



# **Quick Reference Table to Amendments, Substitutions, and Cancellation of Bills of Entry**

**Customs & Excise**



*South African Revenue Service*

# Quick Reference Table to Amendments, Substitutions, and Cancellation of Bills of Entry

## Preface

This guide enhances the understanding of amendments, substitutions, and cancellation of bills of entry. It does not go into comprehensive technical and legal detail and should therefore not be used as a legal reference.

This guide has no binding legal effect.

Should you require more information you may –

- visit the SARS website at **[www.sars.gov.za](http://www.sars.gov.za)**;
- contact the SARS National Contact Centre –
  - if calling locally, on 0800 00 7277;
  - if calling from abroad, on +27 11 602 2093 (only between 8am and 4pm 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 sent to **[C&E\\_LegislativeComments@sars.gov.za](mailto:C&E_LegislativeComments@sars.gov.za)**.

**Legislative Policy: Customs and Excise**  
**SOUTH AFRICAN REVENUE SERVICE**  
25 March 2024

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## 1. Purpose

This guide provides a quick reference to enhance the understanding of amendments, substitutions, and cancellation of bills of entry.

## 2. Introduction

Any person entering any goods for any purpose in terms of the provisions of the Customs and Excise Act 91 of 1964 (“the Act”) shall –

- submit a bill of entry within the stipulated time period in the prescribed form, setting forth the full particulars as indicated on the form and as required by the Act, and according to the purpose (customs procedure code to be specified on such bill of entry) for which the goods are being entered; and
- shall make and subscribe to a declaration in the prescribed form, as to the correctness of the particulars and purpose shown on such bill of entry. In cases where the bill of entry submitted does not correctly reflect the customs procedure code or particulars of the goods being declared the bill of entry must either be amended, substituted, or cancelled depending on the circumstances.

The quick reference table below provides guidance in deciding which of these three procedures or options would be appropriate under which circumstances.

## 3. Quick reference table to amendments, substitutions, and cancellation of bills of entry

	<b>AMENDMENT</b>	<b>SUBSTITUTION</b>	<b>CANCELLATION</b>
<b>EMPOWERING PROVISIONS IN CUSTOMS AND EXCISE ACT</b>	Section 40(3)(a)(i) Rule 40.02	Section 40(3)(a)(ii) Section 75(14B) Rule 40.02	Section 40(3)(a)(ii)
<b>PURPOSE</b>	To amend the particulars declared on a bill of entry submitted to SARS, in instances where that bill of entry does not in every respect comply with section 39 or is invalid in terms of section 40(1), by the submission of a voucher of correction (VOC). For example, an amendment will be	Where the purpose (customs procedure code) for which the goods are entered as specified on a bill of entry is not correct. The Act provides for substitution if goods have been cleared for home use in error but are intended for either storage with duty suspension in a customs and excise warehouse or manufacture under rebate of duty. The Act	To cancel a bill of entry when:  (i) A bill of entry is lodged but the goods do not arrive.  (ii) Substitution is required when goods have been entered in error for another purpose (customs procedure code).  (iii) A bill of entry is lodged in duplicate, meaning that two

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	<p>required if the tariff classification, origin or customs value of goods declared on the bill of entry is incorrect.</p>	<p>further provides for substitution in other cases if an importer, exporter or manufacturer, on good cause shown, requests substitution of such goods by another bill of entry in other circumstances.</p> <p>For the purposes of substitution, a substituting bill of entry must be submitted and the original bill of entry must be consequently cancelled.</p>	<p>identical bills of entry for the same consignment were lodged. These bills of entry could have been lodged by one declarant or more.</p>
<b>CONDITIONS OR RESTRICTIONS</b>	<p>The amendment process shall not be used to change the “purpose” for which the goods are cleared. For example, to change a clearance for home use to a clearance for warehousing procedure. The substitution process must be used to change the “purpose” for which the goods are cleared.</p> <p>In all instances vouchers of correction must be endorsed prominently as to what is actually being amended, for example, “Amending tariff heading only”.</p> <p>The acceptance of a voucher of</p>	<p>The Commissioner may allow substitution from a home use clearance to clearance under rebate of duty provided that those goods qualified for a rebate in all respects at the time the goods were cleared for home use, and if any of the goods have already gone into the manufacturing process, such goods must have been correctly used in terms of the relevant rebate item.</p> <p>The acceptance of a fresh bill of entry by SARS shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in the Act.</p>	<p>If a declarant can prove dual clearance and –</p> <ul style="list-style-type: none"> <li>(i) one of the bills of entry involved in the dual clearance has been stopped for an inspection, that case must be finalised before a cancellation bill of entry can be submitted;</li> <li>(ii) both of the bills of entry in the dual clearance have been stopped, then both the cases must be finalised before a cancellation bill of entry can be submitted; or</li> <li>(iii) both of the bills of entry in the dual clearance have been released, then the bill of entry that was not presented to the release</li> </ul>

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	correction by SARS shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in the Act.		authority to obtain release of the goods must be cancelled.
<b>SUBMISSION TIMEFRAME</b>	<p>As soon as the person becomes aware of any incorrect information on the bill of entry, that person must promptly submit to SARS an amended version (VOC) of the bill of entry. The obligation to submit an amended bill of entry does not prescribe however the refund due, if any, prescribes after a two-year entry from date of entry.</p> <p>If SARS discovers an error on the bill of entry it will direct the person to amend the bill of entry within a specified period.</p>	<p>Substitution must be made within six months of the entry for home use. However, if the substitution is a consequence of an amendment of a Schedule to the Act or new tariff determination, application must be made with a period of six months from the date on which the amendment is effected or new determination is made. If such amendment or new determination is published by Notice in the <i>Gazette</i>, application must be made within six months of date of publication.</p> <p>In the other cases, on good cause shown provided for in the Act, substitution must be done with within a period of one month from the date the goods were entered on the bill of entry for which substitution is required or within such longer period as the Commissioner may prescribe by rule or determine in a specific instance.</p>	<p>Dependant on the substitution timeframes where cancellation is part of that process. In all other cases as soon as the person becomes aware of the error.</p>

	<b>AMENDMENT</b>	<b>SUBSTITUTION</b>	<b>CANCELLATION</b>
<b>DUTY LIABILITY</b>	<p>Depending on the nature of correction, an amended declaration may result in –</p> <ul style="list-style-type: none"> <li>(i) payment of additional duty;</li> <li>(ii) refund of duty or part of the duty paid; or</li> <li>(iii) no duty payment or refund.</li> </ul>	<p>The duty paid on the home use clearance bill of entry becomes refundable.</p>	<p>If duty was paid on the clearance declaration that is being cancelled, the person is entitled to a refund of duty paid.</p>