

CUSTOMS

EXTERNAL POLICY

**REPORTING OF CONVEYANCES AND
GOODS**

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1 SUMMARY OF MAIN POINTS

- a) Cargo entering and **leaving** South Africa must be reported in accordance with Sections 7 and 8 **read** with Section 101A.
- b) A road haulier crossing any South African land border-post with commercial cargo must submit a manifest in respect of all such cargo carried on the commercial cargo vehicle (truck).

2 POLICY

2.1 Registration for cargo reporting

- a) Any person required in terms of the Rules to Section 8 to submit a reporting document must, notwithstanding being registered or licensed under any other provision, apply for registration as a person submitting reporting documents on the applicable form DA 8 and annex. Refer to SC-CF-19 for the registration requirements.
- b) Cargo reporters must first register as a person submitting reporting documents on the DA 8 and complete that registration before they register for electronic communication on form DA185.4A6 (unless already registered for electronic communication).
- c) In the case of a carrier who is not located in South Africa (**Refer to Rule 8.05**), the obligation to submit a report must be complied with by the carrier or that carrier's registered agent in South Africa (**Refer to Rule 8.04**).
- d) An obligation placed on a clearing agent who arranged the transport of the cargo to submit a reporting document must be complied with by the clearing agent carrying on business in South Africa.

2.2 Submission of reports

- a) Any reporter who must submit cargo and/or conveyance reporting documents in the prescribed time period for imports, exports, transit or transhipment is set out in SC-CC-38-A02.
- b) Electronic reports
 - i) **All reporting documents** must be submitted electronically in terms of the Rules to Section 8 **read with Rules 101A.01A(2)(a)(i) and 101A.01A(2)(d)(ii)**.
 - ii) Electronic reports may only be submitted in the prescribed manner via Electronic Data Interchange (EDI) as specified in the SARS EDI User Manual.
 - iii) Where **reporting documents** are submitted electronically the information must be in the correct format and contain the information specified in the annexe(s) to the user manual and user agreement found in Rule 101A.
 - iv) The transport document number must be unique and may not be duplicated before the expiry period of twelve (12) months from submission of the original document (Refer to Rule 8.07).
- c) Reports in paper format
 - i) Unless specifically exempted all **reporting documents** must also be submitted in paper format, including:

TYPE OF DOCUMENT	LEGAL REFERENCE	PLACE WHERE TO SUBMIT
DA 1	Section 7	The Controller's/Branch Manager's Office at the place of entry or exit
DA 2		
DA 187	Section 64 read with Rule 64D.08(4)	The Controller's/Branch Manager's Office at the land border-post

TYPE OF DOCUMENT	LEGAL REFERENCE	PLACE WHERE TO SUBMIT
Schedule and arrival/departure paper reports	Sections 7	The Controller's/Branch Manager's Office at the sea port or airport at which the ship or aircraft is expected to arrive
Manifests	Sections 7	The Controller's/Branch Manager's Office to which the cargo has been manifested for final delivery

- ii) These documents must be submitted during the specified hours as prescribed in paragraph 201.00 of the Schedule to the Rules for accepting declarations.
 - iii) Cargo reporter(s) must ensure when submitting the respective documents that the information provided is accurate and in full.
 - iv) A paper cargo manifest in respect of sea, air and rail cargo must be signed by a duly authorised person and must contain the following declaration: "I, (full name), for (Name of carrier/clearing agent/registered agent) declare that I am duly authorised to make this declaration and the particulars furnished herein are true and correct and comply with the provisions of the Act."
 - v) Individual bills of lading containing any other combination of cargo types (such as both containerised and break bulk cargo) can currently not be electronically reported to the Cargo processing system (CPS) and must be reported and acquitted to the appropriate Controller(s)/Branch Manager(s) in paper format.
- d) Exemption from the requirement to submit paper manifests to Controller's/Branch Manager's Office
- i) The exemption is only available to sea and air carriers and their registered agents (vessels' agents and ground handling agents) who submit master bill of lading or master air waybill data to SARS in the form of paper cargo manifests referred to in paragraph 2.2c).
 - ii) To qualify for the exemption:
 - A) Container loading notices (sea modality), advance cargo arrival notices (imports), cargo departure reports (exports) as required by the Rules to Section 8 as well as acquitted manifests (AQM) data must be submitted without any omissions and must have together a success rate of 90% or higher for each of the three (3) months preceding the application.
 - B) The Commissioner reserves the right to add or remove such other criteria as might become necessary from time to time.
 - iii) Applications for exemptions: The cargo reporter must
 - A) Apply for exemption on his/her letter head to the Head Office: Trader Management division; and
 - B) Confirm that his/her submission success rate for the reports referred in sub-paragraph (ii) above meets the requirements.
 - iv) Cargo reporters whose applications for exemption were successful will be informed per official letter and will no longer be required to submit paper reporting documents to local Controllers/Branch Managers.
 - v) Consequences of a decline in submission success rate where a cargo reporter's submission success rate falls below 90% for three (3) consecutive months the cargo reporter:
 - A) Will automatically lose the exemption previously granted;
 - B) Must resume the submission of paper manifests to local Controllers/Branch Managers from the start of the fourth month; and
 - C) Where the cargo reporter subsequently wishes to re-apply for exemption, he/she must qualify again as prescribed above and follow the stipulated procedure.
- e) Amendments to reports
- i) A cargo reporter who becomes aware of any error in an original reporting document previously submitted to SARS must forthwith amend that reporting document by means of submitting an amended reporting document. For example, where the transshipment details of the vessel transporting the cargo out of South Africa was incorrectly stated on the pre-loading container notice.

- ii) SARS will send the following reports for imported cargo:

REPORT NAME	MODE	CARGO	LEGAL REFERENCE	SYSTEMS NUMBER
Advance arrival notice (depot)	Sea	Container depot operator	Section 8, Rule 8.49	CUSCAR_AND
Advance arrival notice (terminal)	Sea	Container terminal operator		CUSCAR_ANT
Advance arrival notice (terminal)	Sea	Wharf operator		CUSCAR_ANT
Advance arrival notice (depot)	Air	Transit shed operator		CUSCAR_AND
Advance arrival notice (depot)	Air	De-grouping depot operator		CUSCAR_AND

- iii) For road cargo, except for transit movements between two (2) land border-posts, no amendment of the road freight manifest will be possible once the truck has been marked for arrival as SARS uses that data to validate the carrier's declaration at time of arrival.

2.3 Presentation of road manifest at land border-posts

2.3.1 Commercial cargo vehicle (truck) arrivals

- a) **The declarant must submit a CCD as prescribed in SC-CF-55 and the carrier forwards an electronic Road Freight Manifest (eRFM) to SARS prior to the arrival of the truck at a land border-post.**
- b) **When a truck arrives at the entry gate, the SARS Number Plate Recognition (NPR) camera takes an image of the registration number. The eRFM submitted to Customs is displayed on the arrival management system for the Customs Officer to mark the truck and the cargo (consignments) for arrival.**
- c) **In the event where the NPR camera is not installed or is inoperative the driver of the commercial cargo vehicle must present a printed eRFM (preferably the standardised road manifest – SC-CC-38-A01) specifying all the goods carried on the truck, the Cargo Reference Number (CARN) and the manifest number assigned by the road carrier to the manifest.**
- d) It may happen that a truck departed, for logistical reasons, before a barcode and CARN could be inserted on the paper manifest that physically accompanies the driver. In such cases the driver will be advised telephonically by the carrier of the CARN whilst on the way to the land border-post and he/she would then write the CARN on the manifest. As a result, where a manifest is presented with no printed barcode, but with a written CARN, the Officer at the gate must use the CARN to retrieve the eRFM submitted by the carrier.
- e) Where a change occurs to any data on an eRFM previously submitted to the CPS, for example the truck registration number changes, the sender must amend the eRFM and resubmit it to the CPS before the truck arrives at the land border-post, or in case of transit cargo before it arrives at the second land border-post. The eRFM can be amended whilst the truck is on route to the land border-post and the paper manifest (carried by the driver) will not reflect the latest amendments. As a result, the electronic manifest as it appears on the CPS at time of arrival must be regarded as the correct declaration by the carrier in respect of the cargo carried on the truck.
- f) Empty trucks that pass through the land border-post do not require an eRFM.
- g) Part-shipment:
 - i) Part-shipments will only be entertained at a single land border-post, i.e. movements of multiple truck loads cannot take place at more than one (1) land border-post.

- ii) Large consignments declared on a single CCD broken into multiple truck loads each with its own road manifest for movement across land border-posts, are divided into two (2) categories:
 - A) Category 1 entails movements to or from South Africa after receipt of a CUSRES 8 “proceed to border” response message:
 - I) Import CCDs from African countries irrespective of the Procedure Category Code (PCC) that will be utilised; and
 - II) Export CCDs utilising an associated PCC.
 - B) Category 2, considered bonded movements as per Section 18, which will after release from the office of clearance be removed via a land border-post to its destination.
- iii) Specifics with regards to category 1
 - A) The part-shipment movement commences when the first part-shipment CUSCAR reflected as “Part” is received in respect of a particular CCD and ends when the last part-shipment CUSCAR reflected as “Final” is received.
 - B) Carriers must ensure that all the multiple truck loads as per the road manifests are present at a land border-post before the arrival gate is approached, referred to as stacking.
 - C) When all multiple truck loads are present the carrier must inform the Customs Officer at the arrival gate.
 - D) The Customs Office must check the CCD’s LRN and verify if all trucks as per the road manifests are present before the shipment can be marked for arrival.
- iv) Specifics with regards to category 2
 - A) Stacking is not a requirement and truck loads may arrive at the land border-post on its own;
 - B) Mark for arrival can be done per truck load as and when they arrive; and
 - C) Exit scans can take place per truck after arrival.
- h) Occupants:
 - i) In the case of commercial vehicles with more than one (1) occupant an authorisation letter to accompany the driver is required from the owner of the vehicle.
 - ii) Nobody is allowed into the vehicle at any time other than the stipulated vehicle occupants and government agencies engaging in the clearance procedure of the vehicle and goods.
 - iii) Clearing agents are not allowed to access the controlled area as occupants in commercial vehicles.
 - iv) All vehicle occupants must always wear reflector gear and identification inside the control area.
 - v) All vehicle occupants must stay within demarcated areas whilst inside the control area.
- i) The control area may not be used as parking space neither may it be used as an overnight truck-stop facility. Vehicles must exit the control area within two (2) hours after completion of **all** formalities and release of cargo.
- j) In instances where vehicles travel in convoy, which will be escorted for security reasons due to the nature of the freight, Customs must endeavour to process the convoy (including any inspection, verification or supervision requirements) as a whole in order for the convoy to exit the control area.

2.3.2 Persons allowed in the control area

- a) Clearing agents may only access the control area on foot, unless if requested to accompany a government agency in an official vehicle.
- b) The control area must be left when the business (reason) for entering is completed.
- c) Loitering within the control area is not permitted.
- d) Security companies hired to accompany commercial vehicles are not allowed to enter the control area.

2.3.3 Commercial cargo vehicle (truck) exit

- a) **When a truck arrives at the exit gate, the NPR camera takes an image of the registration number and the system automatically marks the truck for exit.**

- b) In the event where the NPR camera is not installed or is inoperative the driver of the truck presents the manifest reflecting the CARN number to a Customs Officer. The Customs Officer at the exit gate scans the barcode on the manifest or captures the CARN number and marks the truck for exit.

2.4 Acquittals of electronic report

- a) Electronic acquittals for matching/mismatching will be done on the CPS and Customs Officers will create cases to resolve non-compliance.
- b) If discrepancies are found SARS must issue a letter to the Cargo reporter requesting an explanation, an amended manifest or an amended Customs clearance declaration, as required.
- c) If the Cargo reporter has not responded within seven (7) working days a reminder letter will be forwarded to him/her.
- d) If the Cargo reporter continues not to comply with the clearance procedure and the 28 days permitted for clearance have elapsed the consignments will be moved to the State Warehouse under Customs supervision as documented in SC-CW-01-04.
- e) Where any document was submitted late, the Customs Officer must issue a letter of intent for late submission of the manifest or Customs clearance declaration to levy a penalty as prescribed in SC-CO-01-02.
- f) Manifests may be acquitted manually by:
- i) A released CCD for manifested goods, or un-manifested goods, or goods in excess of manifested quantities.
 - ii) In the case of goods short received or discrepant packages as contemplated in Section 64G.17, a copy of the shortage report or discrepant package report, as the case may be, endorsed by an Officer to the effect that according to the circumstances verified by him/her, the degrouping operator is not liable for duty on such shortage or discrepancy.
 - iii) Where goods are removed in bond, to another degrouping depot, an acknowledgement of receipt from the degrouping operator of such depot.
 - iv) In the case of goods of which due entry has not been made according to the circumstances in Rule 64G.13, a receipt from the Officer in charge of the state warehouse, or confirmation by the Controller/Branch Manager of delivery of the goods, at a place indicated by the Controller/Branch Manager as contemplated in Section 44(5C).
 - v) Cargo qualifying in terms of the provisions of Section 38(1)(a) must be acquitted by means of a DA 306.
 - vi) Rule 64G.22 provides for the acquittal of manifests by the degrouping operator.
 - vii) For the purposes of manual acquittal, acquitted copies of air cargo manifests in respect of each consignment received by the degrouping operator as contemplated in Section 44 must be submitted to the Controller/Branch Manager within the prescribed acquittal period after arrival of the carrying aircraft/ship at the place of discharge.
- g) Exempted cargo reporters must retain the documentary acquittal records and need only to produce it on request from SARS.
- h) In terms of the above paragraphs, cargo reporters are advised that the acceptance of a valid release notification, printed on a company letterhead may be accepted provided the shipping line, air carrier, releasing authority has received a similar electronic message from SARS and has verified the correctness thereof. This document may also be presented to SARS Customs as proof of release of the relevant consignment.

3 RECORD KEEPING

- a) Every reporter must keep for record purposes for a period of five (5) years:
- i) Books, accounts and documents in respect of all transactions relating to the Rules for the purpose of any acquittal procedure; and
 - ii) Any data related to such documents created by means of a computer.

- b) Every reporter must keep for a period of five (5) years from the date that the message was transmitted or the document generated:
 - i) All electronic messages,
 - ii) Declarant release messages; or
 - iii) Any other documents referred to in the Rules to Section 38(12).
- c) The five (5) year period is calculated from the end of the calendar year in which the document was created, lodged or required (Sections 101 and 101A).
- d) Every reporter must produce such books, accounts and documents on demand.

4 PENALTIES

- a) Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence. See SC-CO-01-02 for more details.
- b) Offences may render the Cargo reporter liable to, as provided for in the Act:
 - i) Monetary penalties;
 - ii) Criminal prosecution; and/or
 - iii) Suspension/cancelation of registration/license/accreditation.

5 PROMOTION OF ADMINISTRATIVE JUSTICE ACT

- a) The Promotion of Administrative Justice Act (PAJA) No. 3 of 2000 gives effect to everyone's right to administrative action that is lawful, reasonable and procedurally fair. Any person whose rights have been adversely affected by administrative action has the right to be given written reasons, as contemplated in Section 33 of the Constitution of the Republic of South Africa, 1996. PAJA:
 - i) Provides for the review of administrative action by a court or where appropriate, an independent and impartial tribunal;
 - ii) Imposes a duty on the State to give effect to those rights;
 - iii) Promotes an efficient administration as well as good governance; and
 - iv) Creates a culture of accountability, openness and transparency in the Public Administration or in the exercise of a public power or the performance of a public function, by giving effect to the right to just administrative action.
- b) Administrative action which significantly and unfavourably affects the rights or valid expectations of any person must be procedurally fair. A fair administrative procedure depends on the circumstances of each case.
- c) A person must be given:
 - i) Written reasons of the nature and purpose of the proposed administrative action;
 - ii) A reasonable opportunity to make representations;
 - iii) A clear statement of the administrative action; and
 - iv) Adequate notice of any right of review or internal appeal, where applicable.
- d) Just administrative action requires the Customs Officer to consider all the facts presented and obtained in addition to affording the cargo reporter the opportunity to be heard, prior to instituting any administrative action.
- e) Before administrative action can be taken by Customs the cargo reporter must be allowed the opportunity to:
 - i) Obtain assistance and, in serious or complex cases, legal representation;
 - ii) Present and dispute information and arguments; and
 - iii) Appear in person.
- f) Cargo reporters whose rights have been significantly and unfavourably affected by administrative action and who have not been given reasons for the action may, within thirty (30) days after the date

on which the client became aware of the action, request Customs to furnish written reasons for the action.

- g) Customs must within forty five (45) days after receiving the request, give the client adequate reasons in writing for the administrative action. If Customs fails to furnish adequate reasons for the administrative action, it is presumed in any proceedings for judicial review that the administrative action was taken without good reason.

6 APPEALS AGAINST DECISIONS

- a) In cases where clients are not satisfied with any decision taken in terms of the Customs and Excise Act they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document SC-CA-02.
- b) Should clients be unhappy with a decision of any appeal committee their recourse will be to lodge an application for ADR (Alternative Dispute Resolution) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26.

7 REFERENCES

7.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 8, 11A, 38, 39, 40, 44, 44A, 64D, 64E; 64G, 64H, 64I, 64J, 64K, 64L, 64M, 64N, 96A, and 101A Customs and Excise Rules: Rules 8 and 101A
Other Legislation:	Interpretation Act No. 33 of 1957: Sections 2 and 4 Promotion of Access to Information Act No. 2 of 2000: All Promotion of Administrative Justice Act No. 3 of 2000: Sections 3 and 5
International Instruments:	Kyoto Convention General Annex, Chapter 6 – Customs Control Specific Annex A, Chapter 1 Formalities prior to the lodgement of the goods declaration Specific Annex E Chapter 1 – Customs Transit Specific Annex E Chapter 2 – Transshipment Standard: 1-4, 8, 10, 12, 13,1 5,1 6, 23, and 24 Recommended Practice: 9,11,17,18,21,22 and 25 WCO Framework of Standards: Annex1: Standards 1.2.1 – 1.2.3, 2.4, and 10

7.2 Cross references

DOCUMENT #	DOCUMENT TITLE
SC-CA-02	Internal Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CC-38-A01	Example of Electronic Road Manifest – External Annex
SC-CC-38-A02	Reporting Requirements – External Annex
SC-CF-55-A01	Completion Of Declarations – External Annex
SC-CF-19	Licensing, Registration and Designation – External Policy
SC-CO-01-02	Offences and Penalties – External Standard
SC-CW-01-02-FR1	State Warehouse Goods Deposit Note
SC-CW-01-04	State Warehouse - External Policy

8 DEFINITIONS AND ACRONYMS

Acquittal Manifest	The report on the acquittal manifest is a periodic report of all the data declared by the Trader on his/her electronic acquittal manifest submitted to the CPS in respect of sea, air and rail imported cargo on a master level
Acquittal Period	The submission of reporting documents must be within thirty (30) days for air cargo and forty (40) days for sea cargo

Act	Customs and Excise Act No. 91 of 1964
ADR	Alternative Dispute Resolution
Cargo reports	Any report prescribed in the Rules that must be submitted for the purpose of the CPS, namely: <ul style="list-style-type: none"> a) Advance container loading notice in respect of containerised cargo in the sea modality for import cargo; b) Pre-arrival cargo reports in respect of sea, air, rail and road import (including transit and transshipment) cargo; c) Cargo departure reports in respect of sea, air, rail and road export cargo; d) Outturn reports including discharge and load reports, terminal gate reports, depot gate reports, as well as packing and unpacking reports; e) Notifications from SARS to depots of advance cargo information to enable the submission of outturn reports by licensees; and f) Manual and electronic acquittal of manifests
CARN	Cargo Assigned Reference Number
CCD	Customs clearance declaration
Controlled Area	A geographical area within which any Customs formalities with regards to the import, export, entering or departure of goods and/or people are required according to legislation
Conveyance reports	<ul style="list-style-type: none"> a) Schedule information relating to the impending arrival of foreign going ships and aircraft as well as cross border trains; and b) Arrival and departure reports for foreign going ships and aircraft as well as cross border trains
CUSCAR (Manifest)	Represents a collection of bills of lading (BOL) submitted by a carrier, freight forwarder or registered agent. Each bill of lading represents a consignment destined for a consignee. Each consignment may have a number of line items, usually a line for each type of cargo. Cargo may be packed into one (1) or more containers.
CUSDEC (Customs Clearance Declaration)	Is a goods declaration made which is received by Customs for each consignment of goods that are Customs cleared for import, export and transit clearances to declare goods imported, exported, moved in bond/transit or moved across the land border-post
Electronic Road Freight Manifest (eRFM)	The simplification and standardisation of a commercial road manifest that carriers will present to the Customs Officer at the land border-port on arrival
Electronic Submission	Electronic submitted and cognate expressions relating to electronic communication means the electronic communication between a user and the Commissioner, the Controller/Branch Manager or an Officer in accordance with the provisions of Section 101A, its Rules, the user agreement contemplated in that section and the user manual referred to in such agreement
LBG	Land-border gate
LRN	Local reference number
NPR	Number Plate Recognition
PAJA	Promotion of Administrative Justice Act
PCC	Procedure Category Code as defined in SC-CF-55-A01 – Completion of Declarations – External Annex
RCG	Reporting of Conveyances and Goods
Release Authority	<ul style="list-style-type: none"> a) Master, pilot or other carrier in respect of any goods for which such a master, pilot or carrier is liable until lawful delivery of the goods, after due entry thereof to an importer or his agent as contemplated in Section 44(5)(a); b) Container operator approved by the commissioner in terms of Section 96A in respect of goods contained in a FCL container to be released from a container terminal contemplated in Section 6(1)(ha) or a container depot contemplated in Section 6(1)(hb); c) Depot operator of a container depot licensed in terms of Section 64A, in respect of any goods contained in a LCL container or FCL (groupage) container defined in the Rules for Section 8 to be released from a such a container depot; or d) Degrouping operator who is a licensee of a degrouping depot licensed in terms of Section 64G, in respect of any air cargo to be released from such depot; and

	e) Licensee of a Customs and excise storage warehouse in respect of any goods released from a Customs and excise storage warehouse contemplated in Sections 19, 19A or 21
TDN	Transport document number e.g. bill of lading number
Transshipment Cargo	Cargo landed at a sea port or airport in South Africa from a foreign-going ship or aircraft for the purpose of transferring it to another ship or foreign-going aircraft for onward carriage to a destination outside South Africa
Unacceptable cargo descriptions	An everyday language description of the goods for identification purposes is acceptable for cargo reporting purposes. Vague descriptions and general terms such as "Freight All Kinds", "Consolidated Cargo", "General Cargo", "Various", etc. are not acceptable.
Verified Gross Mass (VGM)	This report reports on the comparison of the declared containers' gross mass to the consignment or consignments mass in the container, by utilising verified gross mass and a container weight table. Container mass of a specific container type varies. If the difference between the net mass of the content of the container and the declared mass is more than allowed difference of the containers weight, the container is marked as non-compliant. Non-compliant containers are reported.

9 DOCUMENT MANAGEMENT

Policy Owner	Director: Customs: Border Operations, Ports of Entry & Customs Compliance
Detail of change from previous revision	<ul style="list-style-type: none"> a) Inserted information for the number plate recognition (NPR) cameras used to mark the truck for arrival (paragraph 2.3.1) or exit (paragraph 2.3.3) at land border-posts b) CN 2s are no longer printed c) Changed the reference from SC-CF-04 to SC-CF-55-A01 – Completion of Declarations – External Annex d) Changed the Business Owner from Group Executive: Customs Branch, to Director: Customs Border Operations, Ports of Entry & Customs Compliance
Template number and revision	GC-TM-03 - Rev 9