

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

DRAFT AMENDMENT OF RULES in terms of the Customs and Excise Act, 1964

The following amendments are proposed in terms of sections 38 and 120:

Insertion of rule 38.14A

1. The following rule is hereby inserted in the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), after rule 38.14:

“South Africa Customs Union Unique Consignment Reference (SACU UCR)”

38.14A(a) For the purposes of this rule, unless the context otherwise indicates, “declarant” means a person who makes due entry of goods as contemplated in sections 38 and 39.

(b) When completing a bill of entry a declarant must, in the case of –

(i) an export from the Republic, generate and use a SACU UCR for the relevant consignment irrespective of the country of destination;

(ii) an import into the Republic from Swaziland, use the SACU UCR generated in Swaziland for that consignment; or

(iii) the transit of goods through the Republic to Swaziland –

(aa) generate and use a SACU UCR for that consignment; or

(bb) if a UCR has already been generated in any other country for that consignment, use that UCR; or

(iv) the transit of goods from Swaziland through the Republic –

(aa) use the UCR generated in any other country for that consignment; or

(bb) if a SACU UCR has already been generated in Swaziland, for that consignment, use that SACU UCR.

(c) The SACU UCR generated in the Republic must consist of a minimum of seventeen and a maximum of thirty five characters, and must be constituted in the following way:

(i) The first character must reflect the last digit of the calendar year in which the export or transit takes place, for example, if the export takes place in 2003, the first character will be reflected as 3.

(ii) The next two characters must reflect the UNLOCODE country code, as defined in the user manual referred to in paragraph 2 of the user agreement prescribed in the rules for section 101A, to identify the nationality of the declarant.

(iii) The next eight to thirteen characters must reflect the entity code in respect of the declarant, as may be applicable in the circumstances, namely –

(aa) the customs client number allocated by the South African Revenue Service to the –

(A) exporter;

(B) registered agent of a foreign principal; or

(C) clearing agent, in the case where such person acts as a declarant; or

(bb) the South African identification number or South African Revenue Service taxpayer reference number in the case where the registration code number 70707070 is allowed for the entry of goods.

(iv) The next character must reflect the type of the declarant's entity code, which may be indicated as –

(aa) "C" for "customs client number";

(bb) "T" for "taxpayer reference number"; or

(cc) "P" for "identification number".

(v) The next three characters must reflect the source of the unique reference for the consignment referred to in subparagraph (vii), which may be –

(aa) "INV" for "invoice";

(bb) "PON" for "purchase order";

- (cc) "CON" for "contract";
- (dd) "DEL" for "delivery note";
- (ee) "INF" for "informal for persons declaring goods in terms of tariff headings 99.01 and 99.02";
- (ff) "CUS" for "customs generated";
- (gg) "DCL" for "declarant generated"; and
- hh) "OTH" for "other, or none of the above".
- (vi) The next fourteen to nineteen characters must reflect the unique reference for the consignment.
- (vii) The last character must denote whether the UCR is for single or multiple use as contemplated in paragraph (d), where –
 - (aa) "S" indicates single use; or
 - (bb) "M" indicates multiple use.
- (d) (i) The single use UCR must remain unique over a period of ten years.
- (ii) Where a consignment is to be exported or transited in more than one stage, the same UCR must be used on all related SAD forms."

Amendment of rule 38.15

2. Rule 38.15 of the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by –

(a) the substitution for paragraph (b) of the following paragraph:

“(b) The particulars which must be entered as specified in respect of each field are –**[the following:]**

[UCR (Unique Consignment Reference) field

- (i) (aa) Each exporter must generate a UCR (Unique Consignment Reference) for each consignment.
- (bb) The UCR particulars must have the following features:
 - (A) It must have a minimum of 12 and a maximum of 35 characters.
 - (B) The first character must reflect the last digit of the calendar year in which the export takes place, for example, if the

export takes place in 2003, the first character will be reflected as 3.

- (C) The next two characters must be used for the UNLOCODE country code (as defined in the user manual referred to in paragraph 2 of the Agreement contained in the rules numbered 101A) of the country from where the exports originated.
- (D) The next eight characters must be used for the customs client number as allocated to the exporter by the South African Revenue Service.
- (E) The last 24 characters must reflect the unique reference number of the document generated by the exporter that must link the export proceeds to the export consignment, for example, an invoice number, consignment number or order number, and may be between one and 24 characters in length.
- (F) Where a consignment is to be exported to the consignee in more than one stage, the same UCR reference must be stated on each related SAD 500.]

(i) Unique Consignment Reference (UCR): The UCR must be entered in accordance with rule 38.14A,

(ii) Transaction (Trans) Value and Currency Code;

(aa) "Transaction value" or "Trans Value" means the full foreign currency proceeds paid or payable by the purchaser to the exporter for the export consignment[.];

"Consignee" includes the purchaser or importer in the country of destination[.]; and

"Currency code" means the SWIFT currency code applicable to the foreign currency proceeds as supplied by the South African Reserve Bank.

(bb) **[The] [t]**ransaction value particulars must have the following features:

- (A) The transaction value is the full monetary amount of the foreign currency proceeds for the complete export transaction.
 - (B) Where a consignment is to be exported to the consignee in more than one stage, the same transaction value must be stated on each related SAD 500.
 - (C) The currency code must consist of three characters and must be inserted in the space next to the transaction value.
- (iii) Advance Payment (Adv Payment) **[field]**:
- (aa) The Advance Payment field must be completed in respect of payments received in advance for the export consignment;
 - (bb) the currency code must consist of three characters and must be inserted in the space next to the advance payment; and
 - (cc) where no payments are received in advance, zeros must be inserted in this field.
- (iv) Credit Term:
- (aa) Credit term refers to the period between the date of shipment and the anticipated date for the receipt of outstanding payments.
 - (bb) In this field the exporter must specify the number of days between the date of shipment and the anticipated date for the receipt of outstanding payments.
 - (cc) The minimum length is one character and the maximum length is three characters.
 - (dd) Where no credit term applies, or no foreign exchange accrues, "NEP" must be inserted in this field.; and
- (v) Cost of repairs:
- (aa) Where a charge is made for repairs, the fields in the Export Value (FOB) box and in the Consignment / Transaction box must be completed as may be applicable;
 - (bb) where no charge is made, "NEP" must be inserted in the

Credit Term field as required by paragraph (b)(iv)(dd); and
(cc) the bill of entry import number, the date when the goods were
imported for repairs and the Controller's office where it was
processed must be entered in the Endorsement Column.”; and

(b) the deletion of paragraph (c).

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