



EXPORT CODING

TABLE OF CONTENTS

1	PURPOSE	3
2	CODE 1	3
3	CODE 2	3
4	REFERENCES	4
4.1	Legislation	4
4.2	Cross References	4
5	DEFINITIONS, ACRONYMS AND ABBREVIATIONS	4

1 PURPOSE

- a) The purpose of coding export declarations is to assist SARS to compile the trade statistics for South Africa, as accurately as possible. The correct code(s) must be reflected on the goods declaration.
- b) Previously, items being exported at no charge or free of charge and where no foreign proceeds accrued to South Africa were required by SARS in the Export Coding Policy to be coded 2. United Nations (UN) International Merchandise Trade Statistics (IMTS) Manual however recommends that all goods which add to or subtract from the stock of material resources of a country by entering (imports) or leaving (exports) its economic territory must be recorded in trade statistics, regardless of flow of funds.

2 CODE 1

- a) All goods coded 1 will be included in the trade statistics of South Africa.
- b) Transactions not included in code 2 below must be coded 1. This is regardless of whether it is exported at no charge or free of charge and whether foreign currency will accrue to South Africa or not.

3 CODE 2

- a) **Code 2** means that these transactions will not be included in the trade statistics of South Africa.
- b) The following goods must be coded 2:
 - i) Diplomatic goods (including Embassies, Consulates, Department of Foreign Affairs and High Commissions);
 - ii) Goods originally exported and returned (re-exported) to the exporter for repair under warranty or guarantee;
 - iii) Goods sent abroad for processing, modification or evaluation provided they are exported under customs and excise supervision;
 - iv) Vehicles, boats and other sporting goods imported on a temporary basis to participate in sporting events and then to be exported again (including birds, horses, etc.);
 - v) Goods imported on a temporary basis (free of charge) and after a period of time will be returned to the owner, with no funds being resubmitted to South Africa;
 - vi) Goods temporarily exported for processing, repair cleaning or reconditioning provided no change of ownership takes place;
 - vii) If registration of goods for re-importation (DA 65) was produced;
 - viii) Goods for display or use as exhibitions, demonstrations, fairs, meetings and similar events;
 - ix) Commercial samples owned locally and exported for the purposes of being shown or demonstrated overseas, for the soliciting of order for goods to be supplied from South Africa;
 - x) Goods exported as samples clearly marked as samples-not for resale;
 - xi) Postcards and other mail matter (including other printed matter of no commercial value, trade-advertising materials, cut samples, etc.);
 - xii) Moulds temporarily imported for use and then exported;
 - xiii) Matrices, blocks, plates and similar articles on loan or hire for printing illustrations in periodicals or books;
 - xiv) Instruments, apparatus, machines and other articles to be tested or for trial purposes and to be returned;
 - xv) Re-export of goods previously imported (including steel packing containers of tariff headings 7309, 7310, 7311 and 8609) where the goods have not changed in any way from its original imported state;
 - xvi) Pallets / crates whether or not laden with cargo of no commercial value;
 - xvii) Film (before and after viewing) exported or re-exported electronically (e.g. downloading, emailing, streaming);
 - xviii) Unused postage stamps, bank notes and travellers cheques (4907.00.00 – 4907.00.90); and
 - xix) Goods declared for export under tariff headings 7108.12,13 and 7108.20 (monetary gold, bullion or gold bars).

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 38, 39 and 120 Customs and Excise Rules: 39, 40, 120.01 – 120.07, 120A.01 and 201.10
Other Legislation:	
International Instruments:	Kyoto Convention: General Annex Chapter 1 – Clearance for home use, Standard 3 and 4; Specific Annex C Chapter 1 Outright Exportation: Standard 1 and 3; WCO Framework of Standards: Annex 1 Standard 1.2, 1.3.3, 2.4 and 10 WTO Trade Facilitation Agreement: Section 1 Article 7 – Release and clearance of goods; Section 1 Article 9 – Movement of goods under Customs control intended for imports; Section 1 Article 10 – Formalities connected with importation and exportation and transit; Section 1 Article 11 – Freedom of transit

4.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
–	Not applicable

5 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

The definitions, acronyms and abbreviations can be accessed via the following centralised link:
[Glossary webpage](#).