



# CUSTOMS

## External Annexure

# ACQUITTAL AND PROOF OF EXPORT REQUIREMENTS

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## 1 LIST OF ACQUITTAL AND PROOF OF EXPORT REQUIREMENTS

A trader's duty liability will only cease, for Customs purposes, once it is proved that the goods physically left the Common Customs Area and for Value-Added Tax (VAT) purposes once the goods left South Africa.

CPC on original goods declaration	Mode	Goods declaration	Exit <sup>1</sup> scan - road only	SAD 502 <sup>2</sup>	SAD 505 <sup>2</sup>	DA 187 <sup>2</sup>	Delivery/ Receipt note	Transport Document	Other additional documents required	
<b>B 20-00</b> Direct removal of goods in bond from landing to a place of destination in SACU	Sea	•	•	✓	✗	✓	✗	Bill of lading <sup>3</sup>	A processed goods declaration in the country of final destination (BELN)	
	Air			✗		Air waybill <sup>4</sup>				
	Rail			✗		Rail consignment note <sup>5</sup>				
	Road			✓		✗				
<b>B 20-00</b> Direct removal of goods in bond from landing to a place of destination in South Africa	Sea	•	•	✗	✓	✗	✗	Bill of lading	✗	
	Air				✗			Air waybill		
	Rail				✓			Rail consignment note		
	Road				✓			✗		
<b>B21-00</b> Direct removal of goods in transit to a place of destination outside the common customs area for example, Angola, Zambia	Sea	•	•	✓	✗	✗	✗	Bill of lading	✗	
	Air							✗		Air waybill
	Rail							✓		Rail consignment note
	Road							✓		✗
<b>B21-00</b> Direct removal of goods to a foreign going vessel in South African waters - Ship spares	Sea	•	•	✓	✗	✗	✓	Bill of lading	Delivery or receipt note stamped and signed by vessel's master	
	Air							✗	Air waybill	Delivery or receipt note stamped and signed by the pilot
<b>B 22-00</b> In transit or Re-export from BELN	Sea	•	•	✓	✗	✓	✗	Bill of lading	✗	
	Air							✗		Air waybill
	Rail							✓		Rail consignment note
	Road							✓		✗
<b>E 40-00 or 20</b> Warehouse of imported goods for home consumption <b>E 42-00 or 20</b> Warehouse of imported goods for export only from landing to a warehouse	Air	•	•	✗	✓	✓	✗	Air waybill	✓	
	Rail							✗	Rail consignment note	✗
	Road							✗	✗	A processed goods declaration in the country of final destination (BELN)

CPC on original goods declaration	Mode	Goods declaration	Exit scan - road only	SAD 5022	SAD 5052	DA 1876	Delivery/ Receipt note	Transport Document	Other additional documents required
<b>E 43-40 or 44</b> Ex warehouse imported goods removed from one (1) warehouse to another warehouse in another Controller/Branch Manager's area from a warehouse to place of final destination	Sea	•	•	✘	✘	✘	✘	Bill of lading	A copy of the re-warehousing goods declaration of final destination (including BELN)
	Air							Air waybill	
	Rail							Rail consignment note	
	Road							✘	
<b>E 49-42, 48</b> International Transit of BELN goods 'removed in transit' through South Africa	Sea	•	•	✘	✘	✘	✘	Bill of lading	✘
	Air							Air waybill	
	Rail							Rail consignment note	
	Road							✘	
<b>F 53-40, 41, 42, 44 or 48</b> Export of imported goods ex Customs warehouse to place of exit - Ship or aircraft stores	Sea	•	•	✘	✓	✘	Stamped and signed by vessel master	Bill of lading	✘
	Air						Stamped and signed by pilot	Air waybill	
	Rail						✘	✘	
	Road						✓	✘	
<b>H 66-12</b> Re-exportation of temporary imported goods to BELN	Sea	•	•	✘	✘	✘	✘	Bill of lading	A processed goods declaration in the country of final destination (BELN)
	Air			✓				Air waybill	
	Rail			✘				Rail consignment note	
	Road			✓				✘	
<b>H 67-40, 41, 42, 44 or 48</b> Export of imported goods ex Customs warehouse to place of exit	Sea	•	•	✘	✓	✘	✘	Bill of lading	✘
	Air							Air waybill	
	Rail							Rail consignment note	
	Road							✘	
<b>H 67-40, 42 or 44</b> Export of imported goods ex Customs warehouse - Duty free shops	Air	•	•	✘	✘	✘	✘	✘	Weekly schedule of all sales indicating invoice number, flight and aircraft seat details of clients to whom the goods were sold
Exports	Post	✘	✘	✘	✘	✘	✘	Post Office Slip	Refer to SC-MT-02 for assistance

- Review on SSM
- ✓ Required
- ✘ Not required

<sup>1</sup> Exit scan

Transport Document	Requirements
Exit scan	<ul style="list-style-type: none"> <li>a) When a truck arrives at the exit gate, the NPR camera will take an image of the registration number and the system will automatically mark the truck for exit.</li> <li>b) In the event where the NPR camera is not installed or is out of order, the driver of the truck must present a hardcopy of the manifest to Customs (exit gate) to be scanned and processed before exiting South Africa. This <b>exit scan</b> is regarded as proof of export. Customs will ascertain on the SARS system if the exit scan took place.</li> <li>c) In the event that the exit scan did not take place and/or could not be located on the SARS system the goods will be regarded as not exported from South Africa and revenue liability will not cease, unless other satisfactory proof can be produced that the goods were not dealt with irregularly for example, indication on the Department of Home Affairs' electronic system that the vehicle under review has crossed the border.</li> </ul>

<sup>2</sup> SAD 502, SAD 505 and DA 187

Transport Document	Requirements
SAD 502, SAD 505 and DA 187 for consignments from and too BELN	<ul style="list-style-type: none"> <li>a) A SAD 502/SAD 505, if required by Rule, must be completed at all Customs Offices and authenticated by an official Customs date stamp. The following completion requirements must be adhered to: <ul style="list-style-type: none"> <li>i) For the SAD 502/SAD 505 the carrier/declarant must: <ul style="list-style-type: none"> <li>A) Complete the relevant fields at the office of commencement;</li> <li>B) Submit the SAD 502/SAD 505 to be processed at the Customs Branch Office before loading; and</li> <li>C) Ensure that the information on the SAD 502/SAD 505 is completed by the responsible party as required.</li> </ul> </li> <li>ii) For the DA 187 the carrier must: <ul style="list-style-type: none"> <li>A) Complete the form;</li> <li>B) Keep the original and two (2) copies in the truck during the journey; and</li> <li>C) Retain the original afterwards for record keeping purposes.</li> </ul> </li> </ul> </li> <li>b) These endorsed forms will be a requirement as proof of export in conjunction with the required transport documents.</li> <li>c) Where goods were packed and sealed under Customs supervision a copy of the inspection report and the endorsed application letter of the declarant must be provided. This verification in conjunction with the other documents already mentioned will be accepted for refund or drawback applications.</li> </ul>

Transport Document	Requirements
<p>SAD 502, SAD 505 and DA 187 for consignments from and too BELN (continue)</p>	<p>d) In the case of part-shipments, the following documents must accompany the carrier, each truck must contain a set and must be delivered to Customs at the land border-post of exit:</p> <ul style="list-style-type: none"> <li>i) Copy of the SAD 500;</li> <li>ii) Original SAD 502/SAD 505, as applicable, to be retained by the carrier;</li> <li>iii) At least two (2) copies of the SAD 502/SAD 505, as applicable, to be delivered to the land border-post crossed for retention purposes;</li> <li>iv) Original DA 187; and</li> <li>v) Original and at least two (2) copies of the DA 189, if applicable.</li> </ul> <p>e) Bonded cargo, for example national transit, international transit and ex-warehouse, requires the completion and submission of the duly completed DA 187. Where the procedures of Rule 64D.08(4) are not complied with the provisions of Rule 64D.19(b) shall apply <i>mutatis mutandis</i>.</p> <p>f) It is the responsibility of the trader to approach Customs to obtain endorsed copies of relevant documents.</p> <p>g) Proof of export from the Common Customs Area is required in terms of Rule 18A. Export must only take place through the following ports of exit from BELN:</p> <ul style="list-style-type: none"> <li>i) Beit Bridge;</li> <li>ii) Lomahasha;</li> <li>iii) Mhlumeni (eSwatini);</li> <li>iv) Kazangula Road or Ferry (Botswana);</li> <li>v) Ramokgwebane (between Botswana and Zimbabwe);</li> <li>vi) Lebombo; or</li> <li>vii) Oshikango (Namibia).</li> </ul>

<sup>3</sup> Bill of Lading

Transport Document	Requirements
<p>Electronically generated bills of lading (e-bill of lading)</p>	<p>a) The Customs Officer must validate the correctness of the printout submitted either by utilising the shipping line’s website or the South African Port Authority (Portnet) web site the container number must be used to access the information. A declarant cannot submit an electronically generated bill of lading (e-bill of lading) as proof of export if the shipping line or the Portnet cannot provide online validation.</p> <p>b) E-bills of lading may be accepted without the endorsement “Shipped on Board” subject to the following:</p> <ul style="list-style-type: none"> <li>i) The website address of the shipping or airline must be printed on the e-bill of lading.</li> </ul>

Transport Document	Requirements
	<ul style="list-style-type: none"> <li>ii) E-bill of lading with disclaimers relating to time periods must not be accepted, for example dates or times are estimates without guarantee and subject to change at any time without prior notice, etc. The shipped on board date must be clearly printed on the presented bill of lading.</li> <li>iii) The date of issue as on the bill of lading must not be accepted as the shipped on board date.</li> <li>iv) The following information on the e-bill of lading must correspond with the information on the processed goods declaration:               <ul style="list-style-type: none"> <li>A) Bill of lading number;</li> <li>B) Exporter's name and address;</li> <li>C) Consignee name and address;</li> <li>D) Consignee number, if applicable; and</li> </ul> </li> <li>v) Voyage or flight number and date.</li> </ul>
Bill of lading (copy)	<ul style="list-style-type: none"> <li>a) Where commodities are imported in bulk and packed into containers for export and an e-bill of lading as prescribed above cannot be supplied, a copy of the bill of lading is accepted as proof of export provided that the bill of lading:               <ul style="list-style-type: none"> <li>i) Is indorsed with the words "Shipped on board";</li> <li>ii) Is duly signed;</li> <li>iii) Has sufficient particulars for identification purposes;</li> <li>iv) Is authenticated by the issuing carrier by means of the carrier's stamp where there is provision made for a signature on the bill of lading by the freight clerk authenticating it as an identical copy of the original bill of lading; and</li> <li>v) Is super-imposed with the stamped words "not negotiable".</li> </ul> </li> <li>b) If insufficient particulars of the contents of the containers are reflected on the bill of lading, a packer's declaration regarding the contents must also be produced. A bill of lading endorsed "Received for Shipment" or a mate's receipt is not acceptable as proof of export for containerised cargo.</li> </ul>
House bill of lading	<ul style="list-style-type: none"> <li>a) Where a house bills of lading are presented as proof of payment in respect of groupage consignments they may be accepted as proof of shipment provided they are supported by a written confirmation from the groupage applicants in the country of export confirming the vessel's name, giving particulars of the on board bill of lading number and date and bearing a reference to the relative groupage container manifest.</li> <li>b) The 'on board bill of lading' number and date as well as the 'house' bill of lading number and date can also be accepted as proof of shipment if they are supported by a certified copy of the relative 'on board bill of lading'.</li> </ul>
Break bulk cargo – Sea freight	<ul style="list-style-type: none"> <li>a) A signed copy of the mate's receipt accompanied by the bill of lading can be used for proof of export, if break bulk cargo.</li> <li>b) A mate's receipt is a document signed by an officer of a vessel evidencing receipt of a shipment on board the vessel. It is not a document of title and is issued as an interim measure until a proper bill of lading can be issued.</li> </ul>

Transport Document	Requirements
Through bill of lading	<p>a) A through bill of lading is used when cargo must pass through different places (e.g. ports) and make use of different modes of transportation (e.g. sea leg, rail leg, road leg) provided by other (sea, rail and road) carriers.</p> <p>b) The through bill of lading must be stamped “Shipped on board” and signed by the shipping company and must be an ocean bill of lading. A Trough bill of lading may be accepted as proof of export if supported by a copy of:</p> <ul style="list-style-type: none"> <li>i) The manifest certified by the vessel’s agent to the clearing client to the effect that consignments in question were shipped; or</li> <li>ii) A shipping list (computer generated) prepared by the licensed remover certified and date stamped by the vessel’s agent.</li> </ul> <p>c) The details of the vessel, weight, description and marks and numbers must correspond with the details on the goods declaration.</p>
N 76	A container terminal order (CTO) can only be accepted as proof of export if accompanied by a certified copy of a Portnet load list (N 76). Under no circumstances must a container terminal order (CTO) only be accepted as proof of export.

<sup>4</sup> Air waybill

Transport Document	Requirements
Air waybill	<p>a) The air waybill can be used as proof of export if it contains the under mentioned endorsement which must be signed and date stamped by an official of the airline who accepts the goods concerned.</p> <p>“The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office”.</p> <p>..... SIGNATURE FOR AND ON BEHALF OF AIRLINE</p> <p>..... AIRLINE DATE STAMP</p> <p>b) The foreign air carrier declaration must be signed on its own and not as part of other declaration signatures on the air waybill. The declaration by the shipper or his/her applicant must also be signed.</p> <p>c) A “House” air waybill cannot be accepted as proof of export as the “House” air waybills are issued for consolidated consignments in the country of export, therefore, it cannot be said with certainty that the goods in question were in fact exported.</p> <p>d) House air waybills can only be accepted as proof of export if accompanied by an air waybill as described in (a) above.</p>

Transport Document	Requirements
PX slip	The PX slip may be accepted as proof of export if it has been stamped by Transnet Freight Rail.
N 81 and CTO	<p>a) A container terminal order (CTO) can only be accepted as proof of export if accompanied by a rail manifest (N 81) evidencing the placement of the goods on a cross-border train for export from the Republic. These documents must be stamped by Transnet Freight Rail reflecting the siding from where the goods have been railed.</p> <p>b) These documents must only be accepted as proof of export if the:</p> <ul style="list-style-type: none"> <li>i) Goods declaration was processed in the same control area as where the siding was situated; and</li> <li>ii) Weight, description, marks and numbers agree with the details on the proof of export document and must correspond to that on the goods declaration.</li> </ul>

<sup>5</sup> Rail Consignment Note

Transport Document	Requirements
Rail Consignment Note or Freight Transit Order	Rail Consignment Notes (RCNs) or Freight Transit Orders (FTOs) must be date stamped and signed by Customs and Transnet Freight Rail together with a copy of the export invoice.
Rail manifest	When vehicles are railed they sometimes have a block train that transports just motor vehicles (like a car carrier) directly from the terminal in these instances a rail manifest indicating all vehicles loaded may be accepted provided it has been stamped by Transnet Freight Rail.

<sup>6</sup> SAD 502, SAD 505 and DA 187

Transport Document	Requirements
SAD 502, SAD 505 and DA 187 for consignments from and too BELN	<p>h) A SAD 502/SAD 505, if required by Rule, must be completed at all Customs Offices and authenticated by an official Customs date stamp. The following completion requirements must be adhered to:</p> <ul style="list-style-type: none"> <li>i) For the SAD 502/SAD 505 the carrier/declarant must: <ul style="list-style-type: none"> <li>A) Complete the relevant fields at the office of commencement;</li> <li>B) Submit the SAD 502/SAD 505 to be processed at the Customs Branch Office before loading; and</li> <li>C) Ensure that the information on the SAD 502/SAD 505 is completed by the responsible party as required.</li> </ul> </li> <li>ii) For the DA 187 the carrier must: <ul style="list-style-type: none"> <li>A) Complete the form;</li> <li>B) Keep the original and two (2) copies in the truck during the journey; and</li> <li>C) Retain the original afterwards for record keeping purposes.</li> </ul> </li> </ul> <p>i) These endorsed forms will be a requirement as proof of export in conjunction with the required transport documents.</p>

Transport Document	Requirements
	<p>j) Where goods were packed and sealed under Customs supervision a copy of the inspection report and the endorsed application letter of the declarant must be provided. This verification in conjunction with the other documents already mentioned will be accepted for refund or drawback applications.</p>
<p>SAD 502, SAD 505 and DA 187 for consignments from and too BELN (continue)</p>	<p>k) In the case of part-shipments, the following documents must accompany the carrier, each truck must contain a set and must be delivered to Customs at the land border-post of exit:</p> <ul style="list-style-type: none"> <li>vi) Copy of the SAD 500;</li> <li>vii) Original SAD 502/SAD 505, as applicable, to be retained by the carrier;</li> <li>viii) At least two (2) copies of the SAD 502/SAD 505, as applicable, to be delivered to the land border-post crossed for retention purposes;</li> <li>ix) Original DA 187; and</li> <li>x) Original and at least two (2) copies of the DA 189, if applicable.</li> </ul> <p>l) Bonded cargo, for example national transit, international transit and ex-warehouse, requires the completion and submission of the duly completed DA 187. Where the procedures of Rule 64D.08(4) are not complied with the provisions of Rule 64D.19(b) shall apply <i>mutatis mutandis</i>.</p> <p>m) It is the responsibility of the trader to approach Customs to obtain endorsed copies of relevant documents.</p> <p>n) Proof of export from the Common Customs Area is required in terms of Rule 18A. Export must only take place through the following ports of exit from BELN:</p> <ul style="list-style-type: none"> <li>i) Beit Bridge;</li> <li>ii) Lomahasha;</li> <li>iii) Mhlumeni (eSwatini);</li> <li>iv) Kazangula Road or Ferry (Botswana);</li> <li>v) Ramokgwebane (between Botswana and Zimbabwe);</li> <li>vi) Lebombo; or</li> <li>vii) Oshikango (Namibia).</li> </ul>

## 2 REFERENCES Legislation

TYPE OF REFERENCE	REFERENCE
<p>Legislation and Rules administered by SARS:</p>	<p><b>Customs and Excise Act No. 91 of 1964:</b> Sections 38, 39 and 120  <b>Customs and Excise Rules:</b> 39, 40, 120.01 – 120.07, 120A.01 and 201.10</p>
TYPE OF REFERENCE	REFERENCE
<p>Other Legislation:</p>	

International Instruments:	<p><b>Kyoto Convention:</b>  <b>General Annex Chapter 1</b> – Clearance for home use, Standard 3 and 4;  <b>Specific Annex C Chapter 1 Outright Exportation:</b> Standard 1 and 3;  <b>WCO Framework of Standards:</b> Annex 1 Standard 1.2, 1.3.3, 2.4 and 10  <b>WTO Trade Facilitation Agreement:</b> 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</p>
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## 2.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
-	Not applicable

## 3 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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