

**DRAFT 4 AUGUST 2021**

**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

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**SOUTH AFRICAN REVENUE SERVICE**

**No.**

**R.**

**2021**

**CUSTOMS AND EXCISE ACT, 1964**

**AMENDMENT OF RULES**

Under sections 39 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Substitution of rule 39.01**

The following rule is hereby substituted for rule 39.01:

“39.01 (a) **[In respect of the c]** Clearing instructions [prescribed] contemplated in [sub]section 39(1)(c) read with subsection (2B) must reflect at least the following information: [the Controller may, in the case of -

- [(a) repetitive clearances of stock ex a licensed customs and excise warehouse and provided the circumstances and purpose of each subsequent clearance is identical to the first one, accept copies of the original written clearing instruction;**
- (b) a single consignment being cleared on more than one bill of entry (split consignment), accept a photostat copy of the written clearing instruction used to clear the first part of the consignment;**
- (c) airfreight, imports by road overland and clearances on behalf of ship’s chandlers and ships repairers ex licensed customs and excise warehouses, accept importers’ telephonic or faxed instructions;**
- (d) goods destined for an inland centre but cleared at the coast, accept a faxed instruction; or**
- (e) project work, where the main contractor has not yet set up an office in the Republic, but goods have already been shipped, accept a letter of instruction or faxed instructions from the contractor overseas.**
- (f) all clearances, accept importer’s instructions submitted electronically]**
  - (i) The name and customs and excise code of the principal issuing the instructions and, if the principal is a person excluded from registration in terms of rule 59A.03(a)(iii), the identity document or passport number of that individual;
  - (ii) the purpose for which the goods are to be entered, or in the case of a part entry of a consignment, the purpose for which each quantity is to be entered;
  - (iii) whether the clearing instructions are in respect of an original bill or entry or an amendment by voucher of correction;
  - (iv) the origin of the goods;
  - (v) any origin determination applicable to the goods;
  - (vi) the tariff heading, or a sufficiently detailed description of the goods on which the tariff classification of the goods may be determined;

- (vii) any tariff determination applicable to the goods;
- (viii) the price paid or payable for the goods as per invoice;
- (ix) the quantity of the goods as per invoice;
- (x) invoice numbers;
- (xi) the customs valuation, including as may be applicable-
  - (aa) the valuation code;
  - (bb) the valuation method;
  - (cc) the value decision number (VDN); and
  - (dd) mark-ups;
- (xii) the destination of the goods;
- (xiii) the trade agreement, if any, under which the goods are to be entered;
- (xiv) the GSP, if any, under which the goods are to be entered;
- (xv) the method of payment to be used; and
- (xvi) if applicable, import, export or other permit or certificate particulars or, in the case of multiple lines or invoices, a draft bill of entry containing these particulars duly endorsed as contemplated in subparagraph (xviii);
- (xvii) a period contemplated in paragraph (b), if applicable;
- (xviii) a declaration reflecting –
  - (aa) the following wording:
    - “(A) “I <insert full names>, request <insert clearing agent company name>, to enter and deliver these goods in accordance with the abovementioned clearing instructions. I further declare that no other clearing instruction has been given to any other person to effect entry on my behalf.
    - (B) This signature certifies that the signatory is <an employee duly authorised to issue this clearing instruction, the importer or the exporter> (delete what is not applicable).”; and
  - (bb) the initials, surname and signature or, if applicable, electronic signature as contemplated in section 1 of the Electronic Communications and Transactions Act, 2002

(Act No. 25 of 2002), of the principal, or of a person duly authorised to issue clearing instructions on behalf of the principal, the signatory's capacity and the date of signature; and

(xix) any other information as may be required by the Commissioner.

(b) A single clearing instruction may cover all identical bills of entry to be submitted by a clearing agent during a period specified on the clearing instruction.

(c) In respect of a single consignment being cleared on more than one bill of entry (split consignment), a copy of the written clearing instruction used to clear the first part of the consignment shall be required for each bill of entry.

(d) In circumstances where a bill of entry is amended by a voucher of correction, clearing instructions reflecting the changed particulars of the information listed in paragraph (a), must support such voucher of correction.

(e) Clearing instructions contemplated in paragraph (a) may be issued to a clearing agent electronically by e-mail.

(f) In the case of airfreight, imports by road overland and clearances on behalf of ship's chandlers and ships repairers ex licensed customs and excise warehouses, importers' instructions may be issued telephonically or by mobile phone text message, provided that the clearing agent must upon receipt of such instructions –

(i) complete clearing instructions in writing in accordance with the instructions given;

(ii) endorse on the face of the written instructions referred to in subparagraph (i) that the information reflected thereon had been issued by the importer telephonically or by mobile phone text message, as may be applicable; and

(iii) ensure that the importer subsequently as soon as practically possible confirms in writing any clearing instructions given telephonically or via mobile phone text message.”.