

CUSTOMS

SYSTEMS QUESTIONNAIRE

TABLE OF CONTENTS

1	PURPOSE	2
2	INSTRUCTIONS	2
3	RESPONDENT'S IDENTIFICATION	3
4	GENERAL INFORMATION	3
5	DESCRIPTION OF COMPANY	4
6	PURCHASING	5
7	RECEIVING	6
8	COMPANY'S ACCOUNTING	8
9	ACCOUNTING TO SARS CUSTOMS	9
10	EXPORTATION OF GOODS	14
11	ADDITIONAL COMMENTS	15
12	ABBREVIATIONS / TERMS / ACRONYMS	15
2	DOCUMENT MANAGEMENT	16

1 PURPOSE

- a) This questionnaire provides the Customs auditors with the necessary information for a preliminary review of your company's operating procedures and business systems. The Manager or senior representative with similar responsibilities and knowledge is asked to complete this questionnaire in as much detail as possible. Please use the space provided for additional comments at the end of the questionnaire and/or include a separate sheet if you prefer.
- b) Subsequent to receiving your questionnaire, SARS Customs may visit your premises to verify the information provided therein and conduct further audit and/or physical verification where necessary.
- c) Please verify the company data on this page, and advise the SARS Customs auditor if there are any errors, and provide the correct information to him/her.

**From
South African Revenue Service
Region**

To

Company Name: _____

Street Address: _____

City, Province: _____

Postal Code: _____

File No. _____

Fiscal / Financial Period Ending: _____

2 INSTRUCTIONS

- a) Each item in the table of contents is hyperlinked to its related section.
- b) When an answer to a question involves **checking a box**, just click once on the box you are choosing and an **X** will appear in it. (To **uncheck** a box, click on it once and the **X** will disappear.)
- c) Throughout the body of the document, you will be requested to provide us with copies / screen prints of internal documents.

Contact: _____

SARS Customs Audit Division: _____

Title: _____

Office: _____

Region: _____

Tel.: _____

E-mail: _____

3 RESPONDENT'S IDENTIFICATION

Name:	_____
Title:	_____
Date:	_____
Signature:	_____

4 GENERAL INFORMATION	Official Use
<p>4.1 Please provide a copy of your company's organisational chart(s), including related descriptions, guidelines and procedures (where applicable), and entity identification details as follows:</p> <ul style="list-style-type: none"> a) Company name and Trading name(s) if applicable. b) Senior Management and titles. c) Customs interactions departments d) VAT number(s) and date of issue. e) PAYE number(s) and date of issue. f) CIT number(s) and date of issue. g) CIPC/Company Registration number(s) and date of issue. h) Customs client number(s) and date of issue, (i.e. Importer, exporter, etc codes). i) Names of the Sole Proprietor, Directors, Shareholders, Partners and legal representatives (if applicable). j) List of all registered premises of the business and subsidiaries with physical address(s). k) Major trading partners/countries, and any other trading partners/countries. l) Total staff compliment highlighting those directly involved in the supply chain regarding Customs activities and where they are based inclusive of specialists and what training/skills/experience they have. m) Internationally recognised Standards, .e.g. ISO, SANS, etc. 	
<p>4.2 Please provide the name, title and telephone number of a contact for the following SARS Customs related matters:</p> <ul style="list-style-type: none"> a) Purchasing b) Receiving c) Internal accounting d) Accounting to Customs (Including Exports) e) Chief Financial officer (CFO) f) Tax Manager (if applicable) <p>_____</p>	
<p>4.3 Please provide the name, title, and telephone number of a contact for the following SARS Customs activities:</p> <ul style="list-style-type: none"> a) Tariff classification b) Tariff treatment c) Customs Value for duty purposes <p>_____</p>	

4 GENERAL INFORMATION	Official Use
4.4 Is the company's accounts payable system electronic or manual? _____	
4.5 Is the operating and financial system integrated or are legacy systems used? _____	
4.6 Are there links between any or all of the company's purchasing, receiving, accounting, and/or Customs systems? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes , please describe which systems are linked, and how they are linked. _____	

For the rest of the questions, please be aware that if any answers can be found in the company's procedures manual(s), the answer **must include** the title of the manual, the page number, and the paragraph(s) AND a copy of the manual in question **must be** provided with the completed questionnaire.

5 DESCRIPTION OF COMPANY	Official Use
5.1 Please provide information on the company's flow of activities—be it in narrative form and/or by attaching a flow chart—from purchasing imported goods through to payments, guidelines and procedures (where applicable). Make reference to applicable/available web sites. The following are to be included in the narrative and/or flow chart where applicable. <ul style="list-style-type: none"> a) Nature of business (include activities related to restricted goods, high risk, hazardous, dangerous goods) b) Goods subject to anti-dumping, countervailing or safeguarding duties c) Accounting to SARS Customs d) Facilities and Goods security e) Breakage, spoilage, and/or returns f) Distribution to customers; e.g., drop shipments g) Exportation of goods; e.g., assists h) Importation and transit of goods i) Manufacturing/Storage process j) SACU/SADC transactions k) Payment l) Purchasing m) Receiving n) Storage and inventory recording o) Samples received from vendors/suppliers p) Transportation q) External contractors/transporters r) Production and job costing s) Contingency plans with regard to safety, security and Customs activities 	
5.2 Describe how the Customs declaration documents are linked to your internal accounting systems for the following activities. <ul style="list-style-type: none"> a) Sales records b) Accounts payable c) Purchasing d) Creditors e) Receiving f) Production and job costing g) Mark-up % and GP% applied in arm's length transactions 	

5 DESCRIPTION OF COMPANY	Official Use
<p>5.3 What type of system or accounting packages does the company use?</p> <p>_____</p> <p>Please provide a copy of the Annual Financial Statements for the last two (2) years.</p>	
<p>5.4 Have the company's operating or accounting systems changed subsequently to the audit period, [insert "from" date] to [insert "to" date]?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please elaborate.</p> <p>_____</p>	

6 PURCHASING	Official Use
<p>6.1 Please describe the company's purchase order system</p> <p>a) Is the purchase order system Electronic <input type="checkbox"/> Manual <input type="checkbox"/></p> <p>b) Please provide copies, or screen prints if the documentation is electronic.</p> <p>c) If electronic, please state which purchasing software package is utilised.</p> <p>_____</p> <p>d) If manual, please provide a detailed description of the purchase order system; that is, if it is not self-evident in the above description provided or in the company's most current procedures manual provided.</p> <p>_____</p>	
<p>6.2 Does the company have different ordering procedures regarding domestic and foreign suppliers?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>a) If yes, please describe the different procedures.</p> <p>_____</p> <p>b) If yes, please state which purchasing software package is utilised.</p> <p>_____</p>	
<p>6.3 Does the company distinguish between domestic and foreign purchases?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how?</p> <p>_____</p>	
<p>6.4 Does the company issue purchase orders in all instances?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If no, please describe the alternative procedure(s) used.</p> <p>_____</p>	
<p>6.5 Does the company issue different types of purchase orders?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how are they distinguished? Please explain.</p> <p>_____</p>	
<p>6.6 Are the company's procedures different when placing orders with related companies, as compared to other suppliers?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how? Please describe the other procedure(s) used.</p> <p>_____</p>	

6 PURCHASING		Official Use
<p>6.7 What type of documentation does the company use to record purchases; that is, confirmation of sale, contract, standing purchase order, informal, purchase order, etc.?</p> <p>Please provide copies, or screen prints if the documentation is electronic</p> <p>a) In the case of non-related companies, from foreign vendors b) In the case of related parties, from foreign vendors c) In the case of non-related companies, from domestic vendors d) In the case of related companies, from domestic vendors</p>		
<p>6.8 Does the company issue blanket purchase orders?</p> <p>Please provide copies, or screen prints if the documentation is electronic. Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please describe the process, including how shipments against the blanket purchase orders are controlled; for example, release numbers, etc.).</p> <p>_____</p>		
<p>6.9 How does the company handle cancelled purchase orders?</p> <p>Please elaborate.</p> <p>_____</p>		
7 RECEIVING		Official Use
<p>7.1 Please list all the locations where the company receives imported goods; e.g., warehouses, receiving docks, customers, etc.</p> <p>_____</p>		
<p>7.2 Are all the imported goods entered into your inventory records?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> If no, please explain.</p> <p>_____</p>		
<p>7.3 Does the company use receiving reports?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Explain how this is handled</p> <p>_____</p>		
<p>7.4 Does the company have or use different location for maintaining historical receiving information for-</p> <p>a) South African receiving reports Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different location and practices.</p> <p>_____</p> <p>b) Imported goods receiving reports, etc. Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different location and practices.</p> <p>_____</p>		

7 RECEIVING	Official Use
<p>7.5 Does the company have or use different formats for maintaining historical receiving information for-</p> <p>a) South African receiving reports Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different practices. _____ _____</p> <p>b) Imported goods receiving reports, etc. Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different practices. _____</p>	
<p>7.6 How long are the receiving reports maintained? _____</p>	
<p>7.7 Does the company compare the actual goods received to the-</p> <p>a) Packing slips <input type="checkbox"/> b) Purchase orders <input type="checkbox"/> c) Shipping notifications <input type="checkbox"/> d) Other, please specify <input type="checkbox"/> _____</p>	
<p>7.8 Does the company receive imported no-charge goods? (E.g., warranty, South African returned samples, etc.)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Please provide copies, or screen prints if the documentation is electronic. If yes, how are no-charge goods recorded or document when received? _____</p>	
<p>7.9 Does the company import drop-shipment goods; that is, goods that are delivered directly to a third party?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Please provide copies, or screen prints if the documentation is electronic. If yes, how are drop-shipment goods recorded or documented when received? _____</p>	
<p>7.10 Is the company able to generate a separate report for no-charge or drop-shipment goods that are imported?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide copies, or screen prints if the documentation is electronic.) _____</p>	
<p>7.11 Does the company record or manage goods received from related companies differently than goods received from other companies?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, how? (Please provide copies, or screen prints if the documentation is electronic.) _____</p>	

7 RECEIVING	Official Use
<p>7.12 Please provide a complete list of all system codes, abbreviations and definitions thereof</p> <p>Example: Code 007 – goods receive; S 02 – goods transferred to another branch; D 01 – goods destroyed etc.</p> <p>_____</p>	
8 COMPANY'S ACCOUNTING	Official Use
<p>8.1 Do the company's accounts payable systems distinguish between domestic and foreign purchases?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Please provide copies, or screen prints if the documentation is electronic. If yes, how? (Please provide copies, showing both methods, and / or screen prints of both methods if the documentation is electronic.)</p> <p>_____</p>	
<p>8.2 Does the company conduct business with any related companies, and are these within the Group or outside the Group?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please provide the names of all related companies. Related companies (South African):</p> <p>_____</p> <p>Related companies (foreign):</p> <p>_____</p>	
<p>8.3 What method(s) does the company utilise to pay for purchases made from related companies?</p> <p>Please provide copies, or screen prints if the documentation is electronic. Please elaborate.</p> <p>_____</p> <p>_____</p>	
<p>8.4 What method(s) does the company utilise to pay for purchases made from non-related companies?</p> <p>Please provide copies, or screen prints if the documentation is electronic. Please elaborate.</p> <p>_____</p>	
<p>8.5 What method(s) does the company utilise to pay for purchases made from related companies?</p> <p>Please provide copies, or screen prints if the documentation is electronic. Please elaborate.</p> <p>_____</p>	
<p>8.6 How does the company record the following items?</p> <p>Please describe in detail or provide a flow chart and identify the general ledger accounts that are associated.</p> <p>a) South African goods returned b) Damaged goods</p>	

8 COMPANY'S ACCOUNTING	Official Use
c) Drop shipments d) Overages/Excess cargo e) Samples f) Shortages g) Wrong/incorrect goods - goods not in accordance with contract (damaged or goods not in accordance with specifications) h) Warranties i) Credit/Debit Notes j) Split shipment(s)	
9 ACCOUNTING TO SARS CUSTOMS	Official Use
9.1 Specify the method(s) the company used to determine the freight for shipments. a) Dummy numbers <input type="checkbox"/> b) Freight estimates <input type="checkbox"/> c) Freight or carrier invoices <input type="checkbox"/> d) Freight schedules or contracts <input type="checkbox"/> e) Industry standards <input type="checkbox"/> f) Percentage of value <input type="checkbox"/> g) Use of own carrier <input type="checkbox"/> h) Other, please describe <input type="checkbox"/> _____	
9.2 Does the company have controls in place to make sure all its imported/exported/transit goods are reported to SARS Customs? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , please describe the controls. _____	
9.3 Describe how your company deals with the following issues and where applicable highlight measures/remedial steps and actions taken, including those done through intermediaries/agents: a) Irregularities, problems or issues with SARS in the past two (2) years _____ b) Amended Customs declarations processed in the past two (2) years _____ c) Outstanding returns/accounts/issues including those of any subsidiaries _____ d) Suspended, withdrawn or refused applications for SARS Customs activities _____ e) Issues with other Customs Administrations _____ f) Issues/concerns SARS Customs needs to address, for example outstanding tariff, valuation or rules of origin queries. _____ g) Issues/concerns that you would like SARS to assist with, for example VAT or Income tax matters, etc. _____	
9.4 If the company uses the services of a Customs Broker/Clearing Agent, please provide the name of the contact, the company name, address, telephone number, e-mail address (if applicable), and a list of the services that the Broker(s)/Agent(s) provide(s) to your company. _____	

9 ACCOUNTING TO SARS CUSTOMS	Official Use
<p>9.5 Describe the method the company uses to determine the tariff classification of its imported goods.</p> <p>If the nature of the goods is difficult to classify, what are the company's procedures to determine the tariff classifications?</p> <p>_____</p>	
<p>9.6 In addition to paying for the imported goods, does the company make any additional payments when it comes to the items listed below?</p> <p>If yes, please</p> <p>a) State what type of payment for each item and how the payment is calculated; b) Enter the relevant General Ledger account number(s); and c) Indicate whether the amounts are included in the value for duty (VFD) declared.</p> <p>i) Advances Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>ii) Advertising or marketing costs Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>iii) Brokerage fees Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>iv) Commissions Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>v) Customs duties Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>vi) Deposits Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>vii) Freight Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>viii) Inspection fees Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____ C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>ix) Licence fees Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>A) Payment type and calculation: _____ B) G/L Account No.: _____</p>	

9 ACCOUNTING TO SARS CUSTOMS	Official Use
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
x) Packing costs Yes <input type="checkbox"/> No <input type="checkbox"/>	
A) Payment type and calculation: _____	
B) G/L Account No.: _____	
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
xi) Royalties Yes <input type="checkbox"/> No <input type="checkbox"/>	
A) Payment type and calculation: _____	
B) G/L Account No.: _____	
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
xii) Shipping and Handling Yes <input type="checkbox"/> No <input type="checkbox"/>	
A) Payment type and calculation: _____	
B) G/L Account No.: _____	
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
xiii) Subsequent proceeds Yes <input type="checkbox"/> No <input type="checkbox"/>	
A) Payment type and calculation: _____	
B) G/L Account No.: _____	
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
xiv) Volume discounts Yes <input type="checkbox"/> No <input type="checkbox"/>	
A) Payment type and calculation: _____	
B) G/L Account No.: _____	
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
xv) Warranties Yes <input type="checkbox"/> No <input type="checkbox"/>	
A) Payment type and calculation: _____	
B) G/L Account No.: _____	
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
xvi) Work done by subcontractors Yes <input type="checkbox"/> No <input type="checkbox"/>	
A) Payment type and calculation: _____	
B) G/L Account No.: _____	
C) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
<p>9.7 Does the company provide – directly or indirectly – the vendor with any assists (listed below) for the productions of imported goods?</p> <p>If yes, please identify all parties to whom the items are provided and enter the General Ledger account numbers used to record the value of those items.</p> a) Artwork <input type="checkbox"/> Provided to: _____ G/L Account No.: _____	
b) Design work <input type="checkbox"/> Provided to: _____ G/L Account No.: _____	
c) Dyes <input type="checkbox"/> Provided to: _____ G/L Account No.: _____	
d) Materials <input type="checkbox"/> Provided to: _____ G/L Account No.: _____	

9 ACCOUNTING TO SARS CUSTOMS	Official Use
<p>e) Moulds <input type="checkbox"/> Provided to: _____ G/L Account No.: _____</p> <p>f) Tools <input type="checkbox"/> Provided to: _____ G/L Account No.: _____</p>	
<p>9.8 Has the company made any deductions from the value for duty declared on any of the items listed below?</p> <p>If yes, please</p> <p>a) Identify the type of deduction by describing at what point in the process the deduction is incurred and how it is calculated; b) Enter the relevant General Ledger account number(s); and c) Indicate whether the amounts are deducted from the declared value for duty (VFD) declared.</p> <p>i) Construction assembly, and/or maintenance charges Yes <input type="checkbox"/> No <input type="checkbox"/> A) Deduction incurred and calculated: _____ B) G/L Account No.: _____ C) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>ii) Customs duties paid to country other than South Africa Yes <input type="checkbox"/> No <input type="checkbox"/> A) Deduction incurred and calculated: _____ B) G/L Account No.: _____ C) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>iii) Discounts Yes <input type="checkbox"/> No <input type="checkbox"/> A) Deduction incurred and calculated: _____ B) G/L Account No.: _____ C) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>iv) Freight Yes <input type="checkbox"/> No <input type="checkbox"/> A) Deduction incurred and calculated: _____ B) G/L Account No.: _____ C) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>v) Goods and VAT Yes <input type="checkbox"/> No <input type="checkbox"/> A) Deduction incurred and calculated: _____ B) G/L Account No.: _____ C) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p>	
<p>9.9 Has the company made any deductions from the value for duty declared on any of the items listed below?</p> <p>a) Rebates Yes <input type="checkbox"/> No <input type="checkbox"/> i) Deduction incurred and calculated: _____ ii) G/L Account No.: _____ iii) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>b) Shipping and handling Yes <input type="checkbox"/> No <input type="checkbox"/> i) Deduction incurred and calculated: _____ ii) G/L Account No.: _____ iii) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>c) Technical assistance Yes <input type="checkbox"/> No <input type="checkbox"/> i) Deduction incurred and calculated: _____ ii) G/L Account No.: _____</p>	

9 ACCOUNTING TO SARS CUSTOMS	Official Use
iii) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/> d) Other charges related to the importation of the goods Yes <input type="checkbox"/> No <input type="checkbox"/> i) Deduction incurred and calculation: _____ ii) G/L Account No.: _____ iii) Deducted from the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>	
9.10 Do any of the price adjustments (listed below) pertain to some or all of the company's imported goods? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , please a) Identify the specific type of adjustment, and b) Enter the relevant General Ledger account number(s). i) Allowances A) Type of adjustment: <input type="checkbox"/> B) G/L Account No.: _____ ii) Rebates A) Type of adjustment: <input type="checkbox"/> B) G/L Account No.: _____ iii) Retroactive price increases A) Type of adjustment: <input type="checkbox"/> B) G/L Account No.: _____ iv) Other price adjustments on the imported goods A) Type of adjustment: <input type="checkbox"/> B) G/L Account No.: _____	
9.11 Does the company import goods from a related party(s)? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , please list the names of the related party(s) from whom the goods are imported. _____	
9.12 Does the company have a formal transfer price agreement with each of the related parties from whom goods are imported? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , please provide copies of the agreement(s). _____	
9.13 Please describe what the transfer price represents and how it was established. _____	
9.14 Has the company undertaken a transfer price study? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes please provide a summary of the study. _____	
9.15 Identify which of the following represent(s) the declared value for duty for related-party transactions. a) Inter-company transfer price <input type="checkbox"/> b) Inventory cost <input type="checkbox"/>	

9 ACCOUNTING TO SARS CUSTOMS	Official Use
c) Manufacturing or acquisition cost <input type="checkbox"/> d) Other, please describe <input type="checkbox"/> _____	
9.16 Is the declared value for duty different from the transfer price recorded in the company's books and records? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , please explain. _____	
9.17 Does the company subject the transfer price(s) to quarterly or annual adjustments or true-ups? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , please provide the relevant General Ledger account numbers. _____	
9.18 How does the company account for the adjustments in 9.17 to SARS Customs? Please describe. _____	
9.19 Are Customs entry transaction ever reviewed for quality and completeness? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , how often, and by whom? _____	
9.20 What is the total Rand value and types of declarations made in the past two years (e.g. DP, IR, WH, etc)? _____	
9.21 Which SARS branches do you conduct business with and provide a list of activities / procedures in place to transact with SARS? _____	
10 EXPORTATION OF GOODS	Official Use
10.1 Does the company export goods? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes , please provide details of the values and volumes of exports with details of the commodities and the countries exported to. _____	
10.2 Are these goods prescribed or controlled by SARS Customs and/or other departments? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , please elaborate on the special requirements that have to be fulfilled for such exports to comply with Customs legislation and other authorities. _____	
10.3 What methods are being used to report exported goods? a) Automated – (specify system used) <input type="checkbox"/> b) EDI <input type="checkbox"/> c) Paper based <input type="checkbox"/>	

13 DOCUMENT MANAGEMENT

Business Owner	Group Executive: Customs Operations
Document Owner	Executive: Process Solutions Customs & Support Services
Author	PV Lupuwana
Detail of change from previous revision	<p>Amended:</p> <ul style="list-style-type: none"> • Exportation of goods; • Accounting to SARS Customs; and • General information.
Template number and revision	ECS-TM-11 - Rev 8