

# CUSTOMS EXTERNAL CONTRAVENTION LIST

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## 1 DEPOSIT IN TERMS OF SECTION 91(1)(a)(iii)

### 1.1 Ignoring the instructions or actions of an officer – Sections 4

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 4(7)</b> Refuses or fails to comply with a lawful instruction to appear before an officer	53	79(1)	R8 000
<b>Section 4(8A)(a) and (b)</b> Refuses or fails to comply with a lawful instruction to appear before an officer for examination of goods using an X-ray scanner or any non-intrusive inspection method	288	79(1)	R8 000
<b>Section 4(10)</b> Refuses or fails to comply with an order to stop or a request to be searched by an officer	54	79(1)	R8 000
<b>Section 4(12)</b> a) Removes, breaks or interferes with any lock, seal, etc. placed or affixed by an officer	55	80(1)(e)	R20 000
b) Removes any goods from a place locked or sealed by an officer	56	80(1)(f), 83(1)	25% of under-payment, minimum R20 000
<b>Section 4(12A)</b> Refuses without good cause to produce the required documents upon instruction by the officer	57	79(1)	R5 000

### 1.2 Ignoring the instructions of an officer regarding the movement of persons and/or goods in the Customs controlled area – Section 6A

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 6A(3)(a)</b> Refuses to comply with instructions of a Customs officer regarding the movement of goods/person in a Customs controlled area	58	79(1)	R8 000

### 1.3 Failure to comply with arrival and departure reports - Sections 7 and 8

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 7(1)</b> Fails to report the arrival of a ship or aircraft within the prescribed time	59	78(1)	R1 500

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 7(1B) and Rule 7.01</b> Fails to deliver the manifest within the prescribed time or does not deliver the manifest at all	60	78(1)	R1 500
<b>Section 7(1A)</b> Fails to call at a designated point of entry or land at a Customs and Excise airport	61	78(1)	R5 000
<b>Section 7(3)</b> Fails to deliver a report outward of any ship or aircraft from any place outside South Africa or another place within South Africa	62	78(1)	R1 500
<b>Section 7(6)</b> Fails to obtain a certificate of clearance before departing from any appointed place of entry or any place appointed as a Customs and Excise airport	63	78(1)	R1 500
<b>Section 7(7)</b> Fails to obtain a fresh clearance after the initial clearance has lapsed as a result of not departing within the prescribed period	64	78(1)	R1 500
<b>Section 8 and Rules</b> Fails to submit a completed notice, report or list in respect of vessels, aircrafts, rail or road transport, terminals, depots, transit sheds or wharf operators in the prescribed time period	289	78(1)	R500 per notice/report/list, maximum of R100 000 per month

#### 1.4 Failure to declare sealable goods – Section 9

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 9(1)</b> a) Failure by the master to declare sealable goods	65	78(1)	R1 500
b) Failure by crew to declare sealable goods	66	78(1)	R1 500

### 1.5 Landing of unentered goods – Section 11

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 11(1)</b> Fails to place goods landed before due entry thereof, in a transit shed, container terminal, container depot, state warehouse or any other place approved by the Controller/Branch Manager	67	78(1) and 83(1)	R10 000

### 1.6 Reporting of vehicles after arrival in South Africa– Section 12

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 12(3)(a)</b> a) Failure by a person to report an arrival at a designated port	68	78(1)	R1 500
b) Failure by a person in charge of a vehicle to report to the nearest Controller/Branch Manager the arrival of such a vehicle in South Africa and/or the goods conveyed thereon and their destination at a non-designated port	69	78(1)	R1 500

### 1.7 Reporting of goods brought into the country overland on foot – Section 12

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 12(5)(a), (b), (c)</b> Fails to report goods brought into South Africa to the nearest Controller/Branch Manager and deals with such goods before release by the said Controller/Branch Manager (also see Sections 38(1), 47(1) and 47A(1))	70	78(1)	R1 500

### 1.8 Failure to comply with the conditions of goods imported by post – Section 13

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 13(5)</b> Receives, removes, takes, or in any manner deals with any goods, imported by post without payment of the correct duty to the Postmaster	71	83(1)	25% of under-payment, minimum of R1 500

## 1.9 Goods not declared or under-declared by persons entering or leaving South Africa – Section 15

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 15(1) and (2)</b>			
Entering –			
a) Fails to declare goods in his/her possession		81	25% of under-payment, minimum of R1 500
b) Declares goods but fails to furnish the correct particulars e.g. of value and/or quantity		84	25% of under-payment, minimum of R1 500
Leaving –			
c) Fails to declare goods in his/her possession		83(a)	R1 500

## 1.10 Misuse of temporary import permit/carnet – Section 15, 18, 18(A) and 38

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Sections 15, 18, 18(A) and 38(1) read with Rules 15.01, 18.01 to 18.15, 18A.01 to 18A.10 and 120A.01</b>			
a) Misuse of temporary import permit (TIP) or Carnets in relation to:			
i) Vehicles used outside permit/carnet provisions;	75	83	R20 000
ii) Hire or lease vehicle after importation; and/or	77		
iii) Vehicle sold or otherwise disposed of	78		
b) Fails to declare goods for export including re-exportation on carnet	99	80(1)(c)	R5 000 per incident
c) Fails to submit proof of export (acquittal) in the prescribed period as indicated on the carnet	100	80(1)(c)	R5 000 per incident

## 1.11 Entering of goods removed in bond – Section 18 and 18A

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 18(3) read with Rule 18.07(a)</b>			
Fails to obtain proof that goods have been removed to final destination within the specified period (Repetitive offences must lead to further action; for example, agents may face de-licensing)	34	78(1)	R1 500 per declaration

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 18(3) read with Rule 18.07(b)</b> Fails to submit valid proof, information or documents within <b>seven (7) days</b> from request without valid reasons for non-submission (Repetitive offences must lead to further action; for example, agents may face de-licensing)	92	78(1)	R1 500 per declaration
<b>Section 18(7), 18A(6), 64D(1) and (2), Rule 18A.10</b>			
a) Second hand vehicle moving in transit or bond through South Africa on own wheels	290		
b) Second hand vehicle moving in transit or bond by person other than licensed remover of goods	291	80(1)(c)	R1 500 per vehicle
c) Second hand vehicle moving in transit or bond through South Africa dropped off before port of exit	292		
<b>Section 18(8)</b> Takes delivery of goods removed in bond or removes such goods from the control of the Controller/Branch Manager without due entry for home consumption thereof	293	80(1)(c) and (o)	25% of underpayment, minimum of R1 500
<b>Section 18(13)</b> Without permission diverts goods removed in bond to a destination other than the destination declared on entry for removal in bond	37	80(1)(c) and (o)	25% of underpayment, minimum of R1 500

## 1.12 Customs and Excise warehouses – Section 19 – 26

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Rule 19.02</b> Fails to maintain warehouse, in terms of physical conditions and adequate security	79	78(1)	R2 000
<b>Section 19(3)</b>			
a) Removes or breaks a State lock	80	80(1)(e)	R5 000
b) Enters any warehouse that is so locked and removes any goods without the permission of the Commissioner	81	80(1)(f) and 83(a)	25% of underpayment, minimum of R1 500
<b>Section 19(4) and 20(5)</b> Fails to allow the Controller/Branch Manager or any delegated officer to conduct a stock take at a Customs and Excise warehouse	82	79(1)(f)	R1 500
<b>Section 19(9)</b> Goods retained in a Customs and Excise warehouse for a	83	78(1)	R1 500 per

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
period longer than two (2) years without permission			consignment or part thereof
<b>Rule 19.05</b> Does not keep a proper/complete record of all receipts into or removals from the warehouse	84	78(1)	R2 000
<b>Rules 19.07</b> Fails to notify the Controller/Branch Manager of change in legal identity, name and address of business, structure of warehouse/plant or goods manufactured	85	78(1)	R1 500
<b>Rule 20.03</b> Fails to produce required documents for warehousing of goods.	86	78(1)	R1 500
<b>Section 20(4)</b> Removes goods from a Customs and Excise warehouse without due entry thereof	87	80(1)(c) and 83(a)	25% of under-payment, minimum of R1 500
<b>Section 20(4)(bis)</b> Diverts goods entered for removal from or delivery to a Customs and Excise warehouse to any other destination without the permission of the Controller/Branch Manager	88	80(1)(o)	25% of under-payment, minimum of R1 500
<b>Rule 20.08</b> Open/examines goods in closed trade containers without the permission of the Controller/Branch Manager	89	78(1)	R1 500
<b>Section 26</b> Transfers ownership of goods from a Customs and Excise warehouse without the prior permission of the Controller/Branch Manager	90	78(1)	R1 500

### 1.13 Failure to comply with the conditions for the entry of goods – Sections 12, 18A, 38 – 41, 44, 47, 54, 113 and 119A

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 12(7)</b> Failure to declare vehicle and goods carried thereon from South Africa	91	83(a)	25% of value of goods not declared, minimum of R1 500 and a maximum of R20 000

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 18A(3)</b> Fails to obtain proof of export in prescribed period of thirty (30) days	316	78(1)	R1 500
<b>Section 18A(4)</b> Failure to process export declaration for ex warehouse goods	22	80(1)(c)	25% of value, minimum of R1 500 and a maximum of R20 000
<b>Section 18A(9)</b> Without permission of Commissioner diverts goods to a destination other than that declared	20	80(1)(c)	25% of value, minimum of R1 500
<b>Sections 38(1), 38(3), 40(1), 46(1), 47(1) and 49(1)</b> Failure to make due entry –			
a) Counter/administrative error		84(1)	None
b) Duty incorrectly calculated	1	84(1)	10% of underpayment, minimum of R 1500
c) Omits country of origin or incorrect origin on declaration resulting in no loss to the fiscus	2	84(1)	R1 500 per line
d) Removes, receives, takes, delivers or deals with imported/exported goods without such goods being entered	17	83(a)	25% of underpayment, minimum of R1 500
e) Omits country of origin or incorrect of origin on declaration resulting in an under- payment of duty	16	84(1)	25% of underpayment, minimum of R1 500
f) Omission of a line on the worksheet or declaration	3	84(1)	10% of underpayment, minimum of R 1500
g) Incorrect rate of exchange	4	84(1)	10% of underpayment, minimum of R1 500
h) Incorrect currency use on declaration	294	84(1)	10% of underpayment, minimum of R1 500
i) Particulars on invoice correct but incorrect tariff heading entered	5	84(1)	10% of underpayment, minimum of R1 500

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
j) Potential under-declarations where goods are entered for warehousing, where duty is rebated, or the goods cleared in transit	6	84(1)	10% of under-payment, minimum of R1 500
k) Item appears on invoice but not on original declaration	295	84(1)	10% of under-payment, minimum of R1 500
l) Using false or misleading documents	7	84(1)	25% of under-payment, minimum of R1 500
m) Enters goods under rebate not qualifying for such rebate	14	80(1)(j) and 80(3)	25% of under-payment, minimum of R1 500
n) Omission of an invoice resulting in an under-payment	15	84(1)	25% of under-payment, minimum of R1 500
o) Non-disclosure or non-application of tariff determination (TDN)	10	84(1)	25% of under-payment, minimum of R1 500
p) Late or non-submission of a declaration	296	78(1)	R 5000 per declaration
q) Incorrect quantity used on declaration	315	78(1)	10% of under-payment, minimum of R 1500
<b>Section 39(1)</b> Failure to pay all duties due on goods imported contrary to the conditions relating to the deferment agreement	297	78(1)	R8 000
<b>Rule 39.08</b> Omits to declare a Customs code number or declares an invalid number despite being issued with one (1)	18	78(1)	R1 500 per declaration
<b>Sections 38(1), 39(1), 40(1), 44(10) and 47(1) read with Section 113(2)</b> Fails to inform SARS with regards to any substitutions, amendments or replacements on carnets	298	83	R5 000 per incident
<b>Section 40(1)</b> Goods cleared for export which have been placed into export stacks, cargo depots, Customs controlled area or loaded onto any vehicle which will remove such from South Africa, returned to South Africa without permission	98	80(1)(c), 83(a) and 84(1)	25% of value, minimum of R1 500 and a maximum of R20 000

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 41</b> Failure to produce a detailed, correct and sufficient invoice	30	84(1)	25% of value, minimum of R1 500 and a maximum of R20 000
<b>Section 54 read with Rule 54.01, 02</b> Imports, removes or allows cigarettes to be removed from a Customs and Excise warehouse for home consumption without the stamp impression appearing on the <b>containers</b> as determined by the Commissioner	299	83	R20 000 per declaration
<b>Sections 119A and 39(1)(c) read with Rules 119A and 39(2B).02</b> Failure to submit requested documents in the prescribed format at the place specified within <b>two (2)</b> working days from request Where valid reasons for non-submission exist, no penalty should be imposed (Repetitive failure must lead to further action; for example, agents may face de-licensing)	19	78(1)	R1 500 per declaration

#### 1.14 Registration – Section 59A and Rule 59A.03

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 59A read with Rule 59A</b> Failure to register as an importer or exporter in terms of the provisions of Rule 59A.03	101	83	R5 000

#### 1.15 Licences – Section 60 – 64D and 64G

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 64B read with 60</b> Enters goods for reward on behalf of an importer or exporter without the prescribed licence	32	80(1)(o)	R5 000 per declaration
<b>Section 64B</b> Utilises the security of another agent for the fulfilment of his/her (agent) obligations in terms of this Act	33	78(1)	R1 500

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 64C</b> Searches any wreck or searches for any wreck without being licensed with the Commissioner to do so	102	78(1)	R1 500
<b>Section 64D(1) read with 60(1)</b> No person, except if exempted by Rule, shall remove any goods in bond/transit by road in terms of Section 18(1)(a) or export by road (in terms of Sections 18A, 19, 19A, 20 or 21 or any other goods that may be specified by Rule) unless licensed as a remover of goods	103	80(1)(a), 80(1)(c), 80(1)(m), 80(1)(o), 83(1)(a), and (b) and (c)	R5 000 per declaration
<b>Section 64D(1) and (7) read with 60(1) and Rules 64D.10(5) and 64D.11(5)</b> Using security of another remover of goods in bond	104	83(a)	R20 000 per incident

## 1.16 Valuation

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Sections 65, 66, 67 read with 39(1)</b> Non-disclosure or non-application of a value determination (VDN)	12	84(1)	25% of underpayment, minimum of R1 500
Not including dutiable charges on original declaration	13	84(1)	25% of underpayment, minimum of R1 500

## 1.17 Rebates of duty – Section 75

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 75(1)(b)</b> Fails to export goods originally imported within the specified period	38	78	R5 000
<b>Section 75(5)</b> a) Sells without permission of the Commissioner an immigrant's car of a value not exceeding R20 000	300	83(a)	R5 000
b) Sells or disposes of other goods entered under rebate of duty without obtaining the permission of the Commissioner and payment of the duty due	301	83(a)	25% of underpayment, minimum of R1 500

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
c) Uses goods entered under rebate of duty otherwise than in accordance with the item under which entry was made	39	83(a)	25% of underpayment, minimum of R1 500
<b>Rule 75.06</b> Moves goods to non-registered premises for further processing or operation without the permission of the Controller/Branch Manager	302	78(1)	R5 000
<b>Section 75(19)</b> Diverts goods entered under rebate of duty without the permission of the Commissioner to a destination other than the destination declared on the rebate entry or delivers such goods or causes such goods to be delivered contrary to the provisions of this Act	40	80(1)(o)	25% of underpayment, minimum of R1 500
<b>Section 75(21)</b> Keeps goods in a rebate store for longer than two (2) years	303	78(1)	R1 500 per consignment or part thereof
<b>Rule 75.10</b> Keeps goods in his/her rebate store that have not been entered under the provisions of Schedule 3 or 4	304	78(1)	R5 000
<b>Rule 75.14</b> Fails to maintain a stock record as prescribed by Rule	305	78(1)	R4 000
<b>Rule 75.15</b> Does not keep proper/complete record of all receipts into or withdrawals from the rebate store	306	78(1)	R5 000

### 1.18 Serious offences – Section 80, 84, 86 and 88

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 80(1)(h)</b> Without lawful excuse (the proof of which shall rest upon him/her) brings into South Africa or has in his/her possession any blank or incomplete invoice or any billhead or other similar document capable of being filled up and used as an invoice for goods from outside South Africa	307	80(1)(h) and 84(1)	R1500 per invoice/bill
<b>Section 84(1)</b> Makes a false statement in connection with any matter dealt with in the Act, or who makes use for the purposes of this Act of a declaration or document containing any such statement	308	84(1)	R2 000

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 86(a)</b> Fails to advise the Controller/Branch Manager of any amended invoice, debit or credit note that increases the duty	309	86	25% of under-payment, minimum of R1 500
<b>Section 88(1)</b> Damages, destroys or disposes of any goods to prevent the securing or seizure thereof under the provisions of the Act or without permission, takes back any goods that are detained or have been seized	310	80(1)(f)	25% of value of goods seized, minimum of R1 500
<b>Section 88(1)(bA)</b> Removes any ship, vehicle, plant, material or goods from any place where it was detained or from a place of security	311	80(1)(o)	25% of value of goods detained/seized, minimum of R1 500

### 1.19 Refunds/drawbacks – Section 75, 76, 76B and 113

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Sections 75, 76 and 76B read with 113(2)</b>			
a) Does not submit EUR1 certificate, DA 59, DCC, PAA or SIPC to claim preferential treatment at the time of refund application	41	80(1)(q)	25% of over claim, minimum of R1 500
b) Incorrect tariff classification on the refund voucher of correction but correct as originally entered on the declaration	42	80(1)(j) and 84(1)	25% of over claim, minimum of R1 500
c) Incorrect tariff classification on the voucher of correction as well as on the original declaration – Tariff Section has advised that a third tariff heading is applicable	43	84(1)	25% of over claim, minimum of R1 500
d) Refund submitted in terms of a ITAC permit which indicated specific dates for declaration to be used - declaration date on which the refund is based is not within the prescribed period therefore the applicant is not entitled to a refund	312	80(1)(j)	25% of over claim, minimum of R1 500
e) Refund submitted in terms of tariff amendment that is retrospectively backdated - assessment date not falling within the dates as specified in the amendment therefore the agent is not entitled to a refund	44	80(1)(j)	25% of over claim, minimum of R1 500

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
f) Agent/importer uses one (1) method (rate of exchange or factor) when calculating duties to frame declaration and uses a different method to calculate the claim amount when applying for a refund	45	84(1)	25% of over claim, minimum of R1 500
g) Agent/importer claims refund of duties on goods used in manufacturing process but goods have not been exported e.g. 501.00 – 521.00	313	84(1)	25% of over claim, minimum of R1 500
h) The agent/importer claims refund of duties on goods which were incorrectly supplied, or were faulty but the goods have not been cleared for home consumption (false documents)	46	84(1)	25% of over claim, minimum of R1 500
i) Submit false proof of export to obtain refund of duties	47	84(1)	25% of over claim, minimum of R2 500
j) Fails to produce sufficient proof of export	317	84(1)	25% of over claim, minimum of R2 500
k) Resubmitting an application for a refund/drawback previously rejected without following the instructions of the officer	48	80(1)(j) and 84(1)	25% of over claim, minimum of R2 500
l) Submitting an application for a refund/drawback for an amount on a declaration which was originally not paid	49	80(1)(j) and 84(1)	25% of over claim, minimum of R2 500
<b>Section 76(1)</b> Submits a duplicate application for refund of duty or other charge to the Controller/Branch Manager for an amount that has already been refunded	50	80(1)(j) and 84(1)	25% of over claim, minimum of R2 500
<b>Section 76B</b> Submits a time expired claim	51	80(1)(j) and 84(1)	25% of over claim, minimum of R2 500

## 1.20 Keeping of books, accounts and documents – Section 101

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 101(1)(a) and (2) read with Rule 101.01</b>			
a) Fails to keep the prescribed books, accounts or documents	105	86(h)	R5 000

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
b) Fails to produce the prescribed goods, accounts or documents on demand	106	86(h)	R5 000
<b>Section 101(2B)</b> Fails to keep or produce on demand any data created by means of a computer as defined in Section 1 of the Computer Evidence Act, 1983	107	86(h)	R5 000

### 1.21 Electronic submission – Section Rule 101A.01A(2)(a)

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Rule 101A.01A(2)(a)</b> Fails to submit documents electronically, unless exempted temporarily or permanently by the Commissioner	108	86(h)	R5 000 per declaration/report/list/notice

### 1.22 Conditions for the release of goods under Customs control – Section 107

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 107(2)(a)</b> Fails to comply with the conditions determined by the Commissioner for allowing goods detained to pass from his/her control	114	80(1)(p)	R1 500

### 1.23 Goods subject to a lien – Section 114

OFFENCE	REASON CODE PENR	PENAL PROVISIONS	DEPOSIT SECTION 91(1)(a)(iii)
<b>Section 114(2A)</b> Removes goods subject to a lien [Section 114(1)(aA) or goods so detained Section 114(2)]	115	78(1) and 80(1)(o)	25% of value of goods subject to the lien, minimum of R1 500

## 2 AMOUNT REQUIRED IN TERMS OF SECTION 93(1)(c) IN ORDER TO RETURN TO THE OWNER GOODS DETAINED, SEIZED OR FORFEITED

### 2.1 Ignoring the instructions or actions of an officer – Sections 4

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 4(12)</b> Removes any goods from a place locked or sealed by an officer	272	80(1)(f), 83(1)	Once the value

### 2.2 Failure to report the arrival or departure of ships or aircraft – Section 7

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 7(1A)</b> Fails to call at a designated point of entry or land at a Customs and Excise airport	272	78(1)	Once the value

### 2.3 Landing of unentered goods – Section 11

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 11(1)</b> Fails to place goods landed before due entry thereof in a transit shed, container terminal, container depot, state warehouse or any other place approved by the Controller/Branch Manager	272	78(1) and 83(1)	Once the value

### 2.4 Failure to comply with the conditions of goods imported by post – Section 13

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 13(5)</b> Receives, removes takes or in any manner deals with or in any goods imported by post without payment of the correct duty to the Postmaster	272	83(1)	Once the value

## 2.5 Entering of goods removed in bond – Section 18 and 18A

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b><u>Section 18(7), 18A(3), 18A(6), 64D(1) and (2), Rules 18.15 and 18A.10</u></b>			
a) Second hand vehicle moving in transit or bond through South Africa on own wheels	287	78(1) and 80(1)(c)	Once the value or R5 000 whichever is lower
b) Second hand vehicle moving in transit or bond by person other than licensed remover of goods	287	78(1) and 80(1)(c)	Once the value or R5 000 whichever is lower
c) Second hand vehicle moving in transit or bond through South Africa and dropped off before port of exit	287	78(1) and 80(1)(c)	Once the value or R5 000 whichever is lower
<b><u>Section 18(8)</u></b> Takes delivery of goods removed in bond or removes such goods from the control of the Controller/Branch Manager without due entry for home consumption thereof	278	80(1)(c) and (o)	25% of value, minimum of R1 500
<b><u>Section 18(13)</u></b> Without permission diverts goods removed in bond to a destination other than the destination declared on entry for removal in bond	278	80(1)(c) and (o)	50% of value, minimum of R1 500

## 2.6 Customs and Excise warehouses – Section 19 – 26

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b><u>Section 19(3)</u></b> Enters any warehouse that is so locked and removes any goods without the permission of the Commissioner	272	80(1)(f) and 83(a)	Once the value of goods so removed
<b><u>Section 20(4)</u></b> Removes goods from a Customs and Excise warehouse without due entry thereof	278	80(1)(c) and 83(a)	25% of value, minimum of R1 500
<b><u>Section 20(4)(bis)</u></b> Diverts goods entered for removal from or delivery to a Customs and Excise warehouse to any other destination without the permission of the Controller/Branch Manager	278	80(1)(o)	50% of value, minimum of R1 500

## 2.7 Failure to comply with the conditions for the entry of goods – Sections 12, 18A, 38 – 41, 44, 47, 54, 113 and 119A

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 12(7)</b> Failure to declare vehicle and goods carried thereon/therein from South Africa	288	80(1)(c), 83(a)	50% of value of goods not declared, minimum of R2 000
<b>Section 18A(4)</b> Failure to process export declaration for ex warehouse goods	278	80(1)(c)	25% of value, minimum of R1 500
<b>Section 18A(9)</b> Without permission of Commissioner diverts goods to a destination other than that declared	277	80(1)(c)	50% of value, minimum of R1 500
<b>Sections 38(1), 38(3), 39(1), 40(1), 44(10), 47(1) and 113(2)</b> Failure to make due entry –			
a) Removes, receives, takes, delivers or deals with imported goods without such goods being entered	272	83(a)	Once the value
b) Using false or misleading documents	1	84(1)	50% of value, minimum of R2 500
c) Non-disclosure or non-application of tariff determination (TDN)	1	84(1)	50% of value, minimum of R2 500
d) Non-disclosure or non-application of value determination (VDN)	1	84(1)	50% of value, minimum of R2 500
e) Enters goods under rebate not qualifying for such rebate	277	80(1)(j) and 80(3)	50% of value, minimum of R1 500
f) Omission of an invoice	277	84(1)	50% of value, minimum of R1 500
<b>Section 40(1)</b> Goods cleared for export which have been placed into export stacks, cargo depots, Customs controlled area or loaded onto any vehicle which will remove such goods from South Africa, returned to South Africa without permission	288	80(1)(c), 83(a) and 84(1)	50% of value, minimum of R2 000

## 2.8 Rebates of duty – Section 75

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 75(5)(a)(i)</b>			
a) Sells without permission of the Commissioner an immigrant's car of a value not exceeding R20 000 within the prescribed time period	278	83(a)	25% of value, minimum of R1 500
b) Sells or disposes of other goods entered under rebate of duty without obtaining the permission of the Commissioner and payment of the duty due	278	83(a)	25% of value, minimum of R1 500
c) Uses goods entered under rebate of duty otherwise than in accordance with the item under which entry was made	1	83(a)	50% of value, minimum of R2 500
<b>Section 75(19)</b>			
Diverts goods entered under rebate of duty without the permission of the Commissioner to a destination other than the destination declared on the rebate entry or delivers such goods or causes such goods to be delivered contrary to the provisions of this Act	1	80(1)(o)	50% of value, minimum of R2 500

## 2.9 Serious offences – Section 80(1)(h), 84(1), 86(a) and 88(1)

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 86(a)</b>			
Fails to advise the Controller/Branch Manager of any amended invoice, debit or credit note that increases the duty	294	86	50% of value, minimum of R1500
<b>Section 88(1)</b>			
Damages, destroys or disposes of any goods to prevent the securing or seizure thereof under the provisions of the Act or takes back any goods that are detained or have been seized	1	80(1)(f)	50% of value, minimum of R2 500
<b>Section 88(1)(bA)</b>			
Removes any ship, vehicle, plant, material or goods from any place where it was detained or from a place of security	1	80(1)(o)	50% of value, minimum of R2 500

**2.10 Conditions for the release of goods under Customs control – Section 107**

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 107(2)(a)</b> Fails to comply with the conditions determined by the Commissioner for allowing goods detained to pass from his/her control	293	80(1)(p)	25% of value

**2.11 Goods subject to a lien – Section 114**

OFFENCE	REASON CODE FORR	PENAL PROVISIONS	SECTION 93(1)(c) AMOUNT
<b>Section 114(2A)</b> Removes goods subject to a lien [Section 114(1)(aA) or goods so detained Section 114(2)]	272	78(1) and 80(1)(o)	Once the value

**3 NOTES**

- a) The Customs contravention list does not apply when penalties are imposed for VAT contraventions. Refer to the Value-Added Tax Act No. 89 of 1991 and the Tax Administration Act No. 28 of 2011.
- b) The referral to under-payment relates to the under-payment in import and export duties only.