



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 7242

Regulasiekoerant

Vol. 438

Pretoria, 28 December 2001
Desember

No. 22990



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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1425

28 December 2001

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF SCHEDULE NO. 1 (No. 1/1/1133)

Under section 48(1) and (1A) and for the purposes of section 49(1)(a) and (b) of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended as set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

General Notes By the substitution for paragraph 5 of Note K of the following:

- "5(a) Item 460.11 of Schedule No. 4 which provides for a rebate of duty in respect of certain textiles and textile articles imported from MMTZ Member States for the purposes of giving effect to the provisions of Appendix V of Annex I has been deemed to have come into operation on 5 March 2001 by Government Notice No. R.477 of 30 May 2001.
- (b) Item 460.04 of Schedule No. 4 which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purpose of giving effect to provisions of Annex VII, Concerning Trade in Sugar in the Southern Africa Development Community; and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette."

By the substitution for paragraph (b) of Note 1 to Part B of the Schedule to the General Notes to Schedule No. 1 of the following:

"(b) The following comprise the insertions in respect of Annex VII after Annex I and its Appendices:

- (i) Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted by Government Notice No. R.891 of 7 September 2000; and
- (ii) An Addendum to Annex VII entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" which contains the text of an agreement reached by the Technical Committee on Sugar (or TCS) (as defined in Annex VII) in respect of customs procedures for trade in sugar in terms of Annex VII which is inserted by this amendment. This agreement is reported in the minutes of the 15th meeting held by the CMT in Maputo on 2 July 2001."

By the substitution for the words preceding the definition of Annex I appearing in paragraph (b) of Note 2 to Part B of the Schedule to the General Notes to Schedule No. 1 of the following:

"The following expressions in these Notes or in Annex I or in Annex VII and its Addendum or other parts of the Protocol, as the case may be, shall unless the context otherwise indicates, have the meaning assigned thereto in this paragraph."

By the insertion after the definition of "Protocol" appearing in paragraph (b) of Note 2 to Part B of the Schedule to the General Notes to Schedule No. 1 of the following:

"SACU central coordinating authority", stated to be SARS (South African Revenue Service) in the Addendum to Annex VII, means the Commissioner."

By the substitution for Note 3 to Part B of the Schedule to the General Notes to Schedule No. 1 of the following:

"3(a)(i) Annex VII, Concerning Trade in Sugar in the Southern African Development Community, shall in respect of Article 8(1) and (2) thereof and the Addendum thereto, come into operation on the date of publication of this amendment in the Gazette.

(b) The Addendum shall be deemed to be, and shall be interpreted as part of Annex VII as if expressly incorporated therein as an amendment contemplated in section 49(1)(b)."

By the insertion after paragraph (b) of Note 5 to Part B of the Schedule to the General Notes to Schedule No. 1 of the following:

"(b) Annex VII and the Addendum thereto shall govern the entry of sugar in terms of rebate item 460.04 of Schedule No. 4."

By the substitution for Note 6 to Part B of the Schedule to the General Notes to Schedule No. 1 of the following:

"(b) (i) Item 460.11 of Schedule No. 4, which provides for a rebate of duty in respect of certain textiles and textile articles imported from MMTZ Member States for the purposes of giving effect to the provision of Appendix V of Annex I has been deemed to have come into operation on 5 March by Government Notice No. R.477 of 30 May 2001.

(ii) Item 460.04 of Schedule No. 4, which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purposes of giving effect to provisions of Annex VII and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette."

By the insertion as part of Annex VII of following Addendum:

"ADDENDUM TO ANNEX VII)

CUSTOMS AND EXCISE RULES FOR THE IMPLEMENTATION OF MARKET ACCESS IN TERMS OF ANNEX VII OF THE SADC TRADE PROTOCOL

1. Notification of quota allocating and certificate of origin issuing authorities to the SACU central coordinating authority(1) and the SADC TCS Secretariat:

- 1.1 Each net surplus producing Member State(2) shall notify the SACU central coordinating authority and the SADC Technical Committee on Sugar (TCS) Secretariat of its quota allocating authority responsible for administering the duty-free quota access for net surplus sugar produced in SADC countries.
- 1.2 Each net surplus producing Member State shall notify the SACU central coordinating authority and TCS Secretariat of its certificate of origin issuing authority responsible for administering the duty-free quota access for net surplus sugar produced in SADC countries.
- 1.3 Each Member State will only be allowed one quota allocating authority and one certificate of origin issuing authority.

1. SARS (the South African Revenue Services) will be the SACU central coordinating authority.

2. Member State shall mean a non-SACU SADC net surplus sugar producing state. (Net surplus production as defined in the Trade Protocol (Annex VII, Article 1).

2. Certification of exporters:

- 2.1 An exporter in a non-SACU SADC net surplus sugar producing Member State who wishes to export sugar to SACU in terms of Annex VII shall apply to the quota allocating authority of the exporting non-SACU SADC Member State for registration as a certified exporter.
- 2.2 SADC Member States shall notify the SACU central coordinating authority and the TCS Secretariat in writing of the particulars of each exporter registered as a certified exporter by that authority, and to whom quotas have been allocated in terms of paragraph 3.2.
- 2.3 Only certified exporters notified in terms of paragraph 2.2 shall qualify for treatment in accordance with the provisions of Annex VII.

3. Quota allocations:

- 3.1 Quota allocations shall be calculated as prescribed in Annex VII and approved by the TCS.
- 3.2 The quota allocating authority in each non-SACU-SADC net surplus sugar producing Member State shall be responsible for the allocation of quotas to certified exporters.
- 3.3 The quota allocating authority in each non-SACU SADC Member State shall notify the SACU central coordinating authority in writing of the quota allocations made by it and of any adjustments to such quota allocations, within seven working days after such allocations or adjustments have been made.

4. Issuing of SADC certificates of origin and export procedures:

- 4.1 After obtaining a buyer in SACU, a certified exporter shall notify its respective quota allocating authority of the details of the buyer as well as the SACU port of entry to be used to import the sugar into the SACU region.
- 4.2 The certificate of origin issuing authority in the non-SACU SADC net surplus sugar producing country will then be requested to issue a SADC certificate of origin.
- 4.3 The certificate of origin issuing authority of the non-SACU SADC net surplus sugar producing Member State shall, upon certification of a SADC certificate of origin, transmit a copy of such certificate by facsimile transmission within seven working days of such certification to the SACU central coordinating authority. The SACU central coordinating authority shall confirm receipt of such faxed copy within two working days of receipt thereof.
- 4.4 Upon receipt of a copy of the SADC certificate of origin, the SACU central coordinating authority shall transmit a copy of a certificate received by it by facsimile transmission in terms of paragraph 4.3 to the customs authority at the port of entry of the importing SACU Member State, which is indicated on such certificate, within one working day after receipt of such certificate.
- 4.5 Upon presentation of an original certificate of origin, the customs authority of the importing SACU Member State shall compare such original certificate with the copy of such certificate received by it in terms of paragraph 4.4.
- 4.6 Upon clearance of a consignment of sugar, the customs authority of the importing SACU Member State shall transmit, by registered post, the original certificate of origin to the SACU central coordinating authority within one working day after the clearance of such sugar. The SACU central coordinating authority shall deduct the quantities which appear on a certificate of origin from the quotas of the non-SACU SADC net surplus sugar producing Member State from whose territory such sugar was consigned and shall notify all SACU customs authorities accordingly.
- 4.7 The certificate of origin issuing authorities of the non-SACU SADC net surplus sugar producing Member States shall notify the SACU central coordinating authority in writing of the cancellation of any certificates of origin issued by them, within seven working days after such cancellation has been made and the SACU central coordinating authority shall, within one working day after receipt of such written notice, advise all SACU customs authorities accordingly.

- 4.8 For the purpose of these procedures, sugar shall be deemed to be consigned from a non-SACU SADC net surplus sugar producing Member State on the date on which the certificate of origin under which such sugar is exported to SACU, has been certified by a certificate of origin issuing authority of a non-SACU SADC net surplus sugar producing Member State, provided that such sugar is exported not later than 20 working days after the date of certification.

5. Notifications and confirmations:

- 5.1 Notifications will be made to the SACU coordinating authority within seven working days.
- 5.2 The SACU coordinating authority will confirm receipt of notifications without delay, but within two working days.

6. Information dissemination:

The SACU central coordinating authority shall submit quarterly reports to the TCS on the following:

- (a) Number and details of certified exporters per Member State;
- (b) Number, volume and value per certificate of origin issued by each Member State;
- (c) Number, volume and value of certificates of origin utilized by each qualifying Member State; and
- (d) Quantities still available in terms of allocated quantitative limits per qualifying Member State.

7. Review:

The Technical Committee on Sugar shall review these procedures with a view to simplifying them as and when necessary during the course of implementation of Annex VII of the SADC Protocol on Trade.”

No. R. 1426

28 December 2001

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 2 (NO. 2/96)**

Under section 56 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 2 to the said Act is hereby amended, with retrospective effect from 30 July 2001, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Item	Tariff Heading	Code	C D	Description	Rebate Items	Imported from or Originating in	Rate of Countervailing Duty
241.00				By the insertion after item 237.01 of the following:			
"241.00				TEXTILES AND TEXTILE ARTICLES			
241.14				Other made up textile articles; sets; worn clothing and worn textile articles; rags			
	6302.2	01.05	54	Bed linen (excluding knitted or crocheted bed linen and that of cotton), printed (excluding that imported from Chenab Ltd.)		Pakistan	6,1%
	6302.3	01.05	51	Bed linen (excluding knitted or crocheted bed linen), dyed (excluding that imported from Chenab Ltd.)		Pakistan	6,1%"

No. R. 1426

28 Desember 2001

**DOEANE- EN AKSYNSWET 1964.-
WYSIGING VAN BYLAE NO. 2 (NO. 2/96)**

Kragtens artikel 56 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 2 by genoemde Wet hiermee gewysig, met terugwerkende krag vanaf 30 Julie 2001, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Item	Tarief= pos	Kode	T S	Beskrywing	Korting= items	Ingevoer vanaf of Afkomstig van	Skaal van Kontrareg
241.00				Deur na item 237.01 die volgende in te voeg:			
"241.00				TEKSTIELE EN TEKSTIEL= ARTIKELS			
241.14				Ander opgemaakte tekstiel= artikels; stelle; verslete klerasie en verslete tekstielartikels; lappe			
	6302.2	01.05	54	Bedlinne (uitgesonderd gebreide of gehekelde bedlinne en dié van katoen), bedruk (uitgesonderd dié ingevoer vanaf Chenab Ltd.)		Pakistan	6,1%
	6302.3	01.05	51	Bedlinne (uitgesonderd gebreide of gehekelde bedlinne), gekleur (uitgesonderd dié ingevoer vanaf Chenab Ltd.)		Pakistan	6,1%"

No. R. 1427

28 December 2001

Customs and Excise Act, 1964
Amendment of Schedule No. 10 (No. 10/4)

Under section 49(5) and (5A) and for the purposes of subsection (1)(a) and (b)(I) of the said section of the Customs and Excise Act, 1964, Schedule No. 10 is amended as set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for paragraph (c) of Note 4 of Part 2B of the following:

“(c) The provisions of the Protocol and the Amendment Protocol shall come into operation on 1 September 2000, except –

- (i) Annex IV of the Protocol (concerning Transit Trade and Transit Facilities) which shall come into operation on a date to be specified by notice in the Gazette in an amendment of this paragraph; and
 - (ii) certain provisions of Annex VII specified in Note 3 to Part B of the Schedule to the General Notes to Schedule No. 1 which shall come into operation on publication of this amendment in the Gazette.”
-

No. R. 1428

28 December 2001

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/253)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Rebate Item	II				III Extent of Rebate	Annotations
	Tariff Heading	Rebate Code	C D	Description		
460.04	17.01	01.04	4	<p>By the insertion after tariff heading 16.04 of the following:</p> <p>Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto</p> <p>Notes:</p> <p>1. In these notes, unless the context, otherwise indicates –</p> <p>“Addendum to Annex VII” means the agreement by the TCS on Customs procedures entitled ‘Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol’ inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1;</p> <p>“Annex I” means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1.</p> <p>“Annex VII” means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part;</p> <p>“Non-SACU SADC Member States” means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K of the General Notes to Schedule No. 1 and which is not a member of SACU;</p>	Full duty	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C D	Description		
				<p>"SACU central co-ordinating authority" means the Commissioner for the South African Revenue Service;</p> <p>"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;</p> <p>"SADC" means the Southern African Development Community; and</p> <p>"TCS" means Technical Committee on Sugar which means as defined in Annex VII "The body comprising representatives of Member States and sugar industries in all Member States".</p> <p>2. Entry under rebate of duty in terms of sugar classified under heading 17.01 shall –</p> <p>(a) only apply to sugar for which quotas have been allocated to certified exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII;</p> <p>(b) be subject to –</p> <p>(i) production of the following documents together with the other documents required in terms of section 39 –</p> <p>(aa) a valid original certificate of origin, which agrees in every material respect with a copy transmitted to the SACU central coordinating authority as contemplated in the Addendum to Annex VII;</p> <p>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I;</p> <p>(ii) compliance with –</p> <p>(aa) other provisions of the Addendum to Annex VII;</p> <p>(bb) any relevant provision of rule 49B.</p>		

I Rebate Item	II				III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C D	Description		
				<p>3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9).</p> <p>4. (a) Any officer administering the origin provisions of such goods shall, in accordance with the provisions of rule 9(3) and 9(4) of Annex I, in cases of doubt concerning the statement contained in any certificate of origin, submit a report, the certificate and all the relevant import documents to the Commis= sioner for the purpose of verification.</p> <p>(b) The request for verification shall be submitted to the issuing authority on the form contained in Appendix IV to Annex I.</p> <p>(c) Such officer shall, in accordance with the provisions of rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the consignment of sugar on the furnishing of adequate security to cover duty at the general rate of duty specified in Part 1 of Schedule No. 1.</p> <p>(d) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1.</p>		

No. R. 1429

28 December 2001

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (No. DAR/34)**

Under Sections 49 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice No. R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

**P GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the insertion after rule 49B.16 of the following:

"49B.17.01 Customs procedures in respect of the implementation of Annex VII concerning Trade in Sugar in the Southern African Development Community of the Protocol on Trade of the Treaty of the Southern African Development Community

(a) For the purposes of this section of the rules—

(i) "Addendum to Annex VII" means the agreement by the TCS on customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes (1)(b)(ii) and 3(b) of Part B of the General Notes to Schedule No. 1.

"Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendices in Part B of the Schedule to the General Notes to Schedule No 1 as provided in Note (1)(b) to that Part

"Non-SACU SADC Member State" means a net surplus sugar producing Member State which is a Member State of the SADC but is not a SACU Member State.

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

"SACU central coordinating authority" (which the addendum states is SARS (the South African Revenue Service)) shall be the officer to whom any power duty or function for the purposes of administering the provisions of Annex VII and the Addendum relating to such authority is delegated in these rules.

"SADC Member State" means any SADC Member State listed in paragraph 6 of Note K of the General Notes to Schedule No. 1 (which member states according to Government Notice R.1674 of 25 October 2001 are: Botswana, Lesotho, Malawi, Mauritius, Mozambique, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe).

(ii) (aa) any expression used in the rules with reference to Annex VII of the Protocol on Trade and the Addendum shall, unless the context otherwise indicates, have the meaning assigned thereto in the said Annex or provisions of the Act relating to such Annex or Protocol or in the Notes of Part B of the Schedule to the General Notes to Schedule No 1 or in the Notes to item 460.04 of Schedule No. 4.

(bb) the following definitions in article 1 of Annex VII are reproduced:

"Marketing Year" means a period of twelve months commencing on 1 April and ending on 31 March and "annual" and "annum" shall have a corresponding meaning.

"MTTQ" means metric tons *tel quel*,

"Sugar" means raw sugar, refined sugar and direct consumption crystal sugar;

"Technical Committee on Sugar (TCS)" means the body comprising representatives of Member States and sugar industries in all Member States.

"Ton" means a metric ton of sugar *tel quel*.

- (iii) (aa) In terms of Article 1 of Annex VII sugar must be wholly produced by the sugar producer in the non SADC Member State to qualify for a quota.
- (bb) any reference to sugar imported in these rules shall mean sugar entered under rebate item 460.04 of Schedule No. 4 in which provision is made for a rebate of duty in respect of sugar for which a quota has been allocated and a certificate of origin has been issued as contemplated in the Addendum.
- (iv) In terms of Article 6 of Annex VII -
 - (aa) quotas will be allocated to net surplus sugar producers and determined allocations are not transferable between Member States,
 - (bb) quantities will be measured in MMTQ.
- (v) any annual quota not used in the quota year may not be transferred to a following year.
- (b) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6) including those of the SACU central coordination authority contemplated in the Addendum is delegated in terms of section 49(6)(vi) to extent specified in these rules to the Manager: Origin administration, the Controller or the Officer: Origin Administration or any officer designated to exercise such duty or function;
- (ii) for the purposes of subparagraph (i), any officer: Origin Administration or any other officer authorised by the Manager: Origin Administration or by any Controller may exercise any power referred or duty or function imposed on the customs authority in terms of any provision of Annex VII or the Addendum or on an officer in terms of any other provision of this Act for the purposes of fulfilment of any requirement of Annex VII or the Addendum.
- (c) Appendix II and Appendix IV to Annex I each respectively contains the specimen SADC certificate of origin and the form of Verification of origin.
- (d) Sugar consigned to an importer in the Republic may only be entered for customs duty purposes at the offices of Controllers at the places specified in paragraph (g) of item 200.03 of the Schedule to the rules, unless the Manager: Origin Administration permits such entry to be made at any other customs and excise office.

49B.17.02

- (a) Any number reflected in brackets after any rule or paragraph of a rule refers to a paragraph of the Addendum on which the rule is based.
- (b) Procedures applicable to the Manager: Origin Administration (the MOA) in exercising the powers and performing the duties and functions of the SACU central coordinating authority.
 - (i) The MOA shall ensure that SARS is notified in writing by the non-SADC Member State of -
 - (aa) the quota allocating authority;
 - (bb) the certificate of origin issuing authority responsible for administering the duty free access for net surplus sugar; and
 - (cc) the particulars of each exporter registered as a certified exporter to whom a quota has been allocated (paragraphs 1 and 2).

- (ii) (aa) Such Member State is only allowed one quota allocating authority and one certificate of origin authority (paragraph 1.3).
- (bb) Only imports of sugar from certified exporters notified as contemplated in subparagraph (i)(cc) may be entered under the provisions of item 460.04 (paragraph 2.3).
- (aa) Quota allocations and adjustments thereof must be notified by the quota allocating authority in writing as contemplated in paragraph 3.3 of the Addendum.
- (bb) Unless the quota allocations, the particulars of the quota allocating authority, the origin authority and the registered certified exporter concerned have been notified that MOA may not process any certificate of origin as provided in paragraph 4 of the Addendum.
- (iii) In accordance with the requirements of paragraph 4 of the Addendum in respect of certificates of origin issued and copies transmitted by the certificate of origin issuing authority the MOA must ensure compliance with the following -
 - (aa) receipt of the facsimile transmission of the certificate of origin must be acknowledged within two working days of receipt;
 - (bb) if the transmitted copy is not clearly legible or otherwise faulty a second transmission must be requested;
 - (cc) if the certificate of origin reflects any material error or omission the issuing authority must be requested to cancel it and issue a new certificate;
 - (dd) a copy of the certificate received by facsimile transmission must be so transmitted to the customs office at the port of entry of the importing SACU Member State indicated on the certificate within one working day after receipt of such certificate;
 - (ee) upon receipt of the original certificate from the customs office at the port of entry after clearance of the consignment, the MOA must deduct the quantities appearing on the certificate of origin from the quotas of the non-SACU SADC net surplus producing Member State from whose territory the sugar was consigned and notify all SACU customs authorities accordingly, (of the quantity imported and the balance remaining for the marketing year);
 - (ff) whenever notification is received from the certificate of origin issuing authority that a certificate of origin has been cancelled, the MOA must advise all customs offices in SACU by facsimile transmission within one working day after receipt of such notice;
- (iv) All notifications received from authorities in the non-SADC Member States must be acknowledged without delay, but within two working days by facsimile transmission (5).
- (v) In terms of paragraph 6 of the Addendum, the MOA must submit quarterly reports to the TCS on the following:
 - (aa) "Number and details of certified exporters per Member State";
 - (bb) "Number, volume and value per certificate of origin issued by each Member State";
 - (cc) "Number, volume and value of certificates of origin utilized by each qualifying Member State"; and
 - (dd) "Quantities still available in terms of allocated quantitative limits per qualifying Member State".
- (v) The MOA must keep complete records of all documentation relating to the administration of the sugar quotas including all notifications to and from the relevant authorities and the TCS, originals and copies of certificates of origin, copies of the bills of entry import and correspondence with the customs office at the port of entry for a period of five years from the date any consignment is entered for home consumption.

(c) Procedures applicable to the clearance of sugar at the port of entry.

- (i) A record must be kept of the copies of the export certificates of origin transmitted by the MOA and receipt thereof must be acknowledged within one working day after receipt (4.4),
- (ii) If the transmission is faulty in any respect another transmission must be requested from the MOA,
- (iii) Upon presentation of an original certificate, such certificate must be compared with the copy received from the MOA.
- (iv) If the contents of the original and copy of such certificate of origin do not agree in every material respect, the consignment entered in terms thereof must be detained and examined, if necessary, and the particulars reported immediately to the MOA.
- (v) If the certificate of origin is found to be false the consignment must be dealt with as contemplated in Rule 10 of Annex I.
- (vi) The number of the certificate of origin must be endorsed on the bill of entry concerned and a declaration made therein that the sugar complies with the requirements of Annex VII and the Addendum.
- (vii) The original export certificate together with a copy of the bill of entry must be submitted by registered post to the MOA within one working day after the clearance procedures have been completed (4.6).
- (viii) (aa) Where the MOA has advised cancellation of any certificate of origin and such certificate is produced for the purposes of entry under item 460.04, the consignment must be detained and the particulars reported on the same day to the MOA.
- (bb) Unless the MOA otherwise determines, such act must be treated as an untrue claim as contemplated in Rule 10 of Annex I.
- (ix) Where sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue duty must be collected at the general rate of duty specified in Part 1 of Schedule No 1 as contemplated in Note 4(d) to item 460.04.
- (x) Records of such imports must include copies of the originals and copies of the certificates of origin, a statement whether the forms agreed and the original was duly authenticated, the despatch of the original by registered post, a copy of the bill of entry and such other documents as the MOA may determine."

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
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