



# STATE WAREHOUSE

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## **1 PURPOSE**

- a) Goods liable to forfeiture and pending compliance to any condition of the Act may be stored in the State Warehouse or a place deemed to be a State Warehouse.
- b) Goods may only be released from the State Warehouse after Customs clearance has been made.
- c) Customs disposes of goods that are abandoned, prohibited or remain unentered after sixty (60) days.

## **2 POLICY STATEMENT**

### **2.1 Deposit goods in the State Warehouse**

- a) Unentered, detained, seized and abandoned goods must be stored in the State Warehouse or a place deemed to be a State warehouse.
- b) A place deemed to be a State Warehouse is premises such as a depot, airline transit shed, degrouping depot or port authority which:
- c) The State Warehouse Officer appoints as a place deemed to be a State Warehouse by emailing a letter of appointment (SC-CW-01-02-A02) to that premises' employee (depositor); and
- d) Has consented to store the goods by signing SC-CW-01-02-A02 and emailing it to the State Warehouse Officer.
- e) If unentered goods are at a place deemed to be a State Warehouse and remain uncleared after a period of fourteen (14) days for break-bulk and 28 days for containerised goods, that premises' employee must notify the State Warehouse of such goods and move them to the State Warehouse.
- f) The goods deposit note (SC-CW-01-02-A12) must be completed and signed by the depositor of the goods.
- g) The depositor must hand deliver or email SC-CW-01-02-A12 and all the required documents such as transport documents, Customs Clearance Declaration (CCD), detention notice and other supporting documents to the State Warehouse Officer.

### **2.2 Removal of goods**

- a) The client must follow the process in SC-CF-54 for commercial goods or SC-PA-01-01 for travellers to meet all the Customs requirements for the release of goods.
- b) The delivery of the goods from a State Warehouse or any other place deemed to be a State Warehouse may be obtained on application on a DA 68. The DA 68 must be accompanied by a Customs release notification.
- c) Goods released from the State Warehouse shall be subject to the payment of the rent in force at the time of removal thereof.
- d) The delivery of such goods may be refused until proof is furnished that the person claiming the goods is lawfully entitled to such goods, all relevant provisions of the Act or any other law relating to the import or removal of such goods have been complied with and that freight and other charges and rent due have been paid.
- e) The State or any officer shall not be liable for loss, diminution, or damage to the goods in the State Warehouse or loss or damage as a result of wrong delivery.
- f) If delivery of the goods has been granted and the goods are not immediately collected, the goods may be dealt with as if clearance has not been made. The client has three (3) working days after the date on which the DA 68 is processed for the removal of goods. If the goods have not been collected within three (3) days, rent becomes payable again.

- g) Rent is charged on goods for the period they remain in the State Warehouse at the rate prescribed in the Act.
- h) The release of goods may be refused until proof is furnished that the person claiming the goods is lawfully entitled to such goods, all relevant provisions of the Act or any other law relating to the import or removal of such goods have been complied with; freight, other charges and rent due have been paid.
- i) The client has sixty (60) days to clear unentered goods in terms of SC-CF-55. Failure to do so will lead to the goods being disposed of.
- j) The State or any officer shall not be liable for loss, diminution, or damage to the goods in the State Warehouse or loss or damage as a result of wrong delivery.
- k) If delivery of the goods has been granted and the goods are not immediately collected, the goods may be dealt with as if entry has not been made. The client has three (3) working days, after the date on which the DA 68 is processed, release the goods.
- l) The client must apply for abandonment of goods in terms of the conditions specified in Rebate Item 412.07 of Schedule 4 or Rebate Item 522.02 of Schedule 5 on condition that a Customs declaration together with a valid indemnity is submitted to Customs.
- m) The owner of the goods shall be responsible for all cost for storage, removal or destruction of the goods, including the payment of State warehouse rent.

### 3 REFERENCES

#### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 17 and 43 Customs and Excise Rules: Rule 17 and 43
Other Legislation:	None
International Instruments:	None

#### 3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SC-CF-55	Clearance Declaration – External Policy
SC-PA-01-11	Traveller Processing – External Policy

### 4 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)