

# GUIDELINES FOR EXPEDITED PROCESSING & RELEASE CROSS-BORDER E-COMMERCE GOODS

Communications from SARS

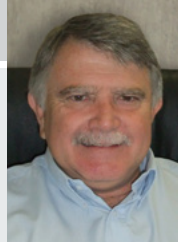
See Page 6



# NEWS DELIVERY

September  
2024

## GARRY'S MESSAGE



Garry Marshall

Along with our *News Delivery* correspondents, we celebrate the arrival of Spring after a gruelling winter.

As this is the time for annual renewal, members should be re-considering education, welfare and security.

The relationship between Wellness Express and Workforce offers a wider reach for individual and company-sponsored members interested in making arrangements for themselves and their dependents. We have already been in negotiation with a company planning to open a Cape Town operation. Enquiries from companies and people working in our industry are most welcome. Your contact is [sharon@saepa.org.za](mailto:sharon@saepa.org.za)

Regarding training and education, we encourage you to participate in the Transport Education Training Authority (TETA) survey to table our skills needs for the express logistics business.

Finally, a reminder to review your safety and security protocols. The protection of client cargo, people, equipment and premises is paramount. It calls for frequent attention from management to avoid complacency.

Now is the time for a re-appraisal before the tsunami of year-end volumes dominates management focus.

A handwritten signature in black ink that reads "Garry".

## Transport Education Training Authority (TETA)

### Employer Survey 2024

TETA wishes to establish communication with stakeholders about effective sector skills planning.

The authority is conducting research to determine the sector's skill requirements, with a focus on the factors driving change and their potential implications for skills development. TETA is interested in hearing the views of its stakeholders regarding occupational

shortages and skills gaps as well as the priority education and training interventions.

We encourage readers to complete the 15 minutes survey before 30 September.

All responses will be treated in strict confidence.

<https://www.surveymonkey.com/r/T8XK295>



## SAEPA Graduation

SAEPA will be hosting its graduation for learners who successfully completed their full qualification from 2020-2023. Graduation ceremonies will be held in Cape Town, Durban and Johannesburg. Invitations have been sent out to qualifying learners. We are looking forward to recognising all learners within the industry at these functions.

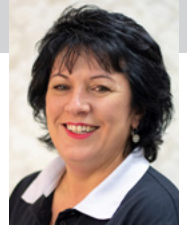
Three vertical posters for SAEPA graduation events. Each poster features a graduation cap icon and the text "SAVE THE DATE". The first poster is for Johannesburg on Saturday, 12 October 2024. The second is for Durban on Wednesday, 16 October 2024. The third is for Cape Town on Tuesday, 22 October 2024. All posters include the SAEPA logo at the bottom.

Keep the conversation going...



## MARTINE ON SKILLS DEVELOPMENT

by Martine Maraschin



As the world around us blossoms this spring, it's the perfect time to nurture our own growth and development. Just as nature renews itself, we too have the opportunity to refresh our skills, explore new ideas and embrace the spirit of continuous learning.

This season let's take inspiration from the vibrant changes happening around us and commit to expanding our knowledge and capabilities. Whether it's diving into a new course, fully participating in a current programme or simply reflecting on our personal and professional goals, spring is the ideal time to cultivate our potential!

Let's grow together and make this spring a season of learning and transformation!

### QCTO Qualifications Update

Over the past few months we have been reporting on the transitional state from legacy

qualifications to occupational qualifications.

Requests have been made to the Transport Education & Training Authority (TETA) and the Quality Council for Trade & Occupations (QCTO) for the extension of certain qualifications to ensure that accredited skills development may continue in our industry.

A qualification in particular that is a priority in our requests is the professional driver qualification. Currently there is no registered qualification that can be used to develop the Delivery Driver: Light Utility Vehicle (LUV) Driver (OFO 2021-732101) and Delivery Driver: Motorcycle 2021-732102.

Over this past month SAEPA with various stakeholder Subject Matter Experts (SMEs) has crafted 9 fit-for-purpose occupationally directed skills programmes for use by the industry. The skill programmes identified include compliance

training for this occupation as well as: Plan road transport service delivery; Load Planning and Freight Transportation; Driver Safety; Wellness & Image; Customer Service for Drivers and Technology for Drivers.

Our recommendations have been submitted to the TETA Education & Training Quality Assurance (ETQA) for approval by the QCTO. This process will take 8-12 months to be finalised.

Further efforts have been made to secure funding from TETA through its Discretionary Grant opportunity for the funding of the development of these skills programmes.

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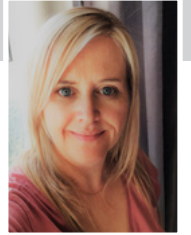
Email your Name & Surname to [info@saepa.org.za](mailto:info@saepa.org.za) with Yes, I would like to subscribe to **SAEPA News Delivery** in the subject line

## Qatar Airways Group has acquired a 25% stake in Airlink

Falko Regional Aircraft Limited has completed the delivery of four (4) Embraer E175 aircraft on lease to Airlink.



Airlink has announced its plans to launch direct Cape Town-Gaborone flights from 01 April 2025 using Embraer Regional Jets.



# Express Logistics Security: A Spring Awakening

As the world of express logistics blossoms alongside the season of spring, security takes on a fresh urgency. In the logistics industry, where speed and efficiency are paramount, safeguarding cargo has become increasingly complex. This season, much like the blooming flowers, brings new opportunities to reinforce the importance of protecting shipments in transit.

Express logistics has flourished in recent years due to the growing demands of e-commerce and global trade. Faster delivery expectations, spurred by next-day and same-day shipping, mean that logistics providers are operating at full tilt. As with nature, rapid growth also brings vulnerabilities—security risks often bloom in hidden corners. Just as farmers protect their crops from pests and diseases, logistics firms must adopt strategies to safeguard against theft, cyber-attacks, and other threats. Spring often brings about renewal, but it can also mean the emergence of new challenges. In the context of express logistics, these challenges come in the form of increasingly sophisticated cyber-attacks, theft during transport, and insider threats. While spring is a time of new life, it also reminds us to remain vigilant, as risks evolve in tandem with technological advancements.

## 1. **Cybersecurity Threats**

In an age where digital systems oversee logistics, the risk of cyber-attacks is like an unpredictable spring shower. These attacks, often targeting sensitive data such as customer information and delivery routes,

*“Just as a gardener prunes the old to make way for fresh growth, express logistics providers should regularly assess and update their security practices,”*

says Nicole Alexander

can disrupt entire supply chains. The recent surge in ransomware attacks on businesses highlights how vital it is to protect digital infrastructure. Regular system audits, firewalls, encryption, and employee training are essential tools to combat these growing cyber threats.

## 2. **Physical Cargo Theft**

Cargo theft remains a perennial issue, particularly for high-value goods moving through the express logistics pipeline. Trucks, warehouses, and distribution centers are all vulnerable. Just as farmers reinforce their fences to keep out unwanted visitors in the spring, logistics firms need to secure their cargo through proper surveillance, GPS tracking, and anti-tampering devices. Improved lighting, better perimeter security, and secure parking zones are crucial deterrents for theft.

## 3. **Insider Threats**

Much like a spring breeze can carry unexpected seeds to new ground, insider threats often grow from within the organization. Employees with access to critical shipment information or sensitive areas can become risks if not properly vetted and

monitored. A robust hiring process, including background checks and continuous employee evaluation, will help ensure that insiders don't become a weak link in the security chain.

Spring is symbolic of growth and renewal—an ideal time for logistics companies to review and rejuvenate their security protocols. Just as a gardener prunes the old to make way for new blooms, logistics providers should regularly assess and update their security practices. Now is a good time to implement such action with the busy season looming. So what should we do?

### 1. **Enhanced Monitoring Systems**

With the availability of more advanced technologies like AI and IoT, monitoring logistics operations has become more precise and proactive. AI-driven systems can analyze patterns in the supply chain, detecting irregularities that may indicate theft or tampering. Implementing real-time tracking and monitoring of vehicles and warehouses can help companies anticipate potential breaches.

### 2. **Collaborative Security Efforts**

Like bees pollinating flowers, collaboration across industry lines can create a robust security ecosystem.

Sharing information about emerging threats, best practices and technological advancements with industry partners, law enforcement, and even customers, helps ensure that no one is left vulnerable.

### 3. **Sustainability and Security**

As spring highlights the beauty and resilience of nature, there's a growing movement in logistics to focus on sustainability. Secure packaging can serve a dual purpose, both protecting the environment and safeguarding goods. Biodegradable tamper-evident packaging, for instance, not only supports eco-friendly initiatives but also deters theft. In the future, companies that align their security strategies with sustainable practices may see both operational and reputational benefits.

Security in express logistics isn't a one-time effort, but a continuous cycle, much like the changing of seasons. As spring brings fresh beginnings, it's a reminder to logistics providers to be proactive, adaptive, and innovative in their approach to security. By planting the right seeds today—upgrading technology, refining processes, and fostering collaboration—members will ensure the harvest of a more secure, resilient express supply chain tomorrow. And clients can entrust their parcels to members in confidence, knowing their shipments are protected as securely as a spring garden in full bloom.

[nicole@createnix.com](mailto:nicole@createnix.com)

## FORTHCOMING CIL TSA CONFERENCES

The Chartered Institute of Logistics and Transport advises members to check their diaries for the two forthcoming events:

### **Women in Logistics, Transport and Supply Chain Empowerment**

Friday, 25th October 2024, at Birchwood  
Hotel & OR Tambo Conference Centre.

### **Regional Logistics and Transport Conference**

*A joint event with CILT Zimbabwe.*

Unlocking Sub-Saharan Africa's Potential:  
Transforming Transport and Logistics for a  
Sustainable Future.

November 19-21 at the Nasrec Expo  
Centre in Johannesburg.

Contact: [catherine@cvlc.co.za](mailto:catherine@cvlc.co.za)

## The Big Picture

The International Air Transport Association (IATA) reports that during July, 2024, African airlines saw a 6.2% year-on-year demand growth for air cargo.

Demand on the Africa–Asia market increased by 15.4% compared to July 2023.



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2024/08/30



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**EXTERNAL STAKEHOLDERS**

Dear Customs Client

**Collection of VAT on eCommerce Goods**

On 8 August 2024, SARS issued a [media release](#) explaining how SARS will align with the World Customs Organization's Immediate Release Guidelines and undertake a phased transition to a fully automated eCommerce solution.

SARS has been working with the express-parcel and freight-forwarding industries to create certainty and provide clarity on the categorisation of eCommerce goods and on how VAT should be declared and paid.

In light of this, on **1 September 2024**, SARS will implement as a first and immediate interim measure, the introduction of Value-Added Tax (VAT) in addition to the current 20% flat-rate Customs duty.

Sincerely,

**BEYERS THERON**  
**DIRECTOR: CUSTOMS BORDER OPERATIONS, PORTS OF ENTRY,  
CUSTOMS AND EXCISE COMPLIANCE**



# GUIDELINES FOR EXPEDITED PROCESSING & RELEASE

## CROSS-BORDER E-COMMERCE GOODS

01 SEPTEMBER 2024



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1 REFERENCES AND DEFINITIONS

1.1 REFERENCES TO APPROVED BUSINESS CASES AND PROJECTS

PROJECT / BUSINESS CASE NAME OR DESCRIPTION	DOCUMENT OWNER	DOCUMENT REPOSITORY LOCATION
Customs	Beyers Theron	Business Design & Engineering
Modernisation		EPMO
Business Case		CMP Shared folder

1.2 REFERENCES TO LEGISLATION, POLICIES AND ASSOCIATED REFERENCES

This document should be read in conjunction with the documents listed below.

DEFINITIONS
Customs & Excise Act No. 91 of 1964
The Value-added Tax Act No.89 of 1991
Customs Clearance External Policy SC-CF-55

1.3 GLOSSARY & DEFINITIONS

ACRONYMS & TERMS	DEFINITIONS
ATV	Added Tax Value
BELN	Botswana, eSwatini, Lesotho and Namibia
Customs Duty	The terms “customs duties” “customs duty” means any duty leviable under Part 1 of Schedule No. 1 or Schedule No. 2 on goods imported into the Republic.
DTIC	Department of Trade, Industry and Competition
HAWB	House Air Waybill
NT	National Treasury
VAT	Value Added Tax
WCO	World Customs Organization
Schedule 1	Duties levied under Schedule 1 Part 1 Part 2A, Part 2B, Part 3A, Part 3B, Part 3C, Part 3D, Part 3E, Part 3F, Part 5A, Part 5B, Part 6, Part 7A and Part 8.

Schedule 2	Anti-dumping, Countervailing and Safeguard Duties on Imported goods to the Customs Act, 1964.
Schedule 3	Industrial Rebates of Customs Duties
Schedule 4	General Rebates of Customs Duties, Fuel Levy and Environmental Levy
Schedule 5	Specific Drawbacks and Refunds of Customs Duties, Fuel Levy and Environmental Levy.
Schedule 6	Refunds and Rebates of Excise Duties, Fuel Levy and Environmental Levy
Schedule 10	Agreements or Protocols or other parts or provisions therefore contemplated in section 49(5)
OGA	Other Government Agencies

## 2 BACKGROUND AND INTRODUCTION

Due to the daily volume of eCommerce trade, Customs implemented a historic concession for the air modality for goods of a value for duty purposes not exceeding R500, in terms of which importers paid a flat rate of 20% customs duties for the simplified bulk processing and expedited release of low-value, high-volume, express parcels. No VAT was collected in terms of the concession as it predated the implementation of VAT on 30 September 1991.

### 2.1 CONTEXT

In recent years, Customs administrations globally have been faced with the challenge of dealing with the exponential growth of cross-border eCommerce driven by the increasing digitalisation of economies and advances in information and mobile technology. The Internet and electronic payment systems has revolutionized the way businesses and consumers are selling and buying goods, providing wider consumer choices, as well as customisation, advanced shipping, payment and delivery options.

These new trade patterns, including the growth in direct business-to-consumer (B2C) and consumer-to-consumer (C2C) transactions, and an increased role of consumers in individual transactions, has led to a tremendous growth in smaller consignments crossing the borders and has increased the workload of businesses and border agencies alike.

While businesses are rapidly adapting to the use of new digital technologies to accommodate the growth of E-Commerce, Customs administrations are also increasingly required to introduce new procedures and techniques, such as risk management and electronic advance information processing, to fulfil their role of facilitating trade, collecting revenue, and protecting society.

The challenge for SARS and all affected stakeholders (eCommerce vendors, couriers, freight forwarders, trade, Other Government Agencies (OGA's), etc) is to transition from the current concession-based manual process to a new and fully automated eCommerce solution that will facilitate the increasing volumes of eCommerce trade, as well as detect misdeclarations, valuation fraud, and the underpayment of duties and taxes, thus preventing fiscal leakage and ensuring a level playing field for all traders.





This will take place in an incremental and phased manner, in close corroboration with stakeholders to improve the tax ecosystem, and in accordance with the SARS commitment to provide clarity and certainty in the exercise of its mandate.

This procedure and process clarification document will start with Phase 1 and will be subsequently expanded with the addition of later phases until such time as it is replaced by the fully automated eCommerce solution and its associated policies and processes. Amendments and additions that may arise from time to time will be made in the document and recorded in a Change Log.

## 2.2 ALIGNMENT TO WORLD CUSTOMS ORGANISATION (WCO) E-COMMERCE INSTRUMENTS

Recognising the need to assist Customs administrations to cope with the challenges associated with a rapidly expanding eCommerce environment, the World Customs Organisation (WC) has created a “E-Commerce Package” that includes a “Framework of Standards on Cross-Border eCommerce (2022)” and supporting tools such as the “Immediate Release Guidelines (2018)”, “Technical specifications”, as well as a “Compendium of Case Studies on e-Commerce”.

The SARS eCommerce solution will align with these as far as permissible in terms of the national trade and taxation policy set by the Department of Trade, Industry and Competition (DTIC) and National Treasury (NT), as well as draw from case studies, learnings, and international best practice. It will also make greater use of data, artificial intelligence, machine learning and algorithms to better facilitate trade while minimising risks to the economy.



## 3 PHASE 1: VAT COLLECTION IMPLEMENTATION

This phase deals with the re-configuration of the historic concession to collect Value Added Tax (VAT) on cross-border eCommerce goods in accordance with the applicable provisions of the Value Added Tax Act, 1991 (Act No. 89 of 1991), as amended, and the Customs and Excise Act, 1964 (Act No 91 of 1964), as amended.

The VAT on imported goods is paid on the Added Tax Value (ATV) and this is determined as follows:

- a) Customs Value, plus 10 per cent of the Customs Value, plus any duty levied on the goods.
- b) Where imported goods have their origin in Botswana, Eswatini, Lesotho or Namibia and are imported from that country, the Customs Value must not be increased by the 10 percent.
- c) The rate payable for VAT, calculated on the ATV (Added Tax Value), is 15% as from 1 April 2018.
- d) In terms of section 13(3) of the VAT Act, the importation of the goods set forth in Schedule 1 to that Act is exempt from the tax imposed in terms of section 7(1)(b).

### 3.1 CUSTOMS DUTIES

Goods in Schedule 1 Part 1 qualifies for the 20% flat-rate customs duty concession and that is maintained for purposes of the phase 1 implementation.

Any goods subject to the following are excluded from the concession and requires full clearance under category 4, irrespective of the value of the goods concerned: -

- a) Schedule 1 Part 2A, Part 2B, Part 3A, Part 3B, Part 3C, Part 3D, Part 3E, Part 3F, Part 5A, Part 5B, Part 6, Part 7A and Part 8.
- b) Schedule No.2: Anti-dumping, Countervailing and Safeguard Duties on Imported Goods.
- c) Schedule No.3: Industrial Rebates of Customs Duties.
- d) Schedule No.4: General Rebates of Customs Duties, Fuel Levy and Environmental Levy.
- e) Schedule No.5: Specific Drawbacks and Refunds of Customs Duties, Fuel Levy and Environmental Levy.
- f) Schedule No.6: Refunds and Rebates of Excise Duties, Fuel Levy and Environmental Levy.
- g) Schedule No 10: Agreements or Protocols or other parts or provisions therefore contemplated in section 49(5) [Schedules to the Customs and Excise Act, 1964 | South African Revenue Service \(sars.gov.za\)](#)

## 4 PROCESSING CATEGORIES

To commence the process of alignment to the WCO Immediate Release Guidelines, the re-configuration of concession being undertaken in Phase 1 includes the categorisation and processing of goods presented for immediate release in the four (4) categories of the Guidelines, **as far as that is possible** in terms of the concession, current and future legislative provisions, as well as national trade and tax policy.

### 4.1 CATEGORY 1: CORRESPONDENCE AND DOCUMENTS

- a) This category includes correspondence and documents that have no commercial value and are exempt from duties and taxes. For further details, refer to SC-CF-55 – External Policy on Clearance Declaration. Below is an extract from section 2.23.2 of the policy:

Goods which in the opinion of the Commissioner are of no commercial value, i.e.:

- I. Goods which have been mutilated to an extent where commercial gain is not possible.
- II. Samples which have been clearly tagged or marked sample.
- III. Diplomatic mail and newspapers destined for embassies.
- IV. Household pets, provided the prohibited and restricted imports or export requirements have been complied with and Controller/Branch Managers are also satisfied that no illegal animal trade is taking place; and
- V. Any products of negligible value not imported or exported in large quantities, clearly intended for examination, inspection or testing purposes.

Refer to the SC-CF-55–paragraph 2.23.2 External Policy Clearance Declaration on [www.sars.gov.za](http://www.sars.gov.za).

- b) “Correspondence” is limited to written messages from one person to another, post cards and letters containing personal messages.
- c) “Documents” is limited to printed matter in non-commercial quantities.

#### 4.1.1 APPLICABLE CUSTOMS LEGISLATION

- Section 38(1)(a)(ii) - Goods which in the opinion of the Commissioner are of no commercial value.

#### 4.1.2 APPLICABLE VAT LEGISLATION

- Section 13(3) and paragraph 1(iii) of Schedule 1 to the Act.

### 4.1.3 EXCLUSIONS

- a) Any goods that are subject to duties and taxes.
- b) “Correspondence” or “documents” that are recorded on carrier media.
- c) Any items that are prohibited or restricted.

### 4.1.4 PROCEDURES AND DOCUMENTS FOR IMMEDIATE RELEASE

- A separate consolidated daily DA 306 for this category must be presented to the Controller requesting immediate release of the goods.

## 4.2 CATEGORY 2: LOW VALUE CONSIGNMENTS FOR WHICH NO DUTIES AND TAXES ARE COLLECTED

Low value consignments for which no duties and taxes are collected. These goods have a Customs value for duty purposes not exceeding R500. This category comprises of:

- a) Material for mass distribution in commercial quantities, certain types of literature for the blind, printed papers, etc.
- b) Low value consignments where duties and taxes are remitted or waived as the amount of duties and taxes applicable would be negligible; and
- c) Low value goods which are not dutiable and taxable in their own right.

As there is not existing provision to remit or waive duties that are legally due, the use of this category is restricted to goods of a value for duty purposes not exceeding R500, on which no duty is payable in terms of Schedule No.1of the Customs and Excise Act, and which is exempted from the payment of VAT in terms of section 13(3) of that Act.

#### 4.2.1 APPLICABLE CUSTOMS LEGISLATION

- Section 38(1)(a)(v) – goods of a value for duty purpose not exceeding R500, and on which no duty is payable in terms of Schedule No.1.

#### 4.2.2 APPLICABLE VAT LEGISLATION

- Section 13(3) of the VAT Act of 1991 and paragraph 1(iii) of Schedule 1(v) to the Act.

#### 4.3 CATEGORY 3: LOW VALUE DUTIABLE CONSIGNMENTS

- a) This category comprises of goods of a value for duty purposes not exceeding R500, and on which duty is payable in terms of Schedule No. 1 Part 1.
- b) The following Schedule Parts are excluded:
  - I. Schedule No. 1 Part 2A, Part 2B, Part 3A, Part 3B, Part 3C, Part 3D, Part 3E, Part 3F, Part 5A, Part 5B, Part 6, Part 7A and Part 8, and
  - II. Schedule 2 Anti-dumping, Countervailing and Safeguard Duties on imported goods, Schedule No 3, 4, 5, 6 and 10 to the Customs Act, 1964.
  - III. A full declaration is required for the exclusions.
- c) VAT is payable as prescribed as per Section 7(1)(b) of the VAT Act No 89 of 1991.
- d) Any goods that are prohibited or restricted with respect to Other Government Agencies (OGA) or which subject to any certificate, quota, etc, are excluded and requires a full declaration under Category 4.
- e) The declarant must declare the upliftment of the VAT as per section 13(2)(a):

For the purposes of this Act the value to be placed on the importation of goods into the Republic shall be deemed to be—:

- (a) where such goods are entered or are required to be entered for home consumption in terms of the Customs and Excise Act, the value thereof for customs duty purposes, plus any duty levied in terms of the said Act in respect of the importation of such goods, plus 10 per cent of the said value; or
- (b) where such goods have their origin in Botswana, eSwatini, Lesotho or Namibia and are imported from such a country, the amount of the value as contemplated in paragraph (a), except that such value shall not be increased by the factor of 10 per cent.

#### 4.4 CATEGORY 4: HIGH VALUE CONSIGNMENTS

- a) Goods not falling under the other three categories described above and includes consignments containing goods that are subject to restrictions. Normal release and clearance procedures, including payment of duties and taxes, apply.
- b) Correspondence or documents that are recorded on carrier media are excluded from this category. A full declaration is required to declare the carrier and the intellectual value. The customs duty on the carrier medium and the VAT on both carrier and intellectual medium.

- c) All goods exceeding R500, whether or not dutiable are subject to full clearance.
- d) Applicable VAT legislation:-Sections 7(1)(b), Section 13(2)(a) & (b), Section 13(3), and Schedule 1

## 5 HIGH-LEVEL PROCESS AS IS PROCESS: PHASE 1

- Traders submit a low-value declaration on DA306 via the group email box:

AIRPORT	EMAIL ADDRESS
Cape Town	<a href="mailto:ctialowvaluemanifests@sars.gov.za">ctialowvaluemanifests@sars.gov.za</a>
ORTIA	<a href="mailto:lowvaluemanifest@sars.gov.za">lowvaluemanifest@sars.gov.za</a>

- Customs perform a document review of each HAWB on the submitted DA306 with a decision to:
  - Release, or
  - Stop for further Documentary Inspection, or
  - Stop for Documentary Verification Process.
- Request supporting documentation, including:
  - Commercial invoice,
  - Purchase order, packing list, and
  - Proof of payment.
- Review the supporting documentation to:
  - Release, or
  - Stop for Physical Inspection of the goods.
- The trader schedules a physical inspection.
- Verify goods against the declaration to:
  - Release, or
  - Subject to further Customs compliance.
- Detain the goods if necessary.
- Further Customs Processes – Formal clearance.
- Monthly Payment applicable on DA490:
  - Clients submit DA490 along with the supporting month-end payment schedule spreadsheet.
  - Validate the DA490 as per declarations submitted by the client.
  - Approve the DA490 and issue CEB01 to the client.
  - Client makes payment through the FAN account.

## 6 DATA REQUIREMENTS

The data requirements for processing express parcels across all categories are enumerated below. Traders are hereby notified that two additional columns have been incorporated into the DA306 form for the calculation of ATV and VAT. The following data elements are also mandatory for the Customs DA306 declaration spreadsheet:

NUMBER	DATA ELEMENTS
1	Name of declarant
2	Address of declarant
3	Transport document number
4	Date of transport document number
5	Flight number
6	Date of Flight
7	Total number of packages
8	Total Customs Value
9	Marks, numbers, and description of packages
10	Description of goods
11	Gross weight
12	Flight number
13	Master airway bill number
14	House airway bill number
15	Country of origin
16	Shipper
17	Destination City/Town
18	Consignee Full names and surname
19	Consignee ID/Passport number CK Number/ Customs Code
20	Number of Pieces
21	Weight of package
22	Description of package
23	Classification/HS Code
24	Foreign Value
25	Currency
26	Value (Rand)
27	Customs Duty
28	ATV
29	VAT
30	Total Payable
31	Place of entry at bottom of the document

Data elements 28 and 29 have been added respectively for Added Tax Value (ATV) and Value Added Tax (VAT).

### 6.1 COMPLETION AND SUBMISSION OF THE DA306

The procedure for completing and submitting the spreadsheet per category remains unchanged, except for the inclusion of calculations for Added Tax Value (ATV) and Value Added Tax (VAT).

APPLICATION FOR RELEASE OF GOODS IN TERMS OF SECTION 38 (1) (a) OF THE CUSTOMS AND EXCISE ACT, ACT NUMBER 91 OF 1964

**DA 306**

AANSOEK OM LOSSING VAN GOEDERE INGEVLOEGE ARTIKEL 38 (1) (a) VAN DIE DOEANE EN AKSYNSWET, WET NOMMER 91 VAN 1964

Name and Address of Importer:  
Naam en Adres van Invoerder:

TRANSPORT DOCUMENT NUMBER AND DATE VERVOERDOKUMENT NOMMER EN DATUM	SHIP AND VOYAGE NO / FLIGHT NO AND DATE SKIP EN VAARTNR / VLUGR NR EN DATUM																					
TOTAL NUMBER OF PACKAGES TOTALE GETAL PAKKE	CUSTOMS VALUE DOEANEWAARDE	I PERMIT NO AND AM ERPERMITNR EN BED																				
MARKS, NUMBERS AND DESCRIPTION OF PACKAGES AND / OR CONTAINER NUMBER(S) MERKE, NOMMERS EN BESKRYWING VAN PAKKE EN / OF HOUERNOMMER(S)		DESCRIPTION OF GOODS BESKRYWING VAN GOEDERE																				
<b>DOCUMENTS / ASSOED / DUITABLES</b>																						
Rieëlheid 809		M/WB/E 071-3556																				
SARS USE ONLY																						
Flight-Number	MAWBA	HAWB	Country of Origin	Shipper	Destination City/Town	Consignee Full Name, Surname, Registered/Trading Name	ID Number/Passport Number or Tax Ref/CK Number/Customs Code	Number of Pieces	Weight	Description (As Per HS Code)	HS CODE	Foreign Value	Currency	Value (R)	Customs Duty	ATV	VAT	Total Payable	Assessment Date	Agent Name	SEAM SECTION 88 (1)(a)	MCCF
								2,49		Mens/mens of boys' jackets and blouses, of cotton	620330	3,28	USD									
								2,45		Mens/mens of boys' jackets and blouses, of synthetic fibres	620330	29,24	USD									
I.																						
FOR THE IMPORTER HEREBY APPLY FOR THE RELEASE OF THE ABOVE MENTIONED GOODS IN TERMS OF SECTION 38 (1)(A) AND DECLARE THAT THE PARTICULARS HEREIN ARE TRUE AND CORRECT AND COMPLY WITH THE PROVISIONS OF THE CUSTOMS AND EXCISE ACT.																						
E.K. NAMENS INVOERDER DOEN HIERMEE AANSOEK OM LOSSING VAN DIE BOGENOMDE GOEDERE INGEVLOEGE ARTIKEL 38 (1) (a) EN VERKLAAR DAT DIE BESONDERHEDE HIERIN WAAR EN KORREK IS EN AAN DIE BEPALINGS VAN DIE DOEANE EN AKSYNSWET VOLDOEN																						
SIGNATURE / HANDTEKENING																						
INSTRUCTIONS BY THE CONTROLLER OF CUSTOMS AND EXCISE OPDRAG DEUR DIE KONTROLEUR VAN DOEANE EN AKSYNS							ENDORSEMENTS ENDOSSEMENTE			PLACE OF ENTRY KLARINGSPELK												
							HAWB			J. S. A.												
										NUMBER AND DATE NOMMER EN DATUM												

## 7 MONTHLY PAYMENT SCHEDULE

### 7.1 MONTH END PAYMENT SCHEDULE

MONTH END PAYMENT SCHEDULE – SEPTEMBER 2024							
DATE	FLIGHT NUMBER	CUSTOMS VALUE	CUSTOMS DUTY	ATV	VAT	TOTAL PAYABLE	BILL OF ENTRY NUMBER
<b>TOTAL</b>							



7.2 DA490 FOR EXPRESS PARCEL PERIOD PAYMENT

DA 490

**SARS**

**BILL OF ENTRY DEPARTMENTAL  
CUSTOMS AND EXCISE**

Purpose Code  
DDP

Customs Code    VAT Reg. No.    Name and Address  
Client

Other Payment Code	Amount	Code	Customs Duty Amount	Code	Duty Sch 1 Part 2B Amount	Code	VAT Amount	Code	Excise Duty Amount	Amount Due
		100		102		621		200		0.00

REMARKS

File Reference No. \_\_\_\_\_  
Date: \_\_\_\_\_  
Place of Entry: \_\_\_\_\_  
Bill of Entry Number \_\_\_\_\_

SARS Customs  
Official Date Stamp

\_\_\_\_\_  
Name of Officer (Printed)

\_\_\_\_\_  
Signature of Officer



8 APPLICATION TO PARTAKE IN CONCESSION

Traders should submit their application on company letterhead in writing to SARS via email at :

AIRPORT	EMAIL ADDRESS
Cape Town	<a href="mailto:ctialowvaluemanifests@sars.gov.za">ctialowvaluemanifests@sars.gov.za</a>
ORTIA	<a href="mailto:lowvaluemanifest@sars.gov.za">lowvaluemanifest@sars.gov.za</a>

- a) The application should include the following information:
  - i. Customs code.
  - ii. Purpose of the application.
  - iii. Trading name(s).
  - iv. VAT number.
- b) The turnaround time for processing applications are 21 working days provided all supporting documents were provided.
- c) For queries regarding concession applications, please contact Ms. Norah Lethuka, Senior Manager Customs at ORTIA, [nlethuka@sars.gov.za](mailto:nlethuka@sars.gov.za)
- d) The following documents, as far as they are applicable, must accompany the application. All supporting documents must be certified and dated within the last 3 months.

Nr	SUPPORTING DOCUMENT
1.	CIPC Documents
2.	Company profile
3.	Registered Customs Clearing Agent
4.	Registered Cargo Reporter
5.	Degrouping Depot
6.	Tax Clearance Certificate
7.	Customs Deferment Account Holder
8.	Copies of directors' identification

- e) As part of the application approval process, a SARS compliance verification will be conducted.



**9 OTHER REQUIEMENTS**

**9.1 RETURNS AND REFUNDS**

Returns and refunds are not part of the phase 1 implementation.

**9.2 RECORDS KEEPING**

“Business accounts, documents, etc., to be available for inspection.—(1) (a) Any person carrying on any business in the Republic shall keep within the Republic in one of the official languages such books, accounts and documents relating to his transactions as may be prescribed by rule and such books, accounts and documents shall be kept in such form and manner and shall be retained for such period as may be so prescribed”. Section 101 of the Customs & Excise Act of 1964.

Maintaining proper records helps ensure compliance with the Tax Administration Act and facilitates a smoother audit process. For audit purposes, the South African Revenue Service (SARS) has specific record-keeping requirements:

**9.2.1 RETENTION PERIOD**

- General Rule: Records must be kept for at least five years from the date of submission of a tax return.
- Exception: If an audit or investigation is ongoing, records must be kept until the audit or investigation is concluded.

**9.2.2 TYPES OF RECORDS**

- Original Form: Records must be kept in their original form.
- Orderly Fashion: Records should be organized and stored in a safe place.
- Accessibility: Records must be open for inspection, audit, or investigation by SARS.

**9.2.3 ELECTRONIC RECORDS**

- Electronic records are acceptable if they meet the prescribed standards as provided in the Electronic Communication: User Agreement Customs & Excise Act, 1964 (Rule 101A.03)

**9.3 CHANGE LOG**

NR	DESCRIPTION	DATE
1.	ATV inclusion	01 September 2024
2.	VAT collection	01 September 2024



**9.4 DOCUMENT MANAGEMENT**

DATE	VERSION	SUBJECT
23.08.2024	1.0	Phase 1: Collection of Value Added Tax VAT Implementation 1 September 2024 Processing alignment to WCO Immediate Release Guidelines

**THE END**