Leveraged Legal Products: Tax & Customs and Excise

Office Pretoria

Enquiries A. Ramoroka

Email rulesoforigin@sars.gov.za

Reference SC-RO-02

Date 1 April 2021



South African Revenue Service

Lehae la SARS 299 Bronkhorst Street, Nieuw Muckleneuk, 0181 Private Bag X923, Pretoria, 0001

Dear Valued Stakeholder

SUBJECT: IMPLEMENTATION OF PARAGRAPH 2.3(c)(A)(i) OF THE EXTERNAL POLICY – ADMINISTRATION OF TRADE AGREEMENTS

Kindly note that the implementation of paragraph 2.3(c) (A)(i) of the External Policy – Administration of Trade Agreements (SC-RO-02) has been postponed from the 1st of April 2021 as initially announced to the 1st of June 2021. For the sake of clarity, the paragraph whose implementation is being postponed reads as follows:

"The exporter must present SC-RO-02-A02 at the following Customs Branch Office, for the application of: I) New certificates, the Customs Branch Office nearest to the exporter's, manufacturer's or producer's area of business."

The postponement is due to the practical and compliance issues raised by the trading community in relation to the implementation of this paragraph. The postponement is to allow both parties (SARS and traders) an opportunity to address concerns and challenges. It is envisioned that the postponement will also afford traders time to put measures in place to ensure compliance with the policy and the applicable rules.

Kindly note that **only** the implementation of paragraph 2.3(c) (A)(i) is postponed but the entire policy remains valid and should continue to be complied with. In other words, the postponement only relates to the processing of the export certificates of origin at the office nearest the trader's business premises.

Regards

COFFET LEBEPE

LEAD: CUSTOMS AND EXCISE PRODUCT AND PROCESS

CC: Nico Alberts, Rae Vivier, Beyers Theron, Franz Tomasek