

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 170)**

Under sections 46 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.

**THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the insertion after rule 46A5.30 of the following headings and rules:

Implementation of the Registered Exporter System (REX) of self-certification of the origin of goods exported to Norway in terms of the Generalised System of Preferences (GSP)

Purpose of rules 46A5A, date of implementation and application of rules 46A5

46A5A.01 (a) The rules numbered 46A5A–

- (i) are rules contemplated in sections 46A(4)(d) and 46A(6)(b) to give effect to the enactments of Norway relating to the General System of Preferences (GSP) wherein is prescribed the origin and other requirements in terms of which goods exported from a developing country

(which includes the Republic) will qualify for preferential tariff treatment on importation into Norway;

- (ii) provide for the administration of the Registered Exporter system (REX) in respect of GSP exports to Norway;
- (iii) substitute the method of certification of origin;
- (iv) do not affect the qualifying requirements for originating status of goods;
- (v) omit, adapt or modify relevant procedures in rules numbered 46A5 for the purpose of the REX system.

(b) These rules take effect on–

- (i) 1 January 2018 for exporters registered for the purposes of exporting GSP goods by using the REX system and other exporters allowed to complete a statement on origin;
- (ii) 1 January 2019 in respect of all GSP exports from the Republic to Norway.

(c) Rules numbered 46A5 continue to apply for the period 1 January 2018 to 31 December 2018 to GSP exports by exporters not using the REX system.

46A5A.02 Enactments of Norway and the European Union and Annexes to these rules

(a)(i) Enactments of Norway

Publication entitled: “The Norwegian GSP System” consisting of:

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1. Background information
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8. Products covered by the Norwegian GSP system (scope of products)
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List of products qualifying for 30% reduction

(Contents of publication obtained from Norwegian Customs website www.toll.no – updated to 10 April 2017)

Letter from the Directorate of Norwegian Customs headed: Certification of origin of goods for the Norwegian Generalized System of Preferences (GSP) – modification of the system as of 1 January 2017;

The Registered Exporter system (the REX system);

GSP Generalized System of Preference;

Norway Customs Regulations Chapter 8, pages 111 to 127 (Sections 8-4-30 to 8-5-14) and Appendix 6*

* Appendix 6 is not available in English. See the list rules of page 24, and following, of publication "The Norwegian GSP System"

(ii) Enactments of the European Union (EU)

Commission Implementing Regulation (EU) 2015/2447 Articles 68-109 and Annex 22-06 (Application To Become a Registered Exporter) including therein the "Information notice concerning the protection and processing of personal data incorporated in the system" in the EU regulation (also on pages 23-24 of the Guidance document mentioned lastly);

Annex 22-07 (Statement on origin);

Annex 22-15 (Supplier's declaration for products having preferential origin status);

Annex 22-17 (Supplier's declaration for products not having preferential origin status);

The Registered Exporter System (the REX system) (a brief explanatory document);

Registered Exporter (REX) Guidance document

(b) Annexes to these rules

Annex 1 – Application Form For the GSP – Application to become a Registered Exporter (rule 46A5A.04(d)(ii))

Annex 2 (Note 6 thereto) – Statement of Origin (rule 46A5A.16)

Note: Annex 2 is obtained from the EU Regulation and has been adapted for the Norway GSP granted to the Republic

Annex 3 – Supplier's declaration for products having preferential origin status (rule 46A5A.17(a)(i)(aa))

Annex 4 - Supplier's declaration for products not having preferential origin status (rule 46A5A.17(a)(i)(bb))

- (c) Any expression used in the rules with reference to any enactment of Norway shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment, or relevant provisions of the Act or as defined in these rules.
- (d) (i) Where any rule reflects an alphabetical prefix or alphabetical prefixes and a number in brackets in any heading to the rule, such references refer to an enactment of Norway and its number or their numbers, for example—
NCRS refers to Norway Customs Regulation Section 8-3-32 and for 8-4-33 includes Appendix 6 (processing list) and is shown as 8-4-33 App 6.
- (ii) These references are merely quoted to facilitate tracing relevant provisions in the enactment, but exporters are cautioned to study the enactments as a whole and in context to verify requirements.
- (e) In the application of the provisions of any enactment—
- (i) the following expressions in the definitions of an enactment shall have the meanings assigned thereto in this paragraph—
- “chapters and headings” means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;
- “customs value” means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A;
- “Harmonized System” or “HS” or “Harmonized Commodity Description and Coding System” means, for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the

purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)(a); and

“TIN” means the Trade Identification Number which is the Registration number of the Registered Exporter to be inserted in block 1 of the Application to Become a Registered Exporter specified in Annex 1 to these rules.”

(ii) the following expressions in an enactment shall have the meaning assigned thereto in this paragraph—

(aa) “authority” or “authorities”, “competent authorities”, “customs authorities” or “governmental authorities” means, the Commissioner, or in accordance with any delegation in these rules, the Head Customs Operations in the Customs and Excise division of the South African Revenue Service, the Controller or any officer designated to perform such function at the office of the Controller;

“GSP” means the Generalised System of Preferences as in operation in Norway in terms of which non-reciprocal preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

“GSP goods” means goods exported or in the case of a producer, goods produced for export from the Republic, for the purposes of obtaining the benefits of preferential tariff treatment on importation into Norway;

“Norway” means the Kingdom of Norway;

“origin”, “originate”, “originating status” and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

“other commercial document” for self-certification of a statement on origin includes a delivery note, a pro-forma invoice or packing list issued in relation to the consignment provided it identifies the registered exporter and clearly describes the goods and their respective origin;

“preferential tariff treatment” shall have the meaning assigned thereto in section 46A(1);

“Registered Exporter” means an exporter registered to export GSP goods in a consignment of an export value exceeding NOK 60 000 in accordance with the REX system as provided in rule 46A5A.04(b);

“REX system” means the system of self-certification in a statement on origin by a Registered Exporter or by any other exporter allowed to complete such a statement when clearing goods exported in terms of the GSP granted by Norway;

“statement on origin” means a self-certification of origin in the form specified in Annex 2 to these rules by an exporter on the invoice or other commercial document relating to GSP goods exported in terms of the provisions of the relevant enactment and these rules;

“supplier’s declaration” means the declaration by a producer furnished to the exporter where the exporter is not the producer of the goods exported in the form specified in Annex 3 or in the form specified in Annex 4 to these rules where the producer supplies goods for further manufacture by the exporter;

(bb) For the purposes of NRCS 8-4-32–

“company” means a company contemplated in the Companies Act, No. 71 of 2008;

“registered or recorded in” or “fly the flag” of a GSP beneficiary country” or “beneficiary country” includes “registered” or “of South African nationality” as contemplated in the Merchant Shipping Act, No. 57 of 1951;

“seabed” and “marine soil” or “subsoil” means “ the bed of the sea and the subsoil thereof” included in the definition of “sea” in section 1 of the Maritime Zone Act, No. 15 of 1994;

“territorial sea” means the territorial sea as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iii) the expression–

“enactment” means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph (b), any amendment thereof or any directive in connection therewith issued by Norway;

“exporter” means an exporter registered in terms of rule 46A5.03(a) and (b) who may issue a statement on origin in respect of originating goods of an export value not exceeding NOK 60 000 on complying with the enactments and these rules, and, where not distinguished in a rule, includes a Registered Exporter.

“goods” as used in these rules means, depending on the context, “goods” or “products” or “materials” as defined in an enactment;

“list rule” means the “List of working or processing required to be carried out on non-originating materials” in order that the product manufactured can obtain originating status as contained in the enactments;

“manufacturer” means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a “producer”;

"producer" means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

"relevant enactment" means an enactment of Norway;

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Kingdom of Swaziland and the Republic of South Africa;

"Republic" means the Republic of South Africa.

- 46A5A.03 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to exercise such power or perform such duty or function;
- (b) For the purposes of paragraph (a) any delegated officer may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.

46A5A.04 Registration of exporter and producer and Registered Exporter

- (a) For the purposes of section 46A(6) and section 59A–
- (i) every exporter and producer of GSP goods must be registered and must submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of –
- (aa) an exporter, Annexure DA 185.4A2 and form DA 46A.01 incorporated in Section C thereof;
- (bb) a producer, Annexure DA 185.4A7 and form DA 46A.02 incorporated in Section A thereof;

- (ii) (aa) if the exporter is also the producer of the GSP goods, application for registration as exporter and producer, must be so submitted.
 - (bb) the registration as contemplated in paragraph (a)(i)(aa), is referred to in these rules as “exporter’s general registration”.
 - (b) (i) An exporter intending to export originating goods in a consignment of an export value exceeding NOK 60 000, must, in addition to the registration referred to in paragraph (a)(i)(aa), apply for registration as a Registered Exporter on the form which, together with an information notice, is specified in Annex 1 to these rules.
 - (ii) The conditions for becoming a Registered Exporter and directives for completing Annex 1 are specified in paragraph (d).
- (c) Every exporter who issues a statement on origin and the exporter's clearing agent must, in addition to the registration as required in terms of this rule, be registered as a user in accordance with the provisions of section 101A.
- (d) Conditions for becoming a Registered Exporter and requirements for completion of Annex 1
- (i) An exporter applying for registration as a Registered Exporter must–
 - (aa) before submitting the application, have been issued with a TIN; be permanently established or have headquarters at the stated physical address;
 - (bb) be registered as contemplated in rule 46A5A.04 and produce for this registration the documents specified in section 13 of form DA 185;
 - (cc) hold and be prepared to produce at any time on request to an authorised officer, appropriate evidence proving the originating status of the GSP goods exported;
 - (dd) have instituted administrative measures for keeping copies of the statement on origin and supporting documents proving the origin of goods exported for a period of five years calculated from the date of issue of the statement on origin;
 - (ee) if not the producer of the goods exported, include in the evidence kept for proving the originating status of goods all necessary documents, such as supplier’s declarations and other documents

on the basis of which the statement on origin was issued and which will be produced to comply with a request for verification;

- (ii) An exporter must when completing Annex 1 furnish information in the numbered boxes as follows:

Box 1:

Name, Street and Number, Postcode, City, Country, Email address, Fax number and TIN if assigned.

Box 2:

Name, Street and Number, Postcode, City Country, Email address, Fax number and telephone number.

Box 3:

The activity to be specified may be both.

Box 4:

The goods and headings or Chapters must be listed as required and if originating goods other than those stated in the application will be exported after registration as a Registered Exporter, application must, before export, be made by email to the manager responsible for the administration of the rules of origin section in Head Office to modify the registration data.

Box 5:

The authority to sign the undertaking must be produced as stipulated for form DA 185.

Box 6:

The consent must be signed by the same person who signed the undertaking in Box 5. If a Registered Exporter has not given consent by signing Box 6, only an anonymous subset of data containing the number of the Registered Exporter, the date from which the registration is valid, the date of cancellation where applicable, information that the registration applies to Norway and the date of the last synchronisation between the REX system and the public website of the EU, will be published on that website.

Investigation regarding the application to become a Registered Exporter may be conducted as contemplated in rule 00.07. It may include verification of the originating status of the goods stated in Box 4.

A Registered Exporter must apply on the application form to the manager responsible for the administration of rules of origin section in Head Office for amendment of any data declared on the application submitted for registration. Any amendment will take effect when the data base is amended after approval of the application.

46A5A.05 Exporters must ascertain precise qualifying requirements and extent of benefit from importer or customs authority in Norway

- (a) (i) The enactments of Norway referred to in these rules have been obtained from the internet.
- (ii) These enactments are included on the South African Revenue Service (SARS) website.

(b) Care must therefore be exercised in applying any provision of an enactment and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in Norway.

Rules relating to enactments of Norway prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries

46A5A.06 Definitions (NCRS 8-4-30)

No rule.

46A5A.07 Origin criteria for originating products

- (a) In terms of the relevant enactments the basic requirements are for a product to be regarded as originating in a GSP beneficiary country, if–
- (i) wholly obtained in that country (NCRS 8-4-31 and 8-4-32);
 - (ii) manufactured in that country by using products other than the wholly obtained products referred to in subparagraph (i) provided the manufactured products are sufficiently worked or processed in that country (NCRS 8-4-31 and 8-4-33 to 8-4-37 and App 6);
 - (iii) meeting the requirements of direct transport (NCRS 8-4-38); and
 - (iv) the origin is validly documented (NCRS 8-4-31 and 8-5-10 to 8-5-14).
- (b) (i) products originating in Norway if exported to a GSP country shall be regarded as originating in that GSP country if worked or processed there in a larger measure than provided in NCRS 8-4-34 (NCRS 8-4-31 and 8-4-35);
- (ii) the process referred to in subparagraph (i) is cumulation and the provisions of paragraph (a) apply with the necessary changes required by the context for determining whether goods originate in Norway.
- (c) For the purposes of these requirements exporters and producers in respect of goods supplied to exporters, must ensure that proper records are kept to prove the originating status of goods exported under the GSP scheme as specified in the enactments and these rules.
- (d) Whenever originating status is claimed for any product in which materials originating in Norway have been incorporated, the exporter shall, in addition to any other documentation that may elsewhere be specified in

these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation.

- (e) (i) Where goods are exported from Norway to the Republic for working or processing the statement on origin must be endorsed with the words “Norway cumulation”; and
- (ii) (aa) on importation of those goods the bill of entry import must reflect Norway Registered Exporter number, if applicable, and the purpose required for such clearance; or
- (bb) if not a Registered Exporter, the purpose required for such clearance.

46A5A.08 Products wholly obtained in a beneficiary country (NCRS 8-4-31 and 8-4-32)

Letter “P” must be entered on the statement on origin in terms of footnote 6 thereto.

46A5A.09 Sufficient working or processing (NCRS 8-4-31, 8-4-33 to 8-4-37 and Appendix 6)

- (a) The introductory comments in Appendix 6 apply to all manufactured goods where non-originating materials are used (NCRS 8-4-33(2)).
- (b) Tolerances are specified in NCRS 8-4-33(3) and qualified in NCRS 8-4-33(4).

46A5A.10 Insufficient working or processing (NCRS 8-4-34)

Any record kept to prove the originating status of goods exported must reflect the nature of the working or processing carried out to distinguish between sufficient and insufficient working or processing.

46A5A.11 One product-unit of qualification (NCRS 8-4-36)

No rule.

46A5A.12 Accessories, products in sets, neutral elements (NCRS 8-4-37)

No rule.

46A5A.13 Direct transport (NCRS 8-4-38)

- (a) For imports from Norway, this rule only applies in respect of goods imported for cumulation.
- (b) If the Controller has reason to believe that the requirements for evidence of direct transport have not been met in respect of goods imported or exported, the Controller may request proof of compliance as contemplated in NCRS 8-6-38 (2) and (3).

46A5A.14 Exhibitions (NCRS 8-4-39)

- (a) For imports from Norway, application of the enactment only relates to goods imported for cumulation as contemplated in rule 46A5A.06.
- (b) For purposes of NCRS 8-4-39(2), the statement on origin for goods imported or exported must reflect the name and address of the exhibitor.

46A5A.15 Re-importation of originating goods (NCRS 8-4-40)

- (a) For purposes of this enactment “exported”, includes goods exported to another SACU country.
- (b) When entering any goods under rebate of duty in terms of item 409.00 of Schedule No. 4 for which originating status contemplated in the enactment is claimed on re-importation from any country, it must be proved that the goods returned—
 - (i) are the same as those exported;
 - (ii) have not undergone any operations any operations beyond those necessary to keep them in good condition while in that country or while being exported.

46A5A.16 Conditions and procedures in respect of the statement on origin for originating goods

- (a) (i) The statement on origin must be worded and completed in terms of the footnotes thereto set out in Annex 2 and must comply with the requirements specified in paragraph (c).

- (ii) The exporter making out a statement on origin must be able at any time to produce for verification when requested all necessary evidence for proving the originating status of the goods exported.

Exports for which a statement on origin by the exporter is, or is not, required (NCRS 8-4-43 and 8-5-11) and Article 103 of Commission Implementing Regulation (EU) 2015/2447

- (b) (i) A statement on origin is required for originating goods, if–
 - (aa) imported from Norway for cumulation purposes;
 - (bb) exported by a Registered Exporter;
 - (cc) the exporter is not a Registered Exporter and exports commercial goods of which the export value of the originating goods does not exceed NOK 60 000.
- (ii) A statement on origin is not required for imports into Norway, but a declaration of the originating status must be made by the importer, if the goods–
 - (aa) are in small packages sent from a private person with a value of NOK 4 100 or less; or
 - (bb) form part of a traveller's personal luggage with a value of NOK 10 000 or less.
- (iii) The exemptions in subparagraph (ii) apply only, if–
 - (aa) the imports are occasional;
 - (bb) the goods are not imported by way of trade and this is evident from the nature and quantity of goods;
 - (cc) the goods are only for the personal use of the recipients or travellers or their families;
 - (dd) the goods are declared as meeting the conditions for originating products and there is no reason to doubt the veracity of the declaration.

Completing the statement on origin (Pages 15-17 of Registered Export System (REX system) Guidance Document

- (c) (i) If the exporter making out a statement on origin is not the producer, that exporter must be in possession of all necessary documents, including

those supporting a supplier's declaration, to prove the origin of goods at any time when requested, which may be before release of the goods.

- (ii) (aa) The Registered Exporter must state the TIN in the space "Number of Registered Exporter"; and
- (bb) the exporter, who exports a consignment of originating goods of an export value not exceeding, NOK 60 000, must state the registration number issued when registered on form DA 185 as contemplated in rule 46A5A.04(a)(i).
- (iii) The statement on origin must in addition be completed in accordance with the following requirements:
 - (aa) The statement must clearly identify the name of the exporter by typing, printing or stamping the text on the invoice or other commercial document that also clearly identifies the exporter and the originating goods. No handwritten signature is required.
 - (bb) A commercial document may include an accompanying delivery note, a pro-forma invoice or packing list, and may be a document from a third party that clearly identifies the exporter, but does not include a transport document. The statement may be made on a label permanently affixed to a commercial document provided the label has been affixed by the issuer of the document or the exporter.
 - (cc) The statement may be made on a separate sheet of the invoice or other commercial document provided it forms part of that document. If the document contains several pages it must state the number of pages.
 - (dd) The invoice or other commercial document on which the statement is made out must describe the goods in detail to enable identification, must state the tariff heading or subheading and must clearly distinguish between originating goods and non-originating goods where applicable, This may be done on the document by indicating the originating status in brackets behind each line or two headings may be put on the invoice and originating and non-originating goods listed under the corresponding heading or by numbering items consecutively and indicating which numbers are originating and which are not originating.

- (ee) The following origin criteria, as applicable, must be stated as follows (Annex 2):
- * Products wholly obtained: enter the letter “P”
 - * Products sufficiently worked or processed: enter the letter “W” followed by a heading of the Harmonized system
 - * In the case of cumulation with Norway: “Norway cumulation”
- (d) Goods for export for which a statement on origin is issued must be cleared electronically and the bill of entry must–
- (i) reflect in the relevant field provided for that purpose–
 - (aa) if exported by a Registered Exporter, the TIN and any additional code as may be required as contemplated in rule 00.06;
 - (bb) if not exported by a Registered Exporter, the general registration number and any additional code as may be required as contemplated in rule 00.06;
 - (cc) in each case be accompanied by the clearance documents including the invoice or other commercial document containing the statement on origin;
 - (ii) if imported for cumulation purposes, reflect the Registered Exporter number, if applicable, and code for cumulation purposes as may be required as contemplated in rule 00.06.
- (e) (i) An exporter may authorise a licensed clearing agent to complete the statement on origin on the invoice or other commercial document.
- (ii) The authorisation must confirm full details of the clearing agent’s name and address and the full names of the employee who will complete the statement.
- (iii) The exporter must authorise and issue instructions in respect of each statement on origin to be issued by the clearing agent and must specify therein that he or she holds evidence that the goods for which the statement must be issued qualify as originating products within the meaning of the provisions of origin in the relevant enactment.
- (iv) The letter of authority must be submitted electronically with the clearance documents.

Validity period of statement on origin and issue of a retrospective statement (NCRS 8-5-4, 8-5-12 and Article 104 of EU Commission Implementing Regulation 2015/2447

- (f) (i) (aa) A statement on origin is valid for 10 months after the date of issue in the country of export;
- (bb) According to NCRS 8-5-4 a proof on origin is regarded as valid even if there are minor errors or minor discrepancies as there specified and there is no reason to doubt the origin of the goods.
- (ii) Application for issuing a retrospective statement on origin must be made to the manager responsible for the administration of rules of origin section in Head Office stating fully the reasons that necessitate the issue of such a statement. Permission may be granted subject to conditions, which may include appropriate amendment of the export clearance.

46A5A.17 Supplier's declaration

- (a) (i) The producer must furnish a supplier's declaration to the exporter if the goods–
 - (aa) have obtained originating status, on the form specified in Annex 3 to these rules;
 - (bb) have undergone working or processing without obtaining originating status, on the form specified in Annex 4 to these rules.
 - (ii) The supplier's declaration for goods referred to in item (aa) must be supported by documentary evidence proving their originating status and for goods referred to in item (bb), the working or processing the goods have undergone.
- (b) the exporter must if necessary verify the originating status of the goods and must ensure conclusive evidence is available to prove the origin of the goods to which the supplier's declaration relates.

46A5A.18 Cancellation of registration as a Registered Exporter (Article 89 of the Commission Implementing Regulation 2015/2447) or any other exporter who exports GSP goods

The manager responsible for the administration of the rules of origin section in Head Office may–

- (a) cancel the registration of a Registered Exporter if–
 - (i) Norway withdraws the Republic from its list of beneficiary countries; or
 - (ii) that Exporter–
 - (aa) requests cancellation;
 - (bb) no longer meets the conditions for exporting goods under the GSP scheme;
 - (cc) fails to comply with any undertakings stated in Box 5 of the Application to Become a Registered Exporter;
 - (dd) intentionally or negligently issues or causes to be issued a statement on origin containing incorrect information which leads to wrongfully obtaining the benefit of the GSP.
- (b) Paragraph (a) applies to the extent it can be applied to any other exporter who may issue a statement on origin.
- (c) Notwithstanding paragraphs (a) and (b), cancel the registration of the Registered Exporter or any other exporter exporting GSP goods to Norway or a producer supplying goods to the exporter, in terms of section 59A(2).

46A5A.19 Dispute settlement

- (a) Any person involved in a dispute concerning a decision in respect of the application or interpretation of any provision of these rules, may, as contemplated in section 77C before an appeal to court, submit an internal appeal to the Commissioner within three months after the date of that decision.
- (b) Application for internal appeal must be made on the application form obtainable from the SARS website and must state all the facts and circumstances relating to the dispute in the form and must be supported by available documentary evidence and legal argument to substantiate the viewpoint expressed in the application.

46A5A.20 Keeping of books, accounts and other documents

- (a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles

appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;

- (b) Every exporter or producer or any other person as contemplated in section 46A(3)(b) shall maintain and keep for a period of five (5) years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with—
 - (i) (aa) the purchase of, sale of, cost of, value of, and payment for the goods that are exported;
 - (bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;
 - (ii) the production of the goods in the form in which they are exported, including supplier's declarations and proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;
 - (iii) documents relating to any goods imported from Norway, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;
 - (iv) the exportation of the goods to Norway.

- (c)(i) For the purpose of paragraph (b) the books, accounts and other documents must include specifically the following:
 - (aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;
 - (bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price;
 - (ee) serially numbered invoices of goods sold for export; and
 - (ff) copies of invoices or other commercial documents and all export documents (including transport documents).
- (ii) The invoiced price is not acceptable as the ex-works price, and may be determined by the manager responsible for the administration of the

rules of origin section in Head Office in consultation with the manager responsible for the administration of valuation section in Head Office, where—

- (aa) different terms apply, for example, CIF price;
- (bb) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
- (cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
- (dd) a discount has been granted subject to conditions, for example, payment to be made within six (6) months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;
- (ee) any other instances where the invoiced price is not an ex-works price.

(d) For the purposes of compliance with the enactments the Commissioner must keep export electronic data, which must include the data of the invoice or other commercial document containing the statement on origin, for at least five (5) years.

(e) Section 101A, its rules and the user agreement apply to all electronic data communicated in respect of the REX system.

46A5A.21 Verification of proof of origin and requirements for authorities in the GSP country (NCRS 8-5-13 and 8-5-14)

(a) The manager responsible for the administration of rules of origin section in Head Office must ensure compliance with all matters referred to in 8-5-13 and 8-5-14, which include—

- (i) submitting any proof of origin of goods imported for cumulation to the Norway customs authorities for investigation which that manager decides as requiring verification;
- (ii) considering whether goods manufactured from goods imported for cumulation purposes have acquired originating status;
- (iii) attending to requests for verification of the originating status of goods received for the Norway customs authorities.

- (b) If a request for verification is received from Norway customs authorities, the exporter, the producer and any other person contemplated in section 4(12A) must produce all documents and electronic data and furnish the information necessary to determine the authenticity of the proofs of origin, the originating status of the goods or the fulfilment of the other requirements of the enactments.
- (c) For control purposes, verification of proof of origin will be based on risk analysis or at random and may be before release of a clearance for export.

ANNEX 1

APPLICATION FORM FOR THE GSP

APPLICATION TO BECOME A REGISTERED EXPORTER
for the purpose of schemes of generalised tariff preferences of
Norway

1. Exporter's name, full address and country, EORI or TIN(2).
2. Contact details including telephone and fax number as well as e-mail address where available.
3. Specify whether the main activity is producing or trading.
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).
5. Undertakings to be given by an exporter The undersigned hereby: <ul style="list-style-type: none">- declares that the above details are correct;- certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences;

- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;
- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;
- undertakes to cooperate with the competent authority;
- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries);
- undertakes to request his removal from the system, should he no longer meet the conditions for exporting any goods under the scheme;
- undertakes to request his removal from the system, should he no longer intend to export such goods under the scheme.

Place, date, signature of authorised signatory, name and job title

6. Prior specific and informed consent of exporter to the publication of his data on the public website

The undersigned is hereby informed that the information supplied in this application may be disclosed to the public via the public website. The undersigned accepts the publication and disclosure of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

.....
 Place, date, signature of authorised signatory, name and job title

7. Box for official use by competent authority

The applicant is registered under the following number:

Registration Number:

Date of registration

Date from which the registration is valid

Signature and stamp.....

The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ('the entities'). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product

coverage. Consequently, a given registration will only be effective for the purpose of exports under the GSP scheme(s) that consider(s) your country as a beneficiary country.

The indication of EORI number is mandatory for EU exporters and reconsignors. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.

ANNEX 2

TEXT OF THE STATEMENT ON ORIGIN FOR THE GSP

Statement on origin

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1).

The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... preferential origin (5) according to rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is ... (6).

- (1) Where the statement on origin replaces another statement in accordance with Article 101(2) and (3) of Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 (See page 558 of this Official Journal.), the replacement statement on origin shall bear the mention 'Replacement statement'. The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 82(6) of Implementing Regulation (EU) 2015/2447.
- (2) Where the statement on origin replaces another statement in accordance with subparagraph 1 of Article 101(2) and paragraph (3) of Article 101, both of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.
- (3) Where the statement on origin replaces another statement in accordance with subparagraph 2 of Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]
- (4) Where the statement on origin replaces another statement in accordance with Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.
- (5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 112 of Implementing Regulation (EU) 2015/2447, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol 'XC/XL'
- (6) Products wholly obtained: enter the letter 'P'; Products sufficiently worked or processed: enter the letter 'W' followed by a heading of the Harmonised System (example 'W' 9618). Where appropriate, the above mention shall be replaced with one of the following indications: (a) In the case of bilateral cumulation: 'EU cumulation', (b) In the case of cumulation with Norway: 'Norway cumulation' (c) In the case of regional cumulation: 'regional cumulation' (d) In the case of extended cumulation: 'extended cumulation with country x'.

ANNEX 3

Supplier's declaration for products having preferential origin status

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, declare that the goods listed on this document..... (1) originate in(2) and satisfy the rules of origin governing preferential trade with.....(3).

I undertake to make available to the customs authorities any further supporting documents they require.

..... (4)

..... (5)

..... (6)

- (1) Description.
- (2) Commercial designation as used on the invoices, e.g. model No.
- (3) Name of company to which goods are supplied.
- (4) The Community, Member State or partner country.
- (5) State partner country or countries concerned.
- (6) Give the dates. The period should not exceed 12 months.
- (7) Place and date.
- (8) Name and position, name and address of company.
- (9) Signature.

ANNEX 4

Supplier's declaration for products not having preferential origin status

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in the Community have been used in the Community to produce these goods.

Description of goods supplied (1)	Description of non-originating materials used	HS heading of non-originating material used (2)	Value of non-originating material used (3)
			Total:

2. all the other materials used in the Community to produce these goods originate in the Community.

I undertake to make available to the customs authorities any further supporting documents they require.

..... (4)

..... (5)

..... (6)

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them.
Example:

The document covers different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of the motors vary from one model to another. The models must be listed separately in column 1 and the information on the other columns must be given for each, so that the manufacture of the washing machines can correctly assess the originating status of each of his products depending on the type of motor it incorporates.

- (2) To be completed only where relevant.

Example:

The rule for garments of ex Chapter 62 allows the use of non-originating yarn. Thus if a French garment manufacturer uses fabric woven in Portugal from non-originating yarn, the Portuguese supplier need only enter "yarn" as non-originating materials in column 2 of his declaration, the HS heading and value of the yarn are irrelevant.

A firm manufacturing wire of HS heading 7217 from non-originating iron bars must enter "iron bars" in column 2. If the wire is to be incorporated in a machine for which the rules of origin sets a percentage limit on the value of non-originating material used, the value of the bars must be entered in column 4.

- (3) "Value" means the customs value of the materials at the time of import or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community.

For each type on non-originating material used, specify the exact value per unit of the goods shown in column 1.

- (4) Place and date.
(5) Name and position, name and address of company.
(6) Signature.