



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 7982

Regulasiekoerant

Vol. 468

Pretoria, 11 June
Junie 2004

No. 26455



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 725 **11 June 2004**

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (NO. DAR/52)

Under sections 38 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the insertion of the following rule:

"Entry of goods for export:

Completion of the box in respect of Consignment / Transaction / Payment particulars on forms DA 550 and DA 554

- 38.15 (a) The consignment / transaction / payment particulars must be entered in the box therefor on forms DA 550 and DA 554 with effect from –

- (i) the date of publication of this rule and the rule amending forms DA 550, DA 551 and DA 554 by accredited clients who partake in a pilot project for furnishing such particulars and who are approved by, and whose participation is subject to terms and conditions determined by, the South African Reserve Bank;
- (ii) 1 August 2004, by all exporters or their duly instructed clearing agents.

- (b) The particulars which must be entered as specified in respect of each field are the following:

UCR (Unique Consignment Reference) field

- (i) (aa) Each exporter must generate a UCR (Unique Consignment Reference) for each consignment.
- (bb) The UCR particulars must have the following features:
 - (A) It must have a minimum of 12 and a maximum of 35 characters.
 - (B) The first character must reflect the last digit of the calendar year in which the export takes place, for example, if the export takes place in 2003, the first character will be reflected as 3.
 - (C) The next two characters must be used for the UNLOCODE country code (as defined in the user manual referred to in paragraph 2 of the Agreement contained in the rules numbered 101A) of the country from where the exports originated.
 - (D) The next eight characters must be used for the customs client number as allocated to the exporter by the South African Revenue Service.
 - (E) The last 24 characters must reflect the unique reference number of the document generated by the exporter that must link the export proceeds to the export consignment, for example, an invoice number, consignment number or order number, and may be between one and 24 characters in length.
 - (F) Where a consignment is to be exported to the consignee in more than one stage, the same UCR reference must be stated on each related DA 550.

Transaction (Trans) Value and Currency Code

- (ii) (aa) "Transaction value" or "Trans Value" means the full foreign currency proceeds paid or payable by the purchaser to the exporter for the export consignment.
 "Consignee" includes the purchaser or importer in the country of destination.
 "Currency code" means the SWIFT currency code applicable to the foreign currency proceeds as supplied by the South African Reserve Bank.
- (bb) The transaction value particulars must have the following features:
 - (A) The transaction value is the full monetary amount of the foreign currency proceeds for the complete export transaction.

- (B) Where a consignment is to be exported to the consignee in more than one stage, the same transaction value must be stated on each related DA 550.
- (C) The currency code must consist of three characters and must be inserted in the space next to the transaction value.

Advance Payment (Adv Payment) field

- (iii) (aa) The Adv Payment field must be completed in respect of payments received in advance for the export consignment;
- (bb) the currency code must consist of three characters and must be inserted in the space next to the advance payment;
- (cc) where no payments are received in advance, zeros must be inserted in this field.

Credit Terms

- (iv) (aa) Credit terms refer to the period between the date of shipment and the anticipated date for the receipt of outstanding payments.
- (bb) In this field the exporter must specify the number of days between the date of shipment and the anticipated date for the receipt of outstanding payments.
- (cc) The minimum length is one character and the maximum length is three characters.
- (dd) Where no credit terms apply, or no foreign exchange accrues, "NEP" must be inserted in this field.

(c) Cost of repairs

- (i) Where -
 - (aa) a charge is made for repairs, the fields in the Export Value (FOB) box and in the Consignment / Transaction box must be completed as may be applicable;
 - (bb) no charge is made, NEP must be inserted in the Credit terms field as required by paragraph (b)(iv)(dd);
 - (cc) the bill of entry import number and date in respect of the goods imported for repairs and the Controller's office where it was processed must be declared in the Endorsement Column."

(b) By the substitution of the forms DA 550, DA 551 and DA 554 in the Schedule to the Rules for the following forms:

| | |
|---------|--|
| "DA 550 | Bill of Entry Export |
| DA 551 | Continuation Sheet: Bill of Entry Export |
| DA 554 | Voucher of Correction: Bill of Entry Export" |

BILL OF ENTRY EXPORT

DA 550

| | | | | | | | | | | | |
|--|------------------------|----------------------|----------------------|------------------------|---------------------------------------|--------------------------------|----------------------|----------------------|--|-----------------------------|--|
| Purpose | Agent Code | Total Lines | Country Of Export | Country Of Destination | For Exporter / Agent Use | | | | | | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | | | | | | | |
| Client Code | | Name and Address | | | Consignment / Transaction Particulars | | | | | | |
| Exporter | <input type="text"/> | | | | UCR | <input type="text"/> | | | | | |
| Consignee | <input type="text"/> | | | | Trans Value | <input type="text"/> | | | | | |
| Ex Warehouse | <input type="text"/> | | | | Adv Payment | <input type="text"/> | | | | | |
| Remover | <input type="text"/> | | | | Credit Terms | <input type="text"/> | | | | | |
| Transport Code | Transport Document No. | Date | Issued At | Ship Name | Voyage/Flight/Vehicle Reg No | Estimated Date of Departure | Port of Exit | | | | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | | | | |
| Warehousing Particulars | | | | | | Export Value (FOB) | | Description of Goods | | Additional Information Code | |
| Line | Origin | B/E No. | Date | Line No | Accepted At | | | | | | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | | | | | |
| Tariff Code | | | | Quantity & Code | | | | | | | |
| Sch 1P1 | | | | <input type="text"/> | | | | | | | |
| Sch 1P2A/B | | | | <input type="text"/> | | | | | | | |
| Sch 3/4 | | | | <input type="text"/> | | | | | | | |
| Sch 5/6 | | | | <input type="text"/> | | | | | | | |
| Marks, Numbers and Description of Packages and/or Containers | | | | | | Total this Entry | | VAT Registration No | | Cargo Status Code | |
| | | | | | | <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| I.....for Agent/Exporter hereby declare that the particulars herein are true and correct and comply with the Customs and Excise Act. Date Authorized Signature | | | | | | Endorsements | | Place of Entry: | | Bill of Entry Number & Date | |
| | | | | | | | | | | | |
| Total number of packages | | | | | | Instructions by the Controller | | | | | |
| Gross mass of consignment in KG | | | | | | | | | | | |

CONTINUATION SHEET: BILL OF ENTRY EXPORT

DA 551

| | | | | | | | | |
|-----------------|--|--|--|--|--|----------------------------|--|--|
| | | | | | | Customs Export Value (FOB) | | |
| Brought Forward | | | | | | | | |

| Warehousing Particulars | | | | | | Export Value (FOB) | Description of Goods | Additional Information | |
|-------------------------|--------|---------|-----------------|---------|-------------|--------------------|----------------------|------------------------|--|
| Line | Origin | B/E No. | Date | Line No | Accepted At | | | Code | |
| | | | | | | | | | |
| Tariff Code | | | Quantity & Code | | | | | | |
| Sch 1P1 | | | | | | | | | |
| Sch 1P2A/B | | | | | | | | | |
| Sch 3/4 | | | | | | | | | |
| Sch 5/6 | | | | | | | | | |
| | | | | | | | To be Coded | | |

| Warehousing Particulars | | | | | | Export Value (FOB) | Description of Goods | Additional Information | |
|-------------------------|--------|---------|-----------------|---------|-------------|--------------------|----------------------|------------------------|--|
| Line | Origin | B/E No. | Date | Line No | Accepted At | | | Code | |
| | | | | | | | | | |
| Tariff Code | | | Quantity & Code | | | | | | |
| Sch 1P1 | | | | | | | | | |
| Sch 1P2A/B | | | | | | | | | |
| Sch 3/4 | | | | | | | | | |
| Sch 5/6 | | | | | | | | | |
| | | | | | | | To be Coded | | |

| Warehousing Particulars | | | | | | Export Value (FOB) | Description of Goods | Additional Information | |
|-------------------------|--------|---------|-----------------|---------|-------------|--------------------|----------------------|------------------------|--|
| Line | Origin | B/E No. | Date | Line No | Accepted At | | | Code | |
| | | | | | | | | | |
| Tariff Code | | | Quantity & Code | | | | | | |
| Sch 1P1 | | | | | | | | | |
| Sch 1P2A/B | | | | | | | | | |
| Sch 3/4 | | | | | | | | | |
| Sch 5/6 | | | | | | | | | |
| | | | | | | | To be Coded | | |

| | | | | | | | | |
|-----------------|--|--|--|--|--|--|--|--|
| Carried Forward | | | | | | | | |
|-----------------|--|--|--|--|--|--|--|--|

| | | |
|-----------------------|--|--|
| Authorized Signature: | | |
|-----------------------|--|--|

VOUCHER OF CORRECTION: BILL OF ENTRY EXPORT

DA 554

| | | | | | | | | |
|---|------------------------|----------------------|----------------------|-------------------------|------------------------------|-----------------------------|------------------------|---------------------------------------|
| Original B/E No | Date | Accepted at | Purpose | Agent Code | Total Lines | Country Of Export | Country Of Destination | For Exporter / Agent Use |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Client Code | | Name and Address | | | | | | |
| Exporter | <input type="text"/> | | <input type="text"/> | | | | | |
| Consignee | <input type="text"/> | | <input type="text"/> | | | | | |
| Ex Warehouse | <input type="text"/> | | <input type="text"/> | | | | | |
| Remover | <input type="text"/> | | <input type="text"/> | | | | | |
| | | | | | | | | Consignment / Transaction Particulars |
| | | | | | | | | UCR |
| | | | | | | | | Trans Value |
| | | | | | | | | Adv Payment |
| | | | | | | | | Credit Terms |
| Transport Code | Transport Document No. | Date | Issued At | Ship Name | Voyage/Flight/Vehicle Reg No | Estimated Date of Departure | Port of Exit | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Warehousing Particulars | | | | | | | Additional Information | |
| Line | Origin | B/E No. | Date | Line No | Accepted At | Export Value (FOB) | Description of Goods | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Tariff Code | | | Quantity & Code | | | | | |
| Sch 1P1 | | | <input type="text"/> | | | | | |
| Sch 1P2A/B | | | <input type="text"/> | | | | | |
| Sch ¾ | | | <input type="text"/> | | | | | |
| Sch 5/6 | | | <input type="text"/> | | | | | |
| | | | | | | | To be Coded | |
| Marks, Numbers and Description of Packages and/or Containers | | | | Total After Correction | | VAT Registration No | | Cargo Status Code |
| | | | | Total Before Correction | | <input type="text"/> | | Cargo Status Code |
| | | | | Difference | | | | |
| | | | | | | | | |
| I.....for Agent/Exporter hereby declare that the particulars herein are true and correct and comply with the Customs and Excise Act. Date Authorized Signature | | | | Endorsements | | Place of Entry: | | |
| | | | | | | Bill of Entry Number & Date | | |
| Total number of packages | | <input type="text"/> | | Reason for V.O.C | | | | |
| Gross mass of consignment in KG | | <input type="text"/> | | | | | | |

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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Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001

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