation of materials

For the purpose of Article 12, until the conditions agreed upon by the Sub-Committee envisaged in paragraph 2 of the Article are available and have been enacted into law as contemplated in section 49(9), any person who produces goods for export to a State Party and who intends introducing an appropriate accounting system to replace the

separation of originating and non-originating materials shall comply with the following conditions:

(a) Application shall be made to the Controller in writing;

(b) such person must produce proof

(i) that he/she exports the manufactured goods to any State Party;

(ii) of the impracticability of physical separation of the goods; and

(iii) of the identity and interchange ability of the originating and non-originating materials concerned which means that the originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics, and cannot be distinguished from one another for origin purposes when incorporated into the finished product on account of any markings or other identification thereon.

(c) The introduction of an accounting system in circumstances contemplated in Article 12 is subject to the following conditions:–

(i) be adequate to ensure that no more goods are deemed to originate in the Republic than would have been the case if the producer had been able to physically separate the materials;

(ii) make a clear distinction between originating materials and non-originating materials acquired and / or left in stock; and

(iii) show that the manufacturer’s stocks of originating materials exceeded the non-originating materials at the end of the accounting period which should date back 12 months from the time of any export, or delivery for export to, an exporter.

49F.13(13) Article 13 - Accessories, spare parts and tools

No rule.

49F.14(14) Article 14 - Sets

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of this Article.

49F.15(15) Article 15 - Neutral elements

No rule.

49F.16(16) Article 16 - Principle of territoriality

(a) For the purposes of this Article “total added value” means all costs outside the State Parties including the value of the materials incorporated there.

(b) Whenever originating status is claimed for re-imported goods entered in terms of item 409.00 for which the materials were wholly obtained in the State Party or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported, the exporter shall, in addition to any other documentation that may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for the principle of territoriality as contemplated in Article 16.

(c) When an originating product exported from a State Party to a Third Party is reimported it shall be considered as non-originating unless it can be proven that the reimported product:

(i) is the same as that which was exported; and

(ii) has not undergone any operation beyond that which was necessary to preserve it in good condition.

PART III – PROOF OF ORIGIN

49F.17(17) Article 17 – General requirements

(a) Products originating in a AfCFTA shall benefit from the provisions of the Protocol on Trade in goods upon submission of evidence of either:

(i) A Certificate of Origin in hard or electronic copy in terms of Appendix I of the Annex;

(ii) An origin declaration contemplated in Article 19; or

(iii) A suppliers or producers declaration set out in Appendix III of the Annex.

(b) Originating products that satisfy the provisions of Article 28 shall benefit from the Protocol on Trade in Goods without any proof of origin.

(c) Any proof of origin shall be valid for a period of (12) months from the date of issue in the exporting State Party and shall be submitted within the same period to the customs authority of the importing State Party.

(d) Belated proofs of origin may be accepted where failure to submit within the prescribed time frame in paragraph *(c)* is due to justifiable exceptional circumstances.

49F.18(18) Article 18 – Submission of proof of origin

(a) Any proof of origin for goods shall be issued and submitted in terms of the requirements of the importing State Party.

(b) Such proof of origin shall be in any official languages of the AU and translation should be provided when required.

49F.19(19),(20) Article 19 – Origin declarations

Article 20 – Approved exporter

(a) Any exporter referred to in Articles 19 and 20 shall–

(i) ensure that the goods comply with the relevant provisions of origin at the time of export; and

(ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 21 and 22; and

(iii) use serially numbered invoices;

(iv) insert a reference number or other particulars on any origin declaration delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

(v) describe the goods on such origin declaration and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;

(vi) insert on any such document the applicable tariff heading;

(vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;

(viii) insert on 3 copies of the origin declaration or such other document the declaration, which shall–

(aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter;

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;

(cc) in the case of an approved exporter, contain the customs authorisation number;

(ix) The documents referred to in subparagraph (viii) shall be dealt with by–

(aa) forwarding one copy of the document on which the declaration is made to the consignee;

(bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller;

(cc) creating a file for storing a copy of the origin declaration, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

(b) Application for approved exporter status must be made in accordance with rule 59A.01*(b)*(i), and Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted.

(c) Any exporter who issues any origin declaration in the circumstances contemplated in Article 19(1)(b) may be prohibited from issuing such declarations if he–

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of the Protocol or these rules.

(d) The approved exporter status contemplated in Article 20 may be withdrawn if such exporter–

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of these rules;

(iii) fails to notify the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function that–

(aa) the goods no longer fulfil the required origin conditions (for example, by change of sources of materials);

(bb) the need of approval ceases;

(cc) the legal identity or address changed.

(e) If an exporter has been so prohibited from using origin declarations or approved exporter status has been so withdrawn such exporter shall apply for Certificate of Origin in respect of all exports for which originating status is claimed for such time as the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may determine.

(f) If any origin declaration is made after exportation as contemplated in Article 19(5), the documents reflecting the origin declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the Controller or any officer designated to perform such

function at the office of the Controller where the goods were entered for export or which is nearest to the post office where the goods were exported.

49F.20(21) Article 21 – Issuance of Certificate of Origin

(a) Numbered sets of Certificate of Origin and a duplicate have been printed in accordance with the provisions of the Annex and are available on application from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to any State Party.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) The certificate of origin, export bill of entry and supporting documents shall be submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs *(g)* and *(h)*) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **(Substituted by Notice R. 3620 published in Government Gazette 48862 date 30 June 2023)**

(c) An exporter may only authorise a licensed clearing agent to complete and sign the Certificate of Origin.

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the Protocol and a duplicate set, certified by him, has been furnished to the agent.

(f) The letter of authority shall be submitted together with the completed Certificate of Origin and will be retained by the Controller.

(g) Completion of a Certificate of Origin or origin declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of this Protocol;

(h) Certificate of Origin must be completed to be authentic in accordance with the instructions in Article 20, the notes to the certificate and the following requirements:

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the Certificate of Origin must be completed as follows:

Box 1

In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert the name and office of the consignee in the State Party of Destination.

Box 3

To be completed by the issuing authority inserting one or more of the following endorsements where necessary:

a) "Duplicate" (where application is made for a Duplicate AfCFTA Certificate of Origin)

b) "Issued Retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)

c) "Replacement" (where application is made for a Replacement AfCFTA Certificate of Origin)

d) "Cumulation"

Box 4

Insert particulars of transport details for the vehicle, train, ship, aircraft or other vessel used in removing goods from the last port in the exporting States Party.

Box 5

a) Enter identifying marks and numbers on the packages against each good being exported.

b) If the packages are not marked, States "No Marks and Numbers" or "As Addressed".

c) For goods in bulk that are not packed, insert "In Bulk".

d) The quantity stated must agree with the quantities on the invoice.

e) Where both originating and non-originating goods are packed together, describe only the originating goods and add at the end "Part Contents Only".

Box 6

Insert serial numbers of invoices, their dates, values and Incoterms, issued for the goods.

Box 7

States the number of type of packaging containing the goods.

Box 8

The goods must be identified by giving a reasonably full commercial description in order for the appropriate HS Code to be determined.

Box 9

Insert the gross weight of the goods that should correspond with the transporters ’documents.

Box 10

States an additional statistical measure as may be applicable under the chosen HS Code

Box 11

Enter the six-digit HS Code in respect of each line of goods described in Box 8.

Box 12

Insert the appropriate Origin Criteria Code applicable to the goods being exported.

Origin Criteria	**Origin Criteria Description**
WP	Wholly produced (Article 5)
SV	Substantial transformation – Material Content (Article 6.1(a))
SM	Substantial transformation – Value Added Content (Article 6.1(b))

SX	Substantial transformation – Change of Tariff Heading (Article 6.1(c))
SP	Substantial transformation – Process Rule (Article 6.1(d))
SC	Substantial transformation – Cumulation and state the States Parties with which Cumulation was used. (Article 8)

Box 13

a) The exporter, or the authorized representative, must complete all details required for a complete declaration of the correctness of the application for a Certificate of origin.

b) The signature must not be mechanically reproduced or made with a rubber stamp but can be electronically inserted or replaced with an electronic identifying code in accordance with the national laws of each States Party.

Box 14

This must be filled by the Designated Competent Authority in the country of export. An officer of the authority must print all the details required and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him / her for this purpose and has been circulated to the Customs Administration in all States Parties except where the Certificate is being validated electronically.

Box 15

The Customs Officer at the port of clearance or exit must insert the export document number, date and office of clearance as provided.

General

(a) The AfCFTA Certificate of Origin shall be rendered invalid if:

(i) any entered particulars are incorrect and not in accordance with the rules of this Annex;

(ii) it contains any erasures or words written over one another;

(iii) altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

(b) Where applicable quote the designated competent authority's file registration/reference number at the top of the Certificate)

(c) Draw a horizontal line under the only or final item in Boxes 5 – 12 and rule through the unused space with a Z-shaped line or otherwise cross it through.

(d) Where the space provided is inadequate please attach an additional page to provide the required details.

49F.22(22) Article 22 – Supporting documents

(a) In addition to the documents referred to in the Article and in the rules for Articles 17 to 25 every exporter who completes Certificate of Origin or an origin declaration in respect of goods exported shall, if he is the producer, complete or if he bought in the goods from a producer, obtain and keep a supplier's declaration together with all the supporting documents

necessary to prove the originating status of the goods concerned.

(b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager responsible for the administration of the rules of origin section in Head Office, where–

(i) different terms apply, for example, CIF price;

(ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(iii) goods are invoiced by producers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(v) any other instances where the invoiced price is not an ex-factory price.

(c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of the Protocol.

(d) A Unique Consignment Reference Number must be generated for each export consignment as required in terms of rule 38.15.

49F.23(23) Article 23 – Certificate of origin issued retrospectively

(a) The exporter may only apply for the issue of a Certificate of Origin form after exportation at the office of the Controller where the goods were exported.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by–

(i) a completed Certificate of Origin form 1 and its application form of which–

(aa) Box 7 shall be endorsed “issued retrospectively”; and

(bb) If a Certificate of Origin form has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of the Annex;

(iv) full reasons of the circumstances in which a retrospectively issued Certificate of Origin form is required.

(c) Before such application is considered an officer will first conduct an examination of the importer’s file as contemplated in Article 21(3).

(d) The application for the issue of a Certificate of Origin retrospectively shall be considered by the Controller or any officer.

49F.23(24) Article 24 – Transitional provision for goods in transit or storage

(a) The provisions of Article 23 may be applied in respect of goods complying with the provisions of Annex 2 which are exported

from AfCFTA and either in transit to or in a customs and excise warehouse in the Republic.

(b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.

(c) In order to qualify for such benefit a valid retrospectively issued certificate of origin and proof of direct transport shall be submitted to the Controller where the goods have been entered within six (6) months from the date of entry of the AfCFTA Agreement.

(d) For the purposes of goods exported to a State Party the retrospective issue of certificates of origin may be applied for if supported by–

(i) proof–

(aa) of the originating status of the goods;

(bb) that the goods were directly transported;

(cc) were in transit to or in temporary bonded warehouses or in free zones in a State Party on the said date;

(ii) a copy of the bill of entry and other export documentation.

49F.24 (25) Article 25 –Issue of a duplicate Certificate of Origin

(a) The exporter shall furnish to the Controller or any officer designated to perform such function in the Controller's Office when the original Certificate of Origin form was issued–

(i) a written statement giving reasons why a duplicate is required and the number and date of the original Certificate of Origin form;

(ii) a completed Certificate of Origin form and application form reflecting the word “Duplicate” and the number and date of the original form in Box No. 7;

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The Controller or any officer designated to perform such function in the Controller’s Office shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin form was issued.

(c) If the Controller or any officer designated to perform such function in the Controller’s Office decides to certify the duplicate Certificate of Origin form, he shall stamp and sign it in the same way as any other Certificate of Origin form but in Box 11 after the word “Date” he shall insert the words “from which this duplicate movement certificate is valid” and thereafter the date of the original Certificate of Origin form.

49F.25(26) Article 26 – Issuance of replacement Certificate of Origin

(a) Any replacement movement certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.

(b) Application for any replacement movement certificate(s) may be in respect of–

(i) all or part of a consignment covered by the original Certificate of Origin form or origin declaration; or

(ii) a collection of goods covered by several original Certificate of Origin or origin declarations issued in the same country of origin.

(c) The application must–

(i) be made in writing to the Controller or any officer designated to perform such function in the Controller's Office where the goods are under customs control stating the reasons for the application;

(ii) be accompanied by a completed Certificate of Origin and application form marked in Appendix 1 with the country of origin and endorsed in Box 3 with the statement "Replacement of Certificate of Origin _____ of (number and date) / origin declaration issued in ……..”(the country in which the Certificate of Origin / origin declaration to be replaced was issued) together with any special statement which appear on the original document;

(iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the Certificate of Origin form or the origin declaration was issued;

(iv) include the original Certificate of Origin form or the origin declaration.

(d) The original Certificate of Origin / origin declaration and the application form for replacement Certificate of Origin will be retained by the Controller or any officer designated to perform such function in the Controller's Office.

49F.26(27) Article 27 - Importation by instalments

(a) Where any importer requests approval to import goods contemplated in this Article 27 by instalments application shall be in writing and–

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Manager responsible for the administration of the tariff section in Head Office and forward a copy of the application to the Manager responsible for the administration of the rules of origin section in Head Office;

(ii) in the case of other dismantled or non-assembled products referred to in this Article, the application shall be made to the Manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.

(b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49F.27(28) Article 28 - Exemptions from proof of origin

(a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller’s personal baggage. According to the Article the following general conditions apply to the exemption from production of proof of origin in respect of the importations concerned, where–

(i) the value of such goods does not exceed the limit of USD 500 in the case of small packages or USD 1200 in the case of goods forming part of travellers’ personal luggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of traveller's personal luggage;

(iii) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.

(b) The provisions apply *mutatis mutandis* to such goods sent or taken to the State Party.

49F.28 (29) Article 29 – Fairs and exhibitions

In addition to the proof of origin referred to in Article 29(2) the importer must produce on entry of the goods imported–

(a) an invoice from the exporter in the AfCFTA; State endorsed with the statement "these goods were consigned to you from (name and place of exhibition)"; and

(b) a statement from–

(i) the exporter confirming the particulars specified in Article 29(1)(a) to (d); and

(ii) the customs authorities in the country of exhibition stating that the goods–

(aa) were consigned by the exporter from the State Party to the exhibition;

(bb) were used solely for exhibition or demonstration;

(cc) remained under customs control during their stay in the country of exhibition.

49F.29(30) Article 30 – Direct transportation

(a) "Transported directly" means goods invoiced to an importer in the SACU by an exporter in AfCFTA (or by a person in another country) and transported directly from that country to that importer, arriving in the same ship, aircraft or container on which they were loaded in the State Party.

(b) The evidence contemplated in paragraph 2 of Article 30 in respect of goods which otherwise qualify for preferential treatment, but which have not been transported directly between a State Party and a SACU State shall be produced to the Controller at the time of entry together with the Certificate of Origin or origin declaration and other documents contemplated in section 39.

(c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security as contemplated in and subject to the provisions of section 49(9).

(d) Documents providing the facts specified in paragraph 2 of Article 30 may include a declaration by the exporter supported by a statement by the customs authorities of the State Party that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

49F.30(31) Article 31 - Information and procedure for cumulation purposes

(a) For the purposes of cumulation as contemplated in Article 31 the exporter of the originating materials shall provide evidence in the form of:

(i) Certificate of Origin;

(ii) An origin declaration; or

(iii) Supplier or producers declaration.

49F.31(32) Article 32 - Preservation of records

Documents shall be preserved as provided in rule 101.02.

49F.32(33) Article 33 - Discrepancies and formal errors

(a) Slight discrepancies in proof of origin documents referred to in Article 33(1) submitted at the time of entry of imported goods may include–

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have no direct bearing on the validity of the declaration of origin;

(iii) information valid an accurate but not in correct box;

(iv) exporter declaration box not dated;

(b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

PART IV – ADMINISTRATIVE COOPERATION

49F.33(34) Article 34 – Notifications

No rule

49F.34(35) Article 35 - Mutual assistance

(a) The stamp provided for issuing Certificate of Origin forms must be used only for that purpose and only such stamp shall be used for such forms.

(b) The Manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in this Article to the customs administrations of the AfCFTA.

49F.35(36) Article 36 - Verification of proof of origin

(a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the AfCFTA for verification by the Manager responsible for the administration of the rules of origin section in Head Office.

(b) If any origin administration officer has reasonable doubts about Certificate of Origin form or origin declaration, the originating status of the goods concerned or the fulfilment of the other requirements of the Annex such officer may, unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of the European Union on the originating status of the goods.

(c) If a request is received from the customs authorities in the State Parties, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the Annex.

(d) The Manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 36(5).

49F.35(37) Article 37 - Penalties

No rule

49F.36(38) Article 38 – Sub-committee on rules of origin

No rule

PART V – FINAL PROVISIONS

49F.37(39) Article 39 – Appendices

No rule

49F.38(40) Dispute settlement

No rule

49F.39(41) Article 41 – Review and amendment

No rule

49F.40(42) Article 42 – Transitional arrangements

No rule

ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE SOUTHERN AFRICAN CUSTOMS UNION MEMBER STATES AND MOZAMBIQUE, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART **(Inserted by Notice R. 1430 published in Government Gazette 44049 dated 31 December 2020)**

PART A OF THE SCHEDULE TO GENERAL NOTES TO PART 1 OF SCHEDULE NO. 1: PROTOCOL 1: CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION

PROTOCOL 1

TITLE I - GENERAL PROVISIONS

49G.01 *(a)* The rules numbered 49G are rules contemplated in section 49(6)*(b)* in respect of the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one Part, and the United Kingdom of Great Britain and Northern Ireland, of the other part.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49G.01(1), the number in brackets refers to the Article number or numbers of Protocol 1 entitled "Concerning the definition of the concept of 'originating products' and methods of administrative cooperation" of the Agreement to which the rules relates.".

(c) Any expression used in these rules with reference to the Protocol or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Protocol or provisions of the Act relating to such Protocol or in the said Agreement or in the Notes to Part N of the Schedule to the General Notes to Schedule No. 1.

(d) The expression –

(i) "Agreement" means the Agreement Establishing the Economic Partnership Agreement Between the Southern African Customs Union Member States and Mozambique, of the one Part, and the United Kingdom of Great Britain and Northern Ireland, of the other part;

(ii) "Article" refers to the specified numbered article of the Protocol;

(iii) "goods" as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in the Protocol;

(iv) "Protocol" means the Protocol on Trade; and

(v) "SACUM – UK" means the Southern African Customs Union Member States and Mozambique, of the one Part, and the United Kingdom of Great Britain and Northern Ireland, of the other part.

(e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)*(b)*(vi) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function.

(ii) For the purposes of subparagraph (i) the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed on customs authorities in the Protocol or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of this Annex.

(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A –

(i) every exporter and producer of goods to be exported to any of the SACUM-UK shall be registered in accordance with rule 59A.01A*(b)* and in the case of–

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(bb) a producer, Annexure DA 185.4A7 or the corresponding screen or page of the electronic application must be submitted; and **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted. **(Rule 49G.01 inserted by Notice R. 4284 published in Government Gazette 50045 dated 26 January 2024)**

49G.01(1) Article 1 - Definitions

No rule

TITLE II - DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

49G.02(2) Article 2 - General requirements

No rule

49G.03(3),(4),(4A)(5),(6) Article 3 – Bilateral cumulation

Whenever originating status is claimed for any product in which materials originating in the United Kingdom, SACU Member State or Mozambique have been incorporated, the exporter shall, in addition to any other documentation that

may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for bilateral cumulation as contemplated in Article 3.

Article 4 - Diagonal cumulation

(a) Whenever originating status is claimed for any product in which materials originating in the United Kingdom, SACU Member State or Mozambique, or other ACP EPA States or OCT have been incorporated, the exporter shall in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for diagonal cumulation as contemplated in Article 4.

(b) The entry into force of cumulation with a particular country or territory provided for in Article 4 and the list of originating materials, and any revised contents thereof, referred to in paragraph 17 shall be published as appendices and amendments to these rules.

Article 4A - Cumulation with European Union materials and processing

Whenever originating status is claimed for any product in which materials originating in the European Union have been incorporated with materials originating in the United Kingdom, SACU Member State, Mozambique, the exporter shall, in addition to any other documentation that may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for bilateral cumulation as contemplated in Article 4A.

Article 5 - Cumulation with respect to materials which are subject to Most Favoured Nation (MFN) duty free treatment in the United Kingdom

(a) Whenever originating status is claimed for any product in which non-originating materials have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 5.

(b) (i) Cumulation in terms of Article 5 may be applied when the list of materials is available from the Committee referred to in paragraph 3 of that Article; and

(ii) the list, and any amendment thereto, shall be published as an appendix to these rules and unless any effective date is stated by the Committee, the list and any subsequent amendment apply to the materials specified therein from the date of publication.

(c) When goods are exported to which cumulation in terms of paragraph 1 of Article 5 relates, the form EUR 1 or origin declaration must bear the entry referred to in paragraph 2 of that Article.

Article 6 - Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the United Kingdom

(a) Whenever originating status is claimed for materials originating in other countries or territories benefiting from the special arrangement for least developed countries and duty-free quota-free access to the United Kingdom under the general provisions of the generalized system of preferences if incorporated in products obtained in a SACU Member State or Mozambique, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Protocol or in these rules keep, available for inspection all appropriate records

to prove compliance with the conditions for cumulation as contemplated in Article 6.

(b) Cumulation in terms of Article 6 may only be applied from the date and to the extent the requirements referred to in the Article have been complied with and the necessary information and effective date or dates published in these rules.

49G.04(7) Article 7 - Wholly obtained products

Goods wholly obtained must be so declared on form EUR1 or any origin declaration and any entry for export.

49G.05(8), (9) Article 8 - Sufficiently worked or processed products

Article 9 - Insufficient working or processing operations

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in the United Kingdom, SACU Member State or Mozambique in order to distinguish the operations for the purposes of Article 8 and 9.

49G.06(10) Article 10 - Unit of qualification

No rule

49G.07(11) Article 11 - Accessories, spare parts and tools

No rule

49G.08(12) Article 12 - Sets

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of these Articles.

49G.09(13) Article 13 - Neutral elements

No rule

TITLE III - TERRITORIAL REQUIREMENTS

49G.10(14) Article 14 - Principle of territoriality

(a) For the purposes of this Article “exported” includes goods removed to any SACU Member State or Mozambique other than the Republic.

(b) For the purposes of this Article “total added value” means all costs outside the United Kingdom, SACU Member State or Mozambique including the value of the materials incorporated there.

(c) Whenever originating status is claimed for re-imported goods entered in terms of item 409.00 for which the materials were wholly obtained in the United Kingdom, SACU Member State or Mozambique or have undergone working or processing beyond the operations referred to in Article 9 prior to being exported, the exporter shall, in addition to any other documentation that may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for the principle of territoriality as contemplated in Article 14.

(d) For the purposes of this article “outward processing” means a customs procedure that allows goods to be exported from the Republic and products obtained from the processing of those goods, to be imported into the Republic and cleared and released for home consumption as outward processed compensating products.

49G.11(15) Article 15 - Non alteration

(a) Any importer or exporter intending to perform any of the operations referred to in the Article, must submit an application for a non-alteration certificate to the Manager responsible for the administration of the rules of origin section in Head Office.

(b) Before deciding whether to issue a non alteration certificate the Manager responsible for the administration of the rules of origin section in Head Office may conduct investigations to–

(i) verify the statements made by the applicant in the application for a non alteration certificate; and

(ii) ascertain any facts relating to the originating status in respect of which the non alteration certificate will operate.

49G.12(16) Article 16 - Accounting segregation

(a) (i) The segregation method of accounting may only be used on approval of an application submitted in writing by the exporter or the producer to the division responsible for the administration of the rules of origin in Head Office.

(ii) The division responsible for the administration of the rules of origin section in Head office may examine the producer’s records to determine opening balances of originating and non-originating materials that may be deemed to be held in stock.

(iii) The applicant must demonstrate a need to use accounting segregation on the grounds of unreasonable costs or impracticability of holding stocks of materials physically separate according to origin.

(iv) The originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics. It must not be possible to distinguish materials one from another for origin purposes once they are incorporated into the finished product.

(v) The use of the system of accounting segregation shall not give rise to more products acquiring originating status than otherwise would have been the case had the materials used in the manufacture been physically segregated.

(b) The accounting system must:

(i) maintain a clear distinction between the quantities of originating and non-originating materials acquired, showing the dates on which those materials were placed in stock and, where necessary, the values of those materials;

(ii) show the quantity of:

(aa) originating and non-originating materials used and, where necessary, the total value of those materials;

(bb) finished products manufactured;

(cc) finished products supplied to all customers, identifying separately,

(A) supplies to customers requiring evidence of preferential origin (including sales to customers requiring evidence other than in the form of a proof of origin), and

(B) supplies to customers not requiring such evidence;

(iii) be capable of demonstrating either at the time of manufacture or at the time of issue of any proof of origin (or other evidence of originating status), that stocks of originating materials were deemed available, according to the accounts, in sufficient quantity to support the declaration of originating status.

(c) The statement of quantities to which reference is made in paragraph 5 final indent of Article 16 shall reflect both originating and non-originating materials entered in the accounts. The stock balance shall be debited for all finished products whether or not those products are supplied with a declaration of preferential originating status.

(d) Where products are supplied without a declaration of preferential origin, the stock balance of non-originating materials only may be debited for as long as a balance of such materials is available to support such action. Where this is not the case, the stock balance of originating materials shall be debited.

(e) The time at which the determination of origin is made shall be the time of manufacture and must be recorded in the authorisation granted by the Manager responsible for the administration of the rules of origin section in Head Office.

(f) The producer must:

(i) accept full responsibility for the way the authorisation is used and or the consequences of incorrect origin statements or other misuses of the authorisation;

(ii) make available to the custom authorities, when requested to do so, all documents, records and accounts for any relevant period.

(g) The Manager responsible for the administration of the rules of origin section in Head Office must refuse authorisation to a producer who does not offer all the guarantees necessary for the proper functioning of the accounting segregation system.

(h) The Manager responsible for the administration of the rules of origin section in Head Office may withdraw an authorisation at any time if the producer no longer satisfies the conditions.

49G.13(17) Article 17 - Shipment of sugar

(a) The exporter must keep documentary evidence of the amount of raw sugar originating from different territories, shipped by sea for the purpose of further refining of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonized System as contemplated in Article 17.

(b) Where raw sugar referred to in paragraph *(a)* is kept in the same store, the exporter must ensure that the amounts of sugar which could be considered as originating is the same as the amount that would have been declared for import by keeping the sugar in separate stores

49G.14 (18) Article 18 - Exhibitions

In addition to the proof of origin referred to in Article 18.2 the importer must produce on entry of the goods imported–

(a) an invoice from the exporter in the United Kingdom, SACU Member State or Mozambique endorsed with the statement “these goods were consigned to you from (name and place of exhibition)”; and

(b) a statement from–

(i) the exporter confirming the particulars specified in Article 18(1)*(a)* to *(d)*; and

(ii) the customs authorities in the country of exhibition stating that the goods–

(aa) were consigned by the exporter from the United Kingdom, SACU Member State or Mozambique to the exhibition;

(bb) were used solely for exhibition or demonstration;

(cc) remained under customs control during their stay in the country of exhibition.

TITLE IV - PROOF OF ORIGIN

49G.15(19), (20) Article 19 - General requirements

Article 20 - Procedure for the issue of a movement Certificate EUR1

(a) Numbered sets of Movement Certificate EUR1 (pages 1 - 2) and the Application For A Movement Certificate (pages 3 - 4) with a duplicate application form (page 5) have been printed in accordance with the provisions of the Protocol and are available on application from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to the United Kingdom.

(b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.

(ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

(iii) The form EUR1, export bill of entry and supporting documents shall be submitted for certification to the office of the Controller prescribed in item 200.03 (paragraphs *(g)* and *(h)*) of the Schedule to the Rules, nearest to the place of business of the exporter, except when submitted by the holder of a binding origin determination in which case submission may be to any Customs and Excise office prescribed in item 200.03. **(Substituted by Notice R. 3620 published in Government Gazette 48862 dated 30 June 2023)**

(c) An exporter may only authorise a licensed clearing agent to complete and sign the form EUR1 and the application form.

(d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.

(e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the Protocol and a duplicate set, certified by him, has been furnished to the agent.

(f) The letter of authority shall be submitted together with the completed form EUR1 and application form and will be retained by the Controller.

(g) Completion of a form EUR1 or origin declaration is conditional on the exporter holding, and being able to

produce on demand, all necessary evidence that the goods comply with the origin rules of this Protocol;

(h) Form EUR1 must be completed to be authentic in accordance with the instructions in Article 20, the notes to the certificate and the following requirements:

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert SACU Member State or Mozambique in the first line and the country of destination in the United Kingdom, ACP EPA, OCT or Ceuta and Melilla (Article 44), as the case may be, in the second line.

Box 3

Insert the name of the consignee, and for exports to any exhibition outside the United Kingdom, which are later to be sent to the United Kingdom, also insert the name and address of the exhibition.

Box 4

Insert SACU Member State, Mozambique or ACP EPA State or OCT (goods imported from the United Kingdom re-exported in the same state) or Ceuta and Melilla (Article 44) or the Republic of San Marino (to

the extent applicable) or the Principality of Andorra referred to in the definition of products originating in the United Kingdom in the Notes to Part A of the Schedule to the General Notes of Part 1 of Schedule No. 1, as the case may be.

Box 5

Insert the United Kingdom as the country of destination.

Box 6

Insert the details which will be inserted on the export bill of entry.

Box 7

Insert one of the following endorsements where necessary; otherwise leave the box blank –

“Cumulation” (where originating materials are incorporated into a product, worked or processed within or beyond the operations referred to in Article 9(1) as contemplated in Articles, 3,4,5 or 6.

“Duplicate” (where application is made for a duplicate as contemplated in Article 22).

“Issued retrospectively” (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof as contemplated in Article 21). “Replacement of movement certificate EUR1 / origin declaration” - Issued in … (insert the country in which the EUR1 / origin declaration was issued - to be issued in the circumstances contemplated in Article 23). If applicable, the particulars required in terms on Note 4 to the certificate of origin.

Box 8

- Enter item numbers and identifying marks and numbers in the space on the left-hand side of the box.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- No space must be left between items.
- State identifying marks and numbers on the packages.
- If the packages are addressed to the consignee state the address.
- If they are not marked state “No marks and numbers”.
- For goods in bulk which are not packed insert “In bulk”
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description and in order that the appropriate tariff heading can be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.

- If both originating and non-originating goods are packed together describe only the originating goods and add at the end “Part contents only.”
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk on the invoice and the following statement put in box 8, below the description of the goods:
- “Goods marked * on the invoice are non-originating and are not covered by this form EUR1.
- Draw a horizontal line under the only or final item in box 8 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 9

Insert metric measures.

Box 10

Invoices must–

(a) be serially numbered and the dates and numbers reflected in this box;

(b) reflect the form EUR1 number or mention the office and date of issue;

(c) contain a full description of the goods, the tariff heading and reference numbers or other particulars for identification of the goods in the exporter’s records; and

(d) state the country in which the goods originate.

Box 11

- Insert the bill of entry number and date.
- The officer must print his/her initials and surname below his/her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him/her for this purpose.

Box 12

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature
- The signature must not be mechanically reproduced or made with a rubber stamp.

(i) No certificate shall be valid–

(i) If any entered particulars are incorrect and not in accordance with these rules;

(ii) if it contains any erasures or words written over one another;

(iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

(j) For the purposes of verification of the originating status of goods declared in the application for form EUR1 (page 4 of the set of forms) the exporter, whether the producer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods

from a producer for exportation in the same state or who re-exports in the same state goods imported from the United Kingdom, an ACP EPA State or OCT must produce to an officer at any time including at the time of presentation of such application, as the officer may require documents proving the originating status of the goods exported, including–

(i) in accordance with the provisions of Article 31, accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, forms EUR1 and origin declarations referred to in Article 24(3) proving the originating status of materials used and supplier's declarations;

(ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;

(iii) documents proving the value of materials used and added value;

(iv) costing records showing the calculation of the ex-works price defined in the Protocol.

(k) The requirements for signing the declaration on form EUR1 are also applicable in respect of the application form which–

(i) must bear the original signature of the person signing the declaration;

(ii) must be signed by the same person who signed the declaration on the form EUR1;

(l) In the space where is stated “Specify as follows the circumstances which have enabled these goods to meet the above conditions” the exporter must state–

(i) If exported goods are manufactured/wholly obtained by the exporter:

“The goods shown on the form EUR1 were manufactured / wholly obtained by the exporter and are classified under……. (4 figure heading). They fulfil the appropriate qualifying provisions of origin of the Protocol.”

(ii) If the exporter has bought in goods for export in the same state–

(aa) Goods manufactured / wholly obtained in the Republic “The goods shown on the form EUR1 were manufactured / wholly obtained in the Republic and are classified under ….. (4 figure heading). Evidence of their originating status as required by the Protocol is held by me;” or

(bb) Goods manufactured / wholly obtained in the United Kingdom or any ACP EPA State or OCT referred to in Articles 4, 5 or 6 of the Protocol.

“The goods were imported from…….. (name of country) under cover of attached……..(state proof of origin, form EUR1 / origin declaration, as the case may be) and are being exported in the same state.

The goods are classified under …….(4 figure tariff heading).”

(iii) In the case of subparagraphs (i) and (ii) *(aa)*, the applicable list rule in the Annex of the Protocol.

(m) "Supporting documents attached" must include–

(i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records;

(ii) the documents referred to in paragraph *(d)*

(n) The origin administration officer may refuse to certify form EUR1 if he has reasonable doubts about the correctness of the statements made in this form.

49G.16(21) Article 21 – Movement Certificates EUR1 issued retrospectively

(a) The exporter may only apply for the issue of a form EUR1 after exportation at the office of the Controller where the goods were exported.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by–

(i) a completed form EUR1 and its application form of which–

(aa) Box 7 shall be endorsed "issued retrospectively"; and

(bb) If a form EUR1 has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of the Protocol;

(iv) full reasons of the circumstances in which a retrospectively issued form EUR1 is required.

(c) Before such application is considered an officer will first conduct an examination of the importer's file as contemplated in Article 21(3).

(d) The application for the issue of a Movement Certificate EUR1 retrospectively shall be considered by the Controller or any officer.

49G.17 (22) Article 22 –Issue of a duplicate movement certificate EUR1

(a) The exporter shall furnish to the Controller or any officer designated to perform such function in the Controller's Office when the original form EUR1 was issued–

(i) a written statement giving reasons why a duplicate is required and the number and date of the original form EUR1;

(ii) a completed form EUR1 and application form reflecting the word "Duplicate" and the number and date of the original form in Box No. 7;

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The Controller or any officer designated to perform such function in the Controller's Office shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original form EUR1 was issued.

(c) If the Controller or any officer designated to perform such function in the Controller's Office decides to certify the duplicate form EUR1, he shall stamp and sign it in the same way as any other form EUR1 but in Box 11 after the word "Date" he shall insert the words "from which this duplicate movement certificate is valid" and thereafter the date of the original form EUR1.

49G.18(23) Article 23 – Issue of movement certificates EUR1 on the basis of a proof of origin issued or made out previously (herein referred to as a "Replacement Movement Certificate")

(a) Any replacement movement certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.

(b) Application for any replacement movement certificate(s) may be in respect of–

(i) all or part of a consignment covered by the original form EUR1 or origin declaration; or

(ii) a collection of goods covered by several original form EUR1 or origin declarations issued in the same country of origin.

(c) The application must–

(i) be made in writing to the Controller or any officer designated to perform such function in the Controller's Office where the goods are under customs control stating the reasons for the application;

(ii) be accompanied by a completed form EUR1 and application from marked in Box 4 with the country of origin and endorsed in Box 7 with the statement "Replacement of Movement Certificate EUR1 _____ of (number and

date) / origin declaration issued in ……."(the country in which the movement certificate EUR1 / origin declaration to be replaced was issued) together with any special statement which appear on the original document;

(iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the form EUR1 or the origin declaration was issued;

(iv) include the original form EUR1 or the origin declaration.

(d) The original movement certificates EUR1 / origin declaration and the application form for replacement movement certificate(s) will be retained by the Controller or any officer designated to perform such function in the Controller's Office.

49G.19(24),(25) Article 24 – Conditions for making out an origin declaration

Article 25 – Approved exporter

(a) Any exporter referred to in Articles 24 and 25 shall–

(i) ensure that the goods comply with the relevant provisions of origin at the time of export; and

(ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 20 and Article 31; and

(iii) use serially numbered invoices;

(iv) insert a reference number or other particulars on any origin declaration delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

(v) describe the goods on such origin declaration and any delivery note or another commercial document with

sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;

(vi) insert on any such document the applicable tariff heading;

(vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;

(viii) insert on 3 copies of the origin declaration or such other document the declaration specified in Annex IV of the Protocol, which shall–

(aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter;

(bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;

(cc) in the case of an approved exporter, contain the customs authorisation number;

(ix) The documents referred to in subparagraph (viii) shall be dealt with by–

(aa) forwarding one copy of the document on which the declaration is made to the consignee;

(bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller;

(cc) creating a file for storing a copy of the origin declaration, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

(b) No paragraph.

(c) Application for approved exporter status must be made in accordance with rule 59A.01A*(b)* and annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted. **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(d) Any exporter who issues any origin declaration in the circumstances contemplated in Article 24(1)*(b)* may be prohibited from issuing such declarations if he–

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of the Protocol or these rules.

(e) The approved exporter status contemplated in Article 25 may be withdrawn if such exporter–

(i) makes a false declaration concerning the origin or the value of any consignment;

(ii) does not comply with the requirements of these rules;

(iii) fails to notify the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function that–

(aa) the goods no longer fulfil the required origin conditions (for example, by change of sources of materials);

(bb) the need of approval ceases;

(cc) the legal identity or address changed.

(f) If an exporter has been so prohibited from using origin declarations or approved exporter status has been so

withdrawn such exporter shall apply for form EUR1 in respect of all exports for which originating status is claimed for such time as the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may determine.

(g) If any origin declaration is made after exportation as contemplated in Article 24(6), the documents reflecting the origin declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the Controller or any officer designated to perform such function at the office of the Controller where the goods were entered for export or which is nearest to the post office where the goods were exported.

49G.20(26) Article 26 - Validity of proof of origin

(a) Any goods imported for which originating status for the purpose of qualifying for a preferential rate of duty specified in Part 1 of Schedule No.1 is claimed shall, if no proof of origin is available, be subject to the provisions of section 49(9).

(b) Any application for acceptance of proof of origin after the final date of presentation for the purpose of applying preferential treatment as contemplated in Article 26.2 shall be in writing addressed to the Manager responsible for the administration of the rules of origin section in Head Office stating fully the exceptional circumstances on which the application is based.

(c) For the purposes of Article 26.3, any proof of origin belatedly presented will be accepted only if the goods have been duly entered before expiry of the period of validity of ten months from the date of issue referred to in Article 26.1

49G.21(27) Article 27 - Submission of proof of origin

(a) (i) Any person who intends to claim preferential tariff treatment must when clearing goods reflect the certificate of origin number and date of issue or in case of an origin declaration by an approved exporter authorization number and date of issue in the relevant field provided for that purpose on the bill of entry –

(ii) Any proof of origin including supporting documents in respect of imported goods must, as the circumstances require–

(aa) be produced at the time of entry for home consumption;

(bb) be in English and if not so a translation must be attached thereto;

(cc) if entered by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;

(dd) if entered as contemplated in section 49(9), be submitted upon request to the Controller within the time indicated in such request; and

(ee) if a refund application as contemplated in section 76(2)*(h)*, be submitted with the application for refund.

(b) Every certificate of origin produced in respect of imported goods shall have attached to it a statement by the importer to the effect

that the goods specified therein meet the conditions required for fulfilment of the requirements of the Protocol.

49G.22(28) Article 28 - Importation by instalments

(a) Where any importer requests approval to import goods contemplated in this Article 28 by instalments application shall be in writing and–

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Manager responsible for the administration of the tariff section in Head Office and forward a copy of the application to the Manager responsible for the administration of the rules of origin section in Head Office;

(ii) in the case of other dismantled or non-assembled products referred to in this Article, the application shall be made to the Manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.

(b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49G.23(29) Article 29 - Exemptions from proof of origin

(a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller’s personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10.

(b) According to the Article the following general conditions apply to the exemption from production of proof of origin in respect of the importations concerned, where–

(i) the value of such goods does not exceed the limit of EURO 500 in the case of small packages or EURO 1200 in the case of goods forming part of travellers' personal luggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of traveller's personal luggage;

(iii) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.

(c) The following additional conditions apply for private postal imports–

(i) the goods have been sent by one private individual to another direct from the preference country in question;

(ii) the sender declares in writing that the origin conditions are satisfied.

(d) The provisions apply *mutatis mutandis* to such goods sent or taken to the United Kingdom.

49G.24(30) Article 30 - Information procedure for cumulation purposes

(a) For the purposes of cumulation as contemplated in Article 30 the exporter of the originating materials shall provide evidence in the form of:

(i) Movement Certificate EUR1;

(ii) an origin declaration; or

(iii) a supplier's declaration, a specimen of which appears in Annex VA in any of these countries or territories or in the

United Kingdom from which the materials came. When Article 6(1) is applied the evidence of originating status shall be given by Form A or a statement of origin; given by the exporter.

(b) A supplier's declaration a specimen of which appears in Annex VB shall be provided as evidence of the working or processing carried out in a SACU Member State or Mozambique, another ACP EPA State, OCT or the United Kingdom.

(c) A supplier's declaration may either be in print or electronic format, but shall bear the signature of the responsible official of the supplying company and complying with any conditions imposed by the customs authorities. For the purposes of paragraph 9:

(i) Any person who wishes to issue a suppliers' declaration must be registered on application in accordance with rule 59A.01A*(b)* as a producer, and **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(ii) If that person wishes to issue a supplier's declaration electronically, application must be made to the Manager responsible for the administration of the rules of origin section in Head Office.

(d) A supplier's declaration must reflect the suppliers contact details and full description of the goods.

(e) A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

(f) When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin

is expected to remain constant for considerable periods of time, he may provide a single declaration which may be issued for a period of up to one year from the date of issue of the declaration, hereinafter referred to as 'a long term supplier's declaration', provided that facts or circumstances on which it is based remain unchanged, to cover subsequent shipments of those goods.

(g) A long-term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect.

(h) The Manager responsible for the administration of the rules of origin section in Head Office must revoke any long-term supplier’s declaration if circumstances under which it was issued have changed or when inaccurate or false information was provided.

49G.25(31) Article 31 - Supporting documents

(a) In addition to the documents referred to in the Article and in the rules for articles 19 to 20 every exporter who completes a movement certificate EUR1 or an origin declaration in respect of goods exported shall, if he is the producer, complete or if he bought in the goods from a producer, obtain and keep a supplier’s declaration together with all the supporting documents necessary to prove the originating status of the goods concerned.

(b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager responsible for the administration of the rules of origin section in Head Office, where–

(i) different terms apply, for example, CIF price;

(ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;

(iii) goods are invoiced by producers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

(iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(v) any other instances where the invoiced price is not an ex-factory price.

(c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of the Protocol.

(d) A Unique Consignment Reference Number must be generated for each export consignment as required in terms of rule 38.15.

49G.26(32) Article 32 - Preservation of proof of origin and supporting documents

Documents shall be preserved as provided in rule 101.02.

49G.27(33) Article 33 - Discrepancies and formal errors

(a) Slight discrepancies in proof of origin documents referred to in Article 33(1) submitted at the time of entry of imported goods may include–

(i) spelling or typing mistakes or other minor errors not corrected;

(ii) amendments which have no direct bearing on the validity of the declaration of origin;

(iii) information valid an accurate but not in correct box;

(iv) exporter declaration box not dated;

(b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

49G.28(34) Article 34 - Amounts expressed in EURO

Any rule for the purposes of this Article will be made under the provisions of section 73(3).

TITLE V – ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

49G.29(35) Article 35 - Administrative conditions for products to benefit from the United Kingdom

No rule

49G.30(36) Article 36 - Notification of customs authorities

No rule

49G.31(37) Article 37 - Mutual assistance

(a) The stamp provided for issuing forms EUR1 must be used only for that purpose and only such stamp shall be used for such forms.

(b) The Manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in this Article to the customs administrations of the United Kingdom.

49G.32(38) Article 38 - Verification of proof of origin

(a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the United Kingdom for verification by the Manager responsible for the administration of the rules of origin section in Head Office.

(b) If any origin administration officer has reasonable doubts about form EUR1 or origin declaration, the originating status of the goods concerned or the fulfilment of the other requirements of the Protocol such officer may, unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of the on the originating status of the goods.

(c) If a request is received from the customs authorities in the United Kingdom, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the Protocol.

(d) The Manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 38(6).

49G.33(39) Article 39 - Verification of suppliers' declarations

For the purpose of verifying suppliers' declarations a risk based analysis may be carried out at random or whenever there are reasonable doubts in respect of authenticity or the correctness of the movement certificate EUR1 or origin declaration information by the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function.

49G.34(40) Article 40 - Dispute settlement

(a) Any person involved in a dispute as contemplated in Article 40 concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)*(b)*, submit an internal appeal to the Commissioner within 3 months of the decision or determination concerned.

(b) Application for internal appeal shall be made on the appeal form obtainable from the Manager responsible for the administration of the rules of origin section in Head Office and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.

49G.35(41) Article 41 - Penalties

No rule

49G.36(42) Article 42 - Free zones

If a certificate of origin is issued for goods which use a free zone in the course of transport, the exporter must, include with the supporting documents referred to in rule 49A.26(31) a declaration to this effect and stating that the goods were not substituted by other goods and did not undergo handling other than normal operations designed to prevent their deterioration.

49G.37(43) Article 43 - Derogations

No rule

TITLE VI – CEUTA AND MELILLA

49G.38(44) Article 44 - Special conditions

No rule

TITLE VII – FINAL PROVISIONS

49G.39(45) Article 45 - Revision and application of rules of origin

No rule

49G.40(46) Article 46 - Annexes

No rule

49G.41(47) Article 47 - Implementation of the protocol

No rule

49G.42 General

Documents to be submitted and procedures to be followed on presentation of bills of entry for goods in respect of which preferential treatment is claimed.

49G.43.01 *(a)* Import bills of entry shall be endorsed–

(i) whether form EUR1 or an origin declaration is produced;

(ii) with the number of the form EUR1 if applicable;

(iii) whether application is made for a tariff quota.

(b) Export bills of entry shall be endorsed -

(i) whether form EUR1 or an origin declaration is produced;

(ii) whether a tariff quota is applicable;

(iii) with the number of the EUR1 and export permit number, if applicable.

49G.43.02 Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of–

(a) imported goods–

(i) if the goods are entered for home consumption, form EUR1 and a copy of the invoice or a copy of the invoice endorsed with an origin declaration, an application for a quota where appropriate, a copy of the bill of lading, air waybill or other transport document, for retention by the Controller;

(ii) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the proof of origin and any other document required for allowing preferential treatment when the goods are entered for home consumption.

(b) goods for export–

(i) duly completed form EUR1 where required; and

(ii) for retention by the Controller, the application form for form EUR1 and a copy of the export invoice, or a copy of any invoice containing an origin declaration, a copy of the packing list, a copy of the bill of lading, air waybill or other transport document, and except in the case of an approved exporter, the proof of origin;

(iii) if an origin declaration is produced after export a copy of the relevant export bill of entry shall be submitted therewith to the Manager responsible for the administration of the rules of origin section in Head Office.

(c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

(d) Where goods for export are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in rule 120.09A.

(e) (i) If used and second hand goods exported should bear marks or origin, such marks may be accepted.

(ii) If such goods bear no mark of origin, a declaration about the country of manufacture by an acknowledged expert in the trade may be accepted.

(iii) *(aa)* Form EUR1 for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number.

(bb) The exporter must in addition produce for inspection the invoice or a copy covering the purchase.

(cc) The export declaration of the application for form EUR1 need not be completed and in such a case, the exporter may be shown as resident outside the Republic, if applicable.

Tariff rate quotas

49G.46.03 Export to the United Kingdom of goods subject to tariff rate quotas as contemplated in Section B of Part I of Annex I to the Agreement–

(a) (i) The goods subject to tariff quotas, the conditions relating to the issue of export permits and the requirements of the United Kingdom are specified as determined by the Department of Agriculture, Land Reform and Rural Development.

(ii) No exporter of goods, subject to tariff quotas, may issue an origin declaration contemplated in Articles 24 and 25 instead of form EUR1, except if–

(aa) approved exporter status is granted on application in accordance with rule 59A.01A*(b)* and submission of annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; and **(Substituted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(bb) a quota is approved by the Department of Agriculture, Land Reform and Rural Development

(iii) When form EUR1 is used for the purpose of proof of origin it may not be completed by the exporter, or if completed, certified by an officer unless–

(aa) a valid permit issued by the Department of Agriculture, Land Reform and Rural Development is available; or

(bb) the circumstances in paragraphs *(f)* and *(g)*(iv) are applicable.

(b) Any allocations shall be made under the control of an officer designated by the Manager responsible for the administration of the rules of origin section in Head Office on the first come first served basis according to the electronically stored balances available at the time a valid bill of entry export and a duly completed form EUR1 are presented.

(c) The information regarding the allocation of the tariff quota and balance available shall be printed and filed with the application form EUR1 in respect of each export bill of entry at the office of the Controller.

(d) The particulars on the bill of entry shall, for the purposes of allocation of the tariff quota, be deemed to be the application therefore by the exporter concerned.

(e) (i) If a tariff quota is allocated, Box 7 of the form EUR1 shall be endorsed “export tariff quota allocated”.

(ii) Below the description in box 8 of form EUR1, the word “subject to export tariff quota” shall be inserted.

(f) If a lesser quantity of the quota is available, the lesser quantity only shall be endorsed on the form EUR1, supplemented by the words “only, quota exhausted”.

(g) (i) Any permit issued by the Department of Agriculture, Land Reform and Rural Development shall be delivered to the

Controller together with the export bill of entry and completed form EUR1.

(ii) The permit number shall be endorsed on the bill of entry export and in the remarks column of the form EUR1.

(iii) The quantity exported shall be written off the permit and the permit retained if the quantity is exhausted.

(iv) The provisions of paragraph *(f)* apply *mutatis mutandis* in respect of permits issued by the Department of Agriculture, Land Reform and Rural Development of which the quantity is insufficient for the consignment concerned.

49G.47.04 Tariff rate quotas Imports from the United Kingdom of goods subject to tariff rate quotas as contemplated in, Section B of Part I of Annex II to the Agreement –

(a) Tariff quotas for imported goods are specified in Note IJ of the General Notes to Schedule No. 1 and are, as provided, allocated on the first-come first-served basis at the time of presentation of a valid bill of entry entering the goods for home consumption supported by the required proof of origin document, any permit from the Department of Agriculture, Land Reform and Rural Development, if applicable, and an application for such quota.

(b) Any allocation shall be made under the control of any officer designated by the Manager responsible for the administration of the rules of origin section in Head Office according to the electronically stored balances available at the time the bill of entry is processed.

(c) If the balance of the tariff quota is inadequate, duty at the general rate of duty specified in Part 1 of Schedule No. 1 shall be brought to account in respect of the goods for which no such quota is available before release thereof is granted.

49G.48.05 Transitional Arrangements

The provisions of rules 49G.46.03*(a)*(iii), *(g)* and 49G.47.04*(a)* in respect of a valid export or import permit issued by the Department of Agriculture, Land Reform and Rural Development for export or import to or from the United Kingdom of goods that are subject to tariff rate quotas as contemplated in Section B of Part I of Annex I to the Agreement shall, from the date of implementation of these rules until 31 December 2021, or such further period as published on the SARS website, not apply. **(Inserted by Notice R. 502 published in Government Gazette 44700 dated 11 June 2021)**

RULES FOR SECTION 54 OF THE ACT

Rules in respect of the importation of cigarettes

54.01 Subject to the proviso to section 54(2) no importer shall import any cigarettes into the Republic unless they are properly packed in an unbroken and unopened container which contains ten, twenty or thirty cigarettes and bears a stamp impression determined in terms of section 54(2).

54.02 The dies for making the stamp impressions referred to in section 54(2) shall be made available by the South African Diplomatic Representatives in foreign countries to suppliers of cigarettes in such countries on payment of an amount such representatives may require from time to time. Such dies shall be made so available on the condition that damaged and worn out dies are returned to the Diplomatic Representative within seven days from the date of replacement of such dies.

RULES FOR CHAPTER VA OF THE ACT IN RESPECT OF ENVIRONMENTAL LEVY GOODS

Application of provisions

Environmental levy imposed on plastic bags and filament lamps in terms of Part 3 of Schedule No. 1

Environmental levy imposed on plastic bags in terms of item 147.01 of Part 3 of Schedule No. 1

54F.01 *(a)* Rules 54F.01 to 54F.14 apply to plastic bags and filament lamps manufactured in or imported into the Republic that are liable to environmental levy as specified in Part 3 of Schedule No. 1

(b) For the purposes of these rules and any form to which these rules relate, unless the context otherwise indicates-

(i) **"accounting period"** means the period prescribed in rule 54F.07;

"agreement" means the pro forma agreement prescribed in these rules;

"BLNS country" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

"bond" means the pro forma bond prescribed in these rules;

"consignor" for the purpose of rule 54F.12 means the licensee of a customs and excise manufacturing warehouse;

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01*(a)*;

"goods", means environmental levy goods specified in Part 3 of Schedule No. 1;

"licensee" means the licensee of a customs and excise manufacturing or storage warehouse;

"manufacturing warehouse" means a licensed customs and excise manufacturing warehouse;

"quarterly" in relation to the account to be submitted by a licensee means the accounting period of three months prescribed in rule 54F.07;

"refund" includes any set-off against, or any deduction from any account required to be submitted by a licensee of a customs and excise warehouse as authorised in terms of any provision of the Act;

"SARS" means the South African Revenue Service;

"storage warehouse" means a licensed customs and excise storage warehouse;

"the Act" includes any provision of "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964);

"warehouse" means a licensed customs and excise manufacturing or storage warehouse.

(c) Except as otherwise provided in Chapter VA and these rules -

(i) any provision of the Act relating to -

(aa) a customs and excise manufacturing or storage warehouse, the manufacture or storage of goods in such a warehouse including liability for duty, payment of duty, removal of goods from such warehouse for home consumption, removal in bond, export, entry under rebate of duty, the responsibility of the licensee and any other requirement prescribed in connection with any such warehouse;

(bb) the importation of goods and imported goods;

(cc) the exportation of goods;

(ii) sections 59A and 60 and the rules therefor including the definitions in such rules;

(iii) sections 64D and 64E and the rules therefor including the definitions in such rules; and

(iv) the rules numbered 120A,

shall, as may be applicable, apply *mutatis mutandis* to any environmental goods manufactured in or imported into the Republic.

Delegation

54F.02 Subject to section 3(2), where –

(a) any power that may be exercised by the Commissioner, except for the power to make rules, in accordance with the provisions of this Act, including these rules, is not specifically delegated, or

(b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned, to any Controller or officer in these rules or in any section or rule regulating the operation of customs and excise warehouses, such power is delegated or such duty is assigned, as the case may be, to the Senior Manager: Trade Administration. **(Substituted by Notice R.76 published in Government Gazette 40582 dated 27 January 2017)**

Restrictions in respect of customs and excise warehouses for the manufacture or storage of environmental levy goods

54F.03 *(a)* Customs and excise warehouses for the manufacture or storage of environmental goods manufactured in the Republic may be licensed only for the purposes of –

(i) manufacture of environmental goods;

(ii) storage of such goods for export (including for supply as stores to foreign-going ships or aircraft).

(b) (i) Environmental levy goods stored as contemplated in paragraph *(a)*(ii) shall be subject *mutatis mutandis* to the provisions of section 19A; and

(ii) for the purposes of these rules may not be removed from such warehouse for home consumption and payment of duty, except if the Commissioner, on good cause shown, and subject to such conditions as he may impose in each case, permits such removal.

(c) Any environmental levy goods imported from a country outside the common customs area, shall, when stored in a customs and excise storage warehouse, in addition to any other provision of the Act, be subject to any exception or adaptation prescribed in these rules.

Applications for and refusal, suspension or cancellation of a licence

54F.04 *(a)* A person applying for a licence or renewal of a licence for a customs and excise manufacturing warehouse or a customs and excise storage warehouse must –

(i) apply in accordance with rule 60.01A*(c)*(i) and must comply with all the requirements specified on form DA 185 and the relevant annexure, in these rules, any relevant section or item of Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) submit with the application the completed agreement in accordance with the pro forma agreement specified in these rules;

(iii) *(aa)* before a licence is issued furnish the security the Commissioner may require;

(bb) if security is furnished in the form of a bond, such bond -

(A) is subject to the provisions of rules 120.08 and 120.09;

(B) must be in the form determined by the Commissioner;

(iv) the pro forma agreement is specified in terms of and shall form part of this rule.

(b) An expression in the pro forma agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Act or in the rules for section 60 or these rules.

(c) **…… (Deleted by Notice R.7777 published in Government Gazette 55151 dated 7 August 2026)**

Issue of invoices or dispatch delivery notes in respect of goods removed from a customs and excise warehouse

54F.05 *(a)* Any licensee of any customs and excise warehouse who removes any environmental levy goods, from such warehouse for any purpose contemplated in section 20(4) and these rules, including for export or for removal to a BLNS country, must in addition to any other document required to be completed in respect of any procedure prescribed in the Act, issue an invoice or dispatch delivery note, serially or transaction numbered and dated which must include at least –

(i) the licensed name, customs client number, warehouse number (where applicable) and physical address of the licensee who so removes such goods;

(ii) a statement: "environmental levy goods" and a description of the goods so removed, the relevant tariff item and if applicable, the rebate item;

(iii) the quantity of goods so removed;

(iv) the date of removal of the goods;

(v) the name or business name (if any) and the address of the person to whom the goods are removed;

(vi) the number of the customs and excise warehouse to which the goods are removed, if applicable;

(vii) where applicable, the price charged for each unit and the total price of the invoiced goods;

(viii) where the goods are removed to a destination in the Republic for any purpose other than home consumption, the customs client number of the person to whom the goods are so removed;

(ix) a reference number according to which the goods can be readily identified in the production and other accounting records of the manufacturer, or the accounting records of the importer, as the case may be;

(x) in all instances, any other particulars required for determining the rate and amount of duty on any goods specified in such invoice and removed from such warehouse.

(b) (i) *(aa)* Such invoice or dispatch delivery note issued in respect of environmental levy goods removed for home consumption and payment of duty from a customs and excise manufacturing warehouse, shall, subject to compliance with the requirements of section 38(4) be deemed to be due entry for home consumption for such goods.

(bb) For the purposes of subparagraph *(aa)* and section 38(4)*(b)* such an invoice or dispatch delivery note must also

be issued in respect of environmental levy goods removed for distribution free of charge or for use by the licensee.

(ii) The duty on the goods so removed as contemplated in subparagraph (i) must be accounted for in the monthly accounts as required in terms of rule 54F.07.

Keeping of books, accounts and documents

54F.06 *(a)* For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensee must –

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued;

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) Such books, accounts, documents and data must include-

(i) Where applicable-

(aa) proper accounting records of each type of goods manufactured, imported, received, stored, used or removed;

(bb) copies of invoices, dispatch delivery notes, bills of entry, SAD forms, transport documents, orders, payments received and made and proof of delivery to the consignee in respect of goods removed for any purpose excluding home consumption and payment of duty;

(cc) copies of the contract of carriage entered into between the licensee and a licensed remover of goods in bond and delivery instructions issued to such remover in respect of each consignment;

(dd) copies of the monthly accounts rendered for payment of duty in respect of warehouses authorised to dispose of goods for home consumption;

(ee) a stock account balanced monthly whether or not the licensee is authorised to dispose of goods for home consumption and payment of duty.

(iii) where such warehouse is a manufacturing warehouse, a stock record wherein the licensee must record daily-

(aa) receipts of materials for manufacturing;

(bb) quantities of materials used and the nature and quantities of environmental levy goods produced from such materials;

(cc) the production rate of the materials used;

(dd) nature and quantities of by-products or other goods manufactured;

(ee) a separate record of goods lost, damaged, destroyed and defective goods returned as may be allowed in terms of the relevant item of Schedule No. 6.

Closing and submission of accounts in respect of goods manufactured and received into, and removed from, a customs and excise manufacturing warehouse and payment of duty

54F.07 *(a)* For the purposes of sections 20(4), 38(4) and 39(2A), any goods to which these rules relate that are entered for removal and removed from any customs and excise manufacturing warehouse for any purpose, including to any other warehouse, shall be subject to the provisions of Chapter VA and *mutatis mutandis* to the provisions of section 19A and to such restrictions, procedures and other requirements prescribed in these rules.

(b) (i) *(aa)* Subject to the provisions of these rules, for the purposes of sections 38(4) and 39(2A) and payment of duty, the licensee of a customs and excise manufacturing warehouse must submit, within the period prescribed in subparagraph (ii) -

(A) accounts on form DA 161A, if applicable, together with any supporting documents prescribed in these rules;

(B) validating bills of entry (SAD 500);

(C) payment of the environmental levy goods as calculated on form DA 161A,

in respect of all environmental levy goods carried forward, received and produced in, and removed from, such warehouse for any purpose during the accounting period contemplated in subparagraph (iv).

(ii) The documents and payment specified in subparagraph (i) must be submitted by such licensee to reach the Controller within 30 days after the last day of the accounting period, but not later than the penultimate working day of the month following such last day, during the hours of business prescribed in item 201.20 of the Schedule to the rules for acceptance of bills of entry and for receipts of duties and other revenue.

(iii) If payment is made by electronic funds transfer, proof of such payment must be submitted to reach the Controller during the period and the hours of business specified in subparagraph (ii).

(iv) For the purposes of subparagraph (i), an accounting period shall be a period of three months calculated from the first day of any month during which manufacturing of environmental levy goods commences or environmental levy goods are manufactured until the last day of the month on which such period ends: Provided that where the month of February is included in any accounting period of a licensee, such period must, irrespective of the date on which it would have ended if so calculated, end on the last day of February and payment effected during March as contemplated in paragraph *(b)*(ii).

(c) (i) When completing account form DA 161A, no quantity in respect of any goods removed -

(aa) under rebate of duty, or

(bb) in bond under the provisions of section 18 to any storage warehouse; or

(cc) in terms of any procedure authorising a refund of duty; or

(dd) exported under section 18A,

may be deducted or set-off from the total quantity of goods accounted for on such form, unless it is proved that liability for duty has ceased as contemplated in rule 54F.10.

(ii) where a lesser quantity of goods is –

(aa) removed and entered at the place of destination in the case of goods removed in bond,

(bb) exported;

(cc) delivered to the rebate user;

(dd) or removed in terms of any other procedure;

only the quantity so entered at the place of destination or exported, delivered or removed may be so deducted or set-off on the relevant form DA 161A.

Duties amended in a taxation proposal under section 58(1)

54F.09 *(a)* The provisions of rule 19A.08 shall apply *mutatis mutandis* if any environmental levy is increased in a taxation proposal as contemplated in section 58.

Liability for duty for environmental levy goods manufactured in the Republic

54F.10 *(a)* Subject to paragraph *(b)*, the provisions of section 18(2) and (3), in the case of environmental levy goods manufactured in the Republic entered for removal in bond from a customs and excise warehouse, or the provisions of section 18A(1) and (2), in the case of such goods entered for export from a customs and excise warehouse, shall apply in respect of the liability and the termination of liability for duty of a licensee who so enters such goods and such liability shall, unless proof has been obtained in an improper or fraudulent manner, cease in the case of –

(i) *(aa)* goods contemplated in section 18(3)*(a)*, if the goods have been received in the customs and excise warehouse and entered for re-warehousing at the destination in the Republic; or

(bb) goods carried by road to any BLNS country to which they were removed in terms of any document authorised in these rules, the goods have been duly taken out of the Republic;

(ii) goods contemplated in section 18A(1) and (2) that are exported by road to any country in Africa, outside the common customs area, when it is proved that the goods have been received in such country at the customs office of destination;

(iii) goods exported or removed to any BLNS country by means of any ship or aircraft, when it is proved that the goods have been loaded into, for carriage by such ship or aircraft to the country of destination;

(iv) goods carried by rail to any destination outside the Republic, when the licensee confirms that the goods were received by the consignee in the country of destination; or

(v) goods entered under rebate of duty for delivery to a rebate user, when such user duly acknowledges receipt of such goods.

(b) where in respect of any goods removed in bond or removed in terms of any procedure authorising a refund of duty or exported –

(i) any proof has been improperly or fraudulently obtained; or

(ii) any goods are damaged or destroyed or lost or diminished before liability has ceased as contemplated in paragraph *(a)*,

the licensee shall furnish a full report within 14 days after such an event and pay any duty due to the Controller.

Removal of imported environmental levy goods to a BLNS country or from a BLNS country to the Republic or for export from the Republic to a country outside the common customs area

54F.11 *(a)* (i) Where any environmental levy goods are imported by an importer in the Republic intended for removal to a BLNS country or for export to a destination outside the common customs area, such goods must on importation be entered for storage in a customs

and excise storage warehouse licensed for the storage of imported goods.

(ii) Where such goods -

(aa) are removed to a BLNS country, such goods must be entered for removal in bond and removed to such country in accordance with section 18 and its rules;

(bb) are exported to a country outside the common customs area, such goods must be entered for export and exported in accordance with section 18A and its rules;

(cc) are so removed or exported by road, the carriage of such goods shall, in addition, be subject to section 64D and its rules.

(iii) Proof that the goods have been duly entered in the BLNS country of destination as contemplated in section 18(3), may include a certified copy of a bill of entry duly processed in such country in terms of which the goods have been entered for customs purposes under the applicable subheading specified in Part 1 of Schedule No. 1.

(b) Where environmental levy goods are imported by an importer in a BLNS country through a place of entry in the Republic such goods must be removed in bond to such country in terms of section 18 and its rules.

(c) (i) Any environmental levy goods imported into a BLNS country, shall, when brought into the Republic, from such country, be subject to -

(aa) both the duties leviable in Part 1 and Part 3 of Schedule No. 1; or

(bb) if proof of payment of the duty leviable under the said Part 1 is produced, the duty under the said Part 3 (environmental levy) only.

(ii) Such duty must be paid at the place of entry where the goods enter the Republic.

Environmental levy goods removed from a customs and excise manufacturing warehouse for removal in bond to a destination in the Republic or for removal to a BLNS country or for export or returned from a BLNS country

54F.12 *(a)* Any environmental levy goods removed from a customs and excise manufacturing warehouse for any of the following purposes must be entered, in the case of -

(i) export, including supply as stores for foreign-going ships or aircraft, on forms SAD 500 and SAD 502 or SAD 505, at the office of the Controller, before removal of the goods so exported or supplied;

(ii) rebate of duty, on forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller before each such removal;

(iii) removal in bond to any customs and excise storage warehouse for export as contemplated in rule 54F.03 or to a duty free shop, on forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller before each such removal.

(iv) removal to a consignee in a BLNS country, on forms SAD 500 and SAD 502 or SAD 505 in accordance with the procedures prescribed in paragraph *(d)*.

(b) The provisions of paragraph *(a)*(i) apply *mutatis mutandis* in respect of any goods exported from a customs and excise storage warehouse contemplated in rule 54F.03.

(c) Where environmental levy goods are exported, removed in bond or removed to a BLNS country by a licensee of a manufacturing warehouse or exported by a licensee of a storage warehouse, as the case may be, and are wholly or partly carried by road, such goods

must, except where the licensee uses own transport, be carried by a licensed remover of goods in bond contemplated in section 64D.

(d) (i) Environmental levy goods manufactured in the Republic must be removed to a BLNS country for consumption in such country, only, -

(aa) by a licensee of a customs and excise manufacturing warehouse;

(bb) from stocks entered or deemed to have been entered for home consumption and payment of duty as contemplated in rule 54F.07*(b)*;

(cc) in accordance with the procedures prescribed in this rule,

in order to qualify for set-off of environmental levy against the monthly account as contemplated in rule 54F.13.

(ii) *(aa)* The environmental levy goods must be entered on forms SAD 500 and SAD 502 which must be processed at the SARS border post where the vehicle carrying the goods leaves the Republic for the BLNS country of destination.

(bb) The invoice of which the number is entered on the form SAD 500, must in addition to any other document required by SARS, accompany the form SAD 500 when it is delivered to the SARS border post for processing.

(cc) When processing the form SAD 500 the officer must stamp the invoice (or a copy thereof) with the official date stamp and endorse the number of the form SAD 500 thereon.

(dd) The licensee must include in the records to be kept in terms of rule 54F.06 -

(A) the consignor’s copy of the form SAD 500;

(B) the invoice (or copy thereof) endorsed at the SARS border post with the SAD 500 number;

(C) copy of the road manifest;

(D) proof of delivery to the consignee; and

(E) proof of payment for the consignment.

(e) (i) Whenever goods are removed to such a customs and excise storage warehouse or any other manufacturing warehouse or duty free shop on forms SAD 500 and SAD 502 or SAD 505 in accordance with the provisions of paragraph *(a)*(iii), the licensee of the receiving warehouse must process forms SAD 500 and SAD 502 or SAD 505 at the office of the Controller in respect of goods so received within seven days after the date of removal from such warehouse.

(ii) The licensee of the receiving warehouse must furnish a copy of such processed forms SAD 500 and SAD 502 or SAD 505 to the licensee of the manufacturing warehouse from which the goods were removed who must keep it on record for the purposes of rule 54F.10.

(f) Where goods are removed by ship, air or rail to a BLNS country, or for export, the licensee must keep for the purposes of rule 54F.10 -

(i) a copy of the bill of lading in respect of goods carried by ship;

(ii) a copy of the air waybill in respect of goods carried by aircraft;

(iii) a copy of the consignment note in respect of goods carried by rail;

(iv) proof of payment for the consignment.

(g) (i) The licensee must keep a register of each -

(aa) form SAD 500 processed;

(bb) air waybill, bill of lading or consignment note of goods removed by air, sea or rail to a BLNS country;

(cc) air waybill, bill of lading or consignment note of goods exported to a country outside the common customs area.

(ii) Such register must include in respect of goods –

(aa) removed to a BLNS country the consignee's name and address, invoice number and quantity delivered;

(bb) where the goods are carried by road by a licensed remover of goods in bond, the name and client number of such remover.

(h) The licensee must include with the environmental levy account required to be submitted in terms of rule 54F.03 a statement to the effect that -

(i) the goods removed to a BLNS country, goods removed in bond to a customs and excise storage warehouse, a duty free shop or exported as reflected in the account were duly so removed and delivered to the consignee in the BLNS country or the licensee of the storage or exported, as the case may be.

(ii) a record of the proof of such removal or export is available at the licensed premises and will be kept in accordance with the requirements of rule 54F.06.

(ij) Where environmental levy goods manufactured in the Republic are returned from a BLNS country, the environmental levy thereon must be paid at the place of entry where the goods are brought into the Republic.

54F.13 *Deductions from or set-off against accounts*

(a) Deduction from or set-off against accounts may only be made by the licensee on compliance with the relevant conditions and procedures prescribed in each case.

(b) Deductions from dutiable quantities may be made in respect of -

(i) goods removed in bond or exported where liability has ceased in terms of the Act;

(ii) goods for which any rebate of duty is allowed in terms of any item of Schedule No. 6 where the licensee has duly complied with the provisions of such item or where such goods have been received by the person entitled to such rebate, as the case may be;

(iii) any set-off referred to in paragraph *(c)* if so indicated on form DA 161A.

(c) Set-off is allowed in respect of goods which have been entered or deemed to have been entered for home consumption where such set-off is authorised in terms of any item of Schedule No. 6 on compliance with the requirements of such item.

(d) (i) Where any goods are returned, the licensee must issue a credit note to the person concerned and must on form DA 161A -

(aa) add the goods to stock as returns;

(bb) deduct the environmental levy, paid or payable on goods returned by such person from the amount payable;

(ii) the licensee must keep a copy of the credit note and the delivery / stock return note from the person who returned the goods with the records contemplated in rule 54F.01.

54F.14 *Implementation of Chapter VA and these rules*

(a) Every licence applied for before the date the provisions of Chapter VA and these rules come into operation will be issued with effect from the date the said chapter and rules come into operation.

(b) Every manufacturer must take stock, and keep a stock report on record, in respect of goods liable to the environmental levy on the

manufacturing premises and in storage when manufacturing operations stop on the day before these provisions come into operation.

(c) The quantity of the goods found to be in stock must be shown as an endorsement on the first environmental levy account required to be submitted in terms of these rules.

(d) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of goods manufactured before the date the environmental levy came into operation, endorse such invoice or note “manufactured before 1 June 2004”.

(e) In accordance with rule 54F.07*(b)*, the accounting period of three months must commence on 1 June 2004.

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

LICENSING OF CUSTOMS AND EXCISE WAREHOUSES

Pro Forma Agreement between the licensee of a Customs and Excise Warehouse and the Commissioner

Annexure A

As

_____

(Full name of applicant – hereinafter referred to as "licensee")

of _____

(Physical address of applicant – not a PO Box)

herein represented by

_____ _____

Full name Witness

*duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors held at ……. on…….. day of ……; or

(b) *express consent in writing of all the partners of a partnership / *members of the close corporation / *trustees of the trust; or

(c) *being a person having the management of any other association of persons referred to in rule 60.02(2)*(a)*(iv),

has applied for a customs and excise warehouse licence; and

(*Delete whichever is not applicable)

as the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licensee shall be bound by the following:

1. Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.

2. Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it –

   (a) understands that its rights to conduct the business of a customs and excise warehouse are subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that may be imposed by the Commissioner;

   (b) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.

   (c) (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions as well as the banking accounts and records relating to the business conducted under the licence.

   (ii) Licensee hereby agrees to and authorises the inspection of such books and documents and business banking accounts as the

Commissioner and the delegated officers may require.

(d) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee (except in respect of subparagraph (v)) of the licensee -

(i) has contravened or failed to comply with the provisions of the Act;

(ii) has failed to comply with any condition or requirement of this agreement or any condition or obligation imposed by the Commissioner in respect of such licence;

(iii) is convicted of any offence under the Act;

(iv) is convicted of any offence involving dishonesty;

(v) is sequestrated or liquidated;

(vi) fails to comply with the qualification requirement set out in the rules for section 60; or

(vii) ceases to carry on the business for which the licence is issued,

and licensee acknowledges the right of the Commissioner to cancel or suspend the licence in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

(e) Licensee in addition undertakes:

(i) to keep on the business premises books, accounts, documents and other records relating to the transactions of the business comprising, where applicable, at least -

(aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;

(bb) in the case of exported goods, copies of the relative export bills of entry, invoices and other transport documents;

(cc) in the case of goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A and 49;

(dd) every contract entered into and any instruction given to any licensed remover of goods in bond in respect of the carriage of goods by such remover;

(ee) books, accounts, and documents as proof of fulfillment of any obligation relating to the removal of goods in bond, re-warehousing, goods exported or other goods for which such proof as required in terms of any provision of the Act; and

(ff) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to any business transacted as a licensee of a customs and excise warehouse under the provisions of the Act;

(ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or an officer relating to its business or that of its principal required to be answered for purposes of the Act;

(iv) to render such returns or submit such particulars in connection with its transactions and the goods to which the transactions relate as the Commissioner or his or her delegated officer may require;

(v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure –

(aa) that the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed in accordance with the provisions of the Act;

(bb) that every person in the employ of the licensee and engaged in the customs and excise warehouse business of the licensee is conversant with customs and excise laws and procedures, the contents of this agreement and with the requirements relating to the business of the licensee and the customs and excise

administration in respect of such business and is able to answer any question that may be required to be answered for purposes of the Act;

3. Licensee is aware of the obligation to account for all dutiable goods produced or stored and at all times to be able to prove the fulfillment of any obligation relating to the payment of duty, export, removal in bond or other movement of such goods as may be required in terms of any provision of the Act.

4. Licensee understands and accepts -
   (i) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;
   (ii) the condition prescribed in the rules for section 60 that at least the licensee or one of its directors, members, partners, trustees or employees, as the case may be, transacting the customs and excise related business with clients of such business at the premises or in the area for which the licence is issued shall have sufficient knowledge of customs and excise laws and procedures to transact such business efficiently and in compliance with the provisions of such laws and procedures.

5. Licensee undertakes to render such proof, including audited financial statements, as may be required from time to time in order to prove that it has, and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

6. *(a)* The licensee chooses *domicillium citandi et executandi* at:

   _____

   (b) The Commissioner chooses *domicilium citandi et executandi* at:

   _____

7. Thus done and signed at _____ on this _____

_____

_____ _____

Licensee Witness

Thus done and signed at _____on this _____

_____ _____

for and on behalf of Commissioner Witness

_____ _____

Witness

54FA.01 **..... (Heading and rules 54FA.01 - 54FA.10 deleted by Notice R. 7901 published in Government Gazette 55355 dated 11 September 2026)**

Environmental levy imposed on carbon dioxide emissions of new motor vehicles manufactured in or imported into the Republic in terms of items 151.01 or 151.02 in Section D of Part 3 of Schedule No. 1

54FB.01 *(a)* The provisions of these rules apply to–

(i) new motor vehicles manufactured in or imported into the Republic of which the carbon dioxide emissions are liable to environmental levy in terms of items 151.01 or 151.02 in Section D of Part 3 of Schedule No. 1;

(ii) the export of such new motor vehicles to any BLNS country or to any country outside the common customs area;

(iii) the submission of accounts for the environmental levy;

(iv) other matters relating to the administration of the environmental levy for the purposes of Chapter VA.

(b) For the purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates–

(i) the expressions **"BLNS country"**, **"customs and excise laws and procedures"**, **"licensee"**, **"manufacturing warehouse"**, **"SARS"**, **"storage warehouse"**, **"the Act"** and **"warehouse"**, shall have the meanings assigned thereto in rule 54F.01;

(ii) **"environmental levy"** means the environmental levy imposed in terms of items 151.01 or 151.02 in Section D of Part 3 of Schedule No. 1 and the Notes thereto;

"new motor vehicle" means a new motor vehicle to which the environmental levy applies; and

"motor vehicle type", for the purposes of Rule 54FB.03*(b)*, means a category of power driven motor vehicles which does not differ in such essential aspects as body, power train, transmission, traction battery (if applicable), tyres and unladen mass.

(c) Except as otherwise provided in Chapter VA and these rules–

(i) any provision of this Act relating to–

(aa) a customs and excise manufacturing or storage warehouse, the manufacture or storage of goods in such a warehouse including liability for duty, submission of accounts, payment of duty, removal of such goods for home consumption, removal in bond, export, entry under rebate of duty, refund of duty, keeping of books, accounts and documents, the responsibility of the licensee and any other requirement prescribed in connection with such warehouse;

(bb) the importation of goods and imported goods;

(cc) the exportation of goods and goods exported;

(ii) sections 36A, 59A and 60, 64D and 64E and the rules made thereunder and the definitions in such rules;

(iii) the rules numbered 54F and 120A

shall as may be applicable, apply *mutatis mutandis* to any environmental levy goods manufactured in or imported into or exported from the Republic.

Closing and submission of accounts for environmental levy

54FB.02 An account for payment of environmental levy must be–

(a) completed quarterly on form DA 177;

(b) submitted together with form DA 75; and

(c) the environmental levy paid at the same time,

as prescribed in rule 36A.04 in respect of excise duty.

Test reports

54FB.03 *(a)* Every importer or manufacturer of a new motor vehicle type must obtain and retain a test report in respect of the carbon dioxide emission of such a vehicle type from a testing laboratory recognised by the National Regulator for Compulsory Specifications of South Africa.

(b) The report referred to in paragraph *(a)* must be kept available for inspection and produced or submitted at the request of an officer for a period of five years from the date the vehicle was manufactured or imported.

(c) Where the importer or manufacturer fails to obtain or submit a test report in respect of a new motor vehicle type upon request, the Commissioner must calculate the carbon dioxide emission of such a vehicle type in terms of the method specified in Note 5 to Section D of Part 3 of Schedule No.1

New motor vehicles exported to a BLNS country

54FB.04 Where a new motor vehicle is exported to a BLNS country–

(a) from a customs and excise warehouse, the vehicle must be removed in bond in terms of the provisions of section 18 and the rules applicable to such a removal;

(b) from duty paid stocks by–

(i) a licensee of a customs and excise manufacturing warehouse or by a financial institution which finances the transaction and is duly authorised by the licensee, a refund of environmental levy paid or payable on a vehicle manufactured in the Republic, may be set-off by the licensee against the environmental levy payable

on the quarterly environmental levy account on complying with item 681.01 of Schedule No. 6 and the Notes thereto;

(ii) an authorised dealer of a licensee of a customs and excise manufacturing warehouse, any refund of environmental levy paid on a vehicle manufactured in the Republic, is subject to compliance with item 681.05 of Schedule No. 6 and the Notes to Part 4 of that Schedule, as may be applicable;

(iii) an importer, any refund of environmental levy paid on an imported vehicle is subject to compliance with item 551.02 of Schedule No. 5 and the Notes to Part 5 of that Schedule, as may be applicable.

Implementation provisions

54FB.05 *(a)* These provisions apply to locally manufactured or imported new vehicles cleared for home consumption from 1 September 2010.

(b) Licensees may include environmental levy payable for September 2010 with the accounts for the quarter 1 October 2010 to 31 December 2010.

(c) Any licence issued in respect of a manufacturing warehouse for the manufacture of motor vehicles liable to excise duty will be regarded as including the manufacture of motor vehicles of which the carbon dioxide emissions are liable to environmental levy.

(d) Licensees may include environmental levy payable for March 2011 in terms of environmental levy item 151.02 with the accounts for the quarter 1 April 2011 to 30 June 2011.

Environmental levy imposed on tyres manufactured in or imported into the Republic in terms of items 152.00 to 155.00 in Section E of Part 3 of Schedule No. 1 (Inserted by Notice R.76 published in Government Gazette 40582 dated 27 January 2017)

54FC.01 *(a)* Except as otherwise provided in these rules, the rules numbered 54F.01 to 54F.14 apply with any necessary changes as the context may require to the environmental levy imposed on tyres manufactured in or imported into the Republic in terms of items 152.00 to 155.00 in Section E of Part 3 of Schedule No. 1.

(b) For the purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates–

(i) **"design mass"** means the weight in respect of a certain size, type or class of tyre that forms part of the design specifications for that particular category of tyre.

(ii) **"nett mass"** means the design mass in respect of any tyre that has been verified and specified in writing by the tyre manufacturer to its customer.

Keeping of books, accounts and documents

54FC.02 *(a)* For the purposes of rule 54F.06, every licensee must keep supporting data and documents to confirm the nett mass of all tyres manufactured in, obtained in, or imported into the Republic by such licensee.

(b) Every importer of tyres must similarly keep supporting data and documents for the period specified in rule 54F.06 to confirm the nett mass of all tyres imported into the Republic by such importer.

Closing and submission of accounts for environmental levy

54FC.03 For the purposes of rule 54F.07–

(a) An account for payment of environmental levy must be completed and submitted quarterly on form DA 178.

(b) The account, validating documents and payment must reach the Controller on a working day not later than the 25th day of the month following the end of the accounting period.

(c) The accounting period that includes the month of February must end on the last day of March and payment effected during April.

(d) The DA 178 environmental levy account of a licensed motor vehicle manufacturer must be submitted and paid together with its DA 177 environmental levy account and DA 75 ad valorem excise duty account.

Implementation provisions

54FC.04 For the purposes of rule 54F.14 –

(a) Every manufacturer must take stock, and keep a stock report on record, in respect of goods liable to the environmental levy on the manufacturing premises and in storage at any tyre distribution centre at the close of business on the day before these provisions come into operation.

(b) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of goods manufactured before the date the environmental levy came into operation, endorse such invoice or note “manufactured before 1 February 2017”.

(c) The implementation accounting period will commence on 1 February 2017 and end on 31 March 2017, after which the three month quarterly accounting periods will commence on 1 April 2017.

Environmental levy in respect of carbon tax imposed in terms of Carbon Tax Act, 2019 (Inserted by Notice R.1700 published in Government Gazette 42926 dated 23 December 2019)

Application of provisions and definitions

54FD.01 *(a)* The provisions of these rules apply to –

(i) the carbon dioxide equivalent of greenhouse gas emissions generated in the Republic liable to environmental levy in terms of item 157.00 in Section F of Part 3 of Schedule No. 1;

(ii) the consolidated licensing of the emissions facilities of a taxpayer as its customs and excise manufacturing warehouse for the generation of emissions liable to carbon tax;

(iii) the calculation of the amount of environmental levy payable by a taxpayer for each tax period in respect of its licensed customs and excise manufacturing warehouse;

(iv) the submission of account and payment of environmental levy due by a taxpayer in respect of its licensed customs and excise manufacturing warehouse; and

(v) other matters relating to the administration of environmental levy for purposes of Chapter VA.

(b) For purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates, any reference to–

“customs and excise manufacturing warehouse” means the combination of each of the emissions facilities of a taxpayer that must be consolidated and licensed as such a warehouse.

“emissions facility” means the premises where a taxable activity occurs over which the taxpayer has operational control.

“environmental levy” means environmental levy in terms of item 157.00 in Section F of Part 3 of Schedule No. 1.

"licensee" means the taxpayer that holds a licence in respect of a customs and excise manufacturing warehouse.

"taxable activity" means an activity listed in Schedule 2 of the Carbon Tax Act in respect of which a –

(i) taxpayer has an aggregated installed capacity equal to or above the tax threshold; or

(ii) tax threshold indicated as 'none' applies.

"tax threshold" means the value determined by matching the activity listed in the column 'Activity/Sector' with the corresponding entry in the column 'Threshold' in Schedule 2 of the Carbon Tax Act.

(c) Except as otherwise provided in Chapter VA and these rules –

(i) section 60 and the rules thereunder, including the definitions in such rules; and

(ii) any provision of this Act relating to a customs and excise manufacturing warehouse; liability for duty; submission of account; payment of duty; keeping of books, accounts and documents; responsibility of the licensee; and any other requirement prescribed in connection with any such warehouse;

shall apply with any necessary changes as the context may require to any licensee contemplated in these rules.

Licensing of emissions facilities

54FD.02 *(a)* Every taxpayer must –

(i) obtain a consolidated licence for the combination of each of its emissions facilities as its customs and excise manufacturing warehouse for the generation of emissions liable to carbon tax; and

(ii) designate the premises of its operational control in the Republic as the premises for such a consolidated licence.

(b) Notwithstanding paragraph *(a)*, no taxpayer must apply to license an emissions facility where an activity listed in Schedule 2 of the Carbon Tax Act exclusively occurs in respect of which –

(i) such taxpayer has a basic tax-free allowance of 100%; or

(ii) a tax threshold indicated as 'not applicable' applies.

(c) The provisions of rule 19A.02 shall apply with any necessary changes as the context may require to any application for a licence or renewal of a licence contemplated in this rule.

(d) Every licensee must advise the Commissioner in accordance with rule 21A.09 of any change in particulars provided in its application for licensing.

Calculation of amount of environmental levy payable

54FD.03 Every licensee must calculate the amount of environmental levy payable for each tax period in respect of its licensed customs and excise manufacturing warehouse in the following manner –

(a) The greenhouse gas emissions liable to environmental levy consists of the carbon dioxide equivalent of fuel combustion, industrial process and fugitive emissions that must be determined in accordance with –

(i) an emissions determination methodology approved by the Department of Environmental Affairs as contemplated in section 4(1) of the Carbon Tax Act; or

(ii) an emissions determination methodology contemplated in section 4(2) of the Carbon Tax Act that employs –

(aa) readily available statistical data on the intensity of processes (activity data) and emission factors as specified in the 'IPCC Guidelines For National Greenhouse Gas Inventories' (2006); or

(bb) the statistical data and emission factors as specified in item *(aa)* including country-specific emission factors.

(b) The allowances that reduce the emissions contemplated in paragraph *(a)* must be determined where relevant in accordance with Part 6 of Schedule No. 6 and Part II and Part III of the Carbon Tax Act.

(c) The rate of environmental levy must be determined in accordance with Section F of Part 3 of Schedule No. 1 and section 5 of the Carbon Tax Act.

(d) The amount of environmental levy payable must be determined in accordance with Section F of Part 3 of Schedule No. 1 and section 6 of the Carbon Tax Act.

Submission of carbon tax account and payment

54FD.04 For the purposes of payment of environmental levy, every licensee must submit for each tax period within the period prescribed in paragraph *(b)* –

(a) (i) a consolidated annual account on form DA 180 and its annexures that calculates the environmental levy liability in accordance with rule 54FD.03 in respect of its licensed customs and excise manufacturing warehouse;

(ii) a consolidated payment for the total environmental levy liability; and

(iii) any supporting documents the Commissioner may request.

(b) The documents and payment specified in paragraph *(a)* must be submitted in the month of July of the year following the tax period, but not later than the penultimate working day of that month, subject to rule 54FD.05*(b)*. **(Substituted by Notice R.670 published in Government Gazette 43435 dated 12 June 2020)**

Implementation provisions

54FD.05 *(a)* For the purposes of rule 54FD.02 –

(i) The period for licence application commences on 2 January 2020.

(ii) Every licence application that is approved will be issued with effect from the date the carbon tax liability of that taxpayer arose in terms of the Carbon Tax Act.

(b) The period for the submission of documents and payment contemplated in paragraph *(b)* of rule 54FD.04 commences on 1 October 2020 and documents and payment must be submitted not later than the penultimate working day of that month. Thereafter submission and payment shall take place in July of each year as contemplated in that paragraph. **(Substituted by Notice R.670 published in Government Gazette 43435 dated 12 June 2020)**

CHAPTER VB

HEALTH PROMOTION LEVIES

RULES FOR CHAPTER VB OF THE ACT IN RESPECT OF HEALTH PROMOTION LEVY GOODS **(Inserted by Notice R.178 published in Government Gazette 41515 dated 23 March 2018)**

Health promotion levy imposed on sugary beverages

Application of provisions

54I.01 *(a)* Rules 54I.01 to 54I.09 apply to sugary beverages manufactured in or imported into the Republic that are liable to health promotion levy as specified in item 191.00 in Section A of Part 7 of Schedule No.1.

(b) Except as otherwise provided in these rules, the rules numbered 54F.01 to 54F.14 apply with any necessary changes as the context may require to health promotion levy on sugary beverages.

(c) For the purposes of Chapter VB, these rules and any form to which these rules relate, unless the context otherwise indicates –

(i) **"commercial manufacturer"** means a person manufacturing sugary beverages in the manner contemplated in rule 54I.02;

(ii) **"effective date"** means 1 April 2018.

(iii) **"non-commercial manufacturer"** means a person manufacturing sugary beverages not in the manner contemplated in rule 54I.02;

(iv) **"related persons"** means persons that are deemed to be related as specified in section 66(2)*(a)*;

(v) **"sugar"** means both the intrinsic and added sugars and other sweetening matter contained in any sugary beverage;

(vi) **"sugar content"** means the sugar content of any sugary beverage that is determined in the manner contemplated in rule 54I.06; and

(vii) **"sugary beverage"** means sugary beverages manufactured in or imported into the Republic in terms of item 191.00 in Section A of Part 7 of Schedule No. 1.

Persons classified as commercial manufacturers of sugary beverages

54I.02 *(a)* Any person who manufactures or who expects to manufacture sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be regarded as a commercial manufacturer.

(b) Any related persons who manufacture or who expect to manufacture a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.

(c) Any persons who manufacture or who expect to manufacture on the same or adjacent manufacturing premises a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.

Manufacturers of sugary beverages to register or to register and licence

54I.03 *(a)* Any person who manufactures sugary beverages or intends manufacturing sugary beverages must apply–

(i) if he or she qualifies as a non-commercial manufacturer, for registration as a non-commercial manufacturer of sugary beverages in accordance with rule 59A.01A*(b)*(iA)*(dd)*; or

(ii) if he or she is classified as a commercial manufacturer, for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of sugary beverages in accordance with rule 60.01A*(c)*(i). **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) Unless the Commissioner determines otherwise, no security is required to be furnished by a person applying for registration as a non-commercial manufacturer of sugary beverages.

(c) The provisions of rule 19A.02 shall apply with any necessary changes as the context may require to any licence application contemplated in this rule.

Restrictions on customs and excise warehouses for sugary beverages

54I.04 For the purposes of rule 54F.03, customs and excise warehouses as contemplated in section 19 may be licenced only for the purposes of –

(a) manufacture of sugary beverages; and

(b) storage of imported sugary beverages.

Issue of invoices or dispatch delivery notes in respect of goods removed from a customs and excise warehouse **(Heading and rule inserted by Notice R.562 published in Government Gazette 42381 dated 5 April 2019)**

54I.04A Any licensee of any customs and excise warehouse who removes any sugary beverages from such warehouse must issue an invoice, dispatch delivery note or similar document approved by the Commissioner that contains the information required for the purposes of rule 54F.05.

Closing and submission of accounts for health promotion levy on sugary beverages and payment thereof

54I.05 For the purposes of rule 54F.07–

(a) an accounting period shall be a calendar month; and

(b) an account for payment of health promotion levy on sugary beverages must be completed and submitted monthly on form DA 179.

Determination of sugar content subject to health promotion levy on sugary beverages **(Rule substituted by Notice R.562 published in Government Gazette 42381 dated 5 April 2019)**

54I.06 *(a)* Any person who manufactures or imports any sugary beverage that is liable to health promotion levy must determine and declare the sugar content of the sugary beverage in grams per 100 millilitres based on–

(i) the sugar content of the sugary beverage as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or

(ii) in the absence of such test report, the deemed sugar content of the sugary beverage that is assumed to constitute 20 grams per 100 millilitres.

(b) Any person who manufactures or imports any concentrate or preparation for the making of beverages that is liable to health promotion levy must determine and declare the sugar content of the concentrate or preparation in grams per 100 millilitres based on –

(i) *(aa)* the sugar content as certified on a test report as contemplated in paragraph *(a)* above of the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications; and

(bb) the average sugar content as certified on such test report of the sugar contents for all the prepared beverage options when mixed or diluted according to the manufacturer's multiple product specifications; or

(ii) in the absence of such test report, the deemed sugar content of the prepared beverage that is assumed to constitute 20 grams per 100 millilitres should the concentrate or preparation be mixed or diluted at a ratio of one part to nine parts water.

(c) The test report as contemplated in paragraphs *(a)* and *(b)* above must be kept available for inspection for a period of five years from the date the sugary beverage or concentrate or preparation for the making of sugary beverages was manufactured or imported and must be produced or submitted at the request of an officer.

Liability for duty for sugary beverages manufactured in the Republic

54I.07 For the purposes of rule 54F.10, in respect of the liability and the termination of liability for duty, the liability for duty of a licensee for the manufacture of sugary beverages shall cease only–

(a) upon proof of payment of health promotion levy on such sugary beverages and entry for home consumption of such sugary beverages; or

(b) upon proof that the export to any country or removal to any BLNS country of such sugary beverages has been received in such country.

Restrictions on entry of sugary beverages for removal in bond

54I.08 For the purposes of rule 54F.10, rule 54F.11 and rule 54F.12, sugary beverages manufactured in the Republic may only be entered for export or entered for removal in bond from a customs and excise warehouse to any place outside the Republic or any place in any other country in the common customs area.

Implementation provisions

54I.09 For the purposes of rule 54F.14 –

(a) The licensee must, when issuing any invoice or dispatch delivery note as contemplated in rule 54F.05 or similar document as contemplated in rule 54I.04A in respect of sugary beverages manufactured before the date health promotion levy on sugary beverages came into

operation, endorse such invoice, note or document to state that such sugary beverages were manufactured before the effective date. **(Substituted by Notice R. 562 published in Government Gazette 423810 dated 5 April 2019)**

(b) The implementation accounting period will commence on the effective date, after which the monthly accounting periods will commence on the first day of each calendar month.

CHAPTER VI

ANTI-DUMPING, COUNTERVAILING AND SAFEGUARD DUTIES

No rules promulgated

CHAPTER VII

AMENDMENTS OF DUTIES

RULES FOR SECTION 58A OF THE ACT **(Rule 58A inserted by Notice R.305 published in Government Gazette 44383 dated 1 April 2021)**

58A.01 Definitions

For purposes of the rules under section 58A, unless the context otherwise indicates –

"allowable quantity" or **"AQ"**, in relation to excisable goods referred to in rule 58A.02, means the quantity of such goods that may be entered for home consumption during a controlled period as –

(a) calculated in accordance with rule 58A.04 in the case of a manufacturer or an importer of such goods other than a new entrant; or

(b) approved in terms of rule 58A.05 in the case of a new entrant;

"Budget Day" means the date of the national annual budget contemplated in section 27(1) of the Public Finance Management Act, 1999 (Act 1 of 1999); **(Substituted by Notice R. 5974 published in Government Gazette 52255 dated 11 March 2025)**

"current year" means the year in which the allowable quantity must be determined and the controlled period starts in anticipation of the increase in the rate of excise duty on Budget Day of the following year;

"customs and excise relationship" means a business relationship as defined in rule 60.01(1)*(a)*;

"day" means a calendar day; and

"new entrant", in relation to excisable goods referred to in rule 58A.02, means a manufacturer or an importer of such goods who starts entering such goods for home consumption 30 days or less before the start of a controlled period; and

"year" means a calendar year.

58A.02 **Excisable goods to which section 58A applies**

Section 58A and the rules thereunder apply to locally manufactured and imported cigarettes of tariff subheadings 2402.20 and 2402.90.2.

58A.03 **Controlled period during which anti-forestalling measures apply**

A controlled period contemplated in section 58A(1) comprises a period starting on 1 December of any year or 90 days prior to Budget Day, whichever is the later, and ending at the time when the rate of excise duty is increased on Budget Day. **(Substituted by Notice R. 5974 published in Government Gazette 52255 dated 11 March 2025)**

58A.04 **Formula to be used by persons other than new entrants for calculation of allowable quantities of excisable goods to be entered for home consumption during a controlled period**

AQ= {(TQ ÷ Y) + 2% (TQ ÷ Y)} x CP

Where –

(a) TQ is the total quantity of such goods which that manufacturer or importer entered for home consumption during the period represented by Y;

(b) Y is the number of days from 1 December of the previous year to 30 November of the current year during which that manufacturer or importer entered such goods for home consumption, which is –

(i) 365 days in the case of manufacturers or importers that started entering such goods for home consumption on or before 1 December of the previous year; or

(ii) the number of days from the first entry after 1 December of the previous year until 30 November of the current year in the case

of manufacturers or importers that started entering such goods for home consumption after 1 December of the previous year;

(c) 2% is an allowance for additional growth in the market; and

(d) CP is 90 days.

58A.05 **Approval of allowable quantities of excisable goods to be entered for home consumption by new entrants during a controlled period**

(a) Any new entrant must apply to the Commissioner for approval of the allowable quantity of excisable goods that may be entered by that new entrant for home consumption during the relevant controlled period.

(b) An application contemplated in paragraph *(a)* must before the start of the relevant controlled period be submitted –

(i) electronically through eFiling if this mode of submission is available for such application; or

(ii) in paper format to the Excise Office serving the area where the applicant's operations are carried out.

(c) An application referred to in paragraph *(b)* must reflect –

(i) the applicant's name and customs and excise client number;

(ii) if the application is submitted by a clearing agent or registered agent on behalf of the applicant, the name and customs and excise client number of the clearing agent or registered agent;

(iii) the date on which the applicant started entering or intends to start entering the relevant excisable goods for home consumption;

(iv) the product range of such goods, including brand names and sizes;

(v) the total quantity of such goods, regardless of brands or sizes,

that the applicant intends to enter for home consumption during the controlled period;

(vi) the geographical area where such goods are, or are expected to be, consumed;

(vii) details of orders in respect of such goods, which may be provided in a separate supporting document; and

(viii) details of any customs and excise relationship of the applicant with a person contemplated in rule 58A.04 or rule 58A.05*(a)*.

(d) An application referred to in paragraph *(b)* must be supported by the following documents:

(i) A document motivating the quantity of excisable goods referred to in paragraph *(c)*(v);

(ii) if the applicant is a natural person, a certified copy of that person's identification document;

(iii) if the applicant is a juristic entity, a certified copy of the document authorising the person who submitted the application to act on behalf of the entity;

(iv) a certified copy of the identification document of an authorised person referred to in subparagraph (iii);

(v) if the application is submitted by a clearing agent or a registered agent, a certified copy of the document authorising such person to act as the representative of the applicant;

(vi) documents substantiating any material facts mentioned in the application; and

(vii) any other documents that may be required by the Commissioner for purposes of considering the application.

(e) The applicant is entitled to be notified of the outcome of the application referred to in paragraph *(b)* within 21 working days and, if the application is refused, reasons for the decision.

58A.06 **Applications for approval of quantities to be entered for home consumption in excess of allowable quantities**

(a) A person that seeks approval as contemplated in section 58A(3) to enter a quantity of excisable goods for home consumption in excess of the allowable quantity must submit an application –

(i) electronically through eFiling if this mode of submission is available for such application; or

(ii) in paper format to the Excise Office serving the area where the applicant's operations are carried out.

(b) An application referred to in paragraph *(a)* must reflect –

(i) the applicant's name and customs and excise client number;

(ii) if the application is submitted by a clearing agent or registered agent on behalf of the applicant, the name and customs and excise client number of the clearing agent or registered agent;

(iii) the kind or description of excisable goods to which the application relates;

(iv) the relevant controlled period;

(v) the current allowable quantity as well as the excess quantity applied for; and

(vi) the reasons why the excess quantity is applied for, which may be motivated in a separate supporting document.

(c) An application referred to in paragraph *(a)* must be supported by the following documents:

(i) If the applicant is a natural person, a certified copy of that person's identification document;

(ii) if the applicant is a juristic entity, a certified copy of the document authorising the person who submitted the application to act on behalf of the entity;

(iii) a certified copy of the identification document of an authorised person referred to in subparagraph (ii);

(iv) if the application is submitted by a clearing agent or a registered agent, a certified copy of the document authorising such person to act as the representative of the applicant;

(v) documents substantiating any material facts mentioned in the application; and

(vi) any other documents that may be required by the Commissioner for purposes of considering the application.

(d) The factors to be taken into consideration when deciding an application referred to in paragraph *(a)* include –

(i) stock outages;

(ii) shipment delays;

(iii) product returns or recalls;

(iv) introduction of new products;

(v) above average market growth;

(vi) industrial or labour action;

(vii) acquisitions or mergers;

(viii) events of force majeure;

(ix) national state of disaster; and

(x) other relevant unforeseen and unavoidable events.

(e) The applicant is entitled to be notified of the outcome of the application referred to in paragraph *(a)* within 21 working days and, if the application is refused, reasons for the decision.

58A.07 **Keeping of records**

(a) A person contemplated in rule 58A.04 must keep record of –

(i) any information used for purposes of calculating the allowable quantity, as well as calculations done in respect of such allowable quantity;

(ii) any information used for purposes of obtaining an increase of the allowable quantity, if applicable; and

(iii) the quantity of excisable goods entered for home consumption during a specific controlled period.

(b) A person contemplated in rule 58A.05*(a)* must keep record of –

(i) any information used for purposes of obtaining approval of the allowable quantity;

(ii) any information used for purposes of obtaining an increase of the allowable quantity, if applicable; and

(iii) the quantity of excisable goods entered for home consumption during a specific controlled period.

58A.08 **Anti-forestalling penalties**

The sum to be deposited in circumstances contemplated in terms of section 91(1)*(a)* in respect of a contravention of or failure to comply with –

(a) section 58A(3) is R15 000 or double the excise duty payable on the goods cleared in excess of the allowable quantity, whichever is the greatest; and

(b) rule 58A.07(a) or *(b)* is R8 000.

CHAPTER VIII

REGISTRATION, LICENSING AND ACCREDITED CLIENTS

RULES FOR SECTION 59A OF THE ACT **(Rules substituted/inserted/repealed/deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

Registration of persons participating in activities regulated by the Act

59A.00 The number reflected in brackets after the rule number refers to the subsection to which the rule relates.

59A.01 Definitions

(a) For purposes of the rules under section 59A and any form to which such rules relate, unless the context otherwise indicates –

"annexure", in relation to an application means, depending on the circumstances–

(a) any annexure to form DA 185; or

(b) any screen or page of an electronic application which is the equivalent of any annexure referred to in paragraph *(a)*;

"applicant" means a person that intends to or has submitted an application, but excludes a person submitting an application on behalf of another person;

"application" means an application for registration under section 59A;

"authorised officer", in relation to a juristic person, means a director, employee or other official of the juristic person—

(a) who is the public officer of the juristic person within the meaning of the Tax Administration Act; or

(b) if the juristic person does not have a public officer, any director, employee or other official of the juristic person authorised in

writing to act on its behalf to give effect to any of the juristic person's rights and obligations in terms of this Act;

"branch front end capturing" or **"BFE capturing"**, in relation to an application, means the electronic capturing by an officer at a Customs and Excise Office as indicated on the SARS website, of information provided by the applicant as may be required for the application on the internal SARS electronic system used for purposes of processing applications;

"customs and excise laws and procedures" includes –

(a) any provision contemplated in the definition of "this Act" in the Customs and Excise Act, 1964 (Act 91 of 1964);

(b) any condition or obligation imposed, any process or procedure instituted or any manual or other directive issued, by the Commissioner or a Controller for the purpose of administering any activity regulated by the Act; and

(c) any provision of any other law prohibiting or restricting or otherwise controlling the manufacture, use, importation, exportation, transit carriage, removal or other movement of goods administered under any provision of the Act;

"customs and excise relationship" means a business relationship which involves an activity regulated by this Act which a registered person has with another person that is a registered person or licensee;

"day" ……. **(Deleted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

"eFiling" means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions;

"electronic application" means –

(a) an eFiling application or an application via another electronic communicative system administered by SARS, as may be applicable; or

(b) an application via the internal SARS electronic system used for purposes of BFE capturing;

"foreign principal"……**(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

"located in the Republic", in relation to-

(a) a natural person, means that such person is ordinarily resident in the Republic at a specific physical address in the Republic; and

(b) a juristic person, means that such person –

(i) is incorporated, registered or recognised in terms of the laws of the Republic or of another country; and

(ii) has a place of business at a specific physical address in the Republic;

"person" includes –

(a) any natural person or any insolvent or deceased estate;

(b) any juristic person incorporated in the Republic or a juristic person not incorporated in the Republic, or any other association of persons whether or not formed in the Republic;

(c) any institution, including any scientific or educational institution, for the benefit of its members or the public whether or not established in the Republic;

(d) a partnership;

(e) a trust; and

(f) an organ of state;

"rebate user" means any person who obtains any goods under rebate of duty in terms of any item of Schedule No. 3, 4 or 6;

"registered agent" means a person located in the Republic registered in terms of the rules under section 59A to act on behalf of-

(a) an importer, exporter, remover in bond or searcher of or for wreck not located in the Republic, in taking any action, performing any function or complying with any requirement in terms of this Act; or

(b) a "carrier" for purposes of the rules under section 8 who is not located in the Republic, in submitting reporting documents on behalf of that carrier as contemplated in rule 8.05;

"registrant" or **"registered client"** or **"registered person"** means any person registered under any provision of the Act;

"South African Revenue Service taxpayer reference number" means a taxpayer number contemplated in section 24 of the Tax Administration Act;

"the Act" includes any provision of "this Act" as defined in the Customs and Excise Act, 1964 (Act 91 of 1964); and

"working day" means any day other than a Saturday, Sunday or a public holiday. **(Substituted by Notice R.938 in Government Gazette 43661 dated 28 August 2020)**

(b) For purposes of rule 59A.04(1) and rule 59A.05 an applicant's or registrant's tax matters must be considered to be in order if that applicant or registrant has no outstanding–

(i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of this Act or any other tax law; or

(ii) tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law.

59A.01A Submission of applications for registration and updating of registration details

(a) Persons intending to engage in the following activities regulated by the Act must apply for registration:

(i) Importing or exporting goods;

(ii) producing or manufacturing goods for purposes of preferential tariff treatment in terms of international trade agreements or non-reciprocal generalised systems of preference;

(iii) exporting goods for purposes of preferential tariff treatment in terms of international trade agreements or non-reciprocal generalised systems of preference;

(iv) representing–

(A) an importer, exporter, a remover in bond or searcher of or for wreck not located in the Republic as registered agent, or

(B) a "carrier" for purposes of the rules under section 8, who is not located in the Republic as registered agent for purposes of submitting reporting documents in terms of those rules;

(v) submitting communications to the Commissioner electronically as an electronic user-

(aa) for electronic data interchange ("EDI"); or

(bb) for eFiling; **(Subparagraph (v) substituted by Notice R. 2172 published in Government Gazette 46553 dated 17 June 2022)**

(vi) utilising rebate items under Schedules No. 3, 4 and rebate and refund items under Schedule 6;

(viA) ……(**Deleted by Notice R. 7921 published in Government Gazette 55406 dated 18 September 2026)**

(viB) ……(**Deleted by Notice R.7921 published in Government Gazette 55406 dated 18 September 2026)**

(vii) operating a Special Economic Zone or a CCA enterprise;

(viii) manufacturing goods for purposes of drawback items 501.00 to 521.00 of Schedule No. 5;

(ix) generating electricity in circumstances where the person is not required to license his or her generation plant in terms of rule 54FA.03;

(x) activities in relation to marked goods and certain goods free of duty contemplated in section 37A, as prescribed under subsection (9)*(d)* of that section;

(xi) non-commercially manufacturing biodiesel; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(xii) non-commercially manufacturing sugary beverages;

(xiii) obtaining a registration number for a still in compliance with rule 63.01*(b)* or 63.04*(c)*;

(xiv) manufacturing excisable goods solely for the purpose of own use by that manufacturer as contemplated in section 116;

(xivA) engaging in any of the activities mentioned in the definition of "tobacco leaf dealer" referred to in rule 107A.01*(a)*; and **(Inserted by Notice R.699 published in Government Gazette 43464 dated 23 June 2020)**

(xv) any other activity for which registration may be required in terms of the Act, the Schedules thereto or the rules.

(b) (i) Application for registration must, subject to subparagraph (iA) and (iB), be made- **(Substituted by Notice R. 2172 published in Government Gazette 46553 dated 17 June 2022)**

(aa) electronically via-

(A) eFiling or another electronic communicative system administered by SARS, as may be applicable; or

(B) BFE capturing by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website; or

(bb) in paper format on the prescribed form DA 185 and the relevant annexure as published on the SARS website, submitted at any Customs and Excise Office, except where provided otherwise in the Act or these Rules for a specific application.

(iA) Applications in respect of the following activities referred to in paragraph *(a)* must be submitted in paper format as contemplated in subparagraph (i)*(bb)*:

(aa) …… **(Deleted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(bb) ……**(Deleted by Notice R. 5158 published in Government Gazette 51131 dated 30 August 2024)**

(cc) utilising –

(A) ……**(Deleted by Notice R.572 published in Government Gazette 44798 dated 2 July 2021)**

(B) refund or drawback items under Schedule 5 and rebate or refund items under Schedule 6; and

(dd) activities referred to in paragraph *(a)*(v)*(aa)* and (viii) to (xv). **(Substituted by Notice R. 2172 published in Government Gazette 46553 dated 17 June 2022)**

(iB) Registration in accordance with rule 5 of the Rules for Electronic Communication prescribed under section 255(1) of the Tax Administration Act, 2011, is for purposes of these rules a registration for electronic user for eFiling as required in terms of paragraph *(a)*(v)*(bb)*. **(Inserted by Notice R. 2172 published in Government Gazette 46553 dated 17 June 2022)**

(ii) The applicant must comply with all the requirements specified in form DA 185 or the electronic application and the relevant annexure, as the case may be, these rules and any other relevant provision referred to in rule 59A.02(1)*(b)*.

(iiA) *(aa)* No supporting document that must in terms of a requirement referred to in subparagraph (ii) be submitted to the Commissioner in support of an application, needs to be submitted if the document is already in the possession of the Commissioner, unless the information has subsequently changed or the Commissioner specifically requests that the document must be submitted.

(bb) A supporting document submitted electronically in accordance with rule 59A.01A*(b)*(i)*(aa)* may for purposes of the rules under section 59A be regarded to be the original of the relevant document required unless the Commissioner determines otherwise.

(iii) An applicant for registration as an importer or exporter not located in the Republic must if submitting an application in paper format as contemplated in paragraph *(b)*(i)*(bb)*, disclose the person intended to act as registered agent for that importer or exporter on form DA 185.D.

(iiiA) A person registered as an importer or exporter not located in the Republic following the submission of an electronic application contemplated in paragraph *(b)*(i)*(aa)*, must disclose the person acting as registered agent for that importer or exporter in accordance with rule 59A.06A.

(iv) An applicant for registration as a registered agent must-

(aa) apply on form DA 185 or the electronic application and the relevant annexure; and

(bb) before registration, furnish the security the Commissioner may require, specifying the obligations the Commissioner may determine.

(v) A registered agent for–

(aa) an importer or exporter contemplated in subparagraph (iii) or (iiiA) or a remover in bond contemplated in rule 64D.01 or a searcher of or for wreck contemplated in rule 64C.01–

(Substituted by Notice R.2415 published in Government Gazette 46789 dated 26 August 2022)

(A) must act as agent on behalf of the foreign principal in the performance of any function regulated by the Act; and

(B) may perform the functions of a licensed clearing agent on behalf of that importer, exporter, remover in bond or searcher of or for wreck on complying with all the obligations imposed by the Act on such a registered agent; and

(bb) a “carrier” not located in the Republic for purposes of submitting reporting documents in terms of the rules under section 8, may submit any reporting document on behalf of that carrier as contemplated in rule 8.05.

(c) (i) The Commissioner may at any time-

(aa) require any registrant or class of registrants-

(A) to update or confirm current registration information within a period specified by completing and submitting in accordance with rule 59A.01A*(b)*(i) or (iA), the electronic application or form DA 185 and the relevant annexure, and to furnish any additional information required, if applicable;

(B) who furnished security for any purpose in terms of the Act, to submit particulars thereof in a format prescribed by the Commissioner; or

(bb) after reasonable notice to the clients concerned, amend existing registrations by allocating separate registration numbers for clients participating in customs activities and clients participating in excise activities.

(ii) The Commissioner may in terms of section 59A(2)*(b)* cancel or suspend a registration if a registrant –

(aa) does not update registration information in accordance with subparagraph (i)*(aa)*(A) read with subparagraph (iii)(A); or

(bb) updates registration information, but fails to comply with a requirement stated in form DA 185 or the electronic application and the relevant annexure: Provided that in respect of a registration issued before 24 April 2020, a registrant is entitled to a grace period of 60 calendar days before suspension or cancellation proceedings are commenced in terms of the proviso in paragraph *(b)* of section 60(2), as applied by section 59A(2)*(c)*, to prove compliance with any requirement that did not exist at the time when that registrant's registration was granted. **(Substituted by Notice R. 1098 published in Government Gazette 43811 dated 16 October 2020)**

(iii) The Commissioner may –

(A) on reasonable grounds extend a period specified in terms of subparagraph (i)*(aa)*(A) or the grace period contemplated in subparagraph (ii)*(bb)*; or

(B) if circumstances so demand, despite subparagraph (ii)*(bb)* summarily suspend a registration after the grace period of 60 calendar days if the registrant failed to comply with the relevant requirement within that time. **(Substituted by Notice R. 1098 published in Government Gazette 43811 dated 16 October 2020)**

(d) (i) All registrations referred to in General Note 2 of Schedule No. 6 will come into operation on 1 April 2006 and any person requiring such a registration, must in accordance with rule 59A.01A*(b)*(i) apply for registration in terms of the appropriate item of that Schedule.

(ii) Subject to the exceptions specified in General Note 2 (a), (b) and (c) of Schedule No. 6 any registration in terms of any item of Schedule No. 6 existing on 31 March 2006 shall terminate on that date.

59A.02(1) Provisions in the Act and Schedules relating to registration

(a) (i) The requirements specified in these rules apply in addition to any other requirements in respect of any registration prescribed under any provision of the Act.

(ii) A separate registration is required for each type of activity in respect of which registration is required under any provision of the Act.

(b) Specific requirements for certain applications in respect of activities, procedures or premises, are prescribed in form DA 185 or electronic application and its annexures, as the case may be, the following sections, rules or Schedule references, and other specific forms as may be mentioned:

(i) Section 21A(14)*(d)*(i) and (15), and rule 21A.04*(b)*, 21A.08, 21A.09 and 21A.14 in respect of the operator of a Special Economic Zone or a CCA enterprise;

(ii) section 37A(9), and rules 37A.12 to 37A.15 in respect of marked goods;

(iii) section 37B(4)*(a)*, rule 37B.02 and 37A.03 in respect of the manufacturing of biodiesel; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(iv) section 46A(6) and rule 46A1.03*(a)*, rule 46A1.03, 46A2.04 46A3.05, 46A4.04, 46A5.04, 46A5A.04, 49A.01*(f)*, 49A.20, 49A.48.03, 49B.01*(f)*, 49D.01*(f)*, 49D.18, 49E.01*(f)*, 49F.01*(f)* and 49G.19(24)(25)*(c)* and 49G.24(30)*(c)* and forms DA 185.4A2 and DA 185.4A4 in respect of preferential tariff treatment in terms of non-reciprocal generalised systems of preference or international trade agreements; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(v) section 47B(4)*(b)* and (5)*(c)*, rule 47B.03*(a)* and 47B.06 and form APT 101 and APT 102 in respect of the operator of a chargeable aircraft and the agent of the operator;

(vi) rule 54FA.04 in respect of the generation of electricity by persons not required to license generation plants in terms of rule 54FA.03;

(vii) section 54J and rule 54I.03 in respect of the manufacturing of sugary beverages;

(viii) section 75 – rules for section 75 and Notes to Schedules Nos. 3, 4, 5 and 6 and items specified therein in respect of rebates or refunds of duty;

(ix) section 101A and rules for section 101A in respect of electronic users; and

(x) rule 107A.01 in respect of activities of “tobacco leaf dealers.” **(Inserted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

59A.03(1) Persons who must and may apply for registration

(a) (i) Subject to the provisions of the Act in connection with the registration of an importer or exporter for a specific activity, no person may import goods into, or export goods from, the Republic unless that person, except a person who imports or exports goods in terms of the provisions of rule 15.01 –

(aa) is registered as an importer or exporter; and

(bb) is represented by a registered agent, in the case of an importer or exporter not located in the Republic.

(ii) Subject to any provision of the Act in which requirements for registration are specified, a person may apply for registration if such person is –

(aa) a natural person who is –

(A) a citizen or a permanent resident of the Republic or has a place of business at a specific physical address in the Republic, except in the case of an importer or exporter not located in the Republic who is required to register; and

(B) at least 18 years old unless emancipated by court order; or

(bb) a juristic person, located in the Republic except in the case of an importer or exporter not located in the Republic that is required to register, submitting through-

(A) if the entity is a company or co-operative, a duly authorised director or manager or the authorised officer of the company or cooperative;

(B) if the entity is a close corporation or partnership, a duly authorised member of or partner in or a manager or the authorised officer of the close corporation or partnership;

(C) if the entity is an association, club or other body of persons, the chairperson, manager or the authorised officer of that association, club or other body of persons;

(D) if the entity is a trust or trust fund, the administrator, trustee or the authorised officer of the trust or trust fund;

(E) if the entity is an entity referred to in sub item (A) to (D) in liquidation or under judicial management, the liquidator or judicial manager of the entity or, if the liquidator or judicial manager is a company or firm, a duly authorised senior official of the company or firm;

(F) if the entity is the estate of a deceased or insolvent person, the executor or administrator of the estate or, if the executor or administrator is a company or firm, a duly authorised senior official of the company or firm; or

(G) if the entity is an organ of state, an official of that organ of state in an executive position.

(iii) The following persons are in terms of section 59A*(b)*(ii) excluded from formal registration requirements and may, subject to subparagraph (v), make use of the registration code 70707070:

(aa) A person, including a traveller, who imports goods or exports goods other than goods referred to in Part 6 of Schedule No. 1, of which the total value required to be declared is less than R150 000 during any calendar year, whether such goods are imported or exported in one or more consignments; **(Substituted by Notice R.656 published in Government Gazette 44907 dated 30 July 2021)**

(bb) a person who imports or exports goods classifiable under tariff subheading 9999.00.10 or 9999.00.20 as contemplated in the notes to Chapter 99 of Schedule No.1; and

(cc) a person who is not a South African citizen who exports a motor vehicle registered in the Republic to a non-SACU

country of destination for personal use. **(Subparagraph (iii) substituted by Notice R. 825 published in Government Gazette 43569 dated 31 July 2020)**

(iv) Despite the provisions of subparagraph (iii), a person intending to apply to an authorised dealer to effect an advance payment contemplated in rule 120.13.02 may not use registration code 70707070, and must, before notifying the Commissioner of such intention in terms of rule 120.13.03, apply for registration as an importer in terms of the rules under section 59A **(Added by Notice R. 1563 published in Government Gazette 45570 dated 3 December 2021)**

(v) Registration code 70707070 may be used provided that the person referred to in subparagraph (iii) –

(aa) is a natural person;

(bb) enters the goods for home consumption, temporary export or export; and

(cc) reflects in the field provided on the bill of entry or declaration form his or her–

(A) South African Revenue Service taxpayer reference number; or

(B) South African identity document number, in the case of a South African citizen or a permanent resident of the Republic, or passport document number in the case of a person who is not a South African citizen nor a permanent resident. **(Subparagraph (v) inserted by Notice R. 825 published in Government Gazette 43569 dated 31 July 2020)**

(b) (i) Before deciding whether to approve or refuse any application for registration the Commissioner may conduct investigations to–

(aa) verify the statements made by the applicant in the application; and

(bb) ascertain any facts relating to the activities in respect of which the registration will operate, to the extent that the

Commissioner may regard as being materially relevant for considering the application.

(ii) The applicant must make available books, accounts and other documents and furnish fully the information necessary to conduct such an investigation.

(c) A clearing agent or registered agent may not apply on behalf of any other person, but may submit an application on behalf an applicant. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(d) ……**(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

59A.04(1) Information regarding contraventions and other matters to be furnished on application

(a) For the purposes of section 59A(1)*(b)*(ii) and (2) an applicant shall indicate on form DA 185, or on the electronic application, as the case may be, whether-

(i) a person contemplated in section 60(2)*(a)*(ii) during the preceding five years –

(aa) has contravened or failed to comply with the provisions of the Act;

(bb) has failed to comply with any condition, obligation or other requirement imposed by the Commissioner;

(cc) has been convicted of any offence under the Act;

(dd) has been convicted of any offence involving fraud or dishonesty; or

(ee) has been insolvent or liquidated, as the case may be; and

(ii) the applicant's tax matters are in order.

(b) (i) If the answer is “yes” in respect of any provision of in paragraph *(a)*(i), or “no” in respect of paragraph *(a)*(ii), full details must be furnished with the application.

(ii) Any applicant may, where it is contended in respect of paragraph *(a)*(i)*(aa)* or *(bb)* that the contravention, failure or non-compliance was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect with form DA 185 or the electronic application, as the case may be.

(c) For purposes of section 59A(2) and section 60(2)*(a)*(i)*(aa)* as applied to registration applications by section 59A(2)*(c)*, it is a requirement that the applicant’s tax matters must be in order.

(d) Paragraph *(c)* does not apply in respect of applications in relation to activities referred to in rule 59A.01A*(a)*(ix) to (xivA). **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

59A.05(1) Information regarding contraventions and other matters to be furnished after submitting the application or after registration

(a) Where an applicant or a registrant, as the case may be, after an application for registration is submitted or after registration becomes aware that –

(i) that applicant or registrant or an employee of that applicant or registrant as contemplated in section 60(2)*(a)*(ii) –

(aa) contravenes or fails to comply with the provisions of the Act;

(bb) fails to comply with any condition or obligation imposed by the Commissioner;

(cc) is convicted of any offence under the Act;

(dd) is convicted of any offence involving fraud or dishonesty;

(ee) is sequestrated or liquidated; or

(ii) that applicant or registrant-

(aa) is no longer able to claim that the tax matters of the applicant or registrant are in order; or

(bb) no longer carries on the business for which the registration was issued, the Commissioner must be informed by such person of that fact within seven working days of the occurrence of such event on form DA 185 or on the electronic application, as the case may be. **(Substituted by Notice R.938 published Government Gazette 43661 dated 28 August 2020)**

(b) The provisions of rule 59A.04(1)*(b)* shall apply *mutatis mutandis* for purposes of paragraph *(a)*(i) and (ii)*(aa)*.

(c) For purposes of section 59A(2)*(b)* and –

(i) section 60(2)(a)(i)*(aa)* as applied by section 59A(2)*(c)* it is a requirement that the applicant's tax matters must remain in order; and

(ii) section 60(2)*(b)*(ii)*(dd)* as applied by section 59A(2)*(c)* it is a condition that the registrant's tax matters must remain in order.

(d) Paragraph *(c)* does not apply in respect of applications in relation to activities referred to in rule 59A.01A*(a)*(ix) to (xivA). **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

59A.06(1) Issue of a customs and excise client number

(a) Whenever an application for registration is approved, a customs and excise client number will be allocated and the applicant advised in writing.

(b) A registrant must whenever transacting business relating to the purpose for which that person was registered, indicate the customs and excise client number contemplated in paragraph *(a)* on any document issued by that registrant, including on –

(i) all communications to the South African Revenue Service or any other organ of state and reflected on all prescribed documents for transacting customs and excise business; and

(ii) the authorisation for any registered agent, clearing agent or other representative to act on behalf of that registrant.

59A.06A Disclosure of customs and excise relationships

(a) A registered person that applied for registration as described in rule 59A.01A*(b)*(i)*(aa)* or rule 8.04(2)*(a)*(i) or that updated current registration information as described in rule 59A.01A*(b)*(i)*(aa)* must promptly disclose to the Commissioner—

(i) any customs and excise relationship which that person has entered into for purposes of the activity for which that person is registered; and

(ii) any customs and excise relationship referred to in subparagraph (i) that has been terminated or has lapsed.

(b) A disclosure referred to in paragraph *(a)* must reflect—

(i) the name and customs and excise client number of the registered person making the disclosure or on whose behalf the disclosure is made;

(ii) the date of the disclosure;

(iii) the name and customs and excise client number of the registered person or licensee who is the other party to the customs and excise relationship;

(iv) the nature of the customs and excise relationship;

(v) whether the disclosure relates to—

(aa) the conclusion of a customs and excise relationship referred to in paragraph *(a)*(i); or

(bb) the termination or lapsing of a customs and excise relationship referred to in paragraph *(a)*(ii); and

(vi) in the case of a disclosure referred to in subparagraph (v)*(aa)*, whether the other party to the customs and excise relationship is authorised by the registered person to—

(aa) use the customs and excise client number of the registered person on documents submitted by that party to the Commissioner on behalf of the registered person;

(bb) submit refund or drawback applications on behalf of the registered person;

(cc) apply for a duty deferment benefit on behalf of the registered person, or operate on a deferment account of the registered person, if that person is a deferment benefit holder; or

(dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the registered person. **(Substituted by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**

(c) A disclosure referred to in paragraph *(a)* must be made by or on behalf of the registered person either —

(i) electronically through the communicative system indicated on the SARS website for that purpose; or

(ii) in person by visiting any Customs and Excise Office where this service is available, as indicated on the SARS website.

(d) A disclosure referred to in paragraph *(a)* must be supported by any—

(i) agreement entered into between the parties that governs the customs and excise relationship;

(ii) authorisations given by the parties for purposes of the customs and excise relationship; and

(iii) other documents that may be required by the Commissioner for purposes of noting a customs and excise relationship.

59A.06B Confirmation or rejection of customs and excise relationships by other party

(a) A person named in a disclosure referred to in rule 59A.06A*(a)* by a registered person as the other party to a customs and excise relationship must, subject to paragraph *(d)*, within seven working days from the date of being notified by the Commissioner of the disclosure through the electronic communicative system referred to in rule 59A.06A*(c)*, either confirm or reject the relationship.

(b) If a person named as the other party to a customs and excise relationship in terms of paragraph *(a)*—

(i) confirms the relationship, the Commissioner must note in the electronic communicative system particulars of the relationship for purposes of its validation processes relating to declarations, reports, statements, returns, notices, notifications, applications, requests or other documents submitted by or on behalf of the licensee which involve that other party; or

(ii) rejects the relationship or fails to either confirm or reject the relationship within the prescribed timeframe, the disclosure becomes ineffective and the Commissioner may disregard the alleged relationship for purposes of such validation processes.

(c) A confirmation or rejection referred to in paragraph *(a)* must be done electronically through the communicative system indicated on the SARS website for that purpose.

(d) This rule only applies to persons named in a disclosure that have been–

(i) registered pursuant to an application for registration contemplated in rule 59A.01A*(b)*(i)*(aa)* or rule 8.04(2)*(a)*(i) or

that have updated current registration information as described in rule 59A.01A*(b)*(i)*(aa)*; or

(ii) licensed pursuant to an application for licensing contemplated in rule 60.01A*(b)*(i) or that have updated current licensing information in accordance with that rule.

59A.06C Fresh disclosure of customs and excise relationships upon failure by other party to confirm or reject relationship

(a) If the other party to a customs and excise relationship disclosed in terms of rule 59A.06A fails to confirm or reject the relationship in accordance with rule 59A.06B, the registered person that made the disclosure may disclose the relevant relationship to the Commissioner afresh.

(b) Rules 59A.06A and 59.06B apply with any necessary changes the context may require to a fresh disclosure in terms of paragraph *(a)*.

59A.07(2) Validity of registration and furnishing of security

(a) Any registration shall be valid until–

(i) the registrant informs the Commissioner in terms of rule 59A.05(1)*(a)*(vi) that the registrant-

(aa) no longer carries on the activity for which the registration was issued; or

(bb) has been inactive in relation to the activity for which that person was registered for a continuous period of three years and wishes to have the registration withdrawn; or **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) the Commissioner cancels the registration as contemplated in section 59A(2)*(b)* read with paragraph *(c)* of that subsection.

(b) Whenever any provision of the Act specifies that security must be furnished, the applicant shall, before registration, provide such security as the Commissioner may in each case determine.

(c) Where any security is furnished in the form of a surety bond, such bond shall be subject to the provisions of rules 120.08 and 120.09.

59A.08(2) Commissioner to be advised of any changed particulars

(a) Whenever any of the particulars furnished in any application for registration or in an update of such particulars after registration changes, the registered person shall promptly advise the Commissioner by submitting in terms of rule 59A.01A*(b)*(i) read with (iA) the electronic application or form DA 185 and the relevant annexure reflecting the changed particulars. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) For the purposes of section 59A(2)*(a)*, where in the opinion of the Commissioner the security is in any manner compromised by such change, the form, nature or amount of such security shall be altered as the Commissioner may require.

59A.09(2) Keeping of books, accounts and documents

For the purposes of section 101, and notwithstanding anything to the contrary in any rule contained, every registered person must –

(a) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which he or she is registered for a period of five years calculated from the end of the calendar year any such document was created, lodged or required for the purposes of any customs and excise procedure;

(b) include in such books, accounts and documents any requirements prescribed in any provision of this Act in respect of the activity for which registration is required;

(c) produce such books, accounts and documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with his or her transactions as the Commissioner may require.

59A.10(2) Sufficient knowledge

Registration of a registered agent is issued subject to the condition that the registrant or at least one of the registrant's employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the registration relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

59A.11 Communication through eFiling or another electronic communicative system for receipt of applications

(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication contemplated in the rules under section 59A, subject to paragraph *(b)*. **(Substituted by Notice R.2415 published in Government Gazette 46789 dated 26 August 2022)**

(b) The rules for electronic communication referred to in paragraph *(a)* apply with any necessary changes as the context may require, and in such application any reference in those rules to—

(i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;

(ii) an electronic filing system must be read as including a reference to eFiling or another electronic communicative system administered by SARS for purposes of submission of applications in terms of the rules under section 59A;

(iii) an electronic filing transaction must be read as including a reference to an electronic communication permitted in terms of the rules under section 59A;

(iv) an electronic communicator or registered electronic user must be read as including a reference to a person registered in terms of section 59A as an electronic user;

(v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user and who submits applications electronically as a clearing agent, registered agent or other representative on behalf of another; and

(vi) a taxpayer must be read as including a reference to a registrant.

(c) In the event of any inconsistency between a provision of the rules under section 59A and the rules for electronic communication referred to in paragraph *(a)*, the provision of the former prevails.

59A.11(2) ……. **(Repealed by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

RULE FOR SECTION 60 OF THE ACT

Issuing and renewal of licences

60.00 The number reflected in brackets after the rule number refers to the subsection to which the rule relates

60.01(1) Definitions

(a) For the purposes of the rules under section 60 and any form to which such rules relate, unless the context otherwise indicates –

"annexure", in relation to an application, means, depending on the circumstances –

(a) any annexure to form DA 185; or

(b) any screen or page of an electronic application which is the equivalent of any annexure referred to in paragraph *(a)*;

"applicant" means a person that intends to or has submitted an application, but excludes a person submitting an application on behalf of another person;

"application" means an application for licensing contemplated in section 60;

"authorised officer", in relation to a juristic person, means a director, employee or other official of the juristic person—

(a) who is the public officer of the juristic person within the meaning of the Tax Administration Act; or

(b) if the juristic person does not have a public officer, any director, employee or other official of the juristic person authorised in writing to act on its behalf to give effect to any of the juristic person's rights and obligations in terms of this Act;

"branch front end capturing" or **"BFE capturing"**, in relation to an application, means the electronic capturing by an officer at a Customs and Excise Office as indicated on the SARS website, of information provided by the applicant as may be required for the application on the internal SARS electronic system used for purposes of processing applications;

"customs and excise laws and procedures" includes –

(a) any provision contemplated in the definition of "this Act" in the Customs and Excise Act, 1964 (Act 91 of 1964);

(b) any condition or obligation imposed, any process or procedure instituted or any manual or other directive issued, by the Commissioner or a Controller for the purpose of administering any activity regulated by the Act; and

(c) any provision of any other law prohibiting or restricting or otherwise controlling the manufacture, use, importation, exportation, transit carriage, removal or other movement of goods administered under any provision of the Act;

"customs and excise relationship" means a business relationship which involves an activity regulated by this Act which a licensee has with another person that is a registered person or licensee;

"day" ……. **(Deleted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

"eFiling" means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions;

"electronic application" means –

(a) an eFiling application or an application via another electronic communicative system administered by SARS, as may be applicable; or

(b) an application via the internal SARS electronic system used for purposes of BFE capturing;

"licensee" means any person licensed under any provision of the Act;

"located in the Republic", in relation to-

(a) a natural person, means that such person is ordinarily resident in the Republic at a specific physical address in the Republic; and

(b) a juristic person, means that such person.

(i) is incorporated, registered or recognised in terms of the laws of the Republic or of another country; and

(ii) has a place of business at a specific physical address in the Republic.

"person" includes –

(a) any natural person or any insolvent or deceased estate;

(b) any juristic person incorporated in the Republic or a juristic person not incorporated in the Republic, or any other association of persons whether or not formed in the Republic;

(c) a partnership;

(d) a trust; or

(e) organ of state;

"registered agent" has the meaning assigned to it in rule 59A.01*(a)*;

"the Act" includes any provision of this Act as defined in the Customs and Excise Act, 1964 (Act 91 of 1964); and

"working day" means any day other than a Saturday, Sunday or a public holiday. **(Inserted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

(b) For purposes of rule 60.04(2) and rule 60.05(2) an applicant's or licensee's tax matters must be considered to be in order if that applicant or licensee has no outstanding –

(i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of this Act or any other tax law; or

(ii) tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law.

60.01A Submission of applications for licensing and updating of licensing details

(a) Applications for licensing must be submitted in respect of –

(i) certain categories of premises regulated in terms of the Act, including –

(aa) customs and excise storage warehouses, customs and excise manufacturing warehouses, special customs and excise storage warehouses and special customs and excise manufacturing warehouses;

(bb) container depots;

(cc) degrouping depots;

(ii) activities regulated in terms of the Act, including –

(aa) acting as a clearing agent;

(bb) searching wreck or searching for wreck;

(cc) operating as a remover in bond;

(ccA) operating as a marine remover of bonded fuel goods as contemplated in rule 64DA.02*(c)*(ii)*(aa)* or *(bb)*, respectively; **(Inserted by Notice R. 5562 published in Government Gazette 51627 dated 22 November 2024)**

(dd) operating as an agricultural distiller;

(ee) owning, possessing or keeping a still;

(ff) manufacturing or importing stills for sale or repairing stills for reward; and

(gg) distributing fuels obtained from the licensee of a customs and excise manufacturing warehouse; and

(iii) any premises or activity for which licensing may be required in terms of the Act, Schedules or the rules.

(b) Application for licensing must, subject to paragraph *(c)*, be made –

(i) electronically via –

(aa) eFiling or another electronic communicative system administered by SARS, as may be applicable; or

(bb) BFE capturing by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website; or

(ii) in paper format on the prescribed form DA 185 and the relevant annexure as published on the SARS website, submitted at any Customs and Excise Office, except where provided otherwise in the Act or these Rules for a specific application.

(c) Applications in respect of-

(i) all premises referred to in paragraph *(a)*(i)*(aa)* must be submitted electronically or in paper format as contemplated in paragraph *(b)*, except for applications in respect of customs and excise

warehouses for the following purposes, which must be submitted in paper format as contemplated in paragraph *(b)*(ii):

(aa) For the manufacturing of –

(A) wine, vermouth or other fermented beverages; traditional African beer, malt beer or spirits;

(B) tobacco products;

(C) petroleum products or commercial biodiesel;

(D) sugary beverages;

(E) plastic carrier and flat bags;

(F) electric filament lamps; and

(G) tyres;

(bb) for the generation of –

(A) electricity; and

(B) emissions liable to carbon tax;

(cc) for the storage of –

(A) dutiable locally manufactured goods for export;

(B) petroleum products for removal to BLNS countries or for export;

(C) petroleum products for marking and jet fuel; and

(D) bonded fuel goods as contemplated in rule 21.05A.02 **(Inserted by Notice R. 5562 published in Government Gazette 51627 dated 22 November 2024)**

(dd) for purposes of ad valorem excise duty specified in Section B of Part 2 of Schedule No. 1;

(ee) for purposes of operating a special shop for diplomats as contemplated in rule 21.05.01. **(Inserted by Notice R. 525 published in Government Gazette 44705 dated 14 June 2021)**

(ii) premises referred to in paragraphs *(a)*(i)*(bb)* and *(cc)* must be submitted electronically or in paper format as contemplated in paragraph *(b)*; and **(Substituted by Notice R.572 published in Government Gazette 44798 dated 2 July 2021)**

(iii) activities referred to in –

(aa) paragraphs *(a)*(ii)*(aa)* to *(cc)* must be submitted electronically or in paper format as contemplated in paragraph *(b)*; and

(bb) paragraphs *(a)*(ii)(ccA) to *(gg)* must be submitted in paper format as contemplated in paragraph *(b)*(ii). **(Substituted by Notice R. 5562 published in Government Gazette 51627 dated 22 November 2024)**

(d) The applicant must comply with all the requirements specified in form DA 185 or the electronic application and the relevant annexure, as the case may be, these rules, any relevant provision referred to in rule 60.02(1), the Notes to the item in Schedule No. 8 in which the licence is prescribed, and any other rule.

(e) No part of any licence fee that may be payable is refundable on cancellation or withdrawal of a licence.

(f) No supporting document that must in terms of a requirement referred to in subparagraph *(d)* be submitted to the Commissioner in support of an application, needs to be submitted if the document is already in the possession of the Commissioner, unless the information has subsequently changed or the Commissioner specifically requests that the document must be submitted.

(g) A supporting document submitted electronically in accordance with rule 60.01A*(b)*(i) may for purposes of the rules under section 60 be regarded to be the original of the relevant document required unless the Commissioner determines otherwise.

(h) A separate licence is, unless otherwise specified, required for each type of premises or activity in respect of which a licence is required

under any provision of the Act, any relevant item of Schedule No. 8 or the rules.

60.02(1) Provisions of the Act relating to licensing, and furnishing of security

(a) The provisions in these rules apply generally to applicants for a licence and any licence issued under any provision of the Act.

(b) Specific requirements in respect of certain applications in respect of premises or activities are prescribed in the item of Schedule No. 8 in which such licence is specified, in form DA 185 or electronic application and its annexures, as the case may be, or in the following sections and the relevant rules under such sections:

(i) Sections 19, 19A, 21, 27, 35, 36A, 54E, 54F, 54J, 61, and 64 in respect of customs and excise storage or manufacturing warehouses and special customs and excise storage or manufacturing warehouses licensed for various purposes;

(ii) section 21A in respect of CCA enterprises;

(iii) section 62 in respect of agricultural distillers;

(iv) section 63 in respect of owning, possessing or keeping of stills;

(v) section 64A in respect of container depots;

(vi) section 64B in respect of clearing agents;

(vii) section 64C in respect of searchers of or for wreck;

(viii) section 64D in respect of removers of goods in bond;

(ix) section 64F in respect of distributors of fuels obtained from the licensee of a customs and excise manufacturing warehouses; and

(x) section 64G in respect of degrouping depots.

(c) Any licence is issued subject to the relevant provisions of the Act, and the Notes to the item in Schedule No. 8 in which the licence is

prescribed, these rules and any conditions which may be specified in such licence.

(d) (i) Before any licence is issued, the applicant shall furnish such security as the Commissioner may require.

(ii) The Commissioner, may at any time require that the form, nature or amount of such security shall be altered or renewed.

(iii) Any security furnished in the form of a surety bond must be in the form prescribed and shall be subject to the provisions of rules 120.08 and 120.09.

60.03(2) Persons that may apply for licensing

(a) Subject to the provisions of the Act in which any requirement regarding licensing is specified, a person may apply for a licence if such person is –

(i) a natural person who is –

(aa) a citizen or a permanent resident of the Republic or has a place of business at a specific physical address in the Republic, except in the case of a remover in bond not located in the Republic or a person searching for wreck or searching wreck who is required to license; and

(bb) at least 18 years old unless emancipated by court order;

(ii) a juristic person located in the Republic except in the case of a remover in bond or a person searching for wreck or searching wreck not located in the Republic that is required to license, submitting through –

(aa) if the entity is a company or co-operative, a duly authorised director or manager or the authorised officer of the company or cooperative;

(bb) if the entity is a close corporation or partnership, a duly authorised member of or partner in or a manager or the authorised officer of the close corporation or partnership;

(cc) if the entity is an association, club or other body of persons, the chairperson, manager or the authorised officer of that association, club or other body of persons;

(dd) if the entity is a trust or trust fund, the administrator, trustee or the authorised officer of the trust or trust fund;

(ee) if the entity is an entity referred to in items *(aa)* to *(dd)* in liquidation or under judicial management, the liquidator or judicial manager of the entity or, if the liquidator or judicial manager is a company or firm, a duly authorised senior official of the company or firm;

(ff) if the entity is the estate of a deceased or insolvent person, the executor or administrator of the estate or, if the executor or administrator is a company or firm, a duly authorised senior official of the company or firm; or

(gg) if the entity is an organ of state, an official of that organ of state in an executive position.

(b) A clearing agent or registered agent may not apply on behalf of any other person, but may submit an application on behalf an applicant.

(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)

60.04(2) Information regarding contraventions and other matters to be furnished on application

(a) For purposes of section 60(2) an applicant must indicate on form DA 185, or on the electronic application, as the case may be, whether–

(i) a person contemplated in section 60(2)*(a)*(ii) during the preceding five years–

(aa) has contravened or failed to comply with the provisions of the Act;

(bb) has failed to comply with any condition, obligation or other requirement imposed by the Commissioner;

(cc) has been convicted of any offence under the Act;

(dd) has been convicted of any offence involving fraud or dishonesty; or

(ee) has been insolvent or liquidated, as the case may be; and

(ii) the applicant's tax matters are in order.

(b) If the answer is "yes" in respect of any provision of paragraph *(a)*(i), or "no" in respect of paragraph *(a)*(ii), full details must be furnished with the application.

(c) Any applicant may, where it is contended in respect of paragraph *(a)*(i)*(aa)* or *(bb)*, that the contravention, failure or non-compliance was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect with form DA 185 or the electronic application, as the case may be.

(d) For purposes of section 60(2)*(a)*(i)*(aa)* it is a requirement that the applicant's tax matters must be in order.

60.05(2) Information regarding contraventions and other matters to be furnished after submitting the application or after licensing

(a) Where an applicant or licensee, as the case may be, after submitting an application to licence or to renew a licence, or after licensing becomes aware that–

(i) that applicant or licensee or an employee of the applicant or licensee as contemplated in section 60(2)*(a)*(ii) –

(aa) contravenes or fails to comply with the provisions of the Act;

(bb) fails to comply with any condition or obligation imposed by the Commissioner;

(cc) is convicted of any offence under the Act;

(dd) is convicted of any offence involving dishonesty; or

(ee) is sequestrated or liquidated; or

(ii) the applicant or licensee–

(aa) is no longer able to claim that the tax matters of the applicant or licensee are in order;

(bb) no longer carries on the business for which the licence was issued; or

(cc) is no longer qualified according to the qualifications prescribed in the rules;

the Commissioner must be informed of that fact within seven working days of the occurrence of such event on form DA 185 or on the electronic application, as the case may be. **(Substituted by Notice R.938 in Government Gazette 43661 dated 28 August 2020)**

(b) The provisions of rule 60.04(2)*(b)* and *(c)* shall apply *mutatis mutandis* for the purposes of paragraph *(a)*(i) and (ii)*(aa)*.

(c) For purposes of –

(i) section 60(2)*(a)*(i)*(aa)* it is a requirement that the applicant's tax matters must remain in order; and

(ii) section 60(2)*(b)*(ii)*(dd)* it is a condition that the licensee's tax matters must remain in order.

60.06 Issue of a customs and excise client number

(a) Whenever an application for a licence is approved, a customs and excise client number will be allocated and the applicant advised in writing.

(b) A licensee must whenever transacting business relating to the purpose for which that person is licensed, indicate the customs and excise client number contemplated in paragraph *(a)* on any document issued by that licensee, including on–

(i) all communications to the South African Revenue Service or any other organ of state; and

(ii) the authorisation for any registered agent, clearing agent or other representative to act on behalf of that licensee.

60.06A Disclosure of customs and excise relationships

(a) A licensee that applied for licensing as described in rule 60.01A*(b)*(i) or that updated current licensing information as described in that rule must promptly disclose to the Commissioner— **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(i) any customs and excise relationship which that licensee has entered into for purposes of the premises or activity in respect of which that licensee is licensed; and

(ii) any customs and excise relationship referred to in subparagraph (i) that has been terminated or has lapsed.

(b) A disclosure referred to in paragraph *(a)* must reflect—

(i) the name and customs and excise client number of the licensee making the disclosure or on whose behalf the disclosure is made;

(ii) the date of the disclosure;

(iii) the name and customs and excise client number of the registered person or licensee who is the other party to the customs and excise relationship;

(iv) the nature of the customs and excise relationship;

(v) whether the disclosure relates to—

(aa) the conclusion of a customs and excise relationship referred to in paragraph *(a)*(i); or

(bb) the termination or lapsing of a customs and excise relationship referred to in paragraph *(a)*(ii); and

(vi) in the case of a disclosure referred to in subparagraph (v)*(aa)*, whether the other party to the customs and excise relationship is authorised by the licensee to—

(aa) use the customs and excise client number of the licensee on documents submitted by that party to the Commissioner on behalf of the licensee;

(bb) submit refund or drawback applications on behalf of the licensee;

(cc) apply for a duty deferment benefit on behalf of the licensee, or operate on a deferment account of the licensee, if that person is a deferment benefit holder; or

(dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the licensee. **(Substituted by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**

(c) A disclosure referred to in paragraph *(a)* must be made by or on behalf of the licensee either —

(i) electronically through the communicative system indicated on the SARS website for that purpose; or

(ii) in person by visiting any Customs and Excise Office where this service is available, as indicated on the SARS website.

(d) A disclosure referred to in paragraph *(a)* must be supported by any—

(i) agreement entered into between the parties that governs the customs and excise relationship;

(ii) authorisations given by the parties for purposes of the customs and excise relationship; and

(iii) other documents that may be required by the Commissioner for purposes of noting a customs and excise relationship.

60.06B Confirmation or rejection of customs and excise relationships by other party

(a) A person named in a disclosure referred to in rule 60.06A*(a)* by a licensee as the other party to a customs and excise relationship must, subject to paragraph *(d)*, within seven working days from the date of being notified by the Commissioner of the disclosure through the electronic communicative system referred to in rule 60.06A*(c)*, either confirm or reject the relationship.

(b) If a person named as the other party to a customs and excise relationship in terms of paragraph *(a)*—

(i) confirms the relationship, the Commissioner must note in the electronic communicative system particulars of the relationship for purposes of its validation processes relating to declarations, reports, statements, returns, notices, notifications, applications, requests or other documents submitted by or on behalf of the licensee which involve that other party; or

(ii) rejects the relationship or fails to either confirm or reject the relationship within the prescribed timeframe, the disclosure becomes ineffective and the Commissioner may disregard the alleged relationship for purposes of such validation processes.

(c) A confirmation or rejection referred to in paragraph *(a)* must be done electronically through the communicative system indicated on the SARS website for that purpose.

(d) This rule only applies to persons named in a disclosure that have been–

(i) registered pursuant to an application for registration contemplated in rule 59A.01A*(b)*(i)*(aa)* or rule 8.04(2)*(a)*(i) or

that updated current registration information as described in rule 59A.01A*(b)*(i)*(aa)*; or

(ii) licensed pursuant to an application for licensing contemplated in rule 60.01A*(b)*(i) or that updated current licensing information as described in that rule. **(Paragraph (d) substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

60.06C Fresh disclosure of customs and excise relationships upon failure by other party to confirm or reject relationship

(a) If the other party to a customs and excise relationship disclosed in terms of rule 60.06A fails to confirm or reject the relationship in accordance with rule 60.06B, the registered person that made the disclosure may disclose the relevant relationship to the Commissioner afresh.

(b) Rules 60.06A and 60.06B apply with any necessary changes the context may require to a fresh disclosure in terms of paragraph *(a)*.

60.07(2) Commissioner to be advised of any changed particulars

(a) Whenever any of the particulars furnished in any application or in an update of such particulars after licensing changes, the licensee shall promptly advise the Commissioner by submitting in terms of rule 60.01A*(b)* read with *(c)*, the electronic application or form DA 185 and the relevant annexure reflecting the changed particulars.

(b) Where in the opinion of the Commissioner the security is in any manner compromised by a change referred to in paragraph *(a)*, the form, nature or amount of such security shall be altered as the Commissioner may in terms of section 60(1)*(c)*(ii) require.

60.08(2) Keeping of books, accounts and documents

(a) For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensee must –

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts and documents any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued;

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) A licence is issued subject to the condition that the licensee or at least one of the licensee's employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the licence relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

60.09(2) ..... (Deleted by Notice R.291 published in Government Gazette 36372 dated 19 April 2013)

60.10(1) Updating of information and furnishing of additional information

(a) The Commissioner may at any time-

(i) require any licensee or class of licensees–

(aa) to update or confirm current licensing information within a period specified by completing and submitting in accordance with rule 60.01A*(b)* read with *(c)*, the electronic application where applicable, or form DA 185 and relevant annexure, and to furnish any additional information required, if applicable;

(bb) who furnished security for any purpose in terms of the Act, to submit particulars thereof in a format prescribed by the Commissioner; or

(ii) after reasonable notice to the licensees concerned, amend existing licensee numbers by allocating separate numbers in respect of clients licensed for participating in excise activities and those licensed for participating in other activities in terms of any provision of the Act.

(b) The Commissioner may in terms of section 60(2)*(b)* cancel or suspend a licence if a licensee-

(i) does not update licensing information in accordance with paragraph *(a)*(i)*(aa)* read with subparagraph (iii)(A); or

(ii) updates licensing information, but fails to comply with a requirement stated in form DA 185 or the electronic application and the relevant annexure: Provided that in respect of a licence issued before 24 April 2020, a licensee is entitled to a grace period of 60 calendar days before suspension or cancellation proceedings are commenced in terms of the proviso in paragraph *(b)* of section 60(2), to prove compliance with any requirement that did not exist at the time when that licensee's licence was granted. **(Substituted by Notice R.1098 published in Government Gazette 43811 dated 16 October 2020)**

(iii) The Commissioner may-

(A) on reasonable grounds extend a period specified in terms of paragraph *(a)*(i)*(aa)* or the grace period contemplated in subparagraph (ii); or

(B) if circumstances so demand, despite subparagraph *(b)*(ii) summarily suspend a licence after the grace period of 60 calendar days if the licensee failed to comply with the relevant requirement within that time. **(Substituted by Notice R.1098 published in Government Gazette 43811 dated 16 October 2020)**

60.10(2)..... **(Repealed by Notice R.473 published in Government Gazette 43245 dated 24 April 2020)**

60.10A Communication through eFiling or another electronic communicative system for receipt of applications

(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication contemplated in the rules under section 60, subject to paragraph *(b)*. **(Substituted by Notice R.2415 published in Government Gazette 46789 dated 26 August 2022)**

(b) The rules for electronic communication referred to in paragraph *(a)* apply with any necessary changes as the context may require, and in such application any reference in those rules to—

(i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;

(ii) an electronic filing system must be read as including a reference to eFiling or another electronic communicative system administered by SARS for purposes of submission of applications in terms of the rules under section 60;

(iii) an electronic filing transaction must be read as including a reference to an electronic communication permitted in terms of the rules under section 60;

(iv) an electronic communicator or registered electronic user must be read as including a reference to a person registered in terms of section 59A as an electronic user;

(v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user and who submits applications electronically as a clearing agent, registered agent or other representative on behalf of another; and

(vi) a taxpayer must be read as including a reference to a licensee.

(c) In the event of any inconsistency between a provision of the rules under section 60 and the rules for electronic communication referred to in paragraph *(a)*, the provision of the former prevails.

60.11 Validity period and renewal of licences **(Inserted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(a) (i) A licence remains valid for the period specified in Schedule 8 to the Act, subject to paragraph *(d)*.

(ii) A licensee must within the validity period of a licence as referred to in subparagraph (i) apply for renewal of that licence by completing and submitting in accordance with rule 60.01A*(b)* read with *(c)*, the electronic application where applicable, or form DA 185 and relevant annexure.

(b) The validity of a licence is extended until the finalisation of an application for renewal if the application is submitted as contemplated in paragraph *(a)*(ii).

(c) If a licensee does not submit an application for renewal within the validity period as contemplated in paragraph *(a)*(ii), the licence expires as set out in Schedule 8.

(d) The validity period of a licence is extended until a date determined by the Commissioner in circumstances where a benefit contemplated in rule 64E.15*(a)*(vii) is awarded to a licensee who is the holder of a Level 2 accredited client status. **(Inserted by Notice R 648 published in Government Gazette 44884 dated 23 July 2021)**

RULE FOR SECTION 61 OF THE ACT

Allocation of numbers to customs and excise warehouses

61.01 Any warehouse number allocated shall be reflected on all bills of entry, certificates, invoices or other documents which require such number.

RULE FOR SECTION 62 OF THE ACT

Issuing and renewal of licences to agricultural distillers

62.01 Application by an agricultural distiller for a licence to keep a still or to distil, shall be made to the Commissioner in accordance with rule 60.01A*(c)*(iii)*(bb)*. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

RULES FOR SECTION 63 OF THE ACT

Special provisions regarding stills and still makers

63.01 Every still maker and still importer shall-

(a) in accordance with rule 60.01A*(c)*(iii)*(bb)* apply for a license to manufacture or import stills for sale or to repair stills for reward; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) immediately on manufacture or importation by him of any still, apply in accordance with rule 59A.01A*(b)*(iA)*(dd)* to register such still; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(c) permanently affix the registration number obtained in terms of the registration under paragraph *(b)* to such still, together with his name, address and the capacity of the still; and

(d) keep a register with the following information in respect of any still-

(i) registration number contemplated in paragraph *(c)*;

(ii) date of manufacture, where applicable;

(iii) date of importation, where applicable;

(iv) type, brand and capacity; and

(v) the following information on the sale of such still-

(aa) sales invoice number;

(bb) date of sale;

(cc) value of sale;

(dd) name and address of purchaser;

(ee) delivery note number; and

(ff) delivery address. (**Rule substituted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

63.02 Every person who owns, possesses or keeps a still shall in accordance with rule 60.01A*(c)*(iii)*(bb)* apply for a license, unless such still is used solely for

distilling water or any other purpose for which a license is not required. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

63.03 No person may sell, remove or otherwise dispose of a still unless the nearest customs and excise office has granted approval in writing. **(Substituted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

63.04 Every still maker, still importer or person in possession of any still that was not marked in accordance with rule 63.01 shall immediately-

(a) advise the nearest customs and excise office;

(b) provide that customs and excise office with the following information, where available, in respect of such still-

(i) type, brand and capacity;

(ii) name and address of the manufacturer; and

(iii) manufacturer's serial number;

(c) apply in accordance with rule 59A.01A*(b)*(iA)*(dd)* to register such still; and; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(d) permanently affix the registration number obtained in terms of the registration under paragraph *(c)* to such still, together with his name, address and the capacity of the still. **(Rule substituted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

63.05 No person shall obliterate, obscure or alter the prescribed markings on any still or have in his possession any still without such markings unless the nearest customs and excise office has granted approval in writing. **(Substituted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

63.06 The provisions of rules 27.10 and 27.11 shall *mutatis mutandis* apply to stills manufactured by a still maker and for that purpose any reference to a licensee of a customs and excise manufacturing warehouse and to excisable goods shall be deemed to be a reference to a still maker and stills respectively.

63.07 *(a)* Every agricultural distiller shall in accordance with rule 60.01A*(c)*(iii)*(bb)* apply for a licence for the distillation of spirits as an

agricultural distiller. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) When an agricultural distiller ceases the distillation of spirits or ceases to be an agricultural distiller in terms of the provisions of the Act, he shall, in addition to any notification under any provision of the rules regarding any spirits manufactured by him, immediately notify the nearest customs and excise office of the disposal of any still in his possession. **(Rule 63.07 substituted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

RULE FOR SECTION 64 OF THE ACT

Special warehouses for the manufacture of wine

64.01 Application for a licence to manufacture wine in a special customs and excise warehouse shall be made to the Commissioner in accordance with rule 60.01A*(c)*(i). **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

RULE FOR SECTION 64A OF THE ACT

Application for a licence to operate a container depot

64A.01 Application for a licence to operate a container depot shall be made to the Commissioner in accordance with rule 60.01A*(c)*(ii). **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

RULE FOR SECTION 64B OF THE ACT

64B.00 The number reflected in brackets after the rule number refers to the subsection to which the rule relates.

64B.01(1,2,3,4) **Application for a licence and the conduct of business**

(a) (i) The provisions of section 60 and the rules therefore, including the definitions, shall apply *mutatis mutandis* to the provisions in respect of a clearing agent's licence specified in section 64B and these rules and any applicant for such a licence must –

(aa) apply in accordance with rule 60.01A*(b)* on form DA 185 or the electronic application and the relevant annexure or the corresponding screen or page of the electronic application, as the case may be and comply with all the requirements specified therein and in the rules and any additional requirements that may be determined by the Commissioner; **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(bb) submit with the application a completed agreement in accordance with the pro forma agreement specified in these rules;

(cc) before a licence is issued, furnish the security the Commissioner may require.

(ii) Where any security is furnished in the form of a surety bond, such bond shall be subject to the provisions of rules 120.08 and 120.09.

(b) A licence issued under this paragraph authorises the transaction of business as a clearing agent in the control area of the Controller who issued and any Controllers listed on, the licence, only if at least one person at the business address of the clearing agent, for the duration of the licence–

(i) transacts business as a clearing agent at such address on a full-time basis;

(ii) meets the requirements of sufficient knowledge of customs and excise laws and procedures as contemplated in paragraph *(c)*.

(c) (i) Until such time as the Commissioner prescribes a qualification as contemplated in section 64B(2)*(c)*, sufficient knowledge of customs and excise laws and procedures for the purposes of rule 64B.01(1, 2, 3, 4)*(b)* is established at any time during the validity of the licence where the clearing agent, if a natural person, or if any other person, any director or member, a person having the management of any association of persons or a partner or a trustee, as the case may be, or any permanent employee of such clearing gent, has conducted the business of a clearing agent or has been employed in such business, as the case may be, for at least five years or such shorter period as the Commissioner on good cause shown, may allow.

(ii) The names of the persons complying with the requirements of sufficient knowledge in the control area of each Controller where the clearing agent conducts business must be furnished with any application for, or renewal of, a licence.

(d) Every licensed clearing agent shall –

(i) at the premises where the business is transacted –

(aa) prominently display a sign bearing the business nature, registered and trading names of the business; and

(bb) a copy of the licence;

(ii) immediately notify the Controller of any change –

(aa) in the address of the business;

(bb) in the legal status of the business;

(cc) in the individuals who meet the knowledge requirement and who are employed full-time by the licensee at the control area in respect of which the licence was issued.

(e) The Commissioner or a Controller may, on application by the licensee and on furnishing of such security as the Commissioner may require, endorse a licence to include the control area of a Controller not stated on the licence when it was issued.

(f) (i) In the case of a clearing agent who at his or her business address complies with paragraphs *(b)* and *(c)*, the requirements of those paragraphs shall be deemed to have been met for transacting business at any customs office if that agent -

(aa) is a registered user for purposes of electronic communication as contemplated in section 101A;

(bb) generates, stores, transmits and receives electronic messages at that address for the clearance of goods at any customs office; and

(cc) for the purposes of performing any function in connection with the goods at the customs office to which such a message is transmitted has an employee or any authorised representative in attendance at that customs office.

(ii) Any employee or representative contemplated in subparagraph (i), must produce written authority to act on behalf of the licensed clearing agent who transmitted such message to the Controller.

64B.02(2, 3, 4) **Keeping of books, accounts and documents**

(a) The rules for section 101 concerning the keeping of books, accounts and documents shall apply *mutatis mutandis*.

(b) In addition to paragraph *(a)* clearing agents must keep –

(i) records and books of account and banking records indicating all financial transactions made while transacting any business as a licensed clearing agent; and

(ii) copies of all correspondence, bills, accounts, statements and other documents received or prepared by a licensed clearing agent that relate to the transaction of business as a licensed clearing agent.

(c) Every licensed clearing agent shall retain the records specified in paragraphs *(a)* and *(b)*, notwithstanding any other provision in any rule contained, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure.

64B.03(6) **Clearing agent must furnish documents and account for payments to the principal**

Every licensed clearing agent shall –

(a) furnish his or her principal in respect of each transaction under the Act made on behalf of the principal with a copy of the customs documents, bearing the official customs stamps, or when section 101A comes into operation, a copy of the information transmitted or received by electronic communication as provided in that section, to and from the Commissioner, a Controller or any officer; and

(b) promptly account to the said principal for payments –

(i) received in favour of the said principal from the Commissioner, a Controller or any officer;

(ii) received from the said principal in excess of the duties and other charges due to respect of the principal's business with the Commissioner, a Controller or any officer; and

(iii) made to the Commissioner, the Controller or any officer in respect of the business of the principal.

64B.04(6) **Disclosure of name of principal**

Whenever a clearing agent transacts any customs and excise business the principal, as defined in section 99(2), on whose behalf such business is transacted shall be disclosed whether such principal is a person inside or outside the Republic.

64B.05(6) **Agreement to be furnished with application for a licence**

(a) (i) A pro forma agreement is specified in this rule.

(ii) Any expression in the pro forma agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Act as defined in the rules for section 60 or in these rules.

(b) **..... (Deleted by Notice R. 7777 published in Government Gazette 55151 dated 7 August 2026)**

CUSTOMS AND EXCISE ACT, 1964 (ACT 91 OF 1964)

(Section 64B and its rules)

LICENSING OF CLEARING AGENTS

Pro Forma Agreement between the Clearing Agent and the Commissioner

Annexure A

As _____

(Full name of applicant – hereinafter referred to as "licensee")

of _____

(Physical address of applicant – not a P O Box)

herein represented by

_____ _____

Full Name Capacity

* duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors held at _____ on _____ day of _____; or

(b) express consent in writing of all the partners of a partnership/*members of the close corporation/*trustees of the trust; or

(c) *being a person having the management of any other association of persons referred to in rule 60.03(2)*(a)*(iv).

Has applied to be licensed as a clearing agent; and

(*Delete whichever is not applicable)

as the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licensee shall be bound by the following:

1. *(a)* Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is, on good cause shown, satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.

   (b) Licensee agrees and undertakes that the security agreed on in paragraph 1*(a)* shall only be utilised as security for the fulfillment of the obligations of licensee and that it shall not under any circumstances be utilised by any other clearing agent.

2. Licensee acknowledges as a pre-condition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it –

   (a) understands that its rights to conduct the business of a clearing agent is subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that may be imposed by the Commissioner;

   (b) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.

   (c) (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in

respect of which the licence is issued, including such records in respect of individual clients or specific transactions conducted for any principal as well as the banking accounts and records relating to the business conducted under the licence.

(ii) Licensee hereby agrees to and authorises the inspection of such books and documents and business banking accounts as the Commissioner and the delegated officers may require.

(d) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee of the licensee –

(i) has contravened or failed to comply with the provisions of the Act;

(ii) has failed to comply with any condition or requirement of this agreement;

(iii) is convicted of any offence under the Act;

(iv) is convicted of any offence involving dishonesty;

(v) is sequestrated or liquidated;

(vi) fails to comply with the qualification requirement set out in the rules; or

(vii) ceases to carry on the business of a clearing agent in the area of control of the Controller where he is licensed,

and licensee acknowledges the right to the Commissioner to cancel or suspend the licence in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

(e) Licensee in addition undertakes:

(i) to keep on the business premises books, accounts, documents and other records relating to the transactions of the business comprising, where applicable, at least –

(aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers invoices, packing lists, bunk stamped invoices, payment advices and other documents required in terms of section 39 of the Act;

(bb) in the case of excisable and fuel levy goods not being distillate fuel referred to in subparagraph *(cc)*, books, accounts and documents as the Controller may require;

(cc) in the case of distillate fuel on which a refund of fuel levy is granted in terms of item 670.04 of Schedule No. 6, the documents specified in Part 3 of Schedule No. 6; **(Substituted by Notice R. 938 in Government Gazette 43661 dated 28 August 2020)**

(dd) in the case of exported goods, copies of the relative export bills of entry, invoices and other transport documents;

(ee) in the case of goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A and 49;

(ff) every written instruction given for purposes of the Act by any principal;

(gg) books, accounts and documents relating to the removal of goods in bond; and

(hh) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to any business transacted as a clearing agent under the provisions of the Act;

(ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required in respect of any customs and excise procedure;

(iii) to answer and to ensure that any employee answers fully and truthfully any questions of the Commissioner or an officer relating to its business or that of its principal required to be answered for purposes of the Act;

(iv) to render such returns or submit such particulars in connection with its transaction and the goods to which the transactions relate as the Commissioner or his delegated officer may require;

(v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure that –

(aa) the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed in accordance with the instructions of its principal and comply with the provisions of the Act;

(bb) every person in the employ of the licensee and engaged in the business of clearing agent is conversant with customs and excise laws and procedures, the contents of this agreement and with the requirements relating to the business of the licensee and the customs and excise administration in respect of such business and is able to answer any question that may be required to be answered for purposes of the Act;

(cc) the Commissioner is advised as soon as it may come to the knowledge of the licensee or any person in the employ of the licensee that any principal of the licensee has failed to comply with the provisions of the Act and of any steps the licensee took to prevent such non-compliance.

3. Licensee is aware of the obligation at all times to disclose the name, address and such other particulars as may be required by the Act of the principal on whose behalf licensee transacts customs and excise business and accepts that where such particulars are not so disclosed in circumstances where it is required to be disclosed, licensee shall be liable for the fulfillment of the obligations imposed on such principal as contemplated in section 99(2).

4. Licensee is aware of the prohibition to utilise any security given for purposes of the licence as security for any other clearing agent and specifically undertakes to institute such measures as may be necessary to ensure compliance with this requirement.

5. Licensee understands and accepts –
   (i) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;
   (ii) the condition that at least the licensee or one of its directors, members, partners, trustees or employees, as the case may be, transacting the customs and excise related clearing agent business with clients of such business at the premises or in the area for which the licence is issued shall have sufficient knowledge of customs and excise laws and procedures to render a valuable service to such clients.

6. Licensee undertakes to render such proof, including audited financial statements, as may be required from time to time in order to prove that it has, and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

7. *(a)* The licensee chooses *domiclium citandi et executandi* at: _____

   (b) The Commissioner chooses *domicilium citandi et executandi* at: _____

8. Thus done and signed at: _____ on this _____

_____ _____
Licensee Witness

Thus done and signed at: _____ on this _____

_____

_____ _____
for and on behalf of the Commissioner Witness

RULES FOR SECTION 64C OF THE ACT

Licence to search wreck or to search for wreck

64C.01 Application for a licence to search wreck or to search for wreck shall be made to the Commissioner in accordance with rule 60.01A*(b)*. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

64C.02 Any licence issued to search wreck or search for wreck shall –

(a) not be transferable;

(b) expire on the 31st day of December unless it is renewed on or before such date;

(c) be subject to the rights of any other person to whom a similar licence has been or may be issued;

(d) not limit the holder of such licence to any particular wreck or confine his searching activities to any particular section of the coast;

(e) only cover wrecks which have been abandoned;

(f) preclude any licensee from working wrecks where other licensed parties are still exercising their salvage rights. The obligation to ascertain whether a wreck has been abandoned or the rights of such parties will be infringed by working a wreck shall rest with the licensee;

(g) be subject to such general or special conditions, including conditions relating to payment of duty, as may be specified in any such licence; and

(h) be subject thereto that the licensee may not disturb or remove any wreck older than 50 years without a permit from the National Monuments Council.

64C.03 Any application for renewal of an existing licence shall be made before expiry thereof and shall include a full report on activities during the current year and details of anticipated activities during the following year.

64C.04 Unless searching operations are commenced three months from the date of issue of the licence or if the licensee fails to comply with any of the

conditions stated on such licence the licence may be cancelled or suspended in terms of section 60(2)*(b)* of the Act. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

RULES FOR SECTION 64D OF THE ACT

Licensing of remover of goods in bond

64D.01(1, 3) **Obligation to licence and application for a licence**

(a) The number reflected in brackets after the rule number refers to the subsection to which the rule relates.

(b) (i) These rules prescribe requirements in respect of the carriage by road of goods referred to in rule 64D.05(1) to a destination within or outside the Republic.

(ii) Except as otherwise provided in these rules, every carrier that transports such goods –

(aa) must licence as a remover of goods in bond;

(bb) may only transport such goods by means of transport approved by the Controller.

(iii) The licence is prescribed in Schedule No. 8 of the Act.

(c) A person applying for a licence or renewal of a licence as a remover of goods in bond must –

(i) apply in accordance with rule 60.01A*(b)* on form DA 185 or the electronic application and the relevant annexure or the corresponding screen or page of the electronic application, as the case may be, and comply with all the requirements specified therein, in section 64D and these rules and any additional requirements that may be determined by the Commissioner; **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(ii) except in the case of a remover in bond not located in the Republic, as contemplated in the rules under section 60, submit with the application the completed agreement in accordance with the pro forma agreement specified in these rules; **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(iii) before a licence is issued furnish the security the Commissioner may require.

(d) A remover in bond not located in the Republic must if submitting an application in paper format as contemplated in rule 60.01A*(b)*(ii) disclose the person intended to act as registered agent for that remover in bond on form DA 185.D.

(e) A person licensed as a remover in bond not located in the Republic subsequent to submission of an electronic application contemplated in rule 60.01A*(b)*(i), must disclose the person acting as registered agent for that remover in bond in accordance with rule 60.06A. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

64D.02(1) **Provisions applicable and date of operation**

(a) In addition to the provisions of section 64D and these rules the provisions of –

(i) section 18 and 18A and the rules therefor;

(ii) section 20(4) and the rules for section 20;

(iii) section 60 and the rules therefor including the definitions in such rules; and

(iv) the rules numbered 120A, where applicable,

shall, unless otherwise provided in section 64D and these rules, apply *mutatis mutandis* to a licensed remover of goods in bond and any goods carried by such remover.

(b) The provisions in section 18 and 18A, the rules therefor and these rules requiring and regulating the removal or carriage of goods by a licensed remover of goods in bond shall operate from 1 November 2002.

64D.03(1) **Definitions**

(a) For the purpose of these rules, and any form, agreement or bond to which these rules relate, unless the context otherwise indicates–

"bonded goods" means goods contemplated in the definition of consignor and specified in rules 64D.04(1) and 64D.05(4);

"carrier" means the person actually transporting goods or in charge of or responsible for the operation of the respective means of transport,

"consignee" means the person at any address in the Republic or outside the Republic to whom goods consigned by a consignor are carried by a licensed remover of goods in bond;

"consignor" includes –

(i) *(aa)* any importer, licensee of a customs and excise warehouse who enters any goods for storage or manufacture in a customs and excise warehouse of for use under rebate of duty and removes goods to such warehouse or the rebate user; or

(bb) any importer, licensee or exporter or other principal who enters any imported goods or any goods manufactured or stored in a licensed customs and excise warehouse for removal in bond or for export as contemplated in section 18, 18A or 20(4)

(ii) any clearing agent for any such importer, licensee, exporter or other principal who –

(aa) enters such goods for removal in bond or for export; or

(bb) contracts any carrier to transport such goods to a consignee within or outside the Republic

(iii) any clearing agent, importer, exporter, licensee or SEZ operator contemplated in the rules for section 21A, who provides security for any carrier;

(iv) any clearing agent who acts on behalf of any principal outside the Republic in respect of goods destined for such principal or where goods brought into the Republic by any carrier from any country in Africa are removed in bond to any destination in the Republic for home consumption or for removal in bond or for export to any destination outside the Republic;

(v) any registered agent acting on behalf of a remover in bond not located in the Republic; and **(Substituted by Notice R.473 published in Government Gazette 43245 dated 24 April 2020)**

"customs office of commencement" means any customs office where operations to which these rules relate, begin;

"customs office of destination" means any customs office within or outside the Republic where the operations to which these rules relate, end;

"customs office of exit" means any customs office which, even if not situated on the borders of the Republic and any other country, is the last point of customs control before crossing the border;

"heavy or bulky goods" means any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed vehicle or closed container

"means of transport" includes –

(i) any power driven road vehicle and any trailer or semi-trailer designed to be coupled thereto;

(ii) any combination of vehicles which means coupled vehicles which travel on the road as a unit;

(iii) any container which in addition to the definition in terms of section 1(3) includes an article of transport equipment (such as a liftvan, movable tank or other similar structure);

(aa) fully or partially enclosed to constitute a compartment intended for containing goods and capable of being sealed;

(bb) of a durable nature intended for repeated use;

(cc) specifically designed for the carriage of goods by one or more modes of transport without intermediate unloading and reloading of its contents;

(dd) fitted with devices for easy handling, particularly for its transfer from one mode of transport to another;

(ee) designed to be easy to fill and to empty; and

(ff) having an internal volume of at least one cubic metre.

"removal in bond" includes rewarehousing where goods in a customs and excise warehouse are removed to another such warehouse;

(b) **"demountable bodies"** are to be treated as containers and means a load compartment which has no means of locomotion and which is designed in particular to be transported upon a road vehicle the chassis of which together with the underframing of the body is especially adopted for this purposes. It covers also a swap-body which is a load compartment designed especially for combined road and rail transport.

(c) (i) Any reference in these rules to "located in the Republic", and "registered agent", shall, with the necessary changes, have the meaning assigned thereto in rule 59A.01 **(Substituted by Notice R.473 published in Government Gazette 43245 dated 24 April 2020)**

(ii) Unless the context otherwise indicates, any reference in these rules to "licensed remover of goods in bond",

"licensee" or "remover of goods in bond" includes a licensed remover of goods in bond contemplated in section 64D, whether or not located in the Republic. **(Paragraph (c) inserted by Notice R.102 published in Government Gazette 35027 dated 10 February 2012)**

64D.04 (1) **Exemptions from the removal of goods by a licenced remover of goods in bond**

For the purposes of section 64D(1), goods in bond or for export are not required to be carried by a licensed remover of goods in bond where –

(a) any goods were landed from a ship or aircraft at a place in the Republic to which such goods were not consigned and the master of the ship or the pilot of the aircraft, removes such goods in bond to the place to which they were consigned as contemplated in section 18(1)*(b)*;

(aA) ……

(b) a container operator removes in bond any container to a container terminal or a container depot to which it was consigned as contemplated in section 18(1)*(d)*;

(c) the pilot of any aircraft removes in bond goods landed from any aircraft at a place in the Republic for which an air cargo transfer manifest has been completed to their place of entry in the Republic as contemplated in section 18(1)*(e)*;

(d) ……**(Deleted by Notice R.102 published in Government Gazette 35027 dated 10 February 2012)**

(e) …… **(Deleted by Notice R.102 published in Government Gazette 35027 dated 10 February 2012)**

(f) the importer of the goods or the licensee of any premises, including any customs and excise warehouse licensed under

any provision of this Act, using own transport– **(Substituted by Notice R.1282 published in Government Gazette 40356 dated 21 October 2016)**

(i) removes any imported goods landed in the Republic to such premises;

(ii) removes goods in bond to and from such premises to another such premises within the Republic or in any other country within the common customs area or for export by train, ship or aircraft (including ship or aircraft stores);

(iii) removes any goods entered under rebate of duty on any prescribed form in terms of any item or Note of Schedule No. 6 for delivery to a rebate user;

(fA) a second-hand road vehicle is removed in bond or exported by the licensee of a customs and excise storage warehouse as contemplated in rule 18.15 and 18A.10, respectively; **(Paragraph (fA) substituted by Notice R.1282 published in Government Gazette 40356 dated 21 October 2016)**

(fB) an imported new road vehicle is removed, using own transport, on a road vehicle designed for the transport of vehicles or under its own power by the importer of the vehicle or the licensee of a customs and excise warehouse; **(Paragraph (fB) substituted by Notice R.1282 published in Government Gazette 40356 dated 21 October 2016)**

(fC) a locally manufactured road vehicle is removed under its own power by the licensee of a customs and excise manufacturing warehouse to another premises situated on the same site or on a different site, provided such premises is included under the same licence in the name of such licensee and located within a distance of 30km from that warehouse; **(Paragraph (fB) inserted by Notice R.7493 published in Government Gazette 54717 dated 22 May 2026)**

(g) notwithstanding anything to the contrary in these rules contained, the provisions thereof shall not apply to any goods entered under rebate of duty in terms of the provisions of Schedule No. 3 or 4;

(h) any goods entered under rebate of duty on a prescribed form in terms of any item of Schedule No. 6 delivered to a registered rebate user at the premises of the licensee of the customs and excise warehouse from which such goods are supplied;

(ij) in respect of a CCA contemplated in the rules for section 21A, goods are removed from an enterprise in the CCA to another such enterprise or to the SEZ operator within the same CCA;

(k) notwithstanding the exemptions specified in these rules, the provisions thereof shall not be construed as prohibiting the removal or carriage of any goods to which the Act relate by a licensed remover of goods in bond on compliance with the provisions of section 64D, these rules and any other provisions of the Act regulating the removal or carriage of the goods concerned as if the goods must be carried or removed by such remover as contemplated in rule 64D.05(4).

(2) For purposes of-

(a) subrule (1) **“own transport”**, where mentioned in paragraphs *(f),* and *(fB)*, means to transport by means of a vehicle –

(i) owned by the person permitted to transport, including a vehicle –

(aa) in possession of that person in terms of a hire purchase or lease agreement; or

(bb) rented by that person for the purpose of such transport; and

(ii) operated by a person under the direct instructions of the person permitted to transport; and

(b) **"road vehicle"** has the meaning assigned to it in rule 18.15*(e)*; and

"under its own power", in relation to the removal of an imported road vehicle contemplated in paragraph *(fB)* or a locally manufactured road vehicle in paragraph (fC), means using a driver under the direct instructions of the person permitted to transport in terms of those paragraphs, either -

(i) as an employee of that person; or

(ii) as a person contracted by that person for the purpose of driving the imported or locally manufactured vehicle. **(Subrule (2) substituted by Notice R.7493 published in Government Gazette 54717 dated 22 May 2026)**

64D.05(4) **Goods that must be carried by a licensed remover of goods in bond**

Goods must be carried by a licensed remover of goods in bond where–

(a) the goods are those contemplated in section 18 or 18A and are–

(i) imported goods landed in the Republic or retained on any road vehicle entering the Republic which are entered for removal in bond and carried to any destination within the Republic, another country in the common customs area or in a country outside the common customs area; **(Substituted by Notice R.102 published in Government Gazette 35027 dated 10 February 2012)**

(ii) goods in a customs and excise warehouse entered for removal in bond and carried to any such warehouse within the Republic or another country in the common customs area;

(iii) goods in a customs and excise warehouse entered for export and carried to any destination beyond the borders of the common customs area or to any appointed place for export by rail, ship or aircraft (including ship and aircraft stores);

(b) except as provided for in rule 64D.04(l)*(f)* and *(h)*, the goods are entered on any prescribed form in terms of any item or Note of Schedule No. 6 for delivery to a rebate user;

(c) the goods are those contemplated in the rules for section 19A and are removed by road in terms of any procedure referred to in paragraph *(a)* or prescribed in the said rules for section 19A, in the case of –

(i) beer and spirits with effect from 26 February 2003;

(ii) fuel levy goods with effect from 2 April 2003;

(d) the goods are imported goods contemplated in rule 64D.04(1)*(f)*(i) and are removed by road to any such licensed premises otherwise than by a licensee using own transport.

(e) the goods are supplied at the zero rate in terms of section 11(1)*(a)*(ii) read with Part Two - Section B of the regulation as contemplated in paragraph (d) of the definition of “exported” in section 1(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

64D.06(4) **Technical specifications for, and approval of, means of transport**

(a) for the purposes of section 64D(4)*(a)*, the means of transport used in the removal or carriage of goods by a licensed remover of goods in bond shall conform to the technical specifications specified in paragraph *(b)* of this rule.

(b) (i) The means of transport must be constructed and equipped in such a manner that –

(aa) customs seals can be simply and effectively affixed thereto;

(bb) no goods can be removed from or introduced into the sealed part of the means of transport without obvious damage to it or without breaking the seals; and

(cc) they contain no concealed spaces where goods may be hidden.

(ii) The means of transport shall be so constructed that the spaces, in the form of compartments, receptacles or other recesses, which are capable of holding goods, are readily accessible for customs inspection.

(iii) Should any empty spaces be formed by the different layers of the sides, floor and roof of the means of transport, the inside surface shall be firmly fixed, solid, unbroken and incapable of being dismantled without leaving obvious traces.

(iv) Openings made in the floor for technical purposes, such as lubrication, maintenance and filling of the sand-box, shall be allowed only on condition that they are fitted with a cover capable of being fixed in such a way as to render the loading compartment inaccessible from the outside.

(v) Doors and all other closing systems of the means of transport shall be fitted with a device, which shall permit simple and effective customs sealing. This device shall either be secured by at least two bolts, riveted or welded to the nuts on the inside.

(vi) Hinges shall be so made and fitted that doors and other closing systems cannot be lifted off the hinge-pins, once shut, the screws, bolts, hinge-pins and other fasteners shall be welded to the outer parts of the hinges. These requirements may be waived, however, where the doors and other closing systems have a locking device

inaccessible from the outside which, once it is applied, prevents the doors from being lifted off the hinge-pins.

(vii) Doors shall be so constructed as to cover all interstices and ensure complete and effective closure.

(viii) The means of transport shall be provided with a satisfactory device for protecting the customs seal, or shall be so constructed that the customs seal is adequately protected.

(ix) The foregoing conditions shall also apply to insulated vehicles, refrigerator vehicles, tank vehicles and furniture vehicles in so far as they are not incompatible to fulfil in accordance with their use.

(x) The flanges (filler caps), drain cocks and manholes of tank wagons shall be so constructed as to allow simple and effective customs sealing.

(xi) Folding or collapsible containers are subject to the same conditions as non-folding or non-collapsible containers, provided that the locking device enabling them to be folded or collapsed allow customs sealing and that no part of such container can be moved without breaking the seals.

(c) The Controller may at any reasonable time require from any remover of goods in bond, licensed in accordance with these provisions, to submit any means of transport, used by such licensee in the removal or carriage of such goods, for inspection in order to verify whether such means of transport comply with the requirement of the Act and these rules.

(d) (i) Any remover of goods in bond may request the Controller to approve the means of transport used by such remover as contemplated in these rules.

(ii) Where examination for approval is required at any time other than the official working hours or at any place other

than the office of the Controller, extra attendance at the prescribe rate shall be payable.

(e) (i) The Controller may upon the approval of any means of transport issue a certificate of approval of means of transport, form DA 188.

(ii) The certificate must accompany the means of transport.

(iii) If in respect of any means of transport for which a certificate is issued –

(aa) ownership is changed;

(bb) it is no longer used for the carriage of bonded goods;

(cc) there is any material change in any essential particulars of the means of transport,

the certificate shall no longer be valid and must be returned to the Controller and the list referred to in rule 64D.15(9)*(a)*(i)*(aa)* appropriately amended.

(f) The Controller may, if he or she is not satisfied that the means of transport complies with the requirements in these rules, refuse carriage of any goods specified in rule 64D.05(4) by any licensed remover of goods in bond.

(g) The Controller shall not allow the transport of passengers in any means of transport unless he is satisfied that such passengers and their baggage is carried in a part of the means of transport which is adequately sealed off from that which carries any goods removed in bond.

64D.07(4) **Transit plate**

No paragraph (deleted)

64D.08(4) **Road manifest**

(a) A Customs road freight manifest, form DA 187, shall be used in respect of the carriage of any bonded goods and attached to the bill of entry for removal in bond or for export, as the case may be.

(b) Original of the manifest and a copy of the bill of entry must accompany the driver of the means of transport and one copy of each must be delivered to the Controller at the place of exit.

(c) The provisions of rule 64D.19*(b)* shall apply *mutatis mutandis* where the manifest and bill of entry do not accompany the driver or the copies are not delivered to the Controller at the place of exit.

64D.09(4) **Carriage of unsealed goods**

(a) Where it is not possible to remove or carry goods which may include heavy or bulky goods, under sealed conditions the Controller may authorise the removal of such goods in unsealed means of transport subject to conditions and procedures prescribed in the Act and that the Controller deems reasonable for the purpose of ensuring compliance with requirements for bonded goods, which may include:

(i) additional security bonds;

(ii) full examination of the goods and recording of the results at the time of examination on the customs and freight manifest, form DA 187, as prepared by the licensed remover of goods in bond;

(iii) means and method of sealing, fastening and securing;

(iv) a precise description of the goods by reference to samples, plans, sketches, photographic or similar means to be attached to the original and one copy of form DA 187;

(v) prescribed entry and exit points, routes and time limits; and

(vi) prescribed proof that the goods concerned were duly entered for customs purposes at the place of destination.

(b) Where such goods are so examined, the original of the road manifest, form DA 187, and a copy of the bill of entry must accompany the driver of the means of transport and one copy of each retained by the licensed remover of goods in bond and by the Controller at the office of commencement for record purposes.

64D.10(5) **Security and bonds for security**

(a) Every licensed remover of goods in bond located in the Republic or a registered agent shall, in respect of each consignment of bonded goods, provide security as determined by the Commissioner. **(Substituted by Notice R.102 published in Government Gazette 35027 dated 10 February 2012)**

(b) Such security –

(i) may be in the form of a continuous covering bond;

(ii) may be amended from time to time by the provision of addendums to the bond; and

(iii) shall remain in full force and effect in respect of any bill of entry relating to the goods carried by such remover until the goods are delivered at their destination or otherwise accounted for as required by the provisions of the Act and any rule relating to such bill of entry and the carriage of such goods; and

(iv) may, subject to rule 64D 11, be provided by a consignor.

(c) Rules 120.08 and 120.09 shall *mutatis mutandis* apply to these provisions.

(d) Whenever any particulars regarding the legal status or address of the remover in bond whose liabilities are secured under the

security provided change in any manner whatsoever, such remover shall immediately –

(aa) notify the Commissioner in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)*(a)* of any change in particulars furnished in the application for licensing;

(bb) provide such supporting documents as may be required; and

(cc) comply with such requirements and directions as the Controller may issue in respect of security. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

64D.11(5) **Provision of security by a consignor**

(a) A consignor may provide security for any bonded goods transported by any road vehicle.

(b) Any consignor who intends furnishing security in the form of a bond must furnish such bond in accordance with the pro forma bond prescribed in these rules.

(c) The consignor must furnish on his or her own letter-headed paper authorisation signed by him or her or his or her duly authorised representative that the security bond may be utilised as security for the consignment specified in the authorisation which must state –

(i) particulars of the bond including the amount thereof;

(ii) whether the bond is given in the capacity of clearing agent, importer, exporter licensee or other principal;

(iii) a draft copy of the bill of entry;

(iv) a description of the goods;

(v) the duty to be secured; and

(vi) container(s), number(s), seal number(s), number of packages in each container or the number of packages if not containerised goods.

64D.12(6) **Liability for duty**

(a) For the purposes of section 64D(6), the provisions of section 18(2) and (3) in the case of goods entered for removal in bond or section 18A(1) and (2) in the case of goods entered for export from a customs and excise warehouse shall *mutatis mutandis* apply in respect of the liability, and the termination of liability, for duty, of a licensed remover of goods in bond that removes or carries such goods under the circumstances specified in those sections, their rules and the rules for this section.

(b) Unless proof has been obtained in an improper or fraudulent manner, the liability of the licensed remover of goods in bond shall cease –

(i) in the case of goods contemplated of section 18(3)*(a)*, when it is proved that the goods have been received at the destination and duly entered at a place of entry in the Republic or any other country in the common customs area to which they were removed in terms of the removal in bond bill of entry;

(ii) in the case of goods contemplated in section 18(3)*(b)* or 18A(1) and (2) that are removed in bond or exported, as the case may be, to any country in Africa, outside the common customs area when it is proved that the goods have been received in such country at the customs office of destination;

(iii) in the case of goods exported by means of any ship or aircraft when it is proved that the goods have been loaded in such ship or aircraft;

(iv) in the case of goods carried by rail, when the carrier confirms that the goods were received in the country of destination; and

(v) in the case of goods entered under rebate of duty for delivery to a rebate user, when such user duly acknowledges receipt of such goods.

64D.13(9) **Carriage of spirituous beverages, wines, beer, cigarettes, petrol and distillate fuel and unmarked kerosene**

(a) Except that the provisional payment referred to in rule 18A.08*(a)* is not required in the case of a licensed remover of goods in bond who has given adequate security, the provisions of rule 18A.08 shall apply *mutatis mutandis* in respect of the removal in bond or carriage for export of any imported or locally produced spirituous beverages, wines, beer, and cigarettes and the consolidation of consignments when such goods are carried by road by a licensed remover of goods in bond to any country in Africa, including any other country in the common customs area.

(b) The provisions of rule 18A.09 shall apply *mutatis mutandis* when any petrol, distillate fuel or any unmarked kerosene are carried by road by a licensed remover of goods in bond to any country in Africa, including any other country in the common customs area.

64D.14(9) **Controller at office of commencement to be advised in the event of any accident, damaging of any seal, breakdown or other act or omission affecting the security of the goods**

(a) The licensed remover of goods in bond must immediately advise the Controller on the customs inspection report, form DA 189, at the office of commencement in the event of the following:

(i) An accident involving the bonded goods resulting in the destruction or damage or diminution of such goods;

(ii) any customs seal affixed to the means of transport of such goods being broken or damaged in any manner whatsoever;

(iii) a breakdown of the means of transport or other unforeseen circumstances necessitating the re-loading of such goods on to another means of transport;

(iv) any other act or omission of whatever nature affecting in any manner the security of such goods.

(b) The form must be completed by a customs officer or an officer of the South African Police Service.

64D.15(9) **Keeping of books, accounts and documents**

(a) (i) For the purposes of section 101 and notwithstanding anything to the contrary in any other rule contained, every licensed remover of goods in bond located in the Republic or a registered agent must – **(Substituted by Notice R.102 published in Government Gazette 35027 dated 10 February 2012)**

(aa) keep an up to date list of the means of transport used for carriage of goods to which these rules relate indicating the date of any deletion or addition;

(bb) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activities in respect of which the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(cc) include in such books, accounts and documents any requirements prescribed in any provision of the Act in respect of such activity; and

(dd) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to such activity as the Commissioner may require.

(ii) The books, accounts and documents referred to in subparagraph *(b)*(i)*(aa)* and *(bb)* must include in respect of the carriage of each consignment of bonded goods –

(aa) a record of the instructions received from, and a copy of the contract of carriage, with the consignor;

(bb) a logbook containing particulars of the means of transport and a full account of the journey from the time of commencement until delivery of the bonded goods at the destination; and

(cc) copies of the manifest, bill of entry and any other document issued by any customs office or other authority during the transportation of the goods to their destination.

(b) A licence is issued subject to the condition that the licensee or registered agent or at least one of the licensee's or registered agent's employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the licence or registration relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

64D.16(8) **…… (Repealed by Notice R. 7777 published in Government Gazette 55151 dated 7 August 2026)**

64D.17(8) **Pro forma agreement, advice for issuing of a licence, renewal and refusal of a licence, bond and addendum to bond**

(a) The following pro forma documents are specified in, and form part, of this rule:

(i) agreement;

(ii) advice for issuing of a licence and renewal of a licence;

(iii) advice for refusal of a licence;

(iv) removal bond;

(v) addendum to removal bond;

(vi) bond by a consignor in respect of the removal or carriage by road of bonded goods entered for removal in bond or for export;

(vii) addendum furnished by consignor for increasing the amount of the bond in respect of goods entered for removal in bond or for export.

(b) Any expression in any document referred to in paragraph *(a)* shall, unless the context otherwise indicates, have the meaning assigned thereto in the Act as defined in the rules for section 60 or in these rules.

64D.18(9) **Delegation**

Subject to section 3(2) –

(a) any power that may be exercised by the Commissioner, except the power to make rules, in accordance with the provisions of the Act including these rules is delegated; and

(b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act including these rules is assigned.

in respect of the approval or refusal of an application for a licence or cancellation or suspension of a licence, to the Manager: Commercial Services, Customs and Excise.

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS and EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
(Section 64D and its rules)

Pro Forma Bond by a Consignor in respect of the Removal or Carriage by Road
of Bonded Goods entered for Removal in Bond or for Export

Know all whom it may concern that –

Whereas _____ as principal debtor herein represented by:

1. _____

2. _____

in their respective capacities as

1. _____

2. _____

*being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at …… on ……. the day of ……..

*being duly authorised thereto with the express consent of the members of the close corporation / all the partners of a partnership / trustees held at …… on the ……. day of ……..

and:

…… as surety and co-principal debtor in *solidum* herein represented by:

1.

_____

2.

_____

in their capacities as

1. _____

2. _____

*being duly authorised thereto by virtue of standard internal regulations relating to signing powers

*Delete whichever is not applicable

are truly and lawfully indebted and are held and firmly bound to the Commissioner of the South African Revenue Service

in the amount of R…….. (amount in words) to be paid on demand to the said Commissioner;

for which payment well and truly to be made we bind ourselves jointly and severally, each for the whole, our heirs, executors, administrators and assigns,

and whereas –

The Principal Debtor, being a consignor as defined in the rules for section 64D, is desirous of transacting business with the Commissioner for the South African Revenue Service in furnishing security in respect of bonded goods removed or carried by road,

to any destination within or outside the Republic as declared on any bill of entry or other document prescribed or approved by the said Commissioner for the purpose of entry of such goods, subject to the customs and excise laws of the Republic of South Africa governing the removal or carriage of such goods.

Now therefore the conditions of this obligations are such that if the Principal Debtor shall, in accordance with the provisions of the said laws prove to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered, received and entered for customs purposes or have been duly taken out of the common customs area and received in the country of destination, in accordance with the particulars declared on the bill of entry for removal in bond, under rebate of duty or for export or on any other document prescribed or approved by the Commissioner for the purpose of such entry, as the case may be, and otherwise fully comply with every obligation imposed under the provisions of such laws, then this obligation shall be null and void, otherwise, it shall remain in full force and effect.

FURTHERMORE WE, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the exceptions:

(i) *Beneficium ordinis seu excussionis*;

(ii) *Beneficium divisionis*; and

(iii) Any other exception that the surety and co-principal debtor as surety may be entitled to in law.

With the meaning and effect of which we are fully acquainted.

This bond is not transferable or negotiable.

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor.

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give time to, or compound or make other arrangements with the Principal Debtor its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the principal at _____ on this _____ day of _____20

_____ _____

Signature of Principal Signature of Principal

In the presence of the subscribed witnesses:

1. _____

2. _____

Signed by the Surety(ies) and Co-Principal Debtor(s) on this _____day of _____at _____

_____ _____

Signature of Surety and Co-Principal Debtor Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

2. _____

64D.19 **Carriage of bonded goods by a subcontractor of a licensed remover of goods in bond**

(a) Where a licensed remover of goods in bond has entered into a contract of carriage with a consignor to transport bonded goods to any destination declared on the bill of entry processed for such goods, such licensed remover may contract another such licensed remover (referred to in this rule as a "subcontractor") to transport such goods to such destination on compliance with the following:

(i) *(aa)* adequate security is furnished for the carriage of the goods; and

(bb) the consignor authorises, in writing, that the security bond may be utilised as security for the consignment in accordance with the provisions of rule 64D.11(5)*(c)*;

(ii) the name, address and client number of the remover who subcontracted the transport of the goods, are inserted in the blocks provided on the bill of entry;

(iii) the road manifest (form DA 187) –

(aa) contains the names of both the licensed remover of goods in bond and the subcontractor;

(bb) is signed by both such remover and subcontractor;

(iv) where more than one subcontractor is contracted to transport a consignment a separate road manifest (form DA 187) is processed by the licensed remover of goods in bond for each portion of the consignment moved or carried by a subcontractor;

(v) where goods are transported in a sealed part of the means of transport –

(aa) the carriage of such goods may only be subcontracted to a subcontractor using similar sealable means of transport as contemplated in rule 64D.06(4);

(bb) the goods must be transferred to the means of transport of the subcontractor and the new seals affixed under supervision of an officer who must endorse the original and copies of the manifest to this effect and affix his or her signature and a date stamp to the endorsement.

(b) Where the procedures prescribed in paragraphs *(a)*(iii) to (v) are not complied with the driver of the means of transport of the subcontractor may only be allowed to proceed to the destination at the place of exit after –

(i) a satisfactory explanation is furnished by the subcontractor;

(ii) submission of certified copies of any documents required, if not produced by the driver to the Controller at the place of exit, through the office of the Controller at the place of commencement;

(iii) the Controller, on finding that the goods agree with the particulars on the bill of entry, authorises release.

(c) The road manifest (form DA 187) –

(i) contains the names of both the licensed remover of goods in bond and the subcontractor;

(ii) is signed by both such remover and subcontractor;

(d) where more than one subcontractor is contracted to support a consignment –

(i) a separate bill of entry is processed in respect of each subcontractor;

(ii) a separate road manifest (form DA 187) is processed for each subcontractor by the licensed remover of goods in bond.

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS and EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
(Section 64D and its rules)

Remover of Goods in Bond
Pro Forma Agreement between the Remover of Goods in Bond and the Commissioner for the South African Revenue Service

Whereas

_____

(full name of applicant – hereinafter referred to as licensee)

_____

(physical address of client – not a PO Box)

herein represented by

_____ _____

Full name Capacity

*duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors held at …….. on ……. day of ……..; or

(b) *express consent in writing of all the partners of a partnership / members of the close corporation / *trustees of the trust; or
held at ……. on ……day of ……..; or

has applied to be licensed as a remover of goods in bond; and
(*Delete whichever is not applicable)

Whereas the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licensee shall be bound by the following:

1. *(a)* Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.

(b) Licensee agrees and undertakes that the security agreed on in paragraph 1*(a)* shall only be utilised as security for the fulfillment of the obligations of licensee and that it shall not under any circumstances be utilised by any other remover of goods in bond.

2. *(a)* Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it –
   (i) understands that its rights to conduct the business of a remover of goods in bond are subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that maybe imposed by the Commissioner;
   (ii) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.

(b) (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions conducted for any consignor or other person as well as

the banking accounts and records relating to the business conducted under the licence.

(ii) Licensee hereby agrees to and authorises the inspection of such books and documents and business banking accounts as the Commissioner and the delegated officers may require.

(c) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee of the licensee –

(i) has contravened or failed to comply with the provisions of the Act;

(ii) has failed to comply with any condition, obligation or other requirement specified in the rules of this agreement;

(iii) is convicted of any offence under this Act;

(iv) is convicted of any offence involving dishonesty;

(v) is sequestrated or liquidated;

(vi) fails to comply with any qualification requirement set out in the rules; or

(vii) ceases to carry on the business of a remover of goods in bond;

and licensee acknowledge the right of the Commissioner to cancel or suspend the license in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

(d) Licensee in addition undertakes –

(i) to keep on the business premises books, accounts, documents and other records relating to the business transacted as a remover of goods in bond comprising, where applicable, at least –

(aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;

(bb) in the case of exported goods, copies of the relative export bills of entry, invoices and other transport documents;

(cc) in the case of the goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A and 49;

(dd) every written instruction given for purposes of the Act by any consignor or other person;

(ee) books, accounts and documents relating to the removal of goods in bond;

(ff) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to the business transacted as a remover of goods in bond under the provisions of the Act;

(gg) proof that the goods earned as a licensed remover of goods in bond have been accounted for as prescribed in the rules;

(ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required in respect of any customs and excise procedure;

(iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or an officer relating to the carriage of goods required to be answered for purposes of the Act;

(iv) to render such returns or submit such particulars in connection with its transactions and the goods to which the transactions relate as the Commissioner or his delegated officer may require;

(v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure that –

(aa) the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed, and comply with the provisions of the Act;

(bb) the Commissioner is advised as soon as it may come to the knowledge of the licensee or any person in the employ of the licensee that any consignor has failed to comply with the provisions of the Act.

2. Licensee is aware of the prohibition to utilise any security given for purposes of the licence as security for any other remover of goods in bond and specifically undertakes to institute such measures as may be necessary to ensure compliance with this requirement.

3. Licensee understands and accepts –

(a) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;

(b) the condition that at least the licensee or one of its employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the licence relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

4. Licensee undertakes to render such proof, including audited financial statements, as maybe required from time to time in order to prove that it has, and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

5. *(a)* The licensee chooses *domicilium citandi et executandi* at:

_____

_____

(b) The Commissioner chooses *domicilium citandi et executandi* at:

_____

_____

6. Thus done and signed at: _____ on this _____

_____ _____

Licensee Witness

7. Thus done and signed at: _____on this _____

_____ _____

for and on behalf of Commissioner Witness
for the South African Revenue Service

PRO FORMA ADVICE – RULE 64D.17(8)

Dear Sirs,

Re: Application to issue a licence / to renew a licence: Decision to refuse a licence

After due and proper consideration of your completed application it has been decided to refuse to issue a licence / refuse to renew your licence.

The reasons for this refusal are the following:

NOTE: Set out succinctly why, i.e.:

(a) You were convicted of an offence involving dishonesty;

(b) You failed to comply with the conditions of your licence, etc.

You are advised that you are entitled to have this decision reviewed by the Commissioner or by the High Court.

Yours faithfully

PRO FORMA ADVICE – RULE 64D.17(8)

Dear Sirs,

Application to issue licence/ to renew licence: Decision to issue a licence

After due and proper consideration of your application

(a) to licence _____

(b) to renew your licence as _____ it has been decided to –

(a) issue a new licence for the period
…….

(b) renew your licence for the period ……

Kindly note that your duly completed application for renewal should reach the office of the relevant Controller 30 (thirty) days prior to the expiry date of the licence.

Yours faithfully

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SOUTH AFRICAN REVENUE SERVICE

PRO FORMA BOND FOR A REMOVER OF GOODS IN BOND

To be furnished by a remover of goods in bond in accordance with the provisions of section 64D(6) of the Customs and Excise Act, 1964 (Act 91 of 1964) and the rules for section 64D

Know all whom it may concern that –

Whereas _____ as principal debtor, herein represented by:

1. _____

2. _____

in their respective capacities as

1. _____

2. _____

* being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____

* being duly authorised thereto with the express consent in writing of all the members of the close corporation/all the partners of a partnership/trustees of the trust held at _____ on the _____ day of _____

and:

_____ as surety and co-principal debtor in *solidum* herein represented by:

1. _____

2. _____

in their capacities as

1. _____

2. _____

being duly authorised thereto by virtue of standard internal regulations relating to signing powers
*Delete which is not applicable

are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service

in the amount of R_____
(amount in words) to be paid on demand to the said Commissioner,

for which payment well and truly to be made we bind ourselves jointly and severally, each for the whole our heirs, executors, administrators and assigns,

and, whereas –

the Principal Debtor is desirous of transacting business with the Commissioner for the South African Revenue Service as a licensed remover of goods in bond for the removal or carriage of bonded goods on behalf of a consignor to any destination within or outside the Republic as declared on any bill of entry or other document prescribed or approved by the said Commissioner for the purpose of entry of such goods, subject to

the customs and excise laws of the Republic of South Africa governing the removal or carriage of such goods,

NOW therefore the conditions of this obligation are such that if the Principal Debtor shall, in accordance with the provisions of the said laws prove to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered, received and entered for customs purposes or have been duly taken out of the common customs area and received in the country of destination, in accordance with the particulars declared on the bill of entry for removal in bond, under rebate of duty or for export or on any other document prescribed or approved by the Commissioner for the purpose of such entry as the case may be, and otherwise fully comply with every obligation imposed under the provisions of such laws, then this obligation shall be null and void, otherwise, it shall remain in full force and effect.

FURTHERMORE WE, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the exceptions:

(i) *Beneficium ordinis seu excussionis*;
(ii) *Beneficium divisionis*; and
(iii) Any other exception that may be taken in law.

With the meaning and effect of which we are fully acquainted.

This guarantee is not transferable or negotiable.

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor.

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give time to, or compound or make other arrangements with the Principal Debtor its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the principal at _____ on this _____ day of _____ 20

_____ _____

Signature of Principal Signature of Principal

In the presence of the subscribed witnesses:

1. _____

2. _____

Signed by the Surety(ies) and Co-Principal Debtor(s) on this _____ day of _____ at _____

_____ _____

Signature of Surety and Co-Principal Debtor Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

2. _____

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

PRO FORMA ADDENDUM FURNISHED BY CONSIGNOR FOR INCREASING THE AMOUNT OF THE BOND IN RESPECT OF GOODS ENTERED FOR REMOVAL IN BOND OR FOR EXPORT

The sum in which we _____ as Principal (herein after referred to as the Principal) herein represented by –

1. _____

2. _____

in their respective capacities as –

1. _____

2. _____

* they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at

_____

* they being duly authorised thereto with the express consent in writing of all the members of the Corporation obtained at a members meeting held at _____ on the _____ day of _____

And _____ as Surety(ies) and Co-Principal Debtor(s) *in solidium* herein represented by –

1. _____

2. _____

in their respective capacities as –

1. _____

2. _____

they being duly authorised thereto by virtue of standard *internal banking / insurance regulations relating to signing powers, to the bond in the sum of R_____

Signed on behalf of the Principal at _____ on _____ day of _____ are bound under that bond, is hereby increased by an amount of R_____ to R_____

Signed by the Principal _____ on this _____ day of _____ at _____

_____ _____

Signature of Principal Signature Principal

In the presence of the subscribed witnesses:

1. _____

2. _____

Signed by the Surety and Co-Principal Debtor on this the _____ day of _____ at _____

_____	_____
Signature of Surety and Co-Principal Debtor	Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

2. _____

*Delete whichever is not applicable.

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

PRO FORMA ADDENDUM TO REMOVAL BOND – RULE 64D.10(8)

The sum in which we _____ as Principal (hereinafter referred to as the Principal) herein represented by –

1. _____

2. _____

in their respective capacities as –

1. _____

2. _____

* they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____

* they being duly authorised thereto with the express consent in writing of all the members of the Corporation obtained at a members meeting held at _____ on the _____ day of _____:

And _____ as Surety(ies) and Co-Principal Debtor(s) *in solidium* herein represented by –

1. _____

2. _____

in their respective capacities as –

1. _____

2. _____

they being duly authorised thereto by virtue of standard *internal banking / insurance regulations relating to signing powers, to the bond in the sum of R_____ signed on behalf of the Principal at _____ on the _____ day of _____, are bound under that bond, is hereby increased by an amount of R_____ to R_____.

Signed by the Principal _____ on this the _____ day of _____ at _____

_____ _____

Signature of Principal **Signature of Principal**

In the presence of the subscribed witnesses:

1. _____ 1. _____

2. _____ 2. _____

Signed by the Surety and Co-Principal Debtor on this the _____ day of _____ at _____

_____ _____

Signature of Surety and Co-Principal Debtor

Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

1. _____

2. _____

2. _____

*Delete whichever is not applicable

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 (ACT 91 OF 1964)

PRO FORMA ADDENDUM FURNISHED BY CONSIGNOR FOR INCREASING THE AMOUNT OF THE BOND – RULE 64D.11(8)

The sum in which we _____ as Principal (hereinafter referred to as the Principal) herein represented by –

1. _____

2. _____

in their respective capacities as –

1. _____

2. _____

* they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____

* they being duly authorised thereto with the express consent in writing of all the members of the Corporation obtained at a members meeting held at _____ on the _____ day of _____

And _____ as Surety(ies) and Co-Principal Debtor(s) *in solidium* herein represented by –

1. _____

2. _____

in their respective capacities as –

1. _____

2. _____

they being duly authorised thereto by virtue of standard *internal banking / insurance regulations relating to signing powers, to the bond in the sum of R_____ signed on behalf of the Principal at _____ on the _____ day of _____ are bound under that bond, is hereby increased by an amount of R.

Signed by the Principal _____ on this the _____ day of _____ at _____

_____ _____

Signature of Principal Signature of Principal

In the presence of the subscribed witnesses:

1. _____ 1. _____

2. _____ 2. _____

Signed by the Surety and Co-Principal on this the _____ day of _____ at _____

_____ _____

Signature of Surety and Co-Principal Debtor Signature of Surety and Co-Principal

Debtor

In the presence of the subscribed witnesses:

1. _____ 1. _____

2. _____ 2. _____

*Delete whichever is not applicable

RULES FOR SECTION 64E **(Rules replaced by Notice R 648 published in Government Gazette 44884 dated 23 July 2021)**

Accreditation of clients

Part 1: General

Definitions

64E.01 In these rules, unless the context otherwise indicates –

"Accreditation Agreement" means an agreement in accordance with the contents of the pro forma agreement prescribed in terms of rule 64E.18 in relation to Level 1 accredited client status and Level 2 accredited client status respectively; **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

"Accreditation Committee" means a committee established in terms of rule 64E.03;

"Accreditation Competency Assessment Certificate" means a certificate referred to in rule 64E.06(3);

"applicant" means a person that has submitted an application, but excludes a person submitting an application on behalf of another person;

"application" means an application for accreditation in terms of rule 64E.05 and includes any application for renewal;

"branch front end capturing" or "BFE capturing", in relation to an application, means the electronic capturing by an officer at a Customs and Excise Office as indicated on the SARS website, of information provided by the applicant as may be required for the application on the internal SARS electronic system used for purposes of processing applications; **(Inserted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

"Client Relationship Manager" means an officer or other person to whom the facilitation of the relationship between the Commissioner and the holder of accredited client status has been delegated as contemplated in rule 64E.02*(c)*;

“competency assessment” means a competency assessment referred to in rule 64E.06;

“customs activity” means an activity regulated by the Act and involving the import or export of goods, the handling, transit, conveyance, storage and processing of imported goods, or goods to be exported, which are subject to customs control;

““eFiling” means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions; **(Inserted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

“electronic application” means –

(a) an eFiling application or an application via another electronic communicative system administered by SARS, as may be applicable; or

(b) an application via the internal SARS electronic system used for purposes of BFE capturing; **(Inserted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

“located in the Republic” in relation to –

(a) a natural person, means that such person is ordinarily resident in the Republic at a specific physical address in the Republic; and

(b) a juristic person, means that such person –

(i) is incorporated, registered or recognised in terms of the laws of the Republic or of another country; and

(ii) has a place of business at a specific physical address in the Republic;

“person” includes a juristic entity; and

“these rules” means the rules under section 64E.

Delegation

64E.02 (1) The powers and functions mentioned below are for purposes of section 64E(2)*(d)* delegated as follows:

(a) The conducting of investigations contemplated in section 64E(2)*(a)* read with rule 64E.07, to the officer responsible for performing post clearance audit or validation checks;

(b) the consideration and approval or refusal of applications, and the cancellation or suspension of accredited client status as contemplated in section 64E(3)*(a)* and *(b)*, to the Accreditation Committee established in terms of rule 64E.03;

(c) the facilitation of the relationship between the Commissioner and the holder of accredited client status, to a Client Relationship Manager; and

(d) any function or power for purposes of the administration of section 64E other than a power or function referred to in paragraph *(a)* to *(c)*, and excluding the power to prescribe rules, to an officer.

(2) Additional detail in relation to any delegation referred to in subrule (1) must be set out in writing.

Establishment of Accreditation Committee

64E.03 (1) An Accreditation Committee is hereby established for purposes of the delegated authority contemplated in rule 64E.02(1)*(b)*.

(2) The Accreditation Committee referred to in subrule (1) must consist of –

(a) a chairperson appointed by the Commissioner; and

(b) members with the necessary knowledge and skills to consider and decide matters falling within the authority of the committee, nominated by the Chairperson.

(3) The chairperson must designate one of the members referred to in subrule (2)*(b)* as deputy chairperson to perform the functions of chairperson in the absence of the chairperson.

Part 2: Levels of accredited client status, application process, validity period and renewal of accredited client status

Levels of accredited client status and persons who may apply for accreditation

64E.04 (1) For the purposes of section 64E(1)*(a)*(ii) the levels of accredited client status are –

(a) Level 1, indicating that the accredited client status conferred on the registrant or licensee is that of "Authorised Economic Operator (Compliance)", in respect of which the benefits referred to in rule 64E.14 apply to the extent set out in that rule; and

(b) Level 2, indicating that the accredited client status conferred on the registrant or licensee is that of "Authorised Economic Operator (Security)", in respect of which the benefits referred to in rule 64E.15 apply to the extent set out in that rule.

(2) *(a)* A person registered or licenced for any customs activity under the provisions of the Act that is located in the Republic may, subject to paragraph *(b)* and *(c)*, apply for Level 1 or 2 accredited client status in terms of rule 64E.05.

(b) All customs activities for which an applicant is registered or licenced under the provisions of the Act will be taken into account for purposes of the application for accredited client status.

(c) A registered agent acting for a registrant or licensee that is not located in the Republic may not in that capacity apply for, or get awarded, accredited client status.

Applications for accredited client status

64E.05 (1) Application for accredited client status must be made electronically via–

(a) eFiling or another electronic communicative system administered by SARS, as may be applicable; or

(b) BFE capturing by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website.

(2) An application referred to in subrule (1) must be supported by –

(a) a signed copy of the relevant Accreditation Agreement, available on the SARS website, uploaded on the system upon request; and

(b) ……**(Deleted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

(c) any other supporting documents that may be necessary for proving compliance with the criteria prescribed in rule 64E.12 or 64E.13 for the relevant level of accredited client status, as may be required by the Commissioner or as indicated on the electronic application form. **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

Competency assessment to be passed to establish sufficient knowledge

64E.06 (1) An applicant must in accordance with this rule establish sufficient knowledge of customs laws and procedures as contemplated in section 64E(1)*(b)*(iv).

(2) *(a)* An applicant must, subject to paragraph *(b)*, apply for a competency assessment on eFiling in accordance with any instructions as set out on the system; and **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

(b) Application to take the competency assessment may be made in respect of –

(i) the applicant personally; or

(ii) a person or a number of persons in the employ of the applicant and nominated by the applicant as persons who will administer accredited client requirements as contemplated in section 64E(1)*(b)*(iv).

(3) An Accreditation Competency Assessment Certificate –

(a) is issued in the name of the person who took the assessment if a score of at least 70 per cent is achieved; and

(b) remains valid for five years from date of issue, subject to subrule (4).

(4) *(a)* The holder of an Accreditation Competency Assessment Certificate may in the event of significant changes in customs and excise legislation, during the validity period of that certificate be required to take an additional assessment to demonstrate sufficient knowledge of such changes.

(b) In circumstances contemplated in paragraph *(a)* the holder is entitled to be given reasonable notice of the need for an assessment.

(5) The holder of accredited client status may from time to time in order to maintain sufficient knowledge of customs laws and procedures make application for the competency test on eFiling. **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

(a) at any Customs and Excise Office where a Client Relationship Manager is located, as indicated on the SARS website; or

(b) by e-mail directed to the e-mail address indicated on the SARS website for receipt of such applications.

Investigations to verify statements in applications

64E.07 *(a)* For the purposes of an investigation contemplated in section 64E(2)*(a)*, the applicant must make available any books, accounts and other documents and furnish fully the information as may be required by the Commissioner.

(b) An investigation referred to in paragraph *(a)* may include books, accounts or other documents or information for a period of up to five years prior to the date of application for accredited client status, depending on the level of accredited client status applied for.

Approval of applications subject to conditions

64E.08 (1) An application may be approved subject to –

(a) the general conditions referred to in subrule (2) as well as any other general conditions included in the Accreditation Agreement; and

(b) any specific conditions that may be determined by the Commissioner in respect of the specific accredited client status issued.

(2) Approval of applications for accredited client status is subject to the following general conditions:

(a) The holder of the accredited client status must remain compliant with the criteria prescribed for the particular level of accredited client status as referred to in rule 64E.12 or 64E.13 respectively;

(b) if the holder of the accredited client status is no longer compliant with any of the criteria contemplated in paragraph *(a)* or if any of the information provided by the holder on the application form has subsequently changed, such holder must promptly notify the Commissioner of the non-compliance or change by

submitting in terms of rule 64E.05 the electronic application and the required supporting documents reflecting the relevant details in respect of the non-compliance or change; and **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

(c) the holder of the accredited client status may not without the prior permission of the Commissioner make any change in respect of his or her computer system referred to in rule 64E.12(1)*(b)* involving –

(i) utilising a different computer system;

(ii) changing from using his or her own computer system to using that of a third party;

(iii) changing from using a third party computer system to using his or her own computer system; or

(iv) contracting the services of an intermediary or a duly authorised agent to conduct customs and excise related business with the Commissioner within the provisions of this Act.

Updating of accreditation details **(Inserted by Notice R.6525 published in Government Gazette 53208 dated 22 August 2025)**

64E.08A. (1) The Commissioner may at any time require a holder of accredited client status to update accreditation details within a period specified in the request by completing and submitting in accordance with rule 64E.05, the electronic application form and to furnish any additional information required, if applicable.

(2) The Commissioner may in terms of section 64E(3) cancel or suspend an accredited client status if the holder of such status does not update accreditation details in accordance with subrule (1).

(3) The validity period of an accredited client status in respect of which an update was done in terms of this rule remains the same as it had been before the update and renewal of the status must take place in accordance with rule 64E.11.

Validity of accredited client status

64E.09 (1) Accredited client status –

(a) takes effect on the date specified in the status; and

(b) remains valid for a period of five years.

(2) An accredited client status lapses before its expiry in terms of subrule (1)*(b)* if –

(a) the status is cancelled by the Commissioner as contemplated in section 64E(3);

(b) the status holder's registration or licence is suspended or cancelled in accordance with section 60(2); or

(c) the status holder no longer intends to retain the status, and notifies the Commissioner of such intention.

Accredited client status to extend to subsequent customs registrations or licences granted

64E.10 Accredited client status extends to any registration or licence in respect of a customs activity subsequently granted to the holder in terms of section 59A or 60, provided that the holder complies in respect of any such registration or licence to the applicable criteria for the relevant Level of accredited client status.

Renewal of accredited client status

64E.11 (1) The holder of an accredited client status may not later than 30 calendar days before expiry of the status in terms of rule 64E.09(1)*(b)* apply for renewal of the status.

(2) All the provisions applicable to an application in these rules apply with the necessary changes for purposes of an application for renewal of accredited client status, provided that in the case of a SARS systems breakdown, the 30 day period will automatically be shortened by the duration of the breakdown. **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

(3) If consideration of an application for renewal of accredited client status is not finalised before the expiry of the status, the Commissioner may extend the validity period of the status until the renewal application is finalised.

Communication through eFiling or another electronic communicative system for receipt of applications **(Inserted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

64E.11A *(a)* The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication contemplated in these rules, subject to paragraph *(b)*.

(b) The rules for electronic communication referred to in paragraph *(a)* apply with any necessary changes as the context may require, and in such application any reference in those rules to—

(i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;

(ii) an electronic filing system must be read as including a reference to eFiling or another electronic communicative system administered by SARS for purposes of submission of applications in terms of these rules;

(iii) an electronic filing transaction must be read as including a reference to an electronic communication permitted in terms of the rules under these rules;

(iv) an electronic communicator or registered electronic user must be read as including a reference to a person registered in terms of section 59A as an electronic user;

(v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user and who submits applications electronically as a clearing agent, registered agent or other representative on behalf of another; and

(vi) a taxpayer must be read as including a reference to the holder of accredited client status.

(c) In the event of any inconsistency between a provision of these rules and the rules for electronic communication referred to in paragraph *(a)*, the provision of the former prevails.

Part 3: Criteria for levels of accredited client status

Criteria for Level 1 accredited client status (AEO Compliance)

64E.12 (1) An applicant for Level 1 accredited client status must for purposes of –

(a) section 64E(1)*(b)*(i) and (vi), subject to subrule (2), have a record of compliance with this Act for 3 years preceding the date of application, as evidenced by an absence of –

(i) a contravention of sections 80 to 84 and 86 of this Act that resulted in the imposition of any administrative penalty, excluding administrative penalties for—

(aa) unintentional errors or omissions on documents submitted to the customs authority; or

(bb) any other non-compliance which is a minor or mere technical breach committed without the intention to mislead; or

(ii) any suspension or cancellation of a registration or a licence, or a deferment benefit granted to the applicant in terms of this Act;

(b) section 64E(1)*(b)*(ii) and (iii), have and maintain –

(i) a computer system conforming to any conditions specified in the user agreement referred to in section 101A;

(ii) an effective internal accounting, record keeping and operational system which is consistent with generally accepted accounting principles, and which must—

(aa) reflect a full audit trail of all the applicant's customs transactions and activities; and

(bb) have verifiable procedures for backup, recovery, fallback, archiving and retrieval of business records; and

(iii) internal controls for detecting illegal or irregular transactions and activities;

(c) section 64E(1)*(b)*(iv), have sufficient knowledge of customs and excise laws and procedures to implement and maintain an effective accredited client status compliance system, as evidenced by an Accreditation Competency Assessment Certificate issued in terms of rule 64E.06;

(d) section 64E(1)*(b)*(v), have sufficient financial resources, as evidenced by –

(i) audited financial statements of the business for the past three financial years or such lesser period as the Commissioner may allow in a specific case; or

(ii) where no such statements are available, other evidence of the financial viability of the business which may include proof of available financial resources as the Commissioner may allow; and

(e) section 64E(1)(b)(vi), have no –

(i) outstanding –

(aa) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of this Act or any other tax law; or

(bb) tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law; or

(ii) conviction for any offence in terms of this Act or any other tax law.

(2) The Commissioner may, despite subrule (1)*(a)*, assess an applicant's record of compliance with customs requirements on the basis of any records and information available to the Commissioner at the time of application, if a three year compliance record referred to in subrule (1)*(a)* is not available due to the applicant's limited exposure to the South African customs and excise environment.

Criteria for Level 2 accredited client status (AEO Security)

64E.13 (1) The criteria referred to in paragraphs *(a)* to *(e)* of rule 64E.12 apply for purposes of an applicant for Level 2 accredited client status: Provided that the record of compliance contemplated in rule 64E.12(1)*(a)* is five years in respect of applicants for Level 2 accredited client status.

(2) An applicant for Level 2 accredited client status must, in addition to compliance with the criteria contemplated in subrule (1), for purposes of section 64E(1)*(b)*(vi), meet the following safety and security standards:

(a) The applicant must implement adequate and appropriate security measures to secure premises, buildings and facilities, including prohibiting unauthorised access by any person, vehicle or goods to security sensitive areas within such premises, buildings and facilities which present a higher security risk if breached, by implementing a system of access control or other appropriate security precautions;

(b) security measures must be in place in respect of personnel and other persons gaining access to the applicant's premises providing for –

(i) the unique identification of an individual as a member of the applicant's personnel to mitigate the risk of unauthorised persons gaining access to secure areas;

(ii) security screening in respect of prospective employees applying for posts which entail working in security sensitive areas;

(iii) periodic security screening of current employees working in security sensitive areas; and

(iv) the identification, recording and dealing with unauthorised or unidentified persons, such as photo identification and sign-in registers for visitors at all entry points to the premises;

(c) the applicant must identify his or her business partners participating in any aspect of the supply chain of goods involved in the relevant customs activity and must be able to demonstrate that efforts were made to ensure that business partners meet or enhance supply chain security requirements through –

(i) the review of relevant commercial information relating to prospective contracting parties before entering into contractual arrangements; and

(ii) the implementation of appropriate contractual arrangements or other measures appropriate for the applicant's business model;

(d) measures must be in place to ensure that the security and integrity of cargo and any conveyance is maintained whilst under the applicant's supervision or control, including procedures for –

(i) storing of, access to and removal of, cargo and conveyances in secure areas;

(ii) proper sealing by designated personnel;

(iii) training of operators of conveyances used for the transportation of cargo to ensure the security of conveyances and the cargo at all times;

(iv) inspection of conveyances and recognizing and reporting compromised seals, cargo and conveyances, as well as keeping record of inspections; and

(v) ensuring that cargo is secure during transport and whilst loading or unloading from a conveyance;

(e) the applicant must have a contingency plan for crisis management and recovery procedures to mitigate any risk of loss or destruction of the applicant's records and information;

(f) regularly reviewed measures must be in place for the education and training of personnel with regard to the risks associated with the international supply chain, the recognition of suspicious incidents and potential threats and actions to be taken in response to it;

(g) adequate information technology security measures must be employed to protect the applicant's information technology systems, evidenced by –

(i) a dedicated person responsible for managing information technology and information technology security;

(ii) written information technology security procedures or confirmation of the implementation of information security measures;

(iii) employee training in respect of information technology security policies, procedures and standards;

(iv) monitoring systems to identify improper access to information technology, tampering with or the altering of business data, as well as procedures to deal with any breaches of security by personnel or other persons;

(v) measures providing for –

(aa) accessing of information technology systems by personnel through individually assigned accounts;

(bb) limiting access to master data and the creation of user profiles providing access to information connected to the specific tasks of the user; and

(cc) periodic change of passwords;

(vi) security features incorporated into information security systems, such as firewalls, spyware, encryption, monitoring of software; and

(vii) the physical securing of the applicant's information technology server room, including authorised access control;

(h) the applicant must at all times have dedicated personnel with an understanding of its business and access to the relevant information tasked with consultation, co-operation and communication with SARS in relation to customs matters; and

(i) the applicant must practice good corporate governance and be able to show compliance with the guidelines contained in the latest revision of the King Report on Corporate Governance, to the extent applicable to the applicant.

Part 4: Benefits for levels of accredited client status

Benefits for Level 1 accredited client status (AEO Compliance)

64E.14 The holder of Level 1 accredited client status is entitled to –

(a) any one or more of the following benefits as may be determined by the Commissioner generally, for a particular category of clients, or in a particular case:

(i) The services of a Client Relationship Manager;

(ii) reduction of the amount of any security required in terms of the Act;

(iii) fewer documentary and physical inspections for compliance risks;

(iv) prioritising of requests for tariff and valuation determinations;

(v) prioritising of access to non-intrusive inspection techniques when goods are stopped or detained for inspection;

(vi) prioritising and expediting of inspections;

(vii) the inspection of goods at the client's premises on appointment, irrespective of the type of goods, and the exemption from payment of a fee for such inspections; and

(viii) authorisation to make use, in accordance with an agreement entered into with SARS, of a unique SARS logo identifying the holder recognised by SARS as a person with Authorised Economic Operator status; and

(b) recognition by other customs authorities of the Level 1 accredited client status issued to the holder –

(i) to the extent provided for in mutual recognition arrangements between SARS and such customs authorities, published on the SARS website; and

(ii) provided that consent has been given by the holder on the electronic application for the sharing of such information as may be necessary to assure effective and continued mutual recognition; and **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

(c) co-ordination of interventions undertaken or required to mitigate compliance risks in respect of such holder's goods by officers and officials from other government agencies –

(i) to the extent provided for in memoranda of understanding between SARS and such agencies; and

(ii) provided that consent has been given by the holder on the electronic application for the sharing of such information as may be necessary for the facilitation of the co-ordinated intervention. **(Substituted by Notice R. 4135 published in Government Gazette 49792 dated 1 December 2023)**

Benefits for Level 2 accredited client status (AEO Security)

64E.15 The holder of Level 2 accredited client status is entitled –

(a) in addition to the benefits referred to in rule 64E.14*(a)*, to any one or more of the following further benefits as may be determined by the Commissioner generally, for a particular category of clients, or in a particular case:

(i) Exemption, on conditions determined by the Commissioner, from customs supervision following application by such holder for special or extra attendance in relation to:

(aa) The examination of goods entered on a sight bill of entry;

(bb) the unpacking and repacking of goods for export;

(cc) the export of goods temporarily imported;

(dd) the examination of goods without prejudice; and

(ee) the destruction of goods;

(ii) prioritising of applications for special or extra attendance services where such holder is not exempted from supervision as contemplated in subparagraph (i);

(iii) no charges being imposed for special or extra attendance in respect of applications referred to in paragraph (ii) if the attendance is provided during hours of attendance contemplated in rule 120.01;

(iv) expedited processing of refund and drawback applications;

(v) provision of targeted training sessions;

(vi) provision of trade statistics on a quarterly basis;

(vii) extension of validity of the relevant license issued to such holder in terms of section 60;

(viii) reduced cyclical compliance audits for licensees, which will not affect risk based audits or mandatory audits for purposes of maintaining the accredited client status;

(ix) fewer documentary and physical inspections for compliance and supply chain security risks;

(x) exemption from security payments; and

(xi) co-ordination of interventions undertaken or required to mitigate compliance and security risks in respect of such holder's goods by officers and officials from other government agencies –

(aa) to the extent provided for in memoranda of understanding between SARS and such agencies; and

(bb) provided that consent has been given by the holder on the electronic application for the sharing of such information as may be necessary for the facilitation of the co-ordinated intervention; and **(Substituted by Notice R. 4135 published in Government Gazette 49795 dated 1 December 2023)**

(b) recognition by other customs authorities of the Level 2 accredited client status issued to the holder –

(i) to the extent provided for in mutual recognition arrangements between SARS and such customs authorities, published on the SARS website; and

(ii) provided that consent has been given by the holder on application form DA 186 for the sharing of such information as may be necessary to assure effective and continued mutual recognition.

Notification of benefits

64E.16 (1) After approval of an application, a holder of accredited client status is entitled to be notified of those benefits awarded to that holder in terms of this Part.

(2) A notification referred to in subrule (1) must form part of a notification by SARS of the approval of the application.

Part 5: Miscellaneous matters

Information sharing for purposes of mutual recognition

64E.17 Whenever any international agreement or arrangement provides for the mutual recognition of accreditation status conferred by each of the parties in terms of their respective legislation on qualifying traders active within the customs environment of the relevant party, any holder of accredited client status that wishes to benefit from such recognition must consent to the sharing of such information as may be necessary to ensure the effective and continued administration of the mutual recognition by the party with whom the information is shared.

Accreditation Agreement

64E.18 An Accreditation Agreement referred to in rule 64E.05(2)*(a)(iii)* must conform to the content of a pro forma agreement published on the SARS website.

Part 6: Transitional matters

Transitional provisions relating to accredited client status granted before effective date of these rules

64E.19 (1) For purposes of this rule –

"effective date" means the date on which these rules come into effect;

"repealed rules" means the rules under section 64E as it existed immediately before the effective date; and

"replacing rules" means the rules under section 64E after the effective date.

(2) *(a)* Any Level 1 accredited client status granted before the effective date lapses on the effective date.

(b) Despite paragraph *(a)*, the following provisions continue in respect of persons that had Level 1 accredited client status immediately before the effective date:

(i) Section 21(3)*(c)*; and

(ii) rule 49.04*(a)* read with *(c)*(ii) in so far as it provides for the exemption from submitting proof of origin and any supporting documents in terms of that rule.

(3) Any Level 2 accredited client status granted before the effective date must from the effective date be regarded to be a Level 1 accredited client status as contemplated in rule 64E.04(1)*(a)*.

(4) *(a)* Any application for Level 2 accredited client status as contemplated in the repealed rules, submitted before the effective date, must be dealt with in terms of this subrule.

(b) An application referred to in paragraph *(a)* in respect of which consideration has not commenced yet, must be dealt with in accordance with the replacing rules. The applicant may supplement such application as may be necessary to comply with any new requirement contained in the replacing rules.

(c) An application referred to in paragraph *(a)* in respect of which consideration has already commenced on the effective date must be finalised in accordance with the repealed rules. Accredited client status granted pursuant to such an application must be regarded to be a Level 1 accredited client status as contemplated in rule 64E.04(1)*(a)*.

(5) Any competency certificate issued before the effective date remains valid for purposes of these rules until its expiry date.

(6) The validity period of any accredited client status granted or renewed as Level 2 under the repealed rules and transitioned to Level 1 accredited client status in terms of this rule is five years, which period must be considered to have commenced on the date of granting or renewal of the initial Level 2 status.

(7) Any holder of Level 2 accredited client status transitioned in terms of this rule to Level 1 accredited client status under the replacing rules must, when requested to do so by the Commissioner, update existing accreditation details in the manner and within a period specified in the request. **(Subrules 6 and 7 added by Notice R. 2000 published in Government Gazette 46207 dated 8 April 2022)**

"Additional transitional provision relating to the transfer of accreditation details in respect of statuses granted before 8 December 2023 **(Inserted by Notice R.6525 published in Government Gazette 53208 dated 22 August 2025)**

64E.20 (1) For purposes of this rule –

"electronic accreditation system" means the SARS electronic system used for purposes of processing applications for accreditation;

"holder of accredited client status" includes –

(a) a holder of Level 1 accredited client status in terms of rule 64E.19(3); and

(b) a holder of Level 1 or Level 2 accredited client status granted after 23 July 2021 when the replacing rules as defined in rule 64E.19(1) took effect;

"transfer", in relation to the accreditation details of a holder of an accredited client status in terms of these rules, means to transfer such details to the electronic accreditation system in the manner contemplated in subrule (2).

(2) A holder of accredited client status granted before 8 December 2023 when the electronic accreditation system was implemented by rule amendments introduced by Government Gazette 49792, must transfer their accreditation details by submitting an application for accredited client status in accordance with rule 64E.05–

(a) within eighteen calendar months of the effective date of this rule; or **(Substituted by Notice R.7992 published in Government Gazette 55506 dated 9 October 2026)**

(b) in the case where the 30 calendar day renewal period contemplated in rule 64E.11(1) in respect of the relevant status will commence before the expiry of the eighteen month period referred to in paragraph *(a)*, before commencement of that renewal period. **(Substituted by Notice R.7992 published in Government Gazette 55506 dated 9 October 2026)**

(3) The accredited client status of any holder contemplated in subrule (1) who fails to comply with that subrule may be cancelled or suspended by the Commissioner as contemplated in section 64E(3).

(4) The validity period of an accredited client status in respect of which the transfer is approved, is five years, which period commences on the date of approval of transfer.

Rules numbered 64DA followed by further digits relate, unless the context otherwise indicates, to the licensing of marine removers of bonded fuel goods **(Inserted by Notice R. 5562 published in Government Gazette 51627 dated 22 November 2024)**

Definitions

64DA.01 For purposes of these rules and any form to which these rules relate, unless otherwise specified or the context otherwise indicates –

"blending", "bonded fuel goods", "bonded fuel goods special storage warehouse", **"bunkering"**, **"coasting vessel"**, **"distillate fuel"**, **"foreign-going vessel"**, **"land-based bonded fuel goods special storage warehouse"**, **"petrol"**, **"residual fuel"** and "**sea-based bonded fuel goods special storage warehouse"** respectively, has the meaning assigned to it in rule 21.05A.01;

"licensed marine remover" in relation to a movement of bonded fuel goods to or from a bonded fuel goods special storage warehouse, means a marine remover licensed in terms of rule 64DA.02*(c)*;

"these rules" means the rules numbered 64DA.

Licensing of marine removers

64DA.02 *(a)* The following movements of bonded fuel goods on sea must be performed by a licensed marine remover:

(i) A movement from a foreign-going vessel to a sea-based bonded fuel goods special storage warehouse for warehousing in such warehouse, or from such warehouse to a foreign-going vessel for export on such vessel; and

(ii) a movement from a foreign-going vessel to a land-based bonded fuel goods special storage warehouse for warehousing in such warehouse, or from such warehouse to a foreign-going vessel for

export on such vessel, to another sea-based bonded fuel goods special storage warehouse for re-warehousing, or to a coasting vessel for use by such vessel.

(b) Paragraph *(a)* does not apply where the transfer occurs –

(i) by fuel hose directly between a foreign-going vessel and a sea-based bonded fuel goods special storage warehouse, or from such warehouse to a foreign-going vessel or to another sea-based fuel goods special storage warehouse for re-warehousing; or

(ii) by pipeline from a foreign-going vessel to a land-based bonded fuel goods special storage warehouse, or from such warehouse to a foreign-going vessel.

(c) Any person who intends to operate a vessel for purposes of a movement of bonded fuel goods as contemplated in paragraph *(a)*, must –

(i) apply for a licence in accordance with rule 60.01A*(c)*(iii)*(bb)*; and

(ii) comply with all the requirements specified on form DA 185 and the relevant annexure, indicating whether the application is in relation to –

(aa) a licensed marine remover of bonded fuel goods removing duty suspended bonded fuel goods to or from a bonded fuel goods special storage warehouse; or

(bb) a licensed marine remover of bonded fuel goods removing duty paid bonded fuel goods from a land-based bonded fuel goods special storage warehouse to a coasting vessel for use by such vessel, or to a foreign-going vessel for removal to a BELN country.

(d) An applicant must, before a licence is issued, furnish any security the Commissioner may require, and if security is furnished in the form of a bond, such bond –

(i) is subject to the provisions of rules 120.08 and 120.09; and

(ii) must be in the form determined by the Commissioner.

(e) The provisions of section 60(2) and the rules under that section apply with the necessary changes to any refusal of an application for a licence or the renewal, cancellation or suspension of the licence issued in respect of a marine remover of bonded fuel goods.

Licensing requirements

64DA.03 *(a)* A licence contemplated in rule 64DA.02 is issued subject to compliance with all relevant requirements relating to approvals, licences or certificates of whatever nature by the relevant regulatory and other bodies in relation to bunkering operations.

(b) A vessel operated by a licensed marine remover for purposes described in rule 64DA.02*(a)* –

(i) may not be a foreign-going vessel and must have been duly entered for customs purposes;

(ii) may not be used as a storage facility for bonded fuel goods;

(iii) must be fitted with flow meters and gauges to accurately monitor the volume of bonded fuel goods received and delivered, which must be tested at regular intervals not exceeding a period of six months and recalibrated if necessary; and

(iv) must be made available for inspection by an officer at any reasonable time required.

(c) A licensee must keep or provide access to records

contemplated in rule 64DA.08 at the land-based premises of that licensee used for purposes of the business for which the licence was issued and which is indicated on form DA 185.

Permissible activities in relation to licensed marine removers

64DA.04 *(a)* A licensed marine remover may operate a vessel only for purposes referred to in rule 64DA.02*(a)*.

(b) For purposes of paragraph *(a),* a licenced marine remover must be contracted exclusively for movements in respect of a specific–

(i) sea-based bonded fuel goods special storage warehouse; or

(ii) land-based bonded fuel goods special storage warehouse.

(c) No blending or manufacturing of bonded fuel goods may take place on board a vessel operated by a licensed marine remover.

(d) Distillate fuel, residual fuel and petrol must when transported on board a vessel operated by a licensed marine remover, be kept in separate marked tanks.

(e) Duty suspended bonded fuel goods contemplated in rule 64DA.02*(c)*(ii)*(aa)* may not be transported together with duty paid bonded fuel goods contemplated in rule 64DA.02*(c)*(ii)*(bb)*.

(f) Bonded fuel goods in the process of being transported may not remain on board a vessel operated by a licensed marine remover for a period longer than seven calendar days, which period may be extended on application to the Commissioner in accordance with rule 64DA.05 on good grounds shown.

Application for extension of transportation period

64DA.05 *(a)* A licenced marine remover requiring an extension of the transport period referred to in rule 64DA.04*(f)* must, before

expiry of the seven day period, submit an application reflecting the information listed in paragraphs *(b), (c)* and *(d)*, on its official letterhead or that of its duly authorised representative to the e-mail address indicated on the SARS website for receipt of such applications.

(b) The following information must be provided in relation to the licensed marine remover or duly authorised representative:

(i) The name and customs and excise client number of the licensed marine remover;

(ii) if the notification is submitted by an authorised representative, the name of the representative, and—

(aa) if the representative is a natural person, such person's —

(A) SARS tax reference number or, if such person does not have a SARS tax reference number, the number and type of such person's identification document; and

(B) contact details and any physical and postal addresses in the Republic; or

(bb) if the representative is a juristic entity—

(A) its SARS tax reference number or, if it does not have a SARS tax reference number, its registration number or the number of its founding document, indicating whether the entity is incorporated, registered or recognised in terms of the laws of the Republic or another country and, if another country, the name of that country;

(B) its contact details and any physical and postal addresses in the Republic; and

(C) the name and contact details of a contact person;

(c) Full details relating to the relevant vessel operated by the licensed marine remover and the goods on board must be set out, namely –

(i) the name of the vessel;

(ii) the name of the master of the vessel;

(iii) a precise description of the goods on board, including details of the tanks, the relevant volumes of the different types of bonded fuel goods in such tanks and whether the goods are duty suspended or duty paid;

(iv) the destination of the vessel; and

(v) the customs and excise client number of the relevant bonded fuel goods special storage warehouse to which the licensed marine remover is contracted and on behalf of which the movement was undertaken.

(d) The reasons why an extension of the transportation period is required and the period of extension required must be set out.

(e) The application must be supported by all relevant documents to substantiate information provided in the application, which must be submitted on request.

(f) The licensed marine remover or authorised representative must give any additional information that the Commissioner may reasonably subsequently require.

(g) A person who submitted a notification in accordance with this rule is entitled to receive a receipt notification.

Commissioner to be notified of any accident, breakdown or other act or omission affecting the security of the bonded fuel goods on board

64DA.06 *(a)* A licensed marine remover must without delay notify the

Commissioner in accordance with rule 64DA.07 of any of the following events occurring during the transportation of the relevant bonded fuel goods:

(i) An accident or incident involving or resulting in the contamination, destruction or diminution of such goods;

(ii) a breakdown of the vessel operated by the licensed marine remover or other unforeseen circumstances necessitating the transfer of such goods on to another vessel; or

(iii) any other act or omission of whatever nature affecting in any manner the security of such goods.

(b) A licensed marine remover who notified the Commissioner as contemplated in paragraph *(a)* must comply with any directions issued by the Commissioner pursuant to such notification.

Procedure to be followed to notify Commissioner as contemplated in rules 64DA.06

64DA.07 *(a)* A licensed marine remover must submit a notification referred to in rule 64DA.06*(a)* on its official letterhead or that of its duly authorised representative, to the e-mail address indicated on the SARS website for receipt of such notifications.

(b) A notification referred to in paragraph *(a)* must reflect the information listed in rule 64DA.05*(b)* in relation to the licensed marine remover or duly authorised representative.

(c) The notification must set out full details of the event that occurred during the transportation, including –

(i) the details listed in rule 64DA.05*(c);*

(ii) a detailed description of the event that occurred;

(iii) whether any bonded fuel goods are contaminated, destroyed or diminished, need to be transferred to another vessel or are not secure; and

(vi) the Global Positioning System (GPS) location of the vessel.

(d) The notification must be supported by all relevant documents to substantiate information provided in the notification, which must be submitted on request.

(e) The licensed marine remover or authorised representative must give any additional information relevant to the event reported that the Commissioner may subsequently require.

(f) A person who submitted a notification in accordance with this rule is entitled to receive a receipt notification.

Keeping of books, accounts and documents

64DA. 08 *(a)* A licensed marine remover must, at the land-based premises contemplated in rule 64DA.03*(c)* keep or provide access to records in a form approved by the Controller, and –

(i) maintain an up to date list of the vessels used for any movement of bonded fuel goods contemplated in rule 64DA.02*(a)*, indicating the date of any deletion or addition, as well as the relevant sea-based or land-based bonded fuel goods special customs storage warehouse to which a particular vessel is contracted;

(ii) for purposes of section 101 and as required in terms of rule 60.08(2) keep proper books, accounts, documents and any data created by means of a computer, of all transactions relating to any movement of bonded fuel goods contemplated in rule

64DA.02*(a)* for a period of five years calculated from the end of the calendar year in which any such document was created or lodged;

(iii) include in such books, accounts and documents any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued; and

(iv) produce such books, accounts, documents and data on demand at any reasonable time and submit such particulars in connection with the transactions relating to the removal of bonded fuel goods as the Commissioner may require.

(b) The books, accounts and documents referred to in subparagraph *(a)* must include all relevant –

(i) South African Maritime Safety Authority or Transnet authorisations or permissions, as may be applicable, and any supporting documents relating thereto;

(ii) documents relating to the customs entry of the vessel or vessels operated by the licensed marine remover;

(iii) documents relating to the ownership, lease or charter of the vessels or vessels operated by the licensed marine remover;

(iv) copies of form DA 1 (Report inward for ships) in relation to the foreign-going vessel importing the bonded fuel goods destined for warehousing which are transported by the licensed marine remover to the bonded fuel goods special storage warehouse;

(v) copies of form DA 1 (Report outwards for ships) in relation to the foreign-going vessel to which the bonded fuel goods are transported for export;

(vi) delivery instructions from the licensee of the relevant bonded fuel goods special storage warehouse;

(vii) delivery receipts indicating at least volume, type of product, product grade and product specifications,

date and place of delivery and supplier name and details, signed and stamped by the master or the chief engineer of the vessel operated by the licensed marine remover, in the case where bonded fuel goods are received for delivery on board such vessel;

(viii) delivery receipts in relation to completion of deliveries, indicating at least volume, type of product, product grade and product specifications, date and place of delivery and supplier name and details, signed and stamped by the master or the chief engineer –

(aa) of the receiving sea-based bonded fuel goods special storage warehouse, in the case where bonded fuel goods are removed from the importing foreign-going vessel to the relevant warehouse;

(bb) of the receiving foreign-going vessel on which the bonded fuel goods are to be exported, in the case where warehoused bonded fuel goods are removed to the foreign-going vessel;

(cc) of the receiving sea-based bonded fuel goods special storage warehouse, in the case where bonded fuel goods are re-warehoused in that sea-based bonded fuel goods special storage warehouse;

(dd) of the receiving coasting vessel, in the case where warehoused bonded fuel goods are removed to such vessel for use by such vessel;

(ix) discharge reports;

(x) flow meter reports, surveyor's reports and forms P2.01 (dipping sheet) and ullage measurement reports if applicable, as well as flow meter calibration reports;

(xi) records of any samples taken before the transfer of bonded fuel goods –

(aa) from a foreign-going vessel importing the bonded fuel goods to the vessel operated by the licensed marine remover transporting the goods to a sea-based bonded fuel goods special storage warehouse; or

(bb) from the vessel operated by the licensed marine remover transporting the bonded fuel goods to a foreign-going vessel on which the goods are to be exported, to another sea-based bonded fuel goods special storage warehouse for re-warehousing or to a coasting vessel for use by that vessel;

(xii) voyage logbooks, including details relating to all movements of any vessel operated by the licensed marine remover;

(xiii) details of any applications in terms of rule 64DA.05 or notifications in terms of rule 64DA.07;

(xiv) the results of any tests done in respect of the bonded fuel goods transported, if applicable; and

(xv) any other relevant records or documents as may be specified by the Commissioner.

(c) Separate records must be kept in relation to the movement of duty suspended and duty paid bonded fuel goods, differentiating between distillate fuel, residual fuel and petrol.

RULES FOR SECTION 64F OF THE ACT

Licensing of distributors of fuel obtained from the licensee of a customs and excise manufacturing warehouse

Definitions and application of other provisions

64F.01 *(a)* For the purposes of these rules, the application of relevant rules for section 19A, the agreement and any form to which these rules relate, unless the context otherwise indicates –

"any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; (referred to in the rules for section 19A as a 'BLNS country');

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01*(a)*;

"fuel" means "fuel as defined in section 64F and includes "fuel levy goods" contemplated in rule 19A.01*(c)*;

"goods" includes fuel;

"manufacturing warehouse" means a licensed customs and excise manufacturing warehouse;

"refund" means a refund of excise duty, fuel levy or Road Accident Fund levy as provided for in items 623.11, 671.09 and 671.11 of Schedule No. 6;

"the Act" includes any provision of "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964).

(b) Except as otherwise provided in section 64F and these rules the provisions of –

(i) the rules for section 19A;

(ii) sections 64D and 64E and the rules therefore including the definitions in such rules;

(iii) the rules for section 59A, where applicable, section 60 and the rules therefor including the definitions in such rules;

(iv) the rules numbered 120A, where applicable, shall apply, *mutatis mutandis* to the licensing of, and any activity of, or in connection with, a licensed distributor.

Applications for and refusal, suspension or cancellation of a licence, pro forma agreement and bond

64F.02 *(a)* A person applying for a licence or renewal of a licence as a licensed distributor must –

(i) apply in accordance with rule 60.01A*(b)*(iii)*(bb)* and must comply with all the requirements specified on form DA 185 and the relevant annexure, in these rules, any relevant section or item of Schedule No. 8 governing such licences, any requirement specified in Schedule No. 6 and any additional requirements that may be determined by the Commissioner; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) submit with the application the completed agreement in accordance with the pro forma agreement specified in these rules;

(iii) before a licence is issued furnish the security the Commissioner may require.

(b) (i) Where security is furnished in the form of a bond such bond and any addendum thereto shall be in accordance with the pro forma bond and addendum specified in these rules;

(ii) Such security may be amended from time to time by the provision of addendums to the bond;

(iii) Rules 120.08 and 120.09 shall *mutatis mutandis* apply to such bond;

(iv) A licensed distributor must notify the Commissioner in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)*(a)* of any change in particulars furnished in the application for licensing, and–

(aa) provide such supporting documents as may be required;

(bb) comply with such requirements and directions as the Controller may issue in respect of security. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(c) (i) An expression in the pro forma agreement or bond shall, unless the context otherwise indicates, have the meaning assigned thereto in the Act or in the rules for section 60 or these rules.

(ii) ……**(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(d) The provisions of section 60(2) shall apply *mutatis mutandis* in respect of the refusal of an application for a new licence or renewal of a licence, or the withdrawal or suspension of a licence for a licensed distributor.

Delegation

64F.03 Subject to section 3(2), where –

(a) any power that may be exercised by the Commissioner, except for the power to make rules, in accordance with the provisions of this Act, including these rules, is not specifically delegated; or

(b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned to any Controller or officer in these rules or in any section or rule regulating the movement of goods to which these rules relate;

such power is delegated or such duty is assigned, as the case may be, to the officer responsible for Excise Operations.

Issue of invoices or dispatch delivery notes in respect of fuel removed from stocks of a licensee of a customs and excise manufacturing warehouse

64F.04 *(a)* Any licensed distributor who obtains any fuel from stocks of a licensee of a customs and excise manufacturing warehouse for any purpose contemplated in section 64F and specified in any item of Schedule No. 6, must in addition to any other document required to be completed in respect of any procedure prescribed in the Act, complete an invoice or dispatch delivery note, serially or transaction numbered and dated which must include at least –

(i) the licensed name, customs client number and physical address of the licensed distributor who so obtains such goods;

(ii) the licensed name and customs client number of the licensee of such warehouse, as well as the physical address of the storage tank from which the fuel was obtained;

(iii) a description of the goods so obtained, including the relevant tariff item thereof;

(iv) the quantity of goods (of which the volume must be stated at 20° Celsius) so obtained;

(v) the date the goods were obtained from such tank;

(vi) the business name and the address of the person in the country of export or in the common customs area to whom the goods are removed;

(vii) the price charged for each unit and the total price of the invoiced goods.

(b) The invoice price paid or payable by any purchaser in any other country of the common customs area must include excise duty and exclude fuel levy.

(c) In addition to the requirements specified in rule 19A.04, the invoice issued by the licensee of the customs and excise manufacturing

warehouse to the licensed distributor must reflect the rate of duty and amount of duty included in the price to the licensed distributor.

Keeping of books, accounts and documents

64F.05 *(a)* For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensee must, as required in terms of rule 60.08(2) –

(i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued:

(iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.

(b) Such books, accounts, documents and data must include where applicable –

(i) proper accounting records of each type of goods obtained and removed;

(ii) copies of invoices, dispatch delivery notes, bills of entry or other documents relating to the movement of the goods, transport documents, orders, payments received and made and proof of delivery to the consignee in respect of goods removed for any purpose contemplated in section 64F;

(iii) copies of the contract of carriage entered into between the licensee and the licensed remover of goods in bond and delivery instructions issued to such remover in respect of each consignment; and

(iv) copies of the applications for refund of duty and supporting documents.

Procedures relating to the movement of fuel to a BLNS country or exported

64F.06 *(a)* The procedures and other requirements prescribed in rule 19A4.04 which regulate the removal of fuel levy goods to a BLNS country or when exported shall apply *mutatis mutandis* in respect of fuel so removed to any other country in the common customs area or so exported as contemplated in section 64F and these rules.

(b) Unless the licensed distributor uses own transport, such fuel, if wholly or partly transported by road, must be carried by a licensed remover of goods in bond contemplated in section 64D.

(c) The number and date of the invoice issued by the licensee of the customs and excise manufacturing warehouse from whom the licensed distributor obtained the goods for such removal or export must be reflected on the form SAD 500.

(d) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery to a BLNS country or exported, as the case may be, in order to be considered for a refund of duty.

Application for a refund of duty

64F.07 *(a)* (i) Application for a refund of excise duty, fuel levy or Road Accident Fund levy may only be submitted monthly in respect of fuel actually delivered to the purchaser in another country of the

common customs area or exported during the month preceding such application;

(ii) a separate application for such refund must be submitted in respect of fuel removed to such other country and fuel exported.

(b) Any such application must be made on the electronic equivalent of form DA 66 submitted as required in rule 75.26.03, read with rule 75.26.04, and the following supporting documents must at the time of application be submitted: **(Substituted by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**

(i) *(aa)* forms SAD 500 and SAD 502 or SAD 505 duly completed as contemplated in rule 19A4.04;

(bb) where relevant, the final rail consignment note, the bill of lading or air way bill;

(ii) the invoice from the licensee of the customs and excise warehouse from whom the goods were obtained; and

(iii) if removed to a BLNS country by road, a copy of the invoice and delivery note on which receipt is acknowledged by the consignee.

(c) The licensed distributor must submit with each application for refund a statement to the effect that –

(i) the goods obtained from the licensee of the customs and excise manufacturing warehouse and removed to any other country in the common customs area or exported as reflected on such application were duly removed to and received in such other countries or were dully exported, as the case may be;

(ii) a record of such removal or export is available at the place of business of such licensed distributor as contemplated in rule 64F.05 and will be kept in accordance with the requirements of that rule.

(d) Any such application is subject to the provisions of item 623.11 or 671.09 or 671.11 of Schedule No. 6.

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

LICENSING OF DISTRIBUTORS OF FUEL

(*Pro forma* Agreement between the licensed distributor contemplated in section 64F and its rules and the Commissioner)

Annexure A

As

_____

(Full name of applicant – hereinafter referred to as "licensee")

of

_____

(Physical address of applicant – not a PO Box)

herein represented by

_____ _____

Full name Capacity

*duly authorised thereto by virtue of -

*(a)**a resolution passed at a meeting of the Board of Directors held at ……..……on …… day of ……..; or

*(b)**express consent in writing of all the partners of a partnership / members of the close corporation / *trustees of the trust; or

*(c)**being a person having the management of any other association of persons referred to in rule 60.03(2)*(a)*(iv), has applied to be licensed as a licensed distributor; and

(*Delete whichever is not applicable)

as the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licenses shall be bound by the following:

1. Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.

2. *(a)* Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it –
   (i) understands that its rights to conduct the business of licensed distributor are subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that may be imposed by the Commissioner;
   (ii) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.

   (b) (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions as well as the banking accounts and records relating to the business conducted under the licence.
   (ii) Licensee agrees to and authorises the inspection of such books and documents and business banking accounts as the Commissioner and the delegated officers may require.

(c) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee (except in respect of subparagraphs (v) or (vii)) of the licensee –

(i) has contravened or failed to comply with the provisions of the Act;

(ii) has failed to comply with any condition or requirement of this agreement or any condition or obligation imposed by the Commissioner in respect of such licence;

(iii) is convicted of any offence under the Act;

(iv) is convicted of any offence involving dishonesty;

(v) is sequestrated or liquidated;

(vi) fails to comply with the qualification requirement set out in the rules for section 60; or

(vii) ceases to carry on the business for which the licence is issued, and licensee acknowledges the right of the Commissioner to cancel or suspend the licence in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

(d) Licensee in addition undertakes:

(i) to keep on the business premises proper books, accounts, documents and other records relating to the transactions of the business comprising, where applicable, at least –

(aa) copies of the relative export bills of entry, other prescribed movement documents, invoices, bills of lading and other transport documents, orders and payments received and made;

(bb) every contract entered into and any instruction given to any licensed remover of goods in bond in respect of the carriage of goods by such remover;

(cc) books, accounts, documents and proof of fulfillment of any obligation relating to the removal and delivery of goods obtained from the licensee of a customs and excise

manufacturing warehouse to another country in the common customs area or exported;

(dd) copies of the application for refund or duty and supporting documents; and

(ee) any other books, accounts, documents and other records which may be required in terms of any rule relating to any business transacted by a licensed distributor;

(ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(iii) to answer and to ensure that any employee answers fully and truthfully any questions of the Commissioner or an officer relating to its business or that of its principal required to be answered for purposes of the Act;

(iv) to render such returns or submit such particulars in connection with its transactions and the goods to which the transactions relate as the Commissioner or his delegated officer may require;

(v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure –

(aa) that the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed in accordance with the provisions of the Act;

(bb) that every person in the employ of the licensee and engaged in the customs and excise business of the licensee is conversant with customs and excise laws and procedures, the contents of this agreement and with the requirements relating to the business of the licensee and the customs and excise administration in respect of such

business and is able to answer any question that may be required to be answered for purposes of the Act.

3. Licensee is aware of the obligation at all times to be able to prove the fulfillment of any obligation relating to the goods obtained, exported or removed to another country in the common customs area as may be required in terms of any provision of the Act.

4. Licensee understands and accepts –

   (i) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;
   (ii) the condition prescribed in the rules for section 60 that at least the licensee or one of its directors, members, partners, trustees or employees, as the case may be, transacting the customs and excise related business with clients of such business at the premises or in the area for which the licence is issued shall have sufficient knowledge of customs and excise laws and procedures to transact such business efficiently and in compliance with the provisions of such laws and procedures.

5. Licensee undertakes to render such proof, including audited financial statements, as may be required from time to time in order to prove that it has, and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

6. *(a)* The licensee chooses *domicilium citandi et executandi* at:

   ……
   ……

   (b) The Commissioner chooses *domicillium citandi et executandi* at:

……

……

7. Thus done and signed at …… on this ……..

.. ……

…… ……..

Licensee Witness

Thus done and signed at …….. on this ……

_____ _____

for and on behalf of Commissioner Witness
for the South African Revenue Service

SOUTH AFRICAN REVENUE SERVICE

PRO FORMA BOND FOR A LICENSED DISTRIBUTOR OF FUEL

(To be furnished by a licensed distributor of fuel in accordance with the provisions of section 64F of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and the rules for section 64F)

Known all whom it may concern that –

Whereas _____ as principal debtor, herein represented by

1. _____

2. _____

in their respective capacities as

1. _____

2. _____

*being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____20

*being duly authorised thereto with the express consent in writing of all the members of the close corporation / all the partners of a partnership / trustees of the trust held at _____ on _____ day of _____20

and:

as surety and co-principal debtor *in solidum* herein represented by:

1. _____
2. _____

in their respective capacities as

1. _____

2. _____

being duly authorised thereto by virtue of standard internal regulations relating to signing powers
*Delete whichever is not applicable;

are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service

in the amount of R_____ (amount in words)

to be paid on demand to the said Commissioner,

for which payment well and truly to be made we bind ourselves jointly and severally, each for the whole our heirs, executors, administrators and assigns,

and, whereas –

the Principal Debtor is desirous of transacting business with the Commissioner for the South African Revenue Service as a licensed distributor of fuel as contemplated in section 64F of the Customs and Excise Act, 1964 and the rules therefor for the purpose of obtaining a refund of duty on fuel obtained from stocks of a licensee of a customs and excise manufacturing warehouse and removed in accordance with any prescribed document and delivered to a purchaser in any other country in the common customs

area or exported, subject to compliance with the provisions of the said section and rules and any other customs and excise laws of the Republic governing such refund or the removal or export of such fuel,

NOW therefore the conditions of this obligation are such that if the Principal Debtor shall, in accordance with the provisions of the said provisions of such section, the rules and other laws, have proved to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered in the common customs area or have been duly taken out of the common customs area for export in accordance with such prescribed document for the purposes of entitlement to a refund of duty, and shall have repaid any amount of duty which was not duly refundable in respect of such removal or export, and otherwise fully comply with any obligation imposed under the provisions of such section, rules or other laws, then this obligation shall be null and void, otherwise it shall remain in full force and effect.

FURTHERMORE WE, the principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the:

(i) *Beneficium ordinis seu excussionis*;

(ii) *Beneficium divisionis*; and

(iii) Any other exception that may be taken in law.

With the meaning and effect of which we are fully acquainted.

This guarantee is not transferable or negotiable.

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor.

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner’s rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give

time to, or compound or make other arrangements with the Principal Debtor its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the Principal at _____ on this _____ day of _____20 at _____

_____ _____

Signature of Principal Signature of Principal

In the presence of the subscribed witnesses:

1. _____

2. _____

Signed by the Surety(ies) and Co-Principal Debtor(s) on this _____ day of 20_____ at _____

_____ _____

Signature of Surety and Co-Principal Debtor Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

2. _____

and as Surety(ies) and Co-Principal Debtor(s) *in solidum*

herein represented by -

1. _____

2. _____

in their respective capacities as -

1. _____

2. _____

they being duly authorised thereto by virtue of standard *internal banking / insurance regulations relating to signing powers, to the bond in the sum of R_____

Signed on behalf of the principal at _____ on this _____ day of _____20 are bound under that bond, is hereby increased by an amount of R_____ to R_____

Signed by the principal at _____ on this _____ day of _____20 at _____

_____ _____

Signature of Principal Signature of Principal

In the presence of the subscribed witnesses:

1. _____ 1._____

2. _____ 2._____

Signed by the Surety and Co-Principal Debtor on this the _____ day of _____ at _____

_____ _____

Signature of Surety and Co-Principal Debtor Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____ 1._____

2. _____ 2._____

*Delete whichever is not applicable

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

PRO FORMA ADDENDUM TO BOND FOR LICENSED DISTRIBUTOR – RULE 64F.02

The sum in which we _____ as Principal (hereinafter referred to as the Principal) herein represented by –

1. _____

2. _____

in their respective capacities as -

1. _____

2. _____

*they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____

*they being duly authorised thereto with the express consent in writing of all the members of the close corporation/all the partners of a partnership/trustees of the trust obtained at a meeting held at _____ on this _____ day of _____20____ and as Surety(ies) and Co-Principal Debtor(s) *in solidum*

herein represented by -

1. _____

2. _____

in their respective capacities as -

1. _____

2. _____

they being duly authorised thereto by virtue of standard *internal banking / insurance regulations relating to signing powers, to the bond in the sum of R_____

signed on behalf of the Principal at _____ on this _____day of _____20_____ are bound under that bond, is hereby increased by an amount of R_____ to R_____

Signed by the Principal on this _____ day of _____20_____ at _____

_____ _____

Signature of Principal Signature of Principal

In the presence of the subscribed witnesses:

1. _____ 1. _____

2. _____ 2._____

Signed by the Surety and Co-Principal Debtor on this the _____ day of _____ at _____

_____ _____

Signature of Surety and Co-Principal Debtor Principal

Signature of Surety and Co-Debtor

In the presence of the subscribed witnesses:

1. _____ 1. _____

2. _____ 2. _____

*Delete whichever is not applicable

RULES FOR SECTION 64G OF THE ACT

Licensing of, and conditions and procedures applicable to, degrouping depots contemplated in sections 6(1)(hC) and 64G for goods imported by air

64G.01 **Date of operation and effect on existing degrouping activities**

From the date these rules come into operation -

(a) no person shall carry on degrouping activities as contemplated in section 6(1)*(hC)*, section 64G and these rules, except in a degrouping depot licensed in terms of the Act;

(b) any goods which on that date -

(i) have been received on any premises so licensed for such degrouping activities;

(ii) are in possession or under the control of any person for such activities,

shall, from the date of issue of such a licence be subject to the provisions of section 64G and the conditions and procedures prescribed in these rules.

64G.02 **Definitions**

In these rules, in the agreement, and in any form or other document relating to section 64G and such rules, any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and, unless the context indicates otherwise -

'agreement' means the agreement between the Commissioner and the degrouping operator contemplated in section 64G(2)*(a)*(ii);

'cargo' means goods imported by air;

'customs and excise laws and procedures' shall have the meaning assigned thereto in rule 60.01(1);

'discrepant package' includes any damaged, ullaged or pilfered package;

'electronically 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;

'excess goods' means goods in excess of manifested activities or excess unmanifested goods;

'goods' means goods as defined in section 1 imported by air, which in relation to the activities in a degrouping depot are consolidated as contemplated in section 6(1)*(hC)* and are degrouped in such depot;

'person' includes a person as defined in rule 60.01(1);

'shortage' includes any goods shortlanded, shortshipped or shortpacked according to manifested quantities;

'the Act' includes any provision of 'this Act' as defined in section 1;

'transit shed' means a transit shed for goods imported by aircraft contemplated in sections 6(1)*(g)*, 44(4) and 44(5C);

'transit shed operator' means the person in control of a transit shed;

64G.03 **Application for a licence or renewal of a licence**

(a) A degrouping depot may only be licensed at a place appointed by rule in terms of section 6(1)*(hC)*.

(b) Except where otherwise specified in these rules and subject to any additional requirement prescribed in such rules for the relevant application form, the rules for section 60 shall apply *mutatis mutandis* to any application for licensing and the licensee of a degrouping depot.

(c) Any applicant for a licence or renewal of a licence must apply in accordance with rule 60.01A*(c)*(ii) and comply with all the requirements contemplated in section 64G(1)*(b)*. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(d) The application must be supported by –

(i) the documents and information specified in the application form;

(ii) ……**(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(iii) the agreement completed in accordance with the *pro forma* agreement included in these rules.

64G.04 **Security**

(a) Before any licence is issued a degrouping operator must -

(i) pay any licence fee that may be prescribed; **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(ii) ……**(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(b) ……**(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(c) If security is furnished in the form of a bond, such bond -

(i) is subject to the provisions of rules 120.08 and 120.09;

(ii) must be in the form of the pro forma bond prescribed in these rules.

(d) In determining the amount of security, the Commissioner may take into account -

(i) the average amount of duty leviable monthly on imported cargo removed by the applicant for degrouping over a six-month period; or

(ii) an estimated amount of duty so leviable in respect of cargo that will be removed to the degrouping depot by the applicant over a six-month period after commencing of degrouping operations.

64G.05 **Refusal of application for a licence or renewal, suspension or cancellation of a licence**

The provisions of section 60(2) and the rules for section 60 shall apply *mutatis mutandis* to any refusal of an application for licensing of a degrouping depot or the renewal, cancellation or suspension of the licence issued in respect of a degrouping depot.

64G.06 **Commissioner to be advised of changed particulars and issue of a new licence**

(a) (i) The licensee shall advise the Commissioner in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)*(a)* of any change in particulars furnished in the application for licensing. **(Substituted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(ii) ……**(Deleted by Notice R. 473 published in Government Gazette 43245 dated 24 April 2020)**

(b) In any case where in the opinion of the Commissioner the security is compromised in any manner by such change, the form, nature or amount of such security shall be altered as the Commissioner may require in accordance with the provisions of section 60(1)*(c)*(ii).

(c) On approval of the application, the Commissioner will issue a new licence in respect of such change.

64G.07 **Requirements with which the licensed degrouping operator must comply**

Any licence for a degrouping depot is issued subject to the licensee complying with -

(a) section 64G, these rules, any requirement specified in any form or other document prescribed in these rules and any other customs and

excise laws and procedures relating to the goods, the purposes and activities for which the degrouping depot is licensed;

(b) the terms and conditions of the pro forma agreement included in these rules.

64G.08 **Degrouping depot to be operated on a non-discriminatory basis**

No degrouping operator shall, with regard to the services and facilities provided by him or her, practice any discrimination against any importer or the agent of such importer or any class of such importers or their agents.

64G.09 **Requirements in respect of the premises, equipment and security of the degrouping depot**

(a) The applicant for a degrouping depot licence must be the owner or lessee of the premises of the proposed degrouping depot and must submit a certified copy of the title deed or lease with the application.

(b) In addition to the requirements of paragraph *(a)*, an application for a degrouping depot licence will only be considered if the premises, security and equipment of the proposed depot, conform with and are declared in a certificate signed by the person authorized to apply for a licence as conforming to the following requirements:

(i) The buildings and other structures are constructed as shown on the plan submitted;

(ii) the buildings are structurally sound, safeguarded against fire, secure against burglary, and the whole premises are fenced with security fencing;

(iii) all windows, doors, gates and other means of access are fully secured with adequate locking devices;

(iv) the premises are protected by security measures to prevent illegal delivery of goods from the degrouping depot;

(v) a separate area is provided in a building for the safekeeping of goods which may not be released due to detention or seizure;

(vi) the degrouping depot is equipped with the necessary equipment and appliances to handle all goods contained therein and perform all relevant functions; and

(vii) a secure enclosed area or strong room facilities are provided in a building for the safe storage of broached packages and high risk articles.

(c) For the purposes of officers who may perform any function at the degrouping depot, the degrouping operator must provide at own cost when required -

(i) suitable accommodation, office furniture and parking and sanitary facilities;

(ii) sufficient space and facilities such as scales and other equipment for use by officers to conduct examinations;

(iii) the necessary staff to ensure reliable service for the opening, unpacking, presenting for examination, repacking and closing of containers, boxes or packages;

(iv) any other equipment as may be required for the safety or for any other purpose by officers for carrying out their duties,

(d) The degrouping depot must be serviced by road transport and situated within 20 kilometres from a customs and excise airport appointed in terms of section 6 or such further distance as the Commissioner, on good cause shown, may allow.

64G.10 **Standards to be maintained in respect of premises, equipment and security and services**

(a) The maintenance of premises and equipment and other requirements specified in the certificate required in terms of rule 64G.09 and

submitted with the application, the services to clients, the conduct of customs business and the facilities provided for officers must be in accordance with the reasonable standards required by the Commissioner.

(b) Compliance with any such standards may be evaluated annually by the Commissioner.

64G.11 **Electronic communication**

For the purpose of electronic communication contemplated in section 101A, a degrouping operator must register as a user in accordance with rule 59A.01A*(b)*(iA)*(dd)* and enter into a user agreement as prescribed in section 101A and its rules. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

64G.12 **Removal of goods from the transit shed to the degrouping depot and from the degrouping depot to any other degrouping depot**

(a) (i) No goods may be removed from a degrouping depot to a transit shed.

(ii) *(aa)* Any goods removed from a transit shed to a degrouping depot or from a degrouping depot to any other degrouping depot must be entered, subject to paragraph *(bb)*, prior to such removal on form SAD 500 and SAD 505 for removal in bond in terms of section 18 and its rules.

(bb) Where any goods are removed directly from the aircraft or any secure premises contemplated in section 6(1)*(g)*, to a degrouping depot situated within the distance prescribed in rule 64G.09*(d)*, such goods may be removed in bond in terms of section 18 on forms SAD 500 and SAD 505 reflecting for the purposes of identification of the goods so removed, only the relevant transport document numbers

relating to the carriage of the goods to the place of landing and such other particulars as the Controller may determine.

(Substituted by Notice R. 7777 published in Government Gazette 55151 dated 7 August 2026)

(b) The removal in bond of any goods by road from a transit shed to a degrouping depot or from a degrouping depot to another degrouping depot is subject to the provisions of section 64D and must be carried by -

(i) a licensed remover of goods in bond; or

(ii) the degrouping operator using own transport.

(c) Any goods so removed in bond and received by a degrouping operator as contemplated in section 44(5C) must be taken into storage, verified, recorded and reported on as prescribed in these rules.

64G.13 **Time of clearance of goods from a degrouping depot**

(a) (i) For the purposes of sections 18, 38, 43(1)*(b)*, 44(5C) and 64G, 'due entry' of goods removed in bond to a degrouping depot requires that the goods must be duly entered for home consumption or for warehousing in a licensed customs and excise warehouse.

(ii) Such due entry must be made in the case of -

(aa) goods removed in bond from a transit shed to a degrouping depot, within 14 days from the date of landing of the goods concerned;

(bb) goods removed in bond from a degrouping depot to any other degrouping depot, within 14 days from receipt thereof in such degrouping depot.

(iii) Goods so removed from one degrouping depot to another degrouping depot may not again be removed therefrom to any other such depot.

(b) Where due entry has not been made as contemplated in paragraph *(a)*, such goods must, for the purposes of section s 43 and 44(5C), on the first working day after expiry of such period of 14 days, be removed to the State warehouse or other place indicated by the Controller, which may include that the goods remain in the degrouping depot.

(c) The provisions of paragraph *(a)* shall apply *mutatis mutandis* to uncleared excess goods contemplated in rule 8.47. **(Substituted by Notice R.429 published in Government Gazette 41577 dated 20 April 2018)**

(d) Any goods remaining in the degrouping depot after such due entry for home consumption or warehousing shall be subject to the provisions of section 107(1)*(b)*.

64G.14 **Issue of receipt for goods received and goods to be verified against manifests**

(a) The degrouping operator must acknowledge in writing the receipt of goods from a transit shed operator or other degrouping depot operator.

(b) For the purposes of control of goods received –

(i) all consolidated cargo received must be verified against air cargo manifests;

(ii) all goods unpacked must be verified against the applicable consolidation manifest as well as the individual house manifests issued in respect of the individual consignments contained within the consolidation; and

(iii) any shortages against or surplus to manifest quantities, unmanifested cargo or discrepant packages must be endorsed on such manifests and further dealt with as contemplated in rule 64G.16.

(c) The degrouping operator must submit outturn reports in respect of all goods received in the degrouping depot in accordance with the rules for section 8.

64G.15 **Unpacking and sorting of cargo**

(a) Goods must be unpacked, sorted and arranged in the degrouping depot in the order of receipt therein.

(b) (i) Goods must be conclusively unpacked in that consolidations within consolidations must be unpacked to the level of the actual and individual importer of the goods.

(ii) No unpacking to a lower level than contemplated in subparagraph (i) is allowed.

64G.16 **Shortages, goods in excess of unmanifested quantities, manifested excess goods and discrepant packages**

(a) Any goods received into or removed to a degrouping depot, any shortages against or excess goods to manifested quantities, unmanifested excess goods or any discrepant packages must be -

(i) in the case of any excess goods and any goods shortshipped, shortlanded or shortpacked, specified on the outturn report as contemplated in rule 8.47; **(Substituted by Notice R.429 published in Government Gazette 41577 dated 20 April 2018)**

(ii) in the case of goods landed but short received or any packages received in a discrepant condition from any transit shed operator or another degrouping operator, so qualified on the receipt issued to such transit shed or degrouping operator,

(iii) recorded and reported by the degrouping operator on a form approved by, and reflecting the particulars and declarations determined, by the Commissioner.

(b) Discrepant packages shall be placed in the security area provided therefor as indicated on the plan submitted with the application immediately after removal from the consolidation.

(c) Any excess goods must, immediately after detection, be placed in a separate area specifically reserved for such goods.

64G.17 **Outturn reports**

Outturn reports and any other reports contemplated in the rules for section 8, must be submitted in accordance with the requirements of such rules. **(Substituted by Notice R.938 in Government Gazette 43661 dated 28 August 2020)**

64G.18 **Storage of goods**

(a) Goods unpacked must be stacked in such a manner that they are readily available for identification and checking.

(b) Any goods in the degrouping depot, including any surplus goods referred to in these rules -

(i) if not duly entered; or

(ii) if duly entered have not been removed from the degrouping depot within the relevant period contemplated in rule 64G.13,

must, as required in that rule, be removed to the State warehouse or other place indicated by the Controller.

64G.19 **Liability for duty**

(a) The degrouping operator is liable for duty and liability for duty ceases in respect of goods received as contemplated in section 44(5C) and for goods removed in bond as specified in section 18.

(b) The degrouping operator must keep and produce on demand to an officer valid proof of any customs procedure in terms of which -

(i) liability for duty has ceased in terms of the said sections 18 and 44(5C);

(ii) a record of any procedure required in terms of these rules or any other provision of the Act in respect of goods shortlanded, shortpacked, shortshipped or short received or excess goods received from the transit shed operator and of discrepant packages.

64G.20 **Goods subject to examination or detention**

(a) Any goods in a degrouping depot may be detained by the Controller as contemplated in rule 38.11.

(b) Where the Controller orders that the goods detained must be delivered at a place indicated by the Controller, the degrouping operator must, at his or her cost, risk and expense, so deliver the goods.

(c) Such goods may not as required in terms of rule 38.11 be delivered, removed or otherwise dealt with except as ordered by the Controller or if the goods are detained for the purpose of any other authority administering any other law as contemplated in section 113(8) as ordered by such authority.

64G.21 **Release and removal of goods from the degrouping depot**

(a) Except goods detained which are subject to compliance with the procedures prescribed in rule 38.11, the degrouping operator may only allow goods to be removed from a degrouping depot after -

(i) due entry;

(ii) release of the goods is authorized by the Commissioner, the Controller or an officer; and

(iii) in the case of a manual release, upon receipt of a valid release copy of such entry or any other document approved by the Controller authorizing release of the goods concerned as provided in rule 38.08.

(b) As stated in rule 64G.11, for the purposes of any electronic communication with the Commissioner, a Controller or an officer as contemplated in section 101A, the degrouping operator must register as a user and enter into a user agreement as prescribed in the said section 101A and its rules.

(c) In addition to or in confirmation of any provision regulating such electronic communication in section 101A, its rules or the user manual referred to in those provisions, the degrouping operator -

(i) may not release any goods except on receipt of an electronic release message in respect of the goods concerned from the South African Revenue Service;

(ii) must again ascertain the release status of all goods immediately prior to removal from the degrouping depot in order to ensure that the release status has not been changed by a subsequent electronic message.

(d) For the purposes of paragraph *(a)*, but subject to rule 64G.13 -

(i) Where the degrouping operator receives packages short that have been shortlanded, but the packages are expected to arrive on a later flight, the degrouping depot may only release the consignment against a valid release document when all the packages have been received.

(ii) Where any such packages do not arrive on a later flight the degrouping operator may only release the packages received against a valid release document or a bill of entry amended by voucher of correction reflecting the number of packages actually landed and received by the degrouping operator.

64G.22 **Acquittal of manifests**

(a) For the purposes of this paragraph 'acquittal of manifest' means proof that the liability for duty of the degrouping operator in respect of the manifested goods or excess goods or unmanifested excess goods received with such manifested goods has ceased in consequence of-

(i) due entry of the goods and a valid release thereof;

(ii) removal in bond to and receipt of the goods into any other degrouping depot;

(iii) proof that any goods in discrepant packages did not enter into consumption; or

(iv) compliance with any other procedure prescribed in these rules or any other provision of the Act.

(b) (i) 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(5C) must be submitted to the Controller within 30 days after arrival of the carrying aircraft at the place of discharge.

(ii) Manifests may be acquitted manually by -

(aa) valid customs release documents for manifested goods or unmanifested goods or goods in excess of manifested quantities;

(bb) in the case of goods short received or discrepant packages as contemplated in 64G.17, a copy of the shortage report or discrepant package report, as the case may be, endorsed by an officer to he effect that according to the circumstances verified by him or her the degrouping operator is not liable for duty on such shortage or discrepancy;

(cc) where goods are removed in bond to another degrouping depot, an acknowledgement of receipt from the degrouping operator of such depot;

(dd) in the case of goods of which due entry has not been made in the circumstances contemplated 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).

(c) The requirement relating to the manual acquittal of manifests may be discontinued from a date to be specified in these rules.

64G.23 **Keeping of books, accounts and other documents**

(a) For the purposes of sections 64G(7)*(b)* and 101 every degrouping operator must -

(i) notwithstanding anything to the contrary contained in the Act, keep proper books, accounts and other documents and any data created by means of a computer, of all transactions relating to the activities in the degrouping depot and any goods received therein or removed thereto or therefrom, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purpose of any customs and excise procedure;

(ii) include in such books, accounts or other documents -

(aa) copies of manifests together with master air waybills and relevant house air waybills;

(bb) copies of outturn reports;

(cc) copies of all documents relating to the procedure in respect of excess goods, shortages or discrepant packages as required in terms of these rules;

(dd) proof of delivery and receipt of goods removed to and from the degrouping depot;

(ee) the release copies of bills of entry or other such release document specified in rule 38.10, printed copies of electronic release messages received form the South African Revenue Service; and

(ff) any other book, account or document relating to the activities;

(iii) any accounting records kept in respect of the business of a licensed degrouping depot shall utilize information prepared in a manner consistent with generally accepted accounting principles appropriate for such business and for fulfillment of the requirements of the Act relating to the activities in such depot.

64G.24 **Inspection, examination and supervision**

The degrouping depot shall be open to customs and excise officers -

(a) for inspection and verification of the books, accounts and other records contemplated in rule 64G.23 during the applicable hours of business for the Controller's office in whose area of control the degrouping depot is situated; and

(b) for examination of goods and supervision of any activity in the degrouping depot, including tallying operations, within any time during which the degrouping depot is open for business.

64G.25 **Knowledge of customs and excise laws and procedures**

At least one of the directors, members, partners, trustees or employees permanently employed, as the case may be, transacting customs and excise related business with clients of such business at the licensed degrouping depot premises shall have sufficient knowledge of customs and

excise laws and procedures to transact such business efficiently and in compliance with the provisions of such laws and procedures.

64G.26 **Delegation**

Subject to section 3(2), where -

(a) any power that may be exercised by the Commissioner, except for the power to make rules, in accordance with the provisions of the Act, including these rules, is not specifically delegated; or

(b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned

to any Controller or officer in these rules or in any section or rule regulating any requirement in respect of goods to which section 64C or these rules relate, such power is delegated or such duty is assigned, as the case may be, to the Manager: Commercial Services, in the Customs and Excise division of the South African Revenue Service.

64G.27 **Pro forma agreement and surety**

The following pro forma documents are specified in terms of and form part of, this rule:

(a) The pro forma agreement referred to in rule 64G.03; and

(b) the pro forma bond referred to in rule 64G.04.

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

LICENSING OF DEGROUPING DEPOTS

***Pro Forma* Agreement between the licensee of a degrouping depot and the Commissioner**

(Section 64G and its rules)

Annexure A

As ……

(Full name of applicant – hereinafter referred to as 'licensee')

of ……

(Physical address of applicant – not a PO Box)

herein represented by

…… ……

Full Name Capacity

*duly authorised thereto by virtue of -

(a) *a resolution passed at a meeting of the Board of Directors held at …… on the ……. day of ……...; or

(b) *express consent in writing of all the partners of a partnership / *members of the close corporation /*trustees of the trust; or

(c) *being a person having the management of any other association of persons referred to in rule 60.02(2)*(a)*(iv),

has applied for a degrouping depot licence in accordance with the provisions of section 64G and its rules, and

(*Delete whichever is not applicable)

as the Commissioner has considered the application and decided to issue a licence subject to the compliance with the terms and conditions of this agreement, it is agreed that the licensee shall be bound by the following:

1. Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.

2. Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it –

   (a) understands that its rights to conduct the business of a degrouping depot are subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that may be imposed by the Commissioner;

   (b) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.

   (c) (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions as well as the banking accounts and records relating to the business conducted under the licence.

(ii) Licensee hereby agrees to and authorises the inspection of such books and documents and business banking accounts as the Commissioner and the delegated officers may require.

(d) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee (except in respect of subparagraph (v)) of the licensee -

(i) has contravened or failed to comply with the provisions of the Act;

(ii) has failed to comply with any condition or requirement of this agreement or any condition or obligation imposed by the Commissioner in respect of such licence;

(iii) is convicted of any offence under the Act;

(iv) is convicted of any offence involving dishonesty;

(v) is sequestrated or liquidated;

(vi) fails to comply with the qualifying requirement set out in the rules for section 60; or

(vii) ceases to carry on the business for which the licence is issued,

and licensee acknowledges the right of the Commissioner to cancel or suspend the licence in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

(e) Licensee in addition undertakes:

(i) to keep on the business premises books, accounts, documents and other records relating to the transactions of the degrouping depot comprising, where applicable, at least -

(aa) copies of the relative import bills of entry or release copies of such bills of entry or such other release documents as specified in rule 38.10, transport documents, manifests, outturn reports, discrepant cargo reports, proof of receipt and delivery of goods removed to and from the degrouping depot, printed copies of the electronic release documents received from the South African Revenue Service, and any other documents required in terms of the rules for section 64G;

(bb) every contract entered into and any instruction given to any licensed remover of goods in bond in respect of the carriage of goods by such remover;

(cc) to keep any other books, accounts, documents and other records which may be required in terms of any provision of the Act relating to any activity as a licensee of a degrouping depot;

(ii) notwithstanding any other provisions in the Act or the rules thereto to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;

(iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or an officer relating to its business or that of his/her principal required to be answered for purposes of the Act;

(iv) to render such returns or submit such particulars in connection with its transactions and the goods to which the transactions relate as the Commissioner or his or her delegated officer may require;

(v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure -

(aa) that the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed in accordance with the provisions of the Act;

(bb) that every person in the employ of the licensee and engaged in the degrouping depot activities of the licensee is conversant with customs and excise laws and procedures, the contents of this agreement and with the requirements relating to the business of the licensee and the customs and excise administration in respect of such business and is able to answer any question that may be required to be answered for purposes of the Act;

(vi) to provide the necessary accommodation, office furniture, parking and other facilities for the use of officers when required as prescribed in the rules.

3. Licensee is aware of the obligation to account for all goods received and at all times to be able to prove the fulfillment of any obligation relating to the payment of duty, removal in bond or other movement of such goods as may be required in terms of any provision of this Act.

4. Licensee understands and accepts -

(a) that any application for a new licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;

(b) the condition prescribed in the rules for section 64G that at least the licensee or one of its directors, members, partners, trustees or employees, as the case may be, transacting the customs and excise related business with clients of such business at the premises or in the area for which the licence is issued shall have sufficient knowledge of customs and excise laws and procedures to transact such business efficiently and in compliance with the provisions of such laws and procedures.

5. Licensee undertakes to render such proof, including audited financial statements, as may be required from time to time in order to prove that it has, and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

6. *(a)* The licensee chooses *domicilium citandi et executandi* at:
……
……
……
……

(b) The Commissioner chooses *domicilium citandi et executandi* at:
……
……
……
……

7. Thus done and signed at …….. on this …… day of ……

…… ……
Licensee Witness

8. Thus done and signed at …….. on this …… day of ……....

…… ……
For and on behalf of the Commissioner Witness

SOUTH AFRICAN REVENUE SERVICE

PRO FORMA BOND FOR A LICENSED DEGROUPING DEPOT

(To be furnished by the applicant for a licence (degrouping operator) in accordance with the provisions of section 64G of the Customs and Excise Act, 1964 (Act 91 of 1964) and the rules for the said section 64G)

KNOW ALL WHOM IT MAY CONCERN THAT –

WHEREAS ……. as Principal Debtor, herein represented by:

1. ……
2. ……
   in their respective capacities as

1. ……
2. ……

* being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at …… on the ……. day of ……...;

* being duly authorised thereto with the express consent in writing of all the members of the close corporation / all the partners of a partnership / trustees of the trust held at ……. on the …….. day of ……

and:

……. as Surety and Co-Principal Debtor in *solidum* herein represented by:

1. ……
2. ……
in their respective capacities as

1. ……
2. ……

being duly authorised thereto by virtue of standard internal *banking / insurance regulations relating to signing powers
(* Delete which is not applicable)

are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service

in the amount of R…….. (amount in words) to be paid to the said Commissioner,

for which payment well and truly to be made we bind ourselves jointly and severally, each for the whole our heirs, executors, administrators and assigns,

FURTHERMORE we, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the exceptions:
(i) *Beneficium ordinis seu excussionis;*
(ii) *Beneficium divisionis;* and
(iii) Any other exception that may be taken in law,
with the meaning and effect of which we are fully acquainted.

WHEREAS the Principal Debtor has applied for a licence in respect of the premises to be used as a degrouping depot subject to the customs and excise laws of the Republic relating to licensing of a degrouping depot and the Commissioner has approved the application.

NOW THEREFORE the conditions of this obligation are that –

(i) if all the goods received by the degrouping operator for storage or any other purpose or activity in a degrouping depot as contemplated in sections 6(1)(*hC)* and 64G of the Customs and Excise Act, 1964 and the rules therefor, have been lawfully delivered to the importer or his or her agent after due entry has been made; or

(ii) if any such goods that have been removed to any other degrouping depot shall have been received into that depot;

(iii) if any such goods for which due entry has not been made shall have been delivered to the State warehouse or any other place indicated by the Controller; or

(iv) if in respect of all such goods not duly accounted for, duty at the full rate leviable thereon, shall have been paid to the Commissioner;

THEN if the aforesaid conditions are applicable this obligation shall in relation to such goods be void, otherwise to be and remain in full force and effect.

This guarantee is not transferable or negotiable.

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor.

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give time to, or compound or make other arrangements with the Principal Debtor, its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the Principal at …….. on this ……. day of …….. 20…….

…… ……

Signature of Principal Signature of Principal

In the presence of the subscribed witnesses:

1. ……..
2. ……..

Signed by the Surety(ies) and Co-Principal Debtor(s) on this …… day of …… 20……. at ……

…… ……..

Signature of Surety and Co-Principal Debtor Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. ……..
2. ……..

CHAPTER IX

VALUE

RULES FOR SECTION 65 OF THE ACT

Furnishing of information

65.01 Any importer shall, if requested in writing, furnish on a form DA 55 or in any other manner specified in the request, full particulars as may be deemed necessary to determine the customs value of goods imported by him. The importer concerned shall furnish such information not later than 30 days from the date of such request.

Value determination

65.02 A number shall be allocated to any determination in respect of a customs value and the importer shall be notified in writing of such determination and its number. The importer shall, in respect of future consignments from the same supplier, insert such value determination number in the field “Additional Information” on the bill of entry.

65.03 If any importer so requests, he shall be advised in writing of the method used in determining the customs value of his goods.

RULES FOR SECTION 66 OF THE ACT

Exemptions from declaration

66.01 The following classes or kinds of goods are exempted from the requirements of section 66(2)*(c)* –

(a) Goods imported by an importer from a single supplier and which do not exceed R10 000 in value per consignment;

(b) goods which are not liable to an ad valorem duty, or to an ad valorem duty in addition to, or as an alternative to any other duty;

(c) goods cleared under the provisions of paragraphs (i) to (iv) of the proviso to section 38(1)*(a)*; and

(d) goods entered under rebate of duty provided for in items 403.01, 405.01, 405.04, 405.09, 406.00 to 408.00, 410.03/27.10 to 411.00/85.01, 412.02 to 412.04, 412.06, 412.08 to 412.16, 412.21, 460.06/28.35 to 460.18/85.00 and all items of Part 3 of Schedule No. 4. **(Substituted by Notice R. 938 published in Government Gazette 43661 dated 28 August 2020)**

Related persons

66.02 The tests provided for in section 66(3)*(b)* shall be used on request of the importer and for comparative purpose only.

Valuation code on bill of entry

66.03 For the purpose of section 66(2)*(c)* any importer who is –

(a) related to the supplier of the goods shall so indicate, in the field “Valuation Code” on the bill of entry, by inserting the letter “R”; and

(b) not related to the supplier of the goods shall so indicate in the field “Valuation Code” on the bill of entry, by inserting the letter “N”.

66.04 Every importer of goods exempted in terms of rule 66.01 shall indicate such exemption by inserting the letter “E” in the field “Valuation Code” on the bill of entry.

66.05 The valuation methods prescribed in sections 66(1), 66(4), 66(5), 66(7), 66(8) and 66(9) of the Act, shall be known as Valuation Methods 1 to 6, respectively, and every importer shall indicate which Valuation Method is applicable to his goods by inserting in the field “Valuation Code” on the bill of entry after the letter “R” or “N” as required by rule 66.03 the appropriate method number: Provided that importers of the classes or kinds of goods enumerated in rule 66.01 are exempted from this requirement.

RULE FOR SECTION 69 OF THE ACT

Invoice price

69.01 *(a)* In calculating the value for excise duty purposes of goods specified in terms of section B of Part 2 of Schedule No. 1 (excluding the items in section 69(1)*(a)*) on the basis of the invoice price contemplated in section 69(1)*(d)* and *(e)* there may be deducted from the final price stated on such invoice as contemplated in paragraph *(b)*, in terms of the provisions of that section, the percentage stated in each case in respect of the following of such items –

(i) 55 per cent in respect of items 118.15 and 118.20; **(Substituted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

(ii) 20 per cent in respect of item 124.05; **(Substituted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

(iii) 30 per cent in respect of items 124.40, 124.70 and 124.75; and

(iv) 50 per cent in respect of cellular telephones other than those designed for use when carried in the hand or on the person which were dutiable in terms of item 124.66 and which were removed from a customs and excise warehouse during the period from 1 July 2002 to 30 June 2004.

(b) All particulars in respect of any discount, credit or other remission or any other information whatever which relates to the invoiced price of the goods reflected on such invoice shall be fully and completely be set out on such invoice which invoice shall indicate the full and final price of such goods.

(c) No discount, remission or credit which is not equally available to every potential participant in the normal course of trade in the market for the goods shall be deducted when the value for excise duty purposes of such goods is ascertained or determined.

(d) Notwithstanding the provisions of paragraph *(c)*, no discount is deductible from the invoice price in respect of any goods specified in the items stated paragraph *(a)*(i).

CHAPTER X

REBATES, REFUNDS AND DRAWBACKS OF DUTY

RULES FOR SECTION 75 OF THE ACT

Registration of rebate users affected by amendments of items, tariff headings or subheadings in Schedule No. 3 or 4 effective from 1 January 2022 **(Substituted by Notice R. 1648 published in Government Gazette 45702 dated 31 December 2021)**

75.00 From 1 January 2022, a rebate user shall be regarded as being registered to receive imported goods classifiable within an amended item or tariff heading or subheading shown in the column for "Version 2022 (HS 2022)" if such rebate user is, immediately prior to that date, registered under any item of Schedule No. 3 or 4 to receive imported goods classifiable within the corresponding item or tariff heading or subheading for "Version 2021 (HS 2017)" listed in the correlation table on the SARS website. **(Substituted by Notice R. 1648 published in Government Gazette 45702 dated 31 December 2021)**

General provisions

75.01 Any person desirous of obtaining any goods under the provisions of any item of Schedule No. 3 or of such items of Schedule No. 4 or 6 as may be indicated in the notes to Schedules No. 4 or 6 to the tariff shall apply to the Controller in accordance with rule 59A.01A*(b)*(iA)*(cc)* for registration to obtain such goods and for registration of the premises where goods will be used or stored. Such application shall be accompanied by a plan of such premises and showing the exact location of the rebate store required in terms of rule 75.08. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

75.02 Goods which have been entered under any item referred to in rule 75.01 or which have been transferred in terms of the provisions of rule 75.11 shall, except with the permission of the Controller in circumstances which he considers exceptional and on such conditions as he may impose in each case, be conveyed directly to the appropriate approved store, vessel, tank,

yard or other place for the storage of such goods on the registered premises of the registrant in question and shall be stored only in such store, vessel, tank, yard or other place which shall be kept locked or secured in a manner approved by the Controller at all times when not actually in use for depositing or removing any goods.

75.03 The books, documents, stocks and premises of every registrant under any item of Schedule No. 3, 4 or 6 shall at all reasonable times be available for inspection by an officer.

75.04 Any registrant shall, when required to do so by the Controller, carry out under the supervision of an officer, at such times as the Controller may deem necessary, any manufacturing operation in which materials specified in and entered under any item referred to in rule 75.01 are being used.

75.05 A registrant shall notify the Controller immediately, or in advance, of any change, or contemplated change, no matter of what nature, in his legal identity, the name under which he trades, the address of his registered premises, the nature of the materials obtained by him under the provisions of Schedule No. 3, 4 or 6, the nature of the goods manufactured from such materials and the position, size or other particulars of his rebate store mentioned in rule 75.08.

Registered premises

75.06 No registrant shall, without the written permission of the Controller and subject to such conditions as he may impose in each case, perform or permit or arrange to be performed any process or operation or any portion of the manufacture of any goods on any premises other than his registered premises.

75.07 The Controller may require any registrant to provide separate stores, vessels, tanks, yards or other places for storage in respect of goods provided for in different items of Schedule No. 3, 4 or 6 or to perform the manufacturing operations in which such goods are used in separate sections of his registered premises and he may impose such conditions and

requirements in regard to such separation of stores or sections as he considers necessary.

Rebate stores

75.08 Every applicant for registration shall provide, on the premises to be registered in terms of the provisions of the rules, a store, vessel, tank, yard or other place (to be known as a rebate store) which is secure and adequate and complies with such requirements as the Controller may impose in each case, for the storage of materials obtained under the provisions of section 75 and such applicant shall provide at his own expense such separate fastenings as will permit of such rebate store being locked by an officer but the Controller may exempt any applicant from the requirements of this rule on such conditions as he may impose in each case.

75.09 All goods in a rebate store shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

75.10 Except with the written permission of the Controller, only goods which have been entered under rebate of duty under the provisions of Schedule No. 3, 4 or 6 may be stored in a rebate store.

Transfer of goods

75.11 A registrant may transfer any goods entered under any item referred to in rule 75.01 to any other registrant who is registered under the same item or to the same or any other registrant who is registered under any other item in which the same goods are specified if the extent of the rebate under such items at the time of such transfer is the same, provided such goods were acquired as a result of an unconditional sale and are owned by the first-mentioned registrant at the time of such transfer and an application on form DA 62 for such transfer is submitted to and approved by the Controller prior

to such transfer. If the extent of the rebate under such items is not the same the Controller may require the application on form DA 62 to be accompanied by a statement of the circumstances in which the transferor desires to transfer the goods in question. If such application is granted any difference in duty payable as a result of such transfer shall be paid to the Controller by the transferor before such transfer.

75.12 Notwithstanding the provisions of rule 75.11 the Controller may, in circumstances which he considers to be exceptional (for example, insolvency of manufacturer, ceasing of operations), permit a registrant to transfer goods which are not owned by him under the provisions of the said rule.

75.13 The transferor of any goods transferred in terms of the provisions of rule 75.11 shall remain liable for the duty on such goods until they have been delivered to the transferee, whereupon the transferee shall be liable for the duty on the goods so transferred.

Records

75.14 Every registrant shall keep a stock record which shall be in a form approved by the Controller and which shall show full particulars of all goods obtained under rebate by him as well as of the use or disposal of such goods. The stock record shall be kept in such a manner that the said goods can really be accounted for. The said stock record shall contain at least the following particulars which shall be entered daily in such stock record:

RECEIPTS:

- Registrant’s shipment or goods received number
- Number and date of bill of entry or transfer form
- Name of ship or name and address of transferor / manufacturer
- Date received
- Tariff heading and rebate item

- Description, quantity and value of goods

ISSUES:

- Date issued to factory
- Quantity issued
- Nature and quantity of goods produced (Yield, if applicable)
- Reference number
- Balance of stock on hand (rebate product)

75.15 Any registrant shall, if required to do so by the Controller, also keep a production record which shall show therein or thereon all receipts at factory ex rebate store, as well as the nature and quantities of the materials used and of the finished articles manufactured therefrom, in such a manner as the Controller may decide. A registrant shall also keep such samples of materials obtained under rebate of duty as the Controller may require and in such manner as he may decide.

75.16 The Controller may, in respect of any goods referred to in rule 75.01 or in respect of any industry or any class of registrant using such goods, require that a special stock record or special production record in a form approved by him and reflecting such particulars as he may decide, be kept in respect of such goods or for such industry or by such registrant in addition to or in lieu of the stock record or production record referred to in rule 75.14 or 75.15.

If the Controller requires cutting orders to be kept in respect of any industry such cutting orders shall have a sample snippet of the material affixed thereto and shall reflect, inter alia, the number and date of the bill of entry, the total number of metres entered, the rating (the number of metres required in the manufacture of each garment or unit) and the number of garments intended to be manufactured and the number actually manufactured.

75.17 A registrant shall retain in his records a copy of any bill of entry, SAD declaration or transfer form in respect of goods obtained by him under

rebate of duty, together with any clearance documents in respect of such goods, as well as any other documents required in rules 75.14, 75.15 and 75.16, for at least five years after the stocks of the goods to which such bill of entry, SAD declaration, transfer form or clearance documents relate have been exhausted.

75.18 A registrant who obtains goods for use under rebate of duty shall, unless he is in possession of a valid bill of entry or transfer form, store such goods separately from other goods in his rebate store and shall not use such goods until the permission of the Controller has been obtained.

75.19 A registrant shall complete invoices, consecutively numbered and in duplicate sets, in respect of all disposals of rebated goods and goods manufactured from such rebated goods and shall retain such duplicate invoices in his records.

75.20 A registrant shall keep the records specified in these rules in a safe place and such records shall be made available to the Controller on demand.

Entry of goods under Schedule No. 3 or 4

75.21 Where any goods are entered under Schedule No. 3 or 4, the rebate user or his or her authorised agent must submit to the Controller –

(a) a form SAD 500;

(b) the following declaration by the rebate user on his or her own letter-headed paper:

Declaration:

I, …….for rebate user, hereby undertake to comply with the provisions of the Customs and Excise Act, 1964, in respect of the goods as described herein.

For rebate
user:……..Date:……..

75.22 The licensee of any customs and excise storage warehouse may, in the case of imported unpacked spirits, deduct 0,25 per cent as contemplated in section 75(18)*(b)*(ii) from the quantity entered for storage in such warehouse.

75.23 The deductions specified in section 75(18)*(b)*(i) and (ii) are provided for in the rules for section 19A.

Keeping of a register by rebate users of excisable goods used in the manufacture of non-alcoholic beverages, foodstuffs and other non-liquor products or excisable goods for industrial use in terms of any item referred to in paragraph *(a)* (Heading substituted by Notice R. 122 published in Government Gazette 42218 dated 8 February 2019)

75.24 *(a)* This rule applies to rebate items 619.07, 620.11, 620.13 (01.01 and 02.01), 620.15, 620.19, 620.21, 620.25 and 621.08 of Schedule No. 6. **(Substituted by Notice R. 122 published in Government Gazette 42218 dated 8 February 2019)**

(b) For the purpose of this rule–

(i) rebate user" means a person who is registered and whose premises are registered for using excisable goods for the manufacture of non-alcoholic beverages, foodstuffs and other non-liquor products or excisable goods for industrial use. **(Substituted by Notice R. 122 published in Government Gazette 42218 dated 8 February 2019**)

(ii) such excisable goods must be supplied and delivered on the following forms:

- Spirits – Form DA 33A as contemplated in the rule 19A3
- Wine – Form DA 32
- Other fermented beverages – Form DA 32
- Malt beer – Form DA 33A
- Form DA 62 must be used for the transfer of excisable goods to another similarly registered rebate user.

(iii) a rebate user shall give the Controller notice of its intentions to use goods received under rebate of duty for any purpose specified in the rebate item.

(iv) except with the permission of the Controller such goods shall be so used under the supervision of an officer.

(c) A rebate user must keep a register in which is recorded at least the following:

RECEIPTS OF EXCISABLE GOODS

- The name, warehouse number and client code of the licensee of the customs and excise warehouse from whom the excisable goods was received
- The form number and date and invoice number and date
- Quantity received, and type of product received
- Tariff item and rebate item (as reflected on the form)

USE OF EXCISABLE GOODS

- Description of product manufactured
- Quantity of excisable product used
- Quantity of goods manufactured
- For spirits, the manufacturing formula, including the ratio of spirits in relation to the end product and a cross-reference to the record on form DA 133 of each manufacturing or other operations.

STOCK FIGURES FOR EXCISABLE GOODS

- Monthly stock figures, total quantities of excisable goods received, used and in stock

SALES OR REMOVALS

- Sales invoice or delivery note numbers and dates of manufactured goods sold or otherwise disposed of
- Numbers and dates of forms DA 62 in respect of excisable goods removed to other similarly registered rebate users

(d) Such register and other documents to which it relates (including copies of forms) must be kept together with other books, accounts and documents contemplated in rule 59A.09(2) at the premises of the rebate user or any other place approved by the Controller.

75.25 The rules numbered 75.25 followed by further digits relate to the refunds as contemplated in section 75(1A)*(a)*. **(Inserted by Notice R. 1892 published in Government Gazette 46056 dated 18 March 2022)**

RULES IN RESPECT OF THE DIESEL REFUND SCHEME

Refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and in terms of item 670.04 of Schedule No. 6 when such distillate fuel is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6.

Part 1: Interpretation and application of provisions

Application of provisions and definitions

75.25.01 *(a)* Rules 75.25 apply to refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and item 670.04 of Schedule No. 6.

(b) …… **(Deleted by Notice R. 7921 published in Government Gazette 55406 dated 18 September 2026)**

(c) Section 119A and the rules thereto, including the definitions in such rules, apply with any necessary changes as the context may require for the purposes of the electronic processing of diesel refund applications and electronic payments under the diesel refund scheme through relevant e-filing procedures.

(d) For the purposes of rules 75.25 and any electronic form to which these rules relate any word or expression to which a meaning has been assigned in Note 6 in Part 3 of Schedule No. 6 has the meaning so assigned, unless the context otherwise indicates, and- **(Paragraph (d) substituted by Notice R.7921 published in Government Gazette 55406 dated 18 September 2026)**

"applicant" means a person that intends to or has submitted an electronic application, but excludes a person submitting such application on behalf of another person;

"branch front end capturing" or "BFE capturing", in relation to the electronic application, means the electronic capturing by an officer at any SARS office, of information provided by the applicant as may be required for such application on the internal SARS electronic system used for purposes of processing of such applications;

"diesel refund" means the refunds as contemplated in section 75(1A)*(a)* and includes any such refunds that are debt equalised against outstanding tax liabilities of the diesel refund user in terms of section 76C;

"diesel refund scheme" means the mechanism whereby diesel refunds are granted in respect of distillate fuel that is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6;

"diesel refund user" means the user in section 75(1C)*(b)*(i) read with Note 6(a)(xi) in Part 3 of Schedule No. 6 and who is registered as contemplated in section 75(1A)*(b)*(ii);

"diesel refund relationship" means a relationship referred to in rule 75.25.05*(a)*;

"diesel refund relationship management system" means a system accessible through eFiling for the disclosure, confirmation or rejection of diesel refund relationships referred to in rule 75.25.05*(a)*(i) and (ii);

"diesel refund user segment", in relation to the electronic application, means a segment of the electronic application completed and submitted by a person intending to register as a diesel refund user;

"electronic application for the diesel refund scheme" or **"electronic application"** means the electronic application for the diesel refund scheme accessible through eFiling, in respect of either a diesel refund user or a seller;

"registrant" means a person registered in terms of rules 75.25;

"registration profile", in relation to a diesel refund user, means a profile referred to in rule 75.25.04;

"relationship management system" means the system established for purposes of disclosing the diesel refund relationships contemplated in rule 75.25.05*(b)*(i); and

"seller segment", in relation to the electronic application, means a segment of the electronic application to be completed and submitted by a "seller" as contemplated in paragraph *(a)*(ix) of Note 6 in Part 3 of Schedule No. 6.

Part 2: Registrations and disclosure of diesel refund relationships **(Heading and rule 75.25.01A inserted by Notice R.7921 published in Government Gazette 55406 dated 18 September 2026)**

Requirement relating to tax matters

75.25.01A *(a)* For purposes of rules 75.25 the tax matters of an applicant for registration for the diesel refund scheme and that of a registrant must be in order.

(b) The tax matters of an applicant for registration or a registrant under rules 75.25 must be considered to be in order if that applicant or registrant has no outstanding –

(i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of the Act or any other tax law; or

(ii) tax returns or other documents that must be submitted for tax purposes to SARS in terms of the Act or any other tax law.

Registration of sellers, notification of changes in registration particulars and recordkeeping requirements **(Heading and rule substituted by Notice R.7921 published in Government Gazette 55406 dated 18 September 2026)**

75.25.02 *(a)* Every person who intends to sell eligible purchases of distillate fuel to diesel refund users on or after the date on which rules 75.25 come into operation must apply for registration electronically-

(i) through eFiling by submission of the electronic application and the seller segment thereof; or

(ii) by BFE capturing at any SARS office.

(aA) When an application for registration of a seller is approved, a diesel refund client number, deemed to be the equivalent of a customs and excise client number contemplated in rule 59A.06(1), will be allocated to the registrant.

(b) Every registered seller of eligible purchases must –

(i) whenever any of the particulars furnished in the seller's application for registration changes, promptly advise the Commissioner by submitting in accordance with paragraph *(a)* an electronic application reflecting the changed particulars and indicating that the application serves the purpose of amending registration particulars as well as the reason for change; and

(ii) keep detailed records reflecting the particulars for each sale of eligible purchases to any diesel refund user, including the duties paid thereon and transport and delivery thereof, available for inspection on request by the Commissioner for a period of five years calculated from the end of the calendar year in which such records were created.

Registration of diesel refund users, notification of changes of registration particulars and recordkeeping requirements **(Heading and rule substituted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

75.25.03 *(a)* Only a person who is registered as a diesel refund user under the diesel refund scheme as contemplated in section 75(1A)*(b)*(ii) may apply for diesel refunds in terms of item 670.04 of Schedule No. 6.

(b) Every person who intends to apply for diesel refunds under the diesel refund scheme on or after the date on which rules 75.25 come into operation must apply for registration electronically-

(i) through eFiling by submission of the electronic application and the diesel refund user segment thereof; or

(ii) by BFE capturing at any SARS office.

(bA) Whenever an application for registration of a diesel refund user is approved, a diesel refund client number, deemed to be the equivalent of a customs and excise client number as contemplated in rule 59A.06(1), will be allocated to the registrant.

(c) Every registered diesel refund user must, whenever any of the particulars furnished in the user's application for registration changes, promptly advise the Commissioner by submitting in accordance with paragraph *(b)* an electronic application reflecting the changed particulars and indicating that the application serves the purpose of amending registration particulars as well as the reason for change.

Registration profile of the diesel refund user

75.25.04 *(a)* Every registered diesel refund user must create a single diesel refund user registration profile electronically through eFiling reflecting the information referred to in paragraph *(b)*. (**Substituted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

(b) The registration profile of the diesel refund user must list the information prescribed in Note 6 in Part 3 of Schedule No. 6 in respect of all eligible purchases and qualifying activities of that diesel refund user, including the –

(i) category of qualifying activities performed;

(ii) commercial fishing permit and the holder or cessionary thereof, if applicable;

(iii) mining authorisation and the holder or cessionary thereof, if applicable;

(iv) location where the qualifying activities are performed, which is the –

(aa) physical address or geographical location as applicable in agriculture, mining on land and electricity generation; or

(bb) vessel, installation or locomotive as applicable in fishing, offshore mining, offshore shipping, harbour shipping and rail freight transport;

(v) storage facilities for eligible purchases of the diesel refund user, together with the identifying features and fuel storage capacity thereof, as well as the physical address of ay storage facility which is situated at a fixed geographical location;

(vi) assets that are powered by eligible purchases of the diesel refund user, together with the identifying features, make, model and fuel tank capacity thereof, as well as the physical address or, if applicable, the Global Positioning System (GPS) location of any such asset; and; **(Substituted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

(vii) diesel refund relationships of the diesel refund user not disclosed or re-disclosed and confirmed on the diesel relationship management system in terms of rule 75.25.05*(b)*. **(Substituted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

(c) (i) Every diesel refund user must update the user's registration profile through eFiling within 30 days of any change in particulars listed therein.

(ii) An update effected in terms of subparagraph (i) shall be applied retrospectively for a period of up to 30 days from the date of update, but the retrospective application may not exceed the date on which the actual change occurred. **(Paragraph (c) substituted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

(d) Every diesel refund user must –

(i) keep detailed records supporting the information listed in the user's registration profile for a period of five years calculated from the end of the calendar year in which such records were created; and

(ii) make any such record available for inspection on request by the Commissioner. **(Paragraph (d) inserted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

Diesel refund relationships of the diesel refund user **(Rule substituted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

75.25.05 *(a)* For the purposes of rules 75.25 "diesel refund relationships" of the diesel refund user means any business relationships which the diesel refund user entered into for the purposes of any qualifying activity, such as any agreement –

(i) with a seller of eligible purchases to the diesel refund user;

(ii) with another registered diesel refund user;

(iii) as a member of a partnership, joint venture or an unincorporated body of persons;

(iv) with transporter of eligible purchases for the diesel refund user;

(v) for the purposes of hiring, leasing or chartering any asset to perform any qualifying activity; and

(vi) for the purposes of contracting or sub-contracting any person to perform any qualifying activity.

(b) Every diesel refund user must –

(i) subject to rule 75.25.05A, disclose any diesel refund relationship contemplated in paragraph *(a)*(i) or (ii) on the diesel relationship management system; and;

(iA) disclose any diesel refund relationship contemplated in paragraph *(a)* that do not fall within the ambit of paragraph *(a)*(i) or (ii) by listing such relationship on the user's registration profile as required in terms of rule 75.25.04*(b)*(vii).

(ii) ……

(c) Any diesel refund relationship particulars disclosed in terms of –

(i) paragraph *(b)*(i) on the diesel relationship management system, must promptly be updated by the diesel refund user in accordance with rule 75.25.05A; and

(ii) paragraph *(b)*(iA), must be updated in accordance with rule 75.25.04*(c)* on the user's registration profile.

Disclosure of diesel refund relationships on the diesel relationship management system **(Rule inserted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

75.25.05A *(a)* A disclosure referred to in rule 75.25.05*(b)*(i) on the diesel relationship management system must reflect—

(i) the name and diesel refund client number of the diesel refund user making the disclosure;

(ii) the date of the disclosure;

(iii) the name, diesel refund client type and diesel refund client number of the registered person who is the other party to the diesel refund relationship;

(iv) the type of the diesel refund relationship; and

(v) whether the disclosure relates to—

(aa) the conclusion of a diesel refund relationship; or

(bb) the cancellation of a diesel refund relationship.

(b) A disclosure referred to in paragraph *(a)* must be made by the diesel refund user either —

(i) electronically on the diesel relationship management system; or

(ii) by BFE capturing at any SARS Office.

(c) A disclosure referred to in paragraph *(a)* must be supported by any—

(i) agreement entered into between the parties that governs the diesel refund relationship, if applicable; and

(ii) other documents that may be required by the Commissioner for purposes of noting a diesel refund relationship.

(d) A diesel refund user will be deemed to have complied with rule 75.25.05*(b)*(i) if the disclosure is initiated by the registrant who is the other party to the diesel refund relationship.

Confirmation or rejection of diesel refund relationships by other party **(Rule inserted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

75.25.05B *(a)* A person named in a disclosure referred to in rule 75.25.05A by the registered person initiating the disclosure of the diesel refund relationship must within 7 working days from the date of being notified by the Commissioner of the disclosure either confirm or reject the relationship on the diesel relationship management system.

(b) If a person named as the other party to a diesel refund relationship in terms of paragraph *(a)*—

(i) confirms the relationship, the Commissioner must note on the system particulars of the relationship for purposes of its validation processes relating to diesel refund claims submitted by or on behalf of the user which involve that other party; or

(ii) rejects the relationship or fails to either confirm or reject the relationship within the prescribed timeframe, the disclosure becomes ineffective and the Commissioner may disregard the alleged relationship for purposes of such validation processes.

Fresh disclosure of diesel refund relationships upon failure by other party to confirm or reject relationship **(Rule inserted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

75.25.05C *(a)* If the person named as the other party to a diesel refund relationship in terms of rule 75.25.05A fails to confirm or reject the relationship in accordance with rule 75.25.05B, the registered person that made the disclosure may disclose the relevant relationship to the Commissioner afresh.

(b) Rules 75.25.05A and 75.25.05B apply with any necessary changes the context may require to a fresh disclosure in terms of paragraph *(a)*.

Part 3: Transitional arrangements regarding applications in preparation for implementation of new diesel refund scheme **(Rule substituted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

Special transitional arrangement for submission and consideration of diesel refund registration applications in preparation for implementation of new diesel refund scheme

75.25.05D *(a)* For the purposes of this transitional arrangement –

"application" means an application for registration as set out in Part 2 of these rules for the purposes of participating in the new diesel refund scheme;

"current diesel refund scheme" means the mechanism in place at the date of publication of this transitional arrangement, whereby diesel refunds are granted in respect of distillate fuel that is purchased and used by diesel refund users as prescribed in Note 6 in Part 3 of Schedule No. 6;

"effective date" means the date to be determined by Notice in the Government Gazette when –

(a) section 16(1)*(a)* and 16(1)*(e)* of The Tax Administration Amendment Act, 2017 (Act No. 13 of 2017), and rules 75.25 come into effect; and

(b) amendments to Note 6 in Part 3 Schedule No. 6 as published in Government Gazette No. 46056 through Notice No. R. 1893 dated 18 March 2022 come into effect; and

"new diesel refund scheme" means the new mechanism established by rules 75.25 read with Note 6 in Part 3 Schedule No. 6, as amended by Government Gazette No. 46056 through Notice No. R. 1893 dated 18 March 2022, whereby diesel refunds will, after the effective date, be granted in respect of distillate fuel that is purchased and used by diesel refund users as prescribed in that Note.

(b) Applications may be –

(i) submitted before the effective date, but only as from a date determined and published by the Commissioner on the SARS website; and

(ii) considered and dispensed with by the Commissioner before the effective date.

(c) (i) For the purposes of paragraph *(b)*, the submission and consideration of, and dispensing with, applications will take place as if the new diesel refund scheme is already in effect, subject to subparagraph (ii).

(ii) No registration approved in terms of paragraph *(b)* has any effect for the purposes of claiming refunds or otherwise participating in the new diesel refund scheme before the effective date.

(d) A person aggrieved by the outcome of an application contemplated in paragraph *(b)* may utilize internal administrative appeal procedures set out in the rules under section 77H and alternative dispute resolution procedures as set out in the rules under section 77I, as may be appropriate.

(e) The outcome of an application contemplated in paragraph *(b)* does not affect a registration in terms of section 75 for the current diesel refund scheme for the period for which the current diesel refund scheme remains active in terms of rule 75.25.09*(c)*.

Part 4: Diesel refund claiming process **(Heading inserted by Notice R.7921 published in Government Gazette No. 55406 dated 18 September 2026)**

Submission of diesel refund applications

75.25.06 *(a)* For the purposes of applying for a diesel refund, every diesel refund user must submit electronically within the period prescribed in paragraph *(b)* –

(i) a diesel refund return on form DSL 201; and

(ii) upon request from the Commissioner, any substantiating source documentation as contemplated in paragraphs *(c)* and *(d)* of section 75(4A) and prescribed in Note 6 in Part 3 of Schedule No. 6.

(b) The return and documentation specified in paragraph *(a)* must be submitted within 30 days after the last day of the accounting period, but not later than the penultimate working day of the month following that accounting period.

(c) For the purposes of paragraph *(b)*, an accounting period shall be a period of one calendar month or any part thereof.

(d) Should the diesel refund user not have a diesel refund application for any particular accounting period, that diesel refund user may choose to not submit a diesel refund return for such accounting period.

Determination of diesel refund applications

75.25.07 *(a)* Every diesel refund user must determine its monthly diesel refund application according to the prescriptions of Note 6 in Part 3 of Schedule No. 6 by –

(i) limiting the diesel refund application to the eligible purchases of that diesel refund user which were purchased and used in qualifying activities in the Republic by such diesel refund user;

(ii) excluding any non-eligible purchases of that diesel refund user from the diesel refund application; and

(iii) verifying the diesel refund application through the required substantiating source documentation of that diesel refund user.

(b) Every diesel refund application is –

(i) restricted to the eligible purchases and qualifying activities of the diesel refund user which are supported by the information current on the registration profile of that diesel refund user within 30 days of any change in particulars provided therein; and

(ii) subject to presentation by the diesel refund user of the required substantiating source documentation and any other proof prescribed in Note 6 in Part 3 of Schedule No. 6 at such time and in such form as the Commissioner may request.

(c) Any diesel refund application must be submitted within two years from the date of purchase of such distillate fuel, on the basis that –

(i) any distillate fuel purchases shall be deemed to have been used in the order of the dates of such purchases;

(ii) the amount of the diesel refund application shall be calculated at the refund rate applicable on the date of such purchase; and

(iii) the date of such purchase shall be the date of issue of the purchase invoice as contemplated in section 75(4A)*(c)* and prescribed in Note 6 in Part 3 of Schedule No. 6.

Processing of diesel refund applications and payments

75.25.08 *(a)* Any diesel refund application and payment must be processed electronically through relevant e-filing procedures in terms of section 119A and the rules thereto with any necessary changes as the context may require.

(b) Any diesel refund user that chooses to correct its historical diesel refund applications must do so electronically, on the basis that –

(i) corrections that result in a decrease in a historical diesel refund application must be effected on the diesel refund e-filing account

of such diesel refund user for the historical period concerned; and

(ii) corrections that result in an increase in a historical diesel refund application must be effected through the monthly diesel refund application process on a future diesel refund return of such diesel refund user for the historical period concerned.

Implementation

75.25.09 *(a)* Every approved registration that is applied for before rules 75.25 come into operation will take effect on the date these rules come into operation.

(b) Every diesel refund user must take stock of all distillate fuel in that diesel refund user's possession when operations cease on the day before rules 75.25 come into operation and retain such stock records for a period of five years.

(c) Any diesel refund application in respect of distillate fuel purchased before rules 75.25 come into operation must be made by means of the system in use for the processing of diesel refunds before these rules come into operation and which will remain active for two years after these rules come into operation.

(d) For purposes of rule 75.25.06*(c)*, the accounting period will commence on the date rules 75.25 come into operation.

75.26 The rules numbered 75.26 followed by further digits relate to the submission of applications for drawbacks and refunds contemplated in Schedule No. 5, and for refunds contemplated in Schedule No. 6 to the Act through eFiling or through the electronic data interchange system (EDI) **(Inserted by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**

Definitions

75.26.01 For the purposes of these rules, any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and unless otherwise specified or the context otherwise indicates –

"Customs and Excise Office" means a Customs and Excise Office as indicated on the SARS website, where applications contemplated in these rules may be submitted;

"electronic data interchange" or **"EDI"** means the electronic transfer from computer to computer of information using an agreed standard to structure the information;

"eFiling" means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions, and any grammatical derivative has a corresponding meaning;

"form DA 63", **"form DA 64"** or **"form DA 66"** respectively, means the electronic equivalent of the relevant prescribed form to be used for purposes of eFIling or EDI, unless expressly stated otherwise; and

"these rules" means the rules contemplated in rule 75.26.

Persons submitting applications in terms of these rules to be registered electronic users

75.26.02 A person submitting an application in accordance with rule 75.26.03*(a)* must be registered, depending on the mode of electronic submission selected, as an electronic user for –

(a) eFiling as contemplated in rule 59A.01A*(b)*(iB); or

(b) electronic data interchange (EDI) as contemplated in rule 101A.02(3).

Applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 that must be submitted electronically

75.26.03 *(a)* An application for a drawback or refund relating to the items in Schedules No. 5 and 6 referred to in this rule must, subject to rule 75.26.04, be made electronically by submitting the relevant electronic form and supporting documents through either eFiling or EDI.

(b) Form DA 66 together with form DA 64 must be submitted in accordance with paragraph *(a)* in respect of applications for drawbacks or refunds, as the case may be, relating to the items in Schedule No. 5, subject to paragraph *(c)*.

(c) (i) Form DA 66, together with form DA 63 reflecting the information as certified by the Controller in the paper format of form DA 63, must be submitted in accordance with paragraph *(a)* in respect of applications for drawbacks or refunds, as the case may be, relating to the following items in Schedule No. 5:

(aa) 522.03; and

(bb) 522.05 and 522.06.

(ii) Form DA 63, as certified by the Controller in paper format, must at the time of application be submitted as a supporting document to the application referred to in subparagraph (i).

(d) Form DA 66 must be submitted in accordance with paragraph *(a)* in respect of applications for refunds relating to the following items in Schedule No. 6:

(i) 671.09 and 671.11;

(ii) 623.25;

(iii) 691.02 and 691.03;

(iv) 691.05 and 691.06; and

(v) 681.04, 681.05 and 681.06.

Submission of applications dealt with in these rules in the event of systems failure

75.26.04 When, in the event of a systems failure, an electronic user referred to in rule 76.26.02 cannot submit an application for a drawback or refund dealt with in these rules electronically as required in terms of rule 75.26.03, such application may be made at a Customs and Excise Office by manual submission of the of the relevant prescribed form in paper format, printed from the SARS website, as well as any supporting documents as may be required for the relevant application.

Communication through eFiling for purposes of applying for drawbacks and refunds

75.26.05 *(a)* The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication through eFiling as contemplated in these rules, subject to paragraph *(b)*.

(b) The rules for electronic communication referred to in paragraph *(a)* apply with any necessary changes as the context may require, and in such application any reference in those rules to –

(i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;

(ii) an electronic filing system must be read as including a reference to eFiling for purposes of submission of applications for drawbacks and refunds and related messages in terms of these rules;

(iii) an electronic filing transaction must be read as including a reference to submission of an application for a drawback or refund in terms of these rules;

(iv) an electronic communicator or registered electronic user must be read as including a reference to an importer, exporter or any other person entitled to claim a drawback or refund, registered in terms of section 59A as an electronic user for eFiling;

(v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user for eFiling and who is authorised to submit applications for drawbacks and refunds dealt with in these rules electronically as a clearing agent, registered agent or other representative on behalf of another; and

(vi) a taxpayer must be read as including a reference to a registered importer, exporter or any other person entitled to claim a drawback or refund.

(c) In the event of any inconsistency between a provision of the rules under section 75 and the rules for electronic communication referred to in paragraph *(a)*, the provision of the former prevails.

Communication through the electronic data interchange system (EDI) for purposes of applying for drawbacks and refunds

75.26.06 The rules under section 101A apply for purposes of electronic communication through EDI as contemplated in these rules.

Transitional arrangements

75.26.07 *(a)* An application for a drawback or refund dealt with in these rules submitted manually in paper format prior to the effective date of these rules, must be considered in accordance with the process for manual submissions, subject to paragraph *(b)*.

(b) Where it is determined during consideration of an application contemplated in paragraph *(a)* that a new application must be submitted, such application must be submitted either through eFiling or EDI, in accordance with rule 75.26.03.

RULES FOR SECTION 76 OF THE ACT

General refunds in respect of imported goods, excisable goods and certain exported goods **(Substituted by Notice R.656 published in Government Gazette 44907 dated 31 July 2021)**

76.01 Any application for a refund or payment in terms of section 76 shall be submitted to the Controller in the prescribed form (form DA 66) together with all necessary documents relating to such application.

76.02 **……(Deleted by Notice R.408 published in Government Gazette 44546 dated 7 May 2021)**

76.03 Where, for purposes of applying for a refund of duty, an examination without prejudice of the goods concerned is required, the provisions of rule 40.01 shall be complied with.

76.04 *(a)* Notwithstanding rule 76.01, for the purposes of a refund application contemplated in section 76(4) in respect of imported goods and excisable goods, a voucher of correction as provided for in section 40(3)*(a)*(i)*(bb)*(A) reflecting a refund amount submitted manually or electronically with a refund indicator shown thereon shall be regarded as an application for refund of that amount. **(Substituted by Notice R.656 published in Government Gazette 44907 dated 31 July 2021)**

(b) (i) The form CR 1, obtainable from the SARS website, together with all documents necessary to prove that the refund is due must be submitted in paper format or by facsimile transmission or electronically to reach the Commissioner during the official hours of attendance prescribed in item 201.10 of the Schedule to the Rules at the place specified and within the time indicated in a request by SARS for the CR 1 and necessary documents to be submitted.

(ii) The application shall only be regarded as validly submitted on receipt of a properly completed form CR 1 and the necessary documents proving that a refund is due.

(iii) If form CR 1 and the necessary documents are not received within the time specified in subparagraph (i), the voucher of correction received will be electronically cancelled by SARS and

a fresh voucher of correction must thereafter be submitted if it is intended to renew the application for the refund.

CHAPTER XA

INTERNAL ADMINISTRATIVE APPEAL; ALTERNATIVE DISPUTE RESOLUTION; DISPUTE SETTLEMENT

PART A: INTERNAL ADMINISTRATIVE APPEAL

RULES FOR SECTION 77H OF THE ACT **(Substituted by Notice R.1420 published in Government Gazette 42128 dated 21 December 2018)**

Part A I: General provisions

Definitions

77H.01 In this Chapter, unless the context otherwise indicates—

"aggrieved person" or **"person aggrieved"**, in relation to a decision, means a person affected by the decision that has a right to institute judicial proceedings should that person elect to do so;

"amount to which the appeal relates" means the amount appealed against by the appellant as specified in a notice demanding payment issued by SARS;

"appellant" means an aggrieved person that submits or has submitted an internal appeal, whether personally or through a representative;

"centralised unit", means an operational unit, located centrally at Head Office for strategic or practical operational purposes, that performs branch office related functions; **(Inserted by Notice R. 6409 published in Government Gazette 52968 dated 11 July 2025)**

"Customs and Excise Branch Office Appeal Committee" means an appeal committee established in terms of rule 77H.11(1)*(a*) for a Branch Office or for a number of Offices, irrespective of whether –

(a) both customs and excise functions are performed by that Branch Office or those Offices;

(b) only customs functions are performed by that Branch Office or those Offices; or

(c) only excise functions are performed by that Branch Office or those Offices; **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

"Customs and Excise National Appeal Committee" means an appeal committee established in terms of rule 77H.11(1)*(c)*;

"eFiling" means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions;

"person responsible for managing internal appeals at Head Office" means an official at Head Office to whom the management of internal appeals is assigned by the person entrusted with overall responsibility for Customs and Excise appeals; **(Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

"Head Office" means the Head Office of SARS;

"Office" means a SARS Office where, depending on the circumstances–

(a) customs and excise functions are performed;

(b) customs functions are performed; or

(c) excise functions are performed;

"person in charge", in relation to a Branch Office, means the officer or SARS official entrusted with the overall managerial responsibility of that Branch Office;

"person entrusted with overall responsibility for Customs and Excise appeals" means the SARS official to whom the Commissioner has entrusted such responsibility by specific written authority; **(Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

"Rules for Electronic Communication" means the rules published in terms of section 255 of the Tax Administration Act, 2011 (Act No. 28 of

2011) by Government Notice No. 644 dated 25 August 2014; **(Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

"SARS taxpayer reference number" means a taxpayer number contemplated in section 24 of the Tax Administration Act, 2011 (Act No. 28 of 2011); and

"Tariff, Valuation and Origin Appeal Committee" means an appeal committee established in terms of rule 77H.11(1)*(b)*; and

"these rules" means the rules under section 77H. **(Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

Delivery and receipt of documents or communications *(section 77H)* (Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)

77H.01A (1) When for purposes of these rules a document or communication, including a decision as contemplated in section 77A, is sent by SARS to a person to whom it is addressed by way of –

(a) e-mail, rule 3(2)*(a)* of the Rules for Electronic Communication applies and delivery of the document or communication is regarded to occur as set out in that rule;

(b) eFiling, rule 3(2)*(b)*(ii) of the Rules for Electronic Communication applies and delivery of the document or communication is regarded to occur as set out in that rule; or

(c) post, to that person's last known postal address, delivery of the document or communication is regarded to occur at the time when it would, in the ordinary course of post, have arrived at that address.

(2) When in terms of these rules a person required or permitted to submit a document to SARS in a prescribed manner, submits the document or communication–

(a) by way of e-mail, rule 3(2)*(a)* of the Rules for Electronic Communication applies and delivery of the document or communication is regarded to occur as set out in that rule;

(b) by way of eFiling, rule 3(2)*(b)*(i) of the Rules for Electronic Communication applies and delivery of the document or communication is regarded to occur as set out in that rule; or

(c) by hand, delivery of the document is regarded to occur when the document is date stamped and signed at the Office indicated in the relevant rule.

(3) A document or communication delivered as contemplated in this rule is for purposes of these rules regarded as having been received by the person to whom it is addressed, unless –

(a) in the case of a delivery referred to in subrule (1), the Commissioner is satisfied that the document or communication was not received, or was received at another time; or

(b) a court decides that the document or communication was not received or was received at another time.

Request for reasons for decisions *(section 77D read with section 77H)*

77H.02 (1) A request for reasons contemplated in section 77D(1)*(a)* must be submitted in accordance with any instructions issued by SARS in the written communication informing the person of the decision–

(a) to the Office that communicated the decision or, in the case of a decision relating to the declaration process, to the Office indicated on form SAD 500 as the “office of destination or departure”; or

(b) in the case of a decision on internal appeal by an appeal committee, to the appeal committee that communicated the decision. **(Rule 77H.02(1) substituted by Notice R. 6409 published in Government Gazette 52968- dated 11 July 2025)**

(2) A request referred to in subrule (1) must reflect—

(a) the name and customs and excise client number or SARS taxpayer reference number of the person requesting reasons or, if that person does not have such a client number or SARS taxpayer reference number, the following information:

(i) If that person is a natural person, his or her—

(aa) full name;

(bb) identification document or passport document number;

(cc) physical and postal addresses; and

(dd) contact details; or

(ii) if that person is a juristic entity—

(aa) the registered or official name of the entity;

(bb) its registration number or the number of its founding document, indicating whether the entity is incorporated, registered or recognised in terms of the laws of the Republic or another country, and if another country, the name of that country;

(cc) its physical and postal addresses;

(dd) its contact details; and

(ee) the name and contact details of a contact person;

(b) if the request is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the person referred to in paragraph *(a)*, the following information:

(i) If the request is submitted by a clearing agent or a registered agent, the name and customs and excise client number of the clearing agent or registered agent; or

(ii) if the request is submitted by another duly authorised representative, the name of the representative, and—

(aa) if the representative is a natural person–

(A) his or her identification document or passport document number; and

(B) his or her contact details and any physical and postal addresses in the Republic; or

(bb) if the representative is a juristic entity—

(A) its registration number or the number of its founding document, indicating whether the entity is incorporated, registered or recognised in terms of the laws of the Republic or another country and, if another country, the name of that country;

(B) its contact details and any physical and postal addresses in the Republic; and

(C) the name and contact details of a contact person;

(c) the physical or electronic address to which reasons and any documents relating thereto must be sent, if applicable;

(d) particulars of the decision for which reasons are requested in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the communication referred to in subrule (1); and

(e) the date of the request.

(3) *(a)* A person that requested reasons is entitled to a written acknowledgement of receipt from SARS indicating the date of receipt of the request, subject to paragraph *(b)*.

(b) Paragraph *(a)* does not apply if the person requesting reasons, in the case of request submitted otherwise than through eFiling, did not comply with subrule (2)*(c)*.

(4) A person that requested reasons must within 45 days from the date of acknowledgement of receipt referred to in subrule (3)*(a)* be notified in writing-

(a) of such reasons; or

(b) that any written reasons already provided, are confirmed. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(5) *(a)* A request for reasons referred to in subrule (1) must be submitted within 30 days from the date the decision was received in terms of rule 77H.01A(3).

(b) A request referred to in paragraph *(a)* may be submitted in respect of –

(i) a decision against which the aggrieved person wishes to submit an internal appeal in accordance with rule 77H.04; and

(ii) a decision on internal appeal by an appeal committee. **(Substituted by Notice R. 6409 published in Government Gazette 52968 dated 11 July 2025)**

Application to direct suspension of amounts payable to Commissioner *(section 77G read with 77H)* **(Heading substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

77H.03 (1) If a person aggrieved by a decision intends to submit an appeal against a decision in terms of rule 77H.04 and wishes to apply for the suspension of a disputed or affected payment pending conclusion of the appeal proceedings, that person must submit an application for suspension within the relevant timeframe for submission of an appeal as set out in rule 77H.04(2).

(2) An application referred to in subrule (1) must be submitted—

(a) electronically through—

(i) eFiling, if this mode of submission is available for such applications; or

(ii) e-mail; or

(b) by delivering the document by hand.

(3) Details for submission of an application in terms of subrule (2)*(a)*(ii) or *(b)* are the following:

(a) If sent through e-mail, the e-mail must be directed to the e-mail address indicated on the SARS website for the Office–

(i) that communicated the decision to the aggrieved person; or

(ii) specified on form SAD 500 as the “office of destination or departure”, in the case of a decision relating to the declaration process; or

(b) if delivered by hand, the application must be submitted to the Office referred to in paragraph *(a)*(i) or (ii), depending on the circumstances.

(4) An application referred to in subrule (1) must state the following information:

(a) The applicant's name and customs and excise client number or, if the applicant does not have such a client number, the information specified in rule 77H.02(2)*(a)*(i) or (ii);

(b) if the application is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the applicant, the information specified in rule 77H.02(2)*(b)*(i) or (ii);

(c) particulars of the decision in respect of which the suspension of payment is requested in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the communication informing the applicant of that decision;

(d) particulars of the disputed or affected payment which the applicant seeks to have suspended, including the case reference number indicated in the notice demanding payment; and

(e) the reason why suspension of the payment is sought.

(5) The following documents must support an application referred to in subrule (1):

(a) The applicant's bank statements for a period of three months preceding the application, certified by the bank;

(b) if the applicant is a juristic entity, a certified copy of the document authorising the person who submitted the application on behalf of the entity, to act on behalf of the entity;

(c) a certified copy of the identification document or passport of an authorised person referred to in paragraph *(b)*; and

(d) a certified copy of the document authorising a person contemplated in subrule (4)*(b)* to act as the representative of the applicant.

(6) An applicant is entitled to a written acknowledgement of receipt from SARS, indicating the date of receipt of the application.

(7) The factors to be taken into consideration when deciding an application referred to in subrule (1) are the following:

(a) The amount of the disputed payment;

(b) the compliance history of the applicant;

(c) the risk of dissipation of assets by the applicant during the period of suspension;

(d) the reasons for suspension as submitted by the applicant;

(e) the risk of the applicant abusing the application to postpone payment without having the intention to institute an appeal;

(f) whether the applicant has provided or is able to provide adequate security for the payment of the amount;

(g) whether payment of the amount would result in irreparable financial hardship to the applicant;

(h) whether sequestration or liquidation proceedings are imminent; and

(i) whether fraud is involved in the origin of the dispute.

(8) A suspension of payment granted to a person pursuant to an application in terms of this rule may at any time be withdrawn–

(*a)* if eventual recovery of the disputed payment is compromised by the actions of that person;

(b) if that person abuses the appeal proceedings, including by—

(i) unreasonably delaying institution or conclusion of the proceedings;

(ii) consistently raising frivolous, vexatious or irrelevant issues in the proceedings; or

(iii) employing any dilatory tactics in the proceedings;

(c) if on further consideration of the factors referred to in subrule (7), the suspension should not have been granted;

(d) if there is a material change in any of the grounds on which the suspension was granted; or

(e) on any other good ground.

(9) *(a)* The amount suspended or in respect of which a suspension has been applied for in terms of this rule remains due and payable as specified in the notice demanding payment if–

(i) the suspension granted is withdrawn in terms of subrule (8); or

(ii) the application for suspension is refused.

(b) Interest on an amount referred to in paragraph *(a)* shall be payable as provided for in section 105.

Part A II: Submission of administrative appeals

Submission of appeals *(section 77C read with section 77H)*

77H.04 (1) An appeal against a decision must within the timeframe referred to in subrule (2) be submitted—

(a) electronically through—

(i) eFiling, if this mode of submission is available for submission of an appeal; or

(ii) e-mail; or

(b) by delivering the document by hand.

(2) *(a)* An appeal referred to in subrule (1) must be submitted within 30 days from the date when the appellant received, as contemplated in rules 77H.01A(3)–

(i) the decision; or

(ii) the reasons for the decision, if reasons were requested for the decision in terms of rule 77H.02. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(b) A timeframe referred to in paragraph *(a)* may on application in terms of rule 77H.05 be extended by the Commissioner by no more than 20 days.

(3) An appeal submitted in terms of subrule (1)*(a)*(ii) or *(b)*, must—

(a) be on Form DA 51; and

(b) be submitted by making use of the details specified in subrule (4).

(4) Details for submission of an appeal in terms of subrule (1)*(a)*(ii) and *(b)* are the following:

(a) If sent through e-mail, the appeal must be directed to the e-mail address indicated on the SARS website for the Office–

(i) that communicated the decision to the appellant; or

(ii) indicated on form SAD 500 as the “office of destination or departure”, in the case of an appeal relating to the declaration process; or

(b) if delivered by hand, the appeal must be submitted to the Office referred to in paragraph *(a)*(i) or (ii), depending on the circumstances.

(5) An appeal referred to in subrule (1) must reflect—

(a) the name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)*(a)*(i) or (ii), with the necessary changes;

(b) if the appeal is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)*(b)*(i) or (ii), with the necessary changes;

(c) particulars of the decision appealed against in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the written communication informing the applicant of the decision;

(d) the grounds upon which the appeal is based;

(e) any new information which may impact the decision on appeal which was not available at the time when the decision was taken;

(f) the physical or electronic address to which the decision on appeal and any documents or communications relating thereto must be sent;

(g) the date and signature of the appellant or the appellant's authorised representative; and

(h) any other information that may be required for purposes of the appeal.

(6) An appeal referred to in subrule (1) must be supported by the following documents:

(a) If the appellant is a juristic entity—

(i) a certified copy of the document authorising the person who submitted the appeal on behalf of the entity, to act on behalf of the entity; and

(ii) a certified copy of the identification document or passport of an authorised person referred to in subparagraph (i);

(b) a certified copy of the document authorising a person contemplated in subrule (5)*(b)* to act as the representative of the appellant;

(c) any documentary evidence substantiating—

(i) the grounds for appeal on which the appellant relies; and

(ii) any new information referred to in subrule (5)*(e)*; and

(d) any other documents as may be required for purposes of considering the appeal.

(7) *(a)* An appellant is entitled to a written acknowledgement of receipt from SARS indicating the date of receipt of the appeal, subject to paragraph *(b)*.

(b) Paragraph *(a)* does not apply if the appellant, in the case of appeals submitted otherwise than through eFiling, did not comply with subrule (5)*(f)*.

Application for extension of timeframe within which internal appeal must be submitted *(section 77D read with section 77H)*

77H.05 (1) An appellant that requires an extension of the period within which an appeal must be submitted, must before expiry of the timeframe referred to in rule 77H.04(2)*(a)* apply for extension in terms of this rule.

(2) An application referred to in subrule (1) must be submitted–

(a) electronically through–

(i) eFiling, if this mode of submission is available for submission of such applications; or

(ii) e-mail; or

(b) by delivering the document by hand.

(3) An application in terms of subrule (2)*(a)*(ii) and *(b)* must –

(a) if sent through e-mail, be directed to the e-mail address indicated on the SARS website for the Office–

(i) that communicated the decision to the appellant; or

(ii) indicated on form SAD 500 as the “office of destination or departure”, in the case of an appeal relating to the declaration process; or

(b) if delivered by hand, be submitted to the Office referred to in paragraph *(a)*(i) or (ii), depending on the circumstances. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(4) An application referred to in subrule (1) must reflect the following particulars:

(a) The name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)*(a)*(i) or (ii), with the necessary changes;

(b) if the application is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)*(b)*(i) or (ii), with the necessary changes;

(c) particulars of the decision to be appealed against in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the communication informing the applicant of that decision; and

(d) the reason why an extension is required.

Incomplete appeals *(section 77H)*

77H.06 (1) If an appeal submitted in terms of rule 77H.04 does not comply with all the requirements for a complete appeal set out in that rule, the appellant is entitled to be notified in writing of the outstanding requirements within 30 days after acknowledgement of receipt referred to in rule 77H.04(7) had been conveyed to the appellant. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(2) A notification referred to in subrule (1) must—

(a) reflect the date of notification;

(b) state the reason for the appeal being incomplete;

(c) list the outstanding information, documents or samples required for the appeal to be considered complete; and

(d) contain instructions for submission of the outstanding information, documents or samples.

(3) *(a)* An appellant notified of an incomplete appeal in terms of this rule that wishes to continue with the appeal must within 15 days after such notice comply with the outstanding requirements.

(b) The timeframe referred to in paragraph *(a)* may on application in terms of rule 77H.07 before expiry of such period, be extended on reasonable grounds.

(4) If an appellant does not comply with a request to submit outstanding information or documents required for consideration of the appeal within the timeframe referred to in subrule (3)*(a)* or within an extended timeframe contemplated in subrule (3)*(b)*, the appeal lapses.

Application for extension of timeframe for purposes of compliance with outstanding requirements in relation to incomplete appeal

77H.07 (1) An appellant that requires an extension of the timeframe contemplated in rule 77H.06(3)*(a)*, must apply for extension in terms of this rule.

(2) An application referred to in subrule (1) must be submitted –

(a) electronically through–

(i) eFiling, if this mode of submission is available for submission of such applications; or

(ii) e-mail; or

(b) by delivering the document by hand.

(3) An application referred to in subrule (1) must–

(a) be submitted in accordance with any instructions issued by SARS in the notification of outstanding requirements in terms of rule 77H.06(1); and

(b) reflect the following particulars:

(i) The name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)*(a)*(i) or (ii), with the necessary changes;

(ii) if the application is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)*(b)*(i) or (ii), with the necessary changes;

(iii) the reference number of the notification relating to outstanding requirements in terms of rule 77H.06(1); and

(iv) the reason why an extension is required.

Time within which appeals must be decided *(section 77D read with section 77H)*

77H.08 (1) An appeal must be decided –

(a) within 60 days from the date of submission of the appeal in accordance with rule 77H.04; or

(b) if the appeal was incomplete, within 60 days from the date on which the complete appeal was submitted.

(2) If the Commissioner is of the opinion that more time is required to decide the appeal due to the complexity of the matter, the principle or amount involved, or due to exceptional circumstances, the period referred to in subrule (1) may by notice to the appellant be extended by no more than 45 days, unless a longer period is agreed upon by the parties. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

Withdrawal of appeal *(section 77H)*

77H.09 (1) If an appellant wishes to withdraw an appeal submitted in terms of rule 77H.04 the appellant must submit a notification of withdrawal—

(a) electronically through—

(i) eFiling, if this mode of submission is available for such notifications; or

(ii) e-mail; or

(b) by delivering the document by hand.

(2) A notification in terms of subrule (1)*(a)*(ii) or *(b)* must be submitted by making use of the details specified in rule 77H.04(4).

(3) A notification referred to in subrule (1) must reflect the following information:

(a) The name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)*(a)*(i) or (ii), with the necessary changes;

(*b)* if the request is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)*(b)*(i) or (ii), with the necessary changes;

(c) particulars of the appeal withdrawn; and

(d) the date and signature of the appellant or the appellant's authorised representative.

Part A III: Appeal committees

Decisions to be dealt with by appeal committees *(section 77H)*

77H.10 An appeal against a decision of an officer or a SARS official or a number of officers or SARS officials acting jointly must be dealt with by the appropriate appeal committee as set out in rule 77H.11. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

Establishment and jurisdiction of appeal committees *(section 77E read with 77H)*

77H.11 (1) The following internal appeal committees are hereby established:

(a) A Customs and Excise Branch Office Appeal Committee—

(i) for any Branch Office as may be approved by the person entrusted with overall responsibility for Customs and Excise appeals; or

(ii) for a number of Branch Offices as may be approved by the person entrusted with overall responsibility for Customs and Excise appeals; **(Subrule 1(a) substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(b) a Tariff, Valuation and Origin Appeal Committee at Head Office; and

(c) a Customs and Excise National Appeal Committee at Head Office.

(2) *(a)* A Customs and Excise Branch Office Appeal Committee must, subject to paragraph *(b)*, consider and decide appeals in respect of any decision taken by an officer or SARS official, other than the person in charge of the Branch, stationed at the Branch Office or Offices for which that appeal committee was established. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(b) A Customs and Excise Branch Office Appeal Committee may not consider and decide an appeal—

(i) if, in the case of an appeal in respect of which it is possible to quantify an amount to which the appeal relates, such amount exceeds R30 000 000; or

(ii) in relation to a decision involving a determination of the tariff, value or origin of goods:

Provided that such committee may consider an appeal in relation to a determination referred to in section 47(9)*(a)*(i)*(bb)* made after 1 September 2019 at Branch Office level concerning goods in respect of which the amount to which the appeal relates does not exceed R30 000 000, and provided further that such committee may consider an appeal only involving the quantum of a penalty or interest which does not exceed R30 000 000, levied in relation to a determination of the tariff, valuation or origin of goods made at branch office or head office level, unless the Commissioner directs otherwise. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(3) The Tariff, Valuation and Origin Appeal Committee must, subject to the proviso in subrule (2)*(b)*, consider and decide appeals in relation to decisions involving a determination of the tariff, as contemplated in section 47(9)(a)(i)(aa), valuation or origin of goods, taken at Branch Office level, or approved by an approval authority at Head Office, where such approval is required in terms of SARS' internal processes, irrespective of the amount to which the appeal relates. **(Substituted by Notice R. 6801 published in Government Gazette 53629 dated 7 November 2025)**

(4) The Customs and Excise National Appeal Committee must consider and decide appeals in relation to any decision involving—

(a) a matter relating to licensing, registration or accreditation;

(b) a determination of the tariff, value or origin of goods, taken at Head Office level but excluding decisions contemplated in subrule (3) which were approved by an approval authority at Head Office. **(Substituted by Notice R. 6801 published in Government Gazette 53629 dated 7 November 2025)**

26(c) a decision taken at Branch Office level–

(i) by a person in charge of a Branch Office; or

(ii) in respect of which the amount to which the appeal relates is more than R30 000 000, in the case of an appeal in respect of which it is possible to quantify an amount; and

(iii) pursuant to an application referred to in rule 77H.03; and **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(d) a matter other than those listed in subparagraphs *(a)* to *(c)*, as the Commissioner may direct.

(5) An appeal committee must, when considering an appeal in terms of this rule, also consider a decision incidental to the decision appealed against and consequentially impacted by that decision.

(6) An appeal committee referred to in –

(a) subrule (1)*(a)* may, when considering and deciding an appeal relating to a determination referred to in section 47(9)*(a)*(i)*(bb)*, confirm or amend such determination, or withdraw such determination and make a new determination; and

(b) subrule (1)*(b)* or *(c)* may, when considering and deciding an appeal relating to a determination of the tariff, valuation or origin of goods, confirm or amend such determination, or withdraw such determination and make a new determination. **(Subrules (5) and (6) inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(7) A decision taken by an officer or SARS official operating as part of a centralised unit stationed at Head Office must for purposes of these rules be deemed to be a decision taken at Branch Office level. **(Inserted by Notice R. 6409 published in Government Gazette 52968 dated 11 July 2025)**

Composition of appeal committees *(section 77H)*

77H.12 (1) An appeal committee referred to in rule 77H.11(1) consists of—

(a) a Chairperson who is—

(i) the person in charge of the relevant Branch Office, in the case of a Customs and Excise Branch Office Appeal Committee referred to in rule 77H.11(1)*(a)*(i);

(ii) the person in charge with the highest SARS ranking amongst the persons in charge of the Branch Offices for which the relevant appeal committee

was established, in the case of a combined appeal committee referred to in rule 77H.11(1)*(a)*(ii); or

(iii) the person responsible for managing Tariff, Valuation and Origin at Head Office, in the case of the Tariff, Valuation and Origin Appeal Committee referred to in rule 77H.11(1)*(b)*; and **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(iv) the person responsible for managing internal appeals at Head Office in the case of the Customs and Excise National Appeal Committee referred to in rule 77H.11(1)*(c)*; **(Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(b) at least four additional committee members with the necessary knowledge and skills to consider and deal with an appeal brought before the relevant appeal committee appointed, subject to subrule (2), in accordance with terms of reference referred to in rule 77H.14 approved by the person entrusted with overall responsibility for Customs and Excise Appeals. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

(2) The Chairperson of an appeal committee may appoint more than four additional committee members as contemplated in subrule (1)*(b)*, provided that the total number of members of the appeal committee must be an uneven number.

(3) *(a)* A Chairperson referred to in subrule (1)*(a)* may, subject to paragraph *(b)*, in writing designate an officer or SARS official with the necessary knowledge and skills to act as presiding officer at meetings of the relevant appeal committee in the absence of that Chairperson and perform the functions of Chairperson.

(b) In the case of a Chairperson of a Branch Office Appeal Committee contemplated in subrule (1)*(a)*(i) or (ii), the officer or SARS official designated must be a member of the relevant committee.

(c) Any designation in terms of paragraph *(a)* must be in accordance with requirements set out in the terms of reference referred to in rule 77H.14. (**Subrule 3 inserted by Notice R. 726 published in Government Gazette 44983 dated 13 August 2021)**

Powers and duties of appeal committees *(section 77H)*

77H.13 (1) An internal appeal committee established in terms of rule 77H.11 must—

(a) keep a register of all appeals referred to such committee in which the relevant particulars of each appeal is recorded;

(b) ensure that the appellant is notified of an incomplete appeal in accordance with rule 77H.06, if applicable;

(c) consider any appeal referred to it;

(d) make a decision on the appeal within the timeframe contemplated in rule 77H.08 and ensure that the appellant is notified in writing of the outcome;

(e) keep record of all proceedings and decisions of the committee; and

(f) ensure, in the case where a decision necessitates changes to SARS operational procedures, that the matter is brought to the attention of the appropriate line function head within SARS for appropriate action.

(2) Terms of reference referred to in rule 77H.14 may set out powers or duties in addition to those referred to in subrule (1) in relation to the operation of an appeal committee. **(Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

Procedural matters relating to the operation of appeal committees *(section 77H)*

77H.14 The composition and convening of, and procedures at, meetings and administration of an appeal committee established in terms of rule 77H.11 including quorum requirements, as well as any other matter necessary for the proper functioning of the appeal committee, must be in accordance with any applicable terms of reference approved by the person entrusted with the overall responsibility for Customs and Excise appeals, regulating the procedural matters and operational requirements of the relevant appeal committee, issued by SARS and published on the SARS website. **(Substituted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)**

Decisions of Appeal Committees *(section 77F read with 77H)*

77H.15 The Commissioner's authority contemplated in section 77F is delegated to the person entrusted with overall responsibility for Customs and Excise appeals.
(Inserted by Notice R. 4110 published in Government Gazette 49759 dated 24 November 2023)

PART B: ALTERNATIVE DISPUTE RESOLUTION

RULES FOR SECTION 77I OF THE ACT

Definitions

77I.01 In these rules, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

"aggrieved person" - means any person who makes use of the dispute resolution procedures provided for in these rules and includes any duly authorised representative of such person;

"deliver" means -

(a) handing the relevant document to the relevant person;

(b) sending the relevant document to the relevant person by registered post;

(c) telefaxing the relevant document to the relevant person; or

(d) transmitting the relevant document to the relevant person by electronic means:

Provided that in the case of paragraphs *(c)* and *(d)*, the original, signed document must be handed to that person or sent by registered post to that person within ten days after it being so telefaxed or transmitted by electronic means;

"documents" includes documents as contemplated in section 101 of the Act;

"the Act" means the Customs and Excise Act, 1964.

Application for alternative dispute resolution after internal administrative appeal

77I.02 Any person who is dissatisfied with a decision contemplated in section 77B(2) of the Act may apply for alternative dispute resolution.

77I.03 An application for alternative dispute resolution must be submitted to the Commissioner or to the chairperson of an appeal committee, as applicable, on form DA 52 and must, unless the Commissioner agrees to extend the period, be delivered within 30 days from the date of the notice informing the appellant in an internal administrative appeal of the decision of the Commissioner or the appeal committee.

77I.04 The Commissioner must, within 20 days of receipt of an application for alternative dispute resolution, inform the applicant by notice whether the matter is appropriate for alternative dispute resolution and may be resolved by way of the procedures contemplated in these rules.

Alternative dispute resolution as an alternative to judicial proceedings

77I.05 Where a person has delivered a notice to the Commissioner in terms of section 96(1) of the Act and the Commissioner is of the opinion that the matter is appropriate for alternative dispute resolution he or she must inform that person within ten days after the receipt of such notice.

77I.06 *(a)* Where a person does not agree to alternative dispute resolution he or she must notify the Commissioner within 10 days after the date of the notice referred to in rule 77I.05.

(b) Where a person agrees to alternative dispute resolution he or she must deliver a duly completed form DA 52 to the Commissioner in the manner prescribed in the rules for section 96 of the Act, within ten days after the date of the notice by the Commissioner referred to in rule 77I.05.

77I.07 Where a duly completed form DA 52 is not delivered within ten days after the date of the notice by the Commissioner referred to in rule 77I.05, the

matter may not be dealt with under the procedures contemplated in these rules.

The terms governing the alternative dispute resolution

77I.08 The terms governing the alternative dispute resolution proceedings are set out in Schedule A to these rules as reproduced on the reverse of form DA 52.

77I.09 A person who applies for alternative dispute resolution on form DA 52 must accept in writing the terms governing alternative dispute resolution as set out in Schedule A to these rules by signing the declaration on the reverse side of the form before alternative dispute resolution may take place.

Period of dispute resolution

77I.10 The alternative dispute resolution proceedings must commence within 20 days after the date of the notice by the Commissioner informing the applicant that the matter is appropriate for alternative dispute resolution as contemplated in rule 77I.04 or receipt of an application form DA 52 by the Commissioner as contemplated in rule 77I.06, as the case may be.

77I.11 The alternative dispute resolution proceedings must, unless the Commissioner extends the period, end not later than 90 days after the date of the notice by the Commissioner informing the applicant that the matter is appropriate for alternative dispute resolution as contemplated in rule 77I.04 or receipt of an application form DA 52 by the Commissioner as contemplated in rule 77I.06.

The facilitator

77I.12 *(a)* The Commissioner may appoint any person, including a person employed by SARS, to facilitate the alternative dispute resolution proceedings.

(b) Any person so appointed to facilitate the proceedings will be bound to the code of ethics set out in Schedule B to these rules.

77I.13 The person appointed to facilitate may, if the Commissioner and the aggrieved person agree thereto at the commencement of the proceedings, be requested to make a recommendation at the conclusion of the proceedings if no agreement or settlement as contemplated in rule 77I.18 or 77I.19 is ultimately reached between the parties, which recommendation will be admissible during any subsequent proceedings including court proceedings.

Proceedings

77I.14 The alternative dispute resolution proceedings will be conducted in accordance with the terms set out in Schedule A to these rules.

77I.15 During the alternative dispute resolution proceedings the aggrieved person-

(a) may be accompanied by any representative of his or her choice; and

(b) must be personally present unless the facilitator, in exceptional circumstances, allows the aggrieved person to be represented in his or her absence by a duly authorized representative of his or her choice.

Reservation of rights

77I.16 Subject to section 4(3) of the Act and rule 77I.13, the proceedings in terms of this rule shall not be one of record, and any representation made or document tendered in the course of the proceedings -

(a) is made or tendered without prejudice; and

(b) may not be tendered in any subsequent proceedings as evidence by any other party, except -

(i) with the knowledge and consent of the party who made the representation or tendered the document during the proceedings in terms of this rule;

(ii) where such representation or document is already known to, or in the possession of, that party; or

(iii) where such representation or document is obtained by that party otherwise than in terms of the proceedings in terms of this rule.

77I.17 No person may -

(a) subject to the circumstances listed in paragraph *(b)*(i) to (iii) of rule 77I.16, subpoena any person involved in the alternative dispute resolution proceedings in whatever capacity to compel disclosure of any representation made or document tendered in the course of the proceedings; or

(b) subpoena the facilitator of the alternative dispute resolution proceedings to compel disclosure of any representation made or document tendered in the course of the proceedings.

Agreement or settlement

77I.18 A dispute which is subject to the procedures in terms of this rule may be resolved by agreement whereby either the Commissioner or the aggrieved person accepts, either in whole or in part, the other party's interpretation of the facts or the law applicable to those facts or both.

77I.19 Where -

(a) the Commissioner and an aggrieved person are, despite all reasonable efforts, unable to resolve the dispute as contemplated in rule 77I.18; and

(b) the Commissioner personally or any official delegated by the Commissioner in terms of section 77N of the Act, is of the opinion that

the circumstances of the matter comply with the requirements contemplated in section 77M of the Act,

the parties may attempt to settle the matter in accordance with the provisions of Part C of Chapter XA of the Act.

77I.20 Where an agreement contemplated in rule 77I.18 or a settlement contemplated in rule 77I.19 is concluded, the Commissioner must give effect to that agreement or settlement, as the case may be, and notify the aggrieved person thereof within a period of 60 days after the date of the conclusion thereof.

77I.21 Where an agreement contemplated in rule 77I.18 or a settlement contemplated in rule 77I.19 can not be achieved, or where the proceedings are terminated in the manner provided for in paragraph 7*(g)* of Schedule A to the rules, the Commissioner must inform the aggrieved person of his or her further rights regarding the institution of judicial proceedings within 10 days of the conclusion or termination of such proceedings.

77I.22 Any agreement or settlement reached through the alternative dispute resolution process has no binding effect in respect of any other matters relating to that aggrieved person not actually covered by the agreement or settlement, or any other person.

Reporting requirements

77I.23 Any -

(a) agreement in terms of rule 77I.18 whereby a dispute which is subject to the procedures in terms of this rule is resolved in whole or in part, must be reported internally in the manner as may be required by the Commissioner.

(b) settlement of a dispute in terms of rule 77I.19 must be reported in accordance with the provisions of Part C of Chapter XA of the Act.

SCHEDULE A

THE TERMS OF ALTERNATIVE DISPUTE RESOLUTION ("ADR")

1. Main Rule

ADR is only available if these terms are accepted. Both the Commissioner and the aggrieved person have to agree to the ADR process for any agreement or settlement to have any effect.

2. Who may initiate ADR?

ADR may be initiated by–

(a) a person dissatisfied with a decision of the Commissioner or an appeal committee under the internal administrative appeal procedure contemplated in Part A of Chapter XA of the Act; or

(b) the Commissioner subsequent to the receipt of a notice in terms of section 96(1) of the Act where he or she is of the opinion that the matter is appropriate for ADR.

3. ADR following the disallowance of an internal administrative appeal

(a) A person who appealed against any decision of the Commissioner and whose appeal has been disallowed in whole or in part by the Commissioner or an appeal committee under the internal administrative appeal procedure contemplated in Part A of Chapter XA of the Act, may apply for ADR.

(b) An application for alternative dispute resolution must, unless the Commissioner agrees to extend the period, be submitted to the Commissioner on form DA 52 within 30 days from the date of the notice informing the appellant that his or her appeal has been disallowed.

(c) The Commissioner must, within 20 days of receipt of an application for alternative dispute resolution, inform the applicant by notice whether the matter is appropriate for alternative dispute resolution.

4. ADR as an alternative to judicial proceedings

Where a person has delivered a notice to the Commissioner in terms of section 96(1) of the Act and the Commissioner is of the opinion that the matter is appropriate for alternative dispute resolution he or she must inform that person within ten days of the receipt of such notice.

5. Acceptance of ADR

(a) Where a person referred to in paragraph 4 does not agree to alternative dispute resolution he or she must notify the Commissioner within ten days from the date of the notice by the Commissioner.

(b) Where a person referred to in paragraph 4 agrees to alternative dispute resolution he or she must deliver a form DA 52 to the Commissioner within ten days of the date of the notice by the Commissioner.

6. How must application be made for ADR?

Application for ADR must be made on a form DA 52 which must be duly completed and supported by all relevant documents and then delivered -.

(a) in the circumstances contemplated in paragraph 3, to the Commissioner or the chairperson of the appeal committee, as applicable;

(b) in the circumstances contemplated in paragraph 4, as prescribed in the rules for section 96 of the Act.

7. The facilitator

(a) The Commissioner must, within 15 days after he or she has notified the applicant that the dispute may be referred to ADR, or within 15 days after receipt of an application form DA 52, as the case may be, appoint a facilitator to facilitate the ADR process.

(b) The Commissioner must inform the aggrieved person of who has been appointed as facilitator.

(c) The facilitator will, in the normal course, be an appropriately qualified officer of SARS and will be bound by a Code of Conduct.

(d) The facilitator's objective is to seek a fair, equitable and legal resolution of the dispute between an aggrieved person and the Commissioner.

(e) The facilitator cannot make a ruling or decision which binds the Commissioner or an aggrieved person nor may he or she compel that person and the Commissioner to settle the dispute.

(f) At the conclusion of the ADR process the facilitator must record the terms of any agreement or settlement reached by the parties, or, if no agreement or settlement is reached, he or she shall record that fact.

(g) The facilitator has the authority to summarily terminate the process of dispute resolution without prior notice if -

(i) any person fails to attend the meeting referred to in paragraph 9;

(ii) any person fails to carry out a request made in terms of paragraph 8;

(iii) he or she is of the opinion that the dispute cannot be resolved;

(iv) either of the parties agree that the issues in dispute cannot be reconciled in the resolution process; or

(v) for any other appropriate reason.

8. Determining the process

The facilitator must, after consulting the aggrieved person and the officer(s) or appeal committee of SARS responsible for the decision under dispute -

(a) determine the procedure to be adopted in the dispute resolution process;

(b) determine a place, date and time at which the parties shall convene the ADR meeting; and

(c) notify each party in writing which written submissions or any other document should be furnished or exchanged (if this is required at all), and when the submissions or documents are required.

9. ADR Meeting

A meeting between the parties to the dispute must be held for the purpose of resolving the dispute by consent, within 20 days of the appointment of the facilitator, or within such further period as the Commissioner and the aggrieved person may agree.

10. Rules for the ADR Meeting

(a) The aggrieved person must be personally present during the ADR meeting and may be accompanied by a representative of his or her choice.

(b) The facilitator may, in exceptional circumstances, excuse the aggrieved person from personally attending the meeting in which event he or she may be represented in their absence by a representative of their choice.

(c) The meeting must be concluded -

(i) at the instance of the facilitator; or

(ii) after the parties agree that the meeting shall be concluded.

(d) If both parties and the facilitator agree, the meeting may resume at any other place, date or time set by the facilitator.

(e) The parties may for the purpose of resolving an issue in dispute, and only if the facilitator agrees, lead or bring witnesses in the ADR process.

(f) The facilitator may require either party to produce a witness to give evidence.

(g) At the conclusion of the meeting the facilitator must record -

(i) all issues which were resolved (through the ADR process);

(ii) any issue upon which agreement or settlement could not be reached; and

(iii) any other point which the facilitator considers necessary.

(h) The facilitator must deliver a report to the aggrieved person and the Commissioner's designated representative within ten days of the cessation of the ADR process.

(ij) The facilitator may, if requested at the commencement of the ADR process, make a recommendation at the conclusion of the proceedings if no agreement or settlement is ultimately reached between the parties.

11. Reservations of rights

(a) The proceedings may not be electronically recorded, and any representations made in the course of the meeting will be without prejudice.

(b) Any representation made or document tendered in the course of the dispute resolution proceedings may not be tendered in any subsequent proceedings as evidence by any other party, except in the circumstances contemplated in rule 77I.16*(b)*.

(c) Neither party, except in the circumstances contemplated in rule 77I.16*(b)*, may subpoena any person involved in the alternative dispute procedure in order to compel disclosure of any representation made or documentation produced in the course of the ADR process. The facilitator may not be subpoenaed under any circumstances.

(d) Any recommendation made by the facilitator in terms of paragraph 10(ij), will be admissible during any subsequent proceedings including court proceedings.

12. Agreement or Settlement

(a) Any agreement or settlement reached between the parties must be recorded in writing and must be signed by the aggrieved person and by the Commissioner's designated official.

(b) Should the parties not resolve all issues in dispute, the agreement or settlement in paragraph *(a)* must stipulate those areas in dispute –

(i) that are resolved; and

(ii) that could not be resolved and on which the aggrieved person may institute judicial proceedings in a competent Court.

(c) Any agreement or settlement reached through the ADR process has no binding effect in respect of any other matters relating to that aggrieved person not actually covered by the agreement or settlement, or any other person.

13. Days

A day has the meaning as defined in section 77A(1) of the Act.

SCHEDULE B

CODE OF CONDUCT FOR FACILITATOR

The terms of this Code of Conduct will be binding upon every person appointed as a facilitator ("the facilitator") by the Commissioner to facilitate the alternative dispute resolution process ("ADR") as contemplated in rule 77I.12 of the rules promulgated under the provisions of section 77I of the Customs and Excise Act, 1964 (Act No. 91 of 1964).

1. Professionalism

Every facilitator is duty bound to build the integrity, fairness and efficacy of the ADR process and to preserve the independence and impartiality of the facilitator.

2. Every facilitator must –

(a) conduct himself or herself with honesty and integrity and with courtesy to all parties;

(b) act in good faith and with impartiality to all parties;

(c) either decline an appointment or obtain technical assistance when a case is outside his or her field of competence;

(d) duly act within the prescripts of the facilitation process and the law;

(e) respect time and attempt to bring the dispute to an expeditious conclusion;

(f) resist the exercise of improper influence from any person outside the facilitation process; and

(g) continuously seek to upgrade his or her proficiency in the handling of customs disputes, skill and knowledge.

3. Conflict of interest

(a) A facilitator must immediately disclose to the parties and to the Commissioner any fact that is likely to either affect his or her impartiality or create the impression that his or her impartiality is affected.

(b) A facilitator should decline an appointment if a conflict of interest exists that will give rise to bias.

(c) If one of the parties requests the facilitator to recuse him or herself, the facilitator may do so if it will facilitate the resolution of the dispute.

(d) The Commissioner may not remove a facilitator once he or she has commenced with the ADR process, save by the request of the facilitator or by agreement between both parties.

4. Confidentiality

(a) Information disclosed to the facilitator in confidence by a party during the course of the facilitation should be kept by facilitators in the strictest confidence and should not be disclosed to the other party unless authority is obtained for such disclosure from the party that disclosed the information.

(b) The proceedings and outcome of all processes and related documentation will remain confidential, unless all the parties to the process agree otherwise or disclosure is allowed by any law.

5. Conclusion of facilitation

Facilitators should reduce all agreements, settlement or a recommendation (if requested by both parties) to writing in a clear and concise format.

6. Quality Control

(a) The Commissioner has the right to request parties to submit evaluations of the facilitation process, including an assessment of the facilitator, from any party, which evaluations the Commissioner is entitled to treat confidentially.

(b) The Commissioner may remove a facilitator from the list of facilitators for good reason, which includes the incompetence of the facilitator.

CHAPTER XI

PENAL PROVISIONS

No rule promulgated.

(See rules 120.10 and 120.11)

CHAPTER XI

RULES FOR SECTION 96 OF THE ACT

Definitions

96.01 In these rules and any form to which the rules relate, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

"deliver" means -

(a) handing the notice to the Manager: Litigation (Customs) prescribed in rule 96.02*(b)*(ii);

(b) sending the notice to the Manager: Litigation (Customs) by registered post to the address prescribed;

(c) telefaxing the notice to the Manager: Litigation (Customs); or

(d) transmitting the notice to the Manager: Litigation (Customs) by electronic means:

Provided that, in the case of paragraphs *(c)* and *(d)*, the original signed document must be handed to the Manager: Litigation (Customs) or sent by registered post to the Manager: Litigation (Customs) within ten days of it being so telefaxed or transmitted by electronic means.

Completion and delivery of form DA 96

96.02 *(a)* Every person who intends to institute legal proceedings as contemplated in section 96 must deliver, within the period prescribed in subsection (1)*(a)*, a duly completed form DA 96 (Notice in terms of section 96(1)*(a)* of the Customs and Excise Act, 1964), to the Commissioner informing him or her of the intended litigation.

(b) Every form referred to in paragraph *(a)*, must -

(i) be duly completed and signed by the person instituting the legal proceedings (the litigant);

(ii) if delivered by hand, be handed to the Manager: Litigation (Customs) at 271 Bronkhorst Street, First floor Khanyisa, Nieuw Muckleneuk, Pretoria or to such a person in that office as he or she may authorise in writing for that purpose.

(iii) if delivered by post, be sent by registered post to the Manager: Litigation (Customs), Private Bag X923, Pretoria, 0001.

Transitional arrangements

96.03 Any notice contemplated in section 96 must, if delivered on or after 15 June 2006, be in the form and delivered in the manner specified in these rules.

CHAPTER XII

GENERAL

RULES FOR SECTION 97 OF THE ACT

Business in customs and excise offices

97.01 The agent of any importer, exporter, manufacturer or other principal who attends at any customs and excise office in connection with the clearance of goods or any other official business shall be conversant with the requirements of the administration in respect of such business and shall be able to reply to such questions or to furnish such information as the Controller may put to him or require of him, but the Controller may demand the personal attendance of any person or any principal in connection with any official matter.

97.02 The conduct of any business in any customs and excise office shall be in accordance with such instruction as the Controller may issue and any person attending at such customs and excise office shall be subject to such instructions.

97.03 The Controller may refuse access to his office for the purpose of conducting any customs or excise business if such person has been convicted of an offence under the Act or an offence involving dishonesty.

RULE FOR SECTION 99 OF THE ACT

Carriers subject to the provisions of section 99

99.01 Any carrier who for his own account brings into or takes out goods from the Republic by road or transports goods overland through the Republic by road is subject to the provisions of section 99(3).

RULES FOR SECTION 101 OF THE ACT

Books, accounts and documents to be kept by a person carrying on business in the Republic

101.01 Any person carrying on any business in the Republic shall, unless otherwise authorised by the Controller, keep within the Republic on the premises where such business is conducted and in one of the official languages reasonable and proper books, accounts and documents relating to his transactions comprising at least the following –

(a) in the case of imported goods: copies of the relative import bills of entry, bills of lading or other transport documents, suppliers invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;

(b) in the case of excisable and fuel levy goods not being distillate fuel referred to in subparagraph *(c)*: books, accounts and documents as the Controller may require;

(c) in the case of distillate fuel of item 670.04; the documents specified in the items; and

(d) in the case of exported goods; copies of the relative export bills of entry, invoices, bills of lading and other transport documents.

Such person shall in all instances keep available such books, accounts and documents for a period of at least five years from date of importation, exportation, manufacturing, purchase, sale or use of any goods for inspection by an officer: Provided that in the case of goods stored in a customs and excise warehouse the period shall be extended until all the relevant goods have been duly cleared in terms of section 20(4) of the Act and have in accordance with such entry been delivered or exported and in the case of goods stored in a rebate store, as prescribed in rule 75.17.

101.02 *(a)* Notwithstanding the provisions of rule 101.01, any exporter or supplier of goods to such exporter or any manufacturer or importer of any goods in respect of which provisions of origin are applicable in terms

of the provisions of origin of section 46 or of any agreement contemplated in section 46, 49 or 51 or any person who is in any way concerned with the furnishing of any certificate, declaration or other document relating to origin for the purposes of compliance with such provisions shall, subject to the provisions of section 44(11)*(c)*, and except if any rule provides for a longer period, keep available for at least five calendar years –

(i) if such person is the exporter, all export documents and all documents proving the originating status of the goods concerned specified in any protocol or any rule or any such agreement, including a copy of any proof of origin issued by an officer or a copy of any invoice endorsed with any invoice declaration, as the case may be;

(ii) if such person is the supplier or manufacturer of goods exported, copies of all documents proving the originating status of the goods concerned including any supplier's declaration, import documents, any origin certificate or invoice declaration, accounts and other documents proving the value-added or the ex-works price and any other documents that may be specified in any protocol or rule for proving the originating status of such goods;

(iii) subject to subparagraph (iv), if such person is the importer, all import documents, a copy of any proof of origin certificate or any invoice declaration, as the case may be.

(iv) *(aa)* if such person is the importer of goods that were cleared electronically as contemplated in rule 49.04*(a)*, all import documents, the original of any proof of origin certificate or invoice declaration, as the case may be;

(bb) if such person is a licensed clearing agent that cleared goods as contemplated in rule 49.04*(a)*, copies of the documents referred to in item *(aa)*.

(b) Every Controller shall keep together with any copy of the bill of entry in respect of such –

(i) exports, a copy of the export invoice and the application for any certificate of origin issued or a copy of any invoice declaration, as the case may be, and the documents produced proving the originating status of the goods concerned;

(ii) imports that are not cleared as contemplated in rule 49.04, the proof of origin certificate and a copy of the invoice or the invoice declaration, as the case may be.

(c) Any exporter, manufacturer, supplier, importer or any person referred to in section 4(12A) shall furnish any document relating to such proof of origin or the exportation or importation or working or processing of goods on demand to any officer authorised by the Manager: Origin Administration. **(Substituted by Notice R.1768 published in Government Gazette 45931 dated 18 February 2022)**

(d) Any period of five calendar years shall run–

(i) from the date any imported goods are entered for home consumption;

(ii) from the date any exported goods are entered for export;

(iii) in the case of any goods placed under any other customs procedure, from the date in which the customs procedure is completed.

101.03 *(a)* The provisions of rule 101.02 shall apply *mutatis mutandis* to the origin provisions specified in Annex 1 “Concerning the Rules of Origin for Products to be traded between the Member States of the Southern African Development Community”, and its appendixes, of the Protocol on Trade concluded under Article 22 of the Treaty of the Southern African Development Community.

(b) (i) If goods are imported and payment of any preferential rate of duty in the SADC column of Part 1 of Schedule No. 1 is claimed,

but the SADC Certificate of Origin is not produced, the Postmaster shall detain the goods concerned and deliver them together with any documents produced to the Officer: Origin Administration at the office of the nearest Controller;

(ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller;

(c) if proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 496 shall *mutatis mutandis* apply to such goods.

(d) the Postmaster shall retain and forward to the Officer: Origin Administration at the nearest Controller's office, any SADC Certificate of Origin in respect of imported goods;

(e) these procedures shall apply *mutatis mutandis* to goods imported under the provisions of item 460.11 of Schedule No. 4.

RULES FOR SECTION 101A OF THE ACT

Electronic communication for the purpose of customs and excise procedures

Numbering of rules, meanings of expressions, delegation and application for registration as registered user

101A.01 *(a)* Where any rule reflects a number in brackets after a serial number the number in brackets refers to the subsection to which the rule relates.

(b) For the purposes of the rules numbered 101A followed by further digits, any word or expression to which a meaning has been assigned, either in the Act, the user agreement or the user manual shall, unless the context otherwise indicates, have the meaning so assigned for the purposes of these rules, the user agreement and the user manual, and-

"SAD 509" means the document to be submitted electronically in terms of rule 101A.01A(2)*(a)*(vA) which includes information relating to –

(a) the relevant invoice; and

(b) the customs worksheet referred to in rule 39.05A; and

"the Act" means "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964). **(Paragraph (b) substituted by Notice R. 7656 published in Government Gazette 54939 dated 3 July 2026)**

(c) Subject to the provisions of section 3(2) any power, duty or function of the Commissioner contemplated in section 101A (except subsection (16)) and in these rules (including the agreement) is, unless otherwise specified in these rules, delegated to an officer occupying the post of Group Executive: Customs in the South African Revenue Service.

Mandatory electronic communication of reports, declarations, SAD 509, and certain applications **(Heading substituted by Notice R.7656 published in Government Gazette 54939 dated 3 July 2026)**

(Paragraph (a) substituted by Notice R. 429 published in Government Gazette 41577 dated 20 April 2018)

101A.01A(2) *(a)* For purposes of section 101A(2)*(d)*, the documents required to be submitted electronically and the person by whom those documents are to be submitted are the following:

(i) Any reporting document required to be submitted electronically in terms of the rules under section 8 of the Act, by the person indicated in the relevant rule in relation to the specific reporting document;

(ii) **..... (Deleted by Notice R. 429 published in Government Gazette 41577 dated 20 April 2018)**

(iii) **.....(Deleted by Notice R. 429 published in Government Gazette 41577 dated 20 April 2018)**

(iv) **.....(Deleted by Notice R. 429 published in Government Gazette 41577 dated 20 April 2018)**

(v) declarations in relation to imported goods or goods for export required to be declared on a SAD form in terms of any provision of the Act, by the importer, exporter or agent who is–

(aa) accredited in terms of section 64E of Act; or

(bb) not accredited in terms of section 64E of the Act and–

(A) delivers a total in excess of 10 manual declarations per calendar month; or

(B) submits a manual declaration exceeding 10 lines, to any Controller or the Commissioner; and

(vA) SAD 509, to be submitted together with declarations in relation to goods to be declared on a SAD 500 form as referred to in subparagraph (v) by persons contemplated in that subparagraph, except in respect of declarations for purposes of –

(aa) re-warehousing;

(bb) change of ownership in a customs and excise warehouse; or

(cc) home consumption of warehoused goods. **(Subparagraph (vA) inserted by Notice R.7656 published in Government Gazette 54939 dated 3 July 2026)**

(vi) if submission through EDI is selected in terms of rule 75.26.03, applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 contemplated in that rule by a person entitled to submit such application terms of the provisions of this Act. **(Added by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**

(b) Every person contemplated in paragraphs *(a)*(i) to (vi) that is required to submit a report, declaration or application electronically to the Commissioner must register as a user in accordance with the provisions of rule 101A and comply with the rules made thereunder.

(c) The Commissioner may on application and on reasonable grounds -

(i) temporarily exempt, for such a period and subject to such conditions as the Commissioner may determine; or

(ii) permanently exempt,

any person or category of persons or any such person or category of persons in respect of an y procedure to which the Act relates from the provisions of this rule.

(d) These rules shall come into effect on **1 August 2009** and shall be applicable to -

(i) any voyage, flight or journey commencing on or after that date;

(ii) any cargo report contemplated in the rules for section 8 made, on or after that date; and

(iii) any SAD form submitted, on or after that date.

(d) These rules are applicable to any application for drawbacks and refunds contemplated in rule 75.26 submitted through the electronic data interchange system (EDI), on or after the effective date of the rules numbered 75.26. **(Added by Notice R. 3884 published in Government Gazette 49313 dated 15 September 2023)**

101A.02(3) *(a)* A person applying for registration to be a registered user must -

(i) submit the application in accordance with rule 59A.01A*(b)*(iA)*(dd)* and comply with all the requirements specified therein, in section 101A and these rules and any additional requirements that may be determined by the Commissioner; **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) submit with the application the completed user agreement in accordance with the pro-forma agreement specified in these rules.

(b) No practice statement is prescribed.

Agreement and user manual

101A.03(4) *(a)* (i) The user agreement and its annexures shall be in accordance with the pro forma user agreement and its annexures which is prescribed in terms of, and shall be deemed to be part of, this rule.

(ii) Any amendment of the user agreement or its annexures contemplated in paragraph 18*(a)* of the user agreement shall be in the form and contain the particulars determined by the Commissioner.

(b) (i) The user manual, as defined in the user agreement and as available on the SARS website, is prescribed in terms of, and shall be deemed to be part of, this rule.

(ii) The user manual may be amended and the amendment shall be effective from the date as contemplated in paragraph 18*(b)* of the user agreement.

(c) All messages transmitted between the registered user and the Commissioner, a Controller or an officer for the purposes contemplated in section 101A shall be transmitted in accordance with the requirements of that section, these rules, the user agreement and its annexures and the user manual.

Requirements specified in section 101A(5)

101A.04(5) *(a)* The terms and conditions prescribed in the pro-forma agreement shall apply for the purposes of the requirements specified in subsection (5)*(a)*.

(b) (i) For the purposes of subsection (5)*(b)*, the registered user shall upon discovery of the compromise of the allocated digital signature immediately by electronic communication notify the Commissioner of such occurrence.

(ii) This notification shall be taken to occur at the time and place as provided in section 101A(9)*(c)*.

Approval, refusal, cancellation or suspension of registration

101A.05(6) *(a)* In addition to section 101A and these rules, the provisions of the rules for section 60 shall, where relevant, apply *mutatis mutandis* to the applicant, the applicant for registration, the refusal of any application and the cancellation or suspension of any registration.

(b) Upon approval of an applicant as a registered user, the Commissioner shall notify the applicant in writing or by electronic communication and simultaneously advise the applicant of the particulars of its digital signature.

Keeping of records

101A.06(8) *(a)* Section 101 and the rules therefor regarding books, accounts, documents and electronic data shall *mutatis mutandis* apply in addition to the terms and conditions of the user agreement.

(b) The period for which such records shall be kept shall be five (5) years as prescribed in paragraph 3*(d)*(iv) of the user agreement.

Submission of documents electronically and digital signature

101A.07(10) *(a)* Compliance with the provisions of Annexure A to the user agreement will constitute a digital signature.

(b) The affixing of a digital signature, the authentication and the verification thereof shall be in accordance with the provisions of the said Annexure A.

Proof of electronic communications

101A.08(12) *(a)* The provisions of paragraph 9 of the user agreement shall establish the basis upon which any court of competent jurisdiction shall consider the affixing of any digital signature, any digital signature, data, electronic record, information, message, data log or the like for purposes of determining any issue to which the provisions of section 101A relate.

(b) Whenever any officer or any employee of a registered user, as the case may be, for the purpose of the Act, these rules and the provisions of paragraph 9 of the user agreement issues a

certificate in respect of any message, or a copy or printout of or an extract from such message in the data log, as defined, such certificate shall specify the following particulars -

(i) the identity of the officer or employee who originated the message;

(ii) the time and date the message was dispatched from the computer system of the originator;

(iii) the time and date the message accessed the computer system of the addressee;

(iv) the time and date the acknowledgement of receipt, where required, was received on the computer system of the originator;

(v) in the case of the registered user, whether the computer system, at the time of receipt or of dispatch of the message complied in all respects with the provisions of the user agreement, the user manual and VANS in respect of the data log to which the certificate applies;

(vi) in the case of the Commissioner, that the computer system of the Commissioner, at the time of receipt or dispatch of the message complied in all respects with UN/EDIFACT standards.

(vii) in the case of the registered user the identity of every person authorized by the registered user at the time of the data log concerned to affix a digital signature on any document required to be signed for purposes of the Act, and the person who affixed a digital signature in respect of the message concerned;

(viii) that the manner in which the data in the data log was stored, the procedures employed to protect its integrity and the particulars of those elements in the retrieved data log,

which were subsequently added for purposes of storage and retrieval identification conform in all respects with the requirements of section 101A, the rules, the user agreement and the user manual.

Communication by proper document if a computer system is inoperative

101A.09(13) *(a)* (i) Whenever the computer system of the Commissioner is inoperative for whatever reason, the registered user or the registered user's intermediary shall be advised of these facts, including the expected duration thereof, electronically or by other means.

(ii) Whenever any registered user communicates with the Commissioner electronically through an intermediary as defined, the Commissioner must advise such intermediary of the circumstances contemplated in subparagraph (i).

(b) The mere fact that a computer system is inoperative shall not absolve any registered user from complying with any of the obligations under the provisions of the Act.

(c) In circumstances where a registered user cannot communicate electronically with the Commissioner as contemplated in section 101A, the registered user shall communicate with the Commissioner, a Controller or an officer for any of the purposes of the Act by paper document and shall continue to do so until electronic communication can be re-established in full compliance with the provisions of section 101A and the user agreement.

Acknowledgement of receipt

101A.10(14) *(a)* For the purposes of section 101A(9) acknowledgement shall be in the form and at the time prescribed in the user manual which may require that -

(i) all messages must be acknowledged; or

(ii) only the messages specified in the user manual must be acknowledged.

(b) Where acknowledgement of a message is not prescribed in the user manual, the sender may nevertheless request acknowledgement from the recipient who must acknowledge the message within the time prescribed or if no time is prescribed as soon as reasonably possible.

(c) (i) The dispatch of a message occurs, and the time and place of receipt thereof shall be, as prescribed in section 101A(9)*(c)*.

(ii) Any message shall be deemed not to have been received unless accessible in the computer to which it was sent.

Implementation arrangements for Internet users and amendment of existing user agreements

101A.11 *(a)* (i) Every registered user must apply, on a form available from the Commissioner, for amendment of the user agreement by the substitution for the existing Annexure A of the Annexure A included in this amendment of the rules, within 90 days after the date of publication of the amended rules in the *Gazette*.

(ii) Where any registrant applies for amendment of a user agreement for the purpose of Internet, the registrant must submit a completed Annexure DA 185.4A6 with the application for amendment.

(b) No registered user shall be allowed to communicate with the Commissioner, a Controller or an officer by using the Internet unless a digital certificate has been issued by the Commissioner as contemplated in Annexure A.

Communication when any tariff heading or item of any Schedule is amended

101A.12 For the purposes of paragraph 15 of the agreement, where the Commissioner, either by paper document or electronic communication, on the date preceding the date of publication in the *Gazette* gives notice of an amendment to any tariff heading or item of any Schedule, a registered user may not submit a clearance declaration giving effect to that amendment before 00.00 on the date of publication. **(Substituted by Notice R.431 published in Government Gazette 40846 dated 19 May 2017)**

ELECTRONIC COMMUNICATION: USER AGREEMENT
CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
(Rule 101A.03)

1. As ……
(Full name of applicant – hereinafter referred to as "registered user")

of ……..
(Physical address of applicant – not a PO Box)

herein represented by

…… ……..
Full name Capacity

*duly authorised thereto by virtue of -

(a) *a resolution passed at a meeting of the Board of Directors held at …… on the ……day of ……20…….; or

(b) *the express consent in writing of all the partners of a *partnership / *members of the close corporation / *trustees of the trust; or

(c) *being a person having the management of any other association of persons referred to in rule 60.03(2)*(a)*(iv),

(*Delete whichever is not applicable)

has applied to the Commissioner for the South African Revenue Service, (the Commissioner) to be registered as a user as provided for in section 101A(2)*(b)* and is desirous of entering into a user agreement as required by the provisions of section 101A(3);

And whereas the Commissioner is satisfied that all the prescribed requirements for such registration have been complied with, and has decided to register the applicant,

Now therefor the parties agree as follows:

2. For the purposes of this agreement the following words and phrases shall, subject to the definitions in section 101A(1), have the following meanings ascribed thereto -

”agreement” means the user agreement and any annexures thereto;

”audit and inspect” shall have the meaning ascribed to “inspection of any books, accounts and other documents” in section 47(11)*(b)* and “books, accounts and other documents” include any data referred to in section 101(2B);

“data log” means the complete record of data interchanged between the parties that will include the full audit trail of the interchanges as well as the actual interchange containing the messages formatted according to the user manual;

“EDI-Network” means the sum total of computer hardware and software and the communication links used to interchange messages electronically between the parties;

i. **“electronic data interchange”**: “(EDI)” means the electronic transfer from computer to computer of information using an agreed standard to structure the information;

“message” means data generated or stored that are structured in accordance with the user manual and transmitted electronically between the parties, including where the context admits, any part of such data;

“originator” means any party to this agreement;

“party” or “parties” means a party or parties to this agreement;

ii. **"registered user"** means the party responsible for supplying data electronically to, and who is entitled to receive data from, the Commissioner and who has entered into the user agreement and is allocated a digital signature;

"SARS" means the South African Revenue Service;

"section" means, unless otherwise specified, a section of the Customs and Excise Act, 1964 (Act No. 91 of 1964);

iii. **"standards"** means the uniform specifications for the electronic interchange of data contained in the user manual;

"the Act" means "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964);

"UN/EDIFACT" means United Nations Electronic Data Interchange for Administration, Commerce and Transport as contemplated in the user manual;

iv. **"user agreement"** means this agreement regulating electronic data interchange between the parties, together with its Annexures;

v. **"user manual"** means subject to the provisions of paragraph 18.2, the handbook of commercial and technical procedures and rules and requirements applicable to the transmission of messages as available on the SARS website;

vi. **"VANS"** means the Value Added Network Services used by the parties for the transmission of messages.

3. Scope

(a) The registered user understands and accepts that -

(i) the user manual as available on the SARS website; and

(ii) Annexure A, shall be deemed to be integral parts of this agreement.

(b) The parties agree that -

(i) all messages transmitted between the registered user and the Commissioner shall be transmitted in accordance with the provisions of the user manual;

(ii) all such messages, the data log, this agreement and the user manual shall be subject to -

(aa) the provisions of the Act; and

(bb) the provisions of the Electronic Communication and Transactions Act, 2002 (Act No. 25 of 2002) to the extent that -

(A) such provisions can be applied; and

(B) any provision of section 101A, these rules or the agreement do not otherwise provide.

(c) The Commissioner confirms that the provisions contemplated in paragraph *(b)* shall apply equally and transparently.

(d) The registered user -

(i) confirms that it is aware of its liabilities and obligations under the Act and this agreement and has accepted the imposition of standards of conduct and the consequences of non-compliance with those liabilities and obligations as a pre-condition to being allowed to engage in the activities regulated by the Act and governed by this agreement;

(ii) *(aa)* confirms that where electronic data is transmitted by the computer system of the registered user which can be attributed to the registered user as provided for in section 101A(8)*(b)* and such data is authenticated by the digital signature of the registered user, allocated by the Commissioner as herein provided—

(A) without the authority of the registered user; and

(B) before the registered user notifies the Commissioner of such a breach of security,

that such data, when received in the computer system of the Commissioner shall, as contemplated in section 101A(4)(iii), be

taken to have been communicated by the registered user of such digital signature, and

(bb) agrees that the registered user shall be liable for all the liabilities and obligations emanating from the relevant electronic communication under the Act;

(iii) *(aa)* confirms that it is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to audit and inspect the documents, books and records of the business in respect of which the user is registered, including such records relating to individual clients of the registered user and in respect of specific transactions conducted, for or on behalf of any principal, under the control of the registered user, as well as the banking accounts and records of the registered user as far as these relate to the business for which the user is registered;

(bb) specifically agrees to and authorises the audit and inspection of such books and documents and business banking accounts at whatever reasonable time it is required for purposes of the Act by the Commissioner, without the authorisation of a warrant.

(iv) *(aa)* undertakes to keep on the registered business premises books, accounts, records and documents relating to the transactions of the business comprising at least —

(A) those documents, and the like, mentioned in sections 101A(2)*(a)* (i), (ii) and (iii) and 101A(10)*(a)*;

(B) any document supporting those mentioned in sub-paragraph *(aa)*;

(C) any instructions received from its principal; and

(bb) undertakes to keep on such registered premises or at any other place approved by the Commissioner, all data in electronic form or as electronic record, as defined in section 101A(1), sent, received generated or stored for purposes of the Act in accordance with the provisions of section 101A and as required in terms of section 101(2B);

(cc) undertakes, notwithstanding any other provisions of the Act, to keep such books, accounts, records and documents, also in electronic form or electronic record as defined, available for such audit and inspection by the Commissioner for a period of five (5) years, calculated from the end of the calendar year in which the documents were so sent, generated, stored, lodged or required for purposes of the Act;

(v) hereby guarantees reasonable access to the computer system of the registered user by the Commissioner for such testing, verification and audit purposes of such system as may be required for purposes of the Act and this agreement;

(vi) hereby undertakes –

(aa) to use computer equipment and facilities of a class or kind which is compatible with the requirements specified in the user manual; and

(bb) to allow the Commissioner such access to the system as may be required to test the system and verify whether the provisions of subparagraph *(aa)* have been complied with; and

(cc) to advise the Commissioner of any intended change by the registered user of computer systems, equipment and facilities used for purposes of the Act;

(vii) undertakes to take all reasonable steps to institute and maintain adequate administrative measures and procedures in the business of the registered user to ensure that -

(aa) the contents of all documents submitted electronically to the Commissioner in accordance with the provisions of section 101A, for purposes of the Act, are duly verified and completed and comply in all respects with the provisions of the Act, the terms and conditions of this agreement and the user manual;

(bb) every person in the employ of the registered user and engaged in the conduct of any business under the Act is conversant with the provisions of the Act, the contents of this agreement and with the requirements relating to the business of the registered user and of the Commissioner and is able to answer to any question

that may be required to be answered in respect of such business for purposes of the Act;

(cc) the Commissioner is advised as soon as it may come to the knowledge of the registered user, or any person in the employ of the registered user, that any principal of the registered user or any person in the employ of such principal has contravened, or failed to comply with, any of the provisions of the Act;

(dd) all information, as defined in section 101A(1), remains complete and unaltered when it is in electronic form or electronic record, as defined for purposes of the provisions of section 101A, except for the additions or changes which may occur in the normal course of communication, storage and display; and

(ee) such information will be available for verification, audit and certification as herein agreed to;

(ff) control is retained of the digital signature allocated by the Commissioner and for the prevention of its disclosure to any person not authorised to affix such signature;

(viii) is aware of and accepts that the Commissioner may, in accordance with the provisions of section 101A(6) of the Act, cancel or suspend registration if the registered user -

(aa) (A) is sequestrated or liquidated, as the case may be;

(B) no longer carries on the business for which the registration was issued;

(C) is no longer qualified according to the requirements prescribed in the rules; or

(D) in respect of its computer system fails to meet the requirements of section 101A and this agreement;

(bb) or any person in the employ of the registered user and engaged in the conduct of any business under the Act -

(A) contravened or failed to comply with the provisions of the Act;

(B) is convicted of an offence under the Act;

(C) is convicted of an offence involving dishonesty; or

(D) failed to comply with any condition or obligation under the Act or any term or condition of this agreement.

(cc) The registered user acknowledges that it is aware that whenever the question may arise of whether in any circumstances it took reasonable steps or exercised reasonable care in the performance of any obligation under the Act or this agreement, reliance solely on information supplied by any principal shall not be considered to be reasonable care or reasonable steps.

4. Security of data

(a) The registered user undertakes to –

(i) take all appropriate steps to establish and maintain procedures to ensure that messages are properly stored, are not accessible to unauthorised persons and are not altered, lost or destroyed, and are capable of being retrieved only by the registered user or by properly authorised persons in the employ of the registered user; and

(ii) ensure that any message containing confidential information as designated by the sender of the message, is maintained by the registered user in confidence and is not disclosed to any unauthorised person or used by the registered user other than for the purposes of the business transaction to which it relates.

(b) It is specifically agreed between the parties that the provisions of section 4(3) of the Act shall *mutatis mutandis* apply for purposes hereof.

5. Digital signature

The registered user and the Commissioner agree that the digital signature, which, as provided in section 101A(10), for purposes of the Act, will have the same force and effect as if it was affixed to any document required under the Act in manuscript, shall be in the form and according to the technical specifications contained in Annexure A.

6. Integrity of messages based on the user manual

(a) The originator of any message shall take all steps reasonably necessary to ensure that all messages are complete, accurate and secure against being altered in the course of transmission.

(b) Each party accepts responsibility for the integrity of all messages, unless any message can be shown, subject to the provisions of paragraph 3*(d)*(ii), to have been compromised as a result of technical failure on the part of any computer, computer system or transmission line used.

(c) Where any message is identified or is capable of being identified as compromised it shall be re-transmitted by the originator as soon as reasonably possible in accordance with the requirements of the user manual and subject to the provisions of section 101A(8)*(b)*.

(d) If the addressee has reason to believe that a message is not intended for it, it shall notify the originator and delete from its system the information contained in such message but not the record of its receipt.

7. Storage of data

(a) The electronic records, including any message sent and received and comprised in each party's data log, shall be maintained for the period and for the purposes required in paragraph 3*(d)*(iv)*(bb)* and *(cc)*.

(b) The data log may be retained in electronic form or other suitable electronic means provided that the data can be readily retrieved and presented in readable form in accordance with the provisions of section 101A(8) and for purposes of paragraph 9 hereof.

(c) Each party shall be responsible for making such arrangements as may be required by the provisions of section 101A, for the data contained in the data log to be prepared as a correct record of the messages as sent and received by that party.

8. Confirmation of receipt of messages

For the purposes of section 101A(9) confirmation of receipt of messages shall be, where required, as specified in the rules and the user manual.

9. Certification of data

(a) Each party shall ensure that a person responsible for the computer or computer system of the party concerned, whenever so required, shall certify that the data log and any reproduction including any printout, copy or extract made from it is correct and conforms in all respects to the requirements of section 101A(5) and (8) and the rules.

(b) A certificate issued by the Commissioner under paragraph 9*(a)* concerning the data log whether in respect of a particular message, a series of messages, a particular time or period of time or any other like matter or any matter mentioned in section 101A(12) shall, in the absence of evidence to the contrary which raises a reasonable doubt, be sufficient and conclusive proof of the facts contained therein and shall be accepted as such by any court of competent jurisdiction in accordance with the provisions of section 101A(12).

(c) Any such certificate shall include the particulars specified in rule 101A.08*(b).*

10. Intermediaries

(a) Whenever a party to this agreement uses the services of an intermediary in order to transmit, log or process messages, such party shall be liable towards the other party in respect of every act or omission by the intermediary as if such act or omission was the act or omission of that party.

(b) Either party may modify its election to use, not use or change VANS upon at least 14 (fourteen) days' prior written notice to the other and any such

amendment to VANS shall come into operation on a date and time agreed to by the parties.

11. Term and termination

(a) Registration as a registered user shall, notwithstanding the provisions of paragraph 13, take effect from the date the notice of registration is signed by the Commissioner as contemplated in section 101A(7)*(a).* Except where the Commissioner cancels or suspends a registration under the provisions of section 101A(6), a party may terminate registration by giving to the other party not less than 30 (thirty) days notice at the chosen *domicilium citandi et executandi.*

(b) Termination of registration shall terminate this agreement, but clauses 4, 6, 7, 8, 9, 14 and 16 thereof shall survive such termination.

(c) Termination of registration shall not affect any action required to complete or implement messages sent prior to such termination.

12. *Force majeure*

(a) A party shall not be deemed to be in breach of this agreement or otherwise be liable to any other party, by reason of any delay in performance or non-performance, of any of its obligations hereunder to the extent that such delay or non-performance is due to any *force majeure* of which the party has notified such other party. The time for performance of that obligation shall, subject to the provisions of section 101A(13), be extended accordingly.

(b) For the purposes of this clause *force majeure* means, in relation to any party, any circumstances beyond the reasonable control of that party, including, without limitation, any strike, lock-out or other form of industrial action.

(c) If the *force majeure* were to endure for an unreasonable period making the continuation of this agreement commercially non-viable, the parties may, subject to the provisions of section 101A(13), meet to make alternative arrangements.

13. System trials / testing

Subject to any requirements of the Act or any requirement contained in the user manual, the parties agree to the following system trials and testing:

(a) The registered user must give the Commissioner the opportunity, if so required, of attending one or more trials to observe the trial and inspect results.

(b) The interchange of messages between the parties may undergo a test period commencing at the date that both parties have received notice of the other party's readiness to commence transmission, during which time all documents and procedures may be tested.

(c) Upon completion of the test period each party will indicate its satisfaction with the tests and its readiness to commence the normal transmission of messages.

(d) In the event that a party is not satisfied with the test results, the other party may agree to extend the test period or terminate registration.

14. Costs, charges, maintenance and operational support

The registered user acknowledges that it shall be responsible for -

(a) all costs incurred by it in the connection or adaptation of their system to comply with the requirements of the user manual and this agreement;

(b) all costs associated with the transmission of messages to the Commissioner, any Controller or officer;

(c) the maintenance of its system to comply with any changes to the UN/EDIFACT standard; and

(d) the operational support of its equipment at all times.

15. Availability and use

(a) Notwithstanding the fact that official office hours are determined in the rules, the Commissioner undertakes, subject to rule 101A.12, to have its computer system available for the receipt of electronic messages, excluding the time needed for system maintenance, on a twenty-four hour basis.

(b) If for any reason, other than routine maintenance, the computer system is not operative, the Commissioner will, as expeditiously as possible, notify the registered user in this regard in which case the provisions of section 101A(13) shall apply for the duration of the period the system is not operative.

16. Changes / substitutions to the system

(a) The Commissioner may change or make improvements or modifications to any part of the computer system. The Commissioner will determine the nature and timing of such modifications and shall advise the registered user of the implementation of these changes.

(b) The parties agree that if it is intended to change the standards or procedures in the user manual by an amended version or any ancillary agreement they will take steps to change to the new standards or procedures within a reasonable time.

17. Notices

(a) The parties hereto select as their respective *domicillium citandi et executandi* and for the purposes of giving or sending any notice provided for or required hereunder, the following physical addresses:

Registered user

……

Commissioner

…….

or such other physical address, fax or telephone number as may be substituted by notice given as herein required.

Each of the parties shall be entitled from time to time by written notice to the other to vary its *domicillium citandi et executandi* to any other physical address within the Republic of South Africa.

(b) Any notice addressed to a party at its physical or postal address shall be sent by registered mail, or delivered by hand, or sent by facsimile transmission.

18. Amendment in writing

(a) This agreement and the annexes thereto constitute the complete agreement of the parties and any amendment thereof shall be in writing.

(b) The user manual may be amended from time to time by the Commissioner and such amended copy thereof shall be published on the SARS website and each such amendment published as an amended version of such manual shall for purposes of the Act be effective from the date it is so published or any date specified in such amendment.

Signed at ……on this …… day of

…….

AS WITNESSES:

1. ……
2. ……

FOR REGISTERED USER

Physical address:

……

……

……

Postal address:

……

……

Fax no.:

.....

Telephone no.:

.....

E-mail:

.....

COMMISSIONER:

Physical address:

……

……

……

Postal address:

.....

……..

Fax no.:

.....

Telephone no:

.....

E-mail: ……

Signed at …….. on this ……..day of

……..

AS WITNESSES:

1. ……
2. ……

FOR COMMISSIONER

ANNEXURE A

DIGITAL SIGNATURE

1. For the purposes of communicating using the -

   (a) * X.400 protocol as described in paragraph 2,

   (b) * the Internet,

   the registered user and the Commissioner agree that the methodology and procedure herein described shall be accepted by them as the electronic signature provided for in section 101A(10) of the Act.

   (*Delete whichever is not applicable and sign in full)

2. A digital signature for communicating using the X.400 protocol, shall be created and verified in accordance with the following procedure:

   (a) The digital signature shall be contained in the message of the originator within the following parameters when the message is received on the SARS EDI Gateway:

      (i) Originator Information: Comprised of a unique identification code selected by the registered user upon initial registration to a maximum of 35 characters

      (ii) Address Information: SARS

      (iii) Application Type: As specified by SARS in the user manual

      (iv) Registered User Code: As allocated or agreed to by SARS

      (v) Registered User Password: Comprised of a password assigned by SARS

      (vi) Document Type and Version: A reference to the UN/EDIFACT document and version number

      (vii) Live or Test Indicator

(viii) Communications parameters: Originator's communications address details as supplied on initial registration.

(b) Upon receipt of the message on the SARS EDI Gateway the validity of the digital signature will be verified automatically against the digital signature specified and stored within the EDI Gateway.

(c) Upon registration as a registered user the Commissioner will allocate a digital signature to the registered user which will be stored in the EDI Gateway and comprise the following:

(i) Communications profile; and

(ii) registered user profile containing the registered user's password.

(d) Notification of the password and password qualifier by the Commissioner will be in the manner as specified by the Commissioner;

(e) The digital signature shall be authenticated for purposes of the Act by validating -

(i) the communications profile; and

(ii) the registered user profile,

stored within the EDI Gateway.

(f) Upon receipt of a message at the SARS EDI Gateway─

(i) the digital signature is automatically validated or invalidated; and

(ii) an electronic acknowledgement of receipt of the message is generated and automatically sent to the originator.

3. A digital signature, for communicating using the Internet, shall be created and verified in accordance with the following procedure:

(a) SARS uses PKI (Public Key Infrastructure) for authenticating and securing business data communicated over the Internet. The digital signature attached to messages must be created in accordance with the specification as contained within the user manual using the digital certificate obtained from the Commissioner.

(b) The digital signature shall be contained in the message of the originator within the following parameters when the message is received on the SARS EDI Gateway:

(i) Originator Information: Comprised of a unique identification code selected by the registered user upon initial registration to a maximum of 35 characters

(ii) Address Information: SARS

(iii) Application Type: As specified by SARS in the user manual

(iv) Registered User Code: As indicated or agreed to by SARS

(v) Registered User Password: Comprised of a password assigned by SARS

(vi) Document Type and Version: A reference to the UN/EDIFACT document and version number

(vii) Live or Test Indicator

(viii) Communications parameters: Originator's communications address details as supplied on initial registration.

(c) Upon receipt of the message on the SARS EDI Gateway the validity of the digital signature will be verified automatically against the digital signature specified and stored within the EDI Gateway.

(d) Upon registration as a registered user the Commissioner will allocate a digital signature and issue a digital certificate to the registered user which will be stored in the EDI Gateway and comprise the following:

(i) communications profile; and

(ii) registered user profile containing the registered user's password.

(e) Notification of the digital certificate, password and password qualifier by the Commissioner will be in the manner as specified by SARS in the user manual.

(f) The digital signature shall be authenticated for purposes of the Act by validating -

(i) the communications profile; and

(ii) the registered user profile,

stored within the EDI Gateway.

(g) Upon receipt of a message at the SARS EDI Gateway -

(i) the digital signature is automatically validated or invalidated; and

(ii) an electronic acknowledgement of receipt of the message is generated and automatically sent to the originator.

4. The completion of this process, when the data and information contained in the electronic record constituting the message is accepted within the computer system of the Commissioner, shall for purposes of the Act be deemed to be the affixing of a digital signature to the message received.

RULE FOR SECTION 105 OF THE ACT

Deleted 31 March 1999 with effect from 1 April 1999.

Instalment payment agreements **(Inserted by Notice R.670 published in Government Gazette 43435 dated 12 June 2020)**

105.01 *(a)* An outstanding amount payable in terms of the Act contemplated in section 105*(c)*(ii) may be paid in instalments after obtaining permission to do so in terms of rule 105.03, and entering into an instalment payment agreement with the Commissioner containing at least the following details:

(i) The name and customs and excise code of the person paying in instalments;

(ii) if the person referred to in paragraph *(a)* is a juristic entity, the name of the entity's authorised officer as defined in rules 59A.01*(a)* and 60.01(1)*(a)*, as well as that officer's—

(aa) SARS tax reference number or, if that person does not have a SARS tax reference number, the number and type of his or her identification document; and

(bb) physical and postal address, contact details, and capacity;

(iii) the type of debt;

(iv) the amount of the debt;

(v) the instalment amount;

(vi) the repayment period;

(vii) payment dates; and

(viii) conditions for—

(aa) the repayment in instalments as may be determined by the Commissioner in the specific case to secure the collection of the debt; and

(bb) the amendment and termination of the agreement.

(b) An instalment payment agreement must be signed by the parties and supporting documents as may be required by the Commissioner must be submitted on request.

Qualifying criteria for payment of debt in instalments

105.02 *(a)* Only persons that are tax compliant and that satisfy any one or more of the following qualifying criteria may apply in terms of rule 105.03 for the payment of outstanding amounts in instalments:

(i) The applicant suffers from a deficiency in assets, funds or liquidity and it is reasonably certain that that deficiency will be rectified in the near future;

(ii) the applicant anticipates income or other receipts that will be available for satisfying the debt;

(iii) the prospect of immediate recovery of the debt is poor or uneconomical but is likely to improve in future; or

(iv) immediate recovery of the debt would be harsh in the particular case and the instalment payment agreement is unlikely to prejudice tax collection.

(b) For purposes of paragraph *(a)* “tax compliant” means that a person contemplated in that paragraph has, when disregarding the amount for which instalment payment is requested, no outstanding –

(i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of the Act; or

(ii) accounts, returns or other documents that must be submitted for tax purposes to SARS in terms of the Act.

(c) An applicant whose application is approved must, if required by the Commissioner, provide security in such form and amount as may be determined by the Commissioner.

Applications for instalment payment agreements

105.03 *(a)* A person who seeks to obtain the Commissioner's permission to pay an amount in instalments as contemplated in section 105*(c)*(ii) may, subject to rule 105.04, apply for such permission by submitting a letter on an official letterhead to the Debt Management office at the e-mail address indicated on the SARS website for receipt of such applications.

(b) An application referred to in paragraph *(a)* must reflect the following information:

(i) The name and customs and excise code of the applicant;

(ii) if the application is submitted by a clearing agent or registered agent on behalf of the applicant the name and customs and excise code of the clearing agent or registered agent;

(iii) if the application is submitted by another representative, the name of the representative, and—

(aa) if the other representative is a natural person, his or her—

(A) SARS tax reference number or, if he or she does not have a SARS tax reference number, the number and type of his or her identification document; and

(B) contact details and any physical and postal addresses in the Republic; or

(bb) if the other representative is a juristic entity—

(A) its SARS tax reference number or, if it does not have a SARS tax reference number, its registration number or the number of its founding document, indicating whether the entity is incorporated, registered or recognised in terms of the laws of the Republic or another country and, if another country, the name of that country;

(B) its contact details and any physical and postal addresses in the Republic; and

(C) the name and contact details of a contact person;

(iv) the reference number of any document that demanded payment of the amount, if such a document has been issued;

(v) the kind and amount of the debt owed to the Commissioner;

(vi) a concise motivation of the applicant's compliance with the qualification criteria set out in rule 105.02, including the reason why the applicant cannot pay the debt in a single payment immediately;

(vii) the instalment amounts and repayment period proposed by the applicant; and

(viii) the name and contact details of the applicant's auditor or financial adviser, if any.

(c) An application referred to in paragraph *(a)* must be supported by such supporting documents as may be required by the Commissioner, including –

(i) the applicant's bank statements for a period of six months preceding the application, certified by the bank;

(ii) documentary evidence of the applicant's financial resources and liabilities, which may consist of—

(aa) a copy of the applicant's audited financial statements for the financial year preceding the date of application; or

(bb) in the absence of such financial statements, an auditor's certificate to this effect;

(iii) documentary evidence of the applicant's compliance with the qualification criteria set out in rule 105.02, including lists of the following:

(aa) The applicant's anticipated income and receipts during the proposed repayment period, indicating the dates when the income or receipts are expected;

(bb) the applicant's assets, investments and policies, including a description of the asset, the type of investment or policy, the name of the institution and the relevant values and, if applicable, maturity dates;

(cc) the applicant's debtors and creditors including names, contact details and amounts owed or owing; and

(dd) contracts or tenders awarded to the applicant, if any, including the name of the institution or contracting party, the contract or tender number, the contract or tender value and the commencement and completion dates;

(iv) a certified copy of the document authorising the person submitting the application on behalf of the entity, to act on behalf of the entity; and

(v) a certified copy of the identification document of an authorised person referred to in paragraph *(d)*.

(d) An application referred to in this rule may be submitted –

(i) once default has occurred; or

(ii) in anticipation of imminent default.

Limitation of period for applications for instalment payment agreement in respect of deferment accounts

105.04 Applications for instalment payment agreement in respect of amounts outstanding on deferment accounts may only be submitted until 31 August 2020.

RULES FOR SECTION 106 OF THE ACT

Samples

106.01 For the purpose of section 106(1) an officer may, apart from taking samples of the goods and for the purposes mentioned therein, also take samples of such or any other goods for such or any other purpose as required under any other law.

106.02 The officer taking such samples shall issue a receipt therefore reflecting full particulars of such samples, duly signed and dated with an official customs and excise stamp and his name reflected in clear capital letters under his signature.

RULES FOR SECTION 107A OF THE ACT **(Inserted by Notice R. 583 published in Government Gazette 43343 dated 22 May 2020)**

Requirements in respect of tobacco growers and tobacco leaf dealers

107A.01 *(a)* For the purposes of this rule –

"tobacco grower" means any person who engages in the farming of tobacco leaf product;

"tobacco leaf dealer" means any person who engages in the storing, processing or transacting of tobacco leaf product, excluding the farming thereof;

"tobacco leaf processing" means any preliminary, intermediate or supplementary process in connection with tobacco leaf product, including the drying and threshing thereof;

"tobacco leaf product" means tobacco not stemmed or stripped, tobacco partly or wholly stemmed or stripped, or tobacco refuse;

"tobacco not stemmed or stripped" means tobacco classified under tariff subheading 2401.10 of Section IV of Part 1 of Schedule No. 1;

"tobacco partly or wholly stemmed or stripped" means tobacco classified under tariff subheading 2401.20 of Section IV of Part 1 of Schedule No. 1; and

"tobacco refuse" means tobacco classified under tariff subheading 2401.30 of Section IV of Part 1 of Schedule No. 1.

(b) Every tobacco leaf dealer shall register for that purpose in accordance with rule 59A.01A*(b)*(iA)*(dd)*. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(c) Every tobacco grower and tobacco leaf dealer shall –

(i) keep records in respect of –

(aa) each receipt of tobacco leaf product, including the name, address and customs and excise client number of the supplier;

(bb) the date, volume, value and detailed description of each such receipt of tobacco leaf product;

(cc) the tobacco leaf processing carried out in respect of each such receipt of tobacco leaf product;

(dd) the person on whose behalf such tobacco leaf processing was carried out, including the name, address and customs and excise client number of such person;

(ee) each supply of tobacco leaf product, including the name, address and customs and excise client number of the recipient; and

(ff) the date, volume, value and detailed description of each such supply of tobacco leaf product; and

(ii) retain such records and the documents in support thereof available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such record was created.

RULES FOR SECTION 110 OF THE ACT **(Inserted by Notice R. 583 published in Government Gazette 43343 dated 22 May 2020)**

Product counters on cigarette production lines

110.01 For the purposes of these rules -

(a) "cigarette packaging machine" means any machine used in the packing of any cigarettes.

(b) "cigarette production line" means any sequence or combination of machines used in the manufacture of cigarettes.

110.02 The licensee of a customs and excise manufacturing warehouse for the manufacture of cigarettes shall calculate the quantities of all cigarettes manufactured in the warehouse by means of a functional product counter on each cigarette packaging machine.

110.03 For the purposes of rule 110.02, the licensee shall -

(a) ensure that a product counter is installed and maintained on each cigarette packaging machine according to the specifications of the manufacturer of such cigarette packaging machine and the manufacturer of such product counter respectively;

(b) ensure that a device is installed and maintained for the recording of data for each product counter on the quantities of all cigarettes manufactured;

(c) seal any inoperative cigarette packaging machine or cigarette production line with a tamper-proof security seal under the supervision of an officer;

(d) conserve any security seal and only allow the seal to be removed and replaced under the supervision of an officer;

(e) bear the cost of installing and maintaining any product counter and data recording device; and

(f) bear the cost of installing and conserving any security seal.

110.04 The licensee shall comply with the provisions of rule 110.03 –

(a) within 30 days after the commencement of these rules;

(b) within 30 days after the acquisition of any operative cigarette packaging machine after the commencement of these rules; or

(c) within an alternative period the Commissioner may allow upon a request in writing from such licensee.

110.05 The licensee shall record and report to the Commissioner –

(a) annually the layout in the warehouse of each product counter and its data recording device per cigarette packaging machine per cigarette production line;

(b) daily the readings of each product counter and its data recording device per cigarette packaging machine per cigarette production line and per cigarette production run;

(c) immediately upon occurrence the –

(i) resetting, deactivation or malfunction of any product counter or data recording device;

(ii) deactivation or malfunction of any operative cigarette packaging machine or cigarette production line;

(iii) breach or malfunction of any security seal;

(iv) activation of any inoperative cigarette packaging machine or cigarette production line;

(v) alteration of any cigarette packaging machine or cigarette production line that impacts on any product counter or data recording device; or

(vi) acquisition, installation, sale or removal of any cigarette packaging machine or cigarette production line; and

(d) retain the records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such record was created.

110.06 If for any reason the quantities of all cigarettes manufactured cannot be determined as prescribed in rule 110.02, the licensee may request approval in writing from the Commissioner for an alternative methodology to be used.

RULES FOR SECTION 116 OF THE ACT **(Heading and rules inserted by Notice R. 121 published in Government Gazette 42218 dated 8 February 2019)**

Manufacture of excisable goods solely for use by the manufacturer

116.01 *(a)* A manufacturer of excisable goods who manufactures such goods solely for the purpose of own use by that manufacturer, as contemplated in section 116, must–

(i) apply in accordance with rule 59A.01A*(b)*(iA)*(dd)* for registration as such a manufacturer; and **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(ii) for purposes of distillation, apply in accordance with rule 60.01A*(c)*(iii)*(bb)* for a licence to own, possess or keep a still as contemplated in section 63 and the rules thereto. **(Substituted by Notice R. 393 published in Government Gazette 444506 dated 30 April 2021)**

(b) Unless the Commissioner determines otherwise, no security is required to be furnished by a manufacturer applying for registration or licensing as contemplated in paragraph *(a)*.

116.02 A manufacturer of excisable goods solely for own use, who is registered as contemplated in item (i) of paragraph *(a)* of rule 116.01, must –

(a) keep detailed records in respect of the –

(i) description of any goods manufactured and stored;

(ii) description of any manufacturing and storage processes;

(iii) capacity of any manufacturing plant and equipment;

(iv) capacity of any storage facility and equipment;

(v) monthly register of any goods manufactured that reflects the –

(aa) opening stock at the start of the month;

(bb) quantities manufactured and stored;

(cc) quantities used and purpose of use;

(dd) quantities removed and purpose of removal;

(ee) quantities lost or destroyed and the reason; and

(ff) closing stock at the end of the month; and

(b) keep available the records contemplated in paragraph *(a)* for a period of at least five years after the date of manufacture for inspection on demand by an officer.

RULES FOR SECTION 119A OF THE ACT

Rule 119A.00

(a) These rules provide for the adaptation of sections as contemplated in section 119A and rules made thereunder.

(b) The administration of all customs and excise laws and procedures relating to any section adapted under the provisions of section 119A as stated in these rules shall, unless otherwise specified-

(i) be subject to compliance with the adapted section and the rules made thereunder; and

(ii) if any other rule is in conflict with any adapted section and the rules made thereunder, the provisions of such adapted section and rules shall prevail over the provisions of such other rule.

(c) (i) In these rules, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and unless the context otherwise indicates-

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01.

(ii) In the numbers of the rules-

(aa) the letter "S" after "119A" followed by digits and letters, as may be applicable, specifies the section adapted; and

(bb) the letter "R" after "119A" followed by digits and letters, as may be applicable, specifies the rule made for the section adapted.

Adaptation of section 39(1)(c)

119A.S39(1)*(c)* The said person shall further produce the transport document or such other document in lieu thereof as may be approved by the Commissioner, invoices as prescribed, shipper’s statement of expenses incurred by him, copy of the confirmation of sale or other contract of purchase and sale, importer’s written clearing

instructions, unless exempted by rule, any permit, certificate or other authority issued under any other law authorising the importation of goods and such other documents relating to such goods as the Controller may require in each case and answer all such questions relating to such goods as may be put to him by the Controller, and furnish in such manner as the Commissioner may determine such information regarding the tariff classification of such goods as the Commissioner may require: Provided that if such person is in possession of all documents necessary to complete and submit a valid entry as contemplated in section 40(1), those documents-

(i) whether electronically or in paper format must not accompany the bill of entry transmitted or delivered for processing; and

(ii) must be submitted upon request to the Commissioner as required in terms of rule 119A.R39(1)*(c)*.01.

Rules in terms of 119A.S39(1)*(c)*

119A.R39(1)*(c)*.01 Where the Commissioner requests the submission of documents as contemplated in adapted section 119A.39(1)*(c)*, such documents must be submitted in paper format or by facsimile transmission or electronically to reach the Commissioner during the official hours of attendance prescribed in item 201.10 of the Schedule to the Rules at the place specified and within the time indicated in such request

119A.R39(1)*(c)*.02 The documents contemplated in adapted section119A.39(1)*(c)* must be kept as contemplated in section 101 and the rules made thereunder available for inspection by an officer.

Adaptation of section 39(2B)

119A.S39(2B) The Commissioner may specify by rule the documents to be produced by the exporter in respect of any goods exported or any class or kind of goods exported or any goods exported in circumstances or to a destination specified by him.

Rules in terms of 119.S39(2B)

119A.R39(2B).01 *(a)* The exporter shall produce invoices, exchange control form, exporter's written clearing instructions, any document prescribed in any other provision of the Act, any permit, certificate or other authority issued under any other law authorising the exportation of goods and such other documents relating to such goods as the Controller may require in each case

(b) Notwithstanding paragraph *(a)* where the exporter is in possession of all documents necessary to complete and submit a valid entry contemplated in section 40(1), those documents-

(i) whether electronically or in paper format, must not accompany the bill of entry transmitted or delivered for processing; and

(ii) must be submitted upon request to the Commissioner as required in terms of rule 119A.R39(2B).02.

119A.R39(2B).02 Where the Commissioner requests the submission of documents as contemplated in rule 119A.R39(2B).01, such documents must be submitted in paper format or by facsimile transmission or electronically to reach the Commissioner during the official hours of attendance prescribed in item 201.10 of the Schedule to the Rules at the place specified and within the time indicated in such request.

119A.R39(2B).03 The documents contemplated in rule 119A.R39(2B).01 must be kept as contemplated in section 101 and the rules made thereunder available for inspection by an officer.

Adaptation of section 64B(1)

119A.S64B(1) *(a)* No person shall, for the purposes of this Act, for reward make entry or deliver a bill of entry relating to any goods on behalf of any principal contemplated in section 99(2), unless licensed as a clearing agent in terms of subsection (2) or registered as an agent as provided in the rules for section 59A.

(b) The provisions of this Act regulating the activities of a licensed clearing agent shall apply with the necessary changes to a registered agent engaged in such activities.

(c) The licensed clearing agent or registered agent shall be liable for the fulfillment of all obligations imposed on a foreign principal by this Act as contemplated in section 99(2).

Adaptation of section 64D(1)

119A.S64D(1) No person, except if exempted by rule, shall remove any goods in bond in terms of section 18(1)*(a)* or for export in terms of section 18A, or any other goods that may be specified by rule unless –

(a) licensed as a remover of goods in bond in terms of subsection (3); and

(b) if that person is not located in the Republic, is represented in the Republic by a person registered as an agent as provided in the rules for section 59A.

Adaptation of section 101A(10)*(d)*

119A.S101A(10)*(d)* (i) The Commissioner may, notwithstanding anything to the contrary contained in this section, permit, as prescribed by rule, any person who is registered as a user and has entered into a user agreement as contemplated in subsection (3), to submit electronically any communication referred to in paragraph *(a)*, by using the Internet, except for the purposes of e-filing.

(ii) Subject to such exceptions, adaptations or additional requirements as the Commissioner may prescribe by rule, the provisions of this section shall apply to the submission of such communication, except for purposes of e-filing.

(iii) "Internet" shall have the meaning assigned thereto in the Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002).

(iv) Notwithstanding anything to the contrary in this section or any other provision of this Act, but subject to such exceptions, adaptations or additional requirements as the Commissioner may prescribe by rule, the regulations issued in terms of section 66(7B) of the Income Tax Act, 1962, prescribing procedures for submitting returns in electronic format and requirements for electronic signatures published in Government Notice No R.1454 of Government *Gazette* 25557 of 8 October 2003, read with section 269(1) of the Tax Administration Act, 2011 (Act No. 28 of 2011) shall apply, with the necessary changes, for the purposes of e-filing.

(v) Any reference in this section or in any rule made for the section to "regulations" or "a regulation" shall mean the regulations referred to in subparagraph (iv).

(vi) *(aa)* The provisions of subsections (11) and (12), shall, subject to item *(bb)*, apply with the necessary changes to any electronic signature and other

electronic communications contemplated in the regulations.

(bb) For the purposes of this paragraph and subsections (11) and (12)*(a)* the words "the regulations" must be substituted, respectively, for the words "the provisions of subsection (4)" in subsection (11) and in subsection 12*(a)* for the words "the provisions and conditions of the user agreement referred to in subsection (4).

Rules in terms of 119A.S101A(10)*(d)*

119A.R101A(10)*(d)* *(a)* For the purposes of applying the regulations –

"account" in relation to the document required to be submitted in respect of the payment of duty in terms of any provision of the Act and any other rule, must be regarded as a return;

"return" contemplated in the e-filing service of the regulations includes –

(i) an account for payment of excise duty, fuel levy, Road Accident Fund levy or environmental levy submitted by a licensee of a customs and excise warehouse as specified in the rules for the sections imposing such duty or levies;

(ii) a tax account for payment of air passenger tax as specified in the rules for section 47B;

(iii) a return submitted for payment of diamond export levy as specified in the rules made under the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007); and

(iv) any document for payment of excise duty on locally produced goods stored in a special customs and

excise warehouse licensed for the operation of a duty and tax free shop, the operation of a special shop for diplomats or the supply of stores and spares and equipment to foreign-going ships and aircraft as respectively contemplated in rules 21.04, rule 21.05 and the rules for section 38A; **(Substituted by Notice R 525 published in Government Gazette 44705 dated 14 June 2021)**

(v) any supporting document of an account or return and any declaration to be made as contemplated in paragraph *(c)*;

"taxpayer" includes –

(i) the licensee of a customs and excise warehouse;

(ii) a registered aircraft operator or an aircraft operator who is liable to register;

(iii) except for the purposes of paragraph *(b)*, a person who must effect payments by using e-filing as contemplated in paragraph *(f)*; or

(iv) a registered person who is required to submit a return in terms of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007);

"tax practitioner" means any agent provided for in this Act for any person referred to in subparagraph (i), (ii) or (iii).

(b) (i) Notwithstanding any provision for submitting of accounts, a taxpayer referred to in subparagraph (i), (ii) or (iv) of the definition of "taxpayer", or a tax practitioner, as applicable, must apply as contemplated in the regulations for registration as an electronic filer to complete and submit returns and make payments in terms of the e-filing service; and

(ii) when registered, the taxpayer or tax practitioner must complete and submit accounts and payments prescribed in the rules in the format and in accordance with the procedures specified in the e-filing service.

(c) For the purposes of section 39(2A) and any other provision requiring a validating bill of entry or SAD form to be submitted with an account for payment of duty, a declaration that must be completed and signed for e-filing shall be regarded as such a validating bill of entry or SAD form.

(d) From the date contemplated in paragraph *(e)* –

(i) payment of duty code ZDP or ZOL; and

(ii) specific rebates of excise duties (Schedule No. 6 to the Act) code ZGR,

may no longer be used by any person as they will be incorporated in the return.

(e) A person referred to in subparagraphs (i), (ii) or (iv) of the definition of "taxpayer", or a tax practitioner, as applicable, may continue using existing methods for submitting accounts and payments, but after 30 January 2014 returns and payments in respect of those returns or any other amounts required to be paid in terms of this Act, must be submitted to SARS only in terms of the e-filing service.

(f) Despite anything to the contrary in these rules or any other provision of this Act, any person who, in respect of declarations for imported goods –

(i) is required to declare the goods electronically in terms of rule 101A.01A(2)*(a)*(v); and

(ii) pays any amount of duty in respect of those declarations or other amounts required to be paid in terms of this Act;

must, whether or not registered for deferment of payment of duty in terms of the proviso to section 39(1)*(b)*, apply for registration as an e-filer and effect payment of those amounts by using the e-filing service provided for in these rules.

(g) A person referred to in subparagraph (iii) of the definition of "taxpayer", or a tax practitioner, as applicable, may continue using existing methods for payment of amounts contemplated in paragraph *(f)*, but –

(i) after 30 January 2014, a person who is registered for deferment of payment of duty in terms of the proviso to section 39(1)*(b)*; and

(ii) after 28 February 2014, any other person included in paragraph *(f)*(i),

may only pay such amounts by using the e-filing service provided for in these rules.

Adaptation of section 113(2)

119A.S113(2) Goods which purport to have been imported under a permit, certificate or other authority in terms of any provision of this Act or any other law shall be deemed to have been imported in contravention of such provision unless the permit, certificate or other authority in question is-

(a) in possession of the importer at the time of entry for home consumption; and

(b) upon request produced to the Controller.

RULES FOR SECTION 120 OF THE ACT

120.01 Hours of attendance at offices

(a) Hours of general attendance are prescribed in item 201.00 of the Schedule to the rules.

(b) Hours of attendance at designated commercial ports are prescribed in rule 120A.03.

120.02 Definitions

For the purposes of these rules and form DA 73 –

"client" means any person participating in any activity regulated by the Act;

"customs and excise laws and procedures" shall have the meaning assigned thereto in rule 59A.01*(a)*;

"extra attendance" means attendance requested on form DA 73 for purposes specified in these rules where any officer is required to perform such service outside the prescribed hours of attendance for that office or for that service at such office;

"service" includes the performance of any function or the exercise of any power in terms of the Act;

"special attendance" means attendance requested on form DA 73 for any customs and excise service specified in these rules where an officer is required to perform such service during the prescribed hours of attendance for that office or for that service at such office;

"the Act" means "this Act" as defined in section 1.

120.03 Application for special or extra attendance

(a) Application in duplicate must be made on form DA 73 to the Controller even if no charge is levied for the attendance.

(b) Where relevant, copies of documents relating to the attendance must accompany the application.

(c) (i) Application may be made for the attendance of one officer in respect of any service contemplated in these rules, except where-

(aa) the applicant requests the service of more than one officer and the Controller approves the request;

(bb) goods must be packed and sealed for export or exported under customs supervision in terms of the Act; or

(cc) the Controller decides on reasonable grounds that the attendance of more than one officer is required.

(ii) In considering whether two or more officers must perform any extra attendance, the Controller may take into account -

(aa) the safety of officers;

(bb) for the purposes of the organisation and implementation of the service, such matters as the availability of officers or time constraints, urgency, extent, nature or location of the service;

(cc) any other matter that may be reasonably necessary to achieve the efficient and effective administration of a service.

(iii) The Controller may arrange for a member of the South African Police Service to accompany the officer or officers on, and be present at the attendance.

120.04 **Charges and payment for special or extra attendance**

Charges for special attendance

(a) (i) Except in the case of special attendance referred to in subparagraph (ii), the charge for special attendance is-

(aa) in the case where any provision of this Act specifies a time prior to the attendance before which the Controller must be notified and the Controller is not so notified, R200 for the first hour or part thereof;

(bb) in any other case R100 per hour or part thereof for the services of each officer.

(ii) The charge for special attendance to certify or photocopy documents is -

(aa) R10 for certification of a document (irrespective of the number of pages thereof);

(bb) R1 for photocopying a page, where paper is supplied by the office making the photocopy; or

(cc) 50 cents a page, where the applicant for special attendance supplies the paper.

Charges for extra attendance

(b) (i) The charge for extra attendance is -

(aa) R150 per hour or part thereof for the services of each officer on any day except Sunday or a public holiday;

(bb) on a Sunday or public holiday, R200 per hour or part thereof for the services of each officer.

(ii) Where any service is not completed within the prescribed hours of attendance and the service extends until after such hours, extra attendance is payable thereafter for every hour or part thereof until completion of the service.

Duration of service

(c) (i) Special attendance charges are levied from the time the officers leave the office until they return to the office.

(ii) Extra attendance charges are levied from the time the officers leave the office or their residence until they return to their residence or the office.

Payment of special or extra attendance charges

(d) (i) Attendance charges must be paid to the Controller in cash or by electronic funds transfer. **(Substituted by Notice R.1768 published in Government Gazette 45931 dated 18 February 2022)**

(ii) *(aa)* Where the Controller does not require security, the amount due must be paid by 12:00 on the first official working day after the attendance ends.

(bb) Where the Controller requires security, the person requesting the attendance must deposit prior to its commencement an amount equal to the total amount of the charges as estimated by the Controller.

120.05 **Transportation and accommodation**

The applicant for special or extra attendance must provide transport to and from the place where the services are to be rendered and accommodation for officers at such place.

120.06 **Services for which special or extra attendance is not charged**

Special or extra attendance, as the case may be, is not charged in respect of –

(a) the examination of post office parcels;

(b) the sealing of ship's or aircraft stores;

(c) the rummaging of ships or aircraft;

(d) the reporting of the arrival or departure of ships at a place of entry or aircraft at a customs and excise airport;

(e) the application for release, examination and release of human remains;

(f) the entry, examination and release of goods imported –

(i) for the relief and distress of persons in cases of famine or other national disaster;

(ii) under any technical assistance agreement; or

(iii) in terms of any obligation under any international agreement to which the Republic is a party;

(g) inspection of premises, audit of transactions and the verification of stock of licensees or registrants for the purposes of any activities regulated by the Act;

(h) any attendance required by the Commissioner or a Controller unless otherwise specified in the Act.

Services for which special or extra attendance is charged

120.07 *(a)* Special attendance is charged-

(i) where any provision of the Act requires that special attendance charges must be levied;

(ii) subject to rule 120.06 in respect of any examination of goods where application is made for abandonment or destruction.

(iii) for customs and excise supervision -

(aa) where samples are taken by an importer in a customs and excise warehouse;

(bb) where goods are packed or repacked at an exporter’s premises or any other premises as requested by the exporter;

(cc) in respect of the examination of goods entered on a sight bill of entry;

(iv) the reporting of unscheduled light aircraft landing at a customs and excise airport from a destination outside the Republic and as contemplated in item 200.04 of the Schedule to the rules;

(v) for certification or photocopying of documents.

(b) Extra attendance is charged -

(i) where any provision of the Act requires that extra attendance charges must be levied;

(ii) any other customs and excise service where extra attendance is required by a client unless the Act otherwise provides.

(c) Where an agent requests attendance, a separate charge is not applicable in respect of each importer for whom the service is required.

(d) The charge for extra attendance is not affected by the number of services performed during such attendance by the officer for the client who requested the attendance.

Surety bonds

120.08 Whenever, for purposes of the Act, security is furnished in the form of a surety bond such bond shall be given by an approved banking or insurance institution and shall be in an approved form.

120.09 Any person whose surety bond has been accepted may give the Controller concerned thirty days, notice of withdrawal of such bond and after the expiry of this period his obligations under the bond will terminate in respect of transactions entered into thereafter. The surety, however, remains liable in respect of transactions entered into prior to the expiry of the period of notice until the Controller has satisfied himself that all obligations under such bond have been fulfilled and he cancels it.

Currency conversions for determining value of goods exported or to be exported

120.09A (1) If any payment made or to be made in connection with goods or any other amount that must be taken into account in determining, for purposes of the Act, the value of goods exported or to be exported from the Republic is expressed in a foreign currency, that payment or amount must be converted into South African Rand, using the currency conversion rate referred to in subrule (2) as at the applicable date referred to in subrule (3).

(2) The Commissioner must for the purposes of subrule (1) in respect of each day publish the selling rate of each of the major currencies for conversion into South African Rand, as provided to the Commissioner by the South African Reserve Bank. If no conversion rate was published for a specific day, the latest published rate before that day must be used.

(3) The applicable date for a currency conversion in respect of goods exported or to be exported from the Republic is the date of the last day prior to the day on which the goods were entered for export.
(Inserted by Notice R.1294 published in Government Gazette 39569 dated 31 December 2015)

Penal provisions

120.10 Any person who contravenes any provision of these rules or who fails to comply with any such provision with which it is his duty to comply, shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

120.11 Any person guilty of an offence under these rules shall, where no punishment is expressly provided for, for such offence, be liable on conviction to a fine not exceeding R8 000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment.

120.12 …..**(Substituted by Notice R.1768 published in Government Gazette 45931 dated 18 February 2022)**

120.13 For the purposes of section 120(1)(mC) the rules numbered 120.13 followed by further digits relate to advance foreign exchange payments in relation to goods that are to be imported **(Rule 120.13 inserted by Notice R. 1563 published in Government Gazette No. 45570 dated 3 December 2021)**

Definitions

120.13.01 For purposes of the rules under section 120(1)(mC), unless the context otherwise indicates –

"advance payment notice" or **"APN"** means a notice of intention to apply for advance foreign exchange payment contemplated in rule 120.13.03*(a)*;

"advance payment notice reference number" or **"APN reference number"** means a unique reference number assigned by SARS in terms of rule 120.13.04;

"advance payment" means an advance foreign exchange payment contemplated in rule 120.13.02;

"authorised dealer" means an authorised dealer in foreign exchange referred to in section 120(1)(mC);

"bank generated advance import payment reference number" or "BGA reference number" means a reference number in relation to an advance foreign exchange payment issued to an importer by an authorised dealer in circumstances set out in rule 120.13.05A; **(Inserted by Notice R. 4134 published in Government Gazette 49792 dated 1 December 2023)**

"Currency and Exchanges Manual for Authorised Dealers" means the Currency and Exchanges Manual for Authorised Dealers issued by the Financial Surveillance Department of the South African Reserve Bank under the powers delegated to that department by the Minister of

Finance in terms of regulation 22E of the Exchange Control Regulations, 1961, and which is available on the South African Reserve Bank website; and

"eFiling" means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions.

Application of rules

120.13.02 The rules numbered 120.13 apply for purposes of any advance foreign exchange payment which exceeds R100 000,00 in respect of import categories 101 (01 – 10) as set out in Section J. (H)(i) of the Currency and Exchanges Manual for Authorised Dealers. **(Substituted by Notice R published in Government Gazette dated 19 June 2026)**

Procedures for notifying Commissioner of intention to submit application for advance payment to authorised dealer

120.13.03 *(a)* An importer intending to apply to an authorised dealer to effect an advance payment must, subject to rule 59A.03(1)*(a)*(iv), before submitting such application to the authorised dealer notify the Commissioner of that intention by submitting an advance payment notice via eFiling.

(b) An APN referred to in paragraph *(a)* must reflect the following information:

(i) The customs and excise code of the importer;

(ii) the following additional details in respect of the importer:

(aa) Name;

(bb) address; and

(cc) name, telephone number and e-mail address of contact person;

(iii) the following details in respect of the person who will be making payment on behalf of the importer:

(aa) Name; and

(bb) in the case of a juristic entity, the registration number or the number of its founding document;

(iv) the South African Reserve Bank code of the authorised dealer who will make the advance payment;

(v) the following details in respect of the advance payment:

(aa) Type of foreign currency;

(bb) amount in foreign currency; and

(cc) estimated amount in South African Rand;

(vi) the reason for intending to make the advance payment;

(vii) the country from which the relevant goods will be exported to the Republic;

(viii) the name of the supplier of the relevant goods;

(ix) the first APN reference number assigned by SARS in relation to the goods, in the case where the financing is split between a number of authorised dealers;

(x) the number of consignments in which the relevant goods will be imported, which must be

indicated by a “1” if the actual number is not known;

(xi) the following details in relation to the document used to prove the intended transaction and to be presented to the authorised dealer in support of the application to effect advance payment:

(aa) Type of document;

(bb) date of document; and

(cc) reference number or unique identification number reflected on the document;

(xii) the Balance of Payment (BOP) reporting category code contemplated in rule 120.13.02, also indicating the relevant subcategory; and

(xiii) any other information required on the electronic notification.

(c) An importer who submitted an APN must, subject to paragraph *(d)*, upon discovery that any information provided on the APN is incorrect and after confirming that payment has not been effected by the relevant authorised dealer yet, amend the APN by submitting an amended version of the APN to replace the APN containing the incorrect information;

(d) An APN may not be amended after payment has been effected by the authorised dealer indicated on the notification.

(e) An APN automatically lapses if no payment is made by the authorised dealer indicated on the notification within 30 days of the date thereof.

(f) This rule is subject to rule 120.13.05A. **(Inserted by Notice R. 4134 published in Government Gazette 49792 dated 1 December 2023)**

Issuing of APN reference number

120.13.04 *(a)* An importer who submitted an APN as contemplated in rule 120.13.03 is entitled to be notified of –

(i) the outcome of any data validation process conducted by SARS in respect of the APN; and

(ii) the APN reference number assigned in respect of a validated APN.

(b) An APN reference number referred to in paragraph *(a)*(ii) must be referenced on that importer's application to effect an advance payment submitted to an authorised dealer.

(c) The authorised dealer indicated on the APN is entitled to be notified by SARS of the APN reference number assigned in respect of a validated APN.

(d) Paragraphs *(b)* and *(c)* are subject to rule 120.13.05A in circumstances described in that rule. **(Rule substituted by Notice R. 4134 published in Government Gazette 49792 dated 1 December 2023)**

Requirements for authorised dealers in relation to advance payments **(Inserted by Notice R. 4134 published in Government Gazette 49792 dated 1 December 2023)**

120.13.04A *(a)* An authorised dealer may not grant an application to effect an advance import payment if such application does not reflect an APN reference number.

(b) An authorised dealer intending to effect an advance payment must, by making use of the APN reference number received in terms of rule 120.13.04*(c)*, verify information supplied by an applicant for advance payment.

(c) Paragraph *(a)* and *(b)* are subject to rule 120.13.05A in circumstances described in that rule.

APN Reference number to be reflected on import bill of entry

120.13.05 An importer must, when submitting an import bill of entry relating to goods in respect of which an APN reference number was assigned as contemplated in rule 120.13.04*(b)*, indicate the APN reference number on the bill of entry, provided the APN to which the reference number relates did not lapse in terms of rule 120.13.03*(e)*.

Requirements and procedures for authorised dealers issuing bank generated advance import payment reference numbers **(Inserted by Notice R. 4134 published in Government Gazette 49792 dated 1 December 2023)**

120.13.05A *(a)* This rule applies –

(i) in exceptional circumstances where the authorised dealer who is to effect an advance payment on behalf of an importer considers obtaining an APN reference number from SARS before payment is effected as impracticable; or

(ii) where the importer is unable to notify the Commissioner of the importer's intention to submit an application for advance payment to an authorised dealer in order to obtain an APN reference number as required in terms of rule 120.13.03, due to a SARS systems failure;

(iii) where the importer included an APN reference number on that importer's application to an authorised dealer to effect an advance payment as required in terms of rule 120.13.04A*(a)*, which that authorised dealer could not verify

with SARS as contemplated in rule 120.13.04A*(b)*, due to a SARS systems failure; or

(iv) where the importer applied to an authorised dealer to effect an advance payment of an amount not exceeding R100 000,00 in respect of which no APN is required, which amount subsequently exceeded R100 000,00 due to currency fluctuations before payment could be effected by the authorised dealer. **(Substituted by Notice R published in Government Gazette dated 19 June 2026)**

(b) An authorised dealer may in circumstances set out in paragraph *(a)* –

(i) generate and issue a BGA reference number to an importer; and

(ii) effect the advance import payment despite rule 120.13.04*(b)* which requires the authorised dealer to verify information supplied by an applicant for advance payment.

Requirements and procedures for importers where authorised dealers issued bank generated advance import payment reference numbers **(Inserted by Notice R. 4134 published in Government Gazette 49792 dated 1 December 2023)**

120.13.05B *(a)* An importer to whom a BGA reference number was issued in terms of rule 120.13.05A*(b)* must prior to submission of the bill of entry notify the Commissioner of the issuance of the BGA reference number by the authorised dealer by –

(i) submitting an APN and indicating the BGA reference number in the case where no APN was submitted before payment was made by the authorised dealer, or

(ii) amending the APN previously submitted and also indicating the BGA reference number in the case where an APN had been submitted but the APN reference number could not be verified.

(b) An importer may, despite rule 120.13.03*(d)*, when amending a previously submitted APN in terms of paragraph *(a)*(ii), amend information indicated on such APN to reflect current circumstances, subject to any restrictions on key information fields indicated on the APN.

Communication through eFiling for purposes of advance payments

120.13.06 *(a)* The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication contemplated in the rules under section 120(1)(mC), subject to paragraph *(b)*. **(Substituted by Notice R.2415 published in Government Gazette 46789 dated 26 August 2022)**

(b) The rules for electronic communication referred to in paragraph *(a)* apply with any necessary changes as the context may require, and in such application any reference in those rules to –

(i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;

(ii) an electronic filing system must be read as including a reference to eFiling for purposes of submission of an APN and related messages in terms of the rules under section 120(1)(mC);

(iii) an electronic filing transaction must be read as including a reference to submission of an APN in terms of the rules under section 120(1)(mC);

(iv) an electronic communicator or registered electronic user must be read as including a reference to an importer registered in terms of section 59A as an electronic user;

(v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user and who submits APNs electronically as a clearing agent, registered agent or other representative on behalf of another; and

(vi) a taxpayer must be read as including a reference to a registered importer.

(c) In the event of any inconsistency between a provision of the rules under section 120(1)(mC) and the rules for electronic communication referred to in paragraph *(a)*, the provision of the former prevails.

CHAPTER XIIA

Rules in terms of section 120(1)*(e)* and *(o)* of the Customs and Excise Act, 1964, and for the purposes of section 13(1)(iii) of the Value-Added Tax Act, 1991 (Act 89 of 1991), regarding the importation of goods into the Republic from or through Botswana, Lesotho, Namibia or Swaziland and the declaration procedures for the exportation of goods from the Republic into or through Botswana, Lesotho, Namibia or Swaziland

Declaration procedures in respect of "commercial goods" removed within the common customs area (the Republic, Botswana, Lesotho, Namibia and Swaziland)

120A.01 *(a)* (i) In respect of all declarations of goods imported into the Republic from or through Botswana, Lesotho, Namibia or Swaziland (the BLNS countries) or exported from the Republic into or through a BLNS country, the same procedures apply as provided for in terms of the Customs and Excise Act, 1964, with regard to imports into the Republic from countries other than the BLNS countries, or exports from the Republic into countries other than the BLNS countries.

(ii) *(aa)* For the purposes of these rules–

"commercial goods" means goods contemplated in rule 15.01 or any vehicle of which the particulars are not required to be declared on forms TC-01 and TRD1 in accordance with the requirements specified in that rule and those forms; **(Substituted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

(bb) Subject to rule 15.02, any commercial goods imported from or exported to a BLNS country must be entered in terms of the provisions of section 38.

(b) (i) The SAD 500 shall be used for the declaration to an officer, as defined in the Customs and Excise Act, 1964, or to any other authority designated by the Commissioner for the South African Revenue Services (the Commissioner), at a "designated commercial port" and during the hours as set out in these rules, in respect of all "commercial goods" imported into the Republic from a BLNS country or exported from the Republic into a BLNS country for the purposes of the Value-Added Tax Act, 1991.

(ii) Any goods or any vehicle that is required to be declared on forms TC-01 and TRD1 must be declared only on that form when imported into the Republic from a BLNS country or from outside the common customs area through a BLNS country or exported from the Republic to a BLNS country or through a BLNS country to a destination outside the common customs area. **(Substituted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

(iii) Full particulars as required on the SAD 500 shall be furnished by the person declaring such goods.

(iv) *(aa)* The SAD forms may be submitted electronically in compliance with the Act and the rules relating to the electronic clearance of goods.

(bb) If goods which have been cleared electronically for removal under a customs procedure to a destination outside the Republic are removed by road, a copy of the processed SAD form and proof of release of the goods must accompany the driver

(c) (i) Where "commercial goods" which originated in a BLNS country, are temporarily imported into the Republic from a BLNS country or are removed in transit from a BLNS country through the Republic for export or re-export, full particulars as required on the SAD 500 must be furnished by the person declaring such goods and the SAD 500 must clearly be marked to indicate "In Transit" or "Temporary".

(ii) The person referred to in section 7(1)*(b)* of the Value-Added Tax Act, 1991, may, at the discretion of the Commissioner, be allowed to enter such "commercial goods" without the payment of Value-Added Tax (VAT) or without a provisional payment to cover the VAT on "commercial goods" so declared.

(iii) The person concerned shall, however, remain liable for the payment of VAT on such "commercial goods" so imported until it is proven that such "commercial goods" have been duly taken out of the Republic.

(iv) If the person concerned fails to submit such proof within–

(aa) a period of six months from the date goods temporarily imported were declared for importation into the Republic or such longer period as the Commissioner in exceptional circumstances may allow;

(bb) a period of 30 days from the date the goods in transit through the Republic were declared for transit or such longer period as the Commissioner in exceptional circumstances may allow;

the VAT due must be paid forthwith on the goods so declared for temporary import or for transit through the Republic and such person may be required to make provisional payments in future.

(v) A copy of the SAD 500 with the SAD 502 or SAD 505 duly completed to the extent applicable by all the offices on the route and including the office of final destination must be returned to the Controller at the office of commencement in the Republic within a period of 30 days after such entry.

(vi) The SAD 503 – Customs Declaration Form (Bill of Entry Query Notification / Voucher of Correction) must be used for the correction of the SAD 500, SAD 502 and SAD 505 in respect of all "commercial goods" imported into the Republic from a BLNS country or exported from the Republic into a BLNS country.

Payment procedures in respect of "commercial goods" imported into the Republic from the BLNS countries

120A.02 *(a)* The same procedures regarding the calculation, valuation and payment of VAT on the import of "commercial goods" into the Republic from countries other than BLNS countries as provided for in the Customs and Excise Act, 1964, will apply with regard to imports of "commercial goods" into the Republic from the BLNS countries: Provided that, were "commercial goods" have their origin in BLNS country, the following exceptions will apply –

- no customs duty shall be levied;
- the value of "commercial goods" shall not be increased by the factor of 10 per cent as contemplated in section 13(2)*(a)* of the Value-Added Tax Act, 1991;
- except in the circumstances contemplated in rule 120A.01*(c)*, "commercial goods" temporarily imported into the Republic from a BLNS country, or "commercial goods" removed in transit from a BLNS country through the Republic for re-export, shall be subject to VAT or VAT shall be covered by a provisional payment; and
- payment of VAT must be made in accordance with the procedures prescribed in paragraphs *(c)*, *(d)* and *(e)*.

(b) VAT must be levied on all "commercial goods" imported into the Republic from a BLNS country, except for those goods –

(i) stipulated in paragraph (a);

(ii) stipulated in rule number 120A.04 paragraph *(a)*, *(b)* and *(c)*(i); and

(iii) set forth in Schedule 1 to the Value-Added Tax Act, 1991, but for the purposes of these rules item number 407.02 description number 00.00/02.00 only to the extent of a total value not exceeding R1 250.

(c) The person referred to in section 7(1)*(b)* of the Value-Added Tax Act, 1991 shall pay the VAT due in the currency of the Republic to an officer, as defined in the Customs and Excise Act, 1964, or to any other authority designated by the Commissioner, at the time of entry into the Republic at a "designated commercial port".

(d) Such payments shall be made –

(i) in cash;

(ii) **.....(Substituted by Notice R.1768 published in Government Gazette 45931 dated 18 February 2022)**

(iii) by means of a traveller's cheque;

(iv) by means of a postal order issued by the Post Office Limited; or

(v) by means of a money order issued by the Post Office Limited.

(e) The Commissioner may allow the deferment of payment of VAT on "commercial goods" imported into the Republic from a BLNS country subject to such conditions as the Commissioner may prescribe.

Designated commercial ports

120A.03 *(a)* (i) The importation of "commercial goods" into the Republic from or through a BLNS country or the exportation of "commercial goods" from the Republic into or through a BLNS country must, subject to the provisions of paragraph *(d)* be made through one of the designated commercial ports designated in paragraph *(b)*.

(ii) Goods that do not fall within the definition of "commercial goods" as defined in these rules and where such goods are exported from the Republic into a BLNS country, must also be exported through a designated commercial port where it is required for the purposes of section 11(1)*(a)* or section 44(9) of the Value-Added Tax Act, 1991.

(iii) Subject to paragraph *(d)*, any goods or any vehicle that is required to be declared on forms TC-01 and TRD1 must, if imported from or through or exported to or through a BLNS country as contemplated in rule 120A.01*(b)*(ii), be so imported or exported through a designated commercial port. **(Substituted by Notice R.938 published in Government Gazette 43661 dated 28 August 2020)**

(b) (i) Such imports or exports by road will only be entertained during the specified hours of attendance at the following places –

Land border posts	Hours
Between the Republic and Botswana	
Grobler's Bridge	08:00 – 18:00
Kopfontein	24 hours daily **(Substituted by Notice R. 1265 published in Government Gazette 43935 dated 27 November 2020)**
Skilpadshek	06:00 – 22:00
Ramatlabama	06:00 – 20:00
Between the Republic and Lesotho	
Qacha's Nek	07:00 – 20:00
Ficksburg Bridge	06:00 – 22:00
Maseru Bridge	06:00 – 22:00
Caledonspoort	07:00 – 20:00
Van Rooyenshek	07:00 – 20:00
Between the Republic and Namibia	
Nakop (Narogas)	06:00 – 22:00
Vioolsdrift	06:00 – 22:00
Between the Republic and Swaziland	

Mananga	07:00 – 18:00
Jeppes Reef	07:00 – 20:00
Oshoek	24 hours daily **(Substituted by Notice R. 1265 published in Government Gazette 43935 dated 27 November 2020)**
Nerston	08:00 – 18:00
Mahamba	07:00 – 22:00
Golela	07:00 – 22:00

(ii) Such imports or exports by rail will only be entertained during the specified hours of attendance at the following places –

Railway stations	Hours
Upington (Tuesday to Sunday)	07:00 – 20:00

Special arrangements for the importation or exportation of "commercial goods" or goods as contemplated in paragraph 120A.03*(a)*(ii) must be made in respect of the following railway stations by prior arrangement with the Controller of Customs –

1 Germiston

2 Golela

3 Mafikeng

4 Maseru Bridge

5 Johannesburg

(iii) Such imports or exports by air will only be entertained during the specified hours of attendance at the following places –

Airports:	**Hours**	
	Unaccompanied commercial or movable goods (weekdays only)	Accompanied commercial or movable goods

	Exports:	Imports:	
Cape Town Int	07:45 – 16:15	08:00 – 15:00	00:00 – 24:00
King Shaka Int	07:30 – 16:00	07:30 – 14:30	00:00 – 24:00
Gateway (Pietersburg)	08:00 – 17:00	08:00 – 17:00	00:00 – 24:00
OR Tambo Int	08:00 – 16:30	08:00 – 15:00	00:00 – 24:00
Lanseria	08:00 – 17:00	08:00 – 17:00	00:00 – 24:00
Nelspruit	08:00 – 17:00	08:00 – 17:00	00:00 – 24:00
Port Elizabeth	07:30 – 16:00	07:30 – 14:30	00:00 – 24:00

(iv) Such imports or exports **by sea** will only be entertained during the specified hours of attendance at the following places:

Harbours:	**Hours**		
	Unaccompanied commercial or movable goods (weekdays only)		Accompanied commercial or movable goods
	Exports:	Imports:	
Cape Town	07:30 – 16:15	08:00 – 15:00	00:00 – 24:00
Durban	07:15 – 16:00	08:00 – 15:00	00:00 – 24:00
East London	07:30 – 16:15	08:00 – 15:00	00:00 – 24:00
Port Elizabeth	07:30 – 16:15	08:00 – 15:00	00:00 – 24:00
Port of Ngqura	07:30 – 16:15	08:00 – 15:00	00.00 – 24:00

Richards Bay	07:15 – 16:00	08:00 – 15:00	00:00 – 24:00
Mossel Bay	07:30 – 16:15	08:00 – 15:00	00:00 – 24:00
Saldanha	07:30 – 16:15	07:30 – 16:15	00:00 – 24:00

(c) The Controller, as defined in the Customs and Excise Act, 1964, may extend the hours of attendance as set out in rule 120A.03*(b)* in circumstances that he or she deems necessary.

(d) The removal of "commercial goods" through places other than the designated commercial ports and the declaration of such goods at other places as those specified in rules 120A.03*(b)*, may be allowed in exceptional circumstances on application to the Commissioner, subject to such conditions as the Commissioner may prescribe.

120A.04 ….**(Deleted by Notice R.153 published in Government Gazette 34046 dated 1 March 2011)**

120A.05 …..**(Deleted by Notice R.987 published in Government Gazette 33699 dated 29 October 2010)**

Import control measures in respect of goods subject to anti-dumping, countervailing or safeguard duties entering South Africa from or through a BLNS country

120A.06 Whenever goods which are subject to anti-dumping, countervailing or safeguard duties prescribed in Schedule No. 2 of the Act, or in respect of which import restrictions are imposed from a specific country or countries in terms of any other law, are imported from or through a BLNS country, the requirements of rule 46.04 shall apply *mutatis mutandis*.