

**Effective Date: 11 December 2025**



**CUSTOMS**  
**SARS External Policy**

# **STAGED CONSIGNMENT**

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## 1 PURPOSE

- a) This policy stipulates the process the trader follows to import the goods in staged consignment in terms of Additional Note 1 to Section XVI of the of schedule 1 Part 1 of the Tariff Book.
- b) It stipulates the requirements that have to be met and the time limits for the stage consignment.
- c) The policy applies to traders responsible in applying for the staged consignment and completing the the goods declaration for the stage consignment.
- d) This policy does not apply to:
  - i) Goods in transit/bond through South Africa; or
  - ii) Goods exported from South Africa.

## 2 POLICY STATEMENT

- a) In terms of Section 38 read with Section 39 an importer shall:
  - i) Make due entry;
  - ii) Provide such information as required in terms of Section 39(1)(d); and
  - iii) Answer all questions relating to the goods imported.
- b) In terms of Section 40(1) a Customs declaration (amongst other requirements) will not be valid if the goods imported have not been properly described by the tariff heading and item numbers.
- c) Invoice requirements are contained in document SC-CF-30 and must be adhered to.
- d) Tariff classification of staged consignments differs from the norm. Goods are normally classified as presented at the time of importation by a specific importer. With staged consignments only one (1) tariff subheading is utilised.
- e) Staged consignment is determined according to the essential character of the finished plants, machinery or factory and only relates to the components required for the assembly of the plant / machinery as stipulated in Additional Note 1 to Section XVI of schedule 1 part 1 of the Tariff Book.
- f) The requirements that have to be met for goods to be imported in more than one (1) consignment are contained in Additional Note 1 to Section XVI to the Tariff Book. These requirements are in relation to:
  - i) The weight of an unassembled or disassembled machine or the shipping measurement that has to exceed 500 tons **or** 500 cubic meters ( $m^3$ ) respectively; and
  - ii) The application must be submitted to the Head Office before the first importation takes place.
- g) **The application is finalised within ninety (90) working days, starting from the date when all the required documents are submitted through the correct channels. This period does not include any time spent waiting for the submission of outstanding supporting documents once the application is acknowledged.**
- h) Importation must occur between the dates stated on the approval letter for the staged consignment.
- i) All shipping documentation must be in the name of the importer.
- j) The staged consignment number, date and the tariff subheading issued on the approval letter for the staged consignment must be reflected on all supporting documents.

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- k) Failure to import all consignments within the stipulated timeframes granted, violates the conditions stated on the approval letter for the staged consignment. This leads to:
  - i) The withdrawal of the approval letter for the staged consignment;
  - ii) Duties payable for all consignments including the ones already imported within the period granted on the approval letter for the staged consignment:
    - A) The goods declaration must be amended by voucher of correction (VOC) reflecting the tariff subheading and description of the goods; and
    - B) The tariff classification process to classify the goods on the VOC must be followed as documented in SC-CR-A-09.
- l) The client may apply for an extension of period provided that:
  - i) The application is submitted within thirty (30) working days prior to the expiry of the period; and
  - ii) The reason for the application for extension is stated.
- m) The authorisation does not extend to spare or replacement parts of existing machinery, plants or any steel structures.
- n) Where parts are damaged during importation, proof of damage as well as the confirmation on how the goods will be disposed must be produced before approval for importation to replace the damaged goods.
- o) The client is responsible for destroying the damaged goods:
  - i) The destruction must be done under the Customs supervision as stipulated in SC-CF-01; or
  - ii) The client must provide proof of goods being destroyed such as photos and videos at the Commissioner's discretion.
- p) The client must inform the Head Office Leveraged Legal Product: Customs once importation of the staged consignment is complete for record purposes.
- q) Clients wishing to make use of this facility must:
  - i) Submit the applications for staged consignment before importation by electronic mail. The applicant must ensure that the following information or documentation are included in the application:
    - A) The name of the importer to be reflected on the staged consignment [only one (1) importer allowed].
    - B) Proforma invoice;
    - C) Literature (from various suppliers where applicable);
    - D) Overall project packing list to justifying mass and cubic metres;
    - E) Exploded view of whole plant / machinery, clearly identifying separate individual phases making up the total phase to justifying mass and cubic meters for each shipment;
    - F) Sales and purchase contract for the entire project and what it constitutes;
    - G) Shipping schedule;
    - H) Intended ports of entry; and
  - ii) Direct their enquiries to the Manager: Head Office Leveraged Legal Product: Customs.
- r) The Customs Officer situated in Head Office Leveraged Legal Product: Customs, will verify each application to ensure the application submitted meets all the requirements.
  - i) If the requirements are met Customs will approve the application by writing to the applicant stating the following information:
    - A) Tariff heading to be utilised;
    - B) The reference number / case number of the staged consignment;
    - C) Importer's name to be inserted on the Customs declaration and other documentation relating to the staged consignment must correspond with that used on this letter;
    - D) Ports of entry to be used; and
    - E) Period granted for the total staged consignment.

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- ii) If the requirements are not met Customs will reject the application in writing to the applicant of a staged consignment stating the reasons why the application was rejected.
- s) Declarations must be completed in accordance with SC CF-55-A01. If requested to submit supporting documents (SC-CF-55), the client must attach a copy of the authorisation letter received from Customs. Refer to SC-CF-47-A01.
- t) The client must inform the Customs Branch Office at the place of entry into South Africa when each of the stages as indicated on the application letter is imported and request a Customs Officer to conduct an inspection.
- u) The Customs Branch Officer will verify, during the documentary inspection.
  - i) All shipping documentation including the Customs declaration (SC-CF-55) and Customs' approval letter reflects the exact same importer's name;
  - ii) The tariff subheading utilised is the tariff heading as reflected on the approval letter;
  - iii) The port of entry is one (1) of the approved ports as listed on the approval letter;
  - iv) The components imported under the staged consignment application falls within the given time period; and
  - v) The consignment under inspection is the goods as per the original application and does not include spare or replacement parts.
- v) After the inspection:
  - i) If the goods comply with the information as stipulated on the staged consignment letter the consignment is released and a **goods** declaration accepted; or
  - ii) If the goods examined differs from the information on the staged consignment letter the client is requested to frame and submit a voucher of correction to include the commodities not covered by the staged consignment application. Duty and taxes must be brought to account on the under entry.
- w) After the plant, factory or machinery has been completed; the client must:
  - i) Inform the Customs Branch Office and request a physical inspection of the finished plant, factory or machinery;
  - ii) Keep all import documents and make the same available for SARS Inspectors to conduct physical inspection; and
  - iii) The arrangement for the inspection must be within 14 days from the date the last components are assembled to the machinery/factory/plant.
- x) The inspection is a requirement of Customs and the client will not be required to pay for the extra attendance.
- y) The Customs Officer will conduct the physical inspection at the importer's premises, confirming that the plant, factory or machinery has been completed.
- z) In cases where clients are not satisfied with any decision taken in terms of the Customs and Excise Act they have a right of appeal to the relevant appeal committee as stipulated in SC-CA-02.

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### 3 REFERENCES

#### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 38(1); 39(1)(d); 40 and 41. <b>Harmonised Tariff System:</b> Additional Note 1 to Section XVI to the Tariff
Other Legislation:	<b>Promotion of Administrative Justice Act No. 3 of 2000</b> <b>Protection of Personal Information Act No. 4 of 2013</b> <b>Promotion of Access to Information Act No. 2 of 2000</b>
International Instruments:	<b>Word Customs Organisation Harmonised System Convention:</b> All <b>Kyoto Convention General Annex Chapter 9 – Information, Decisions and Rulings supplied by Customs: Standards 9.1 to 9.9</b>

#### 3.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SC-CA-02	Internal Administrative Appeal - External Policy
SC-CC-26	Alternative Dispute Resolution - External Policy
SC-CF-22	Special and Extra Attendance - External Policy
SC-CF-30	Invoice Requirement - External Policy
SC-CF-55	Goods Declaration – External Policy
SC-CF-55-A01	Completion of Goods Declarations – External Annexure
SC-CR-A-09	Tariff Classification - External Policy

### 4 DEFINITIONS AND ACRONYMS

Link for centralised definitions and acronyms: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za)