

	EXTERNAL POLICY MANUAL ON THE COMPLETION OF SAD DECLARATIONS FOR IMPORTATION AND TRANSIT / BOND MOVEMENTS	Document # SC-CF-08	Revision # 2	Effective 12.07.2007
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REVISION HISTORY				
REV	DESCRIPTION OF CHANGE	AUTHOR	APPROVAL	OWNER
0	Initial Release	J. van Rooyen	-	
1	Complete Review	L. Schoeman	DCCO – Policy and Performance Management	Head: Customs Operations Unit
2	Formatting changes and inclusion of an SC-CF-04-A13 – Country Codes	L. Schoeman	Head: Policy and Procedure	Head: Customs Operations Unit
3				

REFERENCE TO LEGISLATION & OTHER REFERENCES	
This procedure must be read with the following:	
TYPE OF REFERENCE	REFERENCE
Legislation and Rules Administered by SARS:	Customs and Excise Act, Act No. 91 of 1964: Sections 20, 38, 39, 40, 45, 59, 66 & 75 Customs and Excise Rules: Rules 66, 59A.03(1), 38 & 202.01 to 202.08
Other Legislation:	VAT Act No. 89 of 1991: Section 13 & Schedule 1
International Instruments:	Kyoto Convention: General Annex, Chapters 3, 7, 8 and 9A. Specific Annex C: Chapter 1 Specific Annex F: Chapters 2 Specific Annex G: Chapter 1 Specific Annex K: Chapters 1 to 3 WCO Framework of Standards: Annex 1: 1.2.2, 1.2.3, 1.2.5, 1.4.1, 4.1, 4.2, 6.1, 6.4, 6.7 and 6.9 WCO Framework of Standards: Annex 2: 3 and 6 Trade Agreement between the European Union and the RSA Trade Agreement between the SADC and the RSA

REFERENCE TO QUALITY DOCUMENTS		
This procedure must be read with the following quality documents:		
DOCUMENT #	DOCUMENT TITLE	QUALITY REQUIREMENTS
QMS-01	Quality Management System Manual	ISO 9001:2000
SC-CF-02	Overview of South African Customs Procedures	All
SC-CF-04-A1	District Offices Alpha Codes	All
SC-CF-04-A2	Supplementary Unit Codes	All
SC-CF-04-A3	Clearer Report Message Master	All
SC-CF-04-A4	Other Quantities (Countable Quantities)	All
SC-CF-04-A5	Statement of Deferred Payments	Withdrawn – reflected in Deferment Policy
SC-CF-04-A6	Full Particulars of Deferment	Withdrawn – reflected in Deferment Policy
SC-CF-04-A7	Diskette Specifications and Record Formats	All
SC-CF-04-A8	Depot - Terminal Codes	All
SC-CF-04-A9	DA 600 form referenced to SAD form	All

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REFERENCE TO QUALITY DOCUMENTS		
This procedure must be read with the following quality documents:		
DOCUMENT #	DOCUMENT TITLE	QUALITY REQUIREMENTS
SC-CF-04-A10	DA 610 form referenced to SAD form	All
SC-CF-04-A11	DA 500 form referenced to SAD form	All
SC-CF-04-A12	DA 510 form referenced to SAD form	All
SC-CF-04-A13	Country Codes	All
SC-CF-07	Quick reference Guide to Accreditation	All
SC-DT-B-02	Customs Deferment – External	All
SC-DT-B-L5	Deferment Payments at the end of the financial year	All
SC-IT-01-L9	Electronic Data Interchange - Printing of final number and date on customs declarations	All
SC-RO-01-02	Guide to understanding Preferential ROO	All
SC-RO-01-L4	Guide to understanding Preferential Rules of Origin	All
SC-SE-05	External Policy on Securities	All

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1 PURPOSE

- This manual describes the completion and presentation of declarations when goods are imported or removed in transit / bond and excisable goods.
- All forms mentioned in par.2.1 of this Manual have been implemented with effect from 1 October 2006 as per Government Gazette No. 29257 dated 29 September 2006.

2 SCOPE

- This manual deals with the following declarations / Bills of Entry:

2.1 INCLUSIONS

Number	Title
SAD 500	Customs Declaration Form
SAD 501	Customs Declaration Form (Continuation Sheet)
SAD 502	Customs Declaration Form (Transit Control)
SAD 504	Voucher of Correction: Bill of Entry (direct)
SAD 505	Customs Declaration Form (Bond Control)
SAD 506	Continuation Sheet: Bill of Entry (direct)
SAD 507	Additional Information / Produced Document
SAD 514	Voucher of Correction: Bill of Entry (direct) Transfer of Liability
SAD 601	Continuation Sheet: Bill of Entry (ex warehouse) Imported Goods
SAD 604	Voucher of Correction: Bill of Entry (ex warehouse) Imported goods
SAD 611	Continuation Sheet: Bill of Entry South African Products ex warehouse) or Fuel Levy Goods ex Duty Paid Stock
SAD 614	Voucher of Correction: Bill of Entry South African Products ex warehouse) or Fuel Levy Goods ex Duty Paid Stock

2.2 EXCLUSIONS

Number	Title
DA 22	Sight Bill of Entry
DA 30	Bill of Entry – Supplementary Clearance
DA 31	Bill of Entry – For coastwise removal or removal through contiguous territories of released goods
DA 32	Certificate for the removal excisable specified goods ex warehouse
DA 33A	Removal of excisable goods ex warehouse to registered rebate user
DA 35	Certificate for removal of fuel levy goods by road and rail
DA 62	Application for Transfer of Goods entered under rebate of duty
DA 63	Application for Refund – Export for trade purposes of imported duty paid goods
DA 64	Application for Drawback
DA 65	Registration
DA 68	Application for delivery of goods ex state warehouse
DA 70	Application to make Provisional Payment
DA 260	Excise Account: Excisable Products

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Number	Title
DA 306	Application for release of goods in terms of section 38(1)(a) of the Customs and Excise Act.
DA 490	Departmental Bill of Entry
SAD 503	Customs Declaration Form
SAD 551	Continuation Sheet: Bill of Entry Export
SAD 554	Voucher of Correction: Bill of Entry Export

3 DEFINITIONS AND ACRONYMS

- The under-mentioned definitions and acronyms are used in this manual.

ACO	Automotive Component & Accessories
ATO	Automotive Tooling
ATV	Added-Tax Value
BHR	Bond Holder
Bill of entry	Any declaration made to declare goods imported, exported, moved in bond / transit or moved across the borders between the SACU countries.
BLNS	The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland.
BND	Bond Amount
CAPE	Customs Automated Processing of Entries
CIF&C	Cost Insurance Freight & Charges
CKD	Completely Knock Down
COR	Cost of Repair and Processing (item 409.04)
CTO	Container Terminal Order
CVI	Countervailing Duty Item
DCC	Duty Credit Certificate
DCV	Duty Credit Certificate Value
Declaration	See Bill of entry
DRO	Delivery Release Order
e.g.	For Example
EDI	Electronic Data Interchange
ELV	Environmental Levy Value
FCL	Full Container Load
FUL	Fuel Levy
HS	Harmonised System
IATA	International Air Transport Association
INT	Intellectual Value
IPC	Import Permit Control
iro	In respect of
ISO	International Organisation of Standardisation
LCL	Less Container Load
LEG	Light Motor Vehicles without Engine or Gearbox
LVE	Light Motor Vehicle

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M	Mandatory - This means that the declarant must enter the relevant information in the box otherwise Customs may reject the declaration. Computer processing will be affected if the necessary information is not declared, leading to possible delay.
MHV	Medium & Heavy Motor Vehicle
MIDP	Motor Industry Development Programme
NC	Free of Charge
NONU	Non-ISO Container Number Prefix
NX	Statistical quantity for part where an article and parts are both classifiable under the same tariff heading where the statistical quantity is units
O	Optional - This means that if you have the information available it can be entered otherwise to be left blank.
O / E	Over Entry
OL	Ordinary Levy
OLI	Ordinary Levy Item
POF	Post Office Fees
POL	Permit Ordinary Levy (Exemption)
POW	Post Office Wharfage
PP	Provisional Payment
PPL	Provisional Payment Lodged
PPS	Provisional Payment Surety iro goods removed in bond
Pro-Number	Progressive Number
QMS	Quality Management System
R	Reserved for future use - This means that this box is currently not utilised and must therefore be left blank.
RAF	Road Accident Fund
RCC	Industrial Rebate Credit Certificate
RCV	Industrial Rebate Credit Certificate Value
ROO	Rules of Origin
RSA	Republic of South Africa
SACU	The South African Customs Union, consisting of: The Republic of South Africa; The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland
SAPO	South African Port Operations
Sch	Schedule
SEC	Surcharge Exemption Certificate
SEN	Surcharge Exemption Note
U / E	Under Entry
VAT	Value-Added Tax
VDN	Value Determination Number
VOC	Voucher of Correction
VPB	Value in terms of Part 2B of Schedule No.1
VTE	Value Added Tax Exemption
WAF	Wharfage
ZNC	General Country Code

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4 POLICY

- 4.1 The SAD 500 - CUSTOMS DECLARATION FORM is a multipurpose form, which is designed for use in clearance of goods for import, export, cross border movement, excise or Customs transit (through Customs in two or more countries).
- 4.2 The SAD 504, SAD 514, SAD 604, SAD 614, SAD 506, SAD 601 and SAD 611 forms must have dimensions of 210 mm x 297 mm and must be printed landscape. A binding margin of at least 20 mm must be left above the field "PURPOSE" on forms SAD 504, SAD 514, SAD 554, SAD 604, and SAD 614 and above the field "LINE" on forms SAD 506, SAD 551, SAD 601 and SAD 611. Details regarding the colours of the paper and ink to be used are given in Schedule 202.01 to the rules.
- 4.3 The SAD 500, SAD 501, SAD 502 and SAD 505 forms must have dimensions of 210 mm x 297 mm and must be printed in the portrait format. A binding margin of at least 20 mm must be left on the left-hand side of these forms. Details regarding the paper and ink to be used are given in Schedule 202.01 to the rules.
- 4.4 Any box, which does not have to be filled in on the SAD 500, SAD 501, SAD 502 and SAD 505 forms, must be left blank. Any box, which does not have to be filled in on the SAD 504, SAD 514, SAD 604 and SAD 614 or SAD 506, SAD 601 and SAD 611, must be left blank, except in the case of goods which are free by tariff, where the word "FREE" must be inserted in the box "CUSTOMS DUTY".
- 4.5 The phrases "GENERAL SEGMENT" and "ITEM SEGMENT", printed on the SAD 500 and SAD 501 respectively is only for explanatory purposes and should therefore not be printed on the forms submitted for the clearance of any consignment.
- 4.6 Information entered on the forms must be legible and therefore must either be typed or printed in block letters. The headings on the form must be printed in a font of "Arial Western 7", regular. The information in the boxes must be printed in a font of "Arial Western 8", bold. In exceptional cases a font of "Arial Western 7" regular would be allowed to reflect the information required in the various boxes.
- 4.7 In all instances where the date is required it must be completed in century, year, month and day sequence (ccyy/mm/dd).
- 4.8 In all quantity and duty fields / boxes the figures entered must always be reflected to two decimals and the decimal position indicated by means of a comma (,).
- 4.9 In many cases the data has to be entered in code format, e.g. – district office codes, supplementary units, country codes, etc. Lists of these codes are also supplied as Annexes to the manual to assist with the completion of the declaration.
- 4.10 The declaration form is divided into 3 information areas – "General Segment", "Item Segment" and "Calculation of Duties and Taxes".
- In the General Segment (boxes 1 to 30) the relevant information concerning the entire consignment is entered, such as importer name and physical address, transport details, etc.
 - In the Item Segment (boxes 31 to 46) the information about the goods has to be entered. In the context of the declaration, "item" means the Tariff heading and other information about specific descriptions of goods that is entered in Boxes 31- 46 of the Item Segment. One "item", containing the information for a specific tariff code, can be entered on the first page of the declaration immediately beneath the general segment data. If the consignment includes goods comprising various different tariff headings, then continuation sheets have to be used to individually enter the necessary item information for each type of goods.

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- In the Calculation of Duties and Taxes Segment (boxes 47 to 49) the relevant information, such as type of duty, total payable, etc concerning the duties / taxes payable are entered and the total amounts for the entire consignment is entered in the sub box “Summary of Total Duties and Taxes”.
- 4.11 Such precise information is required so that Customs can: -
- Accurately assess the revenue involved for each category of goods.
 - Administer rebates.
 - Ensure that timely and accurate trade statistics can be compiled for the benefit of the Nation’s economic progress.
 - Speed the processing of transactions.
 - Improve trade facilitation.
- 4.12 Values have to be rounded to the nearest whole rand number in various boxes / fields of the declaration. The minimum value is one Rand. For values in excess of one Rand fractions up to fifty cent is considered to be less than one half of a Rand and must be rounded off to the lower rand amount. Fractions of one Rand in excess of fifty cent are regarded as a full Rand and must be rounded off to the higher rand amount.
- 4.13 The amount of value-added tax or customs duty payable in terms of Schedules 1 Part 1, 1 Part 2A, 1 Part 3, 1 Part 5, 1 Part 8 and Schedule 2 or any non-rebated duty payable in terms of Schedules 3 and 4 to the Act or the duty calculated in terms of the Trade Agreements in respect of goods entered on a single line of a bill of entry, must be calculated to the nearest cent. If the fraction is 0,50 or less, round down, otherwise round up.
- 4.14 Declarations for import will be numbered in a sequential number series per office starting at 1 in the beginning of each month irrespective of the type of declaration. This final number will be reflected on the Customs Release, Stop / Detain or Voucher of Correction notification.
- 4.15 Clearers must take particular note that in terms of Section 45(2) of the Customs and Excise Act any declaration returned to the clearer by the Controller / Branch Manager for adjustment shall retain the date of assessment as the time of declaration for home consumption for 5 days after the date on which it was rejected for the first time, provided it is redelivered to the Controller / Branch Manager within 5 days after the day on which it is rejected.
- Declarations which have been rejected may only be resubmitted once and then only if they are resubmitted within the 5 days allowed.
 - Declarations which have been rejected for a second time and declarations which are to be resubmitted more than 5 days after having been rejected must be reframed before being presented to the in-counter.
 - In calculating such five days, the first day (day of rejection) shall be excluded and the last day shall be included, unless the last day falls on a Sunday or public holiday in which case the first day and every such Sunday or public holiday shall also be excluded.

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- 4.16 If the space for the description of the goods is insufficient, the description field / box of the next item / line may be used with an endorsement to the effect that the description is being continued from the previous item / line. If this is done, the remaining boxes / fields of the item / lines must be left blank.
- 4.17 A SAD 507 form was created for instances where the space on the forms SAD 500 and SAD 501 are insufficient for the information that must be reflected in certain boxes. This would cover the boxes such as Container Numbers, Documents Produced, Additional Information, etc. on the SAD 500 and SAD 501
- 4.18 Re-importation of goods after repair or processing abroad - Cost of Repair (COR) -
- Examples of goods sent abroad for repair or processing would be, respectively, a damaged or worn machine part and a locally manufactured casting for specialised machining.
 - Provision exist whereby the duty on goods which are exported for repair or for further processing and then re-imported into the Republic after such repair or further processing may be rebated.
 - When goods which were sent abroad for repair or processing are returned, duty would normally be payable on the full value thereof, i.e. the value of the product when exported plus the cost or value of the repair or processing. Provision has, however, been made in Item 409.04 of Schedule No. 4 to the Act for duty to be paid on the cost or value of the repair or processing only, provided the goods –
 - were exported under customs supervision;
 - have retained their essential characteristics;
 - are returned to the exporter, no change of ownership having taken place in the interim; and
 - are identifiable on re-importation.
 - As no price is paid or payable for the goods when re-imported duty is only payable on the cost for repair or further processing.
 - The full value consisting of the following elements must be declared on the declaration:
 - A The export value of the goods
 - PLUS
 - B Packing, freight and all other costs, charges and expenses involved in delivering the goods to the processor or repairer (including any customs duties and taxes from which the goods are not subsequently relieved).
 - PLUS
 - C The price of any additional material used in the processing or repair of the goods overseas.
 - PLUS
 - D The processor's / repairer's profit on the work conducted.
 - PLUS
 - E Commissions (dutable) and any other charges for delivery of the goods to FOB point of valuation, including all packing and loading costs.

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Example:

NUMBER	DESCRIPTION	VALUE
1	Machine imported from UK on 2002.08.10 value (A)	R 5 400
2	Machine breaks down--sent for repair to supplier on 2004.09.23	R 700
	Ocean freight and costs for delivery of machine to manufacturer in UK (B)	
	Repair costs in UK (C)	R 500
	Repairer's profit (D)	R 100
3	Machine repaired and returned to RSA on 2005.01.12	
	Costs, charges and expenses incidental to delivery of the machine to the fob valuation point for export to RSA (E)	R 200
TOTAL CUSTOMS VALUE (A) +(B+(C)+(D)+(E)		R 6 900

- This value (in the example R 6 900) must be declared in the box "Customs value" (box 42) on the declaration. However, as the rebate items provide for a rebate of the duty on the full value other than the actual repair or processing costs, such repair / processing costs must be reflected, for duty purposes, on the declaration. The R 600 ((C) plus (D)) is the amount that must be reflected in the box "additional info" (box 44) next to the code "COR". In the box "Documents Produced / Attached" on the SAD 507 the following wording must be reflected "Customs duty R 6 300 rebated and Customs duty payable on R 600 only".
- These figures from above example were calculated as follows:
 - R 6 300 rebated = R 5 400 (A) + R 700 (B) + R 200 (E)
 - R 600 not rebated = R 500 (C) + R 100 (D)
- The amount which duty is calculated on is thus paragraph (C) + (D)
- The actual price would in the above example only be R 600 and such must be inserted in the box 46 (Statistical Value) of the declaration.
- The information, as an example, would be reflected on the declaration as follows:

42. Customs Value	R 6 900	
46. Statistical Value (Actual Price)	R 600	
Additional Information	COR	R 600
Documents Produced / Attached on the SAD 507	Customs duty R 6 300 rebated and Customs duty payable on R 600 only	

- Where the goods at re-importation cannot qualify for clearance under rebate the value for customs duty purposes will be the total value as prescribed in paragraphs (A) to (E). Such goods will not be cleared under purpose code "GR" but normally as "DP" in which case it is not necessary to insert an endorsement in the "Documents Produced / Attached" box on the SAD 507 or "COR" in the additional information box (44). The customs value and actual price would be R 6 900.

4.24 EXAMPLE OF INTELLECTUAL VALUE - COMPUTER PROGRAMMES T/H 8524

- In the valuation of recorded computer programmes classified in tariff headings 8524 only the cost or value of the carrier medium (magnetic tape) on which the data or instruction are recorded, must be taken into account.

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- The customs value shall not, therefore, include the costs or value of the data or instruction (i.e. the "intellectual value") provided that the costs or value of the carrier medium is clearly distinguished from that of the intellectual value, by the supplier on the invoice.

- EXAMPLE

INVOICE 1

Recorded computer programmes = R4920

Value split as follows:

Intellectual value = R4500

Value of carrier medium = R 420

Customs value = R420

INVOICE 2

Recorded computer programmes = R5150

Customs value = R 5150

The requirement that the value of the carrier medium must be clearly distinguished from the data or instruction (intellectual value) has not been complied with, thus the full invoiced price will form the basis for calculation of the customs value.

INVOICE 3

Recorded computer games = R6720

Value split as follows:

Intellectual Value = R6200

Value of carrier medium = R 520

Customs value = R6720

- The decision on intellectual value excludes computer games, thus the full purchase price must be used as a basis for customs valuation.

4.25 FUEL PRODUCTS

- Imported

- Only the Schedule 1 Part 1 tariff item of the fuel product need to be declared in the first sub box of box 33 "Commodity Code" on the item level of the declaration.
- The quantity for duty calculation purposes must be declared in box 41 "Supp. Units" on the declaration.
- The Road Accident Fund Levy (RAF), Specific Customs Duty (SCD), and the Fuel Levy (FUL) will be declared with the current duties and levies in terms of Part 1 as Customs Duty in box 47, Calculation of duties and taxes per item on the declaration.
- In addition to the above the duty and levies payable in terms of Part 2A, Part 5A and Part 5B of Schedule No. 1 must also be declared separately in box 47 per declaration item. For this purpose the "TYPE" and "DUTY / TAX BASE" columns of box 47. "Calculation of Duties and Taxes" on item level on the declaration must be used to indicate the abbreviations and levies.
 - Regarding the separate declaration of the duty in terms of schedule 1 Part 2A the code **SCD** – Specific Customs Duty must be reflected in the "TYPE" column followed by the applicable duty, calculated to the nearest cent, payable on the specific item in the "DUTY / TAX BASE" column. If for example the duty payable is R123.45 it must be declared as 12345.
 - Regarding the separate declaration of the levy in terms of schedule 1 Part 5A the code **FUL** – Fuel Levy must be reflected in the "TYPE" column followed by the applicable levy, calculated

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to the nearest cent, payable on the specific item in the “DUTY / TAX BASE” column. If for example the levy payable is R123.45 it must be declared as 12345.

- Regarding the separate declaration of the levy in terms of schedule 1 Part 5B the code **RAF** – Road Accident Fund Levy must be reflected in the “TYPE” column followed by the applicable levy, calculated to the nearest cent, payable on the specific item in the “DUTY / TAX BASE” column. If for example the Levy payable is R123.45 it must be declared as 12345.

▫ **EXAMPLE**

47.	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
Calculation of Duties and Taxes	SCD	12345			
	FUL	12345			
	RAF	12345			
	CD			370,35	
Total				370,35	

- **Excise account**

- Please note that the under-mentioned procedure will only apply in respect of duty paid removals submitted with the Excise accounts in respect of fuel products.
 - As is the case with Excise Duty in terms of Part 2A of Schedule No 1 and Fuel Levy in terms of Part 5A of Schedule No 1, the collection of RAF on locally manufactured fuels will be accounted for monthly on the applicable Excise accounts.
 - To differentiate between the duty and different levies payable in respect of duty paid removals per commodity destined for the Republic of South Africa (ZA), the excise duty in terms of **Part 2A** of Schedule No 1 must always be declared on the first item on the declaration, the Fuel levy in terms of Part 5A of Schedule No 1 must always be declared on the second item on the declaration and the **RAF** in terms of Part 5B of Schedule No 1 must always be declared on the third item on the declaration. If a second commodity is declared on the same declaration the same sequence as above must be followed with the excise duty in terms of Part 2A of Schedule No 1 to be declared on the forth item on the declaration. The same sequence needs to be repeated with the declaration of a third and fourth commodity, etc declared on the same declaration.
 - The commodity code in terms of Part 2A of Schedule No 1, Part 5A of Schedule No 1 and Part 5B of Schedule No 1 must be reflected, as is applicable, per separate item in the third sub box of box 33 “Commodity code”.
 - In respect of the declaration of duty paid removals destined for a BLNS country, only the excise duty in terms of Part 2A of Schedule No 1 (SCD) is payable and therefore the declaration of the Fuel levy in terms of Part 5A of Schedule No 1 (FUL) and road accident fund (RAF) in terms of Part 5B of Schedule No 1 must not be declared.
 - When the declaration item detail needs to be amended on a Voucher of Correction (VOC) it will not be necessary to declare the three different duty and levies as indicated above. If only the detail in respect of the RAF in terms of Part 5B of Schedule No 1 declared on the original declaration / bill of entry needs to be amended, then only that particular line / item needs to be declared on the VOC.
 - In addition to the above the grand amounts over- and / or underpaid on previous accounts must be reflected in the sub boxes “Amount overpaid” and / or “Amount underpaid” in the Summary of total duties and taxes of box 47. (See example B).

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- To ensure that the amounts over- and / or underpaid are being added or deducted from the correct duty / levy on item level the amounts over- and / or underpaid must be reflected on item level on the declaration. Please note that this is only applicable to the declaration of duty paid removals in respect of fuel products. (See example C).
 - On item level per duty / levy – the abbreviation “**ADD**” for additional duty / levy to be **added** must be reflected in the “TYPE” and the amount in the “DUTY / TAX BASE” columns respectively.
 - On item level per duty / levy – the abbreviation “**DED**” for additional duty / levy to be **deducted** must be reflected in the “TYPE” and the amount in the “DUTY / TAX BASE” columns respectively.
 - Please note that the net difference in respect of the over- and underpayment declared on the “Summary of total duties and taxes” must be equal to the net difference declared in the “DUTY TAX BASE” column of box 47 of all items on the declaration.
 - If example A represents the over- and underpayments on previous months then Example B reflects the declaration in the “Summary of Total Duties and Taxes” box on the declaration and Example C reflects the declaration thereof on item level.

Example A

Amounts Over/Under paid on previous months			
Distillate fuel	Month 1	Month 2	Net Dif
Sch 1P2A	-100.00	+26.30	-73.70
Fuel Levy	-400.25		-400.25
RAF		+100.00	+100.00
	-500.25	+126.30	-373.95

Example B

Summary of Total Duties and Taxes			
Total Duties & Taxes	191244,46		
Amount Overpaid	500,25		
Amount Underpaid	126,30		
Other			
Total Payable	190870,51		
Guarantee	Code		Amount

Example C

32. Item No.	33. Commodity Code
1	105.10.17

41. Supp. Units	
123456,00	LI

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47. Calculation of Duties and Taxes	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
	DED	7370			
Total					

32. Item No.	33. Commodity Code				
2			195.10.17		

41. Supp. Units	
123456,00	LI

47. Calculation of Duties and Taxes	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
	DED	40025			
Total on first item of this page					

32. Item No.	33. Commodity Code				
3			197.10.17		

41. Supp. Units	
123456,00	LI

47. Calculation of Duties and Taxes	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
	ADD	10000			
Total on second item of this page					

5 PROCEDURE

5.1 SAD 500 – CUSTOMS DECLARATION FORM

- This section explains the information required for an import / transit declaration. In most cases the boxes are identical for import and transit.

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5.1.1 BOX A – OFFICE OF DESTINATION OR DEPARTURE

A. Office of Destination or Departure			
Off Code JHB	Manifest Number ABCD123451 20050412 Port of Spain		
Registration No. 123456	Assessment No. and Date 1234 20050512		

- **Office code** - this box is for the Customs office code where the goods are cleared (declaration presented and processed). The three-character alphabetic code of the district office where entry is made or in whose area of control such place is situated must be entered in this box. **[M]** See Annexure SC-CF-04-A1 District Offices Alpha Codes.
- **Manifest number**
 - The number and date of the transport document, i.e. bill of lading, non-negotiable liner waybill, rail consignment note or air waybill, and the place where the transport document was issued, must be inserted here. If the goods are conveyed by ship, the date of shipment must be inserted as the date of the manifest.
 - To ensure a proper link to the applicable manifest the transport document number declared must be in the under-mentioned format as required per mode of transport.
 - When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.
- **Sea Freight**
 - The transport document number must be declared in two parts. The first part to reflect the Master Cargo Carrier Code (Four-digit Alpha Numeric Code) assigned by the Manifest Acquittal System to the entity who issued the Master / Ocean Bill of Lading or Non-Negotiable Liner Waybill or the appointed agent of the applicable entity in the Republic. The second part will reflect the number of the applicable transport document in terms of which the goods were transported to the Republic. The Master Cargo Carrier Codes can be found in the code table “Cargo Carrier. CSV” on the SARS website: www.sars.gov.za by following the path: E-Commerce, MAS and Download of MAS Code Tables.
 - For example where the Master Cargo Carrier Code = “ABCD” and the Transport Document Number = “123456” the transport document numbers must be declared as “ABCD123456”.
 - Where the Master Cargo Carrier Code is for example only three characters long, a space must be left after the last character of the mentioned code and must be declared as ABC 123456.
 - In the case of containerised cargo, the transport document number as well as the date of shipment can be obtained from the arrival notification.
 - **Note:** Only one master and one house bill of lading can be entertained on a declaration.
 - If master and house transport documents are issued, the particulars of the master transport document must be reflected here and the particulars of the house transport document must be entered in Box 40 “Summary declaration / Previous Doc” in the first item of the declaration.
 - If a bill of lading is not available, the particulars of the "Delivery Order" issued by the master of the vessel must be reflected in these boxes.

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- **Air Freight**

- To facilitate the necessary routing of release information in respect of air cargo to the respective cargo handler, the transport document should be declared as follows. The first three digits to identify the airline should be in accordance with IATA resolution 600a, which should be followed by a hyphen and then the waybill number consisting of eight numeric numbers. The number should be declared continuous e.g. 083-36301171. The correctness of the eight digit numeric number must be validated according to the IATA modulus-7 validation rule which is applied as follows:
 - The first string of seven digits must be divided by 7 (3630117÷7)
 - The eight digit is the check digit which must be equal to the remainder of the above division (36301171)
 - However, the following codes have been allocated to NON-IATA airlines.
 - ZA1 - PNEOBUS APOLLO
 - ZA2 - TAAG
 - ZA3 - CONGO AIRLINES
 - ZA4 - AIR FOYLE LIMITED
 - ZA5 - AIR CHARTER ASIA
 - The format of the transport document in respect of goods to be released by NON-IATA airline should however be in the same format viz. NON-IATA airline code, followed by a hyphen and then the waybill number. The number should also be declared continuous e.g. ZA1-12345678. The correctness of the waybill number will however not be validated.
 - **Registration No.**
 - First sub box – This sub box is currently not utilised. [R]
 - Second sub box – This box is only to be used by clearers who elect to submit declarations electronically (EDI or diskette) to Customs. The serial number allocated to the electronic declaration by the clearer must be reflected in this sub box whenever the declaration is printed as well as in the electronic format. This serial number will be used to transmit any information / status regarding the declaration electronically back to the clearer. The serial number starts at 1 and can be as long as 6 characters.
 - **Assessment No. and Date –**
 - A number consisting of a maximum of 7 characters will be allocated to declarations and vouchers of correction in the CAPE system in order to ensure that the documents can be identified in the computerised system until such time as a final number has been allocated. A date will also be inserted in this sub box which will be the date for duty calculation / assessment.
 - **Notes:** When goods are cleared ex warehouse (ZDP, ZRW, ZIB, ZGR or ZOL) the “closing date” of the excise accounts must be inserted in this box as the assessment date (date for duty calculation).
 - **Receipt number and date –** This information is currently not utilised. [R]

5.1.2 BOX 1 – DECLARATION

1. Declaration		
XDP		

- A code indicating the purpose for which the goods are cleared is required on each declaration, which must be inserted in the first sub box of this box. **[M]** If a single consignment is cleared for different purposes (e.g. part of a consignment is cleared duty paid and part warehoused), separate declaration forms must be completed. It should be note that part clearances for one purpose code are not acceptable (e.g. one consignment on two duty paid bills of entry). The basis on which the codes are formulated is as follows:

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- The basic purpose codes consist of two alphabetic characters, e.g. if goods are cleared under rebate (IR), cleared and duty is paid at time of importation (DP), etc. The purpose codes must be used exactly as indicated in this manual, i.e. DP must for example not be reflected as D.P. or D / P.
 - If the importer wishes to transfer liability for the goods at the time of clearance, the basic code is preceded by a "T", e.g. if liability is transferred to another firm or person entitled to receive goods under a rebate of duty, code "TGR" must be used.
 - If imported goods are cleared ex a customs and excise warehouse, the basic code is preceded by an "X", e.g. if imported goods are cleared ex a customs and excise warehouse for the payment of duty, the code "XDP" must be used.
 - If South African products are cleared ex a customs and excise warehouse, the basic code is preceded by a "Z", e.g. if South African products are cleared ex a customs and excise warehouse for the payment of duty, code "ZDP" must be used.
- The relevant purpose codes are listed below.

- **Clearance - Direct**

PURPOSE CODE	CLEARANCE PURPOSE
DP	<u>D</u> uty <u>P</u> aid or Free
WH	<u>W</u> are <u>h</u> ousing
WE	<u>W</u> are <u>h</u> ousing for <u>E</u> xport only
IR	<u>I</u> ndustrial <u>R</u> ebate (Schedule 3)
GR	<u>G</u> eneral <u>R</u> ebate (Schedule 4)
OL	<u>O</u> rdinary <u>L</u> evy
RIB	<u>R</u> emoval <u>i</u> n <u>B</u> ond
RIT	<u>R</u> emoval <u>i</u> n <u>T</u> ransit

- **Clearance (Direct) Transfer of Liability**

PURPOSE CODE	CLEARANCE PURPOSE
TIR	When the importer of the goods, which are to be used under rebate of duty in terms of Schedule 3, is not the registered manufacturer
TGR	When the importer wishes to deliver goods (excluding state stores) direct to another firm or person entitled to receive it under rebate of duty in terms of Schedule 4

- **Clearance (Ex Warehouse) Imported Goods**

PURPOSE CODE	CLEARANCE PURPOSE
XDP	<u>E</u> x Warehouse <u>D</u> uty <u>P</u> aid or Free
XRW	<u>E</u> x Warehouse <u>R</u> e- <u>w</u> arehousing
XIB	<u>E</u> x Warehouse Removal <u>i</u> n <u>B</u> ond
XIR	<u>E</u> x Warehouse <u>I</u> ndustrial <u>R</u> ebate (Schedule 3)
XGR	<u>E</u> x Warehouse <u>G</u> eneral <u>R</u> ebate (Schedule 4)
XOL	<u>E</u> x Warehouse <u>O</u> rdinary <u>L</u> evy

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- **Notes – Transfer of ownership of warehoused goods**
 - Purpose "XRW" and a declaration in the form prescribed in Rule 26.01 must be used to effect transfer of ownership.
 - The declaration to which rule 26.01(e) relates shall be signed by the transferor and transferee and not by a clearing agent acting on their behalf.
- **Clearance (Ex Warehouse) South African Products**

PURPOSE CODE	CLEARANCE PURPOSE
ZDP	Ex Warehouse <u>D</u> uty <u>P</u> aid or Free
ZRW	Ex Warehouse <u>R</u> e- <u>w</u> arehousing
ZIB	Ex Warehouse <u>R</u> emoval <u>I</u> n <u>B</u> ond
ZGR	Ex Warehouse <u>G</u> eneral <u>R</u> ebate (Schedule 6) (Specific rebates of excise duties)
ZOL	Ex Warehouse <u>O</u> rdinary <u>L</u> evy
ZDA	Ex Warehouse SA Goods Monthly Summary of fuel levy goods removed on form DA 35 by the licensee of a Customs and Excise Manufacturing warehouse by road or rail to any other country in the Common Customs Area
ZDS	Ex Warehouse SA Goods Monthly Summary of fuel levy goods removed on form DA 35 by the licensee of a Customs and Excise Manufacturing warehouse to such a Storage Warehouse
ZMS	Ex Warehouse SA Goods Monthly Summary by supplying warehouse of fuel levy goods removed from one Customs and Excise Manufacturing warehouse to another such warehouse
ZMR	Ex Warehouse SA Goods Monthly Summary by receiving warehouse of fuel levy goods removed from one Customs and Excise Manufacturing warehouse to another such warehouse
ZRS	Ex Warehouse SA Goods Removal of fuel levy goods by Ship to any other country in the Common Customs Area
ZRA	Ex Warehouse SA Goods Removal of fuel levy goods by Air to any other country in the Common Customs Area
ZDD	Ex Warehouse SA Goods Summary of form DA 35 for fuel levy goods removed by road in respect of which a refund is claimed by a licensed Distributor

5.1.3 BOX 2 – EXPORTER / CONSIGNOR

2. Exporter / Consignor ABC Stores of Africa 39 Under street, Durban Ville, Cape Town	TIN	12345678
	BSIC	441902345

- When goods are cleared with any purpose code starting with an "X" or "Z" this box must be left blank.
- **First sub box: Exporter / Consignor**
 - The full name of the foreign supplier must be inserted in this sub box. Only the city and country need be entered in addition to the supplier's name. If goods from more than one supplier are cleared on the same declaration, the word "various" may be inserted in this sub box and all the

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names and addresses must be reflected in the box provided for this information on the SAD 507 form. [M]

- **Second sub box: TIN**
 - Customs and Excise client numbers have been allocated to all suppliers in respect of whom value determinations have been issued. Clearers must therefore insert the Customs and Excise client number of the foreign supplier when applicable in the TIN sub box on the declaration. In the case of all other overseas suppliers in respect of whom a Customs and Excise client number has not yet been issued, the column should be left blank.
 - If a Customs and Excise client number has been allocated to the client, this number must be inserted in the “TIN” sub box. [M]
- **Third sub box: BSIC**
 - VAT registration numbers are not allocated to foreign suppliers and therefore the BSIC sub box must be left blank.

5.1.4 BOX 3 – FORMS

3. Forms	
1	3

- This box is for the number of the particular page and the total number of forms used for this clearance. For example, for a transit declaration consisting of 4 separate items, the details of one Tariff item are on the first page, three Tariff items are on the second page and the transit control on the third page. Therefore there are three sheets - 1/3, 2/3 and 3/3. In the example the information as reflected in the sub boxes for the different forms must be inserted in the relevant boxes (box 3 for forms SAD 500 and SAD 501 and box 52 for forms SAD 502 and SAD 505). [M]

EXPLANATION	INFORMATION TO INSERT ON SAD	
	FIRST SUB BOX	SECOND SUB BOX
SAD 500 - Customs Declaration form = 1	1	3
SAD 501 - Customs Declaration form (Continuation Sheet) = 2	2	3
SAD 502 - Customs Declaration form (Transit Control) = 3	3	3

5.1.5 BOX 4 – LISTS (LOADING LISTS) [R]

- This box is currently not utilised.

5.1.6 BOX 5 – ITEMS

5. Items
2

- Declarations items are numbered consecutively and the total number of such items on a declaration must be reflected in this box. Please note that the total number of items on one declaration may not exceed 9989. [M]
- Please note that items were previously referred to as “lines” on the old DA forms.

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5.1.7 BOX 6 – TOTAL NUMBER OF PACKAGES

6. Tot Pack 200

- When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.
- The total number of packages covered by the declaration must be entered in figures in this box. **[M]**
- If a consignment consisting of one or more than one package and is cleared on two or more declarations, this fact must be stated by endorsing box 31 “Number & type of packages”.

5.1.8 BOX 7 – DECLARANT REFERENCE NUMBER

7. Declarant Reference No.

- This box is reserved for the declarant’s (Importer/Consignee or Clearing agent) own use. **[O]**

5.1.9 BOX 8 – IMPORTER / CONSIGNEE

8. Importer / Consignee KLM Stores of China 39 Under street, Durban Ville, Cape Town	TIN	12345678
	BSIC	441902345

- **Note:** When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank. If the clearer elects to reflect the name, address and / or TIN number of the “owner” on the declaration then it would be allowed that this information be reflected in box 8. It is recommended that this be reflected as follows:

8. Importer / Consignee OWNER: KLM Stores of China 39 Under street, Durban Ville, Cape Town	TIN	12345678
	BSIC	

- **First sub box: Importer / Consignee**
 - The name of the importer / consignee must be identical to the name reflected on the permit and the VAT registration certificate. The physical address must in all cases reflect the applicable street address. **[M]**
 - In the case of a declaration with a purpose code RIB / RIT the name and physical address of the importer / consignee must be inserted in this box.

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- **Second sub box: TIN**

- Customs and Excise client number, which have been allocated to importers and such Customs and Excise client number (8 numeric digits) must be completed in the “TIN” sub box. The general Customs and Excise client number 70707070 may only be used in accordance with Rule 59(A).03(1). **[M]**
- In the case of a rebate manufacturer who is registered at more than one premise in the same or different customs area of control, Customs and Excise client numbers have been allocated to each separate premise and care should be exercised that the appropriate Customs and Excise client number be inserted in this box.
- In the case of a declaration with a purpose code **RIB** the Customs and Excise client number allocated to the consignee must be inserted in this box. The general Customs and Excise client number 70707070 may also be used as described above.
- In the case of a declaration with a purpose code **RIT**, this box must be left blank.

- **Third sub box: BSIC**

- If a VAT registration number has been issued, this number must be inserted in the “BSIC” sub box. If no VAT registration number has been issued, the code NA (not applicable) must be inserted in the sub box. The VAT registration number consists of 10 numeric digits. **[M]**

5.1.10 BOX 9 – PERSON RESPONSIBLE FOR FINANCIAL SETTLEMENT

- This box is currently not utilised. **[R]**

5.1.11 BOX 10 – COUNTRY LAST CONSIGNED

- This box is currently not utilised. **[R]**

5.1.12 BOX 11 – TRADING COUNTRY

- This box is currently not utilised. **[R]**

5.1.13 BOX 12 – VALUE DETAILS

<p>12. Value Details 23 999</p>
--

- Note: When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.
- The total C.I.F. & C. must be entered here to the nearest rand. Should the clearance consist of more than one declaration (e.g. purposes DP and IR), the C.I.F. & C. must be apportioned on a pro rata basis according to the actual price of the goods. **[M]**

5.1.14 BOX 13 – COMMON AGRICULTURAL POLICY (CAP)

- This box is currently not utilised. **[R]**

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5.1.15 BOX 13A – INVOICE NO AND DATE [O]

- The supply of invoice numbers and dates are optional.

5.1.16 BOX 14 – DECLARANT / AGENT

<p>14. Declarant / Agent Wright Clearers 14 Bull street, Westville, Durban</p>	<p>TIN</p>	<p>12345678</p>
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- Enter the declarant / Clearing agent's name and street address details. All persons acting as clearing agents must be licensed with Customs. If you are an importer / exporter who completes your own declaration then the information reflected in boxes 8 and 14 must be identical. **[M]**
- TIN**
 - The Customs and Excise client number allocated to the licensed clearing agent or importer who does his own clearing must be inserted in this box on all declarations submitted. A casual importer (usually a private individual) may use the general Customs and Excise client number 70707070.
- Notes:**
 - In terms of section 64B of the Customs and Excise Act, No. 91 of 1964 only licensed clearing agents may conduct business on behalf of clients.
 - This Customs and Excise client number (TIN) is used for the Deferment Account holder for clearing goods under the deferred payment scheme. The account holder must ensure that the facility is sufficient to cover the amount of revenue required on this declaration.

5.1.17 BOX 15 – COUNTRY OF EXPORT

<p>15. COE GB</p>

- Codes have been allocated to all countries and the two-character alphabetic code allocated to the country from which the goods are exported to the Republic must be inserted in this box. The country of export is the country from which the goods are first despatched as a direct result of the importer's order. The country of export must not be confused with the "place" of export, as defined in Section 66(l) (e) of the Act. **[M]**
- When goods are cleared with any purpose code starting with an "X" or "Z" this box must be left blank.

5.1.18 BOX 16 – COUNTRY OF ORIGIN [R]

<p>16. COO</p>

- This box is currently not utilised due to the fact that this information is required on item and not general segment level.

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5.1.19 BOX 17 – COUNTRY OF DESTINATION

17. COD ZA

- The two-character alphabetic country code allocated to the country where the importer / warehouse are situated must be inserted in this box. **[M]** Except for a declaration with a purpose code "RIB", the code may only be one of the following:
 - BW = Republic of Botswana
 - LS = Kingdom of Lesotho
 - NA = Namibia
 - SZ = Kingdom of Swaziland
 - ZA = Republic of South Africa
- In the case of a declaration with a purpose code of "RIT" the two-digit alphabetic country code allocated to the country where the consignee is situated must be inserted in this box. **[M]**

5.1.20 BOX 17A / B – CLIENT CODES

17A. Owner Code 33889912

17B. Rebate User Code 456321
--

- Enter the Customs and Excise client number in these boxes if the goods are cleared for any purpose code starting with an "X", "T" or "Z".
- Please note that only the customs and excise client number (TIN) is required but if the clearer elects to reflect the name of the "owner" then this box may be utilised for this purpose. - see note below. All persons, businesses, companies, organisations, involved in rebate or the owner of the goods must be registered / licensed with Customs and Excise at which stage a unique Customs and Excise client number will be allocated to the client.
- **Owner**
 - The Customs and Excise client number of the owner of the goods at the time of the removal from the warehouse must be entered here. When transfer of ownership is affected, the Customs and Excise client number of the new owner must be inserted here.
 - Note: When goods are cleared with any purpose code starting with an "X" or "Z" it would be allowed that the clearer reflect the name, address and / or TIN number of the "owner" in box 8. It is recommended that this be done as follows:

8. Importer / Consignee OWNER: KLM Stores of China 39 Under street, Durban Ville, Cape Town	TIN	12345678
	BSIC	

- **Rebate user**
 - The Customs and Excise client number allocated to the firm entitled to receive or use the goods under a rebate of duty in terms of Schedule 3, 4, 5 or 6 must appear in this box.

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- When goods are cleared under a rebate of duty in terms of Schedule 4 for private individuals, the general Customs and Excise client number 70707070 must be inserted in this box.
- This box must be left blank on summary bills of entry, which are completed in respect of excise accounts. **[O]**

5.1.21 BOX 18 – IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL

18. Identification, Date and Nationality of Transport at Arrival	
LXR 751 GP 20001031	

- **Arrival**
 - In the case of a declaration, purpose code RIB/RIT/WH/WE the particulars of the transport utilised in removing the goods to the place of destination / exit is mandatory irrespective of distance.
- **Road Transport**
 - Enter the vehicle registration number and date of arrival relating to the transport on which the goods were loaded on arrival at the Customs clearance office dealing with the declaration. **[M]** when cleared at the land border, but **[O]** when cleared at the air or sea ports as the vehicle particulars might not be available at that point.
- **Air Transport**
 - The flight number, actual date and the estimated date of arrival must be entered here.
- **Sea Transport**
 - The name and voyage number as well as estimated date of arrival of the ship must be entered here.
- If the goods were over carried and returned on another ship, the particulars of the original ship must be entered in these boxes and the particulars of the second ship must be reflected in box 21.
- To ensure a proper link to the applicable manifest in respect of Sea Freight the transport document number declared must be in the under-mentioned format.
 - The ship name must be declared in three parts. The first part to reflect the Carrier Code (Four-digit Alpha Numeric Code) assigned by the Manifest Acquittal System to the entity operating the deep sea vessel (the principal carrier) that bring the cargo to the Republic. The second part will reflect the applicable vessel's radio call sign (Nine-Digit Alpha Numeric Code). The third part will be the name of the applicable vessel. The Master Cargo Carrier Codes can be found in the code table "Cargo Carrier.csv" and the Vessel Radio Call Sign can be found in the code table "Transport.csv." on the SARS website: www.sars.gov.za by following the path: E-Commerce, MAS and Download of MAS Code Tables.
 - For example where the Carrier Code = "ABCD", the Vessel Call Sign = "ABC123456" and the Vessel name = Helena, the Ship Name must be declared as follows:

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Ship

ABCDABC123456Helena

- Where the Carrier Code is for example only three characters long and the Vessel Call Sign is only five characters long, a space must be left after the last character of the Carrier Code and four spaces must be left after the Vessel Call Sign. With this example the Ship Name must be declared as follows:

Ship

ABC ABC12 Helena

• **Notes**

- If the mode of transport is not one of the aforementioned, these boxes must be left blank.
- The particulars i.e. vehicle registration etc, of the second mode of transport must be inserted in box 21 and the code reflecting the second mode of transport must be reflected in box 26.
- The second sub box is currently not utilised.
- The nationality of the transport is currently not required.
- When goods are cleared with any purpose code starting with an "X" or "Z" this box must be left blank.

5.1.22BOX 19 – CONTAINER

19. Container
5

- A single numeric code that indicates the type of container must be inserted in this box, example "CONTAINERISED CARGO – LCL (7)" or "CONTAINERISED CARGO – FCL (5 or 8)". The relevant codes are listed below.
- When goods are cleared with any purpose code starting with an "X" or "Z" this box must be left blank.

CODE	CARGO STATUS (SAD CODE LIST)
5	FCL Groupage (Container consigned to groupage agent)
7	LCL (Less Container Load)
8	FCL (Full Container Load)

- If more than one type of container must be reflected then the second container status must be reflected on the SAD 507.

5.1.23BOX 20 – DELIVERY TERMS [R]

- This box is currently not utilised.

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5.1.24 BOX 21 – IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER

21. Identification, Date and Nationality of Transport at Frontier	
SAA 321 20001031	

- **Frontier**

- Enter the relevant vehicle registration number and date of the means of transport on which the goods were loaded after landing for inland removal.
- If the transportation is by air or sea, enter the Flight / Voyage No. and date
- The name of the second ship iro over carried cargo must be inserted in this box.
- In the case of a declaration, purpose code RIB/RIT/WH/WE the mode of transport utilised in removing the goods to the place of destination / exit is mandatory irrespective of distance. Please note that the code for the mode of transport must be inserted in box 26. **[M]** If applicable

- **Notes**

- This information needs only to be inserted if the goods are loaded onto a different vehicle after arrival.
- The second mode of transport code must be inserted in box 26.
- The second sub box is currently not utilised.
- The nationality of the transport is currently not required.
- When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.

5.1.25 BOX 22 – CURRENCY AND TOTAL AMOUNT

22. Currency and Total Value	
	22000

- **Note:** When goods are cleared with any purpose code starting with a “Z” this box must be left blank.

- **First sub box**

- This box is currently not utilised.

- **Second sub box**

- The total customs / excise value of all the items on a declaration must be inserted here in South African Rand. **[M]**

5.1.26 BOX 23 – RATE OF EXCHANGE [R]

- This box is currently not utilised.

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5.1.27 BOX 24 – OTHER COSTS DETAILS [R]

- This box is currently not utilised.

5.1.28 BOX 25 – TRANSPORT MODE AT THE FRONTIER

25. TMF 3

- The applicable single-character numeric code which indicates the mode of transport of the goods into the Republic, i.e. whether by sea, air, etc. must be inserted in this box. **[M]**
- In the case of a declaration, purpose code XIB/XRW/RIB/RIT/WH/WE the mode of transport utilised in removing the goods to the place of destination / exit / warehouse is mandatory irrespective of distance.
- In the case of a declaration, purpose code XRW, presented in respect of a change of ownership or to re-warehouse goods in acquittal of goods removed in bond between warehouses, transport code 6 – (Mode unknown) should be inserted here.
- The relevant transport codes are listed below.

CODE	DESCRIPTION
1	Maritime transport
2	Rail transport
3	Road transport
4	Air transport
5	Mail
6	Mode unknown

5.1.29 BOX 26 – INLAND MODE OF TRANSPORT

26. TMI 4

- Enter the Code of the inland transport mode, if this is different from Box 25. **[O]**
- In the case of a declaration, purpose code XIB/XRW/RIB/RIT/WH/WE the mode of transport utilised in removing the goods to the place of destination / exit is mandatory irrespective of distance.
- In the case of a declaration (purpose code XRW) presented in respect of a change of ownership or to re-warehouse goods in acquittal of goods removed in bond between warehouses, transport code 6 – (Mode unknown) should be inserted here.

5.1.30 BOX 27 – PLACE OF DISCHARGE

27. Place of Discharge JHB

- First sub box – This sub box is currently not utilised.

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- Second sub box – In the case of goods being removed in bond (purpose XIB, ZIB, ZRW, XRW or RIB), the three-digit alphabetic code representing the Controller of Customs and Excise in whose area of control the receiver is situated must be entered in the second sub box.
- The port of destination is mandatory in the case of a declaration where the goods are removed from one Controller’s area of control to another Controller’s area of control within the RSA.
- **Note:** These sub boxes must be left blank on summary declarations, which are completed in respect of excise accounts.

5.1.31 BOX 28 – FINANCIAL DATA [R]

- This box is currently not utilised for imports.

5.1.32 BOX 29 – OFFICE OF “ENTRY / EXIT”

29. OOE BBR

- The office of entry is currently not utilised. [R]
- The office of exit (place where goods actually leaves the RSA) is mandatory in the following cases:
 - Declaration with purpose code **RIT** where goods are destined for a foreign country.
 - Declaration with purpose code **RIB** or **RIT** where the goods are destined to a BLNS country.

5.1.33 BOX 30 – LOCATION OF GOODS

30. Location of Goods	
20	

- Provision has been made for two locations of goods as the consignment may be spread over two locations, example – depot and terminal. Only the **Code** allocated to the Depot / Terminal, from which the consignment / container will be delivered to the importer, consignee, etc., must be indicated in these boxes. This will enable Customs and Excise to transmit an electronic release / detention message to the Depot / Terminal. See Annexure SC-CF-04-A6 Depot / Terminal Codes.
- With regard to Maritime (sea) and Air transport the Code of the Depot / Terminal / Transit Shed / Off Airport De-Grouping Facility, from which the consignment / container will be delivered to the importer, consignee, etc., must be indicated in these boxes. This will enable Customs and Excise to transmit an electronic release / detention message to the applicable release authority
- In the case of overstayed un-cleared containers, which are diverted from the terminal to a depot, the code number of the depot from which the container will subsequently be delivered to the importer or be removed in bond / removed in transit must be reflected on the declaration.

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- Similarly, in the case of groupage containers which are diverted from the terminal to a depot to be unpacked, the code number of the depot from which the consignments will subsequently be delivered to the importer / be removed in bond or removed in transit must be reflected on the declaration. All declarations in respect of consignments within groupage containers must also be marked as such in the “Container” box 19.
- In the case of FCL / LCL consignments it is practice that one declaration is passed for the FCL portion and one for the LCL portion. In these instances each declaration must be appropriately completed and marked. For example, if the FCL portion is to be delivered to the importer from the terminal the entry will contain the code number of the relevant terminal and in the case of the LCL portion the code number of the depot must be reflected.
- If, for some or other reason, a consignment of two or more containers are located at different depots / terminals a single declaration may be passed indicating both places from which the containers will be delivered.

5.1.34BOX 31 – PACKAGES AND DESCRIPTION OF THE GOODS

31. Packages and Description of Goods	Marks and Numbers	Koos was weer hier – 123, 123a, 3333 & 4444 Pro numbers 999 & 898 1st declaration of 3 – 2 packages of 5		
	Number & Type of Packages		FCL 50	FCL - Part of one
	Container Numbers	HARU2103757		
	Description	Men’s shoes with leather uppers.		

- Enter the under-mentioned information in the different sections of this box. It should be noted that the “Marks and Numbers”, “Number & Type of Packages” and “Container numbers” for the full consignment must only be reflected on the first item, therefore SAD 500 and not for each item on the SAD 501.

MARKS AND NUMBERS

- Enter packaging marks and numbers in this section. Enter “ADD” if there are no marks and numbers on the packaging. **[M]**
- In the case of LCL containers the full marks and numbers of the consignment must be reflected.
- To facilitate release of the goods the progressive number (Pro-number), allocated to the consignment by Spoornet, must also be reflected in this box.
- If a consignment consisting of more than one package and is cleared on two or more declarations, this fact must be stated by endorsing each declaration as follows:
 - 1st declaration of 3 - 2 packages of 5
 - 2nd declaration of 3 - 1 packages of 5
 - 3rd declaration of 3 - 2 packages of 5
- If a single package is involved, reference to part of one must be made opposite the number of declarations involved.

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- 1st declaration of 2 - part of 1 package
- 2nd declaration of 2 - part of 1 package
- Note: This box must be left blank on the SAD 501, continuation sheets.
- When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.

● **NUMBER & TYPE OF PACKAGES:**

- **First sub box:** This box is currently not utilised, but the declaration will not be rejected if the number of packages, for the full consignment, is reflected in words in this sub box.
- **Second sub box:** In the case of FCL containers the number of packages needs to be reflected.
- **Third sub box:** If the consignment consists of only one package or a FCL container and is cleared for different purposes the word "part of one" must be entered in the third sub box.
- **Note:** These boxes must be left blank on the SAD 501, continuation sheets.

● When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.

● **CONTAINER NUMBERS:**

- In the case of containerised cargo, the complete container number, including the alpha prefix and check digit or alpha end-characters must be reflected.
- The correctness of container numbers will be validated according to the prescribed ISO container number validations. Details of the ISO container number check are as follows:
 - The container number consists of 11 characters
 - The 4th character must be a “U”
 - The 11th character is the check digit. Characters 1-10 are used to determine the check digit and this is done as follows:
 - Characters 1-4 (alpha) are given a numeric value starting with A as 10 and ending with Z as 38. Numbers 11; 22 and 33 are omitted, as they are dividable by 11. The numeric characters 5-10 retain their values. For example HARU2103757 becomes 10-10-29-32-2-1-0-3-7-5. Each of the first 10 characters is multiplied by the power of 2 related to their position and each sum is added to a total, e.g.

18	*	1	=	18
10	*	2	=	20
29	*	4	=	116
32	*	8	=	256
2	*	16	=	32
1	*	32	=	32
0	*	64	=	0
3	*	128	=	384
7	*	256	=	1 792
5	*	512	=	2 560
	*	Total	=	5 210

5210 ÷ 11 = 473.7

- The remainder, 7 is the check digit. In the event of the remainder being 10 the check digit is 0.
- In the event of a container being cleared which consists of a non-ISO container number the prefix “NONU” followed by a hyphen and then the non-ISO container number, for example NONU-AAAA1234567.
- **Notes:**
 - If the space for the container numbers is insufficient, the information may be supplied on the SAD 507 form.

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- This box must be left blank on the SAD 501, continuation sheets.
- When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.

• **DESCRIPTION:**

- A description of the goods as required by Section 40(1) of the Act must be inserted here. **[M]** If the space is insufficient, the description box of the next item may be used with an endorsement to the effect that the description is being continued from the previous item. If this is done, the remaining boxes of the continuation item must be left blank.
- If it is required that the rebated amount of customs duty or duty iro Part 2B of Schedule No. 1 be reflected on the declaration, these amounts must be inserted in the description box of the declaration item to which they relate.
- When motor vehicles are cleared the under-mentioned information is mandatory:
 - engine number;
 - chassis number
- If multi-item clearances are made in respect of Schedule 3 clearances and all the items are cleared for the same industry, the declaration required iro Section 75(9) of the Act need only be made in this sub box for item 1 (one). The endorsement must read: "All goods covered by this declaration are for use in the Industry".
- The full mathematical calculation of the 0.25 per cent loss allowance, allowable in terms of section 75(18)(b)(i) of the Customs and Excise Act 91 of 1964, on unpacked spirits removed between customs and excise warehouses per declaration (purpose code ZIB) and received and entered into such warehouses per re-warehousing declaration (purpose code ZRW) as well as the actual volume to be entered into such receiving warehouse accounts must be reflected on the mentioned re-warehousing declaration by the receiving warehouse licensee. The full mathematical calculation, on unpacked spirits, must be conducted as follows,
- Quantity removed as per bill of entry (ZIB)LAA (Litres absolute alcohol)
Less 0.25% loss allowance in terms of section 75(18)(b)(i).....LAA = Quantity
entered into warehouse per bill of entry (ZRW)LAA.
- The under-mentioned wording for unpacked spirits must be reflected beneath the commodity description in the “Description” box on the mentioned re-warehousing declaration:

Description			
B/E (ZIB) quantity	LAA less 0.25%	LAA = B/E (ZRW)	
quantity	LAA		

5.1.35BOX 32 – ITEM NO

32. Item No
1

- On every declaration the items must be numbered consecutively. The item numbers on declarations will always start with 1 and the item number of the first item on the first continuation sheet will be 2. **[M]**

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5.1.36 BOX 33 – COMMODITY CODE

33. Commodity Code			
999999990(1)	19610	118.35	

- **First sub box: Schedule 1 Part 1**
 - The full commodity code (tariff heading), as it appears in part 1 of Schedule No.1, with the exception of cases, such as the household effects mentioned below, must be filled in the first sub box. The check digit (the figure that appears in a separate column after the tariff heading) must also be inserted in this box. **[M]**
 - When personal effects or household effects are cleared, irrespective of the purpose, 99.99.99.90(1) and 99.99(8) respectively must be used in lieu of tariff headings. **[M]**

- **Second sub box:**
 - If ordinary levy is payable then the ordinary levy item (196.10 or 196.20) must be inserted in this box. **[M]** If applicable. Please note that when goods are liable to ordinary levy the abbreviation “OLI” must be inserted in the second sub box of box 37.

- **Third sub box: Schedule 1 P2A / B**
 - For goods subject to Sch. 1P2A / B the item and subheading as it appears in part 2A / B of Schedule No. 1 must be inserted in this box, e.g. 118.35. **[M]** If applicable.
 - When declaring **Environmental Levy, Fuel Levy and Road Accident Fund** on the excise account the applicable items **must** be reflected in this sub box on the declaration. **[M]**
 - When declaring **Environmental Levy, Fuel Levy and Road Accident Fund** at time of importation the applicable items **must not** be reflected in this sub box on the declaration.

- **Forth sub box: Anti Dumping or countervailing duty, Schedule 2**
 - For goods subject to anti dumping or countervailing duty the Schedule 2 item and code, as it appears in Schedule 2 must be inserted in this box, e.g. 215.02.01.06.60. The first 5 digits represent the schedule 2 item, the next 4 digits the code and the last 2 digits the check digit. **[M]** If applicable.
 - Please note that if countervailing duty is payable then the abbreviation “CVI” must be inserted in the first sub box of box 37.

5.1.37 BOX 34 – COUNTRY OF ORIGIN CODE

34. COC GB

- The applicable two-character alphabetic code allocated to the relevant country of origin must be entered in this box. The country of origin is not necessarily the same as the country of export. When it is not possible to establish the country of origin in terms of the Act, the general country code "ZNC", allocated for this purpose, must be used. **[M]**

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5.1.38 BOX 35 – GROSS MASS KG

<p>35. Gross Mass (KGS)</p> <p>450,00</p>
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- Enter the gross mass in this box. It should be noted that the “gross mass” **for the full consignment must only be reflected on the first item**, of the SAD 500 and not for each item on the SAD 501.
- Figures must be used for entering the gross mass and must always be reflected to two decimals, e.g. 123,89.
- If a consignment is cleared on more than one declaration the gross mass of the consignment should be apportioned on a pro rata basis.
- When goods are cleared with any purpose code starting with an “X” or “Z” this box must be left blank.

5.1.39 BOX 36 – PREFERENCE [R]

- This box is currently not utilised.

5.1.40 BOX 37 – CUSTOMS PROCEDURE CODES (CPC)

37. CPC	
CVI	OLI

- First sub box – If countervailing duty is payable then the abbreviation “CVI” must be inserted in this sub box. **[M]** If applicable.
- Second sub box - If ordinary levy is payable then the abbreviation “OLI” must be inserted in this sub box. **[M]** If applicable.

5.1.41 BOX 38 – NET MASS KG

- This box is currently not utilised. **[R]**

5.1.42 BOX 39 – QUOTA

- This box is currently not utilised. **[R]**

5.1.43 BOX 40 – SUMMARY DECLARATION / PREVIOUS DOCUMENT

<p>40. Summary Declaration / Previous Doc</p> <p>321 20051230 99 10</p>
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- Previous document – Declaration details for any previous Customs procedure relating to the goods:

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- The quantities required in terms of the relative tariff heading / rebate item, must be entered here (always reflected to two decimals). These quantities must be reflected in the units specified in the tariff. Provision is made for three different quantities per declaration item / entry line in case different quantities are required for statistical, duty calculation or classification purposes. If duty and classification calculations depend on elements such as size, relative density, etc., the expression "Quantity", for the purpose of this form, shall include these elements. If more than one quantity is required, the first line / item of this box must be utilised for the statistical quantity, the second for the duty quantity and the third for the classification quantity. If the same quantity is used for different purposes, it need not be repeated. See Annexure for Supplementary Units.
- **Note:** It should be noted that irrespective of the type of quantity required in terms of the relative tariff heading / rebate item it should always be filled in the first quantity sub box. For example, if only the classification quantity is required it should be inserted in the first sub box and not the third sub box. This requirement also applies to clearers who submit declarations particulars on magnetic media or by means of electronic data interchange (EDI) for reading into the CAPE system.
- If an article and parts therefore are both classifiable under the same tariff heading and the statistical code required is "units", the article and parts must not be entered on the same item when cleared. The parts must be entered as a separate item and the statistical quantity must be entered as "NX".
- Wherever the tariff code in respect of Part 2A of Schedule no. 1 requires the statistical unit to be entered as 100 as is the case with item 104.20.10 for example, the quantity and code box must be completed as "100,00" and "LA".
- Wherever a tariff heading requires the statistical unit to be entered as one type but another type is used for record keeping purposes in licensed warehouses, both units may be entered in these boxes. In the event of all three lines being utilised for other units as required by law, the additional units used for record keeping purposes may be entered in the description box. **[M]** - Where applicable

5.1.45 BOX 42 – CUSTOMS VALUE

<p>42. Customs Value (FCY)</p> <p>23 000</p>

- Import – Customs value - The value for customs purposes calculated in terms Section 65(1) read with Section 66 adjusted in terms of section 67 of the Customs and Excise Act must be entered here.
- Excise – Customs value - The excise value for customs purposes calculated in terms Section 69 of the Customs and Excise Act must be entered here.
- Only full rand value must be entered and fifty cents is considered to be less than half of a rand.
- See paragraphs 4.23 and 4.24 for Cost of Repair and intellectual values respectively. The minimum value is one rand. **[M]**

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5.1.46 BOX 43 – VALUE METHOD

43. Value Method N1

- The appropriate valuation code as described in Rule 66.03 to 66.05, e.g. N1 must be inserted in this box – the valuation code is only inserted in this box of the first item, which would then be regarded as applicable to the whole consignment. **[M]**
- This box must be left blank if:
 - a value determination number is reflected in the additional information box;
 - the goods are removed in bond to a destination within the Common Customs Area;
 - the goods are removed in transit to a destination outside the Common Customs Area; or
 - when goods are cleared with any purpose code starting with an “X” or “Z”.
- This box must be left blank on the SAD 501, continuation sheets.

5.1.47 BOX 44 – ADDITIONAL INFORMATION / PRODUCED DOCUMENTS

44. Additional Information	License Number IPCDTI2006 534	Deducted Value VDN 123456	Deducted Quantity VTE 123456	Ex warehouse Code JHB OS 12345
Produced Documents	1	VDN 123456	VTE 123456	PPL 13345
Removal in Bond (RIB) No, Date & Office		Rebate code		

- Any additional information relevant to a declaration item, which is required, must be entered in these various sub boxes –
 - **First three sub boxes - License Number / Deducted Value / Deducted Quantity**
 - The abbreviation “IPC” together with the Import Permit number must be inserted when the commodity imported is subject to import permit control. The import permit number declared must be in the exact format as it appears on the permit itself. (Example IMP2004/00001). The box would thus reflect the permit as follows – IPCIMP2004/00001. Only one Import Permit may be used for one declaration item.
 - Adding machine slips', reflecting the total actual prices of the relevant items written off into the permit must be attached to the original declaration.
 - Sub boxes “Deducted Value” and “Deducted Quantity” must be left blank.
 - **Fourth sub box - EX Warehouse Code.**
 - The warehouse number from which the goods are to be removed must appear here. The number consists of a maximum of 11 characters of which the first three (alphabetic) indicate the customs district office. The next two or three (alphabetic) the type of warehouse, e.g.

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storage (OS) special storage (SOS), manufacturing (VM), etc. and the next five characters (numeric) reflect the number or the warehouse. This box must be left blank on the SAD 501, continuation sheets.

- **Fifth sub box - To be coded** - The box is only for exports, see exports. Please note that the wording "To be coded" must not be printed on the SAD form.
- **Sixth sub box - Value Determination No.** The allocated value determination number as applicable for the consignment must be inserted in this box. Please note that the wording "Value Determination Number" must not be printed on the SAD form.
- **Seventh and eight sub boxes - Other Additional Info** - Please note that the wording "Other" Additional Info) must not be printed on the SAD form.
 - When one of the under-mentioned preferences is claimed then the abbreviation "ROO" and the reference number of the preference (if applicable) must be inserted in this box.
 - SA/EU Free Trade Agreement (EUR)
 - SADC Free Trade Agreement (SAD)
 - European Free Trade Association (EFTA) (operational only from 1/1/2007)

ROO | **ZW98745321**
or
ROO |

- The abbreviation "**SEN**" together with the particular note number of Part 4 of Schedule No. 1 must be inserted when goods are exempted from the payment of surcharge, e.g. "**SEN**" 7(m) in respect of aircraft classifiable within tariff heading 8802.
- The abbreviation "**SEC**" (Surcharge Exemption Certificate) together with the particular certificate number must be inserted when goods are exempted from the payment of surcharge.
- The abbreviation "**INT**" (Intellectual Value) and the value must be inserted in all cases where the actual price is higher than the customs value. The value for the goods must be inserted in box 42 and the actual price in box 46. The value in box 42 will be used for duty calculation, if required by the tariff. See paragraphs 4.23 and 4.24 for and intellectual values respectively.
- If the Commissioner for Inland Revenue granted VAT Exemption for goods forwarded unsolicited and free, the Code **VTE** (Value-Added Tax Exemption), and the reference number and date of such permission must be reflected in this box.
- If the Controller granted substitution and the importer elects not to pay the VAT a second time the code **VTE** (Value-Added Tax Exemption), and the reference number and date of the Controllers permission must be reflected in this box.
- If the duty on the goods is rebated in terms on the submission of a Duty Credit Certificate, the abbreviation "**DCC**" together with the Duty Credit Certificate number must be declared per declaration item. In addition to this the "abbreviation "**DCV**" together with the duty rebated must also be declared per declaration item. The duty rebated need to reflect the rand value only. Please note that only one Duty Credit Certificate may be used per one declaration item.
- The abbreviation "**POL**" (Permit Ordinary Levy (exemption)) together with the particular permit number must be inserted in this box when goods are exempted from the payment of ordinary levy.
- The abbreviation "**COR**" (Cost of Repair) must be inserted. See paragraphs 4.23 and 4.24 for Cost of Repair and intellectual values respectively.
- The abbreviation "**BND**" and amount that represents the duty and /or tax when goods are removed in bond must be inserted in this box. If goods are removed in bond by road (purpose codes WH/WE/RIB/RIT/XIB/XRW), the total amount of the duty and VAT, per item to be lodged as security needs to be inserted in this sub box. If the commodity does not attract any duty or VAT, the amount should be reflected as zero.

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- The abbreviation "PPL" and the amount must be inserted per item, when a provisional payment is lodged to cover:
 - Duty (excluding VAT) pending the outcome of a dispute, which has arisen with regard to increased or new duties;
 - The payment in lieu of a dumping or countervailing duty.
- If the rebate of the duty is subject to the submission of an Import Rebate Credit Certificate, the abbreviation "RCC" together with the Import Rebate Credit Certificate number must be declared per declaration item. The Import Rebate Credit Certificate number must be declared in the following format viz. a three character alphabetic code to declare the type of certificate followed by the certificate number. The type on certificate depends on the commodity exported to obtain the certificate and the three character codes are the following:

EXPORT BASED ON	CODE
Light Motor Vehicle	LVE
Medium & Heavy Motor Vehicle	MHV
Automotive Component & Accessories	ACO
Automotive Tooling	ATO
Light Motor Vehicles without Engine or Gearbox	LEG

- In addition to the declaration of the "RCC" the abbreviation "RCV" together with the value rebated must also be declared per declaration item. The "RCV" value is to be determined in terms of note 1 (ii) to rebate item 460.17. In layman's terms this means that if specified motor vehicles are imported and the Import Rebate Credit Certificate used is earned from the exportation of anything else other than light motor vehicles, the rebate will be full duty less 40%. In this case the "RCV" will be the customs value plus 66.6666%. In all other cases the "RCV" will be equal to the customs value on the applicable declaration item. The value rebated must reflect the rand value only. Please note that multiple Import Rebate Certificates may be used on one declaration item. The "RCV" must however be followed by the applicable "RCC".
- **Note:** If the space for the additional information is insufficient, the information must be supplied on the SAD 507 form.
- **Ninth sub box - Removal in Bond (RIB) No., date and office:**
 - If the consignment concerned was removed in bond, the final number, date of declaration and the three-character code of the district office where the declaration was accepted must be entered in these sub boxes. The date should be entered in century, year, month, and day sequence. In this connection it should be noted that in respect of consignments removed in bond from BLNS countries these territories are for procedural purposes regarded as district offices and as such the applicable three-character code should be used.
 - These boxes must be left blank on the SAD 501, continuation sheets.
- **Tenth sub box - Rebate code**
 - If goods are cleared under a rebate of duty in terms of Schedule 3, or Schedule 4, the relevant rebate item and rebate code must be inserted in this sub box, e.g. 317.02.02.00.04. Please note that the tariff heading should not be entered as part of the rebate item or code. First 5 digits contain the rebate item, the next 4 digits the rebate code and the next 2 digits the check digit. **[M]** where applicable
 - If it is intended to apply for a specific drawback or refund or rebate in terms of Schedule No. 5/6 to the Act, the relative drawback, refund or rebate item, code and check digit must be entered here. First 7 digits contain the rebate item and the next 4 digits are zero filled. **[M]** where applicable
 - If goods are cleared under a reduced rate of duty in terms of the trade agreement between the RSA / Southern Rhodesia (Zimbabwe), the relevant H.S. Code and subheading number, appearing in Column II, E.G. 6104.00 (A), and designation of goods, if any appearing in

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Column III, E.G. (A)(1)(a), must be inserted in this box. However, if goods are cleared in terms of the RSA / Malawi Trade Agreement the only particulars to be inserted in this box is the four-digit tariff heading, e.g. 61.04.

5.1.48 BOX 45 – OTHER QUANTITY

45. Other Quantity	
20000,00	BR

- The countable quantity required for Warehouse Inventory Management must be entered here in respect of all declarations with a purpose codes WH/WE/XDP/XRW/XIB/XGR/XOL. Please note that irrespective of the quantities and codes declared in box 41. "Supplementary Units", the countable quantity should always be declared in this box. See Annexure SC-CF-04-A4 Other Quantities. **[M]** Where applicable
- The purpose of this box is to declare a quantity specifically for stock taking purposes. An example will be textiles where the statistical quantity required is kilograms (KG) and a classification quantity required is area in square meters (SM). The wholesale packaging of textile fabric will most probable be rolls and therefore the amount of rolls must be declared in the "Other quantity" box with the applicable countable quantity code of "RO". Please note that the provision in terms of Section 20 (6) of the Customs and Excise Act which clearly indicate that goods packed for retail sale shall not be entered for storage in a storage warehouse unless they are packed in outer containers normally used in the wholesale trade in respect of such goods still apply. In these cases the countable quantity will be the outer containers normally used in the wholesale trade. **[M]** If applicable.

5.1.49 BOX 46 – STATISTICAL VALUE

46. Statistical Value	
23100	

- The actual price as defined in Rule 38.05 must be entered in this box to the nearest rand. If the goods are supplied free of charge "NC" must be entered in this box. See paragraphs 4.23 and 4.24 for Cost of Repair and intellectual values respectively. **[M]**

5.1.50 BOX 47 – CALCULATION OF DUTIES AND TAXES

47. Calculation of Duties and Taxes	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
	CD			312,68	
	ADV	27324	VPB	273,24	
	VAT	100	ATV	14,00	
	RAF	369			
	FUL	899			
	Total			599,92	

- Notes:**
 - The DUTIES / TAXES payable per tariff heading / rebate item must be reflected in the order of customs duty, excise duty, Sch. 1P2B, and VAT. It should be noted that irrespective of the type of duty / tax payable in terms of the relative tariff heading / rebate item it should always be filled in the

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first sub box. For example, if only VAT is payable it should be inserted in the first sub box and not the forth sub box.

- In the case of goods which are free by tariff, the word "FREE" need not be reflected in these boxes.
 - Please see paragraph 4.25 in this manual as to how the duties / levies for fuel products must be reflected in the respective columns below.

- The following information is only required when duties and / or taxes are payable on the goods so declared:
 - **Type (Duty/Tax type)**, insert duty or tax code, e.g. VAT, FUL, RAF, etc. See List of Duty / Tax types listed below. **[M] If applicable.**
 - **Duty/Tax base**
 - The values on which VAT (old ATV) and duty in terms of Part 2B of Schedule No. 1 (old VPB) is payable must be inserted in this box.
 - If the commodity attracts Environmental Levy (ELV), the environmental levy payable must be declared in this box. The abbreviation "ELV" must be reflected in the "Type" sub box of box 47 for each item of the declaration. The revenue must be calculated to the nearest cent and R 3,69 must be declared as 369. Please note that the amount will always be a numeric value and in the case of electronic submissions should be submitted with leading zeros. In addition to this requirement the Environmental Levy due must also be declared with the customs duty due on the applicable item of the declaration.
 - **Rate** – This sub box will be utilised to indicate the abbreviations for the value on which the duties / taxes are calculated.
 - If VAT is payable on the commodity then the abbreviations **ATV** must be reflected in this sub box, opposite the value.
 - If Sch. 1 Part 2 B is payable on the commodity then the abbreviation VPB must be reflected in this box, alongside the Sch. 1P2B value.
 - **Amount** - The total amount of VAT, customs duty payable in terms of Schedules 1 Part 1, 1 Part 2A, 1 Part 3, 1 Part 5, 1 Part 8 and Schedule 2 or any non-rebated duty payable in terms of Schedules 3 and 4 to the Act or the duty calculated in terms of the Trade Agreements in respect of goods entered on a single item of a declaration, must be entered in this box. If fuel levy, environmental levy or road accident fund is payable then these amounts must be included in the customs duty amount. The duty / tax must be calculated to the nearest cent. **[M]**
 - **Notes:**
 - In addition to reflecting the amount of Environmental Levy separate in the box "Duty / Tax base" the amount must be declared with the other customs duties due in the amount column.
 - VAT is payable on all imports and goods entering the country from the BLNS countries, except those exempted in terms of section 13(3) of Schedule No. 1 to the VAT Act and those destined for consignees in the BLNS countries.
 - **Method of Payment [MP] Code** – This box is currently not utilised. **[R]**
 - **Total** – The total amount of duties and taxes payable for this item of the SAD 500, must be inserted here.

- **Note:** If more than one "other type" of payment (POF, WAF & POW) for the SAD is to be made, the individual amounts for each type of other payments must be indicated in these boxes for item one. The total amount payable for other payments must be conveyed to the "Summary of Total duties and Taxes" as one total for "Other".

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- The relevant tax types are listed below.

CODE	DESCRIPTION
ADD	Anti-Dumping Duty
ADV	Ad Valorem Duty
CD	Customs Duty
CV	Countervailing Duty
ELV	Environmental Levy Value
EXC	Excise Duty
FUL	Fuel Levy
OL	Ordinary Levy
POF	Post Office Fees
POW	Post Office Wharfage
RAF	Road Accident Fund
SCD	Specific Customs Duty
STA	Sales Tax
SUR	Surcharge
VAT	Value-Added Tax
WAF	Wharfage

5.1.51 SUMMARY OF TOTAL DUTIES AND TAXES

Summary of Total Duties and Taxes			
Total Duties & Taxes		599,92	
Amount Overpaid			
Amount Underpaid			
Other			
Total Payable		599,92	
Guarantee	Code	PPS	Amount 23000

- Enter summary information for all declaration items.
 - **TOTAL DUTIES & TAXES** – The total of the different duties and taxes (VAT) payable in respect of this declaration must be inserted in this sub box. This might be the total as reflected on the SAD 500 or the last SAD 501.
 - **AMOUNT OVERPAID** – This box may only be used if the declaration is supported by an Excise account. The amount entered in this box should never exceed the total amount payable in respect of a declaration. This amount must be deducted from the “Total Duties & Taxes” reflected above.
 - **AMOUNT UNDERPAID** – This box may only be used if the declaration is supported by an Excise account. This amount must be added to the “Total Duties & Taxes” reflected above.
 - **OTHER** – The total of the different other payments must be inserted in this sub box. The total amount of other payments (POF WAF & POW) must be calculated and conveyed to the “Summary of Total duties and Taxes” as one total for “Other”.

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- **Notes:**

 - These other payments are only applicable to goods, which are imported by post or transferred to the State Warehouse and then cleared from there. The amounts are shown separately on the declaration because they must not be included in the value for VAT or Schedule No. 1 Part 2B purposes.
 - If more than one "OTHER PAYMENT" is involved in respect of one consignment only one payment must be reflected on the applicable declaration and the other payment(s) on an additional bill of entry (form DA 490), submitted in a separate pink folder.
- **TOTAL PAYABLE** – The total amount payable in respect of a declaration must be inserted here. In cases where a declaration is presented in support of an excise account any amount underpaid on a previous account must be included in this amount. If an amount was overpaid during a previous month, this amount must be deducted from the "Total Payable".
- **GUARANTEE** – If goods are removed in bond by road, (purpose codes WH/WE/RIB/RIT/XIB/XRW) under cover of surety lodged by means of a provisional payment, the abbreviation "PPS" together with the amount, in rand, lodged must be declared in this box. The number and date of the provisional payment must be declared in box 57 on the SAD 502 or SAD 505.

5.1.52BOX 48 – ACCOUNT CODE

48. Account Code	
	D

- **First sub box – This sub box is currently not utilised. [R]**
- **Second sub box** - The clearer's preferred payment method code must be inserted in this sub box. The payment code can only be "C"; "F"; "D" or "V". (See Sections 5.13.10 and 5.13.14 in this manual) **[M]**

5.1.53BOX 49 – IDENTIFICATION OF WAREHOUSE / TIME LIMIT

49. Identification of Warehouse / Time limit	
DBN OS 32456	

- **First sub box – Identification of warehouse**
 - In instances where goods are entered for warehousing, the Customs and Excise client number allocated to the licensed warehouse must be entered here. The code consists of a maximum of 11 characters of which the first three (alphabetic) indicate the customs district office. The next two or three (alphabetic) the type of warehouse, e.g. storage (OS) special storage (SOS), manufacturing (VM), etc. and the next five characters (numeric) reflect the number of the warehouse.
 - In the case of a warehousing declaration presented by a person other than the licensee of the relevant warehouse, the licensee's permission for the goods to be deposited in his warehouse must be obtained on a letter head of the warehouse licensee and be submitted with the declaration. If the clearer is an accredited client then the permission letter must be retained by the clearer for audit purposes.
 - Goods removed in bond to the BLNS countries must be moved to a Customs and Excise Warehouse. In all case where goods are moved to a warehouse the warehouse number must be reflected in this box. **[M]**

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- **Second sub box - Time Limit**
 - This sub box is currently not utilised. [R]

5.1.54 DECLARATION

- The declaration should in all instances be completed by inserting the full name of the person signing the declaration in the first item, and the name of the company on whose behalf the signatory acts and identifying the company as being the clearing agent, importer or rebate user (as the case may be) must be inserted in the second line. This means that if a clearing agent is not involved with the declaration the name of the importer on whose behalf the signatory acts, must be inserted in the second line. The words “(Agent)” must be deleted.
- To be signed by a responsible person representing the importer, rebate user, or the importer’s clearing agent [M]
- **Note:** The “ID Number” is not required and therefore may be left blank. [O]

5.1.55 FOR OFFICIAL USE

For Official Use

- This box will be utilised to indicate any additional instructions which the Controller / Branch Manager may wish to convey to the client.
- **Note:** It is acceptable if any **one endorsement** is reflected in this box to avoid the submission of a SAD 507 reflecting only one endorsement. This therefore means that if more than one endorsement is required, a SAD 507 must be completed and submitted with the SAD 500.

For Official Use
 DA 59 PRODUCED
or
 PP (Provisional Payment) LODGED PENDING

or
 Blueprint/illustration/drawing/plan/illustrated and descriptive literature is attached.

5.2 SAD 501 – CUSTOMS DECLARATION FORM (CONTINUATION SHEET)

SAD 501 – Customs Declaration Form (Continuation Sheet) must be completed if more than one item segment is declared;

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5.2.1 BOX – IMPORTER OR EXPORTER

1. Importer / Exporter ABC Stores of Africa	<table border="1"> <tr> <td>TIN</td> <td>12345678</td> </tr> </table>	TIN	12345678
TIN	12345678		

- Enter the name and the Customs and Excise client number (TIN) of the Importer / Exporter as reflected in box 2 or 8, as applicable, on the SAD 500 declaration. **[M]**
- If a Customs and Excise client number has been allocated to the client, this number must be inserted in the “TIN” sub box. **[M]**

5.2.2 OFFICE CODE

Office Code JHB

- Enter the Customs office alpha code where the goods are cleared (presented and processed) as reflected in box “A Office Code” on the SAD 500 declaration. **[M]**

5.2.3 BOX 3 – FORMS

3. Forms 1 3

- This box is for the number of the particular page and the total number of forms used for this clearance. For example, for a transit declaration consisting of 4 separate items, the details of one Tariff item are on the first page, three Tariff items are on the second page and the transit control on the third page. Therefore there are three sheets - 1/3, 2/3 and 3/3. In the example the information as reflected in the sub boxes for the different forms must be inserted in the relevant boxes (box 3 for forms SAD 500 and SAD 501 and box 52 on form SAD 502). **[O]**

EXPLANATION	INFORMATION TO INSERT ON SAD	
	FIRST SUB BOX	SECOND SUB BOX
SAD 500 - Customs Declaration form = 1	1	3
SAD 501 - Customs Declaration form (Continuation Sheet) = 2	2	3
SAD 502 - Customs Declaration form (Transit Control) = 3	3	3

5.2.4 BOX – REGISTRATION NUMBER AND DATE

Registration No & date 12345 20060123

- **Paper based documents – Customs capture the declaration**
 - In order to ensure that the SAD 500 and SAD 501 could still be linked the client must, on receipt of the SAD 500, insert the final number and date allocated to the SAD 500 in this box. **[M]**

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- **Electronic Data Interchange (EDI) – Accredited and Non-accredited clients**

- The client submitting declarations via EDI must insert the serial number allocated to the SAD 500 in this box. **[M]**

5.2.5 BOX 7 – DECLARANT REFERENCE

7. Declarant Ref

- This box is reserved for the declarant’s own use. The information reflected on the SAD 500, if any, must be inserted in this box. **[O]**

5.2.6 BOX 31 TO 46 – VARIOUS DESCRIPTIONS

- The content required for these boxes are the same as prescribed in the evenly numbered boxes for imports.
- Provision is made for three additional items per declaration.

5.2.7 BOX 47 – CALCULATION OF DUTIES AND TAXES

47. Calculation of Duties and Taxes	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
	VAT	100		14,00	
	ADV	27324		273,24	
	CD			312,68	
	RAF	369			
	FUL	899			
Total on first item of this page				599,92	

- The information required in the boxes “Type”, “Duty/Tax base”, “Rate”, “Amount”, “MP” and “Totals” are the same as prescribed under the heading “Calculation of Duties and Taxes” on the SAD 500.

- **Summary information for all the declared items**

TYPE	AMOUNT	MP
VAT	14,00	
ADV	273,24	
CD	312,68	
Grand Total for all Pages	599,92	

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- Please note that the above information is mandatory on the last SAD 501 and optional for any SAD 501 forms in between the SAD 500 and last SAD 501.
 - **TYPE** – Insert the different Duty / Tax type codes in this sub box, e.g. VAT, CD, etc. **[M]**
 - **AMOUNT** – The total amount payable per duty / tax type, for all the previous items to this point must be inserted in this sub box next to the relevant duty / tax type code.
 - **Method of Payment [MP]** – This box is currently not utilised. **[R]**
 - **GRAND TOTAL FOR ALL PAGES** – The total amount payable in respect of a declaration, at this point must be inserted here. This amount on the last SAD 501 must be carried forward and inserted in the box “Total Duties & Taxes” on the SAD 500.

5.3 SAD 502 – CUSTOMS DECLARATION FORM (TRANSIT CONTROL)

5.3.1 GENERAL

- This section explains the information required for a transit movement. In most cases the boxes are identical for commencement country, both transit countries and country of final destination.
- The SAD 502 - CUSTOMS DECLARATION FORM (Transit Control) is designed for use in clearance of goods in transit or goods moving from a warehouse facility across the RSA borders. The numbered boxes must be completed by the declarant and the unnumbered boxes will be completed by the relevant customs administrations. The boxes that are not applicable to the movement will remain blank.
- In most cases the boxes are identical for commencement country, both transit countries and country of final destination. Please note that the information required by the different customs administrations may differ and the clearer / remover must adhere to the requirements of the applicable customs administration. The information described in this manual is as per the requirement of SARS irrespective if SARS: Customs is the “Country of Commencement”, “Transit Country” or “Country of Destination”.

5.3.2 BOX 50 – IMPORTER OR EXPORTER

50. Importer / Exporter ABC Stores of Africa	TIN	12345678
	BSIC	441902345

- Enter the name and the Customs and Excise client number (TIN) of the Importer / Exporter as reflected in box 2 or 8 as applicable on the SAD 500 declaration. **[M]**

5.3.3 BOX 51 – OFFICE CODE

51. Office Code JHB

- Enter the Customs office alpha code where the goods are cleared (presented and processed) as reflected in box “A Office Code” on the SAD 500 declaration. **[M]**

5.3.4 BOX 52 – FORMS

52. Forms 1 3

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- This box is for the number of the particular page and the total number of forms used for this clearance. For example, for a transit declaration consisting of 4 separate items, the details of one Tariff item are on the first page, three Tariff items are on the second page and the transit control on the third page. Therefore there are three sheets - 1/3, 2/3 and 3/3. In the example the information as reflected in the sub boxes for the different must be inserted in Box 52 of this page. **[M]**

EXPLANATION	INFORMATION TO INSERT ON SAD	
	FIRST SUB BOX	SECOND SUB BOX
SAD 500 - Customs Declaration form = 1	1	3
SAD 501 - Customs Declaration form (Continuation Sheet) = 2	2	3
SAD 502 - Customs Declaration form (Transit Control) = 3	3	3

5.3.5 BOX 53 – REGISTRATION NUMBER AND DATE

53. Registration No & date 12345 20060123

- **Paper based documents – Customs capture the declaration**
 - In order to ensure that the SAD 500 and SAD 501 could still be linked the client must, on receipt of the SAD 500, insert the final number and date allocated to the SAD 500 in this box. **[M]**
- **Electronic Data Interchange (EDI) – Accredited and Non-accredited clients**
 - The client submitting declarations via EDI must insert the serial number allocated to the SAD 500 in this box. **[M]**

5.3.6 BOX 54 – DECLARANT REFERENCE

54. Declarant Ref

- This box is reserved for the declarant's own use. The information reflected on the SAD 500, if any, must be inserted in this box. **[O]**

5.3.7 BOX 55 – COUNTRY OF COMMENCEMENT

55. Country of Commencement DE

- Enter the two alpha character country code where the transit procedures begin, e.g. DE. **[M]**

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5.3.8 BOX 56 – GUARANTOR CODE AND NAME

56. Guarantor code and name ABC Stores of Africa 39 Under street, Durbanville, Cape Town, 1234 TIN 12345678

- Enter the name, physical address and Customs and Excise client number of the consignor, remover of goods or warehouse licensee who lodges some sort of surety and undertakes full liability for the movement of the consignment. **[M]**
- Security may be in the form of a cash deposit (PP) or a surety bond. If goods are removed in bond by road (purpose codes WH/WE/RIB/RIT/XIB/XRW) under cover of:
 - **A Consigner Bond** - the Customs and Excise client number and name of the consignor must be inserted in this box.
 - **A Road Bond** – the Customs and Excise client number and name of the Licensed Remover must be inserted in this box.

5.3.9 BOX 57 – BOND NUMBER

57. Bond number
A

or

57. PP No. & Off. code	
2342/06	CTN

- If goods are removed in bond by road (purpose codes WH/WE/RIB/RIT/XIB/XRW) under cover of a Consigner Bond the bond number (A, B, etc as allocated by Customs) or the provisional payment number (including financial year) and office where PP was lodged (e.g. 2342/06 CTN) must be reflected in this box. The provisional payment number and office must be entered in cases where a cash deposit is lodged with Customs. **[M]**

5.3.10 BOX 58 – GUARANTEE TYPE [M]

58. Guarantee type
BHR

or

58. Guarantee type
PPS

- If goods are removed in bond by road (purpose codes WH / WE / RIB / RIT / XIB / XRW) the under-mentioned codes must be inserted to reflect the surety type:
 - BHR – consignor bond lodged
 - PPS – provisional payment lodged
- If the remover (licensed remover or warehouse licensee) moves the cargo with own surety (remover or warehouse bond), then this box must be left blank.

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5.3.11 BOX 59 – REMOVER CODE AND NAME

<p>59. Remover code and name Best Transporters 42 Top Street, Colesberg, 1234 TIN 12345678</p>

- Enter the name, physical address and Customs and Excise client number of the firm undertaking the removal in bond in this box. This is the entity that undertakes full liability for the movement of the consignment. **[M]**
- In the case of a declaration with a purpose code “XIB” or “XRW” and the goods are removed by road transport, the Customs and Excise client number, name and physical address of the licensed remover responsible for the transportation of the goods must be inserted in this box.
- The removal of goods in bond by a licensed remover is however exempt in the following instances:
 - In the case where the goods are removed by a foreign haulier which will not be licensed in the RSA. However, the clearing agent presenting the declaration will be responsible for the removal and therefore the clearing agent Customs and Excise client number, name and physical address should be declared in the remover Customs and Excise client number and name box. These consignments must always be moved under cover of some surety (consignor bond or provisional payment) which should be declared in boxes 56 (guarantor Customs and Excise client number and name), 57 (bond number) and 58 (guarantee type). Foreign hauliers will only be allowed to move goods in and out of the Common Customs Area (SACU). This excludes removals between warehouses.
 - In the case where the goods are removed to a bonded warehouse and the physical remover of the goods is the owner of either the warehouse from where or the warehouse to which the goods are removed, the Customs and Excise client number and name of the warehouse licensee must be declared in the remover box. In these cases the removal of the goods will be under cover of the bond lodged by the warehouse owner at the time of the licensing of the warehouse and the remover need not be licensed.

5.3.12 BOX 60 – SUBCONTRACTOR REMOVER CODE AND NAME

<p>60. Subcontractor remover code and name Second Best Transporters 2 Bottom Street, Ceres, 2234 TIN 12345678</p>
--

- Enter the name, physical address and Customs and Excise client number of the subcontracting firm, undertaking the removal in bond on behalf of the main contractor – this is the firm that undertakes liability for the movement of the consignment. **[M]**

5.3.13 BOX 61 – OFFICE OF COMMENCEMENT

<p>61. Office of commencement PEZ</p>
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- Enter the three digit alpha code of the customs office of commencement where the transit of the goods starts. See Annexure SC-CF-04-A1 District Offices Alpha Codes. **[M]**

5.3.14 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- If a customs officer verifies the goods at the place and time of commencement then the under-mentioned information must be supplied
- The under-mentioned information would be completed by the Customs Officer at time of loading – Mandatory in cases where the movement must be conducted under supervision.
 - Verification
 - Officer who conducts the examination must indicate whether the verification was conducted.
 - Time limit
 - The office of commence must state the time limit allocated for the transit operation – what duration in days are allowed for the consignment to reach the final destination.
 - Seals
 - The officer conducting the examination must answer the questions with a “Yes” or “No” in the blocks provided.
 - On means of transport
 - On packages
 - Intact
 - Affixed
- **Notes:**
 - Imported power driven vehicles to be exported under own power from a customs and excise storage warehouse must be examined and the temporary permit verified prior to commencement of the journey. The officer must insert the permit number in this box just beneath the wording “Time limit”.
 - The officer at commencement must also endorse and sign three copies of the SAD 502 form with the statement as is required in terms of rule 18A.10(a)(iv).
 - At the customs and excise border post an officer must examine the vehicle and endorse two copies of the SAD 502 form, below the endorsement by the officer at commencement, with the prescribed statement.
 - Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section. **[M]**

5.3.15 BOX 62 – OFFICE OF EXIT

<p align="center">62. Office of exit BBR</p>

- In the case of a declaration, purpose code RIT the place of exit is mandatory. The district office alpha code where the goods will exit the RSA must be declared. It should be noted that in respect of consignments removed in bond (RIB) to or through the BLNS countries these territories are for procedural purposes regarded as district offices and as such the applicable three-character alpha code should be used.
- Enter the alpha Customs border office code through which the goods exit the country. **[M]**

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5.3.16 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- The under-mentioned information would be completed by the Customs Officer at place of exit – Mandatory in cases where the movement must be conducted under supervision.
 - Means of transport / packages with seals intact
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
 - Time limit
 - This box is currently not utilised. **[R]**
 - National transit requirements satisfied
 - If the transit must comply with certain National Transit Requirements, then the officer conducting the examination must ensure that these were complied with. **[M]**
 - Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section. **[M]**

5.3.17 BOX 63 – TRANSIT COUNTRY

63. Transit Country BWA

- Transit country means any country through which the cargo is moved in transit to final destination. Enter the country alpha code of the transit country in this box. **[M]**

5.3.18 BOXES 64 TO 68

- Requirements required as described in boxes 56 to 60.

5.3.19 BOX 69 – OFFICE OF ENTRY

69. Office of entry KFN

- Enter the Customs border office alpha code through which the goods first entered the transit country. If goods are in transit through the RSA and the entering office was Kopfontein, then “KFN” must be inserted here. **[M]**

5.3.20 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- Means of transport / packages with seals intact
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Time limit
 - This box is currently not utilised. **[R]**

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- Documents checked
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Additional seal numbers
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
 - If the answer is “Yes” then the additional seal numbers must be listed in the space provided. **[M]**
- Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section.

5.3.21 BOX 70 – OFFICE OF EXIT [M]

70. Office of exit KFN

- Enter the Customs border office alpha code through which the goods exit the country. If goods are in transit through the RSA and the exit office was Kopfontein, then “KFN” must be inserted here. **[M]**

5.3.22 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- Means of transport / packages with seals intact
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Time limit
 - This box is currently not utilised. **[R]**
- National transit requirements satisfied
 - The officer conducting the examination must state whether all the national requirement(s) which might be applicable was/were met. **[M]**
- Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section.

5.3.23 BOX 71 – TRANSIT COUNTRY [M]

71. Transit country BWA

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- Transit country means any country through which the cargo is moved in transit to final destination. Enter the alpha country code of the transit country in this box. **[M]**

5.3.24 BOXES 72 TO 76

- Requirements required as described in boxes 56 to 60.

5.3.25 BOX 77 – OFFICE OF ENTRY

<p>77. Office of entry KFN</p>

- Enter the Customs office alpha code through which the goods enter the country. If goods are in transit through the RSA and the office of entry was Beit Bridge, then “BBR” must be inserted here. **[M]**

5.3.26 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- Means of transport / packages with seals intact
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Time limit
 - This box is currently not utilised. **[R]**
- Documents checked
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Additional seal numbers
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
 - If the answer is “Yes” then the additional seal numbers must be listed in the space provided. **[M]**
- Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section.

5.3.27 BOX 78 – OFFICE OF EXIT

<p>78. Office of exit KFN</p>

- Enter the Customs border office alpha code through which the goods exit the country. If goods are in transit through the RSA and the exit office was Kopfontein, then “KFN” must be inserted here. **[M]**

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5.3.28 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- Means of transport / packages with seals intact
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Time limit
 - This box is currently not utilised. **[R]**
- National transit requirements satisfied
 - The officer conducting the examination must state whether all the national requirements were met. **[M]**
- Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section. **[M]**

5.3.29 BOX 79 – COUNTRY OF DESTINATION

79. Country of destination NAM

- Enter the alpha country code to which the goods are destined for. **[M]**

5.3.30 BOXES 80 TO 84

- Requirements required as described in boxes 56 to 60.

5.3.31 BOX 85 – OFFICE OF ENTRY

85. Office of entry BBR

- Insert the customs office alpha code of the place where the goods first entered the country. If goods are in transit through the RSA and the office of entry was Beit Bridge, then “BBR” must be inserted here. **[M]**

5.3.32 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- Means of transport / packages with seals intact
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Time limit
 - This box is currently not utilised. **[R]**

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- Transferred to office of final destination
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Transit operation completed
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section. **[M]**

5.3.33 BOX 86 – OFFICE OF FINAL DESTINATION

86. Office of final destination JHB
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- Means any port, inland or frontier Customs office of the final destination or where the transit operation ends. **[M]**
- If the goods are cleared for RSA and the place of final destination is Johannesburg, then the code “JHB” would be entered in this box.
- In the case of a declaration, purpose code RIB/RIT the port of destination in the case of a declaration purpose code RIT is mandatory. It should be noted that in respect of consignments removed in bond to or through the BLNS countries these territories are for procedural purposes regarded as district offices and as such the applicable three-character code should be used.

5.3.34 INFORMATION TO BE COMPLETED BY CUSTOMS OFFICER

- Means of transport / packages with seals intact
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- Time limit
 - This box is currently not utilised. **[R]**
- Documents checked
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**

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- Transit operation completed
 - The officer conducting the examination must answer the question with a “Yes” or “No” in the block provided. **[M]**
- The total amount of surcharge payable in respect of a bill of entry / declaration must be inserted here.
- Signature and date stamp
 - The Customs Officer conducting the examination of the movement of the goods must authenticate the outcome of the examination by signing and date stamping this section. **[M]**

5.4 SAD 504 – VOUCHERS of CORRECTION: BILL OF ENTRY (direct)

5.4.1 GENERAL

- The form SAD 504 must be printed in black ink on yellow paper.
- Form SAD 506 must be used as a continuation sheet in respect of forms SAD 504 but the fields "BROUGHT FORWARD" and "CARRIED FORWARD" on the continuation sheet must not be used.
- If the voucher of correction amends any of the particulars under the headings from “Purpose” up to and including “B / E Sight No.” and “Date”, the amended information must be inserted in the appropriate fields.
- The information reflected in the fields "Original B / E No.", "Date", "Assessment Date" and "Accepted At" must agree in all respect with the particulars of the original bill of entry / declaration.
- In the case of an amendment to an entry line / declaration item, the whole entry line / declaration item, including the fields that are to remain unaltered, must be filled in. The number of the appropriate line / item on the original bill of entry / declaration must be inserted in the "line" number field and the total number of lines being amended (including insertions) by the VOC must be indicated under the heading "Total Lines". If none of the entry lines / declaration items is being amended or declared the field "Total Lines" must be left blank.
- To add an entry line / declaration item to a bill of entry / declaration, the number following on the number of the last entry line / declaration / item used on the original bill of entry / declaration must be used in the "Line" field.
- To cancel a bill of entry line / declaration item only the following fields, if and where applicable, need to be completed and the word “CANCELLED inserted in the “Description” field:
 - Original line / item number
 - Country of origin
 - Tariff Code
 - Schedule 1 Part 1
 - Schedule 3 / 4
 - Trade Agreement
 - Schedule 2
 - Schedule 1 Part 2B

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- Quantity & Code
 - Statistical quantity & code
 - Duty Calculation quantity & code
 - Classification quantity & code
 - Countable quantity & code

- All totals iro value and duties, as they will appear after amendment by the VOC as well as the way they were entered on the original bill of entry / declaration, must be reflected in the fields provided and the differences, if any, suitably indicated. Underpayment and overpayment in duty should be indicated by inserting the abbreviations "U / E" and "O / E" respectively before the relative amounts in the "DIFFERENCES" fields. If a voucher of correction is passed to amend a bill of entry / declaration which have already been amended, care should be exercised that the "TOTALS AFTER CORRECTION" of the previous voucher of correction are reflected against the "TOTALS BEFORE CORRECTION" on the current voucher of correction. The number and date of each previous voucher of correction passed in respect of the bill of entry / declaration being amended must be reflected in the In the event of a lower VAT payable the VAT over paid can either be claimed from the Receiver of Revenue of from the Controller of Customs and Excise. Depending on this the following will apply:
 - **VAT claimed from Receiver of Revenue**
 - In this instance the draft VOC should indicate the under-mentioned information regarding Value-Added Tax (VAT) and Added Tax Value (ATV)
 - Added Tax Value - new Added Tax Value
 - VAT per line / item - VAT as paid on the original bill of entry / declaration
 - Totals before correction - VAT as paid on the original bill of entry / declaration
 - Totals after correction - VAT as paid on the original bill of entry / declaration; and
 - Differences - nil.
 - **VAT claimed from Controller of Customs and Excise** (Where the local Receiver of Revenue has granted permission on the third page of the form DA 66 that the VAT can be claimed from Customs)
 - In this instance the draft VOC should indicate the under-mentioned information regarding Value-Added Tax.
 - Added Tax Value - new Added Tax Value
 - VAT per line / item - VAT payable on the new Added Tax Value
 - Totals before correction - VAT as paid on the original bill of entry / declaration
 - Totals after correction - VAT payable on the new Added Tax Value; and
 - Differences - difference between VAT originally paid and VAT now payable.

- To cancel a complete bill of entry / declaration **it is not necessary to furnish any information in respect of an entry line / declaration item** and except for the VAT if claimed from the Receiver of Revenue, no information should be reflected against "TOTALS AFTER CORRECTION". It should be noted that except for the VAT if claimed from the Receiver of Revenue, the information against "TOTALS BEFORE CORRECTION" and "DIFFERENCES" would be identical.

- **Note:** When cancelling a complete bill of entry / declaration the "Total lines" in the header of the VOC must be left blank.

- To obtain release of goods for which a VOC is required, a form DA 74 must be submitted with the VOC

- An adding machine slip reflecting how the "TOTALS AFTER CORRECTION" was calculated must be attached to the original of the draft voucher of correction.

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5.4.2 ORIGINAL B/E NO.

Original B/E No.

1234

- In order to identify the original bill of entry / declaration, the original B/E / declaration number must be inserted in this box.

5.4.3 ORIGINAL B/E DATE

Date

2006	01	12
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- In order to identify the original bill of entry / declaration, the original B/E / declaration date must be inserted in this box.

5.4.4 ACCEPTED AT

Accepted at

DBN

- In order to identify the original bill of entry / declaration, the place where the original B/E / declaration was accepted must be inserted in this box.

5.4.5 ASSESSMENT DATE

Date

2006	01	12
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- In order to identify the original bill of entry / declaration, the original B/E / declaration assessment date must be inserted in this box.

5.4.6 PURPOSE

Purpose

WH

- The alphabetic purpose code, which indicates the purpose for which the goods were cleared, must be inserted in this field.
- The relevant purpose codes, applicable are listed below.

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PURPOSE CODE	CLEARANCE PURPOSE
DP	<u>D</u> uty <u>P</u> aid or Free
WH	<u>W</u> are <u>h</u> ousing
WE	<u>W</u> arehousing for <u>E</u> xport only
IR	<u>I</u> ndustrial <u>R</u> ebate (Schedule 3)
GR	<u>G</u> eneral <u>R</u> ebate (Schedule 4)
OL	<u>O</u> rdinary <u>L</u> evy
RIB	<u>R</u> emoval <u>i</u> n <u>B</u> ond
RIT	<u>R</u> emoval <u>i</u> n <u>T</u> ransit

5.4.7 AGENT CODE

Agent Code

306514

- The customs code number allocated to the licensed clearing agent or importer who does his own clearing must be inserted in this field. A casual importer (usually a private individual) may use the general code number 70707070. (In this regard please refer to GENERAL PROCEDURES: ALL OFFICES).

5.4.8 TOTAL LINES

Total Lines

1045

- Bill of entry lines / declaration items are numbered consecutively and the total number of such lines / items on a bill of entry / declaration must be reflected in this field on the voucher of correction. Please note that the total number of lines / items on one voucher of correction may not exceed 9989.

5.4.9 COUNTRY OF EXPORT

Country of Export

GB

- Codes have been allocated to all countries and the two-character alphabetic code allocated to the country from which the goods are exported to the Republic must be inserted in this field. The country of export is the country from which the goods are first despatched as a direct result of the importer's order. The country of export must not be confused with the "place" of export, as defined in Section 66(l) (e) of the Act.

5.4.10 COUNTRY OF DESTINATION

Country of Destination

ZA

- The two-character alphabetic country code allocated to the country where the importer / warehouse is situated must be inserted in this field. Please note that if the purpose code equals "RIT" then the country of destination may only be one of the following:

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- **ZA** = Republic of South Africa
- **BW** = Republic of Botswana
- **LS** = Kingdom of Lesotho
- **SZ** = Kingdom of Swaziland
- **NA** = Namibia

- In the case of a declaration with a purpose code of "RIT" the two-digit alphabetic country code allocated to the country where the consignee is situated must be inserted in this field.

5.4.11R.I.B. NUMBER: DATE: ACCEPTED AT

RIB No, Date & Accepted at

123	2006	01	12	DBN
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- If the consignment concerned was removed in bond, the serial number, date of acceptance of such bill of entry / declaration and the three-character code of the district office where the bill of entry / declaration was accepted must be entered in these fields on the voucher of correction. The date should be entered in century, year, month and day sequence. In this connection it should be noted that in respect of consignments removed in bond from BLNS countries these territories are for procedural purposes regarded as district offices and as such the applicable three-character code should be used.

5.4.12 VALUATION CODE

Valuation Code

N1

- The appropriate valuation code as described in Rule 66.03 to 66.05 must be inserted in this field.
- This field must be left blank if a value determination number is reflected in the additional information field.
- This field must be left blank if the goods are removed in bond to a destination within the Common Customs Area or removed in transit to a destination outside the Common Customs Area.

5.4.13 LOCATION OF CONTAINER(S) / CONSIGNMENT

Location of container(s) / consignment:	
Code	Name of Depot / Terminal
29	Cape Town Cargo
04	Terminal (SAPO)

- With regard to Maritime (sea) and Air transport the Code and name of the Depot / Terminal / Transit Shed / Off Airport De-Grouping Facility, from which the consignment / container will be delivered to the importer, consignee, etc., must be indicated in these fields. This will enable Customs and Excise to transmit an electronic release / detention message to the applicable release authority. A list of the current depots / terminals is attached as SC-CF-04-A8.
- In the case of overstayed un-cleared containers, which are diverted from the terminal to a depot, the name of the depot from which the container will subsequently be delivered to the importer or be removed in bond / transit must be reflected on the voucher of correction.

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- Similarly, in the case of groupage containers which are diverted from the terminal to a depot to be unpacked, the name of the depot from which the consignments will subsequently be delivered to the importer / be removed in bond or transit must be reflected on the voucher of correction. All vouchers of corrections in respect of consignments within groupage containers must also be marked "Groupage" in the "Endorsements" field.
- In the case of FCL / LCL consignments it is practice that one entry must be passed for the FCL portion and one for the LCL portion. In these instances each entry must be appropriately completed and marked. For example, if the FCL portion is to be delivered to the importer from the terminal the entry will contain the code and name of the relevant terminal and in the case of the LCL portion the code and name of the depot must be reflected.
- If, for some or other reason, a consignment of two or more containers is located at different depots / terminals a single bill of entry may be passed indicating both places from which the containers will be delivered.

5.4.14 FOR IMPORTER'S / AGENT'S USE

For importer's / agent's use

- This field is reserved for the clearer's own use.

5.4.15 IMPORTER / CONSIGNEE: CUSTOMS CODE

	Customs Code
Importer / Consignee	<input type="text" value="420926"/>

- Code numbers, which have been allocated to importers, as well as to branches of such importers who import independently, must be entered in this field.
- In the case of a rebate manufacturer who is registered at more than one premise in the same or different customs area of control, customs code numbers have been allocated to each separate premise and care should be exercised that the appropriate code number be inserted in this field.
- The general code number 70707070 may only be used in accordance with Rule 59(A).03(1).
- In the case of a declaration with a purpose code RIB the customs code number allocated to the consignee must be inserted in this field. The general code number 70707070 may also be used as described above.
- In the case of a declaration with a purpose code RIT, this field must be left blank.

5.4.16 IMPORTER / CONSIGNEE: NAME AND ADDRESS

	Name and Address
Importer / Consignee	<input type="text" value="KM Brink Industries 561 Ella Street Pretoria"/>

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- The name of the importer must be identical to the name reflected on the import permit and the VAT registration number.
- The physical address must in all cases reflect the applicable street address.
- In the case of a declaration with a purpose code RIB / RIT the name and physical address of the importer / consignee must be inserted in this field.

5.4.17 SUPPLIER: CUSTOMS CODE

Customs Code

Supplier

- Customs code numbers have been allocated to all suppliers in respect of whom value determinations have been issued. Importers must insert the suppliers customs code numbers (allocated to them in respect of each supplier) in the supplier customs code column on bills of entry. In the case of all other overseas suppliers in respect of whom a customs code number has not yet been issued, the column should be left blank.

5.4.18 SUPPLIER: NAME AND ADDRESS

Name and Address

Supplier

- Only the city and country need be entered in addition to the supplier's name. If goods from more than one supplier are cleared on the same bill of entry / declaration / voucher of correction, the word "various" may be inserted in this field and a list of the relevant suppliers be attached to the voucher of correction.

5.4.19 WAREHOUSE: CUSTOMS CODE

Customs Code

Warehouse

- In instances where goods are entered for warehousing, the code allocated to the licensed warehouse must be entered here. The code consists of a maximum of 11 characters of which the first three alphabetic characters indicate the customs district office. The next two or three alphabetic characters indicate the type of warehouse, e.g. storage (OS) special storage (SOS), manufacturing (VM), etc. The next five numeric characters reflect the number of the warehouse.
- Goods removed in bond to the BLNS countries must be moved to a Customs and Excise Warehouse. Therefore the declaration of a licensed warehouse in the BLNS country is compulsory on RIB declarations to the BLNS countries.

5.4.20 WAREHOUSE: NAME AND ADDRESS

Name and Address

Warehouse

- The licensed name of the warehouse must be inserted in this field.

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5.4.21 REMOVER: CUSTOMS CODE

Remover Customs Code

- In the case of a declaration with a purpose code RIB / RIT / WH / WE and the goods are removed by road transport to the destination or place of exit or bonded warehouse, the customs code of the licensed remover responsible for the transportation of the goods must be inserted in this field.
- The remover code need not be inserted in the following instances:
 - In the case where the goods are removed by a foreign haulier which will not be licensed in the RSA. However, the clearing agent presenting the declaration will be responsible for the removal and therefore the clearing agent code declared on the declaration should also be declared in the remover code field. These consignments must always be moved under cover of a surety to be declared in the additional information field on the 1st line on the declaration. Foreign hauliers will only be allowed to move goods in and out of the Common Customs Area (SACU). This excludes removals between warehouses and RIB declarations other than South Bound.
 - In the case where the goods are removed to a bonded warehouse and the physical remover of the goods is the owner of the warehouse, the customs code of the warehouse owner must be declared in the remover field. In these cases the removal of the goods will be under cover of the bond lodged by the warehouse owner at the time of the licensing of the warehouse and the remover need not to be licensed.

5.4.22 REMOVER NAME AND ADDRESS

Remover Name and Address

- In the case of a bill of entry with purpose code RIB / RIT / WH / WE and the goods are removed by road transport to the destination or place of exit or bonded warehouse the name and street address of the licensed remover responsible for the transportation of the goods must be inserted in this field.

5.4.23 TRANSPORT CODE

Transport Code

- The applicable single-character numeric code which indicates the mode of transport of the goods into the Republic, i.e. whether by sea, air, etc. must be inserted in this field. The relevant transport codes are listed below.
 - 1 = Maritime transport
 - 2 = Rail transport
 - 3 = Road transport
 - 4 = Air Transport
 - 5 = Mail
 - 6 = Mode unknown

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5.4.24 TRANSPORT DOCUMENT NUMBER, DATE AND ISSUED AT

Transport Document No, Date & Issues at

123	—	2006	—	01	—	12	—	DBN
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- The number and date of the transport document, i.e. bill of lading, non-negotiable liner waybill, rail consignment note or air waybill, and the place where the transport document was issued, must be inserted here. If the goods are conveyed by ship, the date of shipment must be inserted in the date field.
- To ensure a proper link to the applicable manifest the transport document number declared must be in the under-mentioned format as required per mode of transport.

Sea Freight

- The transport document number must be declared in two parts. The first part to reflect the Master Cargo Carrier Code (Four-digit Alpha Numeric Code) assigned by the Manifest Acquittal System to the entity who issued the Master / Ocean Bill of Lading or Non-Negotiable Liner Waybill or the appointed agent of the applicable entity in the Republic. The second part will reflect the number of the applicable transport document in terms of which the goods were transported to the Republic. The Master Cargo Carrier Codes can be found in the code table "Cargo Carrier.csv" on the SARS website: www.sars.gov.za by following the path: E-Commerce, MAS and Download of MAS Code Tables. For example where the Master Cargo Carrier Code = "ABCD" and the Transport Document Number = "123456" the transport document numbers must be declared as follows:

Transport Document No.

ABCD123456

- Where the Master Cargo Carrier Code is for example only three characters long, a space must be left after the last character of the mentioned code and must be declared as follows:

Transport Document No.

ABC 123456

- In the case of containerised cargo, the transport document number as well as the date of shipment can be obtained from the arrival notification.
- **Note:**
 - Only one master and one house bill of lading can be entertained on a bill of entry.
 - If master and house transport documents are issued, the particulars of the master transport document must be reflected here and the particulars of the house transport document must be entered in the "endorsements" field.
 - If a bill of lading is not available, the particulars of the "Delivery Order" issued by the master of the vessel must be reflected in these fields.

Air Freight

- To facilitate the necessary routing of release information in respect of air cargo to the respective cargo handler, the transport document should be declared as follows. The first three digits to identify the airline should be in accordance with IATA resolution 600a, which should be followed by a hyphen and then the waybill number consisting of eight numeric numbers. The number should be

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declared continuous e.g. 083-36301171. The correctness of the eight digit numeric number must be validated according to the IATA modulus-7 validation rule which is applied as follows:

- The first string of seven digits must be divided by 7 (3630117÷7)
- The eighth digit is the check digit which must be equal to the remainder of the above division (3630117÷7)
- The following codes have been allocated to NON-IATA airlines.
 - ZA1 - PNEOBUS APOLLO
 - ZA2 - TAAG
 - ZA3 - CONGO AIRLINES
 - ZA4 - AIR FOYLE LIMITED
 - ZA5 - AIR CHARTER ASIA
- The format of the transport document in respect of goods to be released by NON-IATA airlines should however be in the same format: viz. NON-IATA airline code, followed by a hyphen and then the waybill number. The number should also be declared continuous e.g. ZA1-12345678. The correctness of the waybill number will however not be validated.

5.4.25SHIP & VOYAGE NUMBER OR FLIGHT NUMBER AND DATE:

Ship and Voyage No. or Flight No and date
 or

- The flight number and date or the ship name and voyage number must be entered here if the goods were transported by air or sea respectively. If the mode of transport is not one of the aforementioned, these fields must be left blank.
- If the goods were over carried and returned on another ship, the particulars of the original ship must be entered in these fields and the particulars of the second ship must be reflected in the field "ENDORSEMENTS".
- To ensure a proper link to the applicable manifest in respect of Sea Freight the transport document number declared must be in the under-mentioned format.
 - The ship name must be declared in three parts. The first part to reflect the Carrier Code (Four-digit Alpha Numeric Code) assigned by the Manifest Acquittal System to the entity operating the deep sea vessel (the principal carrier) that bring the cargo to the Republic. The second part will reflect the applicable vessel's radio call sign (Nine-Digit Alpha Numeric Code). The third part will be the name of the applicable vessel. The Master Cargo Carrier Codes can be found in the code table "Cargo Carrier.csv" and the Vessel Radio Call Sign can be found in the code table "Transport.csv." on the SARS website: www.sars.gov.za by following the path: Electronic Site, MAS SEA and Download of MAS Code Tables.
 - For example where the Carrier Code = "ABCD", the Vessel Call Sign = "ABC123456" and the Vessel name = Helena, the Ship Name must be declared as follows:

Ship

- Where the Carrier Code is for example only three characters long and the Vessel Call Sign is only five characters long, a space must be left after the last character of the Carrier Code and four spaces must be left after the Vessel Call Sign. With this example the Ship Name must be declared as follows:

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Ship

ABC ABC12 Helena

5.4.26 ESTIMATED DATE OF ARRIVAL

Est. date of arrival

2001-08-11

- The estimated date of arrival of the air craft or ship must be entered here if the goods were transported by air or sea respectively. If the mode of transport is not one of the aforementioned, these fields must be left blank.

5.4.27B / E SIGHT NO AND DATE

B/E Sight No and Date

12	2001-08-11
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- If the consignment concerned was sighted, the serial number and date of the DA 22 must be entered here.

5.4.28 LINE

Line
1

- The line numbers as originally declared on the bill of entry / declaration must be reflected here.

5.4.29 ORIGIN

Origin

GB

- The applicable two-character alphabetic code allocated to the relevant country of origin must be entered in this field. The country of origin is not necessarily the same as the country of export. When it is not possible to establish the country of origin in terms of the Act, the general country code "ZNC", allocated for this purpose, must be used.

5.4.30 TARIFF CODE: SCHEDULE I (PART 1)

Tariff Code	
Sch 1 Part 1	9001.10 2

- The full tariff heading as it appears in part 1 of Schedule No.1 must be filled in here. The check digit (the figure that appears in a separate column after the tariff heading) must be inserted in the space provided for in this field.
- When personal effects or household effects are cleared, irrespective of the purpose, 99.99.99.90(1) and 99.99(8) respectively must be used in lieu of tariff headings.

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5.4.31 TARIFF CODE: SCHEDULE 3 / 4

Tariff Code	
Sch 3 / 4	317.02.02.00.04

- If goods are cleared under a rebate of duty in terms of schedule 3 or 4 the relevant rebate item and rebate code must be inserted in this field as reflected in the example above. The tariff heading should not be entered as part of the rebate code.

5.4.32 TARIFF CODE: TRADE AGREEMENT

Tariff Code	
Trade Agreement	6104.00 (A)

- If goods are cleared under a reduced rate of duty in terms of the trade agreement between the RSA / Southern Rhodesia (Zimbabwe), the relevant H.S. Code and subheading number, appearing in Column II, e.g. 6104.00, and designation of goods, if any appearing in Column III, e.g. (A)(1)(a), must be inserted in this field. However, if goods are cleared in terms of the RSA / Malawi Trade Agreement the only particulars to be inserted in this field is the four-digit tariff heading, e.g. 61.04.

5.4.33 TARIFF CODE: SCHEDULE 2

Tariff Code	
Sch 2	215.02.01.06.60

- The relevant Schedule 2 item and code must be inserted in this field.

5.4.34 TARIFF CODE: SCHEDULE I PART 2B

Tariff Code	
Sch 1 Part 2B	118.35

- The item and subheading as it appears in part 2B of Schedule No. 1 must be inserted in this field.

5.4.35 QUANTITY AND CODE

Quantity & Code	
100,00	KG

5.4.36 FIRST 3 QUANTITY AND CODE FIELDS

- The quantities required in terms of the relative tariff heading / rebate item, must be entered here (always reflected to two decimals). The decimal position must be indicated by means of a comma. These quantities must be reflected in the units specified in the tariff. Provision is made for three different quantities per entry line in case different quantities are required for statistical, duty calculation or classification purposes. If duty and classification calculations depend on elements such as size, relative density, etc., the expression "Quantity", for the purpose of this form, shall include these elements. If more than one quantity is required, the first line of this field must be utilised for the statistical quantity, the

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second for the duty quantity and the third for the classification quantity. If the same quantity is used for different purposes, it need not be repeated.

• **Notes:**

- Irrespective of the type of quantity required in terms of the relative tariff heading / rebate item it must always be filled in the first quantity field. For example, if only the classification quantity is required it should be inserted in the first field and not the third field. This requirement also applies to clearers who submit bills of entry particulars on magnetic media or by means of electronic data interchange (EDI) for reading into the CAPE system.
- The two-character alphabetic unit codes required here are those which indicate the required quantity code, as indicated in the Tariff. A list of unit codes is attached as SC-CF-04-A2.
- If an article and parts therefore are both classifiable under the same tariff heading and the statistical code required is "units", the article and parts must not be entered on the same line when cleared. The parts must be entered on a separate line and the statistical quantity must be entered as "NX".
- Wherever a tariff heading requires the statistical unit to be entered as one type but another type is used for record keeping purposes in licensed warehouses, both units may be entered in these fields. In the event of all three lines being utilised for other units as required by law, the additional units used for record keeping purposes may be entered in the forth quantity and code field.

5.4.374TH QUANTITY AND CODE FIELD

- The countable quantity required for Warehouse Inventory Management must be entered here in respect of all declarations with a purpose codes WH / WE. Please note that irrespective of the quantities and codes declared in the first three fields, the countable quantity should always be declared in this, the 4th field. The quantity must always be reflected to two decimals. The decimal position must be indicated by means of a comma. A list of the current countable quantity codes is attached as SC-CF-04-A4.
- The purpose of this field is to declare a quantity specifically for stock taking purposes that is easily countable. An example will be textiles where the statistical quantity required is kilograms (KG) and a classification quantity required is area in square meters (SM). The wholesale packaging of textile fabric will most probably be rolls and therefore the amount of rolls must be declared in the countable quantity field with the applicable countable quantity code of "RO". The provision in terms of section 20 (6) of the Customs and Excise act which clearly indicates that goods packed for retail sale shall not be entered for storage in a storage warehouse unless they are packed in outer containers normally used in the wholesale trade must still be adhered to. In these cases the countable quantity will be the outer containers normally used in the wholesale trade.

5.4.38CUSTOMS VALUE

Customs Value
12000

- The value for customs duty purposes calculated in terms section 65(2) of the Customs and Excise Act must be entered here. Only full rand value must be entered and 50 cents is considered to be less than half of a rand. The minimum value is one rand.

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5.4.39 CUSTOMS DUTY

Customs Duty
123,23

- The total amount of customs duty payable in terms of Schedules 1 Part 1, 1 Part 2A, 1 Part 3, 1 Part 5, 1 Part 8 and Schedule 2 or any non-rebated duty payable in terms of Schedules 3 and 4 to the Act or the duty calculated in terms of the Trade Agreements in respect of goods entered on a single line of a bill of entry, must be entered in this field. The duty must be calculated to the nearest cent.

5.4.40 DUTY: SCH. 1 PART 2B

Sch. 1P2B
123,23

- The duty payable in terms of the above-mentioned Schedule must be inserted here.

5.4.41 VAT

VAT
123,23

- The amount of VAT payable on a single bill of entry line / declaration item must be entered in this field.
- Note:** VAT is payable on all imports except those exempted in terms of section 13(3) of Schedule No. 1 to the VAT Act and those goods destined for consignees in the BLNS countries.

5.4.42 SURCHARGE

Surcharge
123,23

- Surcharge is currently not payable and therefore this field must be left blank.

5.4.43 ADDITIONAL INFORMATION

Additional information	
Actual price	

- Any additional information relevant to a bill of entry line, which is required, must be entered here.
- The first item of additional information required is the actual price as defined in Rule 38.05 (b). Provision for this price has been embodied in the form. The actual price must be entered to the nearest rand. If the goods are supplied free of charge "NC" must be entered in this field.

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- Every other item of additional information is identified by a three-character alphabetic code. The codes are listed below.

SEC	<u>S</u> urcharge <u>E</u> xemption <u>C</u> ertificate
COR	<u>C</u> ost <u>o</u> f <u>R</u> epair and Processing (item 409.04)
VDN	<u>V</u> alue <u>D</u> etermination <u>N</u> umber
ATV	<u>A</u> dded <u>T</u> ax <u>V</u> alue
VPB	Value in terms of Part 2B of Schedule No.1
PPL	Provisional Payment Lodged
POL	Permit Ordinary Levy (Exemption)
OLI	Ordinary Levy Item
SEN	<u>S</u> urcharge <u>E</u> xemption <u>N</u> ote
INT	<u>I</u> ntellectual Value
VTE	<u>V</u> alue-Added <u>T</u> ax <u>E</u> xemption
DCC	<u>D</u> uty <u>C</u> redit <u>C</u> ertificate
DCV	<u>D</u> uty <u>C</u> redit Certificate <u>V</u> alue
ROO	<u>R</u> ules <u>o</u> f <u>O</u> origin
CVI	<u>C</u> ounter <u>v</u> ailing Duty <u>I</u> tem
BND	<u>B</u> ond Amount
BHR	<u>B</u> ond <u>H</u> older
PPS	<u>P</u> rovisional <u>P</u> ayment <u>S</u> urety i.r.o. goods removed in bond
IPC	<u>I</u> mport <u>P</u> ermit <u>C</u> ontrol
RCC	Industrial <u>R</u> ebate <u>C</u> redit <u>C</u> ertificate
RCV	Industrial <u>R</u> ebate <u>C</u> redit Certificate <u>V</u> alue
ELV	<u>E</u> nvironmental <u>L</u> evy <u>V</u> alue

- **Notes:**

- The abbreviation "**PPL**" must be inserted when a provisional payment is lodged to cover duty and / or VAT pending the outcome of a dispute which has arisen with regard to increased or new duties.
- The abbreviation "**PPL**" must also be inserted when imported goods are liable to the payment of a provisional payment in lieu of a dumping or countervailing duty and such provisional payment was paid.
- The abbreviation "**SEN**" together with the particular note number of Part 4 of Schedule No. 1 must be inserted when goods are exempted from the payment of surcharge, e.g. "SEN" 7(m) in respect of aircraft classifiable within tariff heading 8802.
- Any additional information relevant to a bill of entry line, irrespective of the purpose for which it is required, must always be inserted in the first empty field below the "Actual Price" field. If more than one additional information abbreviation needs to be inserted, no blank fields must be left in between.
- The abbreviation "**INT**" must be inserted in all cases where the actual price is higher than the customs value.

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- If the Commissioner for South African Revenue Service granted VAT Exemption for goods forwarded unsolicited and free the code **VTE** must be inserted in the additional information column. The reference number and date of such permission must be reflected in the endorsement column of the bill of entry.
- If substitution was granted by the Controller / Branch Manager and the importer elects not to pay the VAT a second time the code **VTE** must be inserted in the additional information column. The reference number and date of the Controller / Branch Manager permission must be reflected in the endorsement column of the bill of entry.
- If goods are removed in bond by road (B / E purpose codes WH / WE / RIB / RIT / XIB / XRW), the abbreviation "**BND**" and the amount to cover the duty and VAT to be lodged as security needs to be inserted per B / E line. If the commodity does not attract any duty or VAT, the amount should be reflected as zero.
- If goods are removed in bond by road (B / E purpose codes WH / WE / RIB / RIT / XIB / XRW) under cover of a consignor bond, the abbreviation "**BHR**" and the Customs Code in respect of the bond owner together with the bond number must be declared on the 1st line of the declaration only. For example if the customs code of the bond owner is 123456 and the bond number allocated is "B" the BHR value should be declared as "123456B". The name of the bond owner could be declared in the endorsement column of the applicable declaration. This also applies to voucher of correction (VOC) where an amendment is made on the 1st line of a B / E.
- If goods are removed in bond by road (B / E purpose codes WH / WE / RIB / RIT / XIB / XRW) under cover of surety lodged by means of a provisional payment, the abbreviation "**PPS**" together with the amount, in rand, lodged must be declared on the first line of the declaration only. The number and date of the provisional payment must be declared in the endorsement column of the applicable declaration. This also applies to vouchers of correction (VOC) where an amendment is made on the 1st of a B / E.
- Import Permit:
 - The abbreviation "IPC" together with the Import Permit Number must be inserted when the commodity imported is subject to import permit control. The import permit number declared must be in the exact format as it appears on the permit itself. (Example DTI2004 / 00001). Only one Import Permit may be used for one bill of entry line.
- If the duty on the goods is rebated in terms on the submission of a Duty Credit Certificate, the abbreviation "**DCC**" together with the Duty Credit Certificate number must be declared per bill of entry line. In addition to this the "abbreviation "DCV" together with the duty rebated must also be declared per bill of entry line. The duty rebated need to reflect the rand value only. Please note that only one Duty Credit Certificate may be used per one bill of entry line.
- If the rebate of the duty is subject to the submission of an Import Rebate Credit Certificate, the abbreviation "**RCC**" together with the Import Rebate Credit Certificate number must be declared per bill of entry line. The Import Rebate Credit Certificate number must be declared in the following format viz. a three character alphabetic code to declare the type of certificate followed by the certificate number. The type on certificate depends on the commodity exported to obtain the certificate and the three character codes are the following:

EXPORT BASED ON	CODE
Light Motor Vehicle	LVE
Medium & Heavy Motor Vehicle	MHV
Automotive Component & Accessories	ACO
Automotive Tooling	ATO
Light Motor Vehicles without Engine or Gearbox	LEG

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- In addition to the declaration of the “RCC” the abbreviation “RCV” together with the value rebated must also be declared per bill of entry line. The “RCV” value is to be determined in terms of note 1 (ii) to rebate item 460.17. In layman’s terms this means that if specified motor vehicles are imported and the Import Rebate Credit Certificate used is earned from the exportation of anything else other than light motor vehicles, the rebate will be full duty less 40%. In this case the “RCV” will be the customs value plus 66.6666%. In all other cases the “RCV” will be equal to the customs value on the applicable bill of entry line. The value rebated must reflect the rand value only. Please note that multiple Import Rebate Certificates may be used on one bill of entry line. The “RCV” must however be followed by the applicable “RCC”.
- If the commodity imported attracts Environmental Levy, the abbreviation “ELV” together with the Environmental Levy payable must be declared on each applicable bill of entry line. The Environmental Levy must be calculated to the nearest cent and R3.69 for example must be declared as 369. In addition to this requirement the Environmental Levy due must also be declared with the other customs duties due in the customs duty column on the applicable bill of entry.

5.4.44 DESCRIPTION OF GOODS

Description of Goods

- A description of the goods as required by Section 40(1) of the Act must be inserted here. If the space is insufficient, the description field of the next line may be used with an endorsement to the effect that the description is being continued from the previous line. If this is done, the remaining fields of the continuation line must be left blank.
- If it is required that the rebated amount of customs duty or duty i.r.o. Part 2B of Schedule No. 1 be reflected on the bill of entry, these amounts must be inserted in the description field of the entry line to which they relate.
- On importation of a vehicle it is mandatory that the engine and chassis numbers be reflected in this field.

5.4.45 TOTALS AFTER CORRECTION: C.I.F. & C.

Totals after correction	C.I.F.&C
	41825

- The total C.I.F. & C. must be entered here to the nearest rand.

5.4.46 TOTALS AFTER CORRECTION: CUSTOMS VALUE

Totals after correction	Customs Value
	41116

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- The total customs value in the appropriate fields of all the lines on a bill of entry / declaration items must be inserted here.

5.4.47 TOTALS AFTER CORRECTION: OTHER PAYMENT

	Other Payment
Totals after correction	

- The appropriate three-character alphabetic code allocated to other payments as listed below must be entered in the first part of this field.
- If any payment, other than customs duty, duty payable in terms of Part 2B of Schedule No.1, VAT or surcharge must be made on a bill of entry, the amount of such "other payment" must be entered in the second portion of this field.
- To date the under-mentioned "other payment" which must be reflected in this field have been identified:
 - WAF = Wharfage
 - POF = Post Office Fees
 - POW = Post Office Wharfage
- Notes:**
 - These other payments are only applicable to goods, which are imported by post or transferred to the State Warehouse and then cleared from there. The amounts are shown separately on the bill of entry because they must not be included in the value for VAT or Schedule No. 1 Part 2B purposes.
 - If more than one "OTHER PAYMENT" is involved in respect of one consignment only one payment must be reflected on the applicable bill of entry and the other payment(s) on an additional bill of entry (form DA 490), submitted in a separate pink folder.

5.4.48 TOTALS AFTER CORRECTION: CUSTOMS DUTY

	Customs Duty
Totals after correction	300,99

- The total amount of customs duty payable after correction must be inserted here.

5.4.49 TOTALS AFTER CORRECTION: DUTY SCH. 1 PART 2B

	Duty Sch 1P2B
Totals after correction	234,97

- The total amount of duty payable in terms of Part 2B of Schedule No. 1, after correction, must be inserted here.

5.4.50 TOTALS AFTER CORRECTION: VAT

	VAT
Totals after correction	200,12

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- The total amount of VAT payable, after correction, must be inserted here.

5.4.51 TOTALS AFTER CORRECTION: SURCHARGE

	Surcharge
Totals after correction	12,34

- The total amount of surcharge payable, after correction, must be inserted here.

5.4.52 TOTALS AFTER CORRECTION: AMOUNT DUE

	Amount Due
Totals after correction	4312,34

- The total amount payable, after correction, must be inserted here.

5.4.53 TOTALS BEFORE CORRECTION: C.I.F. & C.

	C.I.F. & C
Totals before correction	4312,34

- The total C.I.F. & C. declared, before correction, must be entered here to the nearest rand.

5.4.54 TOTALS BEFORE CORRECTION: CUSTOMS VALUE

	Customs Value
Totals before correction	4312,34

- The total customs value (all the lines together), before correction, must be inserted here.

5.4.55 TOTALS BEFORE CORRECTION: OTHER PAYMENT

	Other Payment
Totals before correction	4312,34

- The appropriate three-character alphabetic code allocated to other payments as listed below must be entered in the first part of this field.
- If any payment, other than customs duty, duty payable in terms of Part 2B of Schedule No.1, VAT or surcharge must be made on a bill of entry, the amount of such "other payment" must be entered in the second portion of this field.
- To date the under-mentioned "other payment" which must be reflected in this field have been identified:
 - WAF = Wharfage
 - POF = Post Office Fees
 - POW = Post Office Wharfage

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• **Notes:**

- These other payments are only applicable to goods, which are imported by post or transferred to the State Warehouse and then cleared from there. The amounts are shown separately on the bill of entry because they must not be included in the value for VAT or Schedule No. 1 Part 2B purposes.
- If more than one "OTHER PAYMENT" is involved in respect of one consignment only one payment must be reflected on the applicable bill of entry and the other payment(s) on an additional bill of entry (form DA 490), submitted in a separate pink folder.

5.4.56 TOTALS BEFORE CORRECTION: CUSTOMS DUTY

	Customs Duty
Totals before correction	4312,34

- The total amount of customs duty, before correction, must be inserted here.

5.4.57 TOTALS BEFORE CORRECTION: DUTY SCH. 1 PART 2B

	Duty Sch 1P2B
Totals before correction	4312,34

- The total amount of duty, before correction, must be inserted here.

5.4.58 TOTALS BEFORE CORRECTION: VAT

	VAT
Totals before correction	4312,34

- The total amount of VAT, before correction, must be inserted here.

5.4.59 TOTALS BEFORE CORRECTION: SURCHARGE

	Surcharge
Totals before correction	4312,34

- The total amount of surcharge, before correction, must be inserted here.

5.4.60 TOTALS BEFORE CORRECTION: AMOUNT DUE

	Amount Due
Totals before correction	4312,34

- The total amount due as reflected, before correction, must be inserted here.

5.4.61 DIFFERENCES: C.I.F. & C.

	C.I.F. & C
Difference	4312,34

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- The difference between the total C.I.F. & C. before and after correction must be reflected here to the nearest rand.

5.4.62 DIFFERENCES: CUSTOMS VALUE

Difference	Customs Value
	4312,34

- The difference between the total customs value before and after correction must be reflected here.

5.4.63 DIFFERENCES: OTHER PAYMENT

Difference	Other Payment
	4312,34

WAF	125,12
-----	--------

- The appropriate three-character alphabetic code allocated to other payments as listed below must be entered in the first part of this field.
- If any payment, other than customs duty, duty payable in terms of Part 2B of Schedule No.1, VAT or surcharge must be made on a bill of entry, the amount of such "other payment" must be entered in the second portion of this field.
- To date the under-mentioned "other payment" which must be reflected in this field have been identified:
 - WAF = Wharfage
 - POF = Post Office Fees
 - POW = Post Office Wharfage
- **Notes:**
 - These other payments are only applicable to goods, which are imported by post or transferred to the State Warehouse and then cleared from there. The amounts are shown separately on the bill of entry because they must not be included in the value for VAT or Schedule No. 1 Part 2B purposes.
 - If more than one "OTHER PAYMENT" is involved in respect of one consignment only one payment must be reflected on the applicable bill of entry and the other payment(s) on an additional bill of entry (form DA 490), submitted in a separate pink folder.

5.4.64 DIFFERENCES: CUSTOMS DUTY

Difference	Customs Duty
	4312,34

- The difference between the total customs duty before and after correction must be reflected here

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5.4.65 DIFFERENCES: DUTY SCH. 1 PART 2B

Difference	Duty Sch 1P2B
	4312,34

- The difference between the total duty Sch 1P2B before and after correction must be reflected here.

5.4.66 DIFFERENCES: VAT

Difference	VAT
	4312,34

- The difference between the total VAT before and after correction must be reflected here.

5.4.67 DIFFERENCES: SURCHARGE

Difference	Surcharge
	4312,34

- The difference between the total surcharge before and after correction must be reflected here.

5.4.68 DIFFERENCES: AMOUNT DUE

Difference	Amount Due
	4312,34

- The difference between the amount due before and after correction must be reflected here.

5.4.69 MARKS, NUMBERS AND DESCRIPTION OF PACKAGES AND / OR CONTAINER NUMBER(S)

Marks, numbers and description of packages and / or container number(s) and container seal number(s)
--

- In the case of FCL containers only the container number and the number of packages need to be reflected. In the case of LCL containers the full marks and numbers of the consignment must be reflected. The complete container number, including the alpha prefix and check digit or alpha end-characters must be reflected.

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- The correctness of container numbers will be checked according to the prescribed ISO container number validations. Details of the ISO container number check are as follows:
 - The container number consists of 11 characters
 - The 4th character must be a "U"
 - The 11th character is the check digit. Characters 1-10 are used to determine the check digit and this is done as follows:
 - Characters 1-4 (alpha) are given a numeric value starting with A as 10 and ending with Z as 38. Numbers 11; 22 and 33 are omitted, as they are dividable by 11. The numeric characters 5-10 retain their values. For example HARU2103757 becomes 10-10-29-32-2-1-0-3-7-5. Each of the first 10 characters are multiplied by the power of 2 related to their position and each sum is added to a total, e.g.

18	*	1	=	18
10	*	2	=	20
29	*	4	=	116
32	*	8	=	256
2	*	16	=	32
1	*	32	=	32
0	*	64	=	0
3	*	128	=	384
7	*	256	=	1792
5	*	512	=	2560
0		521 / 11	=	473.7

- The remainder, 7 is the check digit. In the event of the remainder being 10 the check digit is 0.
- In the event of a container being cleared which consists of a non-ISO container number the prefix "NONU" followed by a hyphen and then the non-ISO container number for example NONU-AAAA1234567 must be inserted.
- To facilitate release of the goods the progressive number (Pro-number), allocated to the consignment by Spoornet, must also be reflected in this field.
- If a consignment consisting of more than one package is cleared on two or more bills of entry, this fact must be stated by endorsing each bill of entry as follows:
 - 1st bill of entry of 3 - 2 packages of 5
 - 2nd bill of entry of 3 - 1 packages of 5
 - 3rd bill of entry of 3 - 2 packages of 5
- If a single package is involved, reference to part of one must be made opposite the number of bills of entry involved.
 - 1st bill of entry of 2 - part of 1 package
 - 2nd bill of entry of 2 - part of 1 package

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5.4.70 TOTAL NUMBER OF PACKAGES

Total number of packages				
	Thousands	Hundreds	Tens	Units
Words				
Figures				
Gross mass of consignment in kg.				

- The total number of packages covered by the bill of entry / declaration must be entered in words and figures in the appropriate spaces. If a consignment is cleared on more than one bill of entry / declaration the gross mass of the consignment should be apportioned on a pro rata basis.
- Figures must be used for entering the gross mass of the consignment and must always be reflected as two decimals. The decimal position must be indicated by means of a comma.
- If the consignment consists of only one package or a FCL container and is cleared for different purposes the word "part of one" must be entered in the "units" column.

5.4.71 DECLARATION BY IMPORTER

I, for(clearing agent) for importer hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.	
..... Date Signature

- The declaration should in all instances be completed by inserting the name of the person signing the declaration in the first line and the name of the clearing agent on whose behalf the signatory acts, must be inserted in the second line. Where a clearing agent is not involved with the declaration the name of the importer on whose behalf the signatory acts, must be inserted in the second line. The words "(clearing Agent)" must be deleted.

5.4.72 DECLARATION BY REBATE USER

I, for(rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.	
..... Date Signature

- The declaration must be completed if the goods imported are cleared under rebate of duty in terms of Schedules 3 or 4. The name of the person signing the declaration must be inserted in the first line and the name of the rebate user on whose behalf the signatory acts must be inserted in the second line. A licensed clearing agent may sign this declaration on behalf of the rebate user.

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5.4.73 PAYMENT CODE

Payment Code
D

- The clearer's preferred payment method code must be inserted in this field. See also paragraph 5.13.10 IMPORT PROCEDURES: COMPUTERISED OFFICES
- The payment code can only be "C", "F", "D" or "V".
- **VAT REGISTRATION NUMBER**
 - If the importer has been issued with a VAT registration number, this number must be inserted in the VAT registration number field. If no VAT registration number has been issued, the code NA (not applicable) must be inserted in the above-mentioned field. The VAT registration number consists of 10 numeric digits.

5.4.74 REASONS (S) FOR VOUCHER OF CORRECTION

Reason(s) for voucher of correction

- The reason(s) for passing the VOC must be given in the field provided for and a copy of the original bill of entry / declaration to be amended and copies of all previous VOC's must be attached to the first copy of the VOC if requested. If the VOC is amending the ship name, voyage number and estimated date of arrival, the reason for the amendment must also reflect e.g. due to transshipment.
- If a tariff heading is amended, the "Line / Item Number" and "Tariff Heading" as originally entered must be provided in the field "Reason(s) for voucher of correction".

5.4.75 ENDORSEMENTS

Endorsements

- This space must be used for any rubber stamp impressions or endorsements that Customs may require.
- In the case of a warehousing bill of entry / declaration presented by a person other than the licensee of the relevant warehouse, the licensee's permission for the goods to be deposited in his warehouse must also be endorsed in this space.
- If master and house bills of lading or waybills were issued, the particulars of the house bills of lading or waybills must be entered here.

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- To ensure a proper link to the applicable manifest in respect of Sea Freight the House Bill of Lading number declared must be in the under-mentioned format.
 - The house bill of lading must be declared in two parts. The first part to reflect the cargo carrier code (eight-digit alpha numeric code) assigned by the Manifest Acquittal System to the entity who issued the house bill of lading e.g. the Groupage Operator or the appointed agent of the applicable entity in the Republic. The second part will reflect the number of the applicable transport document. The cargo carrier codes can be found in the code table "Cargo Carrier.csv" on the SARS website: www.sars.gov.za.
 - For example where the cargo carrier code = "ZZZ00001" and the Transport Document Number = "123456" the transport document numbers must be declared as follows:

ZZZ00001123456
 - Where the cargo carrier code registered is the customs code number allocated to the applicable entity and the number is for example only 6 characters long, the number must be declared with trailing spaces as follows.

123456 123456
- If multi-line clearances are made in respect of Schedule 3 clearances and all the lines are cleared for the same industry, the declaration required i.r.o. Section 75(9) of the Act need only be made once in this field. The endorsement must read: "All goods covered by this bill of entry are for use in the Industry".
- The port of destination is mandatory in the case of a bill of entry, purpose code RIB where the goods are destined to a place within the RSA. In the case of a declaration purpose code RIT or RIB where the goods are destined to a BLNS country, the place of exit is mandatory. Where goods are removed in bond (RIB) to a BLNS country, the port of exit to be declared will be the RSA border post where the goods will exit the RSA and not the applicable BLNS country. The district office code together with the district office name must be declared. A list of district office codes is attached as SC-CF-04-A1.
- In the case of a bill of entry, purpose code RIB / RIT / WH / WE the mode of transport utilised in removing the goods to the place of destination / exit is mandatory irrespective of distance. Please note that the mode of transport together with the relevant indicator must be declared. The relevant modes of transport as well as the codes are listed below:
 - 1 = Maritime transport
 - 2 = Rail transport
 - 3 = Road transport
 - 4 = Air Transport
 - 5 = Mail
 - 6 = Mode unknown
- Examples of other endorsements that may be required are:
 - DA 59 PRODUCED
 - Name of the second ship i.r.o. over carried cargo.
 - PP (Provisional Payment) LODGED PENDING
 - PP No dated lodged to cover duty and / or VAT in respect of goods removed in bond

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- Consignor Bond Holder Name
- Name of main contractor in respect of goods removed in bond
- CONTAINERISED CARGO - FCL (GROUPAGE)
- (Although the fields "Depot" or "Terminal" is to be marked as described previously the bill of entry must also be endorsed "CONTAINERISED CARGO - LCL" or "CONTAINERISED CARGO - FCL").
- If the bill of entry / declaration acquits a pre-release, the DA 34 document particulars must be inserted in this field.
- Blueprint / illustration / drawing / plan / illustrated and descriptive literature is attached.
- Containers to be unpacked at (specify name of depot).

5.4.76IMPORT PERMIT

Import Permit		
No.	Amount	B / E Line No.(s)

- These fields are not utilised and may therefore be left blank.

5.4.77PLACE OF ENTRY

Place of entry	Durban
----------------	--------

- The name of the district office where entry is submitted to must appear here.

5.4.78DATE

DATE

- No stamp duty is currently levied on bills of entry / declaration. However, the word "ORIGINAL" must be clearly stamped or printed in Red ink in the middle at the top of the original Clearance Document bearing the original signature of clearer.

5.4.79BILL OF ENTRY NUMBER

Bill of Entry No.

- The number and date allocated to the bill of entry / declaration after acceptance will be inserted here.

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5.5 SAD 505 – BOND CONTROL

5.5.1 GENERAL

- This section explains the information required for a bond movement. The form provides for movement of bonded cargo by either a Licensed Remover of goods, foreign haulier or a Licensee of a Customs and Excise Warehouse.
- The SAD 505 - CUSTOMS DECLARATION FORM (Bond Control) is designed for use when bonded cargo is moved from place of landing (entry) to a warehouse or between warehouses or from a warehouse to a place of exit. This form must be presented with the covering SAD 500. It must be borne in mind that boxes 50 to 60 must be completed prior to lodgement to Customs. Boxes 87 to 95 will be completed during the movement of the cargo. Note that if goods are moved from a warehouse to a destination outside the borders of the RSA then a form SAD 502 must be completed to support the clearance.

5.5.2 BOX 50 – IMPORTER OR EXPORTER

50. Importer / Exporter ABC Stores of Africa	TIN	12345678
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- Enter the name and the Customs and Excise client number (TIN) of the Importer / Exporter as reflected in box 2 or 8 as applicable on the SAD 500 declaration. **[M]**
- If a Customs and Excise client number has been allocated to the client, this number must be inserted in the “TIN” sub box. **[M]**

5.5.3 BOX 51 – OFFICE CODE

51. Office Code JHB

- Enter the Customs office alpha code where the goods are cleared (presented and processed) as reflected in box “A Office Code” on the SAD 500 declaration. **[M]**

5.5.4 BOX 52 – FORMS

52. Forms	
1	3

- This box is for the number of the particular page and the total number of forms used for this clearance. For example, for a bonded declaration consisting of 4 separate items, the details of one Tariff item are on the first page, three Tariff items are on the second page and the bond control on the third page. Therefore there are three sheets - 1/3, 2/3 and 3/3. In the example the information as reflected in the sub boxes for the different forms must be inserted in Box 52 of this page. **[M]**

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EXPLANATION	INFORMATION TO INSERT ON SAD	
	FIRST SUB BOX	SECOND SUB BOX
SAD 500 - Customs Declaration form = 1	1	3
SAD 501 - Customs Declaration form (Continuation Sheet) = 2	2	3
SAD 504 - Customs Declaration form (Bond Control) = 3	3	3

5.5.5 BOX 53 – REGISTRATION NUMBER AND DATE

53. Registration No & date	
12345	20060123

- **Paper based documents – Customs capture the declaration** - In order to ensure that the SAD 500 and SAD 501 could still be linked the client must, on receipt of the SAD 500, insert the final number and date allocated to the SAD 500 in this box. **[M]**
- **Electronic Data Interchange (EDI) – Accredited and Non-accredited clients** - The client submitting declarations via EDI must insert the serial number allocated to the SAD 500 in this box. **[M]**

5.5.6 BOX 54 – DECLARANT REFERENCE

54. Declarant Ref

- This box is reserved for the declarant’s own use. The information reflected on the SAD 500, if any, must be inserted in this box. **[O]**

5.5.7 BOX 56 – GUARANTOR

56. Guarantor ABC Stores of Africa 39 Under street, Durbanville, Cape Town, 1234 TIN 12345678
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- Enter the Guarantor name, physical address and Customs and Excise client number (consignor, remover of goods or warehouse owner) who lodges some sort of surety and undertakes full liability for the movement of the consignment. **[M]**
- Security may be in the form of a cash deposit (PP) or a surety bond. If goods are removed in bond by road (purpose codes WH/WE/RIB/XIB/XRW) under cover of:
 - **A Consigner Bond** - the Customs and Excise client number and name of the consignor must be inserted in this box.
 - **A Road Bond** – the Customs and Excise client number and name of the Licensed Remover must be inserted in this box.

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5.5.8 BOX 57 – BOND NO. / PP NO. & OFFICE CODE

57.Bond number A	Or	<table border="1"> <tr> <td data-bbox="865 375 1013 434">57.PP No. & Off. Code</td> <td data-bbox="1013 375 1154 434"></td> </tr> <tr> <td data-bbox="865 405 1013 434">2342/06</td> <td data-bbox="1013 405 1154 434">JHB</td> </tr> </table>	57.PP No. & Off. Code		2342/06	JHB
57.PP No. & Off. Code						
2342/06	JHB					

- If goods are removed in bond by road (purpose codes WH/WE/RIB/XIB/XRW) under cover of a Consigner Bond the bond number (A, B, etc as allocated by Customs) must be reflected in this box.
- If goods are removed in bond by road (purpose codes WH/WE/RIB/XIB/XRW) under cover of a provisional payment the PP number, financial year and the alpha office code must be reflected in this box (e.g. 12345/06 JHB). **[M]**

5.5.9 BOX 58 – GUARANTEE TYPE [M]

58.Guarantee type BHR	Or	<table border="1"> <tr> <td data-bbox="865 745 1115 804">58.Guarantee type</td> </tr> <tr> <td data-bbox="865 774 1115 804">PPS</td> </tr> </table>	58.Guarantee type	PPS
58.Guarantee type				
PPS				

- If goods are removed in bond by road (purpose codes WH / WE / RIB / XIB / XRW) the under-mentioned codes must be inserted to reflect the surety type:
 - BHR – consignor bond lodged
 - PPS – provisional payment lodged

If the remover (licensed remover or warehouse licensee) moves the cargo with own surety (remover or warehouse bond), then this box must be left blank.

5.5.10 BOX 59 – REMOVER CODE AND NAME

59. Remover code and name Best Transporters 42 Top Street, Colesberg, 1234 TIN 12345678

- Enter the name, physical address and Customs and Excise client number (TIN) of the firm undertaking the removal in bond. This is the clients that physically move the cargo, e.g. licensed remover of goods in bond, warehouse licensee, etc. **[M]**
- In the case of a declaration where the goods are removed by road transport, the Customs and Excise client number of the licensed remover responsible for the transportation of the goods must be inserted in this box.
- The removal of goods in bond by a licensed remover is however exempt in the following instances:
 - In the case where the goods are removed by a foreign haulier which will not be licensed in the RSA. However, the clearing agent presenting the declaration will be responsible for the removal and therefore the Customs and Excise client number allocated to the clearing agent which is declared on the declaration should also be declared in the remover code box. These consignments must always be moved under cover of a surety to be declared in the additional information box on the 1st item on the declaration. Foreign hauliers will only be allowed to move goods in and out of the Common Customs Area (SACU). This excludes removals between warehouses.

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- In the case where the goods are removed to a bonded warehouse and the physical remover of the goods is the owner of either the warehouse from where or the warehouse to which the goods are removed, the Customs and Excise client number of the warehouse owner must be declared in the remover box. In these cases the removal of the goods will be under cover of the bond lodged by the warehouse

5.5.11 BOX 60 – SUBCONTRACTOR REMOVER CODE AND NAME

60. Subcontractor remover code and name
Second Best Transporters
2 Bottom Street, Ceres, 2234
TIN 12345678

- Enter the name, physical address and Customs and Excise client number (TIN) of the subcontracting firm, undertaking the removal in bond on behalf of the main contractor. This is the firm that undertakes liability for the movement of the consignment on behalf of the remover. **[M]**
- **Note:** Please note that boxes 61 to 86 are utilised on the form SAD 502 and therefore not applicable to the SAD 505.

5.5.12 BOX 87 – DECLARATION BY LICENSED REMOVER OF GOODS IN BOND - LOADING

- At time of loading the cargo which are to be moved in bond the Licensed Remover must enter the under-mentioned information in the various boxes and sign the declaration.
- **Registration Number(s)** - The registration number(s) for the truck / horse, first trailer and second trailer must be inserted in these boxes. **[M]**
- **Container seal number(s)** - The container seal number(s) as loaded on the truck / horse, first trailer and second trailer must be inserted in these boxes. **[M]**
- **Print name of driver** - The requirement is that the driver of the vehicle must verify the container / package(s) at the place and time of loading and then complete the declaration.
- **Signature and date stamp** - The responsible person (driver of the vehicle) conducting the verification of the goods must authenticate the verification by inserting the date and signing the declaration. **[M]**

5.5.13 BOX 88 – DECLARATION BY WAREHOUSE LICENSEE / MASTER OF SHIP / PILOT - DELIVERY

- At time of off-loading the cargo which is delivered in bond the Warehouse Licensee must enter the under-mentioned information in the various boxes and sign the declaration.
- The requirement is that authorised person for the Warehouse Licensee must verify the container / package(s) at the place and time of delivery and then complete the declaration.
- **Licensee of Customs and Excise Warehouse** - Enter the name, physical address details and Customs and Excise client number (TIN) of the Licensed Warehouse to who the cargo will be delivered in this box. **[M]**

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- **Print name of authorised person** - The requirement is that the authorised person for the warehouse licensee / master of ship / pilot must verify the container / package(s) at the place and time of delivery and then complete the declaration.
- **Signature and date stamp** - The authorised person (for the warehouse licensee, etc) conducting the verification of the goods must authenticate the verification by inserting the date and signing the declaration. **[M]**

5.5.14 BOX 89 – DECLARATION BY WAREHOUSE LICENSEE - LOADING

- At time of loading the cargo which are to be moved in bond the warehouse licensee must enter the under-mentioned information in the various boxes and sign the declaration.
- **Registration Number(s)** - The registration number(s) for the truck / horse, first trailer and second trailer must be inserted in these boxes. **[M]**
- **Container seal number(s)** - The container seal number(s) as loaded on the truck / horse, first trailer and second trailer must be inserted in these boxes. **[M]**
- **Print name of authorised person** - The requirement is that the authorised person for the warehouse licensee must verify the container / package(s) at the place and time of loading and then complete the declaration.
- **Signature and date stamp** - The responsible person (driver of the vehicle) conducting the verification of the goods must authenticate the verification by inserting the date and signing the declaration. **[M]**

5.5.15 BOX 90 – DECLARATION BY WAREHOUSE LICENSEE / MASTER OF SHIP / PILOT - DELIVERY

- The Warehouse Licensee / Master of Ship / Pilot must enter the under-mentioned information in the various boxes and sign the declaration at time of delivery of the cargo by the warehouse licensee.
- **Licensee of Customs and Excise Warehouse** - Enter the name, physical address details and Customs and Excise client number (TIN) of the Licensed Warehouse to who the cargo will be delivered in this box. **[M]**
- **Print name of authorised person** - The requirement is that the name of the authorised person acting on behalf of the warehouse licensee / Master of Ship / Pilot must verify the container / package(s) at the place of delivery and insert their name in the declaration box.
- **Signature and date stamp** - The authorised person (for the warehouse licensee) conducting the verification of the goods must authenticate the verification by inserting the date and signing the declaration. **[M]**

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5.6 SAD 506 – CONTINUATION SHEET: BILL OF ENTRY (Direct)

5.6.1 GENERAL

- This form must be printed in black ink on white paper.
- Where a Voucher of Correction (SAD 504 / SAD 514) consists of more than one line, this continuation sheet must be used. The "BROUGHT FORWARD" and "CARRIED FORWARD" fields on the continuation sheet (SAD 506) must be left blank.
- Particulars should be entered in the various fields on this form in accordance with the instructions given in respect of forms SAD 504 / SAD 514.

5.7 SAD 507 – ADDITIONAL INFORMATION / PRODUCED DOCUMENTS

5.7.1 BOX 50 – IMPORTER OR EXPORTER

50. Importer / Exporter ABC Stores of Africa	TIN	12345678
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- Enter the name and the Customs and Excise client number (TIN) of the Importer / Exporter as reflected in box 2 or 8, as applicable, on the SAD 500 declaration. **[M]**
- If a Customs and Excise client number has been allocated to the client, this number must be inserted in the "TIN" sub box. **[M]**

5.7.2 BOX 51 – OFFICE CODE

51. Office Code JHB

- Enter the Customs office alpha code where the goods are cleared (presented and processed) as reflected in box "A Office Code" on the SAD 500 declaration. **[M]**

5.7.3 BOX 52 – FORMS

52. Forms	
1	3

- This box is for the number of the particular page and the total number of forms used for this clearance. For example, for a transit declaration consisting of 4 separate items, the details of one Tariff item are on the first page, three Tariff items are on the second page and the transit control on the third page. Therefore there are three sheets - 1/3, 2/3 and 3/3. In the example the information as reflected in the sub boxes for the different forms must be inserted in the relevant boxes (box 3 for forms SAD 500 and SAD 501 and box 52 on form SAD 502). **[O]**

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	FIRST SUB BOX	SECOND SUB BOX
SAD 500 - Customs Declaration form = 1	1	3
SAD 501 - Customs Declaration form (Continuation Sheet) = 2	2	3
SAD 502 - Customs Declaration form (Transit Control) = 3	3	3

5.7.4 BOX 53 – REGISTRATION NUMBER AND DATE

53. Registration No & date	
12345	20060123

- **Paper based documents – Customs capture the declaration** - In order to ensure that the SAD 500 and SAD 501 could still be linked the client must, on receipt of the SAD 500, insert the final number and date allocated to the SAD 500 in this box. **[M]**
- **Electronic Data Interchange (EDI) – Accredited and Non-accredited clients** - The client submitting declarations via EDI must insert the serial number allocated to the SAD 500 in this box. **[M]**

5.7.5 BOX 54 – DECLARANT REFERENCE

54. Declarant Ref

- This box is reserved for the declarant’s own use. The information reflected on the SAD 500, if any, must be inserted in this box. **[O]**

5.7.6 EXPORTER / CONSIGNOR

2. Export / Consignor

- This box is reserved for cases where one consignment is from more than one foreign supplier in which case the word “Various” would be inserted on the SAD 500 and the names of the rest of the suppliers would be reflected in this box. **[O]**

5.7.7 HOUSE WAYBILL NUMBERS

House Waybill Numbers

- This box is reserved for the declarant’s own use. The information reflected on the SAD 500, if any, must be inserted in this box. **[O]**

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5.7.8 BOX 19 – CONTAINER (CARGO STATUS)

19. Container (Cargo status)

- If more than one type of cargo (container) must be reflected then the second cargo (container) status must be reflected in this box. [O]

5.7.9 DOCUMENTS PRODUCED / ATTACHED

Documents Produced / Attached

- This box must be used for the under-mentioned additional endorsements or documents that are required:
 - Examples of other endorsements that may be required by the Administration, are:
 - DA 59 PRODUCED
 - PP (Provisional Payment) LODGED PENDING.....
 - If containers are to be unpacked at specific depots, then the name of the depot must be stated here.
 - Blueprint/illustration/drawing/plan/illustrated and descriptive literature is attached.
 - If containers are to be unpacked at a specific depot, then the depot name must be specified in this box.
- **Note:** It is acceptable if any one endorsement is reflected in the “For Official Use” box on the SAD 500 to avoid the submission of a SAD 507 reflecting only one endorsement. If more than one endorsement is required then a SAD 507 must be completed and submitted with the SAD 500.

5.7.10 BOX 13A – INVOICE NUMBER AND DATE

13A. Invoice number and date

- This box must be used for any additional invoices, reflecting the invoice number and date.

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5.7.11 BOX 40 – SUMMARY DECLARATION / PREVIOUS DOCUMENT

ITEM SEGMENT INFORMATION	
40. Summary Declaration / Previous Document	
Item Number	Description / Particulars of Document

- If the space for this information is insufficient on the declaration, the information may be supplied on this sheet per item.
 - If the declaration number that is inserted in box 40 refers to a re-warehousing declaration, the declaration number, date and district office where the goods were warehoused for the first time must be inserted in this box.

5.7.12 BOX 31 – CONTAINER NUMBERS

31. Container numbers

- If the space for the container numbers on the SAD 500 declaration is insufficient, the information may be supplied on the SAD 507.

5.7.13 BOX 44 – ADDITIONAL INFORMATION

44. Additional Information		
Item number	Code	Number / Amount

- If the space for the additional information on the declaration is insufficient, the information may be supplied in these sub boxes.

5.8 SAD 514 – VOUCHERS of CORRECTION: BILL OF ENTRY (direct) TRANSFER of LIABILITY

5.8.1 GENERAL

- This form must be printed in black ink on yellow paper.
- The comments in respect of form SAD 504 also apply to this form.

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- The layout of the bill of entry form SAD 514 is the same as that of form SAD 504 except that provision is also made for the additional parties who may be involved in the transfer of liability. Except for the "PURPOSE" field and the fields that are dealt with below, the comments in respect of the fields on the form SAD 504 are also applicable to this form.
- The form SAD 506 must be used as a continuation sheet for the form SAD 510.

5.8.2 PURPOSE

PURPOSE
TIR

- The alphabetic purpose code, which indicates the purpose for which the goods were originally cleared, must be inserted in this field.
- The relevant purpose codes, applicable to the form SAD 510, are listed below.

PURPOSE CODE	CLEARANCE PURPOSE
TIR	When the importer of the goods, which are to be used under rebate of duty in terms of schedule 3, is not the registered manufacturer
TGR	When the importer wishes to deliver goods (excluding state stores) direct to another firm or person entitled to receive it under rebate of duty in terms of schedule 4

5.8.3 OWNER: CUSTOMS CODE

Customs Code

Owner

- The code number allocated to the new owner of the goods must be inserted here.

5.8.4 OWNER: NAME AND ADDRESS

Name and Address

Owner

- The name and physical address of the new owner of the goods must be entered here.

5.8.5 REBATE USER: CUSTOMS CODE

Customs Code

Rebate User

- The code number allocated to the firm entitled to receive or use the goods under a rebate of duty in terms of Schedule 3 or 4 must appear in this field. This field must always be completed.

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5.8.6 REBATE USER: NAME AND ADDRESS

Name and Address
 Rebate User Jack (PTY) LTD Birds Lane Riverside

- The street address of the registered premises must be inserted in this field.

5.8.7 REBATE DECLARATION

I, for (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.	
..... Date Signature

- This declaration must be completed when goods are cleared under rebate of duty (excluding state stores). The name of the person signing the declaration must be inserted in the first line and the name of the rebate user, on whose behalf the signatory acts, must be inserted in the second line. A licensed clearing agent may sign this declaration on behalf of the rebate user.

5.9 SAD 601 – CONTINUATION SHEET: BILL OF ENTRY (EX Warehouse) IMPORTED GOODS

5.9.1 GENERAL

- This form must be printed in black ink on pink paper.
- Where a Voucher of Correction (SAD 604) consists of more than one line, this continuation sheet must be used. The "BROUGHT FORWARD" and "CARRIED FORWARD" fields on the continuation sheet (SAD 601) must be left blank.

5.10 SAD 604 – VOUCHERS of CORRECTION: BILL OF ENTRY (EX Warehouse) IMPORTED GOODS

5.10.1 GENERAL

- This form must be printed in black ink on yellow paper.
- Form SAD 601 must be used as a continuation sheet in respect of forms SAD 604 but the fields "BROUGHT FORWARD" and "CARRIED FORWARD" on the continuation sheet must not be used.
- In order to identify the original bill of entry / declaration, all the particulars under the headings "Original B / E No." up to and including "Remover Code" and "Remover Name and Physical address" must be completed where applicable on all vouchers of correction.

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- If the voucher of correction amends any of the particulars under the headings from “Purpose” up to and including “Remover Code” and “Remover Name and Physical address”, the amended information must be inserted in the appropriate fields.
- The information reflected in the fields "Original B / E No.", "Date", "Assessment Date" and "Accepted At" must agree in all respect with the particulars of the original bill of entry / declaration. (See Chapter General Procedures: All Offices for the assessment date.)
- In the case of an amendment to an entry line / declaration item, the whole entry line / declaration item, including the fields that are to remain unaltered, must be filled in. The number of the appropriate line /item on the original bill of entry / declaration must be inserted in the "line" number field and the total number of lines / items being amended (including insertions) by the VOC must be indicated under the heading "Total Lines". If none of the entry lines / declaration items are being amended or declared the field "Total Lines" must be left blank.
- To add a line / item to a bill of entry / declaration, the number following on the number of the last line / item used on the original bill of entry / declaration must be used in the "Line" field.
- To cancel a bill of entry line / declaration item only the following fields, if and where applicable, need to be completed and the word “CANCELLED inserted in the “Description” field
 - Original line / item number
 - Country of origin
 - Warehousing Particulars
 - B / E number
 - B / E date
 - Line / item number
 - Accepted at
 - Tariff Code
 - Schedule 1 Part 1
 - Schedule 3 / 4
 - Trade Agreement
 - Schedule 2
 - Schedule 1 Part 2B
 - Quantity and Code
 - Statistical quantity and code
 - Duty Calculation quantity and code
 - Classification quantity and code
 - Countable quantity and code
- All totals iro value and duties, as they will appear after amendment by the VOC as well as the way they were entered on the original bill of entry / declaration, must be reflected in the fields provided and the differences, if any, suitably indicated. Underpayment and overpayment in duty should be indicated by inserting the abbreviations "U / E" and "O / E" respectively before the relative amounts in the "DIFFERENCES" fields. If a voucher of correction is passed to amend a bill of entry / declaration which have already been amended, care should be exercised that the "TOTALS AFTER CORRECTION" of the previous voucher of correction are reflected against the "TOTALS BEFORE CORRECTION" on the current voucher of correction. The number and date of each previous voucher of correction passed in respect of the bill of entry / declaration being amended must be reflected in the "Endorsements" field. An adding machine slip reflecting how the "TOTALS AFTER CORRECTION" was calculated must be attached to the original of the draft voucher of correction.

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- In the event of a lower VAT payable the VAT over paid can either be claimed from the Receiver of Revenue or from the Controller of Customs and Excise. Depending on this the following will apply:
 - **VAT claimed from Received of Revenue** - In this instance the draft VOC should indicate the under-mentioned information regarding Value-Added Tax (VAT) and Added Tax Value (ATV)
 - Added Tax Value – new Added Tax Value
 - VAT per line / item – VAT as paid on the original bill of entry / declaration
 - Totals before correction – VAT as paid on the original bill of entry / declaration
 - Totals after correction – VAT as paid on the original bill of entry / declaration; and
 - Differences – nil
 - **VAT claimed from Customs and Excise** - (Where the local Receiver of Revenue has granted permission on the third page of the form DA 66 that the VAT can be claimed from Customs). In this instance the draft VOC should indicate the under-mentioned information regarding Value-Added Tax.
 - Added Tax Value – new Added Tax Value
 - VAT per line / item – VAT payable on the new Added Tax Value
 - Totals before correction – VAT as paid on the original bill of entry / declaration
 - Totals after correction – VAT payable on the new Added Tax Value; and
 - Differences – difference between VAT originally paid and VAT now payable
- To cancel a complete bill of entry / declaration **it is not necessary to furnish any information in respect of an entry line / declaration item** and except for the VAT if claimed from the Receiver of Revenue, no information should be reflected against "TOTALS AFTER CORRECTION". It should be noted that except for the VAT if claimed from the Receiver of Revenue, the information against "TOTALS BEFORE CORRECTION" and "DIFFERENCES" would be identical.
- **Note:** When cancelling a complete bill of entry / declaration the "Total lines" in the header of the VOC must be left blank.
- The reason(s) for passing the VOC must be given in the field provided for and a copy of the original bill of entry / declaration to be amended and copies of all previous VOC's must be attached to the first copy of the VOC if requested.
- If a tariff heading is amended, the "Line / Item Number" and "Tariff Heading" as originally entered must be provided in the field "Reason(s) for voucher of correction".
- The layout and comments of the voucher of correction form SAD 604 are identical to that of the form SAD 504. Only the comments in respect of "PURPOSE", which are altered, and the fields, which are additional, or fields, in which additional / different information is required, are dealt with below.

5.10.2PURPOSE

Purpose

XDP

- The alphabetic purpose code, which indicates the purpose for which the goods are being cleared, must be inserted in this field.

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- The relevant purpose codes, applicable to the form SAD 604 are:

PURPOSE CODE	CLEARANCE PURPOSE
XDP	Ex Warehouse <u>D</u> uty <u>P</u> aid or Free
XRW	Ex Warehouse <u>R</u> e- <u>w</u> arehousing
XIB	Ex Warehouse Removal <u>i</u> n <u>B</u> ond
XIR	Ex Warehouse <u>I</u> ndustrial <u>R</u> ebate (Schedule 3)
XGR	Ex Warehouse <u>G</u> eneral <u>R</u> ebate (Schedule 4)
XOL	Ex Warehouse <u>O</u> rdinary <u>L</u> evy

- Purpose "XRW" and a declaration in the form prescribed in Rule 26.01 must be used to effect transfer of ownership.

5.10.3 EX WAREHOUSE: CUSTOMS CODE

Customs Code

Ex warehouse

- The code of the warehouse from which the goods are being removed must be reflected here.

5.10.4 EX WAREHOUSE: NAME AND ADDRESS

Name and Address

Ex Warehouse

- The name of the warehouse from which the goods are being removed need be shown here.

5.10.5 REMOVED IN BOND TO

- In the case of goods being removed in bond (purpose XIB), the Controller of Customs and Excise in whose area of control the receiver is situated, must be stated here.

5.10.6 OWNER: CUSTOMS CODE

Customs Code

Owner

- The code number of the owner of the goods at the time of the removal from the warehouse must be entered here. When transfer of ownership is affected (using purpose code "XRW"), the customs code of the new owner must be inserted here.

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5.10.7 OWNER: NAME AND ADDRESS

Name and Address

Owner

Jacks (PTY) LTD 10 Downing Street Johannesburg
--

- The appropriate name and street address must be inserted in this field.
- If purpose “XRW” is used to effect transfer of ownership, the name and physical address of the new owner must be inserted in this field.

5.10.8 TO WAREHOUSE / REBATE USER: CUSTOMS CODE

	Customs Code	Customs Code
To Warehouse / Rebate User	CTN OS 101	63696

- The code number allocated to the warehouse / rebate user receiving the goods must be entered here. When goods are cleared under a rebate of duty in terms of Schedule 4 for private individuals, code number 70707070 must be inserted in this field.

5.10.9 TO WAREHOUSE / REBATE USER: NAME AND ADDRESS

Name and Address

To Warehouse / Rebate User

Jacks (PTY) LTD 10 Downing Street Johannesburg
--

- Either the name of the licensed warehouse or the name and the registered street address or the rebate user must be given here.

5.10.10 REMOVER: CUSTOMS CODE

Remover

Customs Code 36489

- The code number of the firm undertaking the removal in bond must be entered here.
- In the case of a bill of entry with a purpose code “XIB” or “XRW” and the goods are removed by road transport, the customs code of the licensed remover responsible for the transportation of the goods must be inserted in this field.
- The removal of goods in bond by a licensed remover is however exempt in the following instances:
 - In the case where the goods are removed by a foreign haulier which will not be licensed in the RSA. However, the clearing agent presenting the declaration will be responsible for the removal and therefore the clearing agent code declared on the declaration should also be declared in the remover code field. These consignments must always be moved under cover of a surety to be declared in the additional information field on the 1st line on the declaration. Foreign hauliers will only be allowed to move goods in and out of the Common Customs Area (SACU). This excludes removals between warehouses.

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- In the case where the goods are removed to a bonded warehouse and the physical remover of the goods is the owner of either the warehouse from where or the warehouse to which the goods are removed, the customs code of the warehouse owner must be declared in the remover field. In these cases the removal of the goods will be under cover of the bond lodged by the warehouse owner at the time of the licensing of the warehouse and the remover need not to be licensed.

5.10.11 REMOVER: NAME AND ADDRESS

Name and Address

Remover

- The name and street address of the firm undertaking the removal in bond must be entered in this field.

5.10.12 WAREHOUSING PARTICULARS

Warehousing Particulars			
B / E No.	Date	Line No.	Accepted At
31002	2001-05-02	2	JHB

- These particulars appear on the warehousing / re-warehousing bill of entry in respect of the goods now being cleared ex-warehouse. The particulars are required to facilitate stock control. A list of district office codes is attached as SC-CF-04-A1.

5.10.13 ADDITIONAL INFORMATION

Additional information	
Actual price	<input style="width: 150px;" type="text"/>

- Any relevant additional information must be inserted here.

5.10.14 DESCRIPTION OF GOODS AND MARKS

Description of Goods

- The description of the goods, marks, numbers and description of the packages to be removed from the warehouse must be inserted here.

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5.10.15 DECLARATION BY OWNER

<p>I, for (clearing agent) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.</p>	
<p>..... Date</p>	<p>..... Signature</p>

- The declaration should in all instances be completed by inserting the name of the person signing the declaration must be inserted in the first line and the name of the owner or clearing agent on whose behalf the signatory acts must be inserted in the second line. Where a clearing agent is not involved with the declaration the name of the importer on whose behalf the signatory acts, must be inserted in the second line. The words "(clearing Agent)" must be deleted.

5.10.16 REBATE DECLARATION

<p>I, for (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.</p>	
<p>..... Date</p>	<p>..... Signature</p>

- This declaration must be completed when goods are cleared under a rebate of duty in terms of schedule 3 or 4. The name of the person signing the declaration must be inserted in the first line and the name of the rebate user on whose behalf the signatory acts must be inserted in the second line. A licensed clearing agent may sign this declaration on behalf of the rebate user.

5.10.17 VAT REGISTRATION NUMBER

VAT Registration Number
44123451423

- If the owner has been issued with a VAT registration number, this number must be inserted in the VAT registration number field. In no number has been issued the Code NA (not applicable) must be inserted.
- Note:** VAT is payable on all goods at the time of clearance ex warehouse except those exempted in terms of section 13 (3) of Schedule No.1 to the VAT Act and those goods destined for consignees in the BLNS countries.

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5.10.18 ENDORSEMENTS

Endorsements

- If the bill of entry / declaration number that is inserted in "Warehousing Particulars" field refers to a re-warehousing bill of entry / declaration, the bill of entry / declaration number, date and district office where the goods were warehoused for the first time must be inserted in this field.
- In the case of a bill of entry, purpose code "XIB" or "XRW" the mode of transport utilised in removing the goods to the place of destination / exit is mandatory irrespective of distance. Please note that the mode of transport together with the relevant indicator must be declared. The relevant modes of transport as well as the codes are listed below.
 - 1 = Maritime transport
 - 2 = Rail transport
 - 3 = Road transport
 - 4 = Air Transport
 - 5 = Mail
 - 6 = Mode unknown
- In the case of a bill of entry purpose code "XRW" presented in respect of a change of ownership (goods remaining in the same warehouse) or to re-warehouse goods in acquittal of goods removed in bond between warehouses, transport code 6 – (Mode unknown) should be inserted here.

5.11 SAD 611 – CONTINUATION SHEET: BILL OF ENTRY (EX Warehouse) SOUTH AFRICAN PRODUCTS

5.11.1 GENERAL

- This form must be printed in black ink on green paper.
- Where a Voucher of Correction (SAD 614) consists of more than one line, this continuation sheet must be used. The "BROUGHT FORWARD" and "CARRIED FORWARD" fields on the continuation sheet (SAD 611) must be left blank.

5.12 SAD 614 – VOUCHERS of CORRECTION: BILL OF ENTRY (EX Warehouse) SOUTH AFRICAN PRODUCTS

5.12.1 GENERAL

- This form must be printed in black ink on yellow paper.
- Form SAD 611 must be used as a continuation sheet in respect of form SAD 614 but the fields "BROUGHT FORWARD" and "CARRIED FORWARD" on the continuation sheet must not be used.

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- In order to identify the original bill of entry / declaration, all the particulars under the headings "Original B / E No." up to and including "Remover name and physical address" must be filled in, where applicable, on all vouchers of correction. The information reflected in the fields "Original B / E No.", "Date", "Accepted At" must agree in all respects with the particulars on the original bill of entry / declaration to which the voucher of correction refers. If the voucher of correction amends any of the particulars under the headings from "Purpose" up to and including "Remover Name and Physical address", the amended information must be inserted in the appropriate fields.
- In the case of an amendment to an entry line / declaration item, the whole entry line / declaration item, including the fields that are to remain unaltered, must be filled in. The number of the appropriate line / item on the original bill of entry / declaration must be inserted in the "Line No" field and the total number of lines / items being amended by the VOC must be indicated under the heading "Total Lines". If none of the entry lines / declaration items are being amended, the field "Total Lines" must be left blank.
- To add a line / item to a bill of entry / declaration, the number following on the number of the last line / item used on the original bill of entry / declaration must be used in the "Line" field.
- To cancel a bill of entry line / declaration item, only the following fields, if and where applicable, need to be completed and the word "CANCELLED" inserted in the "Description" field.
 - Original line / item number
 - Warehousing Particulars
 - B / E number
 - B / E date
 - Line / item number
 - Accepted at
 - Tariff Code
 - Schedule 1 Part 2
 - Schedule 6
 - Quantity and Code
 - Statistical quantity and code
- All totals iro duty, as they will appear after amendment by the VOC as well as the way they were entered on the original bill of entry / declaration before such amendment, must be reflected in the fields provided and the differences, if any, suitably indicated. Inserting the abbreviation "U / E" and "O / E" should indicate underpayments and overpayments in duty respectively before the relative amounts in the "DIFFERENCES" fields. If a voucher of correction is passed to amend a bill of entry / declaration which have already been amended, care should be exercised that the "TOTALS AFTER CORRECTION" of the previous voucher of correction are reflected against the "TOTALS BEFORE CORRECTION" on the current voucher of correction. The number and date of each previous voucher of correction passed in respect of the bill of entry / declaration being amended must be reflected in the "Endorsement" field. An adding machine slip reflection how the "TOTALS AFTER CORRECTION" was calculated must be attached to the original of the draft voucher of correction.
- To cancel a complete bill of entry / declaration **it is not necessary to furnish any information in respect of a line / item** and no information should be reflected against "TOTALS AFTER CORRECTION". It should be noted that the information against "TOTALS BEFORE CORRECTION: and "DIFFERENCES" will be identical.
- **Note:** When cancelling a complete bill of entry / declaration the "Total lines" in the header of the VOC must be left blank.

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- The reason(s) for passing the VOC must be given in the box “For Official Use” and a copy of the original bill of entry / declaration to be amended and copies of all previous Vouchers of correction must be attached to the second copy (triplicate) of the VOC.
- Please take note of the requirements regarding SCD, RAF and FUL as described in par. 4.24 – Fuel Products in this manual. When the declaration item detail needs to be amended on a Voucher of Correction (VOC) it will not be necessary to declare the three different duty and levies as indicated in par. 4.24 – Fuel Products. If only the detail in respect of the RAF in terms of Part 5B of Schedule No 1 declared on the original declaration / bill of entry needs to be amended, then only that particular line / item needs to be declared on the VOC.

5.12.2 PURPOSE

Purpose

ZDP

- The alphabetic purpose code, which indicates the purpose for which the goods are being cleared, must be inserted in this field.
- The relevant purpose codes, applicable to the form DA 610, are listed below.

PURPOSE CODE	CLEARANCE PURPOSE
ZDP	Ex Warehouse SA Goods <u>D</u> uty <u>P</u> aid or Free
ZRW	Ex Warehouse SA Goods <u>R</u> e- <u>w</u> arehousing
ZIB	Ex Warehouse SA Goods Removal <u>I</u> n <u>B</u> ond
ZGR	Ex Warehouse SA Goods <u>G</u> eneral <u>R</u> ebate (Schedule 6)
ZOL	Ex Warehouse SA Goods <u>O</u> rdinary <u>L</u> evy
ZDA	<u>E</u> x Warehouse SA Goods Monthly summary of fuel levy goods removed on form DA 35 by the licensee of a Customs and Excise Manufacturing warehouse by road or rail to any other country in the Common Customs Area
ZDS	Ex Warehouse SA Goods Monthly summary of fuel levy goods removed on form DA 35 by the licensee of a Customs and Excise Manufacturing warehouse to such a Storage Warehouse
ZMS	Ex Warehouse SA Goods Monthly summary by supplying warehouse of fuel levy goods removed from one Customs and Excise Manufacturing warehouse to another such warehouse
ZMR	Ex Warehouse SA Goods Monthly summary by receiving warehouse of fuel levy goods removed from one Customs and Excise Manufacturing warehouse to another such warehouse
ZRS	Ex Warehouse SA Goods Removal of fuel levy goods by Ship to any other country in the Common Customs Area
ZRA	Ex Warehouse SA Goods Removal of fuel levy goods by Air to any other country in the Common Customs Area
ZDD	Ex Warehouse SA Goods Summary of form DA 35 for fuel levy goods removed by road in respect of which a refund is claimed by a licensed Distributor

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5.12.3 AGENT CODE

Agent Code

306514

- Every licensed clearing agent has been allocated a code number that must be inserted in this field on each voucher of correction. Warehouse licensees / manufacturers conducting their own clearing must insert their importer code number in this field.

5.12.4 COUNTRY OF DESTINATION

Country of Destination

ZA

- The two-character alphabetic country code allocated to the country in which the importer / warehouse is situated must be inserted in this field.

5.12.5 R.I.B. NUMBER: DATE: ACCEPTED AT

RIB No, Date and Accepted at		
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30123	2001-08-11	DBN
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- If the consignment concerned acquits an "RIB" bill of entry / declaration, the serial number and date of acceptance of the "RIB" bill of entry / declaration and the code of the district office where the "RIB" was accepted must be entered in the appropriate fields. The date should be entered in century, year, month and day sequence. A list of district office codes is attached as SC-CF-04-A1.
- These fields may be left blank on summary bills of entry, which are completed in respect of excise accounts.

5.12.6 FOR LICENSEE'S USE

For licensee's / agent's use

- This space is reserved for the clearing agent's / licensee's manufacturers own use.

5.12.6 EX WAREHOUSE: CUSTOMS CODE

Customs Code

Ex warehouse

JHB OS 75

- The number of the warehouse from which the goods are to be removed must appear here.

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5.12.7 EX WAREHOUSE: NAME AND ADDRESS

Name and Address
Ex Warehouse

- Only the name of the warehouse from which the goods are to be removed need be shown here.

5.12.8 REMOVED IN BOND TO

Removed in bond to

- In the case of goods to be removed in bond, the place where the office of the Controller of Customs and Excise in whose area of control the receiver is situated must be entered here.
- This field must be left blank on summary bills of entry / declarations, which are completed in respect of excise accounts.

5.12.9 OWNER: CUSTOMS CODE

Customs Code
Owner

- The code number allocated to the owner of the goods at the time of their removal from the warehouse must be entered here.

5.12.10 OWNER: NAME AND ADDRESS

Name and Address
Owner

- The appropriate name and physical address must be shown in this field.

5.12.11 TO WAREHOUSE / REBATE USER: CUSTOMS CODE

Customs Code
To Warehouse

or

Customs Code
Rebate User

- The code number allocated to the warehouse / rebate user receiving the goods must be entered here.
- This field must also be left blank on summary bills of entry / declarations, which are completed in respect of excise accounts.

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5.12.13 TO WAREHOUSE / REBATE USER: NAME AND ADDRESS

Name and Address
To Warehouse

Jacks (PTY) LTD 10 Downing Street Johannesburg

or

Name and Address
Rebate User

Jacks (PTY) LTD 10 Downing Street Johannesburg

- The appropriate name and physical address must be entered in this field. The physical address of the registered premises must be entered if the rebate user must be registered in terms of Schedule No. 6.
- This field must be left blank on summary bills of entry, which are completed in respect of excise accounts.

5.12.14 REMOVER: CUSTOMS CODE

Customs Code
Remover

36489

- The code number of the firm undertaking the removal in bond must be entered here.
- This field must be left blank on summary bills of entry / declarations, which are completed in respect of excise accounts.

5.12.15 REMOVER: NAME AND ADDRESS

Name and Address
Remover

Jacks Removers 25 Downing Street Johannesburg

- The appropriate name and physical address must be filled in this field.
- This field must be left blank on summary bills of entry / declarations, which are completed in respect of excise accounts.

5.12.16 WAREHOUSING PARTICULARS

Warehousing Particulars			
B / E No.	Date	Line No.	Accepted At
31002	2001-05-02	2	JHB

- The bill of entry / serial number, date of acceptance, line number and the code of the district office where the re-warehousing bill of entry or form DA 32 was accepted, which are now being cleared for removal on the form DA 610, must be entered here. The date must be entered in century year, month and day sequence. A list of district office codes is attached as SC-CF-04-A1.

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- These fields must be left blank on summary bills of entry / declarations, which are completed in respect of excise accounts.

5.12.17 TARIFF CODE: SCHEDULE 1 PART 2

Tariff Code	
Sch 1 Part 2 / 5	104.10.10

- The tariff item in Part 2 of Schedule 1 must be entered here.

5.12.18 TARIFF CODE: SCHEDULE 6

Tariff Code	
Sch 6	601.01

- The relative rebate item in Schedule 6 must be entered here, if applicable.

5.12.19 QUANTITY AND CODE

Quantity & Code	
100,00	KG

- The quantities, required in terms of the relative tariff / rebate item, must be entered here (always to two decimals) in respect of each entry line. The decimal position must be indicated by means of a comma. These quantities must be reflected in the units specified in the tariff. Provision is made for three different quantities per entry line in case different quantities are required for statistical, duty calculation or classification purpose. Where duty and classification calculations depend on elements such as volume (litres), relative density or litre absolute alcohol, the expression "Quantity", for the purpose of this form, shall include this element. The first line of this field must be utilised for the statistical quantity, the second for the duty quantity and the third for the classification quantity, but if the same quantity is used for different purposes, it need not be repeated.
- The two-character alphabetic unit codes required here are those, which indicate in which units the quantities, are being required.
- Wherever the tariff code in respect of Part 2A of Schedule no. 1 requires the statistical unit to be entered as 100 as is the case with item 104.20.10 for example, the quantity and code field must be completed as "100,00" and "LA".

5.12.20 EXCISE VALUE

Excise Value	
12000	

- The excise value (to the nearest rand) of the goods must be entered here.

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5.12.21 EXCISE DUTY

Excise Duty
120,00

- The excise duty payable in terms of Part 2A of Schedule No. 1 to the act or any non-rebated excise duty payable in terms of Schedule 6 to the Act must be entered here to the nearest cent.

5.12.22 DUTY: SCH. 1 PART 2B

Duty Sch 1P2B
120,12

- The duty payable in terms of Part 2B of the above-mentioned Schedule must be inserted here.

5.12.23 DESCRIPTION OF GOODS

Description of Goods

- A description sufficient to identify the goods for duty purposes must be inserted here.

5.12.24 TOTALS THIS ENTRY: AMOUNT OVERPAID ON PREVIOUS ACCOUNT

	Amount overpaid on previous account
Totals this entry:	120,22

- This field may only be used if the bill of entry / declarations is supported by an excise account. The amount entered in this field should never exceed the total amount payable in respect of an entry / declaration.

5.12.25 TOTALS THIS ENTRY: AMOUNT UNDERPAID ON PREVIOUS ACCOUNT

	Amount underpaid on previous account
Totals this entry:	120,22

- This field may only be used if the bill of entry / declaration is supported by an excise account.

5.12.26 TOTALS THIS ENTRY: OTHER PAYMENT

- This field should not be used at present.

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5.12.27 TOTALS THIS ENTRY: EXCISE DUTY

	Excise Duty
Totals this entry:	120,22

- The total of the amounts of excise duty payable in respect of all the lines on a bill of entry / declaration must be inserted here.

5.12.28 TOTALS THIS ENTRY: DUTY SCH 1 PART 2B

	Duty Sch 1P2B
Totals this entry:	120,22

- The total amount of duty payable in respect of Part 2B of Schedule 1 must be inserted here.

5.12.29 TOTALS THIS ENTRY: AMOUNT DUE

	Amount Due
Totals this entry:	120,22

- The total amount payable in respect of a bill of entry must be inserted here. In cases where a bill of entry is presented in support of an excise account any amount underpaid on a previous account must be included in this amount. If an amount was overpaid during a previous month, this amount must be deducted from the total "Amount Due".

5.12.30 DECLARATION BY OWNER

I, for (agent / remover) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.	
..... Date Signature

- The declaration should at all times be completed by inserting the name of the person signing the declaration on the first line and the name of the owner, clearing agent or remover, on whose behalf the signatory acts, must be inserted in the second line.

5.12.31 DECLARATION BY REBATE USER

I, for (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.	
..... Date Signature

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- The rebate user must complete this declaration if the goods are cleared under a rebate of duty in terms of Schedule 6. When a summary bill of entry is framed in respect of an excise account, this declaration must not be completed. The name of the person signing the declaration must be inserted in the first line and the name of the rebate user, on whose behalf the signatory acts, must be inserted in the second line.

5.12.32 INSTRUCTIONS BY CONTROLLER OF CUSTOMS AND EXCISE

Instructions by Controller of Customs and Excise
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- This space is reserved for departmental use.

5.12.33 CLOSING DATE OF EXCISE ACCOUNT

Closing date of excise account

- This field must be filled in if the bill of entry / declaration is supported by an excise account.
- The date must be entered in the format CCYY-MM-DD.

5.13 GENERAL PROCEDURES: ALL OFFICES

5.13.1 CUSTOMS AND EXCISE CLIENT NUMBERS

- Customs and Excise client numbers are allocated to:
 - clearing agents;
 - importers;
 - exporters;
 - warehouses;
 - suppliers – only for those suppliers where a mark-up was introduced;
 - rebate registrants;
 - manufacturer for AGOA;
 - electronic communication with SARS;
 - commercial and non-commercial manufacturers of biodiesel;
 - remover of goods in bond; and
 - distributors of fuel.
- In order to obtain a Customs and Excise client number a form DA 185 "APPLICATION FORM: LICENSING / REGISTRATION OF CUSTOMS AND EXCISE CLIENTS" must be completed and submitted to the local Controller of Customs and Excise. This form can be obtained from your local Controller for Customs and Excise.
- **Note:** Customs and Excise client numbers have only been allocated to suppliers in respect of whom value determinations have been issued.

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- If a Customs and Excise client number has been allocated it is the responsibility of the licensee or registrant to notify the Commissioner immediately, or in advance, of any change, or contemplated change, in:
 - Business / person particulars – legal identity, physical or postal address;
 - Nature of business – change from company to close corporation, etc
 - Registration particulars –other SARS identification numbers (VAT, PAYE, etc), or particulars of members, partners, etc.
 - Contact person – particulars of contact person such as name, telephone number, email address, etc.
 - Accountant / accounting details – particulars of accountant or accounting particulars such as name, telephone number, email address, etc.
 - Contraventions and other matters.
 - Trade name – name under which the person trades.
- Any of the above-mentioned changes must be indicated on a form DA 185 and applicable annexure, which must be submitted as mentioned above.

5.13.2 GENERAL INFORMATION ON DOCUMENTS

- Each consignment will be regarded as a batch and must be handed in if required in its own folder. The name of the clearer, his Customs and Excise client number and his allocated box number (pigeonhole number) must appear on the front of all folders.
- Vouchers of correction must be handed in at the Client Team responsible for the registration of declarations.
- Substituting declarations, after permission for substitution has been granted, must be handed in at the Client Interface counter in a folder marked "**SUBSTITUTION**" and the following information must be reflected in red ink in the top left-hand corner of the declaration "**SUBSTITUTION: ORIGINAL REGISTRATION DATE:**".
- Where it is a condition that a provisional payment (form DA 70) has to be lodged for the acceptance of a declaration or voucher of correction the form DA 70 must first be presented to the relevant section for approval and thereafter be presented at the in-counter for processing. A numbered copy of the form DA 70 must be stapled to the original of the declaration or voucher of correction when clearance is submitted for release of the consignment.
- Clearers must ensure that the Customs and Excise client number of the clearing agent, exporter or importer as the case may be, appears in the top left-hand corner of provisional payments.
- Supporting documents must not be folded around the declaration or voucher of correction but must be put lengthwise in the folder underneath the relevant declarations or voucher(s) of correction.
- A registration number and receipt date will be allocated to declarations, vouchers of correction, provisional payments, etc. in order to ensure that the documents can be identified in the computerised system until such time as a final number has been allocated.

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5.13.3 COMPUTER OFFICES (EXCLUDING BLNS BORDER POSTS)

- The computer system allows clearers to forward declarations and vouchers of correction electronically (EDI or magnetic media format). Computer systems are currently operational at all offices but these procedures are not applicable to the BLNS Border Posts.
- The computerised system is designed to check declarations and vouchers of correction at face value by processing the data which has been captured by Customs and Excise or which has been received on magnetic media (diskettes) or by means of Electronic Data Interchange (EDI). Clearers not submitting declarations via electronic means are urged to ensure that declarations and vouchers of correction are duly completed and are clearly legible or else documents may be rejected unnecessarily.
- It must be noted that when declarations are submitted in paper format then two copies must be lodged (one original and one copy).

5.13.4 DECLARATIONS: DATA CAPTURED BY CUSTOMS

- The declaration and the supporting documents are to be presented in the folder at the Client Interface counter (Permit Counter). The declaration will be registered by means of a label, containing the under-mentioned information:
 - Registration number - consisting of 7 digits of which the first 6 is the number and the 7th digit is the check digit. (e.g. 000144 2)
 - Receipt date (2006-06-12)
 - Agent code – customs and excise client number
 - Serial number – this is the 6 character serial number which the clearer allocate to the declaration when submitting declarations electronically. If the declaration is not submitted electronically then “N/A” will be printed in this box.
 - Assessment date – the date used for duty calculation will be printed in this box
 - Submission Type – this is an indication as to the format the declaration was submitted to Customs, “Manual” – paper based declaration, “Electronic – non accredited” – submission via EDI or disk but not accredited or “Electronic – accredited” – submitted via EDI as an accredited client.
- The label, generated in duplicate, is to be stuck on the original and first copy of the declaration. The first copy will be handed back to the client, as acknowledgement that the declaration was presented to Customs and should be retained by the client for purposes of enquiry. The original declaration and supporting documents will be retained by Customs for capturing, further processing and to be utilised during the checking process.

5.13.5 DECLARATIONS: DATA SUBMITTED ON DISKETTE

- The declaration and the supporting documents together with the diskette carrying the data are to be presented in the folder at the Client Interface counter. The diskette will be read in and the data will be identified in the system by entering the agent code and the unique / serial number from the declaration presented. Once all the other additional validations are performed and the data is found to be valid, a label as described above will be generated in duplicate to be stuck on the original and first copy of the declaration. Again the first copy, which should be retained by the client for purposes of enquiry, will be handed back to the client as acknowledgement that the declaration was presented to Customs. The original declaration and supporting documents will be retained by Customs for utilisation during the checking process. Once this process is completed the data will be processed immediately.

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- If the clearer elects to submit declaration or voucher of correction data to Customs and Excise on magnetic media the record formats must be in accordance with the prescribed specifications. See Annexure SC-CF-04-A5 Specifications and Record Formats. Although declarations and vouchers of correction may be submitted to Customs and Excise on magnetic media it must still be supported by the paper declaration and / or voucher of correction as the paper document is still regarded as the legal declaration.
- When the client generates a paper declaration / voucher of correction the word “**DISKETTE**” must be printed in a font of “Arial Western 10”, bold:
 - in the top right hand corner of the SAD 500, just above box A. (Office of Destination or Departure); and
 - in the top left hand corner of the VOC, just left of “Assessment date” and above the “Original B/E No.”.

5.13.6 ELECTRONIC DATA INTERCHANGE (EDI) – NON-ACCREDITED CLIENTS

- The declaration and the supporting documents are to be presented in the folder as is currently the case, at the Client Interface counter. The merging of the data received via the EDI process and the declaration presented will be done in a similar manner as described above. A label as described above will be generated in duplicate to be stuck on the original and first copy of the declaration. Again the first copy will be handed back to the client as acknowledgement that the declaration was presented to Customs and should be retained by the client for purposes of enquiry. The original declaration and supporting documents will be retained by Customs for utilisation during the checking process. Once this process is completed the data will be processed immediately.
- Although declarations and vouchers of correction may be submitted to Customs and Excise by a non-accredited client in the EDI standard it must still be supported by the paper declaration and / or voucher of correction as the paper document is still regarded as the legal declaration.
- When the client generates the paper document the word “**EDI**” must be printed in a font of “Arial Western 10”, bold:
 - in the top right hand corner of the SAD 500, just above box A. (Office of Destination or Departure); and
 - in the top left hand corner of the VOC, just left of “Assessment date” and above the “Original B/E No.”.

5.13.7 ELECTRONIC DATA INTERCHANGE (EDI) – ACCREDITED CLIENTS

- Once the data is received via the EDI process the CAPE system will validate the Customs and Excise client number allocated to the clearing agent and which has been declared in the data for accreditation purposes. If the clearing agent is accredited, the data will be processed immediately without any physical declaration being presented at this stage.
- The same label information as described above will be generated and submitted to the client with the “release notification” information.
- The implementation of Electronic Data Interchange (EDI) and the Accredited Client Scheme means that there is no more a requirement for clients to submit paper based Customs declarations for processing of

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consignments. On acceptance of the declaration, an electronic message, containing the final number and date, is transmitted to the declarant.

- The agreement with the accredited client is that should an electronically accepted declaration subsequently be printed, the printed version must:
 - reflect the word “**EDI**” in a font of “Arial Western 10”, bold:
 - in the top right hand corner of the SAD 500, just above box A. (Office of Destination or Departure); and
 - in the top left hand corner of the VOC, just left of “Assessment date” and above the “Original B/E No.”.
 - be in the format prescribed in the rules to the Customs and Excise Act, Act 91 of 1964;
 - reflect the final number and date allocated to the declaration in the “For Official Use” box: and
 - the number need not be printed on the continuation pages of the declaration.

5.13.8 FINANCIAL DOCUMENTS (PROVISIONAL PAYMENTS, RENT NOTES, ETC.)

- The financial documents and the required supporting documents are presented at the Client Interface counters as is currently the case. The document will be captured at the counter where after a label, in the same format as described above, will be generated to be stuck on the original and first copy of the document presented. Please note that only in the case of a provisional payment three labels will be generated due to the fact that the office needs to retain the original and the first copy in this case. Once the receipt copy with the label affixed to it is handed back to the client, the document will be ready for payment at the cashier counter.
- If the validation process detects errors or the declaration is selected for thorough assessment, the data is routed to the assessment officers who will select the declarations for assessment purposes on a first in first out basis. Besides the current options where the assessment officer can release, stop / detain or reject the declarations an additional function whereby the assessment officer can “QUERY” the declaration has been developed. If this option is selected the declaration will basically be retained by the assessment officer until such time as the client produces the necessary information or documents required by the assessment officer to make a proper decision regarding the release of the goods.
- Notwithstanding the fact that the EDI client will receive this message electronically, the system will generate a Query Notification on a SARS letter head containing the assessment officer’s details and the request for additional information or documentation which will be posted in the client pigeon hole.
- If the declaration is however accepted by the assessment officer but the client needs to physically effect payment of the duty and / or VAT prior to the final processing of the declaration, a Payment Notification will be generated to inform the client that the declaration is ready for payment.
- Due to the fact that Customs will in future only retain the original of the declarations which are still received over the counter and will not have any documentation in respect of declarations received via the EDI process from accredited clients, various notifications to be generated by the system, have been developed, depending on the assessment officer’s decision regarding the release of the goods. Please note that these notifications do not only inform clients about the release decisions being made by the assessment officers, but also conveys the declaration final number and date allocated to a specific declaration. It is recommended that clients file copies of these notifications with their documentation for future use with, for example refund claims, acquittals, etc.

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5.13.9 NOTIFICATIONS TO THE CLIENT

- If the validation process detects errors or the declaration is selected for thorough checking, the data is routed to the checking officers who will select the declarations for checking purposes on a first in first out basis. The checking officer checking the declaration will exercise his / her decisions for which a notification will be printed, namely - release payment, stop / detain, reject or query.
- Please note that these notifications do not only inform clients about the release decisions being made by the checking officers, but also conveys the declaration final number and date allocated to a specific declaration. It is recommended that clients file copies of these notifications with their documentation for future use with, for example refund claims, acquittals, etc.
 - **Release Notifications**
 - If the goods are released, a Release Notification will be generated by the system which will be endorsed by the Customs office. This notification should be used by the client to physically obtain release of the goods.
 - **Payment Notification**
 - If the declaration is however accepted by the checking officer but the client needs to physically effect payment of the duty and / or VAT prior to the final processing of the declaration, a Payment Notification will be generated to inform the client that the declaration is ready for payment.
 - Notwithstanding the fact that the EDI client will receive this message electronically, the system will generate a Payment Notification on a SARS letter head containing the checking officer's details and the request for payment which will be posted in the client pigeon hole.
 - **Query Notification**
 - If "query" option is selected the declaration will be retained by the checking officer until such time as the client produces the necessary information or documents required by the checking officer to make a proper decision regarding the release of the goods.
 - Notwithstanding the fact that the EDI client will receive this message electronically, the system will generate a Query Notification on a SARS letter head containing the checking officer's details and the request for additional information or documentation which will be posted in the client pigeon hole.
 - **Stop / Detain Notification**
 - If the goods are stopped or detained for Customs a Stop / Detain Notification will be generated which will be endorsed by the Customs office. Detail regarding the assessment officer and the import team that stopped or detained the goods are reflected on this notification.
- Please note that release of the goods, after physical examination of the goods or documents has been conducted, will be done by means of a duly completed DA 74 (Application: Release of detained / stopped goods).
- Notwithstanding the fact that the EDI client will receive this message electronically, the system will generate a Stop / Detain Notification on a SARS letter head containing the checking officer's details and the details regarding the stop / detain.
- Also note that if goods are to be detained for other stakeholders, the entity or entities that will be responsible for granting the final release of the goods will be endorsed on the Release or Stop / Detain notifications.

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- In the case where the physical declarations have been submitted to Customs, the supporting documents submitted with the declarations will accompany the applicable notification. Where any duty and / or VAT is payable prior to the generation of the Release or Stop / Detain notification, the notification will be generated at the cashier counter. The client will therefore receive the applicable notification with the supporting documents and receipt regarding the payment from the cashier.
- Your attention is also drawn to the fact that an endorsed copy of either one of these notifications should be included with the importer's request to the Banks regarding the payment to the supplier. For more detail in this regard you are referred to the SARB.

5.13.10 FOLDERS FOR DOCUMENTS

- If more than one declaration is drafted in respect of a consignment (part consignment), each declaration must be placed in the appropriate sub-folder (white, buff or pink) as indicated here under and then all the sub-folders must be placed inside a brown folder. The use of sub-folders is to indicate to the data typists that there is more than one declaration in the folder and to facilitate further processing.
- The under-mentioned colour folders must be used when the different payment codes are applicable:-
 - **Payment Code "F"**
 - In the case of bills of entry or vouchers of correction (including refund vouchers of correction) which carries no duties or VAT, a Buff (yellow) folder must be used.
 - **Payment Code "C"**
 - In the case of bills of entry or vouchers of correction on which duties and / or VAT is payable and the clearer elects to pay the duty / VAT at the Cashier, a (Pink) folder must be used.
 - **Payment Code "D"**
 - In the case of bills of entry or vouchers of correction on which duties and / or VAT is payable and the clearer elects that Customs must release the consignment under the deferment scheme, a (White) folder must be used. In the case of bills of entry or vouchers of correction on which only VAT is payable and the clearer elects to defer the VAT, a WHITE folder must be used.
 - **Payment Code "V"**
 - In the case of bills of entry or vouchers of correction on which duties and VAT are payable and the clearer elects to pay the duty but defer the VAT, a Pink folder must be used.

5.13.11 RETURN OF DOCUMENTS FOR REVIEW

- Declarations and vouchers of correction which have been accepted at the in-counter will be returned to clearers for review if processing of the captured data reveals that an error has occurred, in which case a clearer report will accompany the documents. The reason(s) for rejection will also be attested by the officer's signature and date stamp impression.
- If the data on a disk cannot be processed the declaration or voucher of correction will be captured by Customs and Excise. In these cases the disk as well as the declaration or voucher of correction will be stamped "ERROR ON FLOPPY - PROCESSING OF DECLARATION DELAYED" in the field "INSTRUCTIONS BY CONTROLLER OF CUSTOMS AND EXCISE" or the "For Official Use" box on the notification copy. This declaration or voucher of correction will be delayed due to the fact that it will be placed at the bottom of the other declarations and vouchers of correction awaiting data capturing. In this regard it will be the responsibility of the clearer to approach the Officer in charge to determine the reason(s) why the data could not be processed.

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- If more than one declaration has been drafted in respect of one set of documents, it may happen that some of the returned declarations are not accompanied by clearer reports. These declarations will be stamped "CHECKING REPORT" in the field "INSTRUCTIONS BY CONTROLLER OF CUSTOMS AND EXCISE" or the "For Official Use" box on the original of the correct declaration. Such unaccompanied declarations must be regarded as having been found acceptable by the computer and must be returned in the folder after the necessary alterations have been effected to the declarations in respect of which queries were raised.
- Data reflected on the declaration is divided in General Segment and Item Segment.
- Data appearing in fields / boxes found "invalid" by the computer can unfortunately not be reproduced when the declaration or voucher of correction particulars is printed on the clearer report and therefore asterisks will appear in the relevant fields.
- In the unlikely event of a declaration being returned to the clearer as a result of a data capturing error or if any doubt regarding the computer error messages should exist, the matter should be discussed with the local Controller.

5.13.12 MESSAGES ON CLEARER REPORTS

- All messages concerning clearer reports are reflected in SC-CF-04-A3.
- It may, however, happen that shortcomings are detected by the assessment officer, in which event the officer will note particulars of such errors on the reverse of the original of the declaration.

5.13.13 PARTICIPATION IN THE DEFERMENT SCHEME

- The requirements for participation in the deferment scheme are discussed in the Policy document "DEFERRED PAYMENT SCHEME", which is obtainable on the SARS website.
- After permission has been granted and the required agreement and surety bond is presented to the Controller the clearer may participate in the deferment scheme.

5.13.14 PROCESSING OF DOCUMENTS: PAYMENT INDICATOR

- In the computerised system, payment codes are allocated for the various modes of payment, i.e. duty paid, free, VAT only (defer the VAT and pay the duty) and deferment (defer both duty and VAT).
- If the under-mentioned payment codes are not indicated on the declaration or voucher of correction, the document will be rejected to the clearer.
- Due to the different processes for payment indicators these processes are discussed separately.
 - **F (FREE)**
 - Any declaration or voucher of correction (including refund vouchers of correction) on which no duties or VAT is payable must be marked "F".
 - Free documents which are submitted will be processed and if accepted a final number and date will be allocated to the B/E. After acceptance the excess copies of the document (including the notification and release copies) and supporting documents will be placed in the clearer's pigeonhole.

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- **C (CASH)**

 - Any declaration or voucher of correction on which duties and / or VAT is payable and the clearer elects to pay the duty and / or VAT at the Cashier when the notification copy is received must be marked “C”.
 - Notification copies in respect of all duty paid documents will be placed in the clearer’s pigeonhole as soon as the documents have been processed.
- **D (DEFER)**

 - Any declaration or voucher of correction on which duties and / or VAT is payable and the clearer elects to defer the duty and / or VAT must be marked “D”.
 - In the case of a declaration or voucher of correction on which only VAT is payable and the clearer elects to defer the VAT, the payment indicator “D” must also be used.
 - Documents which are submitted with a payment indicator “D” will be processed and if no errors are detected (bond is sufficient, the clearer is registered for deferment) they will be accepted (numbered and date stamped) and the duties and or VAT will be deducted from the bond. After acceptance the excess copies of the document (including the notification and release copies) and supporting documents will be placed in the clearer’s pigeonhole.
 - **Note:** If the bond is insufficient the document will be routed to the Cashier (marked “C”) and the notification copy will be placed in the clearers pigeonhole.
- **V (VAT ONLY DEFER)**

 - Any declaration or voucher of correction on which duties and VAT are payable and the clearer elects to defer the VAT and pay the duty must be marks “V”.
 - Documents which are submitted with a payment indicator “V” will be processed and if no errors are detected payment notification will be placed in the clearer’s pigeonhole.

5.13.15 PROCEDURE FOR ORDINARY CASH PAYMENTS

- The form DA 67 “PAYMENT OF REVENUE DUE TO CUSTOMS AND EXCISE” is used to pay all duties and VAT due. Forms DA 67 must be completed in triplicate to cover all documents concerned.
- The Customs and Excise client number allocated to the clearer must be reflected in the top left-hand corner of the form DA 67. The registration number of each document, the different amounts of duty and VAT per document and the payment particulars (cash, cheque, etc.) must be inserted in the appropriate fields on the form DA 67. The notification copies, sorted in the order as they appear on the form DA 67 must be handed to the Cashier.
- If payment is accepted a receipt is printed indicating the total amount of each type of duty, the total of all duties and the mode of payment (cheque, cash and / or other). The original of the receipt and the supporting documents are handed to the clearer by the cashier;

5.13.16 ELECTRONIC RELEASE OF CONTAINERISED CARGO

- A procedure has been introduced to enable the Depot / Terminal Operators as well as the de-groupage facilities at Johannesburg International Airport and the ground handlers / transit sheds at the applicable airports where imported goods are being handled to verify detention / release information before release of containerised consignments is granted. This procedure is aimed at the prevention of the use of false bills of entry and Container Terminal Orders (CTO’s) / Delivery Release Orders (DRO’s) to obtain release of containerised consignments.
- The electronic release data will be communicated between Customs and Excise, SAPO / Spoornet, as well as the approved Container Depot Operators, de-groupage facilities and ground handlers / transit

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sheds via the Telkom X25 network. See SC-CF-04-A8 for a code list of all the depots / terminals, de-groupage facilities and ground handlers / transit sheds.

- Customs and Excise will electronically communicate the “release / detention” instruction directly to the depot / terminal operators, de-groupage facilities and ground handlers / transit sheds (these being the parties who have physical control of the goods) after the consignment is cleared by Customs and Excise. This means that containerised consignments will not be released by the depot / terminal operators unless electronically authorised by Customs and Excise.
- The electronic release procedure is currently implemented at the under-mentioned Customs and Excise district offices:
 - Cape Town
 - Durban
 - East London
 - Germiston
 - Johannesburg
 - Port Elizabeth
 - Pretoria
 - Johannesburg International Airport
 - Cape Town International Airport
 - Durban International Airport
 - Port Elizabeth Airport
- The present “release” copy procedure remains unchanged and the “Customs communicated” release / detention instruction is in addition thereto.
- Clearers must take note that both “in transit” and “in bond” declarations are included in the electronic release procedure.
- In cases where the clearer declared the container number(s) or depot / terminal / de-groupage facilities / ground handler / transit shed code incorrectly a voucher of correction must be passed to amend the error(s).

5.13.17 OPERATIONAL DISPENSATIONS

- Clearers must take note that except for the under-mentioned clearance concessions, a declaration may only be processed at the Customs and Excise office to which the goods are manifested and physically delivered and only that declaration may be used to take delivery of the goods at that place:-
 - Permission to clear containerised cargo manifested for and delivered to Johannesburg in Durban and Port Elizabeth was granted in 1978.
 - Permission to clear containerised cargo manifested for and delivered to Johannesburg in Pretoria was granted in 1983.
 - Permission to take delivery in Durban of FCL containers manifested and cleared in Johannesburg which have not been stopped or detained was granted in 1984:
 - Delivery in Durban can only be taken in cases where no impediment is placed on the release of any of the goods within the container.
 - In the event of an impediment being placed on the release of any of the goods, i.e. they are stopped or detained for any reason whatsoever or should any of the goods not be cleared, delivery may only be taken in Johannesburg after all requirements have been complied with.

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- To enable the clearer to take delivery of the container in Durban it will be necessary for the clearer to request the container operator to process a manifest amendment in terms of which the destination of the container is changed from City Deep to Durban.
- This is necessary in view of the fact that the container list on which the container is listed for delivery to City Deep also serves as a contract between the container operator and SAPO for conveyance of the container to City Deep.
- The clearer must then make the necessary arrangements for the release copy of the declaration passed in Johannesburg to be produced to the container operator in Durban.
- Provided all customs requirements are complied with the container operator may, on receipt of the release copy, grant delivery of the container in Durban.
- Container operators must use the release copy of the declaration, which was passed in Johannesburg to acquit the manifest in Durban.
- In cases where an impediment is placed on the release of any of the goods in the container in question and the manifest amendment change has already been processed, a new manifest amendment in terms of which the container's destination reverts to City Deep must be made.
- This is necessary to ensure that the container is delivered to City Deep by SAPO and that the container operator can acquit the manifest there.

6 QUALITY RECORDS

- The under-mentioned is a list of the forms that must be completed to create the Quality Records that show that the requirements of the procedure have been fulfilled.

Number	Title
SAD 500	Customs Declaration Form
SAD 501	Customs Declaration Form (Continuation Sheet)
SAD 502	Customs Declaration Form (Transit Control)
SAD 503	Customs Declaration Form
SAD 505	Customs Declaration Form (Bond Control)
SAD 504	SAD: Voucher of Correction: (direct)
SAD 506	SAD: Continuation Sheet: (direct)
SAD 514	SAD: Voucher of Correction: Transfer of Liability
SAD 604	SAD: Voucher of Correction (ex warehouse) Imported goods
SAD 601	SAD: Continuation Sheet: (ex warehouse) Imported Goods
SAD 614	SAD: Voucher of Correction: South African Products (ex warehouse or Fuel Levy Goods ex Duty Paid Stock)
SAD 611	SAD: Continuation Sheet: South African Products (ex warehouse or Fuel Levy Goods ex Duty Paid Stocks)