

circulation from the vehicle or container in which the goods are transported to another vehicle or container after commencement of the transport are where damage is caused to the vehicle or container due to –

- (a) a natural occurrence; or
- (b) a hostile act by a third party.

(2) If goods are to be transferred to another vehicle in the circumstances contemplated in section 130, the person who cleared the goods for the customs procedure under which the goods are transported, must submit to the customs authority –

- (a) an amended clearance declaration as required by section 174(2)⁹⁵ reflecting–
 - (i) the registration number of the vehicle to which the goods are transferred;
 - (ii) the transport document number; and
 - (iii) the customs code of the carrier in operational control of the vehicle to which the goods are transferred; and
- (b) the report referred to in rule **5.2**.

(3) If goods are to be transferred to another container in the circumstances contemplated in section 130, the person who cleared the goods for the customs procedure under which the goods are transported must submit to the customs authority –

- (a) an amended clearance declaration to reflect the number of the container to which the goods are transferred; and
- (b) the report referred to in rule **5.2**.

(4) Submission of an amended clearance declaration as required in terms of subrule (2) or (3) must for purposes of section 130 be regarded to be an application for permission to transfer goods between vehicles or containers.

⁹⁵ See Chapter 7 for submission of clearance declarations.

(5) If the customs authority in terms of section 174(4)(b) issues a new release notification contemplated in that section, the new release notification must for purposes of section 130 be regarded to be permission for the transfer.

(6) The customs authority may, in order to ensure the integrity of the transfer operation, require the transfer to be done under customs supervision.

(7) Application for permission to transfer goods in accordance with this rule may be made immediately after the goods were transferred in the case of –

- (a) live animals;
- (b) perishable goods;
- (c) dangerous goods;
- (d) goods required for medical emergencies; or
- (e) goods that are due to the circumstances contemplated in section 130(2) in danger of being damaged or destroyed.

Endorsement of new carrier's transport document or road manifest when goods are transferred to other vehicles or containers (*section 130*)

5.4 (1) If a vehicle contemplated in rule 5.3(2) or a container contemplated in rule 5.3(3) is under the operational control of another carrier, the new carrier must –

- (a) give notice in accordance with rule 29.XX to the customs authority that the goods were received by that carrier for transfer to another vehicle or container; and
- (b) endorse that carrier's transport document or road manifest⁹⁶ with—
 - (a) the transport name of the previous vehicle in which the goods were transported, if applicable;
 - (b) the number of the container in which the goods were previously transported, if applicable;
 - (c) the identification number of the seal;
 - (d) the customs code or name of the previous carrier; and
 - (e) the number of the previous carrier's transport document or road manifest, as may be applicable.

⁹⁶ This endorsement must be effected by the on-board operator of the new carrier's vehicle on the paper copy of the road manifest which must be carried in the vehicle.

Part 2: Sealing, seal verification and reporting of seal discrepancies

Seals and sealing of vehicles, containers and packages (sections 126 and 131)

- 5.5** (1) A seal affixed to a container must meet or exceed –
- (a) ISO International Standard (IS) 17712:2010, in the case of mechanical seals; and
 - (b) ISO International Standard (IS) 18185:2007, in the case of electronic seals.

Seal verification and reporting of seal discrepancies (section 131(a))

- 5.6** (1) A person who receives physical control of a container laden with goods not in free circulation must upon receipt of the container check whether –
- (a) the container is sealed; and
 - (b) the seal is intact or shows any signs of tampering.

(2) A person referred to in subrule (1) must in accordance with subrule (3) immediately report to the customs authority any seal on a container referred to in that subrule that –

- (a) is missing; or
- (b) shows signs of tampering.

(3) (a) A report referred to in subrule (2) must be submitted electronically through e-filing, subject to paragraph (b).

(b) If a report referred to in subrule (2) is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,⁹⁷ the submission must be –

- (i) on Form...as published as a rule on the SARS website;⁹⁸ and
- (ii) made to the Customs Office that has jurisdiction in the area where the goods are.

(4) A report referred to in subrule (2) must reflect the following information:

⁹⁷ See for instance section 913(4).

⁹⁸ See section 912(2) of the Control Act for manner of submission.

- (a) The customs code of licensee submitting the report;
- (b) the name of licensee from whom the container was received;
- (c) the container number;
- (d) the date and time when container was received;
- (e) a description of the seal discrepancy;
- (f) date and time the discrepancy was confirmed;
- (g) physical location of the container;
- (h) the identification number of the replacement seal;

Affixing of replacement seals (*section 131(a)*)

5.7 (1) When a person referred to in rule **5.6** establishes that a container seal is missing or tampered with, that person must affix a replacement seal on the container and record the new seal number in the report referred to in that rule.

(5) A seal referred to in this rule must be supplied and affixed by and at the risk and expense of –

- (a) a carrier transporting the relevant container; or
- (b) the licensee of a container terminal or container depot where the relevant container is received or from where it is removed, or where it is packed, unpacked or loaded.

Records to be kept in relation to seals (*section 131*)

5.8 (1) A person⁹⁹ affixing or replacing a security seal to the holding compartment of a vehicle or a container must keep record in respect of each seal affixed or replaced by recording –

- (a) the identification number of the seal; and
- (b) in respect of each seal affixed or replaced-
 - (i) the container number, in the case where the seal was affixed to or replaced on a container;
 - (ii) the transport name, in the case where the seal was affixed to or replaced on the holding compartment of a vehicle;

⁹⁹ This recordkeeping requirement applies in addition to any other recordkeeping requirements contained in these Rule or a provision of the Control Act or a tax levying Act relating to licensees or registered persons.

(iii) the date when the seal was affixed or replaced;

(2) A person referred to in subrule (1) must in accordance with section 919 of the Control Act keep sealing records referred to in this rule for a period of five years calculated from the end of the calendar year in which any such record was created—

- (a) in a secure place on that person's business premises; and
- (b) if that person is allowed in terms of section 919(2) to keep records in paper format, according to a filing system which enables quick access to information pertaining to specific goods or a specific transaction.

(3) Records must be submitted to the customs authority on request and within a timeframe stated in the request, or if no timeframe is specified in such request, within one working day after the date of the request.

(4) A copy or computer printout of any record requested may, subject to such conditions as the customs authority may determine, be submitted, and such a copy or printout may for purposes the Control Act and a tax levying Act be regarded to be the original record requested.

CHAPTER 7
STANDARD PROCESSES AND REQUIREMENTS FOR CLEARANCE AND
RELEASE OF GOODS

Part 1: Completion and submission of clearance declarations

Form and format for clearance declarations (*section 167(3)*)

7.1 (a) A clearance declaration contemplated in section 164 (a) to (d)¹⁰⁰ of the Control Act must be submitted electronically through EDI, subject to paragraph (b).

(b) If a clearance declaration is submitted in paper format by a person authorised by rule 7.3 to submit in paper format, or in any of the circumstances contemplated in section 913(4), submission must be on Form SAD500 as published as a rule on the SARS website.

Additional information to be reflected on clearance declarations (*section 167(1)(k)*)

7.2 In addition to the information listed in section 167(1)(a) to (j) of the Control Act, a clearance declaration must reflect –

- (a) the message function;
- (b) the number of any invoice issued in respect of the goods;
- (c) the transport mode; and
- (d) the date of arrival.

Categories of persons who may submit clearance declarations manually (*section 168(1)*)

7.3 (1) A clearance declaration contemplated in section 164(a) to (d) of the Control Act may be submitted in paper format by a person who is not accredited if –

- (a) the person submitting the declaration submits 10 or less clearance declarations per calendar month; or
- (b) the clearance declaration does not exceed 10 consignment lines.

Completion of Declarations

¹⁰⁰ For clearance declarations contemplated in section 164(1)(e), refer to Chapter 24.

7.4. When completing and submitting a clearance declaration the person clearing goods must comply with Part 5 of this Chapter.

Part 2: Rules relating to supporting documents

Supporting documents for manual clearances (*section 168(2) read with section 176*)

7.5 A person submitting a clearance declaration in paper format as contemplated in section 168(2) of the Control Act or in any of the circumstances contemplated in section 913(4), must at the Customs Office where, and at the time when the clearance declaration is submitted, have available with him or her for production to the customs authority if such production is requested, all supporting documents relevant to that clearance declaration.

Contents of clearance instruction of principal (*section 176(1)(c)*)

7.6 (1) A clearance instruction referred to in section 176(1)(c) of the Control Act used in support of a clearance declaration or an amended clearance declaration submitted by a customs broker must reflect at least the following information:

- (a) The name and identity number or passport number of the principal issuing the instruction;
- (b) a description of the goods to which the instruction relates;
- (c) whether the goods are to be cleared for a specific customs procedure or for home use;
- (d) the origin of the goods;
- (e) any origin determination applicable to the goods;
- (f) the tariff heading;
- (g) any tariff determination applicable to the goods;
- (h) the customs valuation method used;
- (i) the value determination;
- (j) any advance ruling applicable to the goods;
- (k) the destination of the goods;
- (l) the trade agreement, if any, under which the goods are to be cleared;
- (m) the tax payment method; and

(n) the Financial Account Number (FAN), if applicable.

(2) A clearance instruction reflecting the information listed in subrule (1) must support every amendment of a clearance declaration submitted by a customs broker.

Translation of particulars on supporting documents

7.7 (1) If the particulars on a supporting document referred to in section 176(1) of the Control Act are not reflected in English, the person clearing the goods must, on request by the customs authority and at that person's own cost, provide the customs authority with an English translation of any unclear particulars on the supporting document.

(2) A translation referred to in subrule (1) must be submitted to the customs authority within a timeframe and in a manner indicated on the request.

Notifications in respect of change of particulars on or circumstances relating to invoices (sections 177(4) and 178(5)(a))

7.8 (1) Submission of an amended clearance declaration reflecting the particulars as changed, must for purposes of sections 177(4) and 178(5)(a) of the Control Act be regarded to be a notification to the customs authority as required in terms of those sections.

(2) An amended clearance declaration referred to in subrule (1) must, if applicable, be supported by –

- (a) the amended invoice or a debit or credit note;
- (b) a statement contemplated in section 178(5); and
- (c) any other document providing evidence of the change in particulars or circumstances.

Part 4: Recordkeeping

Keeping of information in respect of clearance declarations (section 179(a))

7.9 Documents in respect of a clearance referred to in section 179 of the Control Act must, subject to subrule (2), be kept in accordance with section 919 –

- (a) for a period of five years after the date of clearance of the goods;
- (b) in a secure place on that person's business premises; and
- (c) according to a filing system which enables quick access to information pertaining to specific goods or a specific transaction.

(2) A person authorised in terms of rule **7.3** to submit clearance declarations in paper format, or a person allowed in terms of section 919 to use a paper based record keeping system, may keep documents referred to in subrule (1) according to an appropriate paper based record keeping system conforming with the requirements set out in paragraphs (a) to (c) of that subrule.

Documents or records to be produced to Customs on request (*section 179(b)*)

7.10 (1) A person clearing goods must submit a document or record referred to in section 176 of the Control Act to the customs authority within the timeframe specified in a request in terms of section 179 (b), or if no timeframe is specified in such request, within one working day after the date of the request.

(2) A copy or a computer printout of a document or record requested subject to such conditions as the customs authority may determine, be submitted and such a copy or printout may for purposes of the Act and a tax levying Act be regarded to be the original document or record requested.

Part 5:

Please note: Rules relating to the Declaration Completion Manual to be inserted.

CHAPTER 8 HOME USE OF GOODS

Measurement of CTC's¹⁰¹ (*section 191*)

8.1 (1) The quantity of a CTC imported from each supplier during an accounting period¹⁰² must be determined by –

- (a) taking a measurement of the CTC transported through the pipeline or transmitted through the transmission line at the start and at the end of every accounting period; and
- (b) subtracting the start value from the end value.

(2) Measurements referred to in subrule (1)(a) must be taken only at the place and in accordance with the method indicated in the importer's registration certificate issued in terms of section 611 of the Customs Control Act.

(3) The quantity of the CTC measured as contemplated in subrule (1) must be regarded to be the quantity of the CTC imported into the Republic, if the CTC is imported directly to the place where the measurement takes place.

Clearance of CTC's (*sections 191 and 90(1)(e) and (f)*)

8.2 (1) Only the following persons may submit clearance declarations to clear a CTC for home use:

- (a) A registered importer of a CTC; or
- (b) a licensed customs broker duly authorised to submit a clearance declaration on behalf of a person referred to in paragraph (a).

(2) (a) A person referred to in subrule (1) must, subject to paragraph (b), within 25 days after the end of each accounting period, submit electronically through EDI a regular clearance declaration for home use in respect of the quantity of a CTC imported during that accounting period, as determined in accordance with rule **8.4**.

¹⁰¹ See definition of "continuous transmission commodity" in rule 1.1.

¹⁰² See definition of "accounting period" in rule 1.1.

(b) If a clearance declaration referred to in paragraph (a) is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,¹⁰³ the submission must be on Form SAD 500 as published as a rule on the SARS website to the Customs Office that has jurisdiction in the area where the measurement of the CTC is taken.

(2) A separate clearance declaration must be submitted in respect of each supplier from whom a CTC was imported during the relevant period.

Information to be reflected on home use clearance declaration for CTC's

8.3 A clearance declaration for home use of a CTC contemplated in in rule **8.2** must reflect the following information:

- (a) The information listed in section 167 (a), (e) to (i) of the Control Act;
- (b) the information required in terms of section 190;
- (c) the date of measurement for purposes of the relevant accounting period;
- (d) the customs code of the cross-border transmission line or pipeline; and
- (e) any additional information that the customs authority may require.

Supporting documents for clearance of CTC's (*section 191*)

8.4 (1) A clearance for home use of a CTC must, in addition to the documents referred to in sections 176(1)(a), (c) and (d) of the Control Act, be supported by a summary of the accounting record referred to in rule **8.5(1)**, if the customs authority so requests.

(2) An invoice relating to the import of a CTC must, in addition to the applicable information listed in section 177, also reflect –

- (a) the period to which the invoice relates;
- (b) the unit of measure and the number of units imported;
- (c) the price per unit; and
- (d) the total price paid or payable in respect of the importation.

¹⁰³ See for instance section 913(4).

(3) (a) Supporting documents referred to in this rule must on request and within the timeframe indicated in the request be submitted to the customs authority electronically through EDI, subject to paragraph (b).

(b) If supporting documents referred to in paragraph (a) are submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,¹⁰⁴ the submission must be made to the Customs Office that has jurisdiction in the area where the measurements are taken.

Recordkeeping (*section 192 read with 179*)

8.5 (1) A registered importer of a CTC must in accordance with section 919 of the Control Act keep full accounting records of any CTC imported into the Republic.

(2) Records referred to in subrule (1) include –

- (a) documents supporting the clearance of a CTC for home use, as required by section 176;
- (b) a record of each measurement of a CTC during each accounting period; and
- (c) any other records that may be necessary for determining the history of any transaction relating to the import of a CTC.

(3) Records referred to in this rule must be kept –

- (a) for a period of five years calculated from the end of the calendar year in which any such document was created;
- (b) in a secure place on the importer's business premises; and
- (c) according to a filing system which enables quick access to information pertaining to a specific accounting period.

(4) This rule must be read subject to any provisions of the Act or a tax levying Act prescribing record-keeping requirements for persons who are licensees or registered in terms of the Act or a tax levying Act.

Records to be produced to Customs on request (*section 192 read with section 179*)

¹⁰⁴ See for instance section 913(4).

8.6 (1) An importer of a CTC who has been requested by a customs officer to produce or submit a record submit such record to the customs authority within the timeframe specified in a request, or if no timeframe is specified in such request, within one working day after the date of the request.

(2) A copy or a computer printout of any record requested may subject to such conditions as the customs authority may determine, be submitted and such a copy or printout may for purposes of the Act and a tax levying Act be regarded to be the original document or record requested.

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CHAPTER 9

NATIONAL AND INTERNATIONAL TRANSIT¹⁰⁵

Goods excluded from international transit procedure (*section 194*)

9.1 The international transit procedure is not available for the following categories of goods:

- (a) Cigarettes in containers bearing the identification mark referred to section 54(2) of the Excise Duty Act, 1964;
- (b) ...
- (c) ...

Customs seaports and airports for international transit purposes (*section 198*)

9.2 (1) Goods may only be off-loaded from or loaded onto foreign-going vessels under the international transit procedure at the following customs seaports:

- (a) Cape Town;
- (b) Durban;
- (c) East London;
- (d) Mossel Bay;
- (e) Port Elizabeth;
- (f) Port of Ngqura;
- (g) Richards Bay; and
- (h) Saldanha Bay.

(2) Goods may only be off-loaded from or loaded onto aircraft under the international transit procedure at the following customs airports:

- (a) Cape Town International Airport;
- (b) King Shaka International Airport; and
- (c) OR Tambo International Airport.

Use of other documents as transit clearance declarations for postal articles (*section 203*)

¹⁰⁵ Transit includes the transport of goods by sea, after the goods have been off-loaded from the importing vessel. In the 1964 Act this type of transport was dealt with as “coastwise carriage”.

9.3 (1) An air cargo transfer manifest may, for purposes for section 203 of the Control Act, serve or be submitted as a transit clearance declaration.

(2) An air cargo transfer manifest referred to in subrule (1) must reflect the following minimum information:

- (a) The air waybill number;
- (b) the name of the customs airport where the goods are transferred;
- (c) the name of the transferring carrier;
- (d) the name of the receiving carrier;
- (e) the name of airport of destination indicated on the air waybill;
- (f) the number of packages; and
- (g) the weight of the packages and unit of measurement.

Commencement and completion periods for transit operations (*section 206*)

9.4 (1) The commencement period for a transit operation contemplated in section 206(1) of the Control Act is three days from the release of the goods for transit.

(2) The completion period for –

- (a) a national transit operation as contemplated in section 206(2) is two days from commencement of the transit operation; and
- (b) an international transit operation as contemplated in section 206(3) is three days from commencement of the transit operation.

Notification of failures to comply with commencement and completion periods referred to in rule 9.4

9.4A A notification contemplated in section 206(4) of the Control Act must be submitted to the customs authority electronically through e-filing, subject to paragraph (b).

(b) If a notification referred to in paragraph (a) is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,¹⁰⁶ the submission must be on Form....as published as a rule

¹⁰⁶ See for instance section 913(4).

on the SARS website to the Customs Office that has jurisdiction in the area where the starting point of the transit operation is situated.

- (2) A notification in terms of this rule must reflect the following information:
- (a) The customs code of the licensee of the customs controlled area where the transit operation was supposed to have commenced or ended;
 - (b) the MRN;
 - (b) the name of the licensed carrier responsible for carrying out the transit operation;
 - (c) whether the failure was in relation to –
 - (i) a commencement period contemplated in rule 9.4(1); or
 - (ii) a completion period contemplated in rule 9.4(2)(a) or (b); and
 - (d) the reason for the failure.

Limitations on routes for transit operations (*section 207*)

9.5 (1) Road routes for purposes of section 207(1) of the Control Act are limited to national roads as envisaged in the South African National Roads Agency Limited and National Roads Act, 1998 (Act No. 7 of 1998).

- (2) Subrule (1) does not preclude a carrier from using a road which is not a national road in order to –
- (i) gain access to the nearest national road when travelling from the starting point of a transit operation; or
 - (ii) to reach a delivery point of a transit operation after travelling on a national road.

Procedure for obtaining permission to redirect goods from starting point or to delivery point of transit operation (*section 208*)

9.6 If a person intends to redirect goods under a transit operation as contemplated in section 208 of the Control Act, that person must apply to the customs authority for permission for the redirection of goods in accordance with rule **4.17**.

Technical specifications for holding compartments of vehicles or containers used in transit of goods (*section 210*)

9.7 (1) A holding compartment of a vehicle or a container used in the transit of goods must conform to the following technical specifications:

- (a) It must be possible to affix a security seal to the holding compartment of the vehicle or the container in an easy and effective manner;
- (b) doors and all other closing systems of the holding compartment or the container must be –
 - (i) fitted with a device, secured by at least two bolts, riveted or welded to the nuts on the inside of the door or closing system, which enables easy and effective sealing of the holding compartment or the container; and
 - (ii) constructed in a manner covering all interstices and ensuring complete and effective closure;
- (c) screws, bolts, hinge-pins and other fasteners must be welded to the outer parts of the hinges for a door and any other closing system of the holding compartment of a vehicle or the container, so that the door or other closing system is incapable of being lifted off its hinge-pins once shut, unless the door or other closing system has a locking device which is inaccessible from the outside and which prevents the door or closing system from being lifted off its hinge-pins;
- (d) the holding compartment or the container must be constructed in such a way that no goods can be removed from or introduced into the holding compartment or container after it has been sealed, without obvious damage to the holding compartment or the container, or without breaking the seal;
- (d) there must be no concealed space in the holding compartment or the container where goods can be hidden;
- (e) any space, in the holding compartment or the container, including compartments, receptacles and other recesses, which are capable of holding goods are readily accessible for customs inspection;
- (f) the inside surface of any empty space formed by the different layers of the sides, floor or roof of the holding compartment or the container must be firmly fixed, solid, unbroken and incapable of being dismantled without leaving obvious traces of tampering; and

(f) any opening made in the floor of the holding compartment or the container for technical purposes such as for lubrication and maintenance must be fitted with a cover capable of being fixed in such a way that the holding compartment or container is inaccessible from the outside.

(2) (a) The technical specifications specified in subrule (1) apply to refrigerator vehicles, furniture vehicles, road tankers and rail tankers in so far as it is possible to comply with those specifications taking into account the purpose of the vehicle.

(b) Any flange (filler cap), drain cock or manhole of a road or rail tanker must be constructed and equipped in such a manner to allow simple and effective customs sealing.

(3) Goods released by the customs authority for transit on vehicles in unenclosed holding compartments may be transported only in accordance with any conditions subject to which such release was given.

Endorsement of new carrier's transport document or road manifest with previous vehicle or container details (*section 211*)¹⁰⁷

9.8 Endorsement details contemplated in section 211(b)(i) of the Control Act must at least include –

- (a) the transport name of the previous vehicle in which the goods were transported, if applicable;
- (b) the number of the container in which the goods were previously transported, if applicable;
- (c) the identification number of any seal used on the holding compartment of the vehicle or container;
- (d) the customs code of the previous carrier; and
- (e) the number of the previous carrier's transport document or road manifest as may be applicable.

¹⁰⁷ For notice of transfer of goods contemplated in section 211(a), see rules **29.X to 29.XX**.

Format of road manifest to be kept by road carrier (*section 214*)

9.9 A road manifest referred to in section 214(1) of the Control Act must be kept in paper format and contain road manifest information.¹⁰⁸

Requirements relating to completion procedures for transit operations¹⁰⁹ (*section 216*)

9.10 (1) If the customs authority in terms of section 216(1)(a) of the Control Act requests proof of the completion of a transit operation from the carrier who carried out the transit operation or the person who cleared the goods for transit, proof as prescribed in terms of rule **9.11** must within two working days of the date of the request be submitted to the customs authority electronically through e-filing, subject to subrule (2).

(2) If proof of completion of a transit operation is submitted to the customs authority in paper format in circumstances where submission in paper format is permissible,¹¹⁰ such submission must be to the Customs Office that has jurisdiction in the area where the transit operation commenced.

(3) If the delivery point of goods transported by road under an international transit operation is a land border-post where the goods are to be exported, the on-board operator must upon arrival at the land border-post present the international transit release notification to the customs authority at that land border-post.

Documents that constitute proof of completion of transit operations (*section 216(2)*)

9.11 Proof of the completion of a transit operation for purposes of section 216(2) of the Control Act is constituted by a carrier's notice of delivery of goods referred to in rule **29.XX**.

Timeframe for export of goods under international transit (*section 217(2)*)

¹⁰⁸ Please see definition of "road manifest information".

¹⁰⁹ It is to be noted that a transit operation ends when the goods under transit reach the delivery point. This must be distinguished from the completion of a transit procedure which ends when goods are cleared for another permissible customs procedure or home use (in the case of national transit procedure), or when goods are exported (in the case of international transit procedure).

¹¹⁰ See for instance section 216(2)(c) and section 913(4).

9.12 The timeframe that must be applied for purposes of section 217(2) of the Control Act for the export of goods under international transit is ten days, calculated from commencement of the international transit operation.

Proof of export of goods under international transit (*section 217 (3)(a)*)

9.13 (1) If the customs authority in terms of section 217(3)(a) of the Control Act requests proof from the person who cleared goods for international transit that the goods have been exported, proof as prescribed in terms of rule **9.14** must within two working days of the request be submitted to the customs authority electronically through e-filing, subject to subrule (2).

(2) If proof of export of goods is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,¹¹¹ such submission must be to the Customs Office that has jurisdiction in the area where the international transit operation commenced.

Documents that constitute proof of export¹¹² (*section 217(3)*)

9.14 (1) The following documents are acceptable as proof for purposes of section 217(3)(a) of the Control Act that goods were exported:

- (a) For export by sea, a shipped on board bill of lading;
- (b) for export by air, a shipped on board air waybill;
- (c) for export by rail, any document stamped and signed by the rail carrier, evidencing receipt of the goods by that carrier, including a rail consignment note; and
- (d) for export by road, a release notification stamped by customs.¹¹³

Transport of second hand vehicles in transit (*section 218(a)*)

9.15 Any imported second hand vehicles cleared for international transit by road must during the transit operation be carried on board a vehicle.

¹¹¹ See for instance section 216(2)(c) and section 913(4).

¹¹² Proof contemplated in this rule will only be requested by the customs authority if the customs authority is not satisfied on cargo reporting information provided in terms of Chapter 3, that goods were loaded on board the means of transport on which it was to be exported from the Republic.

¹¹³ Customs will only stamp a release notification in the event of a systems breakdown.

Additional records to be kept by carriers in relation to transport of goods under national or international transit procedure (section 665(l))

9.16 In addition to the records to be kept by a licensed carrier in terms of section 665(l) of the Control Act, records must be kept of all goods in transit –

- (a) received, delivered, transported, transferred or in any other way handled by the carrier in the Republic; and
- (b) damaged, destroyed, lost or unaccounted for whilst under the control of the carrier in the Republic.

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CHAPTER 10
EXCISE WAREHOUSE TRANSIT PROCEDURE

Part 1: Excise warehouse transit operations¹¹⁴

Commencement and completion periods for excise warehouse transit operations (section 229)

10.1 (1) The commencement period for an excise warehouse transit operation contemplated in section 229(1) of the Control Act is 24 hours from the release of the goods for excise warehouse transit.

(2) The completion period for an excise warehouse transit operation contemplated in section 229(2) is two days from the commencement of the excise warehouse transit operation.

Notice of failure to comply with commencement or completion periods (section 229)

10.2 (1) (a) Notice of failure to comply with commencement and completion periods as required in terms of section 229(3) of the Control Act must be submitted electronically through e-filing subject to paragraph (b).

(b) If a notice referred to in paragraph (a) is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,¹¹⁵ submission must be –

- (i) on Form.....as prescribed as a rule on the SARS website; and
- (ii) made to the Customs Office that has jurisdiction in the area where the goods are.

(2) A notice referred to in subrule (1) must reflect the following information:

¹¹⁴ It is to be noted that a pipeline used for discharging liquid goods from vessels to a warehouse are licensed as part of an excise warehouse in terms of the Excise Duty Act, and therefore this movement does not constitute excise warehouse transit.

¹¹⁵ See for instance section 216(2)(c) and section 913(4).

- (a) The movement reference number¹¹⁶ indicated on the clearance declaration in relation to the goods;
- (b) the customs code of the carrier;
- (c) a description of the goods;
- (d) the physical location of the goods;
- (e) the date when the transit operation should have commenced or should have been completed, as the case may be;
- (f) the reasons for the failure to comply with the commencement or completion period; and
- (g) whether the commencement or completion period had previously been extended in terms of section 908.

Procedure for obtaining permission to redirect goods from starting point or to delivery point of excise warehouse transit operation (*section 230*)

10.3 If a person intends to redirect goods under an excise warehouse transit operation to another destination as contemplated in section 230 of the Control Act, that person must apply to the customs authority for permission for the redirection of goods in accordance with rule **4.17**.

Routes for transport of goods in transit to licensed excise manufacturing warehouses (*section 231(3)(c)*)

10.4 (1) Goods transported by road under an excise warehouse transit operation may only be transported on national roads as envisaged in the South African National Roads Agency Limited and National Roads Act, 1998 (Act No. 7 of 1998).

(2) Subrule (1) does not preclude a carrier from using a road which is not a national road –

- (a) in order to –
 - (i) gain access to a national road when travelling from the starting point of an excise transit operation; or

¹¹⁶ See definition of “movement reference number” in rule 1.1.

- (ii) to reach a delivery point of an excise transit operation after travelling on a national road contemplated in that subrule; or
- (b) in the event of a road closure affecting a national road referred to in subrule (1).

Technical requirements of vehicles or containers used in excise warehouse transit operations (*section 232*)

10.5 A vehicle or container used in an excise warehouse transit operation must comply with the requirements set out in rule **9.7**.

Notices of transfer of goods in excise warehouse transit and endorsement of new carrier's transport document or road manifest (*section 233*)

10.6 Rule **5.4** applies when goods under an excise warehouse transit operation are transferred from one vehicle or container to another.

Format of road manifest to be kept by road carrier (*section 235(2)(a)*)

10.7 A road manifest referred to in section 235(2)(a) of the Control Act must reflect road manifest information¹¹⁷ and be kept in paper format.

Proof of completion of excise warehouse transit operations (*section 237*)

10.8 (1) Proof of the completion of an excise warehouse transit operation for purposes of section 237(2) of the Control Act is constituted by –

- (a) a carrier's notice of delivery of goods referred to in rule **29.XX**; or
- (b) in the case of a person referred to in rule **10.9**, a goods received note issued by the licensee of the excise manufacturing warehouse where the goods have been delivered.

(2) (a) A goods received note contemplated in subrule (1)(b) must be submitted within two working days of the request by the customs authority to submit such proof, electronically through e-filing, subject to paragraph (b)

(b) If proof of delivery is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,¹¹⁸ the

¹¹⁷ Please see definition of "road manifest information".

submission must be made to the Customs Office that has jurisdiction in the area where the excise warehouse transit operation was completed.

Persons other than carriers who may carry out excise warehouse transit operations (*section 239(b)*)

10.9 An excise warehouse transit operation may also be carried out by –

- (a) the licensee of an excise manufacturing warehouse, in the case of goods cleared for excise warehouse transit to that excise manufacturing warehouse; or
- (b) the licensee of a storage warehouse, in the case of an excise warehouse transit operation commencing at that storage warehouse.

Part 2: Records to be kept by carriers in relation to transport of goods under excise warehouse transit

Additional records to be kept by carriers in relation to transport of goods under excise warehouse transit procedure

10.10 (1) A carrier carrying out an excise warehouse transit operation must in accordance with section 919 of the Control Act keep records of all goods transported under excise warehouse transit –

- (a) received, delivered, transported or in any other way handled by that carrier; and
- (b) damaged, destroyed, lost or unaccounted for whilst under the control of that carrier.

(2) Records referred to in this rule must be kept for a period of five years calculated from the end of the calendar year in which any such record was created–

- (a) in a secure place on that person's business premises; and
- (b) if that person is allowed in terms of section 919(2) to keep records in paper format, according to a filing system which enables quick access to information pertaining to specific goods or a specific transaction.

¹¹⁸ See for instance section 913(4).

(3) Records must be submitted to the customs authority on request and within a timeframe stated in the request, or if no timeframe is specified in such request, within one working day after the date of the request.

(4) A copy or computer printout of any record requested may, subject to such conditions as the customs authority may determine, be submitted, and such a copy or printout may for purposes the Control Act and a tax levying Act be regarded to be the original record requested.

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