CUSTOMS

External Annexure

# CUSTOMS DECLARATION SAD 509

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# 1 CUSTOMS WORKSHEET TO SUPPORT THE GOODS DECLARATION

a) A goods declaration (SAD 500) must be supported by a Customs worksheet which includes:

i) The applicable Customs value calculations, the rate of exchange and the conversion into South African Rand, if applicable; and
ii) The factor calculations in respect of dutiable charges calculated proportionately per line of the goods declaration.

b) The SAD 509 – CUSTOMS DECLARATION – ZA ONLY (SAD 509) must be completed and submitted electronically with a goods declaration (SAD 500) except in respect of goods declarations for purposes of:

i) Re-warehousing;
ii) Change of ownership in a Customs and Excise warehouse; or
iii) Home consumption of warehoused goods.

# 2 INVOICE AND WORKSHEET DETAIL PARTICULARS

## 2.1 Invoice Number

a) **Field Information**:

i) **Representation**: Invoice No.
ii) **Type and length**: AN 35

b) **Description**: This field denotes the number of the seller's/supplier's final invoice.

c) **Operations Reference**:

i) Section 41(4) and Rule 41; and
ii) SC-CF-30 – Invoice Requirements for Customs – External Policy.

d) **Location**: SAD 509 Box 86 – Invoice No.

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) In instances where no invoice is available, the declarant must insert: NO INVOICE NUMBER.
iii) Invoice details comprise data fields which are relevant to the consignment, being the information appearing on the foreign supplier's invoice.
iv) This information is important for the correct tariff classification on the goods declaration.
v) It also defines the amount required for Customs value and duty assessment purposes.
vi) SARB also requires this information for foreign exchange purposes.

## 2.2 Invoice Date

a) **Field Information**:

i) **Representation**: Invoice Date
ii) **Type and length**: N 8

b) **Description**:

i) Denotes the date of a seller's/supplier's final invoice.
ii) Expressed in the following format – CCYYMMDD.

c) **Operations Reference**: SC-CF-30 – Invoice Requirements for Customs – External Policy

d) **Location**: SAD 509 Box 87 – Invoice Date

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) In instances where no invoice is available and the declarant inserts No Invoice Number in the Invoice field; this field must then be left blank.

## 2.3 Total Invoice Amount

a) **Field Information**:

i) **Representation**: Total Invoice Amount
ii) **Type and length**: N 18(2)

b) **Description**:

i) Denotes the transaction value (total invoice amount) for the shipment. The amount reflected on the invoice must be the total price paid or to be paid.
ii) Expressed in the currency of the invoice plus two (2) decimals. The applicable currency code must be reflected in the Invoice Currency field of the SAD 509.

c) **Operations Reference**:

i) Section 41(4) and Rule 41; and
ii) SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure.

d) **Location**: SAD 509 Box 88 – Total Invoice Amount

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) Total Amount Payable includes discounts and VAT applicable.

## 2.4 Total Invoice Currency

a) **Field Information**:

i) **Representation**: Total Invoice Currency
ii) **Type and length**: AN 3

b) **Description**: Denotes the currency in respect of the transaction (invoice amount).

c) **Operations Reference**:

i) Section 41(4) and Rule 41; and
ii) SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure.

d) **Location**: SAD 509 Box 91 – Total Invoice Currency

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) Currency in which the invoice is issued.

## 2.5 Exchange Rate

a) **Field Information**:

i) **Representation**: Exchange Rate
ii) **Type and length**: N 12(6)

b) **Description**:

i) This field denotes the value at which one (1) currency is converted into another enabling the calculation of monetary values across different currencies.
ii) Expressed in the invoice currency exchange rate plus four (4) decimals.
iii) SARS official rate of exchange for:
   A) Imports – Section 73, and
   B) Exports – Section 72.
iv) The rates are published on the SARS website.

c) **Operations Reference**:

i) SC-CR-A-03 – Valuation of Imports – External Policy; or
ii) SC-CR-A-07 – Valuation for Exports – External Policy.

d) **Location**: SAD 509 Box 92 – Exchange Rate

e) **Rules and Usage**:

i) The official selling rate of exchange issued by SARS must be inserted in decimal format, for example 0.079350**.**
ii) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.6 Exchange Rate Date

a) **Field Information**:

i) **Representation**: Exchange Rate Date
ii) **Type and length**: N 8

b) **Description**:

i) Denotes the date used when converting a foreign currency invoice amount into South African Rand, expressed in the following format – CCYYMMDD.
ii) SARS official date for converting a foreign invoice amount into Rand for:
   A) Imports is the date of shipment in terms of Section 73, and
   B) Exports is the last day prior to the submission of the export declaration – Section 72 and Rule 120.09A.

c) **Operations Reference**:

i) SC-CR-A-03 – Valuation of Imports – External Policy; and
ii) SC-CR-A-05 – Method 1 Valuation of Imports – External Policy; or
iii) SC-CR-A-07 – Valuation for Exports – External Policy.

d) **Location**: SAD 509 Box 93 – Exchange Rate Date

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.7 Total Charges

a) **Field Information**:

i) **Representation**: Total Charges
ii) **Type and length**: N 18(2)

b) **Description**:

i) This field denotes all costs, charges, and expenses incurred in respect of the consignment. This includes all applicable amounts, whether included in the invoice value or not. All charges must be fully itemised and recorded.
ii) Expressed in the currency of the invoice plus two (2) decimals.
iii) The invoice must reflect a breakdown of all costs, charges and expenses, included in the invoice amount, before they can be deducted from the invoice price to determine the Customs value in terms of Section 66(1) read with Section 67.

c) **Operations Reference**:

i) Section 66(1) read with Section 67;
ii) SC-CR-A-03 – Valuation of Imports – External Policy; and
iii) SC-CF-A-05 – Method 1 Valuation of Imports – External Policy; or
iv) SC-CR-A-07 – Valuation for Exports – External Policy.

d) **Location**:

i) SAD 509 Box 90 – Total Charges

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) Must be expressed in ZA Rand.

## 2.8 Common Factor

a) **Field Information**:

i) **Representation**: Common Factor
ii) **Type and length**: N 18(9)

b) **Description**:

i) Denotes the calculated factor used on the Customs worksheet to allocate the total dutiable costs on the whole consignment.
ii) This includes the applicable Customs value, the rate of exchange and conversion into the currency of South Africa, if applicable, as well as factor calculations in respect of dutiable charges calculated proportionately, per line of the bill of entry.
iii) The field format allows for a factor plus nine (9) decimals, for example 123456789900997554.012345668.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 100 – Common Factor

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.9 International Trade Term

a) **Field Information**:

   i) **Representation**: International Trade Term
   ii) **Type and length**: AN 17

b) **Description**: Denotes the standardised rule or phrase used in global trade contracts to define how goods move between countries and who is responsible for each part of the process.

c) **Operations Reference**: SC-CR-A-02-A03 - Terms of Sale - External Annexure

d) **Location**: SAD 509 Box 101 – International Trade Term

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.10 Issuer of Invoice Name

a) **Field Information**:

   i) **Representation**: Issuer of Invoice (Name & Address Details)
   ii) **Type and length**: AN 35

b) **Description**:

   i) The legal name of the Issuer (exporter/supplier/seller).
   ii) The data comprises a combination of data elements, namely the exporter/supplier, name, street name, street number, building name and floor, suburb, city/town and street code.
   iii) The name as reflected on the seller's/supplier's final invoice must be inserted in this field.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 98 – Issuer of Invoice (Name & Address Details)

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.11 Issuer of Invoice Address

a) **Field Information**:

   i) **Representation**: Issuer of Invoice (Name & Address Details)
   ii) **Type and length**: AN 35

b) **Description**:

   i) The physical address of the Issuer (exporter, supplier or seller).
   ii) The data comprises a combination of data elements, namely the exporter or supplier name, street name, street number, building name and floor, suburb, city/town and street code.
   iii) The address as reflected on the seller's/supplier's final invoice must be inserted in this field.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 98 – Issuer of Invoice (Name & Address Details)

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.12 Issuer of Invoice Country Code

a) **Field Information**:

i) **Representation**: Issuer Country Code
ii) **Type and length**: AN 2

b) **Description**: Denotes the country in which the party issuing the invoice (exporter/supplier/seller) is located or established.

c) **Operations Reference**: SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure

d) **Location**: SAD 509 Box 105 – Issuer Country Code

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.13 Invoice Payment Terms Days

a) **Field Information**:

i) **Representation**: Payment Terms
ii) **Type and length**: N 3

b) **Description**: Denotes the agreed number of days from the invoice date within which the importer must make payment of the invoice amount.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 106 – Payment Terms

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.14 Advance Payment Amount

a) **Field Information**:

i) **Representation**: APN Amount
ii) **Type and length**: N 18(2)

b) **Description**:

i) This field denotes the amount associated with an Advance Payment Notification (APN) submitted to SARS.
ii) Expressed in the currency of the invoice plus two (2) decimals.

c) **Operations Reference**:

i) SC-CC-42 – Advance Import Payments – External Policy; and
ii) SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure.

d) **Location**: SAD 509 Box 103 – APN Amount

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.15 Advance Payment Currency Code

a) **Field Information**:

i) **Representation**: APN Currency Code/s
ii) **Type and length**: AN 3

b) **Description**: Denotes the currency in which the advance payment, to which the APN relates, is going to be made.

c) **Operations Reference**: SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure

d) **Location**: SAD 509 Box 104 – APN Currency Code/s

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.16 SARS Advance Payment Notification (APN)

a) **Field Information**:

i) **Representation**: APN/s
ii) **Type and length**: AN 35

b) **Description**: A unique APN reference number allocated by SARS, for example APNO00200030004-51CCADA13F-0018.

c) **Operations Reference**: SC-CC-42 –Advance Import Payments – External Policy

d) **Location**: SAD 509 Box 102 – SARS APN/s

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.17 Detail of Other Charges

a) **Field Information**:

i) **Representation**: Details – Other Charges
ii) **Type and length**: AN 35

b) **Description**: Other third-party charges not reflected on the supplier's invoice.

c) **Operations Reference**:

i) SC-CF-30 – Invoice Requirements for Customs – External Policy;
ii) SC-CR-A-03 - Valuation of Imports - External Policy; and
iii) SC-CR-A-05 - Method 1 Valuation of Imports - External Policy; or
iv) SC-CR-A-07 - Valuation of Exports - External Policy.

d) **Location**: SAD 509 Box 99 – Details – Other Charges

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.18 Details of Other Charge Continued

a) **Field Information**:

i) **Representation**: Details – Other Charges

ii) **Type and length**: AN 35

b) **Description**: Continuation of other third-party charges not reflected on the supplier's invoice, if required.

c) **Operations Reference**: SC-CF-30 – Invoice Requirements for Customs – External Policy

d) **Location**: SAD 509 Box 99 – Details – Other Charges

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.19 Charge Qualifier

a) **Field Information**:

i) **Representation**: Charge Qualifier
ii) **Type and length**: AN 3

b) **Description**:

i) Denotes non-dutiable charges.
ii) The following codes, where applicable, must be inserted in this field:

| COST, CHARGES AND EXPENSES | |
|---|---|
| **CODE** | **DESCRIPTION** |
| **35** | Container cost |
| **47** | Delivery fee |
| **64** | Freight charge |
| **67** | Insurance |
| **68** | Insurance and transport charges (Customs) |
| **78** | Landing charges |
| **81** | Loading and handling cost |
| **102** | Other commissions |
| **106** | Packing cost |
| **160** | Other costs |
| **206** | Additional amount covered: inspection costs |

c) **Operations Reference**: Code List 26 – Costs and Charges (SCDM)

d) **Location**: SAD 509 Box 94 – Charge Qualifier

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.20 Charge Amount

a) **Field Information**:

i) **Representation**: Charge Amount
ii) **Type and length**: N 18(2)

b) **Description**:

i) This field denotes the charge amount for goods or services that were invoiced.
ii) Expressed in the currency in which the charge was invoiced plus two (2) decimals. The applicable currency code must be reflected in the Currency per Charge Type field of the SAD 509.

c) **Operations Reference**: SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure

d) **Location**: SAD 509 Box 95 – Charge Amount

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.21 Currency per Charge Type

a) **Field Information**:

   i) **Representation**: Currency per Charge Type
   ii) **Type and length**: AN 3

b) **Description**: This field denotes the currency of a charge that is not included in the invoice amount.

c) **Operations Reference**: SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure

d) **Location**: SAD 509 Box 96 – Charge Currency per Type

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.22 Charges Currency Conversion Rate

a) **Field Information**:

   i) **Representation**: Charge Conv. Rate
   ii) **Type and length**: N 12(4)

b) **Description**: This field denotes the exchange rate used to convert the charge amount into the applicable currency that pertains to the declared goods. This includes all applicable amounts, whether included in the invoice value or not. All charges must be fully itemised and recorded.

c) **Operations Reference**: SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure

d) **Location**: SAD 509 Box 97 – Charge Conversion Rate

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.23 Invoice Line Number

a) **Field Information**:

   i) **Representation**: Invoice Line No.
   ii) **Type and length**: N 6

b) **Description**: Denotes the specific line number of each goods item on the supplier's/seller's invoice.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 107 – Invoice Line No.

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.24 Related Declaration Line

a) **Field Information**:

   i) **Representation**: Related Declaration Line No.

ii) **Type and length**: N 6

b) **Description**: Denotes the line item number on the goods declaration that corresponds to the specific invoice line item enabling alignment between invoice data and the declared goods.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 113 – Related Declaration Line No.

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.25 Invoice Product Code

a) **Field Information**:

i) **Representation**: Invoice Product Code
ii) **Type and length**: AN 35

b) **Description**: Denotes the product code assigned to a goods item on the seller's/supplier's final invoice, used to identify and distinguish the specific product as defined by the supplier.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 108 – Invoice Product Code

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) Use N/A if not available.

## 2.26 Invoice Quantity

a) **Field Information**:

i) **Representation**: Invoice Qty.
ii) **Type and length**: N 15

b) **Description**: Denotes the quantity of the goods item as reflected on the seller's/supplier's final invoice.

c) **Operations Reference**: SC-CF-30 – Invoice Requirements for Customs – External Policy

d) **Location**: SAD 509 Box 109 – Invoice Quantity; or

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.27 Invoice Quantity Unit

a) **Field Information**:

i) **Representation**: Inv. Unit of Measure
ii) **Type and length**: AN 3

b) **Description**: This field denotes the unit of measure applicable to the invoice quantity reflected on the seller's or supplier's final invoice.

c) **Operations Reference**:

i) SC-CF-55-A06 - Supplementary Unit Codes - External Annexure; and

ii) SC-CF-55-A07 - Countable Quantity Codes - External Annexure.

d) **Location**: SAD 509 Box 110 – Inv. Unit of Measure

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.28 Invoice Item Price

a) **Field Information**:

i) **Representation**: Inv. Unit Price
ii) **Type and length**: N 15(4)

b) **Description**:

i) Denotes the price per unit or item as specified on the seller's/supplier's invoice.
ii) Expressed in the currency of the invoice plus four (4) decimals. The applicable currency code must be reflected in the Invoice Currency field of the SAD 509.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 111 – Inv. Unit Price

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) Minimum value of 0.0001.

## 2.29 Invoice Line Item Total Amount

a) **Field Information**:

i) **Representation**: Inv. Line Item Amount
ii) **Type and length**: N 18(2)

b) **Description**:

i) Denotes the total amount for the invoice items as reflected on the seller's/supplier's final invoice.
ii) Expressed in the currency of the invoice plus two (2) decimals. The applicable currency code must be reflected in the Invoice Currency field of the SAD 509.

c) **Operations Reference**: None

d) **Location**: SAD 509 Box 112 – Inv. Line Item Amount

e) **Rules and Usage**:

i) Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).
ii) As per invoice before discount is applied.

## 2.30 Mark-up Percentage

a) **Field Information**:

i) **Representation**: Mark-up Percentage
ii) **Type and length**: N 15(4)

b) **Description**:

i) Denotes the percentage applied to the base cost of the related seller's/supplier's invoiced prices.
ii) The mark-up is issued after the circumstances surrounding the sale have been examined by Customs and a Value Determination Number (VDN) has been issued verifying the acceptability, or not, of the invoiced prices between related party transactions declared to Customs.

c) **Operations Reference**: SC-CF-30 – Invoice Requirements for Customs – External Policy

d) **Location**: SAD 509 Box 114 – Mark-up Percentage

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.31 Invoice Discount Amount

a) **Field Information**:

i) **Representation**: Invoice Line Total Discount
ii) **Type and length**: N 18(4)

b) **Description**:

i) Denotes the total discount amount applied to the goods item on the seller's/supplier's invoice, reducing the line item total.
ii) Expressed in the currency of the invoice plus four (4) decimals. The applicable discount currency code must be reflected in this field.

c) **Operations Reference**:

i) Section 41(4) and Rule 41;
ii) SC-CF-30 – Invoice Requirements for Customs – External Policy; and
iii) SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure.

d) **Location**: SAD 509 Box 115 – Invoice Line Total Discount

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.32 Discount Currency

a) **Field Information**:

i) **Representation**: Discount Currency
ii) **Type and length**: AN 3

b) **Description**: Denotes the currency in which the discounted amount is expressed.

c) **Operations Reference**: SC-CF-55-A05 - List of Alphabetical Country and Currency Codes – External Annexure

d) **Location**: SAD 509 Box 115 – Invoice Line Total Discount

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.33 Brand Name

a) **Field Information**:

i) **Representation**: Brand Name/s

ii) **Type and length**: AN 35

b) **Description**: Denotes the brand or trade name under which the goods item is marketed or identified as reflected on the seller's/supplier's final invoice

c) **Operations Reference**: SC-CF-30 – Invoice Requirements for Customs – External Policy

d) **Location**: SAD 509 Box 116 – Brand Name/s

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.34 Brand Name Continued

a) **Field Information**:

i) **Representation**: Brand Name/s
ii) **Type and length**: AN 35

b) **Description**: Continuation of the brand or trade name under which the goods item is marketed or identified as reflected on the seller's/supplier's final invoice, if required.

c) **Operations Reference**:

i) Section 41(4) and Rule 41; and
ii) SC-CF-30 – Invoice Requirements for Customs – External Policy.

d) **Location**: SAD 509 Box 116 – Brand Name/s

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

## 2.35 Commercial Invoice Item Description

a) **Field Information**:

i) **Representation**: Commercial Invoice Description
ii) **Type and length**: AN 70

b) **Description**: Denotes the description of the goods item as reflected on the seller's/supplier's final invoice, providing details of the nature and characteristics of the product.

c) **Operations Reference**:

i) Section 41(4) and Rule 41; and
ii) SC-CF-30 – Invoice Requirements for Customs – External Policy.

d) **Location**: SAD 509 Box 117 – Commercial Invoice Description

e) **Rules and Usage**: Required for all goods declarations except cancellation and exclusions referred to in paragraph 1(b).

# 3 REFERENCES

## 3.1 Legislation

| TYPE OF REFERENCE | REFERENCE |
|---|---|
| Legislation and Rules administered by SARS: | **Customs and Excise Act No. 91 of 1964:** Sections 1, 4, 6, 6A, 7, 8, 10, 13, 15, 16, 18, 18A, 19A, 20, 38, 39, 40, 41, 43, 46, 47; 50A, 52, 59A, 64D, 64E, 72, 75; 76B; 80, 83, 88, 98, 99, 101, 101A 107, 114, 119A, and 120<br>**Customs and Excise Rules:** 7, 8, 18, 18A, 19A, 38, 39, 40, 41; 59A.03(1), 59A.03, 64D, 101, 101A, 119A, 120.01 – 120.07, 120A.01 and 201.10 |
| Other Legislation: | |
| International Instruments: | **Kyoto Convention:**<br>**General Annex Chapter 1** – Clearance for home use, Standard 3 and 4;<br>**Specific Annex C Chapter 1 Outright Exportation:** Standard 1 and 3;<br>**Chapter 4(C) Repayment of duties and Taxes** – All;<br>**WCO Framework of Standards:** Annex 1 Standard 1.2, 1.3.3, 2.4 and 10<br>**WTO Trade Facilitation Agreement**: Section 1 Article 1 – Publication and availability of information; Section 1 Article 7 – Release and clearance of goods; Section 1 Section 1 |

## 3.2 Cross References

| DOCUMENT NUMBER | DOCUMENT TITLE |
|---|---|
| SC-CC-42 | Advance Import Payments – External Policy |
| SC-CF-30 | Invoice Requirements for Customs – External Policy |
| SC-CF-55-A02 | Alphabetic District Office Codes – External Annexure |
| SC-CF-55-A03 | CPC Combination Matrix – External Annexure |
| SC-CF-55-A04 | Procedure Measure Matrix – External Annexure |
| SC-CF-55-A05 | List of Alphabetical Country and Currency Codes |
| SC-CF-55-A06 | Supplementary Unit Codes – External Annexure |
| SC-CF-55-A07 | Countable Quantity Codes – External Annexure |
| SC-CF-55-A08 | Export Coding – External Annexure |
| SC-CR-A-02-A03 | Terms of Sale - External Annexure |
| SC-CR-A-03 | Valuation of Imports – External Policy |
| SC-CR-A-05 | Method 1 Valuation of Imports – External Policy |
| SC-CR-A-07 | Valuation for Exports – External Policy |

# 4 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

The definitions, acronyms and abbreviations can be accessed via the following centralised link: Glossary webpage.