



# Recordkeeping – Imported and Exported Goods

Customs & Excise



*South African Revenue Service*

# Recordkeeping – Imported and Exported Goods

## Preface

This guide provides information on recordkeeping requirements for imported and exported goods under section 101 of the Customs and Excise Act, 1964.

This guide has no binding legal effect.

For more information, assistance and guidance you may –

- visit the **SARS website**;
- contact the SARS National Contact Centre –
  - if calling locally, on 0800 00 7277;
  - if calling from abroad, on +27 11 602 2093 (only between 8h00 and 16h30 South African time);
- have a virtual consultation with a SARS consultant by making an appointment via the **SARS website**;
- visit your nearest SARS branch office, preferably after making an appointment via the **SARS website**; or
- contact your own tax advisor or tax practitioner.

Comments on this guide may be e-mailed to **C&E\_LegislativeComments@sars.gov.za**.

**Legislative Policy: Customs and Excise**  
**SOUTH AFRICAN REVENUE SERVICE**  
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## Contents

Preface .....	i
1. Purpose.....	1
2. Introduction .....	1
3. Customs and Excise Act, 1964.....	1
4. Who is subject to recordkeeping and in what language can records be kept? .....	1
5. What records must be kept?.....	1
6. How long must records be kept? .....	2
7. Where must records be kept?.....	2
8. Must original records be kept?.....	2
9. Can alternative methods of storage be used for records?.....	2
10. When must records be produced?.....	3
11. Consequences of non-compliance with recordkeeping requirements under section 101 .....	3

## 1. Purpose

This guide provides information on recordkeeping requirements for imported and exported goods under section 101 of the Customs and Excise Act, 1964 (the Act).

## 2. Introduction

Keeping records substantiates information declared on bills of entry. The information declared on bills of entry is used to determine duty liability and to compile trade statistics.

Customs may request on demand records to validate the information declared at time of clearance, during an enquiry, audit or investigation. Failure to produce correct and accurate records can result in administrative penalties and, in serious cases such as production of false records, prosecution of offenders.

## 3. Customs and Excise Act, 1964

The general provision under the Act on recordkeeping for imported and exported goods is section 101 of the Act read with the rules to section 101.

The Act, Schedules to the Act and Rules are available on the **SARS website** under Legal Counsel ⇒ Primary Legislation (the Act and Schedules) and Secondary Legislation (Rules).

## 4. Who is subject to recordkeeping and in what language can records be kept?

Any person carrying on any business in the Republic is subject to recordkeeping, not only importers and exporters. Records can be kept in any of the official languages.

## 5. What records must be kept?

In the case of imported goods, records of transaction comprising at least of the following must be kept:

- Copies of the import bills of entry
- Bills of lading or other transport documents
- Suppliers' invoices
- Packing lists
- Bank-stamped invoices
- Payment advices
- Shippers' statement of expenses incurred by the shippers
- Copy of the confirmation of sale or other contract of purchase and sale
- Importers' written clearing instructions unless exempted by rule
- Any permit, certificate or other authority issued under any other law authorising the importation of goods
- Such other documents relating to such goods as the Controller may require in each case

In the case of exported goods, records of transaction comprising at least of the following must be kept:

- Copies of the export bills of entry

- Invoices
- Bills of lading and other transport documents
- Exporters' written clearing instructions
- Any permit, certificate or other authority issued under any other law authorising the exportation of goods
- Such other documents relating to such goods as the Controller may require in each case

## **6. How long must records be kept?**

As a general rule, records must be kept for at least five years from date of importation or exportation for inspection by an officer. In the case of goods stored in a customs and excise warehouse, records must be kept for five years after the relevant goods have been duly cleared under section 20(4) of the Act and have in accordance with such entry been delivered or exported. In the case of goods stored in a rebate store, the records provided for in rule 75.17 must be kept for at least five years after the stocks of the goods to which such bill of entry, SAD declaration, transfer form or clearance documents relate have been exhausted.

## **7. Where must records be kept?**

Records must be kept within the Republic on the premises where the business is conducted, unless otherwise authorised by the Controller.

## **8. Must original records be kept?**

The Commissioner may, subject to such conditions as he may determine, allow any person to produce in place of any such book, account or document required to be produced, a copy of the record obtained by means of a reproduction, and such copy shall, subject to compliance with such conditions, for all purposes have all the effects of the original book, account or document concerned.

## **9. Can alternative methods of storage be used for records?**

Yes, to alleviate storage and retention of records subsections (1A) and (2A) of section 101 empower the Commissioner to allow any person carrying on any business in the Republic to retain the books and documents required to be retained or produced in terms of the section by means of microfilming or any other process such as scanning with secure electronic storage. Any reproduction obtained from such microfilming or other process shall for all purposes have all the effects of the original book or document concerned.

## **10. When must records be produced?**

A customs officer may request the production of records by any recordkeeper, even if the records were not requested at the time of submission of the bill of entry. This may be done orally, followed by a written request by e-mail. The records must be produced within the timeframe given for the production of the records. If a recordkeeper encounters a problem in complying with the request within the timeframe given, he or she should notify the customs officer who requested the records in writing by e-mail before the expiration of the production period, with a request for approval of additional time in which to produce the records. The recordkeeper must explain the reasons for the inability to comply. Customs will advise the requestor that the request is either denied or that the additional time requested, or a shorter period, is approved. A request for additional time does not preclude the imposition of penalties, but such penalties will not be imposed if the request is approved, and the records produced before expiration of the additional time granted.

## **11. Consequences of non-compliance with recordkeeping requirements under section 101**

Section 86(h) of the Act provides for an offence for non-compliance with the requirements of section 101. Under this section any person who contravenes or fails to comply with the provisions of section 101 or of any rule made thereunder shall be guilty of an offence and liable on conviction to a fine not exceeding R40 000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding 10 years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

If the Commissioner chooses not to prosecute an offender, a section 91 administrative penalty may be offered.<sup>1</sup>

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<sup>1</sup> For more information refer to *Offences and Penalties – External Policy – SC-CO-01-02* on the **SARS website**.