

A hand holding a laptop with a globe and digital network overlay.

SEDA & SMME
WOMEN ENTREPRENEURS IN MANUFACTURING WORKSHOP

29 February 2024

SARS
South African Revenue Service

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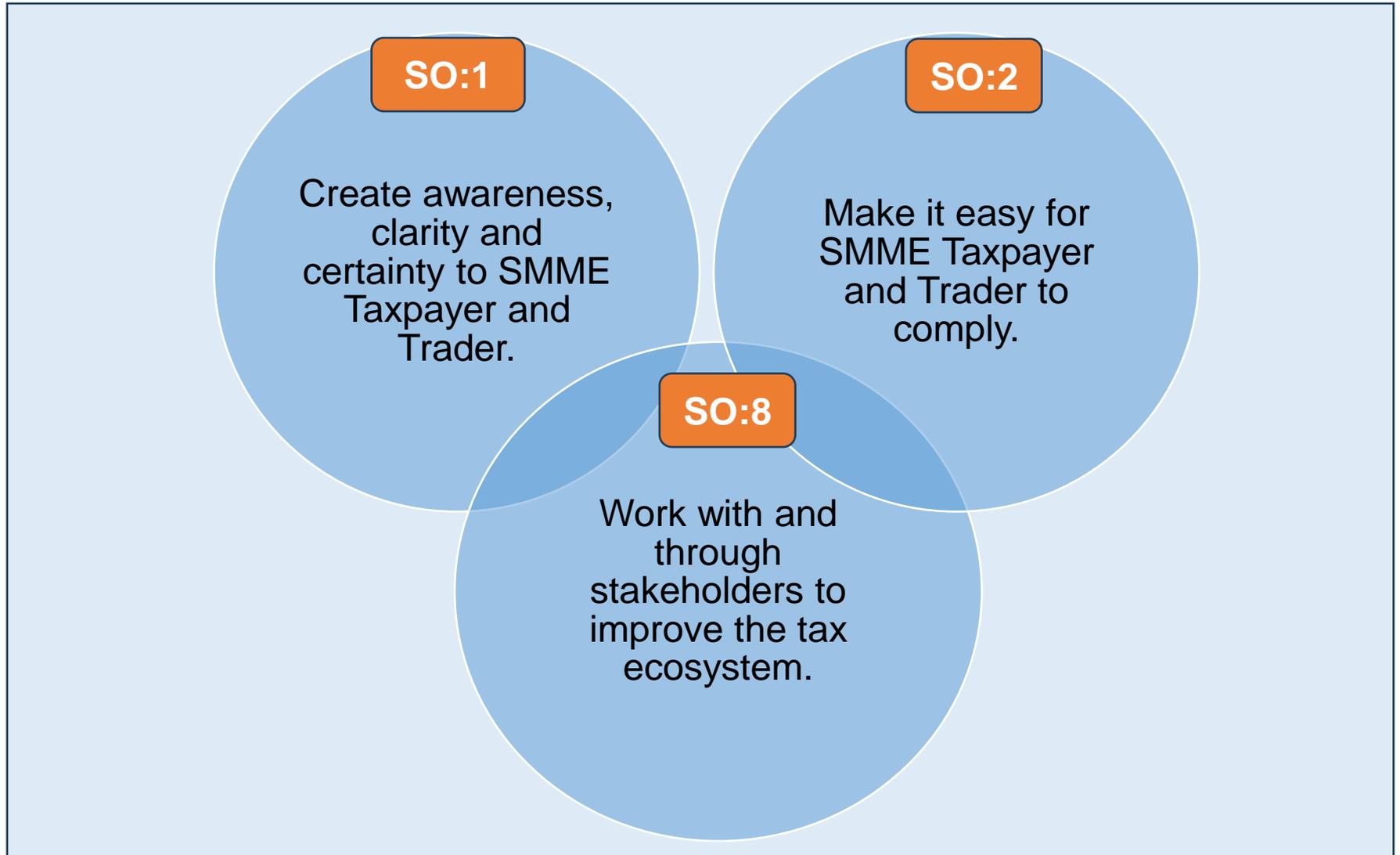
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SARS Strategic Objectives



Rights For Women In Trade

- No official should solicit personal payments for SARS service
- Bill of Rights must be upheld at all times in line with the Constitution
- Control Area is a harassment & gender-based violence-free zone
- No bullying, intimidation or victimisation is allowed
- No woman should be subjected to sexual advances or favours
- Women of all racial groups should be free to conduct trade of their choice without any prejudice
- SARS embraces cultural tolerance, diversity and the protection of women to ensure a better trade facilitation environment

Rights of
women
Traders



Customs & Excise Export Checklist

REGISTRATION

YES

NO

INCOME TAX REGISTERED?

SARS IMPORT/EXPORT CODE AVAILABLE?

ON SARS EFILING REGISTRATION, LICENSING AND ACCREDITATION SYSTEM?

FILING

INCOME TAX RETURNS UP TO DATE?

ELECTRONIC DATA INTERCHANGE (EDI) SARS COMMUNICATION ENABLED?

DECLARATION DOCUMENTS SUBMITTED i.e., declaration forms, invoices etc?

Customs & Excise Export Checklist

DECLARATION	YES	NO
WRITTEN INSTRUCTIONS GIVEN TO THE CLEARING AGENT?	<input type="checkbox"/>	<input type="checkbox"/>
COUNTRY OF ORIGIN CERTIFICATE APPLICABLE?	<input type="checkbox"/>	<input type="checkbox"/>
GOODS PROHIBITED OR RESTRICTED?	<input type="checkbox"/>	<input type="checkbox"/>
GOODS CORRECTLY CLASSIFIED/CODED?	<input type="checkbox"/>	<input type="checkbox"/>
GOODS REQUIRE/QUALIFY FOR EMBARGO/CONDITIONAL RELEASE?	<input type="checkbox"/>	<input type="checkbox"/>
CUSTOMS ADMINISTERED INCENTIVES APPLICABLE?	<input type="checkbox"/>	<input type="checkbox"/>
SARS RELEASE NOTIFICATION ISSUED?	<input type="checkbox"/>	<input type="checkbox"/>

Customs & Excise Export Checklist

	YES	NO
PAYMENTS		
CORRECT DUTIES/VAT/LEVIES PAID ACCORDING TO VALUATION METHODS?	<input type="checkbox"/>	<input type="checkbox"/>
DUTY/VAT SARS DEFFERMENT ACCOUNT AVAILABLE?	<input type="checkbox"/>	<input type="checkbox"/>
DEREGISTRATION		
SARS NOTIFIED OF ANY PRODUCT TYPE DEREGISTRATION?	<input type="checkbox"/>	<input type="checkbox"/>
OTHER		
ANY CHANGE OF DETAILS UPDATED WITH SARS?	<input type="checkbox"/>	<input type="checkbox"/>
TIMEOUSE RENEWALS OF ANY PRODUCTS WITH SARS?	<input type="checkbox"/>	<input type="checkbox"/>

Registration Pre-requirements

- Once the client has been registered with SARS, the client can then register for eFiling if not already an eFiler. This can be done by logging onto the SARS website
- Visit the YouTube channel to access the link:

<https://youtu.be/In5UovGpYKQ?si=9RfRPd2SFRellPmn>

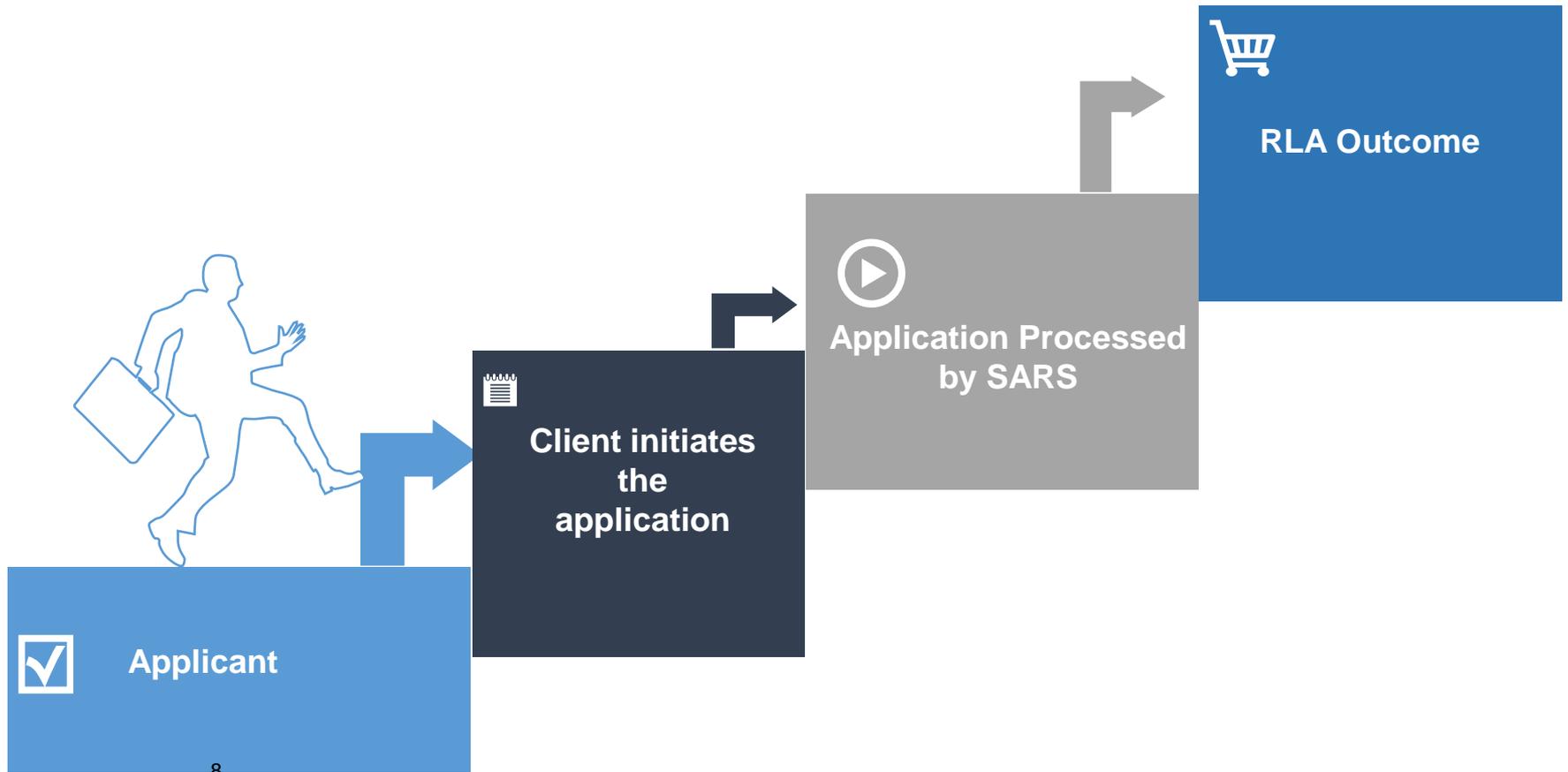
How to navigate the RLA system:

- To use eFiling for Customs, the applicant must be registered with SARS as a Legal Entity (LE)

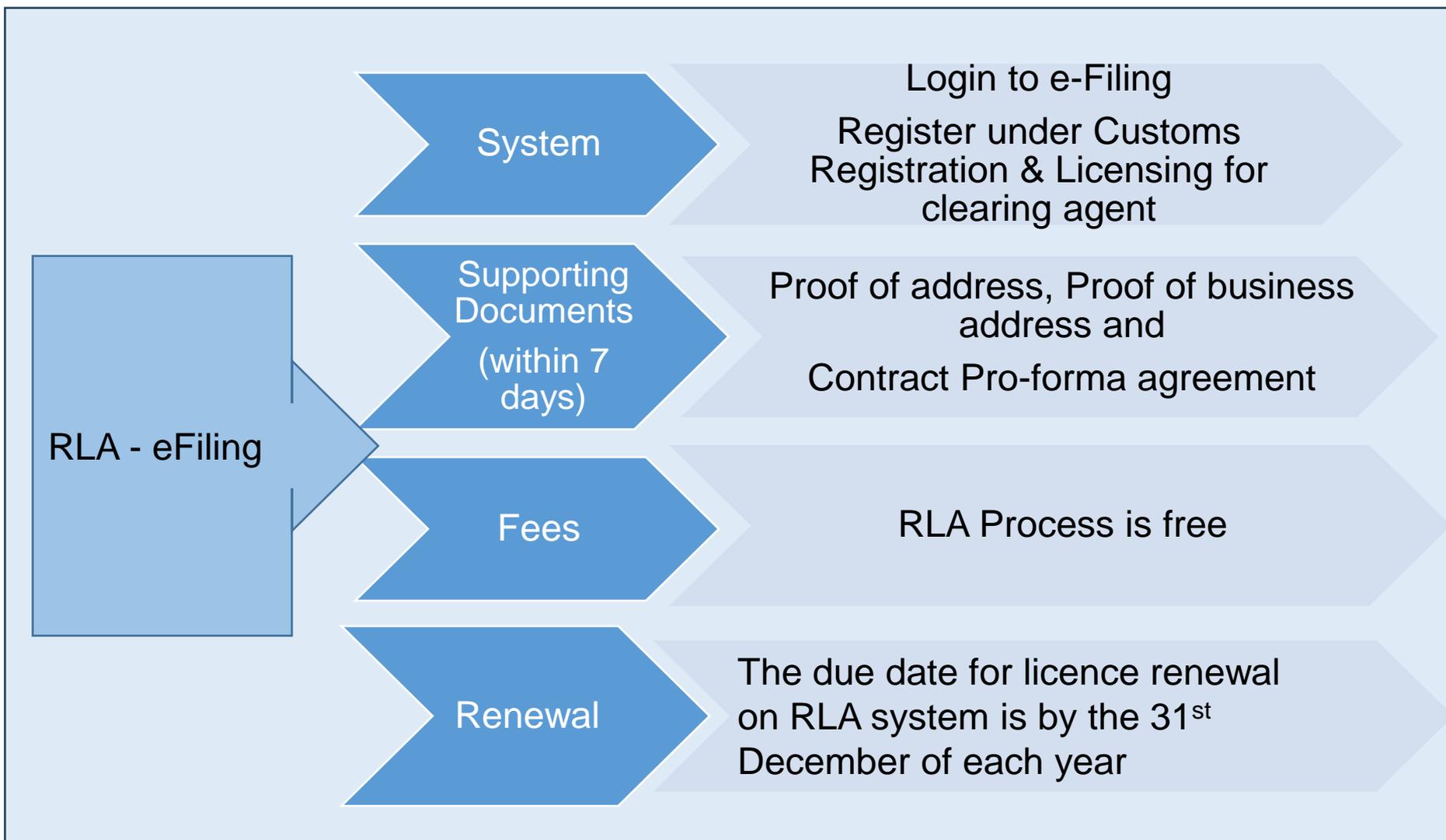
<https://youtu.be/kN-sZWOFkpw>



Registration, Licensing & Accreditation (RLA) System



Registration, Licensing & Accreditation (RLA) System



Overview Of Declaration Process

Complete Clearance Declaration

Attach supporting documents (commercial invoice, packing list, transport document etc)

Verify correctness of values, weights, rate of exchange, commodity codes)

Submit manual or electronic using Electronic Data Interchange (EDI)

Await clearance declaration validation

Goods release or inspection required

Any incorrect findings from inspection or clearance declaration may attract penalties and or additional duties and VAT

Certificates Of Origin

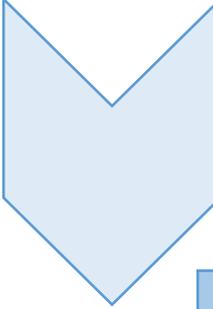
Used for import and export purposes to prove the origin of goods when a preferential rate of duty is applied.

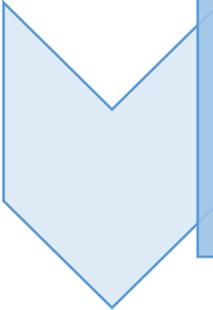
- For import: certificate is issued by a Recognised Chamber of Commerce, Government Departments and/or Statutory (Legislative) bodies.
- For export: from Customs certification offices where the declarant is registered for SADC purposes.



Certificates Of Origin

Purpose

- 
- Prevent certain goods from being imported and exported from South Africa
 - Protect society from harmful products or substances

- 
- Protect society from harmful economical activities
 - Protect supply chain
 - Protect and promote South African Industries

- 
- Protect fauna and flora
 - Protect indigenous art effects and cultural heritage

Prohibited & Restricted Goods

Prohibited

- Narcotics or any habit-forming drugs
- Poison and toxic substances
- Fully automatic, military & unnumbered weapons/explosives
- Cigarettes with a mass exceeding 2kg per 1000 cigarettes
- Unlawful reproductions of any works subject to copyright

Restricted

- Currency in excess of R25000.00, gold coins coin & stamp collections and unprocessed gold
- Food, plants, animals and biological goods
- Medicines, travellers only allowed up to 3 months' supply

For more info:

<https://www.sars.gov.za/customs-and-excise/prohibited-restricted-and-counterfeit-goods/>

Embargos

Conditional release for physical inspection at owner's premises

Conditional release for physical inspection at owner's premises

Applies with large consignments which are too bulky to handle

Dangerous consignments i.e. poisonous chemicals

Fragile good requiring special handling

Goods requiring immediate refrigeration

Goods requiring specialised unpacking and packing

Any goods imported by accredited client etc

Embargos

Conditional release for physical inspection at owner's premises



The declarant must submit a letter (on company letterhead) to SARS and attach supporting documents motivating the request

A deposit may be payable

Read more: Page 38-40 Clearance Declaration External Policy

[Clearance-Declaration-External-Policy](#)

Payments

Import VAT and Customs Duty

- Payable for goods or services consumed in South Africa
- Export duties applicable on specified commodities i.e., scrap

Import Levies

- Payable on importation of excisable goods

Export Duties and Levies

- [Customs-and-Excise/Export-duties-and-levies](#)
- [Export Duty on Scrap Metals](#)

Payments

Deferment Payments

- Duty/ VAT payable can be deferred to 30 days
- Payments due by the **7th** of every month
- Subject to a bond



Deregistration

Notify SARS within seven (7) business days when the company / business for which the license and/or registration was issued, no longer carries on with the business (including, sequestration).

Note: Update any change of personal information with SARS.

Respond to all SARS communications.

Any renewals must be attended to before the expiry date.



Disputes & Resolution

SARS is governed by processes and systems that are transparent and lends itself to governance processes that seeks to ensure we adhere to such processes.



SARS dispute processes are within the framework as prescribe by PAJA.

Clients may exhaust all internal appeal processes as contained within the Customs and Excise Act and Rules and external documents on the matter.

SARS Administered Incentives

TYPE	BENEFITS	QUALIFYING CRITERIA
Automotive Production Development Program	Increase production volumes and employment across automotive value chain	Register special manufacturing warehouse with SARS for “Home Use Processing”
Rebates	Full or partial reduction of import duties	Must have rebate store and registered with SARS as rebate user
Drawbacks	Refunds of paid import duties	Proof of export within 6 months.
Value added tax	Zero rating of VAT	Registered VAT vendor with SARS
Special Economic Zones	Attracting foreign direct investments	Designation by Minister of Trade Industry & Competition.
Authorised Economic Operator	Special recognition by SARS to move goods speedily at the least costs	Good compliance track record and financial standing. Ability to secure goods safely and sufficient customs knowledge
Free Trade Agreements	Duty free benefits for Customs Traders	Apply for certificate of origin with SARS or an appointed body e.g. Chamber of Commerce.
Preferential Trade Agreements	Fixed duty discounts on limited number of products	Apply for certificate of origin with SARS or an appointed body e.g. Chamber of Commerce

Reference Documents

Documents to assist with completing declarations

Customs Clearance External Declaration Policy

[Clearance-Declaration-External-Policy](#)

Schedules to the Customs & Excise Act, 1964

[Schedules to the Customs and Excise Act, 1964](#)

Rules of Origin

Certificates qualifying South African traders for lower Customs i.e. import duties at destination under under Free Trade Agreements.)

[Rules of Origin | South African Revenue Service \(sars.gov.za\)](#)

Prohibited and Restricted List

[Prohibited-restricted-and-counterfeit-goods..](#)

Previous Education Webinars and Links Accessible on SARS YouTube

Tariff Determination Process

[Tariff Determination Process Webinar](#)

Illicit Trade and counterfeit Procedures

[Illicit Trade & Counterfeit Procedures Webinar](#)

SARS Administered Incentives

<https://www.google.com/gasearch?q=sars%20administered%20incentives&source=sh/x/g/m2/5>

Customs Cargo Clearance Procedures

[Customs & Cargo Clearance Procedures Webinar](#)

Traders Rights

[Traders Rights Webinar](#)

Authorised Economic Operator (AEO)

[Authorised Economic Operator Webinar](#)

Previous Education Webinars & Links Accessible on SARS YouTube

South African Traveller Declaration

[South African Traveller Declaration Webinar](#)

Automation of Refunds and Drawbacks

[Automated Refunds and Drawbacks Webinar](#)

Excise Duties

[Excise Duties Webinar](#)

Diesel Refund for Foodstuff Manufacturers

[Diesel Refund for Foodstuff Manufacturers](#)

Turnover Tax incentives for SMME

[Turnover Tax Incentives For SMME Webinar](#)

Reporting Channels



Fraud and corruption:

<https://secure.sarsefiling.co.za/AdHocCaseSourcing>

Hotline: 0800 00 2870



Cases involving employees:

Anti-Corruption@sars.gov.za

SpeakOut@sars.gov.za



Safety, Security, Harassment and Gender-Based Violence

SARS National Security Command Centre: **012 422-6025/6031**

GBV Command Centre: **0800 428 428**

SAPS Crime Stop: **0860 10111**

Stop Gender Violence: **0800 150 150**

S Suspicious Activity Report

Suspicious Activity Report

<https://secure.sarsefiling.co.za/AdHocCaseSourcing>

Go Digital

Remember Our Digital Channels

- **We've made it easier for you Go Digital!**
 - Register for eFiling
 - SARS Online Query System (SOQS)
- **Visit us on our Social Media platforms**
 - LinkedIn 
 - Facebook 
 - X 



- For more information, visit the:

- SARS YouTube channel: www.youtube.com/sarstv
- RLA: RLARegistrations@sars.gov.za
- SARS Website [Customs & Excise | South African Revenue Service \(sars.gov.za\)](http://Customs & Excise | South African Revenue Service (sars.gov.za))

Thank you
Re a leboha
Re a leboga
Ndza Khensa
Dankie
Ndi a livhuwa
Ngiyabonga
Enkosi
Ngiyathokoza