



Comment Sheet

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Comments from	South African Association of Freight Forwarders
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Page No.	Clause		Comment/Recommendation
1	18(14)(a)	If the transit of goods is to be interrupted for purposes of an activity contemplated in section 18(13)(b)(aa), (dd) and (ff) an application for permission must before the commencement of the interruption be made in accordance with this rule.	<p>It is presumed that reference is made to Section 18(13)(b)(i)</p> <p>Interruption for which a Rule is required is limited to (aa) carrying out activities for the purpose of preserving or maintaining the goods; (dd) sorting the goods and (ff) repacking the goods.</p> <p>Noting that the activities in subsection 18(13)(b)(1)(bb), (cc), (ee), (gg),(hh) and (ii) are not included in the draft amendment it is requested that, to avoid unnecessary interventions, SARS ensures that staff involved in this activity be made aware of this change.</p> <p>In cases of emergencies, it would not be possible to apply for prior permission to interrupt the movement e.g., vehicle breakdown, in which case a provision should be made similar to section 18.13(b)(ii) <i>“any other activity that may be necessary to prepare and forward the goods for transit”</i>.</p>
2	18(14)(b)(i)	An application referred to in paragraph (a) must be made to the Controller in whose area of control such activity is to be carried out.	Cognisant of Draft rule 120.09B(a)(i) (compulsory sealing of goods) more so where routes have been assigned to a particular movement, that the Controller granting the application, should advise the Controller where the trip commenced of the authorisation to interrupt and divert the vehicle to the approved premises.
2	18(14)(b)(ii)(aa)	be submitted by— the licensed remover of goods in bond responsible for the transit;	
2	18(14)(b)(ii)(bb)	the registered agent of that licensed remover of goods in bond, if the licensed remover of goods in bond is not located in the Republic; or	
2	18(14)(b)(ii)(cc)	the importer or exporter of the goods; and	
2	18(14)(b)(iii)(aa)	the name and customs code of the applicant.	
2	18(14)(b)(iii)(bb)	if the application is submitted by a clearing agent or registered agent on behalf of the applicant, name and customs code of such clearing agent or registered agent.	It is suggested that a clearing agent, submitting an application on behalf of the applicant, that that application must be supported by a letter of authority from the entity mentioned in either 18.14(b)(ii)(aa); 18(14)(b)(ii)(bb); 18(14)(b)(ii)(cc)

2	18(14)(b)(iii)(cc)	the movement reference number of the bill of entry submitted in respect of the goods.	
2	18(14)(b)(iii)(dd)	the registration number of the vehicle in which the goods are transported.	
2	18(14)(b)(iii)(ee)	the number of the container in which the goods are transported, if applicable	
2	18(14)(b)(iii)(ff)	the number of any seal used on the holding compartment of the vehicle or the container.	Cognisance should be had of Draft Rule 120.09B(a)(i) (compulsory sealing of goods) which may impact on this draft rule e.g., if the seal is removed to access the goods for any of the purposes stated in section 18(13)(b)(i) (aa) through (hh) and (ii)
2	18(14)(b)(iii)(gg)	the transport document number, if applicable.	
3	18(14)(b)(iii)(hh)	the purpose for which the transit is to be interrupted.	
3	18(14)(b)(iii)(hh)(ii)	the reason why the transit is to be interrupted for that purpose; and	
3	18(14)(b)(iii)(hh)(ii)	the place where and the time when the activity will be carried out.	
3	18(14)(c)(i)	The Controller may – as a condition for granting an application, require that the activity be carried out under customs supervision subject to special or extra attendance charges payable in terms of rule 120.04; and	
3	18(14)(c)(ii)	impose any other condition in relation to procedures and controls to be adhered to by the applicant during the carrying out of the activity.	

GENERAL

It would appear that an application to interrupt the in-transit movement of goods, for purposes as enumerated in Draft rule 18.14(b)(i), in a container depot licensed in terms of section 64A of the Customs and Excise Act, 91 of 1964 for the packing and unpacking of goods, need not be applied for nor would supervision of the activity be required to be supervised. Would SARS kindly confirm this view?

Cognizant of section 18.13)(b)(ii) *The goods shall not be removed from such place to the place where they are destined to leave the Republic unless the duty on any deficiency has been paid to the Controller.* Clarity is sought for the treatment of diminishing quantities associated with natural losses, for instance evaporation en-route, during re-packing or sorting of commodities such as tobacco leaf and ores. How will adjustments, if any, to the declared quantity be accommodated by SARS. Will the submission of a Voucher of Correction suffice to amend the quantity?