

DRAFT RULES IN TERMS OF THE PROPOSED CUSTOMS CONTROL ACT¹

Declaratory note: The first number indicates the number of the Chapter in the Act under which the Rule is made and the second number indicates the number of the Rule itself.

CHAPTER 1

INTERPRETATION, APPLICATION AND ADMINISTRATION OF THIS ACT

Part 1: Interpretation of this Act

Definitions

1.1 (1) In these rules, unless the context otherwise indicates –

“accounting period”, in relation to a CTC, means the period for which imports of a CTC must be accounted for, which period starts at 0:00 on the first day of a calendar month and ends at 24:00 on the last day of that month;

“air cargo details” means the following information in relation to each consignment of air cargo:

- (a) The port of loading;
- (b) the port of discharge;
- (c) in the case of an inbound consignment, an indication of whether the consignment is destined –
 - (i) for the Republic;
 - (ii) for transshipment;
 - (iii) for international transit; or
 - (iv) to remain on board the aircraft without off-loading until it leaves the Republic;
- (d) in the case of an outbound consignment, an indication of whether the consignment is destined for export under –

¹ Currently still the Customs Control Bill, 2013 [B45B of 2013].

- (i) the export procedure;² or
 - (ii) another customs procedure that allows the export of goods under that procedure;³
- (e) the number of the master air waybill issued in respect of or covering the consignment, and the identity of the party who issued it;
- (f) if the consignment is part of consolidated cargo –
- (i) an indication that the consignment is part of such cargo;
 - (ii) the number of any house air waybill issued in respect of the consignment; and
 - (iii) the identity of the party who issued it;
- (g) the full name and address of the consignor;
- (h) the full name and address of the consignee;
- (i) a precise description of the goods in the consignment, or the six digit Harmonised Tariff Schedule (HTS) number under which the goods are classified;
- (j) the number of packages, based on the smallest packing unit, covered by the air waybill issued in respect of the consignment;
- (k) the type of packages;
- (l) the gross mass of the packages;
- (m) the unit of measure; and
- (n) the relevant international dangerous goods code as may be applicable to the goods, if the goods are hazardous goods;

“break bulk cargo details”⁴ means the following information in relation to each consignment of break bulk cargo:

- (a) In the case of a consignment transported by sea –
 - (i) the port of loading; and
 - (ii) the port of discharge;
- (b) in the case of a consignment transported by rail or road –

² This could be any goods exported under the export procedure, whether for outright export or under a customs procedure that relies on the export procedure for the clearance of goods for export, such as goods exported for outward processing or inward processed compensating products exported under inward processing.

³ Such as transshipment or international transit.

⁴ Note definition of “break bulk cargo” in section 1 of Control Act which excludes air cargo from the definition.

- (i) the place of loading; and
 - (ii) the place of discharge;
- (c) in the case of an inbound consignment, an indication of whether the consignment is destined –
 - (i) for-the Republic;
 - (ii) for transshipment, if the consignment is transported by sea; or
 - (iii) for international transit;
 - (iv) to remain on board the vessel, truck or railway carriage without off-loading until it leaves the Republic;
- (d) in the case of an outbound consignment, an indication of whether the consignment is destined for export under –
 - (i) the export procedure;⁵ or
 - (ii) another customs procedure that allows the export of goods under that procedure;⁶
- (e) the number of the transport document issued in respect of the goods, and the identity of the party who issued it;
- (f) the full name and address of the consignor;
- (g) the full name and address of the consignee;
- (h) a precise description of the goods in the consignment, or the relevant Harmonised Tariff Schedule (HTS) numbers, to the six digit level, under which the goods are classified;
 - (i) the number of packages;
 - (j) the type of packages;
 - (k) the gross mass of the packages;
 - (l) the unit of measure;
- (m) in the case of a consignment consisting of a vehicle or vehicles, the VIN number of the vehicle or each vehicle;
- (n) the marks and numbers on the packages (optional for a consignment transported by rail and road); and

⁵ This could be any goods exported under the export procedure, whether for outright export or under a customs procedure that relies on the export procedure for the clearance of goods for export, such as goods exported for outward processing or inward processed compensating products exported under inward processing.

⁶ Such as transshipment (for exports by sea or air) or international transit.

- (n) the relevant international dangerous goods code as may be applicable to the goods, if the goods are hazardous goods;

“**bulk cargo details**” means the following information in relation to each consignment of bulk cargo:

- (a) In the case of a consignment of bulk cargo transported by sea –
 - (i) the port of loading; and
 - (ii) the port of discharge;
- (b) in the case of a consignment of bulk cargo transported by rail or road –
 - (i) the place of loading; and
 - (ii) the place of discharge;
- (c) in the case of an inbound consignment, an indication of whether the consignment is destined –
 - (i) for the Republic;
 - (ii) for transshipment, if the consignment is transported by sea;
 - (iii) for international transit; or
 - (iv) to remain on board the vessel, truck or railway carriage without off-loading until it leaves the Republic;
- (d) in the case of an outbound consignment, an indication of whether the consignment is destined for export under –
 - (i) the export procedure;⁷ or
 - (ii) another customs procedure that allows the export of goods under that procedure;⁸
- (e) the number of the transport document issued in respect of the goods, and the identity of the party who issued it;
- (f) the full name and address of the consignor;
- (g) the full name and address of the consignee;
- (h) a precise description of the goods in the consignment or the relevant Harmonised Tariff Schedule (HTS) number, to the six digit level, under which the goods are classified;

⁷ This could be any goods exported under the export procedure, whether for outright export or under a customs procedure that relies on the export procedure for the clearance of goods for export, such as goods exported for outward processing or inward processed compensating products exported under inward processing.

⁸ Such as transshipment (for exports by sea or air) or international transit.

- (i) the gross mass of the goods;
- (j) the unit of measure; and
- (k) the relevant international dangerous goods code as may be applicable to the goods, if the goods are hazardous goods;

“cargo reference number” means the unique reference number assigned by the customs authority to a road manifest;

“cargo type” means the type of cargo distinguishing between –

- (a) dry bulk cargo;
- (b) liquid bulk cargo;
- (c) break bulk cargo;
- (d) containerised cargo;
- (e) mixed cargo; or
- (f) no cargo;

“consolidated cargo” means different consignments –

- (a) packed into the same container; or
- (b) consolidated in any way other than by packing the consignments into the same container;⁹

“containerised cargo details” means the following information in relation to each consignment of containerised cargo:

- (a) In the case of a consignment transported by sea –
 - (i) the port of loading; and
 - (ii) the port of discharge;
- (b) in the case of a consignment transported by rail or road –
 - (i) the place of loading; and
 - (ii) the place of discharge;
- (c) in the case of an inbound consignment, an indication of whether the consignment is destined –
 - (i) for the Republic;

⁹ Such as goods consolidated in an air cargo container or on a pallet.

- (ii) for transshipment, if the consignment is transported by sea;
 - (iii) for international transit; or
 - (iv) to remain on board the vessel, truck or railway carriage without off-loading until it leaves the Republic;
- (d) in the case of an outbound consignment, an indication of whether the consignment is destined for export under –
- (i) the export procedure;¹⁰ or
 - (ii) another customs procedure that allows the export of goods under that procedure;¹¹
- (e) the number of the transport document issued in respect of or covering the consignment and the identity of the party who issued it, and also, if the consignment is part of consolidated cargo transported by sea,¹² the number of any house bill of lading issued in respect of the consignment and the identity of the party who issued it;
- (f) the full name and address of the consignor;
- (g) the full name and address of the consignee;
- (h) a precise description of the goods in the consignment, or the six digit Harmonised Tariff Schedule (HTS) number under which the goods are classified
- (i) the gross mass of the goods in the consignment, including packaging;
- (j) the unit of measure;
- (k) the number of packages in the consignment;
- (l) the type of packages; and
- (m) the relevant international dangerous goods number as may be applicable to the goods, if a consignment contains hazardous goods;

“container details” means the following information in relation to each container:

- (a) The service type;
- (b) the container status;
- (c) the container size;

¹⁰ This could be any goods exported under the export procedure, whether for outright export or under a customs procedure that relies on the export procedure for the clearance of goods for export, such as goods exported for outward processing or inward processed compensating products exported under inward processing.

¹¹ Such as transshipment (for exports by sea or air) or international transit.

¹² See definition of “consolidated cargo” in relation to containers.

- (d) the container type;
- (e) the container number;
- (f) the seal number; and
- (g) the sealing party;

“container status” means the purpose for which a container is used, distinguishing between –

- (a) continental transit;
- (b) export;
- (c) import; or
- (d) transshipment;

“continuous transmission commodity” or **“CTC”** means –

- (a) a liquid or gas, including a natural gas and a derivative thereof, transported through a cross-border pipeline; or
- (b) electricity transmitted through a cross-border transmission line;

“conveyance number” means –

- (a) the voyage number, in the case of a vessel;
- (b) the flight number, in the case of an aircraft; or
- (c) the trip number, in the case of a cross-border train, bus or truck;

“crew details” means –

- (a) full name, date of birth, gender and nationality in respect of each crew member; and
- (b) that crew member’s passport number or identity document number and the country or organisation that issued the passport or document;

“electronic user agreement” means the agreement which an electronic user registered in terms of section 606 of the Control Act concludes with the Commissioner in terms of these Rules;

“equipment qualifier” means the type of transport equipment used, distinguishing between –

- (a) container;
- (b) rail carriage; or
- (c) truck;

“general mandatory reporting information” means –

- (a) the type of reporting document;
- (b) the reporting document number;
- (c) the message sender identity;
- (d) the message function;
- (e) the transport mode;
- (f) the identity of the carrier;
- (g) the transport ID, in the case of a vessel or aircraft;
- (h) the transport name in the case of a vessel; and
- (i) the conveyance number;

“message function”, in relation to –

- (a) a reporting document contemplated in Chapter 3, means an indication of whether the reporting document is -
 - (i) an original document;
 - (ii) an amended document; or
 - (iii) a replaced document; or
- (b) a clearance declaration, means an indication of whether the declaration is –
 - (i) an original clearance declaration;
 - (ii) an amended clearance declaration;
 - (iii) a clearance declaration substituted before release;
 - (iv) a clearance declaration substituted after release; or
 - (v) a clearance declaration in respect of a subsequent clearance for home use or a customs procedure;

“message sender identity” means the identity of the person who submits the reporting document;

“movement reference number” or **“MRN”** means the unique reference number assigned by the customs authority to a clearance declaration;

“on-board operator details” means –

- (a) full name, date of birth, gender and nationality in respect of the on-board operator; and
- (b) that on-board operator’s passport number or identity document number and the country or organisation that issued the passport or document;

“place of discharge”, in relation to –

- (a) inbound rail or road cargo, means the rail cargo terminal or place in the Republic where the cargo is to be off-loaded from the cross-border railway carriage or truck transporting the cargo into the Republic; or
- (b) outbound rail or road cargo, means the foreign destination of the cargo;

“place of dispatch”, in relation to –

- (a) inbound cargo, means –
 - (i) in the case of containerised cargo, the place where the container was packed outside the Republic for exportation to the Republic; or
 - (ii) in the case of bulk or break bulk cargo, the place from where the cargo was originally dispatched from a supplier’s premises outside the Republic for exportation to the Republic; or
- (b) outbound cargo, means –
 - (i) in the case of containerised cargo, the place where the container was packed inside the Republic for exportation from the Republic; or
 - (ii) in the case of bulk or break bulk cargo, the place from where the cargo was originally dispatched from a supplier’s premises inside the Republic for exportation from the Republic;

“place of loading”, in relation to –

- (a) inbound rail or road cargo, means the foreign railway station or place where the cargo is loaded on board a cross-border railway carriage or truck for transport to the Republic; or
- (b) outbound rail or road cargo, means the rail cargo terminal or place in the Republic where the cargo is loaded on board a cross-border railway carriage or truck for transport out of the Republic;

“port of discharge”, in relation to –

- (a) inbound sea or air cargo, means the customs seaport or airport where cargo is to be off-loaded from the foreign-going vessel or aircraft transporting the cargo into the Republic; or
- (b) outbound sea or air cargo, means the foreign seaport or airport where cargo is to be off-loaded from the foreign-going vessel or aircraft transporting the cargo out of the Republic;

“port of loading”, in relation to –

- (a) inbound sea or air cargo, means the foreign seaport or airport where cargo is loaded on board a foreign-going vessel or aircraft for transport to the Republic; or
- (b) outbound sea or air cargo, means the customs seaport or airport where cargo is loaded on board a foreign-going vessel or aircraft for transport out of the Republic;

“reporting document” means any advance notice, update of an advance notice, arrival or departure report, manifest or outturn report, or any amendment or replacement of such a document, referred to in Chapter 3 of the Control Act;

“reporting document number” means a unique number assigned to a reporting document by the message sender;

“road manifest information” means –

- (a) the manifest number;
- (b) the cargo reference number;
- (c) clearance declaration number in respect of goods that are under a customs procedure;
- (d) the identity of the carrier or carrier’s registered agent, if applicable;
- (e) the transport name in relation to the vehicle;
- (f) the conveyance number;
- (g) the container number in respect of each container, in respect of containerised goods;

- (h) the identification number of any seal used on –
 - (i) any container on the vehicle; or
 - (ii) the loading compartment of the vehicle;
- (i) the sealing party;
- (j) a description of the goods;
- (k) the number of packages, if applicable;
- (l) the mass of the goods;
- (m) the unit of measure;
- (n) on-board operator details and crew details in respect of any other crew on board;

“SARS electronic filing service” or **“e-filing”** has the meaning assigned to it in the Rules on Electronic Communication issued under section 255 of the Tax Administration Act;

“sealing party”, in relation to a container, means the party who has sealed the container, distinguishing between –

- (a) the consignor;
- (b) the licensee of the container depot or terminal;
- (c) the carrier; and
- (d) the customs authority;

“service type”, in relation to a container, means the type of container, distinguishing between –

- (a) an empty container;
- (b) a full FCL (groupage) container;
- (c) an LCL container; and
- (d) a full FCL container;

“special customs service” means customs attendance provided –

- (a) at a place other than licensed premises, a place of entry or exit, or a Customs Office;¹³ or

¹³ Please see the list of Customs Offices published on the SARS Website.

(b) at a time outside of the office hours determined by the Commissioner in terms of section 14(1)(c) of the Control Act,¹⁴

and includes customs supervision as contemplated in sections 91(1)(f)(ii), 95(1)(g)(ii), 477(3)(a)(ii) and (3)(b)(ii), 544(2)(d)(iii), 545(2)(d)(iii), 551(2)(a)(iii), 552(2)(a)(iii), 567 and 732 of the Control Act when performed at a place or at a time referred to in paragraph (a) and (b);

“transshipment details” means the following information in relation to both the vessel or aircraft that transported the inbound transshipment cargo and the vessel or aircraft that is to transport the outbound transshipment cargo:

- (a) The conveyance number;
- (b) the identity of the carrier;
- (c) the transport name; and
- (d) the transport ID;

“transport document number” means a unique number assigned to a transport document;

“transport ID”, in relation to –

- (a) a vessel, means the radio call sign of the vessel; or
- (b) an aircraft, means the registration number of the aircraft;

“transport mode” means the mode of transport distinguishing between –

- (a) sea transport;
- (b) air transport
- (c) rail transport;
- (d) road transport;
- (e) transport through postal service; and
- (f) transport through a cross-border transmission line or pipeline;

“transport name”, in relation to –

- (a) sea transport, means the name of the vessel;

¹⁴ The list of Customs Offices published on the SARS website contains offices hours in respect of each Customs Office.

- (b) air transport, means the name of the aircraft;
- (c) rail transport, means the registration number of the cross-border train;
- (d) road transport, means the registration number of –
 - (i) the load carrying vehicle or horse;
 - (ii) the trailer, in the case of a trailer; and
 - (iii) an additional trailer, in the case of an additional trailer; and
- (e) a bus, means the registration number of the bus;

“traveller details” means –

- (a) full name, date of birth, gender and nationality of each traveller;
- (b) the traveller’s passport number or identity document number, the country or organisation that issued the passport or document; and
- (c) in the case of –
 - (i) inbound sea, air or rail travellers, the date on and the place at which the traveller –
 - (aa) boarded the foreign-going vessel or aircraft or cross-border train; and
 - (bb) the customs sea- or airport or the railway terminal at which the traveller is expected to disembark; or
 - (ii) outbound sea, air or rail travellers, the date on and the customs sea- or airport or the railway terminal at which the traveller boarded the foreign-going vessel or aircraft or cross-border train.

Comment: Please note that this is not an exhaustive list of definitions and that more definitions will be added as the remaining Chapters of the Rules are drafted.

Part 2: Customs officers

Performance of enforcement functions by customs officers (section 25)

1.2 When performing any enforcement function, customs officers must act in good faith and in a professional, reliable, competent and punctual manner, and may not –

- (a) use their position for private gain or to improperly benefit or prejudice another

- person;
- (b) act in a way that compromises the credibility or integrity of the customs authority; or
 - (c) act contrary to the provisions of any applicable policy or code relating to the conduct or ethical behaviour of SARS employees.

Part 3: Special customs services¹⁵ (section 17(1)(a))

Applications for special customs services

1.3 (1) (a) A person requiring a special customs service must at least 24 hours before such service is required, submit to the customs authority an application to request that service electronically through e-filing, subject to paragraph (b).

(b) If an application referred to in paragraph (a) is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,¹⁶ the 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 service is required.

(2) An application referred to in subrule (1) must reflect the following information:

- (a) The details of the applicant, including –
 - (i) name;
 - (ii) customs code; and
 - (ii) contact number;
- (b) the following information relating to the special customs service that is required:
 - (i) The type of service;
 - (ii) the date and time when the service is required;
 - (iii) the approximate duration of the service; and
 - (iv) the place where the service is required; and
- (c) the number of customs officers required.

¹⁵ See definition of “special customs service” in rule 1.1.

¹⁶ See for instance section 913(4).

(3) An application referred to in subrule (1) must on request by the customs authority be supported by a motivation of –

- (a) the request for the special customs service;
- (b) the urgency, if any, of the provision of the relevant special customs service; and
- (c) the attendance of more than one customs officer, if the attendance of more than one customs officer is required.

Charges for special services

1.4 (1) The charge for providing a special customs service is, subject to subrule (2) –

- (a) R150 per hour or part thereof per officer, if the service is provided during office hours; and
- (b) R200 per hour or part thereof per officer, if the service is provided outside of office hours.

(2) Charges for special customs services are not levied in respect of the following:

- (a) Services provided outside of normal office hours in relation to an application for permission to remove or load human remains in accordance with rule **4.4** or **4.10** respectively; and
- (b) services provided in relation to the clearance, inspection and release of goods imported or exported –
 - (i) as humanitarian aid in the case of national or international disasters; or
 - (ii) for purposes of any international agreement to which the Republic is a party, including any technical assistance agreement.

(3) The person requiring a special customs service is liable for the reasonable costs of accommodation, calculated in accordance with guidelines determined by the National Treasury, if the duration of the service or the distance to the place where the service is provided, requires the officer providing the service to stay overnight.

Duration of special customs services

1.5 Charges for providing a special customs service are levied at the rate referred to in rule 1.4(1) from –

- (a) the time when the service starts until its completion, if the service is performed at a Customs Office; or
- (b) the customs officer's time of departure from the Customs Office or from home until the officer's return to the Customs Office, if the service is performed away from a Customs Office.

Payment of charges for special customs services

1.6 Payment must be made by 12:00 on the first working day after completion of the special service in accordance with the payment method contemplated in rule 32....

Comment: Please note that the list of Customs Offices to be published on the website is under review.

CHAPTER 2
CUSTOMS CONTROL, PLACES OF ENTRY AND EXIT AND CUSTOMS
CONTROLLED AREAS
(To be inserted later)

Comment: Please note that the designation of places of entry and exit to be designated in terms of section 31, will be done in the Rules under Chapter 2, which will be published for comment at a later stage.

CHAPTER 3

REPORTING REQUIREMENTS FOR INBOUND AND OUTBOUND VESSELS, AIRCRAFT, TRAINS, BUSES, TRUCKS, PERSONS AND CARGO

Part 1: General

Manner of submission of reporting documents

3.1 A reporting document that must be submitted to the customs authority in terms of Chapter 3 of the Control Act, must –

- (a) if the document is to be submitted by a carrier or cargo reporter or the registered agent of a carrier, by a licensee, or by a port authority, be submitted to the customs authority –
 - (i) through the electronic data interchange system operated by the Commissioner for such documents; and
 - (ii) in accordance with the conditions of that person's electronic user agreement and registration as an electronic user; or
- (b) if the document is to be submitted by an on-board operator of a vessel, aircraft, bus or truck, be submitted manually to the Customs Office that has jurisdiction at the relevant place of entry or exit.

Transport document number not to be duplicated on more than one transport document

3.2 A carrier or cargo reporter who must submit an advance notice in terms of Chapter 3 of the Control Act must ensure that the transport document number used or assigned to a transport document is unique and is not duplicated on another transport document for a different consignment of goods.

Part 2: Reporting requirements for arriving and departing foreign-going vessels

Advance containerised cargo loading notices (sections 49 and 87)

3.3 (1) An advance loading notice of containerised cargo¹⁷ must be submitted to the customs authority at least 24 hours before the first of those containers is loaded on board the vessel that will transport the cargo to the Republic.

(2) The notice must reflect the following information:

- (a) The general mandatory reporting information;¹⁸
- (b) the scheduled date of arrival of the vessel at the first customs seaport where the vessel is scheduled to call after entering the Republic;
- (c) the total number of containers to be loaded for transport to the Republic;
- (d) container details¹⁹ in respect of each container scheduled to be on board when the vessel enters the Republic; and
- (e) containerised cargo details²⁰ in respect of each consignment.

Advance vessel, crew and sea travellers arrival notices (*sections 49 and 87*)

3.4 (1) An advance vessel and crew arrival notice²¹ and an advance sea travellers arrival notice²² must be submitted to the customs authority separately.

(2) An advance vessel and crew arrival notice and a sea travellers arrival notice referred to in subrule (1) must be submitted at least –

- (a) 96 hours before the scheduled arrival of the vessel at the first customs seaport where the vessel is scheduled to call after entering the Republic, if the duration of the voyage to that customs seaport, calculated from the last place where cargo or travellers bound for the Republic were taken on board, is likely to be more than 96 hours; or
- (b) 6 hours before the arrival of the vessel at that customs seaport, if the duration of that voyage is likely to be less than 96 hours.

¹⁷ See section 49(1)(a)(i) of the Control Act. It is to be noted that an advance cargo loading notice needs to be submitted in respect of containerised cargo only, excluding bulk cargo and break bulk cargo. An advance cargo arrival notice referred to in rule 3.5 must be submitted in respect of these other categories of cargo.

¹⁸ See definition of “general mandatory reporting information” in rule 1.1.

¹⁹ See definition of “container details” in rule 1.1.

²⁰ See definition of “containerised cargo details” in rule 1.1.

²¹ See section 49(1)(a)(ii) of the Control Act.

²² See section 49(1)(a)(iii) of the Control Act.

(3) An advance vessel and crew arrival notice must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the vessel's port of departure and all the ports where the vessel will call during its voyage to and in the Republic;
- (d) the scheduled date and estimated time of arrival of the vessel at the first customs seaport where the vessel is scheduled to call after entering the Republic; and
- (e) crew details²³ in respect of each crew member scheduled to be on board when the vessel enters the Republic.

(4) An advance traveller arrival notice must reflect the following information:

- (a) The general reporting information; and
- (b) the traveller details²⁴ in respect of each traveller scheduled to be on board when the vessel enters the Republic.

Advance sea cargo arrival notices (sections 49 and 87)

3.5 (1) An advance sea cargo arrival notice²⁵ must be submitted to the customs authority –

- (a) in respect of –
 - (i) any containerised cargo on board the vessel for which the cargo reporter submitting the notice is responsible;
 - (ii) any break bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible;
 - (iii) any bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible; and
 - (iv) any empty containers on board the vessel for which the cargo reporter submitting the notice is responsible; and

²³ See definition of “crew details” in rule 1.1.

²⁴ See definition of “traveller details” in rule 1.1.

²⁵ See section 49(2)(a) of the Control Act.

- (b) no later than the timeframe prescribed for the submission of an advance vessel and crew arrival notice and an advance sea travellers arrival notice in terms of rule 3.4(2).

(2) An advance sea cargo arrival notice referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the identity of the cargo reporter;
- (c) the scheduled date of arrival of the vessel at the first seaport where the vessel is scheduled to call after entering the Republic;
- (d) the cargo type,²⁶ and
- (e) if the cargo for which the cargo reporter is responsible consists of –
 - (i) containerised cargo, container details and containerised cargo details in respect of each consignment scheduled to be on board when the vessel enters the Republic, but only to the extent that that information has not already been included in respect of that consignment in the advance loading notice of containerised cargo submitted in terms of rule 3.3(1);
 - (ii) break bulk cargo, break bulk cargo details in respect of each consignment of such cargo scheduled to be on board when the vessel enters the Republic;
 - (iii) bulk cargo, bulk cargo details in respect of each consignment of such cargo scheduled to be on board when the vessel enters the Republic; or
 - (iv) empty containers, container details in respect of each empty container scheduled to be on board the vessel when the vessel enters the Republic.

Vessel arrival reports (*sections 50 and 87*)

- 3.6** (1) A vessel arrival report²⁷ must be submitted to the customs authority within 30 minutes after the arrival of the vessel at a customs seaport.

²⁶ See definition of “cargo type” in rule 1.1.

²⁷ See section 50 of the control Act.

- (2) A vessel arrival report must reflect the following information:
- (a) The general mandatory reporting information; and
 - (b) the date and time of arrival of the vessel.

- (3) A vessel arrival report submitted after arrival of the vessel at any subsequent customs seaport after entering the Republic must reflect –
- (a) the general mandatory reporting information; and
 - (b) the date and time of arrival of the vessel at the relevant customs seaport.

- (4) A vessel arrival report submitted by the on-board operator of a vessel not operated by a carrier must reflect –
- (a) the on-board operator details;
 - (b) the name of the vessel;
 - (c) the transport ID;²⁸
 - (d) the date and time of arrival of the vessel; and
 - (e) in the case of an arrival report submitted after arrival of the vessel at the first customs seaport after entering the Republic, crew and traveller details in respect of each crew member and traveller on board when the vessel entered the Republic.

Advance vessel, crew and sea travellers departure notices (*sections 51 and 87*)

3.7 (1) An advance vessel and crew departure notice²⁹ and an advance sea travellers departure notice³⁰ must be submitted to the customs authority separately.

(2) An advance vessel and crew departure notice and an advance sea travellers departure notice referred to in subrule (1) must be submitted to the customs authority at least 24 hours before the scheduled departure of the vessel from a customs seaport, whether to another customs seaport or to a foreign destination;

²⁸ See definition of “transport ID” in rule 1.1.

²⁹ See section 51(1)(a)(i) of the Control Act.

³⁰ See section 51(1)(a)(ii) of the Control Act.

(3) An advance vessel and crew departure notice must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the vessel's port of departure;
- (c) the date and scheduled time of departure of the vessel; and
- (d) crew details in respect of each crew member on board the vessel bound for a foreign destination.

(4) An advance traveller departure notice must reflect the following information:

- (a) The general reporting information; and
- (b) the traveller details³¹ in respect of each traveller scheduled to be on board when the vessel leaves the Republic.

Advance sea cargo departure notices (*sections 51 and 87*)

3.8 (1) An advance sea cargo departure notice³² must be submitted to the customs authority –³³

- (a) in respect of –
 - (i) any containerised cargo on board the vessel for which the cargo reporter submitting the notice is responsible;
 - (ii) any break bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible;
 - (iii) any bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible; and
 - (iv) any empty containers on board the vessel for which the cargo reporter submitting the notice is responsible; and
- (b) no later than the timeframe prescribed in rule 3.7(2)(a) for the submission of a combined advance vessel, crew and sea travellers departure notice.

(2) An advance sea cargo departure notice referred to in subrule (1) must reflect the following information:

³¹ See definition of “traveller details” in rule 1.1.

³² See section 51(2)(a) of the Control Act.

³³ See section 51(2)(c) for exemption from submission of advance cargo departure notice.

- (a) The general mandatory reporting information;
- (b) the identity of the cargo reporter;
- (c) the cargo type; and
- (d) if the cargo for which the cargo reporter is responsible consists of –
 - (i) containerised cargo, container details and containerised cargo details in respect of each container;
 - (ii) break bulk cargo, break bulk cargo details in respect of each consignment of such cargo;
 - (iii) bulk cargo, bulk cargo details in respect of each consignment of such cargo; or
 - (iv) empty containers, container details in respect of each container.

Applications for permission to depart (*sections 52 and 87*)

3.9 (1) An advance vessel and crew departure notice submitted in accordance with Rule 3.7(2) serves also as an application for permission to depart,³⁴ in the case of a vessel operated by a carrier.

(2) An application for permission to depart referred to in subrule (1) must be supported by the following documents which must, on request by the customs authority, be submitted to the customs authority:

- (a) A certificate of clearance for a foreign destination;
- (b) a Post Office certificate, if not exempted;
- (c) a Portnet clearance certificate;
- (d) a Department of Home Affairs certificate;
- (e) an income tax certificate of the carrier; and
- (f) safety certificates in respect of radio, load line, equipment, oil pollution prevention, cargo safety construction and passenger safety.

(3) A permission to depart issued in respect of a vessel in terms of section 52 of the Control Act, lapses if the vessel does not depart from the relevant customs seaport within 36 hours after the permission was issued

³⁴ See section 52(1) of the Control Act.

(4) A foreign-going vessel that is not operated by a carrier is hereby in terms of section 86 excluded from the application of section 52, but such exclusion does not affect any obligation to comply with other legislation.

Vessel departure reports (*sections 53 and 87*)

3.10 (1) A vessel departure report³⁵ must –

- (a) be submitted to the customs authority within 30 minutes after the departure of the vessel from a customs seaport, whether to another customs seaport or to a foreign destination; and
- (b) reflect the following information:
 - (i) The general mandatory reporting information; and
 - (ii) the date and time of departure of the vessel.

(2) A vessel departure report submitted by the on-board operator of a vessel not operated by a carrier must –

- (a) be submitted to the customs authority before the departure of the vessel; and
- (b) reflect –
 - (i) the on-board operator details;
 - (ii) the name of the vessel;
 - (iii) the transport ID;
 - (iv) crew and traveller details in respect of each crew member and traveller on board the vessel; and
 - (v) the date and expected time of departure of the vessel.

Part 3: Reporting requirements for arriving and departing foreign-going aircraft

Advance aircraft, crew and air travellers arrival notices (*sections 55 and 87*)

3.11 (1) An advance aircraft and crew arrival notice³⁶ and an advance air travellers arrival notice³⁷ must be submitted to the customs authority separately.

³⁵ See section 53 of the Control Act.

³⁶ See section 55(1)(a)(i) of the Control Act.

³⁷ See section 55(1)(a)(ii) of the Control Act.

(2) An advance aircraft and crew arrival notice and an advance air travellers arrival notice referred to in subrule (1) must be submitted at least –

- (a) two hours before the arrival of the aircraft at the first customs airport where the aircraft is scheduled to call after entering the Republic, if the duration of the voyage to that customs airport, calculated from the last place where cargo or travellers bound for the Republic were taken on board, is likely to be more than six hours; or
- (b) one hour before the arrival of the aircraft at that customs airport, if the duration of that voyage is likely to be less than six hours.

(3) An advance aircraft and crew arrival notice must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the airport of departure and all the airports where the aircraft will call during the voyage to and in the Republic;
- (c) the date and time of departure of the aircraft from the airport of departure;
- (d) the date and scheduled time of arrival of the aircraft at the first customs airport where the aircraft is scheduled to call after entering the Republic; and
- (e) crew details in respect of each crew member scheduled to be on board when the aircraft enters the Republic.

(4) An advance air travellers arrival notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) traveller details in respect of each traveller scheduled to be on board when the aircraft enters the Republic.

Advance air cargo arrival notices (*sections 55 and 87*)

3.12 (1) An advance air cargo arrival notice³⁸ must be submitted to the customs authority no later than the timeframe prescribed for submission of an advance vessel and crew arrival notice and an advance air travellers arrival notice in rule **3.11**.

³⁸ See section 55(2) of the Control Act.

(2) An advance air cargo arrival notice referred to in subrule (1) must reflect the following information:

- (a) The identity of the cargo operator;
- (b) the general mandatory reporting information;
- (c) air cargo details³⁹ in respect of each consignment scheduled to be on board when the aircraft enters the Republic; and
- (d) the scheduled date and estimated time of arrival of the aircraft at the first airport where the aircraft is scheduled to call after entering the Republic.

Aircraft arrival reports (*sections 56 and 87*)

3.13 (1) An aircraft arrival report⁴⁰ must be submitted to the customs authority within 30 minutes after the arrival of an aircraft at a customs airport.

(2) An aircraft arrival report must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) the date and time of arrival of the aircraft.

(3) An aircraft arrival report submitted by the on-board operator of an aircraft not operated by a carrier must reflect the following information:

- (a) The on-board operator details;
- (b) the transport ID;
- (c) the date and time of arrival of the aircraft at the relevant customs airport; and
- (d) in the case of an arrival report submitted after arrival of the aircraft at the first customs airport after entering the Republic, crew and traveller details in respect of each crew member and traveller on board when the aircraft entered the Republic.

Advance aircraft, crew and air travellers departure notices (*sections 57 and 87*)

3.14 (1) An advance aircraft and crew departure notice⁴¹ and an advance air travellers departure notice⁴² must be submitted to the customs authority separately.

³⁹ See definition of “air cargo details” in rule 1.1.

⁴⁰ See section 56(1) of the Control Act.

⁴¹ See section 57(1)(a)(i) of the Control Act.

⁴² See section 57(1)(a)(ii) of the Control Act.

(2) An advance aircraft and crew departure notice and an advance air travellers departure notice referred to in subrule (1) must –

- (a) be submitted to the customs authority at least six hours before the departure of the aircraft from a customs airport, whether to another customs airport or to a foreign destination;
- (b) reflect the following information:
 - (i) The general mandatory reporting information;
 - (ii) the aircraft's port of departure;
 - (iii) the date and scheduled time of departure of the aircraft; and
 - (iv) crew details in respect of each crew member bound for a foreign destination.

(3) An advance air travellers departure notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) traveller details in respect of each air traveller scheduled to be on board when the aircraft leaves the Republic.

Advance air cargo departure notices (*sections 57 and 87*)

3.15 (1) An advance air cargo departure notice⁴³ must be submitted to the customs authority no later than the timeframe prescribed in rule **3.14(2)(a)** for the submission of a combined advance vessel, crew and air travellers departure notice.

(2) An advance air cargo departure notice referred to in subrule (1) must reflect the following information:⁴⁴

- (a) The general mandatory reporting information;
- (b) the identity of the cargo reporter; and
- (c) air cargo details in respect of cargo for which the cargo reporter is responsible.

Applications for permission to depart (*section 58*)

⁴³ See section 57(2)(a) of the Control Act.

⁴⁴ See section 57(2)(c) and (d) for exemption from submission of advance cargo departure notice.

3.16 (1) An advance aircraft and crew departure notice and an advance air travellers departure notice submitted in accordance with rule **3.14** serves also as an application for permission to depart,⁴⁵ in the case of an aircraft operated by a carrier.

(2) A permission to depart issued in respect of an aircraft in terms of section 52 of the Control Act, lapses if the aircraft does not depart from the relevant customs airport within six hours after the permission has been issued.

(3) A foreign-going aircraft that is not operated by a carrier is hereby in terms of section 86 excluded from section 58, but such exclusion does not affect any obligation to comply with other legislation.

Aircraft departure reports (*sections 59 and 87*)

3.17 (1) An aircraft departure report⁴⁶ must be submitted to the customs authority within 15 minutes after the departure of the aircraft from a customs airport, whether to another customs airport or to a foreign destination.

(2) An aircraft departure report must reflect the following information:

- (a) The general mandatory reporting information; and
- (d) the date and time of departure of the aircraft.

(3) An aircraft departure report submitted by the on-board operator of an aircraft not operated by a carrier must –

- (a) be submitted to the customs authority before the departure of the aircraft; and
- (b) reflect the following information:
 - (i) The on-board operator details;
 - (ii) the transport ID;
 - (iii) crew and traveller details in respect of each crew member and traveller on board the aircraft; and
 - (iv) the date and expected time of departure of the aircraft.

Part 3: Reporting requirements for arriving and departing cross-border trains

⁴⁵ See section 58 of the control Act.

⁴⁶ See section 59 of the control Act.

Advance train, rail crew, rail travellers and rail cargo arrival notices (*sections 60 and 87*)

3.18 (1) An advance train and crew arrival notice,⁴⁷ an advance rail travellers arrival notice⁴⁸ and an advance rail cargo arrival notice⁴⁹ must be submitted to the customs authority separately.

(2) An advance train and rail crew arrival notice, an advance travellers arrival notice and an advance rail cargo arrival notice referred to in subrule (1) must be submitted at least one hour before arrival of the train at the first railway station in the Republic.

(3) An advance train and rail crew arrival notice must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the train's country of departure;
- (c) the final destination of the train on the relevant voyage;
- (d) date and scheduled time of arrival of the train at the first railway station in the Republic;
- (e) the name of each railway station in the Republic where –
 - (i) travellers or crew will disembark;
 - (ii) cargo will be offloaded; or
 - (iii) a railway carriage will be detached;
- (f) the number of crew members scheduled to be on board the train when the train enters the Republic; and
- (g) crew details in respect of each crew member on board the train when the train enters the Republic.

(4) An advance travellers arrival notice must reflect the following information:

- (a) The general mandatory reporting information, as may be applicable;

⁴⁷ See section 60(1)(a) of the Control Act.

⁴⁸ See section 60(1)(b) of the Control Act.

⁴⁹ See section 60(1)(c) of the Control Act.

- (b) the number of rail travellers scheduled to be on board the train when the train enters the Republic; and
- (c) the traveller details in respect of each rail traveller on board the train when the train enters the Republic.

(5) An advance rail cargo arrival notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) if the train is transporting –
 - (i) containerised cargo –
 - (aa) the total number of containers; and
 - (bb) containerised cargo details and container details in respect of each consignment;
 - (ii) bulk cargo –
 - (aa) bulk cargo details; and
 - (bb) the number of each railway carriage transporting bulk cargo; and
 - (iii) break bulk cargo –
 - (aa) the number of consignments;
 - (bb) break bulk cargo details in respect of each consignment; and
 - (cc) the number of each railway carriage transporting break bulk cargo.

Train arrival reports (*sections 61 and 87*)

3.19 A train arrival report⁵⁰ must –

- (a) be submitted to the customs authority within 30 minutes after the arrival of the cross-border train at each railway station in the Republic referred to in section 61 of the Control Act; and
- (b) reflect the following information:
 - (i) The general mandatory reporting information;
 - (ii) the date and time of the train's arrival at that railway station; and
 - (iii) the name of that railway station.

⁵⁰ See section 61(1) of the Control Act.

Advance train and rail crew, travellers and cargo departure notices (sections 62 and 87)

3.20 (1) An advance train and crew departure notice,⁵¹ an advance rail travellers departure notice⁵² and an advance rail cargo departure notice⁵³ must be submitted to the customs authority separately.

(2) An advance train and rail crew departure notice, an advance rail travellers departure notice and an advance rail cargo departure notice referred to in subrule (1) must be submitted at least one hour before the train is scheduled to depart from the first railway station on its voyage to a foreign destination.

(3) An advance train and rail crew departure notice must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the country of destination;
- (c) the railway station from where the train will depart;
- (d) the date and scheduled time of departure;
- (e) details of the train's route to the place of exit; and
- (f) crew details in respect of each crew member on board the train destined for a foreign destination.

(4) An advance rail travellers departure notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) traveller details in respect of each rail traveller on board the train destined for a foreign destination.

(5) An advance rail cargo departure notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) if the train is to transport containerised cargo to a foreign destination –

⁵¹ See section 62(1)(a)(i) of the Control Act.

⁵² See section 62(1)(a)(ii) of the Control Act.

⁵³ See section 62(1)(a)(iii) of the Control Act.

- (i) total number of containers on board; and
 - (ii) containerised cargo details and container details in respect of each consignment;
- (c) if the train is to transport bulk cargo to a foreign destination –
- (i) bulk cargo details; and
 - (ii) the number of each railway carriage containing bulk cargo; and
- (c) if the train is to transport break bulk cargo to a foreign destination –
- (i) the number of consignments;
 - (ii) the break bulk cargo details in respect of each consignment; and
 - (iii) the number of each railway carriage containing break bulk cargo.

Updates of advance train and rail crew, travellers and cargo departure notices

(sections 62 and 87)

3.21 (1) Any updates⁵⁴ of an advance departure notice referred to in rule **3.20** must be submitted to the customs authority within one hour after the train has departed from each railway station where –

- (a) travellers or crew or cargo bound for a foreign destination were taken on board that train; or
- (b) a cross-border railway carriage transporting such travellers or crew or cargo was attached to that train.

(2) An update of an advance train and rail crew departure notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) crew details in respect of each crew member contemplated in subrule (a)(i) or (ii).

(3) An update of an advance rail travellers departure notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) traveller details in respect of each traveller contemplated in subrule (a)(i) or (ii).

⁵⁴ See section 62(1)(b) of the Control Act.

(4) An update of an advance rail cargo departure notice must reflect the following information:

- (a) The general mandatory reporting information; and
- (b) containerised cargo details and container details in respect of each consignment contemplated in subrule (a)(i) or (ii);
- (c) bulk cargo details in respect of bulk cargo contemplated in subrule (a)(i) or (ii); and
- (d) break bulk cargo details in respect of each consignment of break bulk cargo contemplated in subrule (a)(i) or (ii).

Train departure reports (*sections 63 and 87*)

3.22 (1) A train departure report⁵⁵ must be submitted to the customs authority within one hour after the departure of a train from each railway station where –

- (a) crew, travellers or cargo bound for a foreign destination are taken on board that train; or
- (b) a cross-border railway carriage transporting such crew, travellers or cargo is attached to that train.

(2) A departure report must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the name of the railway station; and
- (c) the date and time of departure.

Part 4: Reporting requirements for arriving and departing buses

Advance bus, crew and travellers arrival reports (*sections 64 and 87*)

3.23 (1) An advance bus, crew and travellers arrival notice must be submitted to the customs authority –

- (a) at least one hour before the arrival of the bus at the land border-post where it will enter the Republic; or

⁵⁵ See section 63(1) of the Control Act.

- (b) if the place from where the bus departed to the Republic is less than one hour's drive from the border-post, at least ten minutes before the arrival of the bus at that border-post.

(2) An advance bus, crew and travellers arrival notice referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the land border-post where the bus will enter the Republic;
- (c) the date and scheduled time of arrival of the bus at the border post;
- (d) the on-board operator details;
- (e) the route the bus will follow in the Republic and its destination; and
- (f) crew and traveller details in respect of each crew member and traveller on board the bus.

Bus, crew and travellers arrival reports (sections 65 and 87)

3.24 (1) A bus, crew and travellers arrival report⁵⁶ must –

- (a) be submitted by the on-board operator of the bus manually on Form as prescribed as a rule on the SARS website; and
- (b) reflect the following information:
 - (i) The general mandatory reporting information;
 - (ii) the on-board operator details;
 - (iii) the date and time of arrival of the bus at the land border post where the bus enters the Republic;
 - (iv) crew and traveller details in respect of each crew member and traveller on board the bus when it enters the Republic; and
 - (v) any other information required on the form.

(2) Crew and traveller details referred to in subrule (1)(b)(iv) must be included in a bus arrival report only to the extent that those details have not already been submitted in –

- (a) an advance bus, crew and travellers arrival notice referred to in rule **3.23(2)**;
- or

⁵⁶ See section 65(1) of the Control Act.

- (b) an amended advance bus, crew and travellers arrival notice referred to in rule **3.42**.

Advance bus, crew and travellers departure notices (*sections 66 and 87*)

3.25 An advance bus, crew and travellers departure notice⁵⁷ must –

- (a) be submitted at least one hour before the bus reaches the land border-post where it will leave the Republic; and
- (b) reflect the following information:
 - (i) The general mandatory reporting information;
 - (ii) the date and scheduled time of arrival of the bus at the border post where it will leave the Republic;
 - (iii) the on-board operator details;
 - (iv) the foreign destination of the bus; and
 - (v) crew and traveller details in respect of each crew member and traveller on board the bus destined for a foreign destination.

Bus, crew and travellers departure reports (*sections 67 and 87*)

3.26 (1) A bus, crew and travellers departure report⁵⁸ must –

- (a) be submitted by the on-board operator of the bus manually on Form as prescribed as a rule on the SARS website; and
- (b) reflect the following information:
 - (i) The general mandatory reporting information;
 - (ii) the on-board operator details;
 - (iii) the date and time of arrival of the bus at the land border post where the bus will leave the Republic;
 - (iv) crew and traveller details in respect of each crew member and traveller on board the bus destined for a foreign destination; and
 - (v) any other information required on the form.

(2) Crew and traveller details referred to in subrule (1)(b)(iv) must be included in a bus departure report only to the extent that those details have not already been submitted in –

⁵⁷ See section 66(1) of the Control Act.

⁵⁸ See section 67(1) of the Control Act.

- (a) an advance bus, crew and travellers departure notice referred to in rule **3.25**;
or
- (b) an amended advance bus, crew and travellers departure notice referred to in rule **3.42**.

Part 5: Reporting requirements for trucks entering or leaving Republic

Advance truck, crew and cargo arrival notices *(sections 68 and 87)*

3.27 (1) An advance truck, crew and cargo arrival notice⁵⁹ must be submitted to the customs authority before the arrival of the truck at the land border-post where it will enter the Republic.

(2) An advance arrival notice referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the land border-post where the truck will enter the Republic;
- (c) the date and scheduled time of arrival of the truck at the border-post;
- (d) the on-board operator details;
- (e) the route the truck will follow in the Republic and its destination;
- (f) crew details in respect of each crew member on board the truck; and
- (g) if the truck transports –
 - (i) containerised cargo, containerised cargo details and container details in respect of each consignment on board the truck;
 - (ii) bulk cargo, the bulk cargo details in respect of that bulk cargo; and
 - (iii) break bulk cargo, break bulk cargo details in respect of each consignment of that break bulk cargo.

Truck arrival reports and manifests of incoming cargo *(sections 69 and 87)*

3.28 (1) A truck and crew arrival report⁶⁰ must –

- (a) be submitted by the on-board operator of the truck manually on Form as prescribed as a rule on the SARS website; and
- (b) reflect the following information:

⁵⁹ See section 68(1) of the Control Act.

⁶⁰ See section 69(1)(a) of the Control Act.

- (i) The general mandatory reporting information;
- (ii) the on-board operator details;
- (iii) the date and time of arrival of the truck at the land border post where the truck enters the Republic;
- (iv) crew details in respect of each crew member on board the truck when it enters the Republic; and
- (v) any other information required on the form.

(2) A manifest⁶¹ of incoming cargo on board the truck must –

- (a) be submitted by the on-board operator of the truck manually on Form DA 187 as prescribed as a rule on the SARS website; and
- (b) reflect the road manifest information⁶² required on the form.

(3) Crew details referred to in subrule (1)(b)(iv) must be included in a truck and crew arrival report, and manifest information referred to in subrule (2)(b) must be included in a manifest of incoming cargo, only to the extent that those details and information have not already been submitted in –

- (a) an advance truck, crew and cargo arrival notice referred to in rule 3.27(1); or
- (b) an amended advance arrival notice referred to in rule 3.42.

Advance truck, crew and cargo departure notices (*sections 70 and 87*)

3.29 (1) An advance truck, crew and cargo departure notice⁶³ must be submitted at least one hour before the truck reaches the land border-post where it will leave the Republic.

(2) An advance departure notice referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the land border-post where the truck will leave the Republic;
- (c) the date and scheduled time of arrival of the truck at the border post;
- (d) the on-board operator details;

⁶¹ See section 69(1)(b) of the Control Act.

⁶² See definition of “road manifest information” in rule 1.1.

⁶³ See section 70(1) of the Control Act.

- (e) details of the truck's destination;
- (f) crew details in respect of each crew member on board the truck; and
- (g) if the truck transports –
 - (i) containerised cargo, containerised cargo details and container details in respect of each consignment on board the truck;
 - (ii) bulk cargo, bulk cargo details in respect of that bulk cargo; and
 - (iii) break bulk cargo, break bulk cargo details in respect of each consignment of that break bulk cargo.

Truck and crew departure reports and manifests of outgoing cargo (*sections 71 and 87*)

- 3.30** (1) A truck and crew departure report⁶⁴ must –
- (a) be submitted by the on-board operator of the truck manually on Form as prescribed as a rule on the SARS website; and
 - (b) reflect the following information:
 - (i) The general mandatory reporting information;
 - (ii) the on-board operator details;
 - (iii) the date and time of arrival of the truck at the land border-post where the truck will leave the Republic;
 - (iv) crew details in respect of each crew member on board the truck destined for a foreign destination; and
 - (v) any other information required on the form.
- (2) A manifest of outgoing cargo on board the truck must –
- (a) be submitted by the on-board operator of the truck manually on Form DA 187 as prescribed as a rule on the SARS website;
 - (b) reflect the road manifest information required on the form.
- (3) Crew details referred to in subrule (1)(b)(iv) must be included in a truck and crew departure report, and manifest information referred to in subrule (2)(b) must be included in a manifest of outgoing cargo, only to the extent that those details and information have not already been submitted in –

⁶⁴ See section 71(1) of the Control Act.

- (a) an advance truck, crew and cargo departure notice referred to in rule **3.29(1)**;
or
- (b) an amended advance departure notice referred to in rule **3.42**.

Part 6: Cargo outturn reports by licensees of sea cargo terminals and depots

Outturn reports on containers off-loaded from or loaded on board vessels at sea cargo terminals (sections 73 and 87)

3.31 (1) An outturn report in respect of containers off-loaded from a vessel⁶⁵ at a sea cargo terminal must be submitted to the customs authority at intervals as may be agreed upon by the licensee of the terminal and the customs authority, but no later than 24 hours after the last container covered by the relevant report has been off-loaded from the vessel.

(2) An outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the terminal where off-loaded;
- (c) the date of arrival of the vessel at the terminal;
- (d) the landed purpose;
- (e) the number of containers off-loaded;
- (f) the date and time each container was off-loaded;
- (g) the container details listed in paragraph (a), (b), (d) and (e) of the definition of “container details” in respect of each container; and
- (h) in the case of containers off-loaded for transshipment, transshipment details in relation to those containers.

(3) An outturn report in respect of containers loaded on board a vessel⁶⁶ at a sea cargo terminal must be submitted to the customs authority no later than 24 hours after the last container has been loaded on board the vessel.

(4) An outturn report referred to in subrule (3) must reflect the following

⁶⁵ See section 73(1) of the Control Act.

⁶⁶ See section 73(2) of the Control Act.

information:

- (a) The general mandatory reporting information;
- (b) the terminal where loaded;
- (c) the date of scheduled departure of the vessel from the terminal;
- (d) the number of containers loaded;
- (e) the date and time each container was loaded;
- (f) the container details listed in paragraph (a), (c), (d) and (e) of the definition of “container details” in respect of each container; and
- (g) in the case of containers loaded under the transshipment procedure, transshipment details⁶⁷ in relation to those containers.

Outturn reports on break bulk cargo and bulk cargo off-loaded from or loaded on board vessels at sea cargo terminals (*sections 74 and 87*)

3.32 (1) An outturn report in respect of break bulk and bulk cargo off-loaded from a vessel⁶⁸ at a sea cargo terminal must be submitted to the customs authority no later than seven calendar days after the break bulk or bulk cargo has been fully offloaded from the vessel.

(2) An outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the terminal where off-loaded;
- (c) the date of arrival of the vessel at the terminal;
- (d) the cargo type;
- (e) in the case of break bulk cargo –
 - (i) break bulk cargo details listed in paragraphs (h) to (o) of the definition of “break bulk cargo details” in respect of each consignment of break bulk cargo off-loaded;
 - (ii) the number of packages in each consignment off-loaded;
 - (iii) the gross mass of those packages;
 - (iv) details of any excess or shortage found in any consignment off-loaded as measured against the applicable transport documents; and

⁶⁷ See definition of “transshipment details” in rule 1.1.

⁶⁸ See section 74(1) of Control Act.

- (v) the date the consignment was fully off-loaded;
- (f) in the case of bulk cargo –
 - (i) bulk cargo details listed in paragraphs (h) to (k) of the definition of “bulk cargo details” in respect of bulk cargo off-loaded;
 - (ii) the gross mass of bulk cargo off-loaded;
 - (iii) details of any excess or shortage found in the quantity off-loaded as measured against the applicable transport documents; and
 - (iv) the date the bulk cargo was fully off-loaded; and
- (g) in the case of a consignment of break bulk cargo or bulk cargo off-loaded for transshipment, transshipment details in relation to that consignment.

(3) An outturn report of break bulk and bulk cargo loaded on board a vessel⁶⁹ at a sea cargo terminal must be submitted to the customs authority no later than seven calendar days after the break bulk or bulk cargo has been fully loaded on board the vessel.

(4) An outturn report referred to in subrule (3) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the terminal where loaded;
- (c) the date of the scheduled departure of the vessel from the terminal;
- (d) the cargo type;
- (e) in the case of break bulk cargo –
 - (i) break bulk cargo details listed in paragraphs (h) to (o) of the definition of “break bulk cargo details” in respect of each consignment of break bulk cargo off-loaded;
 - (ii) the number of packages in each consignment loaded;
 - (iii) the gross mass of those packages;
 - (iv) details of any excess or shortage found in any consignment loaded as measured against the applicable transport documents; and
 - (v) the date the consignment was fully loaded;
- (f) in the case of bulk cargo –

⁶⁹ See section 74(2) of the Control Act.

- (i) bulk cargo details listed in paragraphs (h) to (k) of the definition of “bulk cargo details” in respect of bulk cargo off-loaded;
 - (ii) the gross mass or volume of bulk cargo loaded;
 - (iii) details of any excess or shortage found in the quantity loaded as measured against the applicable transport documents; and
 - (iv) the date the bulk cargo was fully loaded; and
- (g) in the case of a consignment of break bulk cargo or bulk cargo loaded under the transshipment procedure, transshipment details in relation to that consignment.

(5) Cargo for which the licensee of the relevant terminal has not received a transport document must not be included in the outturn report referred to in subrule (1) or (3), but a separate outturn report must be submitted in terms of rule **3.40**.

Outturn reports on containers removed from or received at sea cargo terminals (*sections 75 and 87*)

3.33 (1) An outturn report in respect of containers containing imported goods removed from a sea cargo terminal⁷⁰ must be submitted to the customs authority at hourly intervals.

(2) A gate-out outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the date of arrival at the terminal of the vessel from which each container was off-loaded;
- (c) the terminal where off-loaded;
- (d) the date of off-loading;
- (e) the landed purpose;
- (f) the gate-out date and time;
- (g) premises to which each container is removed;
- (h) container details in respect of each container; and

⁷⁰ See section 75(1)(a) of the Control Act.

- (i) in the case of containers off-loaded for transshipment, transshipment details in relation to those containers.

(3) An outturn report in respect of containers containing goods destined for export received at a sea cargo terminal⁷¹ must be submitted to the customs authority at hourly intervals.

(4) A gate-in outturn report referred to in subrule (3) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the terminal where received;
- (c) the gate-in date and time;
- (d) the date of scheduled loading;
- (e) the date of scheduled departure of the transporting vessel;
- (f) container details in respect of each container; and
- (g) in the case of containers to be loaded under the transshipment procedure, transshipment details in relation to those containers.

Outturn reports on containers received at or removed from container depots
(sections 75 and 87)

3.34 (1) An outturn report in respect of containers containing imported goods received at a container depot⁷² must be submitted at hourly intervals.

(2) A gate-in outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the date of arrival of the vessel at the terminal where the containers were off-loaded;
- (c) the terminal where off-loaded;
- (d) the depot where received;
- (e) the gate-in date and time; and
- (f) container details in respect of each container.

⁷¹ See section 75(1)(b) of the Control Act.

⁷² See section 75(2)(a) of the Control Act.

(3) An outturn report in respect of containers containing goods destined for export removed from a container depot⁷³ must be submitted to the customs authority at hourly intervals.

(4) A gate-out outturn report referred to in subrule (3) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the depot from where dispatched;
- (c) the terminal where to be loaded;
- (d) the date of scheduled departure of the vessel on which the containers are to be loaded;
- (e) the gate-out date and time; and
- (f) container details in respect of each container.

Outturn reports on cargo unpacked from or packed into containers at container depots (sections 76 and 87)

3.35 (1) An outturn report in respect of all imported cargo unpacked from containers at a container depot⁷⁴ must be submitted to the customs authority at 24 hourly intervals.

(2) An outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the container depot where unpacked;
- (c) the date and time of unpacking of each container;
- (d) container details in respect of each container;
- (e) the number of packages found;
- (f) the type of packages found;
- (g) the gross mass (KGM) of packages found; and
- (h) in the case of any discrepant packages found –
 - (i) the package condition;

⁷³ See section 75(2)(b) of the Control Act.

⁷⁴ See section 76(1)(a) of Control Act.

- (ii) a description of what the packages or contents should be; and
- (iii) a description of the type of packages or contents found.

(3) An outturn report in respect of all cargo destined for export packed into containers at a container depot⁷⁵ must be submitted to the customs authority at 24 hourly intervals.

(4) An outturn report referred to in subrule (3) must reflect the following information –

- (a) The general mandatory reporting information;
- (b) the container depot where packed;
- (c) the date and time of packing;
- (d) container details in respect of each container;
- (e) the number of packages packed;
- (f) the type of packages packed; and
- (g) in the case of any discrepant packages presented for packing –
 - (i) the package condition;
 - (ii) a description of what the packages or contents should be; and
 - (iii) a description of the type of packages or contents found.

(5) Cargo for which the licensee of the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1) or (3), but a separate outturn report must be submitted in terms of rule **3.40**.

Notification of export cargo remaining at container depot for longer than prescribed period (*section 76(3)*)

3.36 Section 76(3) must be complied with if any cargo remains at a container depot for longer than three calendar days after delivery of the cargo to the depot for export.

Part 7: Cargo outturn reports by licensees of air cargo terminals and depots

⁷⁵ See section 76(1)(b) of Control Act.

Outturn reports on cargo off-loaded from or loaded on board aircraft at air cargo terminals (*sections 77 and 87*)

3.37 (1) An outturn report of cargo off-loaded from an aircraft at an air cargo terminal⁷⁶ must be submitted to the customs authority no later than 24 hours after the aircraft has been fully unloaded.

(2) An outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the date and time of arrival of the aircraft;
- (c) the date and time the cargo on the aircraft was fully off-loaded;
- (d) the terminal where off-loaded;
- (e) air cargo details in relation to each consignment of air cargo off-loaded;
- (f) details of any excess or shortage found in any consignment off-loaded as measured against the applicable transport documents; and
- (g) in the case of a consignment of air cargo off-loaded for transshipment, transshipment details in relation to that consignment.

(3) An outturn report of cargo loaded on board an aircraft at an air cargo terminal⁷⁷ must be submitted to the customs authority no later than 24 hours after the cargo has been loaded on board the aircraft.

(4) An outturn report referred to in subrule (3) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the date and time of scheduled departure of the aircraft;
- (c) the date and time the cargo was fully loaded on the aircraft;
- (d) the terminal where loaded;
- (e) air cargo details in relation to each consignment of air cargo loaded;
- (f) details of any excess or shortage found in any consignment loaded as measured against the applicable transport documents; and

⁷⁶ See section 77(a) of Control Act.

⁷⁷ See section 77(b) of Control Act.

(g) in the case of a consignment of air cargo loaded under the transshipment procedure, transshipment details in relation to that consignment.

(5) Cargo for which the licensee of the relevant terminal has not received a transport document must not be included in the outturn report referred to in subrule (1) or (3), but a separate outturn report must be submitted in terms of rule **3.40**.

Outturn reports on cargo unpacked or packed at air cargo depots (*section 78 and 87*)

3.38 (1) An outturn report in respect of all imported cargo received and deconsolidated or unpacked at an air cargo depot⁷⁸ must be submitted to the customs authority no later than 24 hours after deconsolidation or unpacking of the cargo.

(2) An outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the date and time of arrival of the aircraft;
- (c) the air cargo depot where deconsolidated or unpacked;
- (d) the date and time of deconsolidation of the consignment;
- (e) air cargo details in respect of each consignment;
- (f) the number of packages found;
- (g) the type of packages found;
- (h) the gross mass (KGM) of packages found; and
- (i) in the case of any discrepant packages found –
 - (i) the package condition;
 - (ii) a description of what the packages or contents should be; and
 - (iii) a description of the type of packages or contents found.

(3) An outturn report in respect of all cargo destined for export packed or consolidated at an air cargo depot must be submitted to the customs authority no later than 24 hours after the cargo has been packed or consolidated.

⁷⁸ See section 78(1)(a) of Control Act.

(4) An outturn report referred to in subrule (1) must reflect the following information:

- (a) The general mandatory reporting information;
- (b) the air cargo depot where the cargo is consolidated or packed;
- (c) the date and time of consolidation of the cargo or packing of the air container;
- (d) air cargo details in respect of each consignment;
- (e) the type of packages presented for consolidation or packing;
- (f) the gross mass (KGM) of those packages; and
- (g) in the case of any discrepant packages found –
 - (i) the package condition;
 - (ii) a description of what the packages or contents should be; and
 - (iii) a description of the type of packages or contents found.

(5) Cargo for which the licensee of the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1) or (3), but a separate outturn report must be submitted in terms of rule **3.40**.

Notification of cargo remaining at air cargo depot for longer than prescribed period (*section 78(3)*)

3.39 Section 78(3) must be complied with if any cargo remains at an air cargo depot for longer than one calendar day after delivery of the cargo to the depot for export.

Outturn reports on cargo with no transport documents (*section 79*)

3.40 (1) A separate outturn report in respect of cargo referred to in section 74, 76, 77 or 78 of the Control Act for which the licensee of the relevant terminal or depot has not received a transport document, must be submitted within the same timeframe applicable to that cargo in terms of rule **3.32**, **3.35**, **3.37** and **3.38**.

(2) A separate outturn report referred to in subrule (1) must to the extent possible contain the same information as prescribed in rules **3.32**, **3.35**, **3.37** and **3.38**, as may be applicable, for outturn reports.

Reports of shortlanded, shortshipped, shortpacked or excess cargo (*section 80*)

3.41 Any outturn report submitted in terms of this Part in respect of cargo off-loaded, deconsolidated or unpacked must, where relevant, specify—

- (a) any containers that have been shortlanded or overlanded;
- (b) any goods which have been shortlanded, shortpacked, shortshipped as measured against the manifest or are in excess of manifested quantities;
- (c) unmanifested excess goods; or
- (d) that the goods have been fully accounted for according to the manifest.

Part 8: Other reporting matters

Submission of amended reporting documents (*section 87*)

3.42 (1) A person who has submitted a reporting document in terms of this Chapter must amend the document by submitting an amended reporting document reflecting the amended information if –

- (a) any information which has been reported has subsequently changed; or
- (b) any incorrect, incomplete or out-dated information has been reported.

(2) (a) An amended reporting document must be submitted immediately when the person concerned becomes aware of the changed, incomplete, incorrect or out-dated information.

(b) If the amendment to a reporting document affects the quantity of cargo previously reported, the amended report must furnish an explanation.

(3) An amended reporting document submitted in terms of subrule (1) –

- (a) must contain the original information as amended by the updated information; and
- (b) replaces the original document.

CHAPTER 4
GENERAL PRINCIPLES GOVERNING CLEARANCE AND RELEASE OF GOODS
AND CUSTOMS PROCEDURES

Part 1: Clearances and exclusions from clearance in respect of imported goods

Timeframes for submission of clearance declarations in respect of goods imported by means of cross-border pipelines or cross-border transmission lines (*section 90(1)(e) and (f)*)

4.1 A clearance declaration to clear goods imported through a cross-border pipeline or a cross-border transmission line must be submitted to the customs authority within the timeframes as set out in rule **8.2**.

Additional categories of imported goods excluded from clearance requirements (*section 91(1)(k)*)

4.2. The following additional categories of imported goods are excluded from sections 89 and 90 of the Control Act and goods falling within these categories are not required to be cleared in accordance with those sections:

- (a) South African foreign-going naval vessels;
- (b) South African foreign-going military and naval aircraft;
- (c) foreign-going naval vessels and military and naval aircraft of foreign countries on official visits to the Republic;
- (d) foreign-going aircraft used by foreign dignitaries for official visits to the Republic; and
- (e) foreign-going aircraft used by South African government officials for official foreign travel.
- (f) fish, crustaceans, molluscs, birds or any other marine animals and any parts of, or products derived from such fish, crustaceans, molluscs, birds or animals landed in the Republic direct from a foreign-going vessel recognised

as a ship of South African nationality in terms of the Ship Registration Act, 58 of 1998, to the extent that those products are obtained outside the Republic.⁷⁹

Customs permission required for removal into free circulation of certain imported goods excluded from clearance requirements (*section 117(e) and (f)*)

4.3 Imported goods excluded from clearance requirements in terms of section 91(1)(g), (h) and (j) of the Control Act may be removed into free circulation from the customs controlled area where the goods are, but only after the customs authority has approved after arrival of the goods an application for permission to remove the goods into free circulation as contemplated in rule **4.4**.

Applications for permission to remove goods (*section 117*)

4.4 (1) (a) An application for permission to remove goods referred to in rule **4.3** into free circulation must be submitted by or on behalf of the person entitled to claim the goods –

- (i) electronically through e-filing, subject to paragraph (b); and
- (ii) within the same timeframe or at the same time as applicable in terms of section 90(1)(a), (b), (c) or (d), as may be appropriate, for the submission of clearance declarations in respect of goods that are required to be cleared.

(b) If an application referred to in paragraph (a) is submitted in paper format in circumstances where submissions in paper format are permissible,⁸⁰ submission must be –

- (i) on Form...as published 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) An application referred to in subrule (1) must reflect the following information:

- (i) The name, identity number and address of the applicant;
- (ii) a description of the goods; and
- (iii) the transport document number.⁸¹

⁷⁹ If obtained inside the Republic, i.e. in South African territorial waters or on an island which is part of the territory of the Republic, no clearance and therefore no exclusion from clearance requirements is required, as the goods are not being “imported”.

⁸⁰ See for instance section 913(4).

- (3) An application referred to in subrule (1) must be supported by –
- (a) an invoice and a bill of lading or air waybill, in the case of goods contemplated in section 91(1)(g) and (h) of the Act; or
 - (b) in the case of human remains contemplated in section 91(1)(j) of the Act –
 - (i) a certified copy of the death certificate and an import permit issued by the Department of Health; and
 - (ii) a certificate issued by a medical practitioner confirming that the deceased did not suffer from an infectious disease and that the transportation of the remains does not constitute a threat to public health.

(4) (a) Supporting documents referred to in subrule (3) must within the timeframe indicated in the request be submitted to the customs authority electronically through e-filing, 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,⁸² submission must be made to the Customs Office where the application has been submitted, or at another Customs Office indicated in the request.

Part 2: Clearances and exclusions from clearance in respect of goods destined for export

Timeframes for submission of export clearance declarations for goods exported by means of cross-border pipelines or cross-border transmission lines (section 94(1)(e) and (f))

4.5 A clearance declaration to clear goods to be exported through a cross-border pipeline or a cross-border transmission line must be submitted to the customs authority within the timeframes as set out in rule **16.2**.

Timeframe for submission of supplementary clearance declaration in respect of goods containerised at container depot (section 94(2)(a))

⁸² See for instance section 913(4).

4.6 A supplementary clearance declaration⁸³ referred to in section 94(2)(a) of the Control Act must be submitted no later than one hour before the container reaches the sea cargo terminal where the goods will be loaded for export.

Timeframe for submission of export clearance declarations in respect of courier articles exported by air (section 94(3))

4.7 A clearance declaration⁸⁴ referred to in section 94(3) of the Control Act in respect of courier articles of a value higher than the value determined by the Minister in terms of 533(2)(a),⁸⁵ must be submitted no later than one hour before the goods leave the air cargo terminal for loading on board the foreign-going aircraft in which the goods are to be exported.

Additional categories of goods destined for export excluded from export clearance requirements (section 95(1)(k))

4.8 The following additional categories of goods destined for export are excluded from sections 93 and 94 of the Control Act and goods falling within these categories are not required to be cleared in accordance with those sections:

- (a) South African foreign-going naval vessels;
- (b) South African foreign-going military and naval aircraft;
- (c) foreign-going naval vessels and military and naval aircraft of foreign countries on official visits to the Republic;
- (d) foreign-going aircraft used by foreign dignitaries for official visits to the Republic; and
- (e) foreign-going aircraft used by South African government officials for official foreign travel.

Customs permission required for loading of certain goods excluded from export clearance requirements (section 117(e) and (f))

4.9 Goods destined for export that are excluded from clearance requirements in terms of section 95(1)(h), (i) and (k) of the Control Act may be loaded for export only

⁸³ See rule 7.2 for form and format for clearance declarations.

⁸⁴ See rule 7.2 for form and format for clearance declarations.

⁸⁵ Courier articles of a value lower than the value determined in terms of section 533(1)(a), must be cleared in accordance with the simplified clearance procedure set out in rule 24.11.

after the customs authority has approved an application for permission to load the goods as contemplated in rule **4.10**.

Applications for permission to load goods (*section 117*)

4.10. (1) (a) An application for permission to load goods referred to in rule **4.9** must be submitted by or on behalf of the exporter of such goods –

- (i) electronically through e-filing, subject to paragraph (b); and
- (ii) within the same timeframe or at the same time as required in terms of section 91(4)(a), (b), (c) or (d), as may be appropriate, for the submission of clearance declarations in the case of goods that are required to be cleared.

(b) If an application referred to in paragraph (a) is submitted in paper format to the customs authority in paper format in circumstances where submissions in paper format are permissible,⁸⁶ the submission must be –

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

(2) An application referred to in subrule (1) must reflect the following information:

- (i) The name, identity number, contact number and address of the applicant;
- (ii) a description of the goods; and
- (iii) the transport document number.

(3) An application referred to in subrule (1) must in the case of –
(a) human remains contemplated in section 95(1)(k), be supported by –

- (i) a certified copy of the death certificate issued by the Department of Health; and
- (ii) a certificate issued by a medical practitioner confirming that the deceased did not suffer from an infectious disease and that the transportation of the remains does not constitute a threat to public health;

⁸⁶ See for instance section 913(4).

(b)

(4) (a) Supporting documents must within the timeframe indicated in the request be submitted to the customs authority electronically through e-filing, 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,⁸⁷ the submission must be made to the Customs Office where the application has been submitted, or to another Customs Office indicated in the request.

Customs to be notified if goods not loaded for export

4.11 (1) The person to whom permission to load goods was granted pursuant to an application in terms of rule **4.10** must in accordance with subrule (2), within three days after the granting of such permission, notify the customs authority of a failure to load goods for export or to export such goods.

(2) (a) A notification contemplated in subrule (1) 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,⁸⁸ the submission must be on Form....as published as a rule on the SARS website at the Customs Office that has jurisdiction in the area where the goods are.

(3) A notification in terms of this rule must reflect the following information:

- (i) The name, identity number, contact number and address of the person to whom permission to load has been granted;
- (ii) a description of the goods;
- (iii) reference number of the permission to load; and
- (iii)

⁸⁷ See for instance section 913(4).

⁸⁸ See for instance section 913(4).

Circumstances for withdrawal of exclusions (*section 117(a)*)

4.12 The circumstances in which the customs authority may withdraw an exclusion from clearance requirements referred to in section 91 or 95 of the Control Act applicable to specific goods or goods imported or to be exported by a specific person, are as follows:

- (a) If a provision of this Act or a tax levying Act has been breached in connection with goods imported or to be exported under the exclusion;
- (b) if the importer or exporter uses or has used the exclusion –
 - (i) to evade tax;
 - (ii) to circumvent a provision of this Act or a tax levying Act that would otherwise be applicable to the goods;
 - (iii) to commit a fraudulent or dishonest act in relation to imported or exported goods; or
 - (iv) to otherwise abuse a system or procedure of this Act or a tax levying Act;
- (c) if any condition subject to which the goods were excluded is breached; and
- (d) if the name of the importer or exporter appears on a list published in terms of section 901.

Procedure for withdrawal of exclusions (*section 117(a)*)

4.13 (1) If rule 4.12 applies, the customs authority may withdraw with immediate effect an exclusion in respect of –

- (a) specific goods imported or to be exported; or
- (b) goods to be imported or exported by a specific person during a period as it may determine.

(2) When withdrawing an exclusion, the customs authority must give written notice to the importer or exporter affected by the withdrawal of –

- (a) the withdrawal of the exclusion; and
- (b) the reasons for the withdrawal.

(3) A person notified of the withdrawal of an exclusion in terms of subrule (1)(a) must immediately after receipt of the notification proceed with the clearance of the relevant goods.

(4) Any withdrawal of an exclusion in terms of this rule is subject to internal reconsideration in accordance with any of the proceedings provided for in Chapter 37.

Clearance substitutions before release of goods (*sections 97 and 117(b)*)

4.14 (1) A clearance substitution of goods before release of the goods as provided for in section 97 of the Control Act is permissible in the following circumstances:

- (a) When goods are cleared for home use and home use clearance of the goods was not permissible in the circumstances;
- (b) when goods are cleared for a customs procedure and clearance for that procedure was not permissible in the circumstances;
- (c) when clearance of the goods for home use or the relevant customs procedure was permissible in the circumstances but the person clearing the goods, on justifiable grounds acceptable to the customs authority, desires to substitute the clearance; or
- (d) when the customs authority on any other justifiable grounds gives permission for the clearance to be substituted.

(2) The substitution of a clearance declaration does not affect any criminal proceedings that may have been instituted, any administrative penalty that may have been imposed or any other steps that may have been taken as a result of a breach of the Act.

Clearance substitutions for goods already released for home use (*sections 107 and 117(b)*)

4.15 A clearance substitution of goods already released for home use as provided for in section 107 of the Control Act is permissible only if –

- (a) the goods are identifiable as the goods originally imported;
- (b) the goods, if packed, are still in their original packaging; and
- (c) there are no administrative penalties outstanding in respect of the goods.

Conditional release of goods (*section 104(b)*)

4.16 (1) Goods that require special equipment for unloading or that are of such a nature that they must be unloaded or handled under specific conditions, are released for home use or a customs procedure subject to the following conditions:

- (a) That a customs inspection may be conducted at the importer's premises or other premises nominated by the importer;
- (b) that if such inspection is conducted, the attendance fee for the customs inspection at such premises is paid; and
- (c) that seals and fastenings may be removed only in the presence of a customs officer unless the customs authority allows otherwise.

(2) The conditions referred to in subrule (1) are additional to any other conditions that may be imposed in terms of section 104(a) of the Control Act.

Part 3: Redirection and transfer of ownership of goods under customs procedures

Application for permission to redirect transport of goods under customs procedures to places other than authorised places (*sections 208, 230, 304, 322, 415 and 442*)

4.17 (1) Application to the customs authority for permission contemplated in section 208, 230, 304, 322, 415 or 442 of the Control Act to redirect the transport of goods under a customs procedure to a place other than a place referred to in the applicable section, must, before the goods are redirected to that other place, be made by the person clearing the goods⁸⁹ for the customs procedure under which the goods are transported by submitting to the customs authority an amended clearance declaration as required by section 174(2)⁹⁰ reflecting the amended particulars.

(2) If the customs authority in terms of section 174(4)(b) issues a new release notification referred to in that section, the new release notification must for purposes of section 208, 230, 304, 322, 415 or 442, as may be applicable, be regarded to be permission for the redirection.

⁸⁹ See section 166 for meaning of "person clearing goods".

⁹⁰ See Chapter 7 of the Control Act for submission of amended clearance declarations.

Applications for approval to transfer ownership of goods under customs procedures (*section 111*)

4.18 (1) No person may apply for approval to transfer the ownership of goods or a share in the ownership of goods in terms of section 111(1) of the Control Act unless the prospective transferee complies with section 604.

(2) An application referred to in subrule (1) must on request by the customs authority be supported by proof that the prospective transferee complies with section 604.

Applications where all goods covered by same clearance declaration are transferred

4.19 (1) If ownership of all the goods covered by a specific clearance declaration is to be transferred, the prospective transferor must apply for approval contemplated in section 111(1) of the Control Act by submitting a draft amended clearance declaration replacing the prospective transferor with the prospective transferee as the person clearing the goods.

(2) The transferee must within three days of receipt of confirmation by the customs authority that an application referred to in subrule (1) has been granted, electronically notify the customs authority whether the draft amended clearance declaration submitted by the transferor in terms of that subrule is accepted.

(3) The amended clearance declaration takes effect upon such acceptance of the amended clearance declaration by the transferee.

Applications where only portion of goods covered by clearance declaration is transferred

4.20 (1) If only a portion of the goods covered by a specific clearance declaration is to be transferred, the prospective transferor must apply for approval contemplated in section 111(1) of the Control Act by submitting two amended clearance declarations splitting the existing declaration between –

- (a) one covering the quantity of goods that will not be transferred and for which the prospective transferor will remain the person clearing the goods; and
- (b) a second one covering the quantity of goods that will be transferred and for which the prospective transferee will be regarded to be the person clearing the goods in terms of section 111(5)(b).

(2) Upon confirmation by the customs authority that an application referred to in subrule (1) has been granted, the transferee must electronically notify the customs authority whether the draft amended clearance declarations submitted by the transferor in terms of that subrule are accepted.

(3) The amended clearance declarations take effect upon such acceptance of the amended clearance declarations by the transferee.

Applications where share in ownership of goods covered by clearance declaration is transferred

4.21 (1) If only a share in the goods covered by a specific clearance declaration is to be transferred, the prospective transferor must apply for approval contemplated in section 111(1) of the Control Act by submitting a draft amended clearance declaration reflecting –

- (a) the prospective co-ownership of the goods by adding the prospective transferee to the clearance declaration as an additional person clearing the goods; and
- (b) the share of the goods being transferred, reflected as a percentage or portion.

(2) Upon confirmation by the customs authority that an application referred to in subrule (1) has been granted, the transferee must electronically notify the customs authority whether the draft amended clearance declaration submitted by the transferor in terms of that subrule is accepted.

(3) The amended clearance declaration takes effect upon such acceptance of the amended clearance declaration by the transferee.

Part 5: Recordkeeping by persons conducting business in imported goods

Persons who must keep records (*section 116*)

4.22 (1) Any person who deals in, sells or offers for sale any imported goods, or uses imported goods in a manufacturing process, must in accordance with section 919 of the Control Act, keep books, accounts and documents relating to those goods, including –

- (a) purchase orders for goods;
- (b) invoices;
- (c) delivery notes;
- (d) receipt notes;
- (e) proof of payments made and received; and
- (f) any other documents as may be required in terms of other applicable legislation that may affect the payment of tax.

(2) Records referred to in subrule (1) 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 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.

(3) 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 116*)

4.23 (1) A person referred to in rule 4.22(1) who has been requested by a customs officer to produce a book, account or document, must submit a record referred to in section 116 of the Control Act 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 5
GENERAL PRINCIPLES GOVERNING TRANSPORT, SEALING AND LOADING
OF GOODS

Part 1: Transport of goods not in free circulation

Transport of goods not in free circulation with other goods in same vehicle
(section 124)

5.1 If goods not in free circulation are transported as contemplated in section 124 of the Control Act with goods in free circulation on the same vehicle, the following requirements apply:

- (a) The goods not in free circulation and the goods in free circulation must be separately identifiable; and
- (b) once a container containing goods not in free circulation has been sealed, the seal may not be broken to load goods in free circulation.

Reporting of breakdowns, accidents and other unforeseen events *(section 125)*

5.2 (1) (a) A breakdown, accident or other unforeseen event occurring during the course of transporting goods not in free circulation which compromises the integrity of the goods or the transport of the goods, must for purposes of section 125 of the Control Act be reported electronically through e-filing, subject to paragraph (b).

(b) If a report referred to in paragraph (a) is submitted to the customs authority in paper format in circumstances where submissions in paper format are permissible,⁹¹ the submission must be –

- (i) on Form...as published as a rule on the SARS website;⁹² and
- (ii) made to the Customs Office that has jurisdiction in the area where the breakdown, accident or other unforeseen event occurred.

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

⁹¹ See for instance section 913(4).

⁹² See section 912(2) of the Control Act for manner of submission.

- (a) The identity of the carrier;
- (b) the conveyance number;
- (c) the transport name;⁹³
- (d) if the goods are transported in a container –
 - (i) the container number; and
 - (ii) any marks and other numbers on the container;
- (e) a description of the goods;
- (f) the identification number of the seal;
- (g) the identity of the sealing party;⁹⁴
- (h) whether the seal is broken;
- (i) the transport document number;
- (j) details of the accident, breakdown or other unforeseen event;
- (k) the precise location of the relevant means of transport; and
- (l) whether transfer of goods to another means of transport or container is required.

(3) Circumstances in which the integrity of goods is compromised for purposes of subrule (1) include the following:

- (a) When the goods have been destroyed, damaged, lost or decreased in value, volume or quantity due to the breakdown, accident or other unforeseen event;
- (b) when a customs seal affixed to a holding compartment or container in which the goods are transported has been broken or damaged due to the breakdown, accident or other unforeseen event; or
- (c) when the breakdown, accident or other unforeseen event necessitated the re-loading of goods onto another means of transport or into another container.

Customs permissions to transfer goods between vehicles or containers (section 130)

5.3 (1) For purposes of section 130(2) of the Control Act the other circumstances where permission may be given for the transfer of goods not in free

⁹³ See definition of “transport name” in rule 1.1 in relation to road transport.

⁹⁴ See definition of “sealing party” in rule 1.1.

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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