SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (NO. DAR/52)

Under sections 38 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a)   By the insertion of the following rule:

"Entry of goods for export:

Completion of the box in respect of Consignment / Transaction / Payment particulars on forms DA 550 and DA 554

38.15   *(a)*   The consignment / transaction / payment particulars must be entered in the box therefor on forms DA 550 and DA 554 with effect from –

   (i)   the date of publication of this rule and the rule amending forms DA 550, DA 551 and DA 554 by accredited clients who partake in a pilot project for furnishing such particulars and who are approved by, and whose participation is subject to terms and conditions determined by, the South African Reserve Bank;

   (ii)   1 August 2004, by all exporters or their duly instructed clearing agents.

   (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 DA 550.

Transaction (Trans) Value and Currency Code

(ii)   *(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.

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

(bb)   The transaction 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 DA 550.

(C)   The currency code must consist of three characters and must be inserted in the space next to the transaction value.

Advance Payment (Adv Payment) field

(iii)   *(aa)*   The Adv 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;

(cc)   where no payments are received in advance, zeros must be inserted in this field.

Credit Terms

(iv)   *(aa)*   Credit terms refer 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 terms apply, or no foreign exchange accrues, "NEP" must be inserted in this field.

(c)   Cost of repairs

(i)   Where -

(aa)   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)   no charge is made, NEP must be inserted in the Credit terms field as required by paragraph *(b)*(iv)*(dd)*;

   (cc) the bill of entry import number and date in respect of the goods imported for repairs and the Controller's office where it was processed must be declared in the Endorsement Column."

(b) By the substitution of the forms DA 550, DA 551 and DA 554 in the Schedule to the Rules for the following forms:

"DA 550   Bill of Entry Export

DA 551   Continuation Sheet: Bill of Entry Export

DA 554   Voucher of Correction: Bill of Entry Export"

BILL OF ENTRY EXPORT

DA 550

Purpose	Agent Code	Total Lines	Country Of Export	Country Of Destination

For Exporter / Agent Use

	Client Code	Name and Address
Exporter		
Consignee		
Ex Warehouse		
Remover		

Consignment / Transaction Particulars

UCR	
Trans Value	
Adv Payment	
Credit Terms	

Transport Code	Transport Document No.	Date	Issued At	Ship Name	Voyage/Flight/Vehicle Reg No	Estimated Date of Departure	Port of Exit

Line	Origin	Warehousing Particulars					Export Value (FOB)	Description of Goods	Additional Information
		B/E No.	Date		Line No	Accepted At			Code

	Tariff Code	Quantity & Code			
Sch 1P1					
Sch 1P2A/B					
Sch 3/4					
Sch 5/6					To be Coded

Marks, Numbers and Description of Packages and/or Containers	Total this Entry		VAT Registration No	Cargo Status Code
				Cargo Status Code

I…………………………………………………………….for
Agent/Exporter hereby declare that the particulars herein are true and correct and comply with the Customs and Excise Act.

……………………   …………………………………..
Date   Authorized Signature

Endorsements

Place of Entry:

Bill of Entry Number & Date

Total number of packages	
Gross mass of consignment in KG	

Instructions by the Controller

CONTINUATION SHEET: BILL OF ENTRY EXPORT   DA 551

	Customs Export Value (FOB)
Brought Forward	

Line	Origin	Warehousing Particulars				Export Value (FOB)	Description of Goods	Additional Information
		B/E No.	Date	Line No	Accepted At			Code

	Tariff Code	Quantity & Code		
Sch 1P1				
Sch 1P2A/B				
Sch 3/4				
Sch 5/6			To be Coded	

Line	Origin	Warehousing Particulars				Export Value (FOB)	Description of Goods	Additional Information
		B/E No.	Date	Line No	Accepted At			Code

	Tariff Code	Quantity & Code		
Sch 1P1				
Sch 1P2A/B				
Sch 3/4				
Sch 5/6			To be Coded	

Line	Origin	Warehousing Particulars				Export Value (FOB)	Description of Goods	Additional Information
		B/E No.	Date	Line No	Accepted At			Code

	Tariff Code	Quantity & Code		
Sch 1P1				
Sch 1P2A/B				
Sch 3/4				
Sch 5/6			To be Coded	

Carried Forward		Authorized Signature:

VOUCHER OF CORRECTION: BILL OF ENTRY EXPORT   DA 554

Original B/E No	Date	Accepted at	Purpose	Agent Code	Total Lines	Country Of Export	Country Of Destination	For Exporter / Agent Use

Client Code	Name and Address		Consignment / Transaction Particulars	
Exporter			UCR	
Consignee			Trans Value	
Ex Warehouse			Adv Payment	
Remover			Credit Terms	

Transport Code	Transport Document No.	Date	Issued At	Ship Name	Voyage/Flight/Vehicle Reg No	Estimated Date of Departure	Port of Exit

Line	Origin	Warehousing Particulars				Export Value (FOB)	Description of Goods	Additional Information
		B/E No.	Date	Line No	Accepted At			Code

	Tariff Code	Quantity & Code			
Sch 1P1					
Sch 1P2A/B					
Sch ¾					
Sch 5/6					To be Coded

Marks, Numbers and Description of Packages and/or Containers		VAT Registration No	Cargo Status Code
	Total After Correction		Cargo Status Code
	Total Before Correction		
	Difference		

I…………………………………………………………….for
Agent/Exporter hereby declare that the particulars herein are
true and correct and comply with the Customs and Excise
Act.

……………………   ……………………………………..
Date   Authorized Signature

Endorsements

Place of Entry:

Bill of Entry
Number & Date

Total number of packages

Gross mass of consignment in KG

Reason for V.O.C