CUSTOMS

External Annexure

COMPLETION OF DA 70

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1 FORM REQUIREMENTS

a) Applications to make provisional payments must be made on the DA 70 as prescribed in the Customs and Excise Rules and may not be altered in anyway.

b) The DA 70 is commonly referred to as a PP. It must be –

   i) Printed upright;
   ii) Printed in black ink on white paper with a mass of not less than 80 g/m2 (Rule 202.00); and
   iii) Printed back to back and not on two (2) separate pages.

c) Information entered on the PP must be typed or printed in block letters and must be legible.

d) In all instances where a date is required such must be completed in the order: century, year, month and day sequence, e.g. 2026/05/25.

e) No tippex (correction fluid) is allowed on the PP – changes that must be made are to be neatly crossed out, changed and initialled by the same person who signed or approved the PP.

f) The original PP must be clearly endorsed with a stamp impression indicating “ORIGINAL” on the top of the form. In cases where a PP is received at the Office without this “ORIGINAL” indication, the Officer must endorse the original PP accordingly.

g) The client must complete the PP as requested via the inspection outcome and attached a copy of the report thereto.

h) An original and at least four (4) copies of a PP must be submitted.

i) In instances where an Officer or team requires a client to lodge a PP, the PP must be completed by the Officer or team concerned and handed together with the report of the inspection report or other instruction, CUSRES message or Service Manager inspection report to the client to lodge the PP.

j) A copy of the worksheet must be attached to the original PP where goods had been detained. It must be clearly indicated how the amounts were calculated in order to substantiate the individual amounts mentioned on the PP.

k) After the submission and finalisation of the PP, the client must submit a copy of the voucher of correction and finalised PP as supporting documents for case finalisation officer e.g. PCA, Enforcement, etc.

l) The authorised associations in South Africa namely the South African Chamber of Commerce and Industry (SACCI) or the Automobile Association of South Africa (AA of SA) must lodge one (1) DA 70 for each carnet where the validity period has expired. (SC-TA-01-04).

m) Where the PP is lodged for contraventions, the amount must be reflected in Rands only. A copy of the notice of intent (letter) must be attached if an amount to cover a deposit for a contravention of the Act is lodged and not a worksheet.

n) Where a deposit covers a contravention, a note advising the client of the procedure prescribed in Section 91 is attached.

2 APPLICANT DETAILS

FIELD DESCRIPTION	COMPLETION OF PP FIELD EXPLANATION
Name	a) The applicant’s name must be entered in this field, e.g. DEF Clearing Agents or the authorised association in South Africa in the case of a carnet. b) The importer’s or carnet holder’s name can be inserted in brackets if required.

FIELD DESCRIPTION	COMPLETION OF PP FIELD EXPLANATION
Client Code No.	a) The Customs client number allocated to the applicant or authorised association must be entered in this field. b) The applicant can also be the importer, exporter or owner.
Client file reference	a) The client's file reference must be inserted here if it is available.
Importer/Exporter/Other (specify)	a) One (1) of the blocks must be completed. If the applicant's name is the same as the information required in this field, it must still be completed. b) If the "Other" field is chosen for the carnets, the authorised association in South Africa's name must be specified.

3 PAYMENT DETAILS

FIELD DESCRIPTION	EXPLANATION
Possible Penalty (PEN) Code Forfeiture (FOR) Code Other (OTH) Code	a) One of the 3 (three) purposes must be selected: i) Penalty; ii) Forfeiture; and iii) Other.
Registration number and date received	Not applicable
Amount	a) The amount of the provisional payment is inserted here in figures and words. b) To verify the correctness of the PP amount, the client should produce a worksheet and where appropriate a draft A 11-00 declaration reflecting the Duties and VAT payable which must be attached to the original PP. c) The Officer must verify the worksheet and if correct, print his/her name and sign and date stamp the worksheet. d) In cases where duty and VAT is covered pending compliance, the exact amount including cents must be reflected. e) Where the PP is completed to cover deposits for contraventions, the amount must be reflected in rands only.
	f) Amounts of the provisional payments are left to the discretion of Controllers/Branch Managers, depending on circumstances and the risk involved. As a general principle, Controllers/Branch Managers aspire as far as possible to cover any possible duties and VAT which may become payable. These amounts will naturally be assessed according to the risk, rates of duty and values involved.
Branch Office	a) This is the Branch Office's name where the PP will be lodged e.g. Johannesburg. b) No abbreviations must be used in this field.
Circumstances of or Reason for the Application	a) In the case where a PP is requested by an Officer the PP must be completed by the Officer concerned to ensure the wording and conditions, etc. are correctly inserted. The completed PP must be handed together with an instruction letter to the client for signature and lodgement of the PP. b) This instruction must be handed in by the client with the completed and signed PP. A copy of the instruction letter/"half-slip" must be attached. c) The exact and precise reason for lodging the provisional payment must be inserted in this field. (Refer to SC-CF-25)

FIELD DESCRIPTION	EXPLANATION
	d) Any wording such as "as per letter" or "as agreed" is not acceptable in this field. e) The reason for making the payment must always reflect: i) The reasons and conditions for making the payment, ii) The exact requirements to be fulfilled before a refund will be entertained, and iii) What the payment covers i.e. duties, VAT, etc. f) Where the PP is made to cover duties and VAT pending the production of documents or to comply with some condition, the amounts of duty and VAT must also be reflected separately. g) This information is crucial when such a PP is liquidated e.g. "Provisional payment lodged to cover R 1567, 00 duty (including levies) and R 2345, 00 VAT pending production of a commercial invoice." h) A worksheet or in the case of a detention, a copy of the "half-slip of the stop note" or a copy of the Service Manager inspection report must be attached to the original PP where it is clearly indicated how the amounts were calculated in order to substantiate the individual amounts mentioned on the PP. i) When a PP is lodged for a carnet finalisation the correct wording as prescribed in the PP policy, the claim number as well as the carnet holder's name must also be inserted in this field. (SC-CF-25)
Declaration	a) This portion is completed by the importer, exporter or clearing/registered agent where a specific condition must be complied with e.g. Temporary import, production of documents, etc. b) The declaration must at all times be completed by inserting the name of the applicant, importer, exporter or owner. c) The full names (Joe Soap) and not only initials (J. Soap) of the person who signs the declaration must be legibly inserted in this field. d) The signature of the person whose name appears in the declaration must be inserted in this field. e) Only the applicant may sign the indemnity. f) Where a provisional deposit is financed by a third party, for example by a friend or by employers, care should be taken to ensure that the provisional payment is signed by the client personally and not by the third party. g) Agents who legally represent importers/foreigners may however sign on behalf of their clients.

4 CLEARANCE DETAILS

FIELD DESCRIPTION	EXPLANATION
Movement Reference No (MRN)	a) Particulars of the import or export declaration pertaining to the PP are entered here. b) The following information must be entered and a copy of the TRD1 must be attached: i) Flight No. (if applicable) and date,

FIELD DESCRIPTION	EXPLANATION
	ii) Passenger name and address (physical and postal address) and iii) Passport No. c) If reference is made to a carnet, the carnet number and expiry date must be inserted in this field.
Supplier	a) The name and country of the supplier must be inserted in this field. b) If reference is made to a carnet the issuing association's name and country who issued the carnet must be inserted in this field.
Marks, Nos. etc., Country of Origin, Tariff heading, Description of goods, Value and Duty	a) Particulars of marks, numbers, etc., country of origin, tariff heading, description of goods, value and duty pertaining to the declaration or the carnet including the vehicle identification number (VIN), make, model and colour to which the PP relates must also be inserted. b) If the space provided is inadequate a copy of the declaration or the carnet counterfoil can be attached.
Application in terms of Section 91	a) This field must only be completed if the PP is lodged to cover a deposit for a contravention and is not discussed here. If the depositor elects to be dealt with by the Commissioner in terms of Section 91, (in this case the amount of PP must be liquidated by the specific team of accepting the PP. b) The application must at all times be completed by inserting the name of the applicant. c) The full names (Joe Soap) and not only initials (J. Soap) of the person who signs the declaration, and on whose behalf he/she is acting e.g. DEF Clearing Agents must be legibly inserted in this field. d) The signature of the person whose name appears in the application must be inserted in this field. e) Only the applicant may sign the indemnity. f) If the depositor does not agree to sign this field as a result of a contravention, the deposit may not be accepted. g) For import declaration contraventions the declarant must submit a section 91 declaration on a company's letterhead and scan such declaration as a supporting document to the import declaration inspection case. Refer to SC-CF-25.
DA 70 number and date	For Official Use only a) The final number and official date stamp impression of the PP are endorsed in this field after payment is received and a receipt has been issued. b) Provisional Payments are numbered numerically per financial year e.g. the first PP for the financial year, 1 April 2019 to 31 March 2020, will be numbered 01/2020. c) The CEB01 case number allocated to the PP must be endorsed on the bottom of the paper PP underneath the DA 70 number.

5 FOR OFFICIAL USE ONLY - (DA 70 – REVERSE SIDE OF PAGE 1)

FIELD DESCRIPTION	EXPLANATION
Acceptance by Branch Office	For Official Use only a) This portion must be completed by the team requesting the PP or Enquiry Officer if the "half-slip", Service Manager inspection report or letter issued to the client is attached. b) The time-period to be allowed within which the requirements of the PP are to be complied with must also be inserted here. c) If the time-period is not specified on the PP, it may not be accepted. The PP must be rejected with reasons to the client. d) The Officer completing the PP must print his/her name in full, insert his/her designation, sign and insert the date in the space provided; e.g. Joe Soap, Enforcement Officer.
Disposal Instruction	For Official Use only a) The person endorsing this field may not be the same person who approved the PP e.g. Team Leader. b) The person writing the report on the reverse side of PP [DA 70 - page two (2)] must not be the same person completing this field. c) The Officer must print his/her name in full, insert his/her designation, sign and insert the date in the space provided. d) Where the deposit should be liquidated in favour of SARS, the team completing the Officers report or disposal instruction on the DA 70 **must not** complete the DA 490 (Bill of Entry Departmental).
Type of payment transactions	For Official Use only a) Insert EFT depending on the transaction type used for refunding the money to the unregistered client. b) This field is only used where the PP was made for unregistered clients.
Transaction reference number and date	For Official Use only If payment was made via EFT transaction, the number and date on the PP referred to the transaction must be reflected.
Officer's report	For Official Use only a) This field is completed by the Officer when liquidating the PP. b) The Officer must print his/her name in full, insert his/her designation, sign and insert the date in the space provided. c) The report must include the reason why the PP is liquidated. d) In case of estreation the reference number and date must be endorsed to ensure that the PP has been approved for estreation. This must also be done on the DA 70 copy.

6 REFERENCES

6.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	**Customs and Excise Act No. 91 of 1964:** Sections 39, 40, 47(9), 55(2)(b), 57(A)(1)-(3) and (5), 65, 76(4)(a), 80, 81, 83, 84, 87, 88, 91, 93, 98, 99, 107 and 113 **Customs and Excise Rules:** Rules 39, 39(10) 40, 65, 120A and B
Other Legislation:	
International Instruments:	**International Financial Reporting Standards (IFRS):** All **Revised Kyoto Convention General Annex: Chapter 3** Standards 3.8, 3.12, 3.41 and 3.43; **Chapter** 4 Standard 4.23; **Chapter 5** Standard 5.1 -5.3, 5.6 and 5.7; **Specific Annex B Chapter 3** Standard **1 and Specific Annex J Chapter 1** Recommended Practise 15

6.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SC-CF-25	Provisional Payments – External Policy
SC-CO-01-02	Offences and Penalties – External Policy
SC-TA-01-04	ATA and CPD Carnet – External Policy

7 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following centralised link: Glossary webpage A-M and Glossary webpage N-Z.