

Import & Export Procedures

Registration with Customs

South African Revenue Services, Customs and Excise, has specific rules regarding clients that want to deal with them. All clients need to be registered with Customs and Excise and below are the procedures to follow:

IMPORT

In terms of Rule 59(A).03(1)(a) to the Customs and Excise Act no 91 of 1964, where the value is less than R20 000 and a consignment contains no "commercial goods" - the importer has the right to clear 70707070 (3) times a calendar year - no provisional payment is required. However Customs branches are advised to keep a register of such clearances.

Where the value exceeds R20 000 and is not catered for in terms of the exclusions to "commercial goods" then the procedure should be to insist on a provisional payment of 10% of the value with a minimum of R2 500 and a maximum of R20 000, which is refundable after proof of registration and confirmed customs code allocated by Customs.

EXPORT

All exporters have to be registered from 1st October 2006 to enable them to process the application forms for EU/SA and SADC movement certificates.

The 70707070 code may only be used by the clients on Export if the client has submitted a fully completed DA 185 to the local office and the copy is stamped. The client will be allowed to use the code 3 times only within the calendar year. If the value is less than R20 000, the client may export without any proof of registration for once in the financial year, but may continue to clear without the code for 2 more times with a proof of application submitted.

APPLICATION FORMS DA 185

The application forms are available on their web-site www.sars.co.za or at their offices. If you go to the website, click on Customs and go down to Registration and all forms are available there.

DA 185 is the general information that has to be fully completed and in the fields under A3 - CLIENT TYPES, you have to indicate what type to be registered under. It is advised to apply for Importer (DA 185.01) and Exporter (DA 185.02) at the same time as to make sure for future that they will be registered for both.

DA 185.03 has to be completed if you want to register under rebate of duty under Schedules 3, 4 and 6 to the Customs and Excise Act.

DA 185.04 together with DA 46A1.03 must be completed for the manufacture of textile and apparel articles for export to the United States of America for the purpose of obtaining preferential tariff treatment as contemplated in the AGOA.

DA 185.05 has to be completed for the registration of Customs and Excise Special Manufacturing Warehouse: MIDP (Motor Industry Development Program).

DA 185.06 has to be completed for the licensing of Customs and Excise Special Manufacturing Warehouse for the manufacture of wine by a wine-grower or a wine-growers' co-operative society.

DA 185.07 has to be completed for licensing of Customs and Excise Manufacturing Warehouse of local excisable goods.

DA 185.08 has to be completed for licensing of Customs and Excise Storage Warehouse for the deferment of payment of customs duty and VAT.

DA 185.09 has to be completed for licensing of Customs and Excise Special Storage Warehouse at airports in the duty free zone for export of goods without any customs or excise duty.

DA 185.10 has to be completed by clearing agents on a yearly basis for licensing.

DA 185.11 has to be completed for Remover of Goods in Bond. All goods in bond have to be moved by a licensed remover and if they have a surety bond with customs, there is no need to lodge provisional payments to cover the duty and VAT.

DA 185.12 has to be completed for the electronic communication with SARS for the acquittal of manifests.

DA 185.13 must be completed by Distributor of fuel.

DA 185.14 has to be completed by Producer required to register in terms of the rules (including producer for the purposes of the EC agreement: SADC agreement or the generalized system of preferences (GSP).

DA 185.A has to be completed by applicants to license as Clearing Agents, Warehouses, Remover of goods in bond or to register Rebate Stores and the full names of the persons that will sign the bond on behalf of the company as well as the people from the surety.

These forms should be submitted to the local Customs and Excise office with the required certified copies of:

- a) Registration certificate of business,
- b) Resolution/consent of other authority as applicable
- c) Identity/Passport documents of Individual Partners / CC members / Trustees or Company Directors
- d) Proof of physical address.

The application to be registered with Customs should take approximately three weeks and you or the company will receive the customs code or client number from SARS.