CUSTOMS

SARS External Policy

GOODS DECLARATION

TABLE OF CONTENTS

1	**PURPOSE**	**4**
2	**SCOPE**	**4**
3	**POLICY STATEMENT**	**4**
3.1	Licensing and Registration	4
3.2	Designated ports	5
3.3	Electronic invoice data and worksheet	5
3.4	Imports	5
3.5	Exports	7
3.6	Continuous transmission commodity	9
3.7	Transfer of liability	9
3.8	Where origin must be proved	10
3.9	Prohibited and Restricted Goods	10
3.10	Examination Without Prejudice (EWP)	10
3.11	Supporting Documents	11
3.11.1	Submission of supporting documents for goods declaration processing	11
3.11.2	Standard set of supporting documents	13
3.11.3	Clearing Instructions	14
3.11.4	Bills Of Lading	15
3.11.5	Air waybills and date of shipment	17
3.11.6	Indent	17
3.11.7	Irrevocable Letter of Credit	18
3.11.8	Sight Draft	18
3.11.9	Draft or bill of exchange	18
3.11.10	Covering Statement (Shippers' Statement of Expenses)	19
3.11.11	Certificates, special permits or declarations	20
3.11.12	Confirmation of sales or other contracts	21
3.12	Completion of goods declarations	22
3.13	Submission of goods declaration	23
3.14	Declaration system (DPS) validations	25
3.15	Release	25
3.16	Anti-Dumping, Countervailing and Safeguard Duties	25
3.17	Rebates of Duty Schedules 3 and 4	27
3.17.1	Reduction of duties and taxes	27
3.17.2	Extent of Rebate	29
3.17.3	Clearance under rebate	29
3.18	Determination of Duty Applicable	34
3.19	Change of Ownership	35
3.20	Documentary Verification	37
3.21	Request for manual allocation	38
3.22	General instructions regarding the detention of goods	38
3.23	Conditional Release	39
3.24	Embargo Release	39
3.25	Simplified Clearance and Release Procedures	41
3.25.1	Sight declarations – DA 22	41
3.25.2	Application for release of goods in terms of Sections 38(1)(a) and 38(3)(a)	43
3.26	Physical movement of goods	44
3.26.1	Exportation of goods from Customs warehouses	44
3.26.2	Bonded movements	45
3.26.3	Road freight consignments	45
3.27	Acquittal of goods declarations	46
3.28	Fish of tariff heading 03.01 taken from the high seas	47
3.29	Abandoned wrecks along the coast of South Africa	47
3.30	Refunds and drawbacks	48
3.31	Amendments	49

3.32 Substitutions 51
3.33 Cancelations 53
3.34 Payments 54
3.35 Calendar Days 54
4 REFERENCES 54
4.1 Legislation 54
4.2 Cross References 55
5 DEFINITIONS AND ACRONYMS 56

1 PURPOSE

a) This policy provides clarity and certainty to importers as well as exporters to comply with their obligations when producing a goods declaration as required in terms of Section 39.

b) The submission of a goods declaration may result in:

i) The acceptance and release of the goods declaration; or
ii) The creation of a goods declaration case requesting supporting documents from the declarant for verification purposes.

2 SCOPE

a) This policy applies to:

i) The submission and processing of goods declarations or amended goods declarations for:
   A) Goods imported into South Africa, irrespective of the purpose for which those goods are imported; and
   B) Goods destined for export from South Africa, irrespective of the reason for which the goods are exported.
ii) The submission and receipt of supporting documents within the declaration processing environment, including amended goods declarations.
iii) Documentary inspections within declaration processing, including import, export and amended goods declarations.

b) Proof of export and pre-examination of goods exported where a drawback may become due after exportation are included in this document.

c) This policy excludes:

i) Importation and exportation by post as contained in SC-MT-02;
ii) The submission of documentation relating to drawback claims and procedures dealing with refund applications, including refund amended goods declarations, as prescribed in SC-DT-C-13;
iii) Documentary requirements relating to surety bonds (SC-SE-05) and deferments (SC-DT-B-02); and
iv) Completion of DA 63 as covered in SC-DT-C-09.

d) Electronic Data Interchange (EDI) users who experience technical problems or difficulty, for example when inserting the provisional payment (PP) requirements, must contact their Service Providers or the SARS Contact Centre to log a call. Customs Officers who experience difficulty must log a call on Remedy.

3 POLICY STATEMENT

3.1 Licensing and Registration

a) Declarants must be registered or licensed as prescribed in SC-CF-19 before submitting a goods declaration.

b) The exemptions from licensing and registration requirements are prescribed in Rule 59A.03(1)(a)(iii), and declarants complying with the criteria must utilise the general Customs client number 70707070. However, this option is not applicable where export duty on scrap metal is payable.

c) Declarants registered or licensed with Customs may not use 70707070.

3.2 Designated ports

a) Commercial goods must be imported into or exported from South Africa through ports designated for the purpose prescribed in paragraph 200.03(a) of the Schedule to the Rules and Rule 120A.03(b), with the exception of goods that fall within the ambit of the SC-CF-13 on the use of Non-Designated ports of exit.

b) Rule 120A.03(d) allows the import or export of commercial goods between the Southern African Customs Union (SACU) member countries through other places in exceptional circumstances, subject to such conditions as the Commissioner may prescribe. To make use of this facility, declarants must apply to the Commissioner on SC-CF-12-FR01. Refer to SC-CF-13 for further guidance.

3.3 Electronic invoice data and worksheet

a) The declarant must complete and submit, via EDI, a CUSDEC message containing all fields specified in the Customs Declaration Form (SAD 509) for each goods declaration (SAD 500), except for goods declarations submitted for:

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

b) The SAD 509 must contain the prescribed invoice information as documented in SC-CF-55-A14 and the Customs worksheet particulars, including the relevant Customs value calculations, applicable rate of exchange, currency conversion and apportionment of dutiable charges per line item of the goods declaration. The goods declaration (SAD 500) must be supported by the relevant Customs worksheet.

c) Where the information exceeds the capacity of the SAD 509, a continuation sheet (SAD 509.01) must be submitted.

d) The Customs worksheet supporting the declaration must be retained by the declarant and produced to Customs upon request.

3.4 Imports

a) Section 10 stipulates that all goods consigned to or brought into South Africa are deemed to be imported into South Africa, in the case of goods:

i) Consigned to a place in South Africa in a ship or aircraft, at the time when the ship or aircraft first came within the control area of the port or airport authority at that place.
ii) Not consigned to a place in South Africa but brought thereto by and landed there in from a ship or aircraft, at the time when the goods were landed.
iii) Brought to South Africa overland, at the time when the goods entered South Africa, unless entered at a place outside South Africa deemed by Commissioner under Section 6(1A) or 50A to be a port of entry.
iv) Brought to South Africa by post, at the time of importation in terms of the above paragraphs according to the means of transport (mode) of the goods.
v) Brought to South Africa in any manner not specified in this Section at the time specified in the General Notes to Schedule 1 or, if no time is specified in the said General Notes in respect of the goods in question, at the time the goods are considered by the Commissioner to have entered South Africa.

b) In terms of Section 38, importers have seven (7) days in which to make due entry of the goods except in respect of goods in a container depot as provided for in Section 43(1)(a). The seven (7) days is calculated from the time which goods are deemed imported in terms of Section 10. The proviso “or within such further time as the Commissioner may allow” means that the Commissioner allows the following additional periods:

i) Loose or break bulk cargo, imported by sea, air or rail is allowed a period of fourteen (14) days [seven (7) plus seven (7) days] for clearance.
ii) Containerised cargo (FCL or LCL) is allowed 28 days [seven (7) plus 21 days].

iii) The above time-periods applies only to imported goods which are under the control of Customs.
   A) Any person entering South Africa with goods through a land border post who wishes to leave a Customs Controlled Area, or any person wishing to remove imported goods from a Customs Controlled Area, must make due entry before the goods are removed.
   B) Any person outside a Customs Controlled Area who is in possession of imported goods that have not been duly entered, will be considered to have contravened the Customs and Excise Act and the goods will be deemed smuggled or illicit goods.

c) Goods that are not cleared within the time period mentioned in paragraph (b) above must be removed to the States Warehouse (SC-CW-01-04).

d) Goods may be cleared prior to their arrival, at any place appointed under the provisions of the Act to be a port of entry for goods, provided that the goods have been loaded on a ship or aircraft or delivered to a carrier which conveys the goods by vehicle to South Africa. If any goods cleared pre-arrival are found not to have been so loaded at the time of entry, the importer will be guilty of an offence and the goods so cleared shall be deemed not to have been entered.

e) Waste or Scrap

   i) Waste or scrap cannot be landed in South Africa without obtaining clearance and release. The declarant must submit a goods declaration to declare the importation into South Africa.
   ii) All import requirements must be met.

f) In certain circumstances the declarant must lodge a provisional payment (PP) as a guarantee, for example temporary imports. PPs for imports are declaration based and must be captured on a goods declaration as documented in SC-CF-25.

g) For information on goods imported:

   i) As travellers' baggage refer to SC-PA-01-11; and
   ii) By post is dealt refer to SC-MT-02.

h) **Temporary Imports**

   i) The declarant completes a goods declaration which reflects the applicable rebate item, CPC and submits the goods declaration to Customs, refer to paragraph 3.13.
   ii) A PP may be called for to cover possible duties and taxes due pending re-exportation of temporary imported goods (PPT). Refer to SC-CF-25.
   iii) When the goods which were received for repair or processing are exported the declarant submits proof of export to Customs in order to acquit the declarant of his/her liability for the duties and taxes as documented in SC-CF-55-A10.
   iv) In cases where the conditions of the relevant rebate item cannot be met, the declarant remains liable for the duties and taxes.
   v) Upon re-exportation the goods must be entered according to the relevant process.
   vi) When goods are temporarily imported under an ATA or CPD Carnet, no goods declaration is required. Refer to SC-TA-01-04.
   vii) Reusable transport equipment temporarily imported must be cleared on a DA 306. Refer to paragraph 3.25.2.

i) For assistance with:

   i) The value of goods imported, see SC-CR-A-03 and SC-CR-A-05;
   ii) Tariff classification, refer to SC-CR-A-09;
   iii) Goods liable to control requirements set by other government agencies, refer to SC-CC-32 as well as paragraph 3.9; and
   iv) Refunds payable following any payment, refer to SD-DT-C-19.

3.5 Exports

a) Goods for export must not be loaded onto any carrier that will remove them from South Africa unless:

   i) For sea, air and rail modalities a release message authorising the export has been obtained; or
   ii) For road freight:
      A) Free circulation goods received a proceed to border response message authorising the export of the goods; or
      B) Ex-warehouse goods received a release message prior to the removal of the goods from the warehouse.

b) In cases where goods are liable to export duty, the amount must be reflected on the export declaration. No export declaration will be regarded as valid until the duty has been paid to Customs. Refer to SC-CF-36 for the export duty payment process.

c) The export declaration must be submitted to Customs in terms of Section 38(3)(a) before the goods are exported from South Africa.

d) The Revised Kyoto Convention provides in the General Annex (Standard 6.1) that all goods that enter or leave the Customs territory must be subject to Customs control. For the purpose of export consignments, the integrity of the consignment has to be ensured from the time the goods are loaded into the container, or if not containerised, onto the means of transport until the goods have been released from Customs control at the port of exit.

e) Goods may not be exported from South Africa unless all export control requirements have been complied with, for example:

   i) Rules of Origin – Before trade agreement goods accompanied by a certificate of origin are exported from South Africa, the declarant must:
      A) Confirm with Customs whether a physical inspection of the goods is required; and
      B) Ensure that Customs authenticate the certificate of origin as documented in SC-RO-02.
   ii) Examination Without Prejudice (EWP) – refer to paragraph 3.10.
   iii) Refund or drawback item requirements:
      A) Export declarations where a drawback or refund of duty is envisaged must, at the time of lodgement, contain the appropriate drawback- or refund item as well as the correct CPC.
      B) DA 63 must be processed by Customs on the same day as the goods declaration as documented in SC-DT-C-13.
      C) Declarants wanting to apply for a refund or drawback must refer to paragraph 3.30 and the Refund and Drawbacks policy (SC-DT-C-13) for assistance.
   iv) Transit Control – the transit control declarations, SAD 502 or SAD 505, must be completed if goods are moved in bond through South Africa to SACU. All the fields must be completed and authenticated by the relevant Customs Office for acquittal purposes. Refer to paragraph 3.26.2 for assistance.
   v) The acquittal of goods declarations and proof of export requirements as documented in paragraph 3.27 must also be complied with.

f) Goods are deemed to be exported from South Africa:

   i) By sea at the time when the goods are delivered to the port authority, a depot operator, the master of the ship or a container operator;
   ii) By air at the time when the goods are delivered to the pilot of the aircraft concerned or are brought into the control area;
   iii) By train at the time when the goods are delivered to the railway authority; or
   iv) Overland in a vehicle once the goods are loaded on the vehicle concerned.

g) If goods removed in terms of any procedure regulated by the Act, are to be transferred from one (1) vehicle to another the Controller/Branch Manager where this procedure was authorised must be informed of the time and manner prescribed by the Rules.

h) Goods exported to Marion and Gough islands are considered exports.

i) The exportation of aircraft is subject to the normal export formalities. In addition, a notification must immediately be sent to the Department of Transport, Private Bag X193, Pretoria, 0001, supplying the following particulars:

i) Date of export;
ii) Aircraft registration number;
iii) Type;
iv) Date;
v) Aerodrome at which cleared; and
vi) Declared destination.

j) For information on goods exported:

i) As travellers' baggage refer to SC-PA-01-11; and
ii) By post refer to SC-MT-02.

k) **Temporary Exports**

i) The declarant completes the export declaration and submits the goods declaration to Customs, refer to paragraph 3.13.
ii) When the goods which were sent abroad for repair or processing are returned, duty must be brought to account only on the cost or value of the repair or processing in terms of the provisions of rebate item 409.04 of Schedule 4, provided the goods:
   A) Were exported (Customs to verify);
   B) Have retained their essential characteristics;
   C) Are returned to the exporter, no change of ownership having taken place in the interim; and
   D) Are identifiable on re-importation.
iii) Only the cost or value of the repair or processing must be reflected in the field Additional Information (Box 44) on the goods declaration since that is the amount for import control purposes where applicable.
iv) In cases where the conditions prescribed in Item 409.04 cannot be met, duty must be brought to account on the full value, namely the value of the product when exported plus the cost or value of the repair or processing.
v) Upon re-importation the goods must be entered according to the relevant process.
vi) When goods are temporarily exported under an ATA or CPD Carnet, no goods declaration is required. Refer to SC-TA-01-04.
vii) Reusable transport equipment temporarily exported must be cleared on a DA 306A. Refer to paragraph 3.25.2.

l) **Export of Motor Vehicles**

i) The export of motor vehicles purchased in South Africa which are driven over the border by the owner requires a declaration the same as that of commercial goods and will need to pass through the commercial process and not through the traveller area of the port of entry.
ii) This includes vehicles brought into South Africa as new or second hand but excludes second hand motor vehicles from Special Bonded Warehouse facilities. Refer to SC-CF-19.

m) It is the responsibility of the declarant to apply for packing under Customs supervision for export, if applicable and the procedure for special and extra attendance must be followed. Refer to SC-CF-22.

n) The value of goods exported is discussed in SC-CR-A-07.

o) Where the goods concerned are to be re-imported; the declarant must complete a DA 65 and take it to Customs to check and stamp prior to export.

p) **Goods cleared for export not to be removed or returned without approval**

i) Goods cleared for export and loaded onto any vehicle exporting the goods or placed into any Customs Controlled Area such as export stacks or cargo depots may not be removed there from and returned to the country without the permission of Customs.
ii) Permission is requested by submitting:
  A) Where the entire consignment is to be returned – a cancellation declaration; or
  B) Where Part of the consignment is to be returned – an amended declaration.
iii) Customs may request supporting documentation to verify the reason for the request.
iv) Where supporting documents are requested a letter clearly explaining why the goods need to be removed from the export stack must be submitted with the normal supporting documents, see paragraph 3.11.2.
v) Where required Customs may request a physical inspection.
vi) If the cancellation or amended declaration is released, Customs has granted permission and the goods may be removed from the export stack.
vii) To resume the export an additional amended declaration may be submitted provided the original consignment has not yet departed or a new export declaration must be submitted.

3.6 Continuous transmission commodity

a) The importer, exporter or mover of a continuous transmission commodity (CTC) must:

i) Provide their intended clearance date to the local Controller/Branch Manager for approval;
ii) Obtain prior approval from the local Controller/Branch Manager for any changes to the clearance date; and
iii) Submit a goods declaration within 25 days after the accounting period ends, as prescribed in Rule 38.16(b)(iv).

b) Where the clearance date and payment of duty and tax, if applicable, fall on a Saturday, Sunday or public holiday, the clearance and payment, if applicable, must be effected on or before the penultimate working day.

c) If the vendor is the owner of the line used to transport CTCs, that owner is contractually liable for all costs relating to the use of the line.

d) The supply must be zero-rated.

e) The goods declaration must be submitted to the Controller/Branch Manager in whose area of control the exporter's or remover's head office is situated.

3.7 Transfer of liability

a) When goods are imported into or exported from South Africa, the Act sets out:

i) The circumstances which, and the time when, liability for duty commences;
ii) Who is liable for the payment of duty;
iii) When duty liability of certain persons ceases; and
iv) The procedures for which due entry must be made, for example:
  A) Goods removed in bond, Section 18 and paragraph 3.26.2;
  B) Goods stored or manufactured in a Customs warehouse Section 20;
  C) Goods entered under rebate of duty, Section 75(5), 75(6) and paragraph 3.17; and
  D) Home consumption which may include permit or certificate requirements, paragraph 3.11.11.

b) If goods are imported to South Africa, the following parties will be held liable for the duty due to SARS:

i) The declarant (agent or importer/exporter) who submits the goods declaration or owner of the goods;
ii) The party in the supply chain who has possession of the goods, including:
  A) The master of the ship, pilot or other carrier (train or vehicle driver);
  B) The container, degrouping or depot operator;

C) The warehouse licensee, if used;
D) The licensed remover/subcontractor, if used;

iii) The guarantor (lodger of the bond or principal debtor); or
iv) The financial institution (co-principal debtor).

c) In the case of goods exported from South Africa, responsibility for due entry and payment of duty remains with the exporter or owner of the goods.

d) If a declarant wants to appoint a licensed remover of goods (ROG) to transport containerised goods to the location where the examination will be conducted, if the goods were stopped by Customs, the remover field (SAD Box 59) of a SAD 502 or SAD 505 must be completed.

3.8 Where origin must be proved

a) The declarant is required to prove the origin of the goods when a preferential rate of duty is applied.

b) Controller/Branch Managers may exercise discretion when establishing the authenticity of a certificate of origin.

c) For assistance in determining whether a rules of origin certificate or origin declaration is required, refer to SC-RO-02.

3.9 Prohibited and Restricted Goods

a) Certain items listed under Section 113(1) are prohibited from being imported into or exported from South Africa, while others may be imported only under specified conditions, for example under a permit issued by the Commissioner of the South African Police Service or the International Trade Administration Commission of South Africa (ITAC).

b) Apart from the goods listed under Section 113(1), restrictions may also apply to the importation or exportation of goods under other Acts and regulations administered by government departments or controlling bodies. Such goods are listed in the Consolidated List of Prohibited and Restricted Imports or Exports, and reference must therefore be made to this list, when necessary.. Refer to SC-CC-32.

c) Section 113A provides for the powers and duties of Officers regarding the seizure and detention of goods in accordance with the provisions of the Counterfeit Goods Act No. 37 of 1997.

d) Where the declarant has a permit which restricts:

i) The value of goods, only the value must be marked off;
ii) The quantity or mass of the goods, only the quantity or mass must be marked off; or
iii) Both the value and the quantity or mass of the goods, both must be marked off.

e) Where the quantity or mass authorised by a permit is exceeded, the permit must be rejected. No allowance may be granted. However, if only the value is exceeded and the quantity or mass remains within the authorised limit, the permit may be accepted.

3.10 Examination Without Prejudice (EWP)

a) Examinations without prejudice are conducted where:

i) Goods have left the control of Customs, for example released; or
ii) Where a request for an examination is made by the client.

b) Examination without prejudice may be required when:

i) A declarant will intend to claim:
A) Rebates or refunds of duty paid; or
B) The repayment of conditional PPs see SC-CF-25.
ii) Exporters want to:
A) Claim refunds of VAT; or

B) Prove zero rated invoiced goods have in fact been exported thereby authenticating the zero rated invoices.

c) Applications to the Controller/Branch Manager for the EWP of goods no longer under Customs control must:

i) Be in writing; and
ii) Confirm that the:
A) Full consignment concerned is on hand and is identifiable with the goods referred to on the relevant invoice(s) and goods declaration;
B) Outer containers in which the goods were imported can be produced or a reasonable explanation can be furnished why such containers are no longer available.
iii) Include an undertaking from the declarant that:
A) If the Controller/Branch Manager does not agree to examination at the importer's premises the goods will be delivered to the State Warehouse or other place approved by the Controller, within fourteen (14) days of approval of the application;
B) The examination will be arranged by the applicant to take place within seven (7) days of receipt of the goods in the State Warehouse or at such other place;
C) The goods will be removed from the State Warehouse or other place within three (3) days after the date of the examination.
I) State Warehouse rent will be paid at the prescribed rates; and
II) Any applicable special or extra attendance as documented in SC-CF-22, transport and travelling expenses will be paid in accordance with Rules 120.02 to 120.07.

d) Exportation of goods under a drawback/refund item is subject to the approval of the Commissioner, where required. When it is a requirement of the applicable drawback/refund item it is the responsibility of the declarant to apply for an EWP in order for the container to be packed or sealed under Customs supervision for verification purposes. In these instances, the special and extra attendance procedure must be followed. Refer to SC-CF-22.

e) EWPs for drawback- or refund items may be conducted on a risk basis as determined by Customs Operations, unless identified as compulsory in terms of legislative provisions.

i) If Customs use their discretion and decide that an EWP is not required:
A) The Customs source office must endorse the declarant's application letter to that effect enabling the declarant to use this letter as proof in their claim; and
B) The land border-post must endorse the declarant's application letter to confirm that the goods did arrive at the border.
ii) Where an EWP is required:
A) The goods must be packed and sealed under Customs supervision for export at the Customs source office;
B) The source office must endorse the declarant's application letter to reflect that an EWP was conducted;
C) The result of the EWP must be reported on a P1.47; and
D) At the land border-post, a verification of the goods must be conducted, after which the declarant's application letter must be endorsed as confirmation that the goods did arrive at the specified land border-post as well as that the Customs seals are intact.

f) This verification in conjunction with the exit scan on the SARS system will be accepted for drawback/refund item purposes (proof of export).

g) It is compulsory that an examination in terms of drawback item 522.02 (EWP) must be conducted prior to exportation to verify whether the goods returned comply with the conditions of drawback item 522.02.

3.11 Supporting Documents

3.11.1 Submission of supporting documents for goods declaration processing

a) Goods declarations must not be accompanied by supporting documents at the time of lodgement.

b) Where the declarant receives a CUSRES 13 (Query) message supporting documents must be submitted within one (1) working day from being requested. DPS will update once the supporting documents are received.

c) Failure to submit the requested documents may result in a penalty being imposed on the declarant who lodged the goods declaration.

d) Accredited clients may request priority treatment when their consignments are stopped by supplying the case number to the Customs Relationship Manager (CRM).

e) Supporting documents can be submitted in two (2) ways:

i) e@syscan
- A) e@syscan is a software package developed by SARS which is made available to declarants.
- B) Declarants may download the software from the official SARS website or alternatively they may request a CD containing the software.
- C) The declarant scans the supporting documents using e@syscan software.
- D) The scanned supporting documents are submitted via an online gateway.
- E) **Bulk Scanning**: This option is only available at the following offices:
  - I) ORTIA;
  - II) Johannesburg;
  - III) Durban; and
  - IV) Cape Town.
  - V) Supporting documents must upon receipt be acknowledged and scanned within four (4) working hours where after the originals is returned to the declarant accompanied by the cover sheet.

ii) **Acquittal documents**: The Bond holder is responsible for production of the acquittal document to Customs via any third party of his/her choice, for example clearing agent or importer, when SARS calls for the supporting documents. Refer to SC-CF-55-A10 and paragraph 3.27 of this document for the acquittal process.

f) **Scanning of supporting documents:**

i) When scanning documents the declarant must:
- A) Place the coversheet on top;
- B) Verify all the pages are facing up;
- C) Arrange documents as per the coversheet;
- D) Review the scanned images to ensure that the documents are legible.

ii) If the supporting documents are not acceptable (unclear or illegible), the Customs Officer will reject the case to the declarant and request the documents to be submitted again which will delay the release of the goods declaration.

g) **Hard copy documents**

i) Hard copy documents are accepted if handed in at the front office. Before submitting the supporting documents in hard copy to the Customs Office for scanning or bulk scanning the declarant must:
- A) Verify if the pack of supporting documents does not contain any original documentation;
- B) Verify if the copies of any certificates included in the pack of supporting documents is certified;
- C) Assess the quality of the supporting documents;
- D) Verify that all the pages are facing up;
- E) Make sure duplicate scanning of documents do not take place;
- F) Divide the supporting documents in each case into batches of ten (10) pages; and
- G) Ensure that all paperclips and staples are removed.

ii) The declarant arrives at the Customs Font End Office and submits the under-mentioned documents, in respect of goods declaration in hard copy to the Controller/Branch Managers to effect clearance:
- A) A goods declaration in one (1) of the permissible submission methods, namely manual (hard copies) or via Electronic Data Interchange (EDI);

B) Full particulars of the goods being cleared;
C) The purpose of the clearance in terms of the legislated CPC;
D) A set of the standard set of supporting documents, see paragraph 3.11.2; and
E) The completed declaration declaring the correctness of the particulars and purpose shown on the goods declarations.

iii) The Customs Officer verifies if the supporting documents is sufficient. If the supporting documents are not sufficient or acceptable (unclear or illegible), the Customs Officer returns the documents to the declarant and provide reasons.

3.11.2 Standard set of supporting documents

a) The standard set of supporting documents that the declarant must submit to Customs for goods declarations, excluding amended declarations where a refund is being claimed as discussed in paragraph (d) below, includes but is not limited to:

i) The declarant's written and signed clearing instructions (where not exempted from this requirement).
ii) Invoices in the prescribed form. The requirements of a supplier's invoice are prescribed in Section 41 together with the relevant Rules. Refer to SC-CF-30.
iii) Packing list, if required to verify the goods declaration.
iv) Certificates, declarations or permits (if not produced and marked off electronically) if applicable.
v) Transport document or other documents in lieu thereof as may be approved by the Commissioner, for example:
A) Sea freight – bill of lading;
B) Rail freight – rail consignment note;
C) Air freight – air waybill;
D) Road freight - signed document confirming what was loaded/accepted onto the truck, for example a road consignment note (contract of carriage) or any other transport document applicable;
E) Delivery or release order issued by shipping companies; and/or
F) Advice and delivery note or any other transport document applicable.
vi) The Shippers' covering statement of expenses, if a shipper is employed, or, in the case of a direct transaction between a buyer and supplier, proof of payment must be produced. Proof of payment may be either a draft or bill of exchange, sight draft, bank debit note, bank conversion slip or a bank notification of a drawing against an irrevocable letter of credit - if it is clear from documents produced, for example indents, commercial invoices, that no further F.O.B. charges and commission will accrue the covering statement need not be called for.
vii) Landing, delivery order and/or forwarding order (LD&FO).
viii) A worksheet showing value calculations, the rate of exchange, conversion into South African currency and factor calculations for dutiable charges apportioned proportionately per line of the goods declaration.
ix) Any information regarding the tariff classification of the goods being imported, for example blueprint, illustration, drawing, plan or illustrated and descriptive literature in respect of the goods especially in instances where the classification is in doubt.
x) If a goods declaration is amended or cancelled resulting in an over entry the supporting documents listed in SC-DT-C-13 must be attached.
xi) Any other documents that may be required by Controller/Branch Managers in connection with a particular type of import or export transaction, for example evidence of change of ownership.

b) Additional documents for export declarations where the duty was paid on a CEB01:

i) Copy of the approved DA 490;
ii) The supporting documents submitted when payment of the export duty was made on CEB01, as documented in SC-CF-36; and
iii) The receipt issued when payment was made as proof that the correct:
A) Export duty amount has been paid and declared on the goods declaration; and
B) Document Number on the CEB01 has been captured and declared on the export declaration.

c) In the case of road freight clearances – every vehicle must be accompanied by the following document set, before driving to the place of entry or exit:

i) A single Road Freight Manifest (RFM) listing all goods on board must accompany the vehicle at all times (See SC-CC-38);
ii) Bonded cargo including international transit as documented in paragraph 3.26.2 must also be accompanied by the DA 187 manifest and SAD 502, SAD 505 or SAD 507 depending on the specific requirements;
iii) A copy of the export declaration reflecting the Local Reference Number (LRN) and Movement Reference Number (MRN) (if it is a multi-line goods declaration only the first page);
iv) A printed copy of the CUSRES message for the Electronic Data Interchange (EDI) enabled declarants and for manual declarants the copy printed by the Customs Office; and
v) In the case of goods imported into South Africa, all supporting documents pertaining to all the goods declarations, in the event of Customs requesting the documentation.

d) The standard set of supporting documents for a refund:

i) The declarant must submit for amended declarations where a refund is being applied for are listed in SC-DT-C-13.
ii) With regards to:
A) Surety bonds are listed in SC-SE-05; and
B) Deferments are dealt with in SC-DT-B-02.

e) In the case of a possible drawback item 522.03 a copy of the processed DA 63 must be included in the standard set of supporting documents. The document inspector may in these instances contact the Branch Office that processed the DA 63 to obtain further information if required.

f) The codes that must be utilised when uploading the supporting documents are listed in SC-CF-55-A11.

3.11.3 Clearing Instructions

a) Importers and exporters are required to give written clearing instructions to their agents. Blanket clearing instruction [one (1) clearing instruction used for all repetitive clearances] is not allowed. It is mandatory for importers and exporters to provide their clearing agents with clearance instructions containing the minimum information as listed in Rule 39.01(a), for each goods declaration submitted to Customs, except where:

i) A single clearing instruction may cover all identical goods declarations submitted by a clearing agent in the period specified on the clearing instruction. Clearing instructions with no date or an amended date will not be accepted.
ii) A single consignment is being cleared on more than one (1) goods declaration (split consignment). A copy of the clearing instruction used to clear the first part of the consignment may be used to clear all the goods declarations related to that single consignment.

b) In cases where an importer submits an amended declaration, clearing instructions reflecting the changed information listed in Rule 39.01(a) must support the amended declaration (SC-CF-55-A01).

c) In urgent circumstances where it is not possible to obtain clearing instructions a draft goods declaration may be used in lieu of clearing instruction for that specific goods declaration, provided that the draft goods declaration is:

i) Prepared by a clearing agent; and
ii) Endorsed by the importer or exporter.

d) The following goods are exempted from the issue of clearing instructions (Rule 39.03):

i) Unaccompanied baggage;
ii) Household effects of rebate item 407.06; and
iii) Goods cleared in terms of the simplified clearance procedure, Section 38(1).

e) Clearing documents presented without clearing instructions must be rejected except in the instances listed above.

3.11.4 Bills Of Lading

a) A bill of lading is a contract between the shipper and the shipping company for the conveyance of certain goods from a specified port to another specified port.

b) The information contained in a bill of lading may assist Officers and, where necessary, this document must also be requested at a land border-post for comparison with invoiced and declared particulars.

c) The numbers and dates of bills of lading are required to be reflected on manifests and goods declarations for identification purposes.

d) Bills of lading may be made out "To Order" or to a specified consignee.

e) In order to comply with Section 38(1)(b) goods declarations may only be accepted if proof is furnished, to the satisfaction of the Controller/Branch Manager that the goods have been loaded on a ship or vehicle for discharge at that place, notwithstanding the fact that the ship or vehicle has not yet arrived at that place.

f) Bills of lading acknowledge receipt of packages, but not necessarily the contents aboard ship. The shipper, namely the exporter, is responsible for preparing the bill of lading and must know the nature of the goods being shipped.

g) The full marks and numbers of packages, nature of packages and description of the goods described on bills of lading must correspond to the particulars listed on the manifests. This is necessary to ensure that delivery of the correct cases, containing the actual goods which have been cleared, are delivered to the correct consignee.

h) Where there is a clear variance between the bill of lading and the goods declaration descriptions and this is noted after an inspection or examination, the ship's agents must be called upon for prompt amendment of the necessary information on the manifests. However, goods correctly entered originally or by an amended declaration must not be further detained pending amendment of the manifest.

i) Where a collective bill of lading is made out to an agent covering parcels to different consignees, the agent may enter those parcels on one (1) goods declaration, detailing the various consignees with the relative parcels. In these instances, the agent named on the bill of lading must appear in the space provided for the importer's name.

j) In instances where the bill of lading or shipper's statement reflects alternative numbers or marks, the packages must be stopped and the contents verified with the invoices.

k) With regards to ownership in respect of over plus, that is where the owner claims surplus proceeds, the negotiable copy of the bill of lading establishes ownership and this bill of lading must be included in the claim. Claims for over plus by other persons must contain the negotiable copy of the bill of lading endorsed in favour of the claimant (See SC-CW-01-04).

l) The shipped on board date may serve as the date of shipment of containerised goods and the bill of lading date must be used for bulk and break bulk cargo. This date is necessary to establish the rate of exchange to be applied in the conversion of foreign currency into Rand. The use of house bills of lading and received for shipment bills of lading for the purposes of establishing the date of shipment must be supported by written confirmation from the groupage agents overseas confirming the vessels name and giving particulars of the on board bill of lading number. The on board bill of lading number as well as the house bill of lading number and date must be reflected on goods declarations. Alternatively, house bills of lading may also be accepted as proof of shipment if supported by a certified copy of the relative on board bill of lading. In the case of “received for shipment bills of lading”, these may be accepted provided they are endorsed by the vessels agents to the effect that the goods have been shipped on board and the date of shipment is indicated thereon.

m) Bills of lading dates are used for import permit purposes where goods are required to be shipped on board on or before a specified date.

n) The "To Order" bill of lading is a negotiable bill of lading. This means that the shipper consigns goods to the order of himself/herself and in order that the bill of lading can become a negotiable document so that the goods in question can be released. The shipper endorses the bill of lading with his/her signature, just as a cheque might be endorsed. This is known as endorsing in blank. After this the document becomes fully negotiable. The negotiable copy of the bill of lading is regarded as proof of ownership and the holder thereof is therefore the importer.

o) The "Straight" bill of lading is a bill of lading made out to a specified consignee. This is a non-negotiable bill of lading. In this document goods are consigned to a specified consignee and only that consignee can take possession of the shipment when delivered at its destination. Release will however only be granted if the bill of lading has been endorsed by the specified consignee.

p) The bills of lading that may be accepted as proof of shipment are:

i) The direct bill of lading where the goods are consigned from one (1) port direct to another port of destination, for example London to Cape Town.

ii) A through bill of lading where the goods are consigned from one (1) port, via an intermediate place where transhipment takes place, to a specified destination, for example Antwerp to London to Cape Town.

iii) A house bill of lading in respect of groupage consignments provided they are supported by written confirmation from the groupage agents' overseas associate 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. The on board bill of lading number and date as well as the house bill of lading number and date must be reflected on goods declarations.

iv) House bills of lading if they are supported by a certified copy of the relative on board bill of lading.

v) In the case of non-negotiable liner waybills in respect of containerised cargo on the UK or Europe - South African trade route:

A) The liner waybill is a non-negotiable document which, at the suppliers' request, is issued by shipping companies instead of a bill of lading. It is numbered in the same series as bills of lading. It is not a document of title but serves as a receipt for goods and provides evidence of a contract of carriage. It does not have to be surrendered by the consignee to obtain delivery of the consignment. The waybill is in fact retained by the shipper and the consignee merely has to identify himself/herself to the shipping company's representative in South Africa, who receives particulars of consignments shipped under cover of waybills by electronic data processing or other direct means.

B) Non-negotiable liner waybills are best suited to transactions where the seller and buyer are well established trading partners, house to house transactions, transactions between an overseas manufacturer and an associate company in South Africa.

C) As a result of the fact that non-negotiable liner waybills are not dispatched to importers in South Africa Container Operators' Arrival Notifications (in a form acceptable to Customs) may be used by importers to enable clearance of containerised consignments, provided all particulars necessary for clearance purposes which are normally reflected on bills of lading, are shown on the notifications and the date of shipment is reflected thereon.

vi) Arrival notifications may, subject to the provisions outlined in the preceding paragraph, be used by importers in the place of bills of lading to enable clearance of containerised consignments shipped under cover of bills of lading. However:

A) Only arrival notifications which have been approved by Customs may be used in lieu of liner waybills or bills of lading for clearance purposes;

B) In instances where arrival notifications are used, the liner waybill or bill of lading number and the date of shipment must be reflected in the field Bill of Lading No. and Date on the goods declaration; and

C) In the case of groupage consignments, the house bill of lading supported by a certified copy of the arrival notification sent to the groupage agent may be accepted as proof of shipment.

q) Delivery or release orders issued by shipping companies are issued on the submission of the bills of lading to them. These delivery orders are acceptable when full manifested particulars of the packages are detailed thereon as well as the bill of lading number and date. It may only be accepted however in respect of manifested cargo. Delivery and release orders are not acceptable for excess cargo.

3.11.5 Air waybills and date of shipment

a) For single air consignments, the air waybill date serves as the date of shipment for determining the rate of exchange to be applied when converting foreign currency into South African currency.

b) For consolidated air consignments, house air waybills may be accepted as proof of shipment, provided they are supported by a copy of the master air waybill.

c) To eliminate the costs incurred by degrouping agents when supplying individual clearing agents with copies of master air waybills, house air waybills bearing a stamp impression indicating the master air waybill number and date, the flight number and a signed declaration of correctness by the degrouping agent may be accepted as proof of shipment.

d) The master air waybill number and date as well as the house air waybill number and date must be reflected on goods declarations.

3.11.6 Indent

a) When local importers purchase foreign goods, they contact the local representative of an overseas supplier who is known as an indent agent. Indent agents may also approach local importers in the same manner that a representative of a local manufacturer approaches existing or potential clients to offer goods and to take orders if a sale is concluded.

b) When a sale for the supply of foreign goods is concluded, an indent is prepared. This document sets out the name of the supplier and buyer, the approximate date of shipment, the method of payment, the contract price whether ex-factory, ex-mill, ex-warehouse, F.O.B., C & F, C.I.F. as well as full descriptions and quantities of goods purchased.

c) A copy of the indent is handed to the buyer and a copy is also forwarded to the supplier for confirmation and execution of the order. This would normally only happen if satisfactory arrangements for payment for the goods have been arranged.

d) The method of payment generally falls into one of the following two (2) categories:

   i) By means of an irrevocable letter of credit through a named shipper - normally used when the buyer needs credit facilities which are then provided for by a shipper, or
   ii) Direct payment by means of an irrevocable letter of credit or a sight draft is arranged between the buyer and supplier through their bankers in which case a shipper is not employed - where credit facilities are not required and by implementing this method of payment, a shipper's commission is eliminated.

e) **The role of indents in import transactions**:

   i) The acceptance by an overseas exporter of a particular indent, by way of confirmation of the order, from a buyer in South Africa, constitutes an agreement to execute the transaction in full in accordance with the terms and conditions contained therein.
   ii) Any imported goods supplied on an indent basis must be in accordance with the specifications of the indent.
   iii) Copies of the relevant indents are normally in possession of the importers in South Africa, where the transactions have been negotiated by the supplier's local representative, namely the indent agents and can therefore be produced to Customs at any time by the importers or their agents.
   iv) This document may assist where suppliers' standardised invoices or other supporting documents are not available at the time of clearance.

v) In these cases, the terms, conditions and other basic information contained in the indent should normally be sufficient to classify the goods and for calculation of the value for Customs duty purposes or of establishing the contents.
vi) Where invoices are however not available the goods must always be stopped for verification of the contents with available documents.
vii) Sufficient information is reflected on the indent to arrive at a fair value for determination of the amounts of the required PPs.

f) The indent contains the following information:

i) Description of goods ordered including quality, specifications, types.
ii) Quantity of goods contracted for.
iii) The price at which the exporter has contracted to sell the goods in question to the importer.
iv) The terms of sale, for example ex-factory, C.I.F.
v) The terms of payment, namely how payment is to be made, which in turn will indicate whether an intermediary is employed and whether commission is involved.

g) Where the amounts of PPs must be determined and where the indent can be of assistance in determining these amounts, this document must be called for.

3.11.7 Irrevocable Letter of Credit

a) An irrevocable letter of credit is a financial instrument that is opened by a buyer (or a representative which could be his/her shipper) of foreign goods with a bank and provides a simple arrangement of finance between the seller and the buyer.

b) The buyer and seller agree on the amount of the letter of credit, after which the buyer applies to a bank for its issuance.

c) Once an irrevocable letter of credit has been issued by a bank, the bank guarantees payment for the goods in question when the document, for example bill of lading, supplier's commercial invoice or other documents required in terms of the irrevocable letter of credit, are produced.

d) Once established, an irrevocable letter of credit cannot be revoked by the buyer or bank unless the seller, as beneficiary, explicitly provides consent.

3.11.8 Sight Draft

a) A sight draft is one (1) of the methods used to finance import transactions. There are several types, but the most frequently used is the D/P (document against payment).

b) When this method is used, the seller is protected because the shipping documents are not released to the buyer until payment of the draft has been made.

c) This method is comparable to Cash on Delivery.

3.11.9 Draft or bill of exchange

a) A draft or bill of exchange is an unconditional written order, addressed and signed by the person granting it, requiring the person to whom it is addressed to pay, on demand or at a fixed or determinable future time, the amount specified. This type of financing must comply with the following:

i) The bill must be an order and not a mere request;
ii) The order must be unconditional;
iii) The order must be in writing;
iv) The order must be addressed by one (1) person to another person;
v) The order must be signed by the person granting it, namely the drawer;
vi) The bill must be payable on demand or at a fixed or determinable future time;
vii) The order will require payment of a sum of money; and
viii) The bill must be payable to or to the order of, a specified person or to a bearer.

b) Bills of exchange are transmitted through banks or brokers who obtain the drawee's acceptance and generally state the amount payable in South African currency on a bank slip attached thereto.

c) The role of shippers is to service overseas clients and arrange foreign exchange settlements, especially where credit facilities are required. For these services, they charge commission.

d) Generally, the shipper's function falls into the following categories:

i) Buyer;
ii) Confirmer;
iii) Merchant shipper; or
iv) Financier.

e) Shippers also carry out several ancillary functions:

i) When clients place indents with overseas suppliers the shipper's overseas office will guarantee payment to the overseas supplier either by the issuing of the shipper's official confirmation or by establishing a banker's irrevocable letter of credit in the supplier's favour.
ii) The shipper will arrange with a packing firm or supplier to have the goods packed for export, arrange shipping space and obtain stevedores to load the goods.
iii) They therefore act as the buyer's agent in all dealings with suppliers.

f) Once the goods have been shipped, negotiable documents, normally consisting of a negotiable copy of the bill of lading, supplier's commercial invoice and packing specifications, will be presented to the shipper as evidence of dispatch and to confirm that the terms of the contract have been complied with.

g) If the documents are in order, shippers will draw a draft or bill of exchange on their clients for the total amount due in connection with a particular transaction. A covering statement will accompany the draft or bill of exchange, supplier's negotiable copy of a bill of lading, commercial invoice and statements in support of the charges reflected on the covering statement. These documents will only be released to the clients once satisfactory payment arrangements have been made with the bank concerned.

3.11.10 Covering Statement (Shippers' Statement of Expenses)

a) A covering statement, in relation to clearing documents, is a document furnished by a shipper of goods or a finance house, listing total invoiced selling prices of all suppliers' commercial invoices and all charges and commissions (including freight and marine insurance in respect of the goods in a particular consignment). The covering statement therefore reflects the total amount payable by the importer to the shipper or finance house, in connection with a particular transaction.

b) A covering statement is not complete unless it reflects the total value of each invoice to which it refers, including all the F.O.B. charges and commissions, the freight and insurance charges, as well as the full marks and numbers of the packages concerned.

c) The marks, numbers and quantity of packages may be cross-checked against the covering statement and invoice and compared with the goods declaration.

d) Where shippers are employed, covering statements are always issued. In these cases, additional F.O.B. charges and commissions, which are dutiable in most instances, enter the picture. The method of payment indicated on an indent will give an indication whether payment is made through a shipper or whether it is a direct transaction between the buyer and the supplier.

e) Where the terms of the contract are C.I.F., C & F and C.I.F. it must not be taken for granted that no further additional F.O.B. charges and commission, which could affect the F.O.B. price, are involved. For example, goods are supplied on a C & F basis ex-Japan, but payment is affected through a shipper or buyer in London who will issue a covering statement detailing the total values of the supplier's invoices, further charges and commission raised, which may drastically affect the F.O.B. price.

f) If a covering statement is produced where a shipper or finance house is involved, the declarant can verify that:

i) All the invoices have been produced covering the goods in a particular consignment.
ii) All dutiable F.O.B. charges and commission have been included in the declared F.O.B. price.
iii) The total amount reflected on covering statements, less any non-dutiable charges, must tally to the nearest Rand with the total F.O.B. price entered on the goods declarations.

g) Covering statements must be studied for any additional F.O.B. charges (especially commission) and are essential for arriving at the value for duty purposes and the C.I.F. and C. value.

3.11.11 Certificates, special permits or declarations

a) Where the production of a permit or certificate is required and the document cannot be produced and the importer is able to produce proof at the time of clearance, for example a faxed message from the issuing authority confirming the existence of a valid permit or certificate, the goods may be released upon lodgement of a PP (conditional release) pending production of the permit or certificate. Refer to SC-CF-25.

i) This PP must, in the case of rebated goods, cover the rebated duty and in the case of non-rebated goods which require an import permit or other authorisation document, the PP must not be less than R5 000.
ii) If the importer or agent fails to produce the required permit or certificate within fourteen (14) days after clearance, a further PP of 100% of the value of the goods to cover a possible penalty must be called for and the offending client may no longer make use of this procedure.

b) Where the production of a permit or certificate is required and the document must be furnished by an **issuing authority in a foreign country** (including the BELN countries) but is not readily available at the time of clearance, the following applies:

i) Where admission of goods into South Africa or admission of goods at a reduced or rebated rate of duty is dependent upon the production of a permit or certificate a PP to cover the difference in duty may be accepted, provided proof of the availability thereof is furnished.
ii) In cases where an import or export permit or other authorisation is required, the goods must not be released unless such permits or certificates can be produced at the time of clearance. The goods must be detained for ITAC or the authority involved.

c) In instances where admission of goods at a reduced or rebated rate of duty depends on the production of a permit or certificate from an **authority in South Africa** and such permit or certificate is not available at the time of clearance, a PP pending production of the permit or certificate may not be accepted unless proof of the availability thereof is furnished, in which case a PP (conditional release) to cover the difference in duty must be accepted (See SC-CF-25).

d) Where the admissibility and not the rate of duty, is dependent upon the production of a permit or certificate from an authority in South Africa and such permit or certificate is not available at the time of clearance, the goods must be detained in terms of the Act.

e) If rebate permits or certificates are produced after acceptance of goods declarations, applications for refund of duty may be entertained if the declarant can proof to Customs satisfaction that such permits or certificates were valid in all respects, at the time of clearance. The substitution procedure would have to be followed in these instances.

f) Where a valid rebate certificate or declaration, required in terms of a rebate item, is produced after the goods declaration has been accepted under rebate it must be attached, as supporting documentation to the relevant amended declaration inspection case bearing appropriate wording, such as "Certificate now attached or permit no…… produced, liquidating PP no….". Refer to SC-CF-25.

g) The following instances must be dealt with as contraventions of both the Customs Act, as well as the Import Control Regulations or other legislation in terms of other controlling or restricting Acts:

i) Instances where goods declarations are endorsed "Permit free" whereas the goods are in fact subject to production of an import permit, whether or not a valid permit is available at the time of entry.
ii) Instances where a specific permit is required but an invalid permit is submitted even though a valid permit may be available.
iii) Instances where a valid permit is presented but it is insufficient to cover the shipment, whether or not an additional permit is available.
iv) Instances where a permit, particularly in respect of textile piece goods, is presented endorsed with a description or tariff heading which is not in accordance with the actual imported goods.

h) Contraventions of the Act is dealt with in terms of Sections 40(1)(a), 80(1)(i) or 84(1) as read with Section 113(2). The contravention of the prohibiting legislation is dealt with in consultation with the authority concerned. For example, the Department of Trade and Industry in the case of counterfeit goods and the Counterfeit Goods Act. Disposal of matters in terms of Section 91 does not automatically eliminate action in terms of any other legislation.

i) The goods are detained until all Customs requirements have been complied with and incorrectly entered permit particulars rectified. For example, where the correct permit number is inserted, by means of an amended declaration.

j) If a permit can be produced, which was valid at the time of presentation of the goods declaration, the permit may be accepted and the matter may be regarded as closed on the lodgement of a nominal penalty together with an amended declaration inserting the valid permit particulars.

k) If a valid permit cannot be produced, the goods must be detained and the matter taken up with Head Office in conjunction with the authority requiring the certificate or permit. If a certificate or permit is produced well after the time of presentation of the goods declaration, nominal penalties may be imposed depending on circumstances.

l) In cases where intending immigrants are not yet in possession of residence permits, PPs to cover the relevant duty may be accepted pending compliance with the requirements of rebate items 407.04 and 407.06.

m) Where the required permit or certificate accompanies the relevant clearing documents, the declarant must ensure that:

i) The permit is valid.
ii) The relevant goods declaration is endorsed with the name of the issuing authority and the number and date of the permit or certificate.
iii) The goods declaration particulars, where the quantity and value are considerations, are endorsed on the relevant permit or certificate.
iv) In certain circumstances, permits specify post clearance conditions, for example second hand tyres for re-treading.
v) The endorsement of clearance particulars on the permit or certificate and balances, if any must be signed and date stamped by the responsible Checking Officer or a team member in Imports.

3.11.12 Confirmation of sales or other contracts

a) Where the declarant is requested to submit supporting documents for confirmation of sale or a contract is required. The evidence must be submitted to Customs when requested (CUSRES 13).

b) An order may be confirmed by a shipper or supplier in various ways. Examples include sales notes, order of confirmation or letters.

3.12 Completion of goods declarations

a) Every importer, exporter, owner of the goods or agent must, before goods are imported into or exported from South Africa, lodge a goods declaration for processing and release by Customs. Goods declarations are legally binding and must be completed accurately in all respects.

b) Goods declarations must be completed in accordance with the provisions of the Completion of Goods Declarations annexure. Refer to SC-CF-55-A01 for the information required when completing a goods declaration.

c) The goods declaration must be submitted by one (1) of the following persons:

i) The importer or exporter,
ii) Registered agent; or
iii) Appointed clearing agent.

d) A separate goods declaration must be presented for each importer or exporter and each mode of transport, for example vessel, aircraft, vehicle or train.

e) Where the goods are to be re-imported; the declarant must complete a DA 65 which Customs must check and stamp prior to export.

f) Valuation is discussed in:

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

g) It is the responsibility of the declarant to apply for Customs supervision or inspection for export, if applicable. Special and Extra attendance as prescribed in SC-CF-22 applies.

h) In the case of road freight, the place of clearance and port of entry must be the same for all imported goods to South Africa. However, for export from South Africa a distinction is made between free circulation goods and bonded goods:

i) Free circulation goods must be cleared under procedure H 60 on the goods declaration reflecting the place of clearance and port of exit the same; and
ii) Bonded and transit goods are cleared under procedures F 52, F 53, H 64, H 67 and H 68 on the export declaration. The place of clearance will reflect the Customs source office and port of exit will reflect the land port of exit. Refer to paragraph 3.26.2 for more information on bonded movements.

i) The declarant must insert the transport document number on the export declaration. The transport document number is not interchangeable with the booking reference number, as the booking reference number format does not comply with the requirements prescribed in SC-CF-55-A01.

j) In the case of a possible drawback, for example item 522.03, the CPC H 62-11 and drawback item 522.03 must appear in the appropriate fields on the export declaration before the goods are exported.

k) Requirements for a valid goods declaration in terms of Section 40:

i) The description and particulars of the goods and the marks and particulars of the packages declared on the goods declaration must correspond with the description and particulars of the goods and marks and particulars of the packages or in any certificate, permit or other document, by which the importation or exportation of the goods is authorised. If the goods require a permit the permit must be produced at the time of due entry. This includes goods imported and warehoused. If imported warehoused goods requires a permit then the permit must be made available at the time the goods declaration with a CPC combination E 40-00, is presented and not on entry for home use or ex-warehouse clearance.

ii) Commodities must be entered on goods declarations according to their precise nature and in sufficient detail to enable Customs classification as required by Section 40(1)(b) and the relevant Rules thereto. Where classification in terms of the tariff depends on such factors as the physical characteristics of the goods, for example mass, capacity, composition or method of manufacture the description on the goods declaration must include these particulars.

iii) The quantities, if required to be specified, must be stated on the goods declarations and must include particulars such as the units shown in the statistical requirements as well as the unit for duty purposes, if it differs from the statistical units. The goods on the goods declaration must be described by the:
   A) Denomination and with the characters;
   B) Tariff heading and item numbers;
   C) Circumstances according to which they are charged with duty or are admitted under any provision of the Act or are permitted to be imported or exported; and
   D) Any other information called for in the goods declaration must also be declared, for example: countable quantities in respect of warehouse declarations.

iv) The C.I.F. & C. values must be accurately reflected on the goods declarations as this value is used, amongst others, for balance of payment purposes. Normally statements reflecting freight and insurance paid accompany the overseas documentation but there are instances where either or both freight and insurance are payable at destination. Declarants, importers, exporters or agents must obtain the amounts of freight and/or insurance payable at destination, from the carriers and insurance companies. Any such reasonably acceptable evidence obtained from local sources and submitted may be accepted by Customs.

v) The Customs value of the goods on which duty is leviable or which is required to be declared under the provisions of the Act must be declared. Where goods are cleared under any of the rebate items of Schedule 3 or 4, the amount of duty rebated must be indicated in the description field.

vi) The correct country of origin must be declared. Different rates of duty apply to different countries and different countries can reflect vastly different rates of duty, which in turn may influence the amount of duty or non-rebated duty payable.

vii) The country of export and means of carriage must be declared, particularly where preferential rates, anti-dumping duties or countervailing duties apply

viii) Invoices completed in terms of Section 41 and the relevant Rules must be produced at the time of goods declaration and presented to Customs, if required (SC-CF-30).

ix) The correct duty due must be paid.

3.13 Submission of goods declaration

a) The declarant must submit the goods declaration to Customs either through Electronic Data Interchange (EDI) or in manual format (hard copy).

b) Section 101A provides for the use of electronic communication for Customs and Excise procedures. Any person who wishes to communicate with the Commissioner through EDI must be registered with Customs in terms of Section 101A. Refer to SC-CF-19. In addition to the provisions of the Section, the user agreement and the Rules specify the regulatory requirements.

c) **EDI Submissions**

i) The declarant:
   A) Obtains supporting documents and prepares the draft goods declaration; and
   B) Submits the draft goods declaration via EDI.

ii) The EDI gateway validates the goods declaration, submitted by the declarant by means of checking the goods declaration for electronic format:
   A) If incorrect, the EDI gateway sends an electronic message (CUSRES 6) to the declarant informing them of the incorrect submission with the specific code and the message identifying the error.
   B) If incorrect, refer to paragraph 3.14.

iii) All supporting documents must be scanned and attached to the goods declaration before submission of the goods declaration.

iv) Notification of the results: DPS sends a Customs Notification (CN 1) and CUSRES 1 (release) message.

v) CUSRES 2 (stop), or other CUSRES messages to the EDI enabled parties to inform them of any Customs intervention or additional requirements. For a list of all the available CUSRES messages refer to SC-CF-55-A09.

vi) If supporting documents are requested, the declarant must prepare a folder consisting of the relevant supporting documents and presents the folder to the Customs Office for scanning.

d) **Manual Submissions**

i) A declarant who does not have access to electronic submission channels (EDI) must visit a Customs Branch Office and request a Customs Officer to capture and submit the goods declaration on the declarant's behalf.
   A) Manual submissions at Branch Offices are limited to ten (10) manual goods declarations per declarant per calendar month. Each goods declaration may not exceed ten (10) lines, as declarants are legally required to submit goods declarations electronically in terms of Rule 101A.01A(2)(a)(v)(bb).
   B) The information on the goods declaration is then captured on the SARS system at the port or place of entry or exit during a face to face discussion between the declarant and the Customs Officer.

ii) The declarant:
   A) Obtains supporting documents and prepares the draft goods declaration in terms of the Completion of Goods Declarations (SC-CF-55-A01); and
   B) Submits the hard copy draft goods declaration, excluding supporting documents to a Customs Branch Office or Customs Compliance Centre (CCC).
   C) Delivers the goods declaration to the Controller/Branch Manager in the prescribed form during office hours prescribed by Rule.

iii) The Customs Officer captures the manual goods declaration on DPS on behalf of the declarant within one (1) hour from receipt of the goods declaration:
   A) Receives the goods declaration;
   B) Creates a new goods declaration case which generates a case number;
   C) Writes the case number on the original declaration for tracking purposes;
   D) Captures the submitted goods declaration onto the SARS system, utilising the information provided by the declarant; and
   E) Writes the case number on the declarant’s goods declaration’s folder for identification purposes.

iv) The declarant signs the goods declaration using the signature pad thereby affirming that the particulars of the goods declaration are true and correct and complies with legislation.

v) The Customs Officer:
   A) Saves the captured data.
   B) Ensures that:
      I) The hard copy of the goods declaration is scanned and attached to the case; or
      II) The supporting documents if requested are attached to the case.
   C) Submits the goods declaration.
   D) Hands the hard copy goods declaration back to the declarant.

vi) The goods declaration is validated by the declaration system.

vii) Notification of the results: Release, stop or other messages are printed and handed to the declarant to inform them of any Customs intervention or additional requirements.

viii) If supporting documents are requested, the declarant must prepare a folder consisting of the relevant supporting documents and presents the folder to the Customs Office for scanning.

ix) If captured incorrectly, DPS sends a notification to the Customs Officer capturing the goods declaration to inform him/her of the incorrect submission with the specific code and message identifying and displaying the error.
   A) Alterations must be made by the declarant (s) and initialled by him/her on a hard copy of the goods declaration before final acceptance.
   B) The use of correction fluid on goods declaration is not permitted by Customs Officers, importers, exporters or agents.

x) The Customs Officer will not make any alteration or addition on a goods declaration without the approval of the declarant.
   A) The Customs Officer rectifies the errors after sign-off from the declarant.
   B) The goods declaration with the signed alternations is uploaded as supporting documents.
   C) The Customs Officer resubmits the goods declaration for validation.

xi) No alteration of a goods declaration is permitted after the final acceptance, except by way of an amended declaration.
xii) Declarants walking in with manual submissions may at this time request the Customs Officer for packing under Customs supervision for exports (DA 73) – see SC-CF-22.

3.14 Declaration system (DPS) validations

a) The declaration system performs validations to verify that key fields are correct and that all mandatory fields have been completed.

b) If the goods declaration is not valid, the declaration system will send a CUSRES 6 error message indicating that the declarant must submit a new goods declaration.

c) A valid goods declaration submitted via EDI receives a Movement Reference Number (MRN), which must be reflected on all correspondence with Customs.

d) If a payment is:

i) Due it must be conducted in terms of GEN-PAYM-01-G01; and
ii) Not concluded DPS will not permit the release of a goods declaration.

3.15 Release

a) Where a CUSRES 1 (Release status) is received the goods may now be released or exported if the declarant has made payment, if required.

b) Refer to GEN-PAYM-01-G01 – Payment Rules – External Guide and paragraph 3.34.

3.16 Anti-Dumping, Countervailing and Safeguard Duties

a) Schedule 2 covers Anti-dumping, Countervailing and Safeguard duties on imported goods.

b) Anti-dumping, Countervailing and Safeguard duties are regarded as Customs Duties in terms of the definitions in the Act.

c) Anti-dumping Duty (Part 1) is provided for in Section 56 and is an additional Customs Duty imposed on goods imported into South Africa at a value or export price substantially lower than that of identical or comparable goods sold in the ordinary course of trade.

d) Countervailing Duty (Part 2) is provided for in Section 56(A) and is an additional Customs Duty imposed on goods imported into South Africa where the exporting country has granted a subsidy or bounty on those goods.. In these circumstances Countervailing Duties may be imposed, not exceeding the amount of the subsidy or bounty on the goods.

e) Safeguard Duty (Part 3) is provided for in Section 57. Safeguard Duty is an additional duty imposed as a result of disruptive competition. In these circumstances a Safeguard Duty may be imposed, which becomes payable in addition to the normal duties in terms of Schedule 1.

f) **Structure of Schedule 2 Part 1 (Anti-dumping)**:

i) A All goods appearing in this Part fall under tariff items. These items begin with the number two (2). As for the remainder of the number the same structure as that of Part 1 of Schedule 1 has been followed. Therefore, goods classified in Section 11 of Schedule 1 Part 1, which attract Anti-dumping Duty, will be found under the Anti-dumping Item 211.00 of Schedule 2. The number “11” in this item pertains to Section 11 of Schedule 1 Part 1.
ii) Schedule 2 is divided into eight (8) columns (Headings). A brief description of each column follows:
A) Column 1 = ITEM - The items are numerical, all beginning with the number two (2), starting at 201.00 and extending to 221.00, which are in accordance with the 21 Sections of Schedule 1 Part 1.

B) Column 2 = TARIFF HEADING - The tariff headings under which goods liable to Anti-dumping Duty are classified in Part 1 of Schedule 1 with respect to the first four (4) digits. Only goods classified by the first four (4) digits and stipulated in the description of Schedule 2 will therefore be liable to Anti-dumping Duty.

C) Column 3 = CODE - For identification only.

D) Column 4 = DESCRIPTION - The specific descriptions of goods liable to Anti-dumping Duty are listed here. These descriptions do not necessarily agree in all respects with the corresponding Schedule 1 Part 1 tariff headings. The descriptions mentioned in Schedule 2 are specific and qualify specific goods liable to Anti-dumping Duties. The descriptions must therefore be carefully considered before determining whether Anti-dumping Duty applies.

E) Column 5 = REBATE ITEMS - This column is created specifically for rebate items of Schedules 3 and/or 4. If any of these rebate items (Schedule 3 or 4) appear in this column, the Anti-dumping Duty is not rebated for the listed rebate items. If the rebate items not specified (as is the case of all goods currently listed) and the goods are entered under rebate of duty in terms of Schedule 3 or 4, the Anti-dumping Duty is also rebated (refer to Legal Note 2 of Schedule 2).

F) Column 6 = IMPORTED FROM or ORIGINATING IN – Anti-dumping Duty is only leviable where the goods are imported from a supplier and/or originate in the countries specified in this column. The goods can thus originate in the specified country, or they can be imported from suppliers which could be situated in various countries. In the latter instance the origin would not necessarily affect the leviability of Anti-dumping Duty. Goods may originate in the UK but be supplied from China. The Anti-dumping Duty would be leviable for goods supplied or imported from China, provided the goods are described in column 4 and the country China appears in this column. If any doubt exists regarding the origin of the goods, the goods must be detained for examination and, if necessary, a DA 59 or other proof must be requested.

G) Column 7 = RATE OF DUTY - The rate of Anti-dumping Duty which is levied on the specified goods is reflected in this column. The Anti-dumping Duty must be added to any duty levied in Schedule 1 Parts 1 and 2A. The total amount must then be entered in the Customs Duty field on the goods declaration. If duty in terms of Schedule 1 Part 2B be leviable as well, the Anti-dumping Duty is not included in the value for Schedule 1 Part 2B purposes (VPB) [Section 65(8)(a)]. VPB = Customs Value plus 15% of the value plus any non-rebated Customs Duties in terms of Schedule 1 Part 1, rounded to the nearest Rand, multiplied by the rate of duty in terms of Schedule 1 Part 2B = Schedule 1 Part 2B duty payable. In calculating the Value-Added Tax, the Anti-dumping Duty, if applicable, is included in the value for the purposes of payment of VAT. This amount is referred to as the Added Tax Value (ATV) = Customs value plus 10% of the value plus any non-rebated duties (including Anti-dumping Duties). The ATV rounded to the nearest Rand multiplied by the applicable rate (%) = VAT payable.

H) Column 8 = ANNOTATIONS - This is the number allocated to the tariff amendments and appears throughout the tariff.

g) **Establishing whether goods are liable to Anti-dumping Duty and DA 59 - certificates of origin**:

i) The Documentary Inspectors (DI) must familiarise themselves with the types of goods which attract Anti-dumping Duties.

ii) It must be established that the classification of the goods in Schedule 1 Part 1, when compared with the descriptions and classifications in Schedule 2, makes the goods liable to Anti-dumping Duty. It must also be established whether the goods originate or are being supplied from a country specified in column 6 of Schedule 2. If all the above criteria are met, Anti-dumping Duty is payable on the imported goods.

iii) In instances where doubt exists as to the true origin of the goods, the goods will be detained and the agent or importer requested to produce a DA 59. As a rule, all goods classifiable in any of the items of Schedule 2 must be cleared and accompanied with a DA 59. This form may be demanded by Customs in terms of Section 39, as read with Rule 46.04.

h) Value for Anti-dumping Duty purposes the value for ad valorem Anti-dumping Duties is based on the Customs Value declared, for example 20% of R2 000. Similarly, specific rates of duty are based upon the quantities declared, for example 245 cents per kg.

i) **Provisional charge in relation to Anti-dumping, Countervailing or Safeguard Duty**:

i) In terms of Section 57A, the Minister of Finance may, on recommendation of ITAC, by notice in the Government Gazette, impose a provisional charge in relation to Anti-dumping, Countervailing or Safeguard Duty on imported goods.
ii) The purpose of the provisional charge in relation to Anti-dumping is to allow ITAC to investigate allegations that goods are being dumped in South Africa. This provisional charge must be collected on a goods declaration.
iii) The provisional charge period will normally apply for four (4) months. The Minister of Finance may extend this period, usually not longer than a total of six (6) months.
iv) Payment of the provisional charge will only be insisted on for goods being entered for home use, except where the Government Notice states otherwise. Goods cleared for warehousing thus do not attract the provisional charge and the provisional charges will only become applicable upon ex-warehouse clearance.
   A) Goods, which were warehoused before the imposition of the provisional charge but cleared ex-warehouse for home use during the stipulated dates, are also liable to payment of the provisional charge.
   B) Likewise, if an Anti-dumping Duty were withdrawn whilst goods are in storage in a Customs Storage Warehouse, the goods will not attract Anti-dumping Duty on clearance for home use (Section 55).
   C) Similarly, goods which are removed in bond as documented in paragraph 3.26.2 or which are released prior to Customs clearance before the imposition of the provisional charge and which are cleared for home use during the stipulated dates are also liable to payment of the provisional charge.

3.17 Rebates of Duty Schedules 3 and 4

3.17.1 Reduction of duties and taxes

a) Customs Officers dealing with importations under rebate and inspectors conducting post clearance inspections must be familiar with Sections 75 to 77, read with the relevant Rules.

b) Goods that qualify for a rebate of duty may be entered for home use under Schedule 3 (Industrial Rebates) and Schedule 4 (General Rebates).

c) A rebate is a facility provided for in the Act whereby the full or part of the duty is reduced or remitted, subject to compliance with specific conditions. This reduction or remittance of duty is termed the extent of the rebate. Each rebate item has its own extent of rebate. Extent of rebate is not in itself a rate of duty, but remits or reduces Customs Duties.

d) The rebates of Schedule 3 and 4 may reduce or remit the following Customs Duties:

i) Ordinary Customs Duty (Schedule 1 Part 1);
ii) Specific Customs Duties on imported goods of the same class or kind (Schedule 1 Part 2A);
iii) Ad valorem Customs Duties on imported goods of the same class or kind (Schedule 1 Part 2B);
iv) Environmental levy (Schedule 1 Part 3);
v) Fuel levy; and
vi) Anti-dumping Duty, only where the rebate item is not specified in Column III of Schedule 2.

e) Goods are entered under rebate of duty using rebate items. In respect of Schedule 3 the same structural arrangement as Schedule 1 Part 1 has been followed. There are 21 divisions, each division's description being the same as the 21 sections of Schedule 1 Part 1, except for rebate item 321.00 which covers General. For example, Section V of Schedule 1 Part 1 refers to mineral products and likewise rebate item 305.00.

f) The structure of Schedule 4 differs from that of Schedule 1 Part 1. Schedule 4's rebate items extend from numbers 403.00 to 495.00 and are arranged according to circumstances rather than commodities.

g) The tariff heading, usually only up to four (4) digits under which the goods are classified in terms of Schedule 1 Part 1 is reflected in this column. Wherever the tariff heading or subheading under which goods are classified in Schedule 1 Part 1 is quoted in any rebate item in which the goods are specified, it must be deemed not to include goods which are not classifiable under the said tariff heading or subheading. In other words, the goods specified by their description in the rebate item must be classifiable under the respective Schedule 1 Part 1 tariff heading listed in the tariff heading column.

h) If a tariff heading comprises of two (2) digits followed by a point and two (2) zeros, for example Tariff Heading 94.00, this means that all goods classifiable under tariff heading 94.00 are being referred to in the rebate item.

i) If the tariff heading comprises of four (4) zeros, for example 00.00, this means that all tariff headings of Schedule 1 Part 1 are being referred to in the rebate item.

j) In terms of Section 56, Anti-dumping Duty does not apply to goods entered under the provisions of any item of Schedule 3 unless the item is specified in Schedule 2 in respect of the imported goods.

k) The key considerations for clearances under Schedule 3 are:

i) Whether the importer in question is registered to obtain materials under the item in question;
ii) Whether the materials under rebate are admissible in terms of the item; and
iii) Whether such materials are being, will be or have been, used correctly in terms of the rebate items declared.

l) In terms of Section 75(2), rebates of duties in respect of any goods described in Schedule 3 will only be allowed under the following circumstances, goods entered for use in:

i) The production or manufacture of goods in industry and for the purpose specified in the rebate items.
ii) A factory which is registered under The Machinery and Occupational Safety Act No. 6 of 1983.
iii) Mines or works as defined in Section 1 of The Mines and Works Act No. 27 of 1956.
iv) Any activity which the Commissioner may approve. This is provided a rebate provision exists.
v) An industry, a factory, works, activity or mine which complies with the requirements in respect of quantity of material used or quantity of goods produced or manufactured as the Commissioner may impose in consultation with ITAC.

m) A registered rebate user must:

i) Enter the goods under the specific rebate item(s) for which he/she is registered;
ii) First obtain permission to use or dispose of the goods in accordance with the provision of the Act;
iii) Prominently displayed an extract of the relative rebate provision(s) approved, on the registered manufacturer premises;
iv) Used the imported goods for the purpose specified in the rebate item under which the goods were entered at the time of entry or such other purpose allowed unless permission was granted to use the goods on any premises other than registered for;
v) Conveyed the imported goods directly to the appropriate store, vessel, tank, yard or other place for storage of the goods on the registered premises of the registrant in question;
vi) Sort the imported goods only in the store, vessel, tank, yard, or other place it is destined for;
vii) Arranged and marked the imported goods in a manner that it is easily identifiable and accessible for inspection and each consignment and the particulars thereof can be readily be ascertained and checked;
viii) Locked and secured the imported goods at all times when not actually in used for depositing or removing;
ix) Keep the imported goods separate, if not in possession of a valid goods declaration or DA 62;
x) Used the imported goods only once permission had been obtained from Customs;
xi) Immediately notify the Controller/Branch Manager when:
    A) That the imported goods were incorrect:
        I) Entered;
        II) Document(s) produce; or

III) Evidence in his/her possession.

B) Of any change or contemplated change:

I) No matter of what nature, in his/her legal identity, the name under which he/she trades;

II) The address of his/her registered premises;

III) The position;

IV) Size; or

V) Other particulars of his/her rebate store.

C) Of any goods short received.

xii) Retain copies of all the goods declaration or DA 62 together with all the relevant clearing documents until all the stocks to which such Customs clearance documents relates are exhausted;

xiii) Make available any document(s) on demand to an authorised Customs Officer;

xiv) Stack and ticket the content of the rebate store in a manner that a Customs Officer is able to take stock;

xv) Keep record of all stock receipt or removed using a working book or working card; and

xvi) Keep the rebate stock book(s) in a place where it will be available for inspection at any time during normal office hours. If such rebate stock book in not in use it must be kept in a fireproof safe.

n) The rebate user is accountable for:

i) All imported products or articles used in the manufacturing process or derived unless otherwise provided for in the provisions of the rebate item, stated in his/her application;

ii) All manufacture, produced products or articles obtained from such manufacturing or production process; and

iii) The exportation of any manufacture produced products or articles, if exported by him or her.

3.17.2 Extent of Rebate

a) The extent of rebate appears in Column III of Schedule 3 and Schedule 4.

b) The different extents of rebate and their interpretation are explained below:

i) Full duty – means that the all the duty normally payable in terms of Schedule 1 Part 1, 2A and 2B, is remitted (rebated).

ii) Full duty less……. - means that the extent of the rebate does not fully remit the duties payable in terms of Schedule 1 Part 1, 2A and 2B. This is a partial rebate of duty. For example, where the duty in terms of Schedule 1 Part 1 is 20% and the extent of the rebate is full duty less 5%, this means that the actual percentage payable is 5% of the value. The duty due, being the portion not rebated, is the amount stated after the word "less".

iii) Full duty less the greater of ……. - means that the duty not rebated is the greater of the amounts calculated after the words “less the greater of”. For example:

A) Schedule 1 Part 1 duty reads: 25% or 35 cents per kilogram, extent of rebate reads: Full duty less the greater of 10% or 10 cents per kilogram.

B) Value or Quantity = R100,00 and mass = 25 kg.

C) Normal duty would be R100,00 x 25% = R25,00 or 25 kg x 35 cents = R8,75.

D) Duty normally payable would be R25,00 [The greater of the two (2)].

E) Extent of rebate = Full duty less the greater of 10% or 10 cents per kg.

F) R100,00 x 10% = R10,00 or 25 kg x 10 cents = R2,50.

G) The actual amount payable would be R10,00. [The greater of the two (2)].

iv) Not exceeding the duty in Schedule 1 Part 2B – means that the duty rebated is that under Schedule 1 Part 2B. The duty due is any amounts calculated under Schedule 1 Parts 1 and 2A.

3.17.3 Clearance under rebate

a) Companies or firms registered under Schedule 3 may obtain rebate materials in the following ways:

i) Imported materials cleared direct on importation under rebate;

ii) Imported materials cleared ex-warehouse under rebate;

iii) Rebate materials transferred from other registered manufacturers under cover of DA 62; and

iv) Rebate materials transferred ex-registered stockists' bonded warehouse to registered manufacturers, on DA 62.

b) Firms registered under specified items of Schedule 4 may obtain rebate materials in the following ways:

i) Imported materials cleared direct; and
ii) Imported materials cleared ex-warehouse.

c) The declarant must verify the following before submitting the goods declaration:

i) The name and address of the registered manufacturer on the goods declaration agree in all respects with the corresponding particulars registered with Customs;
ii) The portion of the tariff heading reflected under any item of Schedule 3 agrees with the corresponding portion of the tariff heading on the goods declaration;
iii) The description against the tariff heading under an item agrees with the description on the goods declaration;
iv) Valid and adequate security exists;
v) The materials in question are admissible under the item cleared;
vi) The value and duty (if any) are correct;
vii) The goods declaration complies with the Schedule notes to the rebate item; and
viii) The names and addresses on the documents on which delivery is authorised agree with the corresponding particulars on the relevant goods declaration.

d) **Goods declarations of consignments involving more than one (1) CPC combination**:

i) If an importer wishes to enter part of a consignment comprising a number of packages under rebate and part otherwise and provided that no one (1) package contains both rebate and other materials, separate goods declarations may be passed and must be cross referenced, for example: "Part consignment only, balance entered on Declaration Number dated ……..".
ii) Where a single package contains both dutiable (or tariff free) and rebateable goods, the following procedure must be adopted: where the entire contents (not all of which are admissible under rebate) of a single package are for manufacturing purposes and are for delivery to an importer who is a registered rebate manufacturer, such importer may, for his or her own account, enter the part contents admissible under rebate on one (1) goods declaration and the balance on another, provided:
    A) Both goods declarations are cross-referenced as indicated above.
    B) The importer is able to declare exact quantities of goods being cleared under rebate or for warehousing. This is important for Case Selection and PCA, as the importer must account for all rebated and bonded goods.
    C) The importer furnishes a written undertaking that, immediately upon delivery at the importer's premises, the goods will be unpacked and those entered under rebate will be placed in the rebate storeroom and recorded in the rebate stock book. If the importer is unable to furnish this undertaking, or if part contents (non rebateable) are not for manufacturing purposes but for trade, or if those part contents are intended for destinations other than the importer's own premises, the goods must be repacked, on application, either in bond or in premises approved by the Controller/Branch Manager.

e) **Acceptance of goods declarations for future rebate clearance**:

i) On importation, materials may be placed in a licensed Customs storage warehouse for subsequent disposal to registered manufacturers. When goods are transferred ex bond to firms registered under Schedule 3 or 4, a goods declaration with a CPC combination under J80 or K85 must be used. At the time of acceptance of the initial warehouse declaration, Customs is not aware of the importer's intentions, namely whether the goods will be cleared for home use on a duty paid basis or under rebate.
ii) Ex warehouse declarations may only be accepted at the district office controlling the Customs storage warehouse from which the materials are cleared for home use. The rebate registrant, however, may be situated in another Controller/Branch Manager's area of control.
iii) Goods imported under rebate must be used within two (2) years from the date of the goods declaration that cleared the goods for home use.

iv) Clearance into a Customs storage warehouse is not regarded as entry for home use. Together with the provisions of Section 75(21), this means that the registrant has two (2) years from the date of the ex-warehousing declaration to use the goods in the manufacturing process and not two (2) years from the date of the warehousing declaration. Therefore, goods may initially be stored in a Customs storage warehouse for two (2) years, removed therefrom and then used in the manufacturing process within a further two (2) years.

f) The Commissioner will consider granting an extension on good cause shown, subject to any conditions he/she may impose in each case.

g) The wording of Section 75(21) includes the phrase "or such other purpose as may be specified in the notes to such item will be used for the purpose specified in such item". This means that, for example, where the notes to rebate item 470.03 specify that goods must be exported within twelve (12) months from the date of entry, the goods, although cleared under rebate, must be exported within twelve (12) months from the date of the ex-warehouse declaration or, in the case of a direct clearance, within twelve (12) months from the date of the goods declaration. The time that goods spend in a storage warehouse must not be regarded as time in production, for which twelve (12) months is allowed.

h) **Transfers or Acceptance of DA 62**:

i) The DA 62 is used to transfer rebated goods from one (1) rebate registrant to another registered under the same or a similar rebate item.

ii) Rules 75.11 to 75.13 permit the transfer of rebate materials between similarly registered manufacturers or to the same or any other registrant who is registered under any other item in which the same materials are specified, provided that:

A) Such transfers are covered by DA 62 and the transferor is the initial importer. In other words, transfer of goods under rebate may only take place against the original importation goods declaration and the transferor must be the initial importer. More than one (1) transfer against the original consignment and against the original importation declaration may be allowed. The acceptance of a DA 62 against another DA 62, however. is not allowed. In other words, rebated goods may not be transferred by the transferee to another rebate manufacturer.

B) Prior application in respect of these transfers must be made to the Controller/Branch Manager in whose area of control the factory of the transferor is situated. The DA 62 may therefore only be accepted in the district office under whose control the transferor falls.

C) The materials to be transferred must have been acquired by the transferor because of an unconditional sale and are owned by the transferor at the time of the transfer. Therefore, the owner, who must be the importer, must have bought the goods outside South Africa on an unconditional purchase basis. Where goods were entered on a goods declaration, it may be accepted that the importer is the owner of the materials. If any doubt exists that transferors may not be the legal owners of the goods the DA 62 must be rejected.

D) The goods declaration signed by the transferor must be amended to indicate whether transfer of title is also given or not given. This goods declaration, whether or not completed, has no bearing on the issue of liability. The transferor remains liable for the duty until the goods have been delivered to the transferee, whereupon the provisions of Section 75(5)(a)(I) apply to the transferee as if he/she had entered the goods under rebate (Rule 75.13). Title may not be given in circumstances where two (2) similarly registered manufacturers are related. This type of transfer must not be confused with direct imports under rebate where the importer may not necessarily be the rebate user.

E) Any difference in duty payable as a result of the transfer where partial rebates are involved, for example where the full duty was rebated under the item under which goods were originally cleared but where the duty is only rebated partially under the item under which the materials are intended to be used, must be paid before the transfer in question is allowed. These instances will be extremely rare. Refunds of duty arising out of transfers will not be entertained.

F) The goods to be transferred may not be time expired. Where application is made to transfer goods immediately before the expiry date of the prescribed period of two (2) years, the application must be referred to the Operations Managers: Securities who must satisfy themselves before authorising the transfer, that the materials will be used correctly by the transferee before expiry of the initial two (2) year period namely, the person to

whom the materials are transferred is still bound by the date of the original entry on which the materials were cleared under rebate.

G) The name and address of the transferor and transferee agree in all respects with the corresponding particulars in the Register of Licensees and Registrants and that the transferee (person receiving the goods) is registered under the rebate item under which the goods will be used by the transferee and that the materials in question are provided for under the item quoted.

H) The particulars on the DA 62 must agree with the particulars appearing on the goods declaration (copies of which must accompany the DA 62) quoted on the DA 62. In other words, the description and quantities listed on the initial import declaration must be entered on the DA 62 with the same description and measuring unit. For example, textile material imported in rolls or square metres must be transferred in the same state, that is rolls or square meters. Built up articles or semi built up articles may not be transferred on DA 62. The DA 62 is to be used solely for the transfer of rebate materials in the same condition as which they were initially imported.

I) There is a tendency in the textile industry for manufacturers to transfer semi built up garments to other registered manufacturers who perform other tasks such as sewing sleeves, fitting zips or performing other manufacturing processes. This is generally termed CMT – Cut Make and Trim. Controller/Branch Managers must in these instances allow the removals whether or not the garments are returned to the original importer of the raw materials. In many instances the garments have reached the stage where it can be deduced that the apparels have acquired the essential character of a completed garment and therefore the rebate user has in fact met with the conditions of the rebate. If it is necessary that the raw materials be sent for certain working processes this must be done by special agreement and with controls put in place by Controller/Branch Managers. For both scenarios described above, the DA 62 must not be used because the removals of rebate materials or semi made up articles is not regarded as transfers but rather removals of rebated goods from registered premises for further working. The removal of rebated goods for the mentioned purposes from the registrants' premises must always take place with the permission of the respective Controller/Branch Manager. For once off removals, a letter of permission from the Controller/Branch Manager can be used and for frequent removals a blanket letter of permission from the Controller/Branch Manager would be acceptable. Refer to SC-CR-A-02 for assistance on the Valuation of CMT products.

J) The DA 62 must be properly completed in quadruplicate by the transferor and transferee. (The transferee completes a goods declaration and not a receipt.)

iii) Where goods are imported under rebate and the rebate items require a permit or certificate in order to qualify for the rebate the transferee (person to whom the goods are being transferred) must produce a valid permit issued by the authorising body for example, the Department of Trade and Industry.

iv) Importers clearing goods under rebate item 470.03, although registered under rebate to manufacture goods, make a goods declaration on importation that the goods will be exclusively for export within twelve (12) months. Customs therefore considers the importers to be under a legal obligation to export the goods and transfers involving the goods are not allowed. If it becomes necessary for the original importer to send raw materials or semi completed products for further working to another premises, permission to do so can be arranged via the local Controller/Branch Manager, as in the case of CMT – Cut Make and Trim. In these instances, the importer who declared the goods under rebate item 470.03 remains liable for the duty until exportation is proven to the satisfaction of the Commissioner. Similarly, if the original importer sells the goods prior to exportation and whether or not the original importer actually exports and/or owns the raw material, semi processed or finished product at the time of exportation, the original importer remains liable for the duties until exportation is proven to the satisfaction of the Commissioner. For example, an importer of paper board who manufactures cigarette boxes, but sells the boxes to a cigarette manufacturer who exports the cigarettes. The cigarette box manufacturer who imported the paper board under rebate item 470.03 remains liable for duties on the paper board until it is proven that exportation of the boxes has taken place. The sale of the boxes to the cigarette manufacturer may not be done on a DA 62.

v) Goods imported on a temporary basis under rebate items 470.00, 480.00 and 490.00 may not be transferred on the DA 62. This is a condition imposed by the Commissioner in terms of Section 75(1).

vi) Controller/Branch Managers must ensure that the DA 62 forms are in order and are numbered in a yearly sequence and date stamped. The original and one (1) copy of each set of DA 62 must be retained by Customs for record purposes while two (2) copies must be returned to the transferor. The transferor must keep one (1) of these copies and send the other to the transferee.

vii) Where the importing manufacturer desires to use rebate materials under an item other than that for which it was declared on importation, but in respect of which he/she is registered and under which the same materials are also specified, permission may be granted to transfer the materials from one (1) item to another on a DA 62.

viii) DA 62 must not be accepted indiscriminately and goods being transferred must be done so against the original importation declaration only. There can, however, be more than one (1) transfer of goods from the same consignment.

ix) It is normally not necessary to verify whether the rebate materials to be transferred are on hand in the transferor's rebate store before the transfer in question is approved. Where it is, however, suspected that the goods in question are no longer on hand, a DA 62 must not be accepted before the matter has been investigated.

x) Where rebate provisions are withdrawn, the goods originally cleared thereunder may be transferred subsequent to any withdrawal provided the transferor and transferee involved were suitably registered under the rebate items in question, namely the parties involved must have been registered prior to the withdrawal of the rebate provision.

xi) DA 62 must be used in respect of the transfer of materials from registered stockists to registered manufacturers. These forms are prepared by the stockists and need not be approved by Customs before the transfer takes place. The forms are to be numbered consecutively in a yearly sequence by the stockists, submitted in duplicate to the Controller/Branch Manager concerned, and Securities must ensure that the forms (including any cancelled forms) are submitted regularly in accordance with the NOTE appearing on the form, namely once a week.

xii) Before presentation to Customs, both the transferor and the transferee must complete the DA 62 in quadruplicate. The transferee completes a goods declaration and not a receipt. Controller/Branch Managers must ensure that DA 62s are received weekly from registered stockists and that records are kept for controlling purposes and that the records are controlled by Securities.

xiii) Upon receipt in Securities the DA 62 must be carefully scrutinised to verify that:

A) The registered manufacturer to whom the materials have been transferred is registered in respect of the rebate items quoted;

B) The particulars (especially the tariff heading, description, items, quantity and value) on DA 62 agree with the particulars appearing on the goods declaration quoted under the heading Declaration number and Date and that the materials shown on the DA 62 are provided for under the items quoted; and

C) DA 62 is otherwise properly completed in all respects.

i) The circumstances under which goods declarations under rebate may be refused are prescribed in Section 75(17).

j) Incorrect clearances under Schedule 3:

i) Acceptance of incorrect rebate declarations results in unnecessary disputes when manufacturers are called upon to bring duty to account on materials cleared under rebate and the finished products manufactured therefrom may already have been disposed of.

ii) Common errors on rebate declarations include:

A) Firms not registered under Schedule 3 obtain materials under rebate.

B) Firms registered under rebate obtaining materials under rebate items for which they are not registered.

C) Names and addresses of manufacturers incorrectly stated on goods declarations.

D) The requirements of Section 75(9) not complied with, that is the specific industry and use of the goods is not declared.

E) Goods specifically excluded under an item are allowed to be entered under the item.

F) Goods not admissible under rebate are allowed to be entered under rebated.

G) Where the supplier's overseas invoices are not clear, goods declarations are accepted as correct without the materials being detained for examination.

H) Incorrect values are entered and consequently incorrect duty is paid where partial rebates apply or where duty must be paid at a later stage for one (1) reason or another. Incorrect

values are mainly due to the fact that dutiable costs, charges and expenses incidental to the sale and commission which the importer is obliged to pay, in addition to the amount(s) declared on the relevant supplier's invoices and which would enhance the dutiable value(s) of the materials concerned, have not been taken into account in calculating the value for duty purposes in terms of the Act.

I) VAT, where applicable, is not paid.

J) Correct quantities per line of the rebate declarations are not declared. This makes the task of PCI Inspectors who must count stocks in rebate stores very difficult. Countable quantities must always be reflected on rebate declarations even if the quantities are not provided for in the Quantity and Code Field of goods declarations. The countable quantity must in these instances be reflected in the description field.

K) Duty rebated is not declared in the description field.

3.18 Determination of Duty Applicable

a) Upon entry being made for:

i) Home use (import):

A) The duty applicable is the rate of duty in force at the time the goods are entered or cleared on a goods declaration for home use;

B) Entry for home use includes entry under any item in Schedule 3, 4 or 6;

C) The Customs value of goods cleared for home use must be calculated as documented in SC-CR-A-02 and SC-CR-A-04;

D) Any entry placing goods into a Customs Storage Warehouse is not regarded as entry for home use but as due entry;

E) Goods declarations removing goods in transit or bond, as documented in paragraph 3.26.2 are also not regarded as entries for home use but due entry; and

F) Where a goods declaration presented to Customs for processing is rejected and returned to the importer or agent, the rate of duty applicable must be assessed in accordance with Section 45(2)(b), read with Rules 45.01 and 45.02.

ii) Export:

A) The applicable export rate duty rate is published in Schedule 1 Part 6.

B) If a goods declaration presented to Customs for processing is rejected, the exporter must rectify and resubmit the goods declaration using the rate of duty applicable when payment was made on the CEB01.

b) Upon payment of duty for any reason whatsoever:

i) Where goods declarations are not required to be passed, the applicable rate of duty is the rate in force at the time of payment, for example duty collected on goods imported in passengers' baggage.

ii) Excisable goods and goods subject to VAT manufactured or produced in South Africa are not normally cleared on goods declarations. These goods are removed from the warehouse on certificates or invoices in terms of Section 38(4) and the duties payable thereon are those which were in force at the time the certificates or invoices were issued namely, on the actual removal of goods from the warehouse, although actual payment is made later on a monthly or quarterly basis.

c) Duty payable on un-cleared goods and imported goods entered under rebate of duty in terms of Schedules 3 and 4:

i) In instances where goods have not been entered for home use, duty becomes payable in terms of Section 45(1)(b) at the rate of duty applicable at the time the goods were removed, taken, delivered or at the time of assessment by an Officer, whichever yields the greater amount of duty.

ii) Underpayments of duty and taxes become due when any rebated goods:

A) Have not been received;

B) Cannot be accounted for;

C) Have been used or disposed of by the registrant or importer otherwise than in accordance with the provisions of the applicable rebate regulations and conditions of the rebate items; or

D) Have been irregularly cleared under rebate of duty. Underpayments relating to rebated goods falling within the above categories must be scheduled at the rate of duty applicable on the date of assessment of the original rebate declaration clearing the goods for home use [Section 45(1) read with Section 75(5)(a)(I)].

iii) Where substituting goods declarations are required, the duty applicable at the registration (assessment) date of the original declaration must be paid in all instances.

iv) When a manufacturer that is registered under Schedule 3, applies to pay duty on rebate materials in order that the goods may be disposed of for other purposes, the rates of duty applicable at the time of assessment of the original declaration for home use must be applied and paid.

v) The duty payable on goods acquired under rebate of duty and retained in a rebate store for more than two (2) years must be calculated at the rates of duty applicable at the time of assessment of the original declaration.

vi) Approved stockists must simultaneously pass the warehousing and ex bond clearance under rebate of duty. If duty, for any reason, becomes payable on the goods so cleared, the applicable rate of duty is the rate in force at the time of assessment of the ex-bond declaration. The rate of duty applicable to goods sold to non-registered manufacturers is also the rate which was in force at the time of assessment of the ex-bond declaration clearing the goods under rebate of duty.

vii) Motor vehicles cleared under a rebate item, for example rebate items 406.02, 406.05, 406.07, 407.04, 407.05 or 408.02 and the declarant submits an application to sell or dispose of the vehicle within the prescribed period, duty will be payable at the rate of duty applicable at the time of assessment of the original declaration. Refer to Sections 40, 45 and 75.

viii) If goods were declared on carnets that are regarded as clearances under Schedule 4 and duty subsequently becomes payable on the goods under Schedule 1 the duty payable will be the duty that was in force on the date that the Controller/Branch Manager at the port or port of entry accepted the carnet.

ix) In respect of goods which are temporarily imported in terms of rebate items 470.00, 480.00 (including ATA carnets) and 490.00 and the goods are not exported, duty is calculated at the time of importation and at the rate applicable at the time of assessment of the original declaration for home use.

x) Imported goods which have been allowed into South Africa under cover of carnets, temporary import permits and ATA carnets, which become dutiable, must be entered in the usual manner on SAD 500 and the number of the original document of entry must be reflected on the goods declarations. The rate of duty must be assessed based on the date of the original document granting entry into South Africa.

d) Section 45(2) stipulates that the time of entry for home use of goods imported by post and not entered at a Customs Office before a Controller/Branch Manager must be deemed the time when the goods are assessed for duty.

3.19 Change of Ownership

a) The current CPCs provide for a change of ownership of:

i) Imported goods:
   A) In an original warehouse [E41-40];
   B) Removed in bond from one (1) warehouse to another [E41-44]. Refer to paragraph 3.26.2 for more information on bonded movements; and
   C) Originally entered for warehousing for export [E48-42].

ii) Excisable goods (import content only):
   A) In an excise warehouse [E47-00]; and
   B) Removed in bond from one (1) excise warehouse to another [E47-46].

b) It is the responsibility of the new owner of the goods to submit a change of ownership declaration at the time of the sale of the goods:

i) Where there is no physical movement of goods and the goods change ownership in the original:
   A) Customs warehouse: the original warehouse declaration on which the imported goods were cleared [E40-00] must be followed by a change of ownership declaration in the original Customs warehouse [E41-40];

B) Customs warehouse for export: the original warehouse for export declaration on which the imported goods were cleared [E42-00] must be followed by a change of ownership declaration in the original warehouse [E48-42]; or

C) Excise warehouse: the goods must be subsequently cleared on a change of ownership declaration in the original excise warehouse [E47-00].

ii) Where goods are moved in bond from the original warehouse to a new warehouse and a change of ownership occurs in the:

A) Original Customs warehouse:

I) The imported goods are originally cleared on a warehouse declaration [E40-00].

II) This is followed by a change of ownership declaration in the original warehouse [E41-40].

III) The goods are then removed from the warehouse to another on an E43-41 goods declaration.

IV) Subsequently the imported goods must then be cleared into the new Customs warehouse on a goods declaration for re-warehousing [E44-43].

B) New Customs warehouse:

I) The imported goods are originally cleared on a warehouse declaration [E40-00].

II) This is followed by a removal of goods declaration [E43-40] to move the goods to a new warehouse.

III) The imported goods are then cleared for re-warehousing into the new Customs warehouse on an E44-43 goods declaration.

IV) Afterwards the clearance for the change of ownership [E41-44] declaration is submitted to notify Customs of the sale.

C) Original Customs warehousing for export:

I) The imported goods are originally cleared on a warehouse declaration [E42-00].

II) This is followed by a change of ownership declaration in the original warehouse [E48-42].

III) The goods are then cleared for removal to another warehouse on an E49-48 goods declaration.

IV) Subsequently the imported goods must be cleared into the new Customs warehouse on a goods declaration for re-warehousing [E48-49].

D) New Customs warehousing for export:

I) The imported goods are originally cleared on a warehouse declaration [E42-00].

II) This is followed by a removal in bond declaration [E49-42] to move the goods to a new warehouse.

III) The imported goods are then cleared for re-warehousing into the new Customs warehouse on an E48-49 goods declaration.

IV) Next a change of ownership declaration [E48-48] is submitted to notify Customs of the sale.

E) Original excise warehouse:

I) The goods must be cleared on a change of ownership in the original warehouse declaration [E47-00].

II) This is followed by a removal in bond declaration [E45-47] to move the goods to a new warehouse.

III) The goods are then cleared into the new warehouse on a goods declaration for re-warehousing [E46-45].

F) New excise warehouse:

I) The goods cleared into the original excise warehouse must be removed in bond to another excise warehouse on an E45-00 goods declaration.

II) Consequently, the goods are cleared into the new excise warehouse on a re-warehousing declaration [E46-45].

III) Next a change of ownership declaration [E47-46] is submitted to notify Customs of the sale.

c) The unique movement reference number (MRN) pertaining to the previous warehouse declaration must be inserted on the change of ownership declaration, as detailed in SC-CF-55-A01, and must be obtained from the previous owner.

d) The warehouse licensee must maintain up to date records to ensure the correct release of goods.

3.20 Documentary Verification

a) Documentary verifications must be conducted by DI(s) situated in the Customs Compliance Centres (CCC).

b) The technical review of documentary verifications conducted by Customs Officers is the responsibility of designated Technical Reviewers (TR).

c) All references to a Box reflect the corresponding Box number on the goods declaration.

d) All aspects of goods declarations must be correct in accordance with Section 40 and correspond with the information contained in the supporting documents. Inconsistencies in information that do not impact the fiscus may still affect statistics. For this reason, amended declarations must be requested.

e) Officers responsible for the documentary verification of goods declarations must ensure that clearance took place within the prescribed period stipulated in Section 38. Late clearances must be dealt with according to the Offences and Penalties Policy, SC-CO-01-01.

f) **Marks and Numbers**:

i) Marks and numbers of packages as reflected on bills of lading, removal in bond declarations, covering statements (where issued), manifests and suppliers' invoices must be cross checked against the information declared on goods declarations to ensure that the correct goods are authorised for release.

ii) It is important for Customs and the declarant to ensure that delivery is authorised for the correct packages containing the goods on which duty has been paid. Where there is any doubt regarding the package numbers such packages must be examined. In instances where the bills of lading, covering statements or invoices reflect alternative marks or numbers, the packages must be detained and the contents verified with invoices.

iii) Particular care must be taken when consignments are cleared under separate CPC combinations and more than one (1) goods declaration is passed for the consignment. The number of packages, unit mass and gross mass must be correctly declared on each goods declaration, since in many instances more than one (1) goods declaration is passed for a single consignment where a portion of the goods will be cleared into a Customs Storage Warehouse or under rebate of duty. Checking Officers must ensure that such marks and numbers are correctly declared and are proportionately divided between the various goods declarations.

g) **Duty or any other payment on a goods declaration**

i) Duty payable in terms of a tariff heading that is not rebated under any item of a Schedule to the Act must be entered in the appropriate duty column;

ii) The nature of any other payment in respect of goods declared on a goods declaration, for example wharfage or interest, must be stated in the column headed Endorsements and the amount payable in respect thereof must be shown under the heading Other Payment.

h) **Correct values to be shown**

i) Where a group of consecutive items entered on a goods declaration are classifiable under the same tariff heading, they may only be combined and the total duty calculated on the combined total provided the country of origin in each instance is the same.

ii) For statistical purposes, duties must be separately reflected for each country of origin and tariff heading even though the same rate of duty may apply.

A) Where articles appearing on the same invoice are subject to different rates of duty, the requisite details of the correct weights, quantities and values must be shown individually in order that the proper duties may be assessed. This is especially relevant to textile articles, goods which attract specific rates of duty, namely duty based on the quantity or mass, rebated goods and goods cleared for warehousing.

B) If the value of the goods has been determined by the Commissioner and the agent or importer has been appraised accordingly but has nevertheless entered the lower invoiced value, the matter must be dealt with as an ordinary underpayment of duty and penalties imposed in terms of the Offences and Penalties Policy (SC-CO-01-01).

C) The correct F.O.B. price is to be declared as the value of the goods on declarations when the goods described therein are free of duty by tariff or are subject to rated duties (provided they are not subject to anti-dumping duties). The value in these cases is not of importance to Customs revenue, but it is of considerable importance to trade statistics.

i) **Goods declarations in respect of duty free goods**

i) Goods declarations in respect of goods which are unconditionally free by tariff must be checked as carefully as entries on which duty is paid.
ii) The tariff headings declared must be checked to ensure that such classifications are correct.
iii) Correct values are important as Customs collects statistical information from such values and VAT is also to be levied on such values.

3.21 Request for manual allocation

a) The declarant may request the Customs Office to prioritise the clearance process in the following cases:

i) Live animals;
ii) Perishable goods;
iii) Medicaments;
iv) Precious metals;
v) Foreign currency; and
vi) Consignments of accredited clients, refer to Rule 64E.14(a)(vi).

b) Requests for manual allocations

i) May only be done once the goods declaration was lodged and the request is scanned to the case with the other required supporting documents.
ii) Must be in writing setting out the reasons for the request.

c) The accredited client contacts the CRM to supply the case number in order for the CRM to liaise with the Operations Manager of the relevant team on the trader's behalf.

d) The declarant or CRM telephonically informs the Operations Manager of the application for manual allocation.

e) Expedited processing of goods declarations will only take place in exceptional circumstances after being duly motivated by the declarant.

f) Consideration to each request will be given based on the specific relevant circumstances. Blanket permission will not be given to specific declarants neither to specific commodities. If the goods do not qualify for expedited clearance will be cleared in the normal manner.

3.22 General instructions regarding the detention of goods

a) In all cases where Customs Officers cannot determine from the invoiced particulars whether goods have been correctly entered, the consignments must be stopped or detained for examination or adjustment, if necessary.

b) Where a CUSRES 2 (Stop or detain message) is received the goods are stopped for a physical inspection.

c) In the case of a physical inspected on goods the declarant must make a booking with Customs to inspect the consignment under review.

i) If a physical inspection is required on goods at the source office (declarant), the inspection must be conducted at the office of clearance and not at the place of exit.
ii) If the goods are stopped at the place of exit (road freight) then the physical inspection must be conducted where the goods were stopped on the vehicle at the place of exit.

d) A physical inspection may also be conducted on the goods, by means of the x-ray scanner and other non-intrusive equipment as Part of the examination of goods. Booking for scanning must be done with the Administration Officer when the container or truck arrives at the scanning site.

e) The examination of goods may be done in the absence of the importer, exporter, port or airport authority, container operator or any person having control over the goods.

3.23 Conditional Release

a) Imported goods remain under Customs control until the declarant has complied with the provisions of the Act or until any other applicable legislation ceases to apply to the goods.

b) The declarant applies in writing for conditional release of the goods cleared for home use pending fulfilment of predetermined criteria, which may include a provisional payment. The application must be submitted as a supporting document attached to the inspection case.

i) Service Manager inspection case reference number.
ii) Local Reference Number (LRN) and Movement Reference Number (MRN).
iii) Applicant's name and Customs client number.
iv) Importer's name and Customs client number, if not the applicant.
v) Clearing Agent's name and Customs client number.
vi) Insert the reason for the conditional release application.
vii) Indicate what supporting documents are attached to the case to substantiate the conditional release request.
viii) Insert the declaration as below:
A) I <insert full names>, for and on behalf of <insert company's or declarant's name> in my capacity as <insert capacity> being duly authorised to sign this declaration, hereby undertake to comply with the requirements of the Customs and Excise Act, 1964, and the rules in respect of the goods or circumstances to which this payment relates within the period determined by the Commissioner.
B) The letter containing the declaration must be signed and dated before the conditional release application will be considered.

c) The application is submitted as supporting documents attached to the inspection case.

d) Applications that do not contain the minimum required information will be rejected.

3.24 Embargo Release

a) During the verification of a goods declaration the declarant is notified that a physical exam of the goods is required or the consignment conveyed by road arrives at the border and the declarant is notified of the request for a physical inspection informed that a booking to inspect the goods must be made.

b) Embargo release can be requested by:

i) A Customs Branch Officer notes that the goods are too big or specialised to unpack for an inspection in the Customs control area at the border if moved by road; or
ii) The declarant wishes to have the goods inspected at their own premises due to specialised procedures needed to unpack or store the goods and the goods have to be moved to a specialised facility in order to conduct the inspection.

c) The following is applied to determine if embargo release can be granted where the Customs Office has the necessary resources to conduct the investigation are the following:

i) Large consignments that are too bulky to handle, for example large machinery.
ii) Consignments considered fragile or dangerous that require special handling by experts in the field.
A) Dangerous consignments include, for example, poisonous chemicals or radioactive materials.

B) Fragile goods requiring special handling by experts include, for example, sheets of plate glass and non-commercial merchandise packed in cartons, such as drinking glasses, ornaments and television sets.

iii) Household effects (also no security necessary).
iv) Books, periodicals and other printed matter packed in FCL containers and palletised, using the plastic shrink wrap process.
v) Goods requiring immediate refrigeration and/or other perishable goods.
vi) Where the goods require specialised unpacking or the packing of the goods into the container is of such a specialised nature that it is extremely difficult to fit everything back into the container once it is unpacked, for example tyres.
vii) Any goods imported by accredited clients may be considered, refer to Rule 64E.14(a)(vii).

d) The declarant requests for embargo release of goods by writing an application for embargo releases on a company letter head and contain the following minimum information:

i) Service Manager inspection case reference number.
ii) Local Reference Number (LRN) and Movement Reference Number (MRN).
iii) Applicant's name and Customs client number.
iv) Importer's name and Customs client number, if different from the applicant.
v) Clearing Agent's name and Customs client number.
vi) Container(s) seal number(s) if not breakbulk.
vii) Insert the reasons for the embargo release application.
viii) Address of the premises where the goods will be examined.
ix) Indicate what supporting documents are attached to the case to substantiate the embargo request.
x) Insert the declaration together with the undertaking as below:
A) I <insert full names>, for and on behalf of <insert company's or declarant's name> in his/her <insert capacity> being duly authorised to sign this declaration, that t the goods will not be removed from the abovementioned premises or dealt with in any way without the written approval of the Commissioner and any transgression of the conditions stipulated above is viewed in a serious light and are dealt with in terms of Sections (83)(a), 107(2)(a) read with Section 80(1)(p), hereby undertake to comply with the requirements of the Customs and Excise Act, No 91 of 1964, and the rules in respect of the goods or circumstances to which this payment relates within the period determined by the Commissioner.
B) I undertake to:
I) Make a booking for a physical inspection within two (2) days after confirmation of the acceptance of the embargo release.
II) Move the goods directly to the indicated premises via <specify shortest route to be taken to the indicated premises> and to notify Customs immediately of any diversions or breakdowns.
III) In the case of containerised cargo to leave the container(s) unopened with the seal(s) intact until the Customs inspectors arrive to conduct the examination and authorises the seal(s) to be broken and the container(s) opened.
IV) Adhere to any further conditions Customs may require at the time of the approval of the embargo release.
xi) The letter containing the declaration and undertaking must be signed and dated before the embargo release application will be considered.

e) The letter must be attached to the inspection case or submitted to the Branch Office where the original declaration was manually lodged.

i) If the letter does not contain the required information, the embargo release will be rejected.
ii) Attaching the application to the inspection case as supporting documentation.

f) The declarant must request for release of goods under embargo by submitting supporting documents, referencing the inspection case number which will then get linked up to the inspection case, via EasyScan.

g) Embargo release is authorised in exceptional circumstances only.

i) Requests for release under embargo to importers' premises on the basis that a depot is unable to facilitate a Customs inspection will not be entertained. It is a condition of the depot operator's licenses that the licensees must provide the infrastructure, trained personnel and equipment necessary to facilitate Customs inspections.
ii) If the depot has a limited license that does not allow packing or unpacking of containers, arrangements can be made for the removal of the detained container(s) to an alternative depot that is licensed to unpack containers.

h) The declarant will be notified in writing if the request was approved or not. If approved Customs will request the declarant to pay the appropriate amount of security on a PP (see SC-CF-25).

i) The declarant will be informed via CUSRES 26 message, the amount required as a PP for embargo release.
ii) The declarant then submits the Customs requested amended declaration adding the provisional payment for embargo release amount (PPE) to obtain the embargo release of the goods and the Customs Officer will approve the amended declaration.
iii) The declarant is billed and after obtaining a PRN makes payment in cash. Once the PP is paid the proof of payment must be forwarded to Customs via the system.
iv) A paid DA73, covering the special attendance as documented in SC-CF-22, cost of one (1) hour, must be uploaded prior to embargo release. If the inspection exceeds the planned one (1) hour the difference must be paid after the inspection.

i) An embargo release inspection outcome is issued. The release authorities are notified via a Provisional Payment Embargo Release Granted (CUSRES 46) or OGA Embargo Release (CUSRES 78) system message. If the embargo release is approved the goods declared on the goods declaration as mentioned in the applicant's letterhead will be released for removal to the indicated premises in terms of Section 107(2)(a).

j) Customs must be notified of any diversions from the agreed route as indicated on the application so that alternative control measures can be agreed upon to safeguard the goods.

k) The goods may not be removed from the pre-approved premises or in any way dealt with except with the written approval of a Customs Officer and until all the pre-approval conditions have been met.

l) In the case of containerised cargo, the container(s) must remain unopened with seal(s) intact until the Customs inspectors arrives to conduct the examination and authorises the seal(s) to be broken and the container(s) opened.

m) Thereafter the cargo may be removed and an inspection conducted under Customs Supervision.

n) Transgressions of the conditions stipulated above are dealt with in terms of Section 83(a) and Section 107(2)(a) read with Section 80(1)(p), and are penalised in terms thereof.

o) After the case is closed, the declarant submits an amended declaration to request liquidation of the PPE for Customs approval.

3.25 Simplified Clearance and Release Procedures

3.25.1 Sight declarations – DA 22

a) The declarant hands in DA 22 to the Officer at the Branch Office at the place of entry where his/her goods have been manifested or removed in bond for processing. The reason for sighting the goods must be clearly and concisely stated in the body of the sight entry, for example no invoice available, description and/or value unknown.

b) Acceptance of a sight entry (DA 22) is provided for in Section 42 and must only be permitted in the following circumstances:

i) In the absence of supporting documents, for example invoices, covering statements, packing notes or bills of lading.
ii) In the absence of particulars regarding weight, number, quantity, gauge or other necessary details, where the information is essential for the proper entry and assessment of duty.
iii) When the importer has reason to believe that the package(s) contains goods not accounted for or are not supported by an invoice.
iv) In the absence of, or where there are errors in, the marks or numbers, and the packages cannot be cross referenced to the supporting documents.
v) If the tariff heading is unknown or in doubt (SC-CR-09).

c) The removal of packages to the place indicated by the Controller/Branch Manager (generally the examination hall) for examination, opening, unpacking, repacking and subsequent removal will be at the risk and expense of the importer in terms of Section 42.

d) In the event of Officers not being satisfied that the due entry after sight declarations are correct, PPs must be called for to cover the production of any documentary evidence considered necessary in support of any contentious matter(s).

e) Section 42(3) stipulates that goods entered on sight declarations may not be removed without due entry after sight and that the penalties prescribed for an incorrect or false entry also apply to a due entry after sight.

f) In terms of Section 42(2)(a), the importer is required to make due entry within three (3) days of the arrival of the goods at the place indicated by the Controller/Branch Manager.

i) The Controller/Branch Managers may allow additional time within reason for due entry to be made. An extension of time must not be allowed where due entry is not made within the stipulated period due to any delay on the part of the clearing agent.
ii) Section 42(2)(b) provides that if due entry is not made of the goods within three (3) months of the date of receipt in the examination area, the goods may be sold by Customs in terms of Section 43.

g) The whole consignment cleared on a sight entry is subject to the provisions of Section 42(2). Consideration will, however, be given to applications to abandon damaged packages but not where repacking has taken place. The aforementioned applies in instances where actual contents and not a loss in weight due to climatic fluctuations are involved.

h) Goods that have been released by Customs must be removed from the examination area within a reasonable period and if this requirement is not observed, the goods must be placed in the States Warehouse. The same principle is applicable in respect of goods detained on stop notes for examination.

i) In terms of Section 44(9), a sight entry is deemed to be a due entry for the purposes of Section 44(5) namely, as far as liability of the master, pilot or other carrier is concerned.

j) The due entry in terms of Section 44(9) must not be confused with entry for home use as in the meaning of Section 45(1), namely determining the rate of duty applicable. The rate of duty applicable is calculated at the time the after sight declaration enters the goods for home use. The sight declaration is not regarded as entry for home use.

k) If an after sight declaration is a removal in bond then the removal in bond declaration is not regarded as entered for home use but merely due entry. T The rate of duty applicable to goods removed in bond is assessed when the goods declaration entering the goods for home use is presented.

l) In the case of merchandise for which no documents have been received, importers may, after sighting the goods, make a due entry after sight in the usual manner in accordance with the result of the examination.

m) If examination has revealed sufficient details to enable proper entry, also as to origin and the goods are duty free or liable to a rated duty and not subject to anti-dumping duty, release may be granted against an indent or other satisfactory evidence of value. In all other instances a PP to cover duty pending production of a prescribed invoice must be called for. At this time the goods must be detained pending lodgement of the PP.

n) Where Officers are not satisfied that the due entry after sight declarations are correct, PPs must be called for to cover the production of any documentary evidence considered necessary in support of any contentious matter(s).

o) Where goods have been entered on a sight declaration, but due entry after sight cannot be made pending analysis or tariff classification:

i) The importer or agent may tender a due entry after sight declaration in the normal manner.
ii) Such after sight declarations may be accepted and the date of acceptance thereof regarded as the date of due entry for home use of the goods.
iii) These declarations would normally be accompanied by a PP pending the compliance with all the provisions of the Act.
iv) Release may be granted on lodgement of a PP to cover the duty at the highest possible rate.
v) Once all the requirements have been met an amended declaration, where necessary, must be passed inserting the relevant details or amending the tariff heading.
vi) The number and date of the PP must be quoted on the after sight declaration.

p) A provisional declaration does not exist, and any document described as a provisional entry or goods declaration must not be accepted.

3.25.2 Application for release of goods in terms of Sections 38(1)(a) and 38(3)(a)

a) The proviso to Sections 38(1)(a) and 38(3)(a) makes provision for the release of certain goods without a goods declaration as contemplated in Section 39, provided the Controller/Branch Manager grants permission:

i) Imports:
   A) Containers temporarily imported must be empty and intended for the packing of goods that are to be exported.
   B) Goods imported under an international carnet.
ii) Imports and Exports:
   A) Human remains. However, the requirements of the Public Health Act must not be overlooked.
   B) Goods that, in the opinion of the Commissioner, are of no commercial value, namely:
      I) Goods that have been mutilated to the extent that commercial gain is not possible;
      II) Samples that have been clearly tagged or marked sample;
      III) Diplomatic mail and newspapers destined for embassies;
      IV) Household pets, provided that the prohibited and restricted import or export requirements have been complied with and the Controller/Branch Manager is satisfied that no illegal animal trade is taking place; and
      V) Any products of negligible value not imported or exported in large quantities, clearly intended for examination, inspection or testing purposes.
   C) Goods of a value for duty purposes not exceeding R500,00 on which no duty is payable in terms of Schedule 1, namely goods that are duty free.

b) In terms of Rule 38.03, to obtain release of the categories of goods listed in paragraph (a)ii), the goods must be declared on a:

i) DA 306 – Application for release of goods in terms of Section 38(1)(a) read with Rule 38.03(a) for imported goods; and
ii) DA 306A – Export of goods in terms of Section 38(3)(a) read with Rule 38.03(b) for exported goods.

c) **Reusable transport equipment**

i) In addition to the goods mentioned in paragraph (a) the DA 306 or DA 306A may be used for reusable transport equipment entering or leaving South Africa.
ii) In the absence of the identification marks and numbers, the declarant may use countable quantities.

d) The declarant verifies if the goods qualifies for the simplified clearance process. If the goods comply to obtain release the declarant:

i) Completes the simplified clearance declaration (DA 306 or DA 306A) in triplicate.
ii) Attaches supporting document(s), for example the transport document, invoice, certificates.
iii) Presents to the Customs Branch Office the completed:
A) DA 306 applying for permission to make use of the simplified clearance procedure from the Controller/Branch Manager; or
B) DA 306A for processing.

e) Customs Officer must deal with the DA 306 or DA 306A at the time of submission in the presence of the declarant.

f) If the DA 306 or DA 306A is accepted the declarant will receive a copy with the following endorsement:

i) DA 306 Release granted in terms of Section 38(1) for imports; or
ii) DA 306A Release granted in terms of Section 38(3) for exports.

g) For acquittal of manifests, consignment notes the endorsed copy of the DA 306 or DA 306A must be used.

h) If the goods do not qualify or if insufficient information or supporting documents are submitted, the DA 306 or DA 306A must be rejected. The reasons and conditions for resubmission will be communicated to the declarant.

i) Where goods are cleared under the simplified clearance procedure Customs Officers must ensure that the requirements of other Departments are observed for example, goods which must be inspected by the Health Authorities must be detained for that department.

j) In instances where Customs is not satisfied that the goods are admissible in terms of Sections 38(1)(a) or 38(3)(a) or if the goods being cleared requires detention in terms of any other Act then the Customs Officer must detain the goods. If a physical inspection is required, the Customs Officer must inform the declarant where to arrange for the inspection.

k) If after the physical inspection it is confirmed that the goods do not fall within the criteria listed in paragraph (a)ii) the declarant must submit a goods declaration. After release of the goods declaration the declarant must take a copy of the goods declaration to the Customs Officer who dealt with the DA 306 or DA 306A.

3.26 Physical movement of goods

3.26.1 Exportation of goods from Customs warehouses

a) Any person who exports goods from a Customs warehouse to a place outside SACU is liable for duty on those goods until the exporter proves that the gods have been duly taken out of SACU, as explained in paragraphs 3.26.2 and 3.27.

b) No goods must be exported from the Customs warehouse:

i) Until the goods entered for export are released; and
ii) Except as otherwise provided for in the Rules, the goods must be removed for export by a licensed ROG as referred to in Section 64D

c) No person may, without the permission of the Commissioner, divert any goods exported to a destination other than the destination declared for exportation.

3.26.2 Bonded movements

a) When goods are moved without the payment of duties and taxes, they are considered bonded goods. These goods remain under Customs control until they have left South Africa or are duly entered on a goods declaration. Bonded movement goods:

i) Includes goods that are:
   A) Imported and that have landed in South Africa and entered for removal in bond or transit; or
   B) Entered into a Customs and Excise warehouse for:
      I) Storage or manufacturing;
      II) Removal in bond to another Customs warehouse within SACU; or
      III) Export to any destination outside of SACU.

ii) Goods removed by road to any destination must be carried by a licensed ROG unless exempted in terms of Rule 64D.04. The list of exemptions includes, but are not limited to:
   A) A licensed ROG may subcontract the carriage of goods to another remover, provided the conditions prescribed in Rule 64D.19 are met;
   B) A container operator may remove containers to a container terminal or depot to which the goods were consigned, as contemplated in Section 18(1)(d); and
   C) A warehouse licensee may use its own transport to remove imported goods to licensed premises.

iii) Do not require permits or certificates while under an in bond or in transit procedure.

b) Second hand vehicles removed by road to any destination may not be driven under their own power or towed, as prescribed in Rule 18.15.

c) The licensed ROG must:

i) Advise Customs of any unforeseen events as listed in Rule 64D.14(9). The notice must be sent to the Customs Office of commencement. Email addresses for all Customs Branch Offices are available on the SARS website.

ii) Obtain prior permission from Customs when any of the activities as mentioned in Section 18(13) is required. An application for permission in terms of Section 18(13) must:
   A) Adhere to the requirements set out in Rule 18.14; and
   B) Be submitted to the dedicated email address: Rule18_14Application@sars.gov.za.

iii) In the case of stolen or hi-jacked goods:
   A) Report the incident to the South African Police Service (SAPS);
   B) Provide a copy of the SAPS report to the Branch Office of commencement; and
   C) Bring duties and taxes to account or apply for a rebate of duty in terms of rebate Item 412.09 of Schedule 4.

d) In terms of Section 18(7), the Commissioner may refuse to accept goods declarations for the removal of goods in bond by road from a person who:

i) Persistently fails to comply with Rules 18 and 64D; or
ii) Has committed an offence referred to in Section 80.

3.26.3 Road freight consignments

a) **Imports by road freight**

i) The place of clearance and port of entry must be the same;
ii) After loading, the carrier must wait for a "proceed to border" (CUSRES 8) status before proceeding to the port; and
iii) All consignments on the carrier must first be released, or off loaded and detained, before the road vehicle is allowed to exit the port.

b) **Exports by road freight: Free circulation goods**

i) On the export declaration, the place of clearance and the port of exit must be the same and must be associated with direct exports cleared under procedure H60.
ii) After loading, the carrier must wait for a "proceed to border" (CUSRES 8) status before proceeding to the port of exit. Carriers arriving at the port of exit are refused access if they are not in possession of the respective proceed to border messages and/or if the manifest is not completed.
iii) All consignments on the carrier must first be released, or off loaded and detained, before the road vehicle is allowed to exit the port.

3.27 Acquittal of goods declarations

a) Declarants of bonded movement goods must prove that the goods have left South Africa or have been duly entered on a goods declaration by submitting the required acquittal documents before duty liability ceases.

b) If Customs stops an in-bond or transit declaration and requests supporting documentation for acquittal purposes, the declarant must upload the documents to the DPS case within thirty (30) days from the date of the goods declaration.

c) Acquittal cases may be subject to a dual physical inspection, which may be conducted for:

i) Transit goods at the port of entry and the port of exit; or
ii) In-bond goods at the first and final warehouse.

d) Acquittal and proof of export requirements are listed in SC-CF-55-A10. No manual amendments or alterations to acquittal documents will be accepted unless they have been initialled by the person who originally signed the document. Correction fluid may not be used on any acquittal document.

e) If any differences exist between the acquittal document and the goods declaration, an amended declaration must be processed before the acquittal document can be accepted.

f) If an in-bond declaration has been processed and the goods were not removed to their final destination, Customs will regard the goods as acquitted if one (1) of the following documents is submitted:

i) A seizure notice issued by Customs or the SAPS (a detention notice may not be used as an acquittal document); or
ii) A State Warehouse deposit slip (SC-CW-01-04).

g) Extension of the time period to obtain acquittal:

i) If the acquittal document cannot be produced within the thirty (30) day period, the declarant may request an extension in writing.
ii) Customs may, after considering all relevant facts, extend the period for obtaining acquittal documentation by a maximum of an additional thirty (30) days.
iii) The request must be received before the original thirty (30) day period expires.
iv) Good cause must be shown in terms of Rule 18.07(a) and may include the following circumstances:
    A) Goods are removed by road through BELN or are destined for a country within Africa, and the remover will not return to South Africa within the thirty (30) day period with the required documentation;
    B) A transport vehicle breaks down; and/or
    C) Vis major.
v) Where an extension is granted, declarants must comply with the approved time period. Penalties will not be imposed during the extended period.

h) If goods in transit cannot be exported within the thirty (30) day period, or within an approved extension, the declarant may submit a fully motivated application for a substitution declaration as described in paragraph 3.32, with reference to the original declaration.

i) Consequences of non-acquittal:

   i) The declarant may be liable for penalties as provided for in SC-CO-01-02.
   ii) Duty and VAT must be brought to account on a goods declaration. The duty and VAT become payable on demand if:
      A) Liability has not ceased as contemplated in section 18(3)(a), refer to paragraph 3.7;
      B) The goods have been diverted; or
      C) The goods are deemed to have been diverted as contemplated in Section 18(13).

j) If the correct acquittal documents are found after the declarant has brought duties, taxes, and penalties to account, the declarant must submit a fully motivated application for a substitution declaration as described in paragraph 3.32, with reference to the original declaration. Where the substitution declaration is approved, the declarant may request a refund of the duty through a general refund claim. Refer to SC-DT-C-04.

3.28 Fish of tariff heading 03.01 taken from the high seas

a) Ships fall under the jurisdiction of the countries in which they are registered. For that reason, fish taken from the sea (open waters, economic zones, and territorial waters) by a ship registered in South Africa is regarded as being of South African origin. No Customs clearance or payment of duty and VAT is required.

b) Fish taken from the sea by ships not registered in South Africa in terms of the Merchant Shipping Act No. 57 of 1951 is regarded as being imported from the country in which the vessel is registered. The country of registration must be entered in the Box 34 – Country of Origin Code field on the goods declaration when the fish are entered for home use in South Africa.

c) The selling price of the fish in South Africa must be used as the basis for Customs valuation, as prescribed in SC-CR-A-03.

3.29 Abandoned wrecks along the coast of South Africa

a) Any goods recovered from an abandoned wreck are regarded as imported goods. The local or non-local registered client (searcher) must, within seven (7) days of the date on which the goods are recovered, submit a goods declaration and bring to account any revenue specified in the Act or any tax-levying Act, unless Customs determines otherwise.

b) In addition, the searcher must pay a royalty fee of 15% on the Customs value of all goods or articles recovered, as well as any expenses incurred by the Commissioner for services rendered in connection with the goods.

c) The duties and royalty must be assessed on either:

   i) The value of the articles, as determined by a sworn appraisement; or
   ii) The sale price, in accordance with the decision of the Controller/Branch Manager, if the article is sold by the licensee.

d) Where the Customs value of the goods cannot readily be determined, Customs may direct the searcher to obtain a sworn appraisement of the recovered goods at their own cost.

e) The searcher must immediately notify the nearest Controller/Branch Manager if an unopened safe, chest, container, or other receptacle is recovered from a wreck and must compile a list of all goods found in the safe, chest, container, or other receptacle.

f) Any safe, chest, container, or other receptacle must be opened under Customs supervision. Refer to SC-CF-22.

g) If the searcher fails to submit a goods declaration bringing the duties, including the 15% royalty fee and VAT, to account, the goods must be removed to a State Warehouse and the Controller/Branch Manager must dispose of the goods in accordance with Section 43(3), provided that all other provisions of the Act have been complied with.

h) The procedures and conditions for:

i) Registering as a searcher to search for, or on, an abandoned wreck is contained in SC-CF-19; and
ii) Applying for a bond to search for abandoned wrecks along the coast of South Africa and to take possession of articles recovered from such wrecks are contained in SC-SE-05.

3.30 Refunds and drawbacks

a) To claim a refund on a goods declaration processed using Customs client number 70707070, the refund application must be paid manually, as no Financial Account Number (FAN) is allocated to registration code 70707070.

b) Drawback and refund items apply only to exports from South Africa to destinations outside the Southern African Customs Union (SACU), except for refunds of environmental levy and health promotion levy.

c) An application for a drawback or refund item must be submitted to the Controller/Branch Manager (source office) in whose area of control the exporter conducts business before the goods are exported.

d) Where a drawback or refund is envisaged, the export declaration must, at the time of lodgement, contain the appropriate drawback or refund item and the correct CPC. The notes to Schedule 5 and the conditions applicable to the drawback or refund item must also be complied with. If the CPC or drawback/refund item does not appear in the appropriate field on the export declaration, the application will be rejected as a no claim and will not be considered.

e) The DA 63 must be processed by Customs on the same day as the goods declaration, as described in SC-DT-C-13.

f) Amended export declaration:

i) To insert the intention to a drawback/refund item claim will only be allowed on condition that the goods are not yet exported and are readily available for inspection.
ii) Where the drawback/refund item or tariff heading is amended or inserted will only be accepted for drawback/refund item purposes, if the goods were still under Customs control in South Africa and are readily available for inspection.
iii) Where quantity is reduced and the goods have already left Customs control, will only be allowed if the goods are identifiable by means of a unique identification such as a serial, VIN or Chassis number and the remaining quantity can be produced to Customs if required.
iv) Declarants wanting to apply for a refund or drawback must refer to the Refund and Drawbacks policy (SC-DT-C-13) for assistance.

g) In terms of Schedule 5, Note 7, a refund of duty under Schedule 5 Part 2 may only be **paid to the importer or the person who paid the duty on entry** for home use, unless the Commissioner authorises payment of the refund to another person who complies with any conditions imposed by the Commissioner.

h) Declarants who wish to apply for a refund or drawback must refer to:

i) The export control requirements described in paragraph 3.5(e); and
ii) The Refunds and Drawbacks Policy (SC-DT-C-13).

3.31 Amendments

a) Invalid or incorrect goods declarations must be adjusted by the declarant in terms of Section 40(3) without delay on discovering that the goods declaration submitted to Customs:

   i) Does not comply with Section 39; or
   ii) Is invalid in terms of Section 40(1).

b) The goods declaration must be adjusted by:

   i) An amended declaration; or
   ii) The substitution of a new goods declaration and the cancelation of the original declaration by an amended declaration with the prior approval of Customs; or
   iii) Such manner as Customs may prescribe.

c) Section 40(3) stipulates that the acceptance of an amended declaration or a substitution declaration will not indemnify an importer or exporter against any fine or penalty provided for in the Act.

d) If a manual amended declaration (SAD 504) is completed, the SAD 506 must be used as a continuation sheet. The fields BROUGHT FORWARD and CARRIED FORWARD on the continuation sheet must not be completed.

e) Where permission is sought to delete packages from the original declaration by use of an amended declaration, the declarant must ensure that reference is made on the amended declaration as to how the deleted packages have been accounted for, for example Case Number 10 cleared as per Customs declaration No. <insert number> dated <insert date>. Amended declarations not properly completed must be refused.

f) Amended declarations must clearly indicate what is being amended, for example, for example amending tariff heading only.

g) Under no circumstances will a declarant be allowed to amend the marks, numbers or quantity of packages to facilitate the acquittal of a ship's manifests.

h) Amended declarations requirements

   i) Declarant initiated amended declarations will not contain a case number; the contrary will apply to all amended declarations requested by Customs.
   ii) If the amended declaration amends any of the particulars under the headings from Purpose up to and including B/E Sight No. and Date, the amended information must be inserted in the appropriate fields.
   iii) The information reflected in the fields Original B/E No., Date, Assessment Date and Accepted At must agree in all respects with the particulars of the original declaration.
   iv) In the case of an amendment to a specific entry line or goods declaration item, the entire line or item, including any fields that remain unchanged, must be completed. The number of the appropriate line or item on the original declaration must be inserted in the line number field and the total number of lines being amended (including insertions) by the amended declaration must be indicated under the heading Total Lines. If none of the entry lines or goods declaration items is being amended or declared the field Total Lines must be left blank.
   v) To add a goods declaration entry line or goods declaration item to a goods declaration, the number following on the number of the last entry line or goods declaration item used on the original declaration must be used in the Line field.
   vi) To cancel a goods declaration entry line or goods declaration item only the following fields, if and where applicable, need to be completed and the word CANCELLED inserted in the Description field:
      A) Original declaration line or item number;
      B) Country of origin;
      C) Tariff Code:
         I) Schedule 1 Part 1;
         II) Schedule 3/4;
         III) Trade Agreement;

IV) Schedule 2; and/or
V) Schedule 1 Part 2B.

D) Quantity and Code:
I) Statistical Quantity and Code;
II) Duty Calculation Quantity and Code;
III) Classification Quantity and Code; and/or
IV) Countable Quantity and Code.

vii) All totals in respect of the value and duties, as they will appear after amendment by the amended declaration as well as the way they were entered on the original declaration, must be reflected in the fields provided and the differences, if any, suitably indicated.

viii) Underpayment and overpayment in duty must be indicated by inserting the abbreviations U/E and O/E respectively before the relative amounts in the DIFFERENCES fields. If an amended declaration is passed to amend a goods declaration which has already been amended, care must be exercised that the TOTALS AFTER CORRECTION of the previous amended declaration are reflected against the TOTALS BEFORE CORRECTION on the current amended declaration.

i) Amended declarations submitted will be automatically rejected if:

i) Customs requested an amended declaration and the declarant submits such amended declaration without a valid case number.

ii) The declarant submits an amended declaration:
A) While the initial goods declaration is still within the inspection process;
B) Reflecting a case number which is not valid; or
C) To change the Customs client number on the original or substitute declaration to the general Customs client number 70707070.

iii) The declarant submits an amended declaration to substitute the declaration. For assistance with substitution, refer to paragraph 3.32.

j) A goods declaration may only be amended if it has not been released and does not have an inspection case pending or in progress.

k) Change Acknowledgement Indicator (CAI) – mandatory field

i) The Change Acknowledgement Indicator must be inserted on an amended declaration and when the amendment relates to an outcome of a Customs documentary or physical inspection (SC-CF-55-A01).

ii) Based on the outcome communicated to the declarant (CUSRES 26) the declarant must determine which of the four (4) indicators he/she is going to apply when submitting the amended declaration.

iii) Rules for the use of this indicator are stipulated in SC-CF-55-A01.

l) Amended declarations resulting in refunds

i) Amended declarations on which a refund will be claimed are subject to documentary inspection.

ii) All amended declarations will require the submission of supporting documentation before being routed to the Adjustments team for documentary inspection.

iii) For the requirements for refunds see SC-DT-C-13.

iv) The supporting documentation required for a refund is documented in SC-DT-C-13.

m) When a declarant submits an amended declaration that relates to a drawback the correct rebate item and Customs Procedural Code (CPC) must be referenced before the goods are exported from South Africa. Refer to SC-DT-C-13 and SC-CF-55-A01.

i) **On electronic system – EDI submission**

A) An electronic submission of a goods declaration via EDI does not have an option for an amended declaration, as the declarant only needs to submit a revision of the original declaration. The CD 1 accommodate all clearance requirements by requesting a Transaction Type, namely:

I) Original (9): Must be used by the declarant to submit a new goods declaration for processing;

II) Substitution (5): Must be used by the declarant to submit a request to substitute a prior goods declaration;
III) Change or Amendment (4): Must be used by the declarant to submit a request to amend a prior goods declaration; and
IV) Cancellation (1): Must be used by the declarant to submit a request to cancel a prior goods declaration.

B) Refer to SC-CF-55-A01.

ii) **Manual submissions**

A) The declarant requests or submits the request to amend, cancel or substitute an existing goods declaration.
I) An amended declaration can only be passed if the selected goods declaration does not have an inspection case pending or in progress.
II) Only manually submitted goods declarations can be retrieved for amendments, cancelations and substitutions.
III) Goods declarations that exceed ten (10) lines must be submitted via EDI.

B) When a declarant submits an amended declaration that relates to a drawback the Customs Officer will verify if the correct rebate item has been referenced with the correct Customs Procedural Code (CPC). Refer to SC-DT-C-13 and SC-CF-55-A01.

n) A worksheet reflecting how the TOTALS AFTER CORRECTION were calculated must be submitted if supporting documentation is requested by Customs.

3.32 Substitutions

a) In terms of Section 40(3)(a), a declarant may apply to substitute a goods declaration if:

i) The original duty-paid goods declaration (A 11) was declared incorrectly and not in accordance with the clearing instructions, and is replaced by:
A) An E 40.00 goods declaration; or
B) A goods declaration qualifying under an item of Schedule 3 or Schedule 4 together with the corresponding goods declaration combination. The declarant must prove that the requirements of the applicable rebate item were met when duty was paid on the original declaration. If the rebate provision is withdrawn between the submission of the original (code 9) declaration and the substitution (code 5) declaration, the withdrawal does not affect the declarant's established right to substitute the original declaration.

ii) An importer, exporter, or manufacturer cleared the goods under one (1) Customs procedure but cannot continue with the declared procedure because of circumstances that were unknown at the time of clearance.

b) Allowable time periods

i) Customs must receive an application for the substitution of a goods declaration within six (6) months from the date of the original duty-paid goods declaration, except where substitutions relate to:
A) Section 40(3)(aA), an amendment of tariff headings with retrospective effect, or an amendment of determinations contemplated in Section 40(3)(b)(ii). In these instances, the six (6) month period is calculated from the date on which the amended tariff heading or determination came into effect.
B) Sections 75(14A) and 75(14B), which provide for retrospective permits issued by ITAC in exceptional circumstances. In these instances, the six (6) month period is calculated from the date of the ITAC letter or notification issuing the retrospective permit.

ii) Where no duty was paid on the original (code 9) declaration, Customs must receive the application for substitution within one (1) month from the date of the original declaration. Refer to paragraph (a)ii).

iii) Neither the Commissioner nor the Controller/Branch Manager may extend these periods. Applications received outside these periods must be rejected.

c) Permission to substitute must be obtained from Customs by submitting the substation declaration. The declarant must ensure that the goods are covered by a goods declaration at all times [Rule 40.02(b)] by submitting:

i) First the substitution (code 5) declaration:
   A) With the rate of duty applicable at the time of the:
      I) Assessment of the original (code 9) declaration; or
      II) Acceptance date of the original (code 9) declaration.
   B) Inserting in the additional information column the code VTE if VAT was paid on the original (code 9) declaration.
   C) If an import permit is applicable: endorsed “Import permit originally produced in respect of substituted declaration number <insert number> dated <insert date>”.

ii) Then the cancelation (code 1) of the original (code 9) declaration, which is dealt with as an amended declaration and must be endorsed to the effect:
   A) “This goods declaration is cancelling the original declaration” <insert MRN number of original declaration>"; and
   B) Where applicable "Permit/No permit reinstatement, see goods declaration Number <insert MRN number of substitution goods declaration>".

d) If the substitution (code 5) declaration or cancellation (code 1) declaration is stopped for documentary inspection, the declarant must upload the following documentation to the case:

i) Documentation to be attached to both declarations:
   A) A signed and dated letter on the declarant's company letterhead explaining the reasons for the substitution and containing at least the following information:
      I) Local Reference Number (LRN) and Movement Reference Number (MRN) of the original (code 9) declaration;
      II) Applicant's name and Customs client number;
      III) Importer's name and Customs client number, where applicable; and
      IV) Clearing agent's name and Customs client number.
   B) The first page of the original declaration.
   C) Where not previously submitted with the original declaration:
      I) The invoice;
      II) The worksheets;
      III) The transport documents; and
      IV) The clearing instructions.
   D) The standard supporting documentation listed in paragraph 3.11.2(a).
   E) Any additional documentation requested by Customs.

ii) Documentation to be attached to the cancellation (code 1) declaration:
   A) A copy of the substitution (code 5) declaration reflecting the LRN and/or MRN.
   B) Where the cancellation results in an overpayment, a CR1 together with all supporting documentation required by SC-DT-C-13.

iii) Documentation to be attached to the substitution (code 5) declaration:
   A) An inspection report or EWP where the goods were previously inspected by Customs;
   B) Documentation confirming that the goods are the same as, or similar to, the goods originally imported; and
   C) Certified copies of any permits or certificates, where applicable.
      I) Where insufficient quantities or values remain available on a permit or certificate, the declarant must log a call for assistance.
      II) EDI users experiencing technical difficulties must contact their service provider or the SARS Contact Centre.
      III) Customs Officers experiencing technical difficulties must log a call on Remedy.

e) Where a permit is required, sufficient quantities or values must be available on the permit to cover the substitution (code 5) declaration.

i) Where insufficient quantities or values are available, the declarant must log a call with SARS for manual intervention.

ii) Business Relations must first accept the cancellation declaration and thereafter the substitution declaration to ensure that the consignment remains covered by at least one (1) goods declaration.

iii) This process restores the permit values before the substituted declaration is processed.

f) Customs may require a physical inspection of the substitution (code 5) declaration or cancellation (code 1) declaration to verify the particulars submitted by the declarant or to ensure compliance with CPC requirements. The inspection must be conducted by:

i) A physical inspection team where the goods remain in a Customs control area; or
ii) A supervision team [SC-CF-22 (special and/or extra attendance process)] where the goods are no longer in a Customs control area.

g) When the declarant makes a booking for an inspection the Operations Manager of the Physical Inspection or Supervision team must use his/her discretion to decide if an inspection can be conducted.

i) If an inspection is not conducted the Operations Manager must endorse the declarant's reason for substitution letter detailing the reasons why the inspection was declined.
ii) Where an inspection is conducted:
   A) The location where the inspection takes place is at the discretion of the Controller/Branch Manager.
   B) If necessary, the goods must be delivered to the State Warehouse or any other location for inspection on an agreed date. The removal of the goods to the indicated premises for an inspection for the purpose of opening, unpacking or repacking must be performed at the risk and expense of the declarant.
   C) The following policies and procedures apply:
      I) State Warehouse (SC-CW-01-04); and
      II) Special and Extra Attendance (SC-CF-22).
   D) The result of the inspection must be reported on the inspection report.
iii) The declarant uploads the inspection report or, if no inspection was conducted, the endorsed reason for substitution letter, to the case.

h) The release of the substitution (code 5) declaration (Substitution Accepted - CUSRES 29) constitutes Customs approval to substitute the original (code 9) declaration.

i) Once Customs has verified the substitution (code 5) declaration and cancellation (code 1) declaration, compliant declarations are accepted on the system and the substitution request is approved.

j) Where the cancellation of the original declaration results in an overpayment of duties and taxes, the declarant must submit a refund claim in accordance with SC-DT-C-13.

k) If the cancellation (code 1) declaration is rejected, the declarant must cancel the substitution (code 5) declaration and indicate the following reason: "Substitution not approved - cancelled not acted upon."

3.33 Cancelations

a) The declarant must submit a cancellation declaration to Customs when:

i) A goods declaration was lodged, but the goods did not arrive.
ii) Goods were declared under an incorrect Procedure Category Code (PCC) and a substitution is required (paragraph 3.32).
iii) A goods declaration was lodged, but:
   A) The goods cannot be used in accordance with the declared PCC and Customs Procedure Code (CPC) combination; or
   B) The declarant is not entitled to clear the goods under the declared PCC and CPC combination (paragraph 3.32).
iv) A goods declaration was duplicated, resulting in two (2) identical goods declarations being lodged for the same consignment. The declarations may have been lodged by one (1) or more declarants.

b) Deferment clients may cancel a goods declaration without paying the amount due, provided that the cancellation is processed within the deferment period. Refer to SC-DT-B-02.

c) An unpaid cash goods declaration may be cancelled if a clerical error can be proven.

i) The following endorsement must be inserted on the cancellation declaration: "No refund to be applied for, credit to be offset against debit."
ii) The declarant must submit a letter explaining the clerical error and provide supporting documentation to substantiate the request. Although Service Manager reflects the cancellation as a refund, no refund of duty or VAT will be paid to the declarant.

d) Where a declarant can prove dual clearance:

i) If one (1) of the goods declarations involved in the dual clearance has been stopped for inspection, the inspection case must be finalised before a cancellation declaration can be submitted.
ii) If both goods declarations involved in the dual clearance have been stopped for inspection, both inspection cases must be finalised before a cancellation declaration can be submitted.
iii) If both goods declarations have been released by the system, the declaration that was not presented to the release authority for the release of the goods must be cancelled.

e) A goods declaration containing a PP for PPE on line one (1) may not be cancelled unless the amended declaration liquidates the PP.

f) When a complete goods declaration is cancelled, the AFTER TOTAL LINES field in the header of the amended declaration must be left blank.

g) Once accepted, a cancellation declaration closes the original declaration. No further transaction or action may be performed against either the original declaration or the cancellation declaration.

3.34 Payments

a) The declaration system will not permit the release of goods where payment for the goods declaration was not made.

b) The payment procedure for deferred duties and taxes is contained in SC-DT-B-02. Additional payment information is contained in GEN-PAYM-01-G01.

3.35 Calendar Days

a) Customs applies calendar days when calculating prescribed time periods, unless otherwise specified.

b) Legislative time periods must be calculated in accordance with Section 4 of the Interpretation Act No. 33 of 1957, by excluding the first day and including the last day. Where the last day falls on a Sunday or public holiday, the period extends to the next day that is not a Sunday or public holiday.

4 REFERENCES

4.1 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 Notes to Schedule 5 as well as the Notes to Part 1 of Schedule 5 of the Harmonised Tariff **Customs and Excise Rules:** 7, 8, 18, 18A, 19A, 38, 39, 40, 41; 59A.03(1), 59A.03, 64D, 101, 101A, 119A, 120 – 120.07, 120A.01 and 201.10 **Value-Added Tax Act No. 89 of 1991:** Sections 7(1)(b), 13

TYPE OF REFERENCE	REFERENCE
Other Legislation:	**Merchant Shipping Act of 1951:** All **Promotion of Access to Information Act No. 2 of 2000:** All **Promotion of Administrative Justice Act No. 3 of 2000:** Section 3 and 5 **National Road Traffic Act No. 93 of 1996:** All **Cross Border Road Transport Act No.4 of 1998:** All **Interpretation Act, No. 33 of 1957:** Sections 2 and 4
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; **Chapter 4(C) Repayment of duties and Taxes** – All; **Specific Annex E, Chapter 1 –** Customs Transit **Standard:** 1-4; 8**,** 10, 12, 13, 15, 16, 23, and 24, **Recommended Practice:** 2, 9, 11, 17, 18, 21, 22 and 25 **WCO Framework of Standards:** Annex 1 Standard 1.2, 1.3.3, 2.4 and 10 **WTO Trade Facilitation Agreement**: Section 1 Article 1 – Publication and availability of information; Section 1 Article 3 – Advance Rulings; Section 1 Article 4 – Appeal or review procedures; 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 #	DOCUMENT TITLE
GEN-PAYM-01-G01	Payment Rules – External Guide
SC-CA-02	Internal Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CC-32	Prohibited and Restricted Goods – External Policy
SC-CC-38	Reporting of Conveyance and Goods – External Policy
SC-CF-13	Non-Designated Ports – External Policy
SC-CF-19	Licensing, Registration and Designation – External Policy
SC-CF-22	Special and Extra attendance – External Policy
SC-CF-25	Provisional Payments – External Policy
SC-CF-30	Invoices – Internal Policy
SC-CF-32	Completion of DA 70 – External Manual
SC-CF-36	Use of DA 490 and DA 494 – External Policy
SC-CF-55-A01	Completion of Goods Declarations – External Annex
SC-CF-55-A02	Alphabetic District Office Codes – External Annex
SC-CF-55-A03	CPC Combination Matrix – External Annex
SC-CF-55-A04	Procedure Measure Matrix – External Annex
SC-CF-55-A05	Country and Currency Codes – External Annex
SC-CF-55-A06	Supplementary Unit Codes – External Annex
SC-CF-55-A07	Countable Quantity Code – External Annex
SC-CF-55-A08	Export Coding – External Annex
SC-CF-55-A09	Customs Status Response Messages – External Annex
SC-CF-55-A10	List of Acquittal Documents Required – External Annex
SC-CF-55-A11	Supporting Document Codes – External Annex
SC-CF-55-A12	Customs Declaration SAD 502 – External Annexure
SC-CF-55-A13	Customs Declaration SAD 505 – External Annexure
SC-CF-55-A14	Customs Declaration SAD 509 – External Annexure
SC-CO-01-02	Offences and Penalties – External Policy
SC-CR-A-03	Valuations of Imports – External Policy
SC-CR-A-05	Method 1 Valuation of Imports – External Policy
SC-CR-A-07	Valuation of Exports – External Policy
SC-CR-A-09	Tariff Classification – External Policy
SC-CW-01-04	States Warehouse – External Policy
SC-DT-B-02	Deferments – External Policy
SC-DT-C-09	Completion of DA 63 – External Manual
SC-DT-C-13	Refunds and Drawbacks – External Policy

DOCUMENT #	DOCUMENT TITLE
SC-MT-02	International Mail – External Policy
SC-RO-02	Administration of Trade Agreements – External Policy
SC-SE-05	Bonds – External Policy
SC-TA-01-04	ATA and CPD Carnet – External Policy

5 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.