Addendum I

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (DAR 175)

Under sections 8 and 120 of the Customs and Excise Act, 1964 (Act 91 0f 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 20 April 2018.**

MARK STANLEY KINGON

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Replacement of rules under section 8 of Act 91 of 1964

1. The rules made under section 8 of the Customs and Excise Act are hereby repealed in its entirety and replaced by the following rules:

"**RULES FOR SECTION 8 OF THE ACT**

Part 1: Interpretational matters

Definitions for purposes of rules for section 8

8.01 For purposes of these rules any word or expression to which a meaning has been assigned in the Act has the meaning so assigned, and unless the context otherwise indicates–

"agent", in relation to a carrier, means a person located in the Republic that is registered in terms of section 59A of the Act to act as an agent representing in the Republic a carrier not located in the Republic, but excludes a licensed clearing agent providing a service as clearing agent on behalf of a carrier;

"air cargo details" means the following information in relation to each consignment of air cargo:

(a) The port of loading;

(b) the port of discharge;

(c) in the case of an inbound consignment, an indication of whether the consignment is destined—

(i) for the Republic;

(ii) for transhipment; or

(iii) for transit through the Republic;

(d) the number of the master air waybill issued in respect of or covering the consignment, and the identity of the party who issued it;

(e) if the consignment is part of consolidated cargo—

(i) an indication that the consignment is part of such cargo;

(ii) the number of any house air waybill issued in respect of the consignment; and

(iii) the identity of the party who issued it;

(f) the full name and physical address of the consignor;

(g) the full name and physical address of the consignee;

(h) a precise description of the goods in the consignment, or the six digit Harmonised Commodity Description and Coding System number under which the goods are classified;

(i) the number of packages, based on the smallest packing unit, covered by the air waybill issued in respect of the consignment;

(j) the type of packages;

(k) the gross mass of the packages;

(l) the unit of measure; and

(m) the relevant international dangerous goods code as may be applicable to the goods in terms of the International Air Transport Association

(IATA) Dangerous Goods Regulations (DGR), if the goods are hazardous goods;

"air carrier" means a person referred to in paragraph *(a)* of the definition of "carrier" in these rules;

“air waybill” means a document issued by an air carrier or other person duly authorised by an air carrier to transport, or to arrange the transport of, cargo to a particular destination on board an aircraft, and which serves as proof that the carrier or other person—

(a) has received the cargo; and

(b) has undertaken to transport, or to arrange the transport of, the cargo on the terms and conditions stated or referred to in the document;

“bill of lading” means a document issued by a sea carrier or other person duly authorised by a sea carrier to transport, or to arrange the transport of, cargo to a particular destination on board a vessel and which serves as proof that the carrier or other person—

(a) has received the cargo; and

(b) has undertaken to transport, or to arrange the transport of, the cargo on the terms and conditions stated or referred to in the document;

“break bulk cargo” means general cargo transported on board a vessel, railway carriage or truck in separate packages or as loose items that are not packed, but excludes cargo transported in containers;

“break bulk cargo details” means the following information in relation to each consignment of break bulk cargo:

(a) In the case of a consignment transported by sea—

(i) the port of loading; and

(ii) the port of discharge;

(b) in the case of a consignment transported by rail or road—

(i) the place of loading; and

(ii) the place of discharge;

(c) in the case of an inbound consignment by sea, rail or road, an indication of whether the consignment is destined—

(i) for the Republic;

(ii) for transhipment, if the consignment is transported by sea; or

(iii) for transit through the Republic;

(d) the number of the transport document issued in respect of the goods, and the identity of the party who issued it;

(e) the full name and physical address of the consignor;

(f) the full name, and physical address of the consignee;

(g) a precise description of the goods in the consignment or the six digit Harmonised Commodity Description and Coding System number under which the goods are classified;

(h) the number of packages;

(i) the type of packages;

(j) the gross mass of the packages;

(k) the unit of measure;

(l) in the case of a consignment consisting of a road vehicle or vehicles, the VIN number of the vehicle or of each vehicle;

(m) the marks and numbers on the packages (optional for a consignment transported by rail and road); and

(n) the relevant dangerous goods code as may be applicable to the goods, if the goods are hazardous goods;

"bulk cargo" means a large quantity of unpacked dry or liquid homogeneous cargo transported loose in the hold or cargo space of a vessel, railway carriage or truck;

"bulk cargo details" means the following information in relation to each consignment of bulk cargo:

(a) In the case of a consignment of bulk cargo transported by sea—

(i) the port of loading; and

(ii) the port of discharge;

(b) in the case of a consignment of bulk cargo transported by rail or road—

(i) the place of loading; and

(ii) the place of discharge;

(c) in the case of an inbound consignment, an indication of whether the consignment is destined—

(i) for the Republic;

(ii) for transhipment, if the consignment is transported by sea; or

(iii) for transit through the Republic;

(d) the number of the transport document issued in respect of the goods, and the identity of the party who issued it;

(e) the full name and physical address of the consignor;

(f) the full name and physical address of the consignee;

(g) a precise description of the goods in the consignment or the six digit Harmonised Commodity Description and Coding System number under which the goods are classified;

(h) the gross mass of the goods;

(i) the unit of measure; and

(j) the relevant dangerous goods code as may be applicable to the goods, if the goods are hazardous goods;

"cargo", in relation to a vessel, aircraft, railway carriage or truck, means any goods on board, or to be loaded on board, or off-loaded from, a vessel, aircraft, railway carriage or truck, but excludes—

(*a*) stores; and

(*b*) the accompanied and unaccompanied baggage of travellers and crew members;

"cargo reporter", in relation to cargo on board, or to be loaded on board, or off-loaded from, a vessel or aircraft, means a person who in terms of a contract of carriage concluded by that person with the consignor of the cargo or any other interested person is responsible for the delivery of the cargo, whether that person is the carrier who transports the cargo or a clearing agent who arranged the transport of the cargo;

"cargo status", in relation to cargo imported into or to be exported from the Republic by sea, means any of the following symbols used for indicating the form in which the cargo is imported or to be exported:

(a) "FCL" for indicating that the cargo is contained in an FCL container or FCL (groupage) container;

(b) "LCL" for indicating that the cargo is contained in an LCL container;

(c) “Break Bulk” for indicating that the cargo is in break bulk; or

(d) “Bulk” for indicating that the cargo is bulk;

“cargo type” means the type of cargo distinguishing between—

(a) dry bulk cargo;

(b) liquid bulk cargo;

(c) break bulk cargo;

(d) containerised cargo;

(e) mixed cargo; or

(f) no cargo;

“carrier” means—

(a) a shipping line, airline or other person carrying on business by transporting goods by sea or air for reward;

(b) a person carrying on business by transporting goods by rail for reward;

(c) a person carrying on business by transporting goods by truck for reward; or

(d) a person who—

(i) conducts a business involving the selling or leasing of goods or the dealing in goods in any other manner, or the packing, repairing, reconditioning, processing, or producing of goods; and

(ii) in the course of conducting that business transports those goods;

“clearing agent” includes a person carrying on business in the Republic by arranging on behalf of other persons for reward the receipt, delivery or transport of goods imported into or to be exported from the Republic;

“consolidated cargo” means different consignments—

(a) packed into the same container; or

(b) consolidated in any way other than by packing the consignments into the same container;

“container” means transport equipment as defined in section 1(2) of the Act;

“containerised cargo details” means the following information in relation to each consignment of containerised cargo:

(a) In the case of a consignment transported by sea—

(i) the port of loading; and

(ii) the port of discharge;

(b) in the case of a consignment transported by rail or road—

(i) the place of loading; and

(ii) the place of discharge;

(c) in the case of an inbound consignment, an indication of whether the consignment is destined—

(i) for the Republic;

(ii) for transhipment, if the consignment is transported by sea; or

(iii) for transit through the Republic;

(d) the number of the transport document issued in respect of or covering the consignment and the identity of the party who issued it, and also, if the consignment is part of consolidated cargo transported by sea, the number of any house bill of lading issued in respect of the consignment and the identity of the party who issued it;

(e) the full name and physical address of the consignor;

(f) the full name and physical address of the consignee;

(g) a precise description of the goods in the consignment or the relevant Harmonised Commodity Description and Coding System number, to the six digit level, under which the goods are classified;

(h) the gross mass of the goods in the consignment, including packaging;

(i) the unit of measure;

(j) the number of packages in the consignment;

(k) the type of packages; and

(l) the relevant dangerous goods number as may be applicable to the goods, if a consignment contains hazardous goods;

“container details” means the following information in relation to each container:

(a) The service type;

(b) the container status;

(c) the container size;

(d) the container type;

(e) the container number; and

(f) the seal number;

“container status” means the purpose for which a container is used, distinguishing between—

(a) for transit through the Republic;

(b) export;

(c) import; or

(d) transhipment;

“container terminal operator” means the person who is in control of and who operates a container terminal contemplated in section 6(1)*(hA)* of the Act;

“conveyance number” means—

(a) the voyage number, in the case of a vessel;

(b) the flight number, in the case of an aircraft; or

(c) the trip number, in the case of a cross-border train;

“crew” or **“crew member”**, in relation to a truck, means—

(a) the on-board operator of the truck; or

(b) any other person travelling on board the truck for the purpose of performing work on board the truck in the course of its journey;

“crew details” means—

(a) the full name, date of birth, gender and nationality in respect of each crew member; and

(b) the number and type of that crew member's identification document and the country or organisation that issued the document;

"cross-border railway carriage" means a coach or wagon which—

(a) forms part of a cross-border train that will transport goods out of the Republic, and includes a coach or wagon scheduled to form part of a cross-border train that will transport goods out of the Republic; or

(b) forms part of a cross-border train that transported goods into the Republic, and includes a coach or wagon which formed part of a cross-border train that transported goods into the Republic and from which the goods have not yet been unloaded;

"cross-border train" means a train on, or scheduled for, a voyage—

(a) from a place outside the Republic to a destination inside the Republic; or

(b) from a place inside the Republic to a destination outside the Republic;

"customs and excise airport" means a customs and excise airport appointed by rule in terms of section 6*(e)* of the Act;

"degrouping operator" means the licensee of a degrouping depot;

"depot" means—

(a) a container depot; or

(b) a degrouping depot;

"enter", in relation to the Republic, means—

(*a*) in the case of a vessel or goods or persons on board a vessel, when the vessel crosses into the territorial waters of the Republic;

(*b*) in the case of an aircraft or goods or persons on board an aircraft, when the aircraft crosses into the airspace above the Republic;

(*c*) in the case of a cross-border train or goods or persons on board a cross-border train, when the train crosses the border into the Republic; or

(*d*) in the case of a truck or goods or persons on board a truck, when the truck crosses the border into the Republic;

"equipment qualifier" means the type of transport equipment used, distinguishing between—

(a) a container;

(b) a rail carriage; or

(c) a truck;

"FCL container" means a container containing goods consigned from one or more consignors to a single consignee;

"FCL (groupage) container" means a container containing goods consigned from more than one consignors to more than one consignees;

"foreign-going aircraft" means—

(a) an aircraft at an airport, landing strip or other place in the Republic if that aircraft—

(i) has arrived at that airport, landing strip or other place in the course of a voyage from outside the Republic to a destination or destinations inside the Republic, whether that airport, landing strip or other place is that destination or one of those destinations or a stopover on its way to that or any of those destinations; or

(ii) is scheduled to depart from that airport, landing strip or other place in the course of a voyage to a destination outside the Republic, whether that airport, landing strip or other place is its place of departure to that destination or a stopover or one of several stopovers in the Republic from where it will depart in the course of that voyage;

(b) an aircraft in the airspace above the Republic on a voyage referred to in paragraph *(a)*(i) or (ii); or

(c) an aircraft on a voyage from a place outside the Republic to a destination outside the Republic—

(i) passing through the airspace above the Republic; or

(ii) making a stopover at any airport, landing strip or other place in the Republic;

"foreign-going vessel" means—

(a) a vessel at a port, harbour or other place in the Republic if that vessel—

(i) has arrived at that port, harbour or other place in the course of a voyage from outside the Republic to a destination or destinations inside the Republic, whether that port, harbour or other place is that destination or one of those destinations or a stopover on its way to that or any of those destinations; or

(ii) is scheduled to depart from that port, harbour or other place in the course of a voyage to a destination outside the Republic, whether that port, harbour or other place is its place of departure to that destination or a stopover or one of several stopovers in the Republic from where it departs in the course of that voyage;

(b) a vessel in the territorial waters of the Republic on a voyage referred to in paragraph *(a)*(i) or (ii); or

(c) a vessel on a voyage from a place outside the Republic to a destination outside the Republic—

(i) passing through the territorial waters of the Republic; or

(ii) making a stopover at any place in the Republic;

"general cargo" means cargo of a diverse nature whether in packages or containers;

"general mandatory reporting information" means—

(a) the type of reporting document;

(b) the reporting document number;

(c) the message sender identity;

(d) the message function;

(e) the transport mode;

(f) the identity of the carrier;

(g) the transport ID, in the case of a vessel or aircraft;

(h) the transport name, in the case of a vessel; and

(i) the conveyance number;

"identification document", in relation to a person who is—

(a) a South African citizen, means a South African Identity Document issued to that person; or

(b) not a South African citizen, means—

(i) a document issued to that person by the government of the country of which that person is a citizen for purposes of the identification of that person; or

(ii) a travel document referred to in paragraph *(b)* of the definition of "travel document" issued to that person;

"land border-post" means a road border crossing designated in terms of rule 200.03 as a place of entry or exit for road vehicles, and persons and goods on board such vehicles;

"leave", in relation to the Republic, means—

(*a*) in the case of a vessel or goods or persons on board a vessel, when the vessel moves out of the territorial waters of the Republic;

(*b*) in the case of an aircraft or goods or persons on board an aircraft, when the aircraft moves out of the airspace above the Republic;

(*c*) in the case of a cross-border train or goods or persons on board a cross-border train, when the train crosses the border out of the Republic; or

(*d*) in the case of a truck or goods or persons on board a truck, when the truck crosses the border out of the Republic;

"LCL container" means a container containing goods consigned from one or more consignors to more than one consignees;

"manifest" or **"cargo manifest"** means a summary of cargo on board or to be off-loaded from a vessel, aircraft, railway carriage or truck at a specific place as reflected in the transport documents issued in respect of that cargo;

"means of transport" means a vessel, aircraft, locomotive, railway carriage or truck engaged in the transport of goods or persons;

"message function", in relation to a reporting document contemplated in these rules, means an indicator whether the reporting document is—

(a) an original document;

(b) an amended and replaced document; or

(c) a cancelled document;

"message sender identity", in relation to a reporting document, means the identity of the person who submits the reporting document;

"on-board operator" means–

(a) the master of a vessel;

(b) the pilot of an aircraft;

(c) the driver of a train; or

(d) the driver of a truck;

"outturn report" means a report referred to in Part 7 and 8 of these rules;

"own goods carrier" means a person referred to in paragraph *(d)* of the definition of "carrier" in this rule;

"place of discharge", in relation to—

(a) inbound rail or road cargo, means the rail cargo terminal or place in the Republic where the cargo is to be off-loaded from the cross-border railway carriage or truck transporting the cargo into the Republic; or

(b) outbound rail or road cargo, means the foreign destination of the cargo;

"place of dispatch", in relation to—

(a) inbound cargo, means—

(i) in the case of containerised cargo, the place where the container was packed outside the Republic for exportation to the Republic; or

(ii) in the case of bulk or break bulk cargo, the place from where the cargo was originally dispatched from a supplier's premises outside the Republic for exportation to the Republic; or

(b) outbound cargo, means—

(i) in the case of containerised cargo, the place where the container was packed inside the Republic for exportation from the Republic; or

(ii) in the case of bulk or break bulk cargo, the place from where the cargo was originally dispatched from a supplier's premises inside the Republic for exportation from the Republic;

"place of loading", in relation to—

(a) inbound rail or road cargo, means the foreign railway station or place where the cargo is loaded on board a cross-border railway carriage or truck for transport to the Republic; or

(b) outbound rail or road cargo, means the rail cargo terminal or place in the Republic where the cargo is loaded on board a cross-border railway carriage or truck for transport out of the Republic;

"port" means a seaport appointed by rule in terms of section 6*(a)* of the Act;

"port authority" means the authority in charge of a port or a customs and excise airport;

"port of discharge", in relation to—

(a) inbound sea or air cargo, means the port or customs and excise airport where cargo is to be off-loaded from the foreign-going vessel or aircraft transporting the cargo into the Republic; or

(b) outbound sea or air cargo, means the foreign seaport or airport where cargo is to be off-loaded from the foreign-going vessel or aircraft transporting the cargo out of the Republic;

"port of loading", in relation to—

(a) inbound sea or air cargo, means the foreign seaport or airport where cargo is loaded on board a foreign-going vessel or aircraft for transport to the Republic; or

(b) outbound sea or air cargo, means the port or customs and excise airport where cargo is loaded on board a foreign-going vessel or aircraft for transport out of the Republic;

"rail cargo terminal" means premises at a railway station where cargo is—

(a) off-loaded from, or loaded on board, cross-border railway carriages; and

(b) temporarily stored after being off-loaded or before being loaded;

"rail carrier" means a person referred to in paragraph *(b)* of the definition of "carrier" in this rule;

"rail consignment note" means a document issued by a rail carrier or other person duly authorised by a rail carrier to transport, or to arrange the transport of, cargo to a specific destination on board a railway carriage, and which serves as proof that the carrier or other person—

(a) has received the cargo; and

(b) has undertaken to transport, or to arrange the transport of, the cargo on the terms and conditions stated or referred to in the document;

"railway station" includes a railway siding serving a specific agricultural, mining, industrial or commercial enterprise, complex or area;

"railway terminal" means a rail cargo terminal;

“reporting document” means any advance notice, update of an advance notice, arrival or departure report, departure notice, manifest or outturn report, or any amendment and replacement of such a document, referred to in these rules;

“reporting document number” means a unique reference number assigned to a reporting document by the message sender;

“reward”, in relation to the transport of goods, includes any form of consideration received or to be received wholly or partly in connection with the transport of the goods, irrespective of the person by whom or to whom the consideration has been or is to be paid or given;

“road carrier” means a person referred to in paragraph *(c)* of the definition of “carrier” in this rule;

“road manifest information” means—

(a) the manifest number;

(b) the identity of the carrier;

(c) the transport name in relation to the truck;

(d) the container number in respect of each container, in respect of containerised goods;

(e) the identification number of any seal used on—

(i) any container on the truck; or

(ii) the loading compartment of the truck;

(f) a description of the goods;

(g) the number of packages, if applicable;

(h) the mass of the goods;

(i) the unit of measure; and

(j) on-board operator details and crew details in respect of any other crew on board;

“road waybill” means a document issued by a road carrier to transport, or to arrange the transport of, goods to a particular destination on board a truck, and which serves as proof that the carrier or that person—

(a) has received the goods; and

(b) has undertaken to transport, or to arrange the transport of, the goods on the terms and conditions stated or referred to in the document;

"sea carrier" means a person referred to in paragraph *(a)* of the definition of "carrier" in this rule;

"service type", in relation to a container, means the type of container, distinguishing between—

(a) an empty container;

(b) a full FCL (groupage) container;

(c) an LCL container; and

(d) a full FCL container;

"these rules" means the rules for section 8 of the Act;

"train" means a locomotive with or without any passenger, goods or other railway carriages attached to it, including the fittings and furnishings of such locomotive or railway carriage and any apparatus or equipment fitted on or to such locomotive or railway carriage;

"transit shed" means a transit shed for goods referred to in section 6(1)*(g)* of the Act where air cargo is off-loaded from, or loaded on board foreign-going aircraft;

"transit shed operator" means the person in control of a transit shed;

"transport document", in relation to cargo transported on board—

(a) a vessel, means a bill of lading or other similar document issued in respect of the transport of that cargo;

(b) an aircraft, means an air waybill or other similar document issued in respect of the transport of that cargo;

(c) a railway carriage, means a rail consignment note or other similar document issued in respect of the transport of that cargo; or

(d) a truck, means a road waybill, road manifest or other similar document issued in respect of the transport of that cargo;

"transport document number" means a unique reference number assigned to a transport document;

"transport ID", in relation to—

(a) a vessel, means the radio call sign of the vessel; or

(b) an aircraft, means the registration number of the aircraft;

"transport mode" means the mode of transport distinguishing between—

(a) sea transport;

(b) air transport

(c) rail transport; and

(d) road transport;

"transport name", in relation to—

(a) sea transport, means the name of the vessel;

(b) air transport, means the name of the aircraft;

(c) rail transport, means the registration number of the cross-border train; and

(d) road transport by truck, means the registration number of—

(i) the load carrying truck or horse;

(ii) the trailer, in the case of a trailer; and

(iii) the additional trailer, in the case of an additional trailer;

"travel document", in relation to a traveller who is—

(a) a South African citizen, means a travel document issued to that person in terms of the South African Passport and Travel Documents Act, 1994 (Act No. 4 of 1994); or

(b) not a South African citizen, means a travel document identifying that person that has been issued to that person by another government or international treaty organisation to facilitate the movement of that person across international boundaries;

"truck" means a vehicle—

(a) with a gross vehicle mass exceeding 3500 kilograms; and

(b) that is designed or adapted for the transport of goods by road;

"unit load device" or **"ULD"** means an aircraft container—

(a) specially designed and equipped for containing goods for transport in the hold of an aircraft; and

(b) which is of a durable nature and manufactured for repeated use;

"verified gross mass" or **"VGM"** in relation to a container means the mass of the container after it has been packed, calculated in accordance with current applicable Guidelines regarding the verified gross mass of a container carrying cargo, issued by the International Maritime Organisation to give effect to the requirements of the International Convention for the Safety of Life at Sea (SOLAS) in respect of the verification of gross mass of packed containers;

"wharf" means a place where vessels may be berthed for the purposes of unloading or loading cargo; and

"wharf operator" means the person in control of any cargo on a wharf.

Purpose and application of these rules

8.02 (1) These rules establish reporting requirements contemplated in section 8, read with section 120(1)*(c)* and *(o)* of the Act concerning—

(a) all cargo on board vessels, aircraft, trains and trucks arriving in the Republic;

(b) all cargo on board vessels, aircraft, trains and trucks leaving the Republic; and

(c) all such cargo loaded, off-loaded, packed, unpacked, consolidated, de-grouped, received at or removed from terminals, container depots, transit sheds and degrouping depots, including packed and empty containers.

(2) These rules do not apply to—

(a) vessels or aircraft which cross into the territorial waters or airspace of the Republic without calling or landing at a place in the Republic;

(b) fishing vessels; and

(c) cargo on board such vessels and aircraft.

Time of arrival or departure

8.03 For the purposes of these rules, except where inconsistent with the context—

(a) a foreign-going vessel, or goods on board a foreign-going vessel, must be regarded as—

(i) arriving at a port when the vessel upon reaching the port docks for the first time at that port, whether inside the port or at a docking facility outside the port; or

(ii) departing from a port when the vessel undocks to move out of or away from the port;

(b) a foreign-going aircraft, or goods on board a foreign-going aircraft, must be regarded as—

(i) arriving at a customs and excise airport when the aircraft lands at the airport; or

(ii) departing from a customs and excise airport when the aircraft takes off from the airport;

(c) a cross-border train or a railway carriage attached to a cross-border train, or goods on board a cross-border train or such a railway carriage, must be regarded as—

(i) arriving at a railway station when the train stops for the first time at a railway terminal at that railway station; or

(ii) departing from a railway station when the train starts to move out of the railway station; or

(d) a truck, must be regarded as—

(i) arriving in the Republic when the truck crosses the border into the Republic; or

(ii) departing from the Republic when the truck crosses the border out of the Republic.

Part 2: General requirements

Registration of persons submitting reporting documents

8.04 (1) A person required in terms of these rules to submit a reporting document must, notwithstanding being registered or licensed under any other provision of the Act, apply for registration, in accordance with subrule (2), as a person submitting reporting documents.

(2) An application referred to in subrule (1) must be submitted to the Commissioner on form DA 8, DA 8A, DA 8B, or DA 8C, as may be applicable, and the appropriate Annexure to the relevant form and comply with all the requirements specified on the relevant form or the Annexure.

(3) An application referred to in subrule (1) must, in the case of the applicant being a registered agent of a carrier not located in the Republic and intending to submit reporting documents on behalf of that carrier as contemplated in rule **8.05**, be accompanied by a letter of appointment by the carrier.

Submission of reporting documents by registered agents

8.05 (1) *(a)* An obligation placed in terms of these rules on a carrier to submit an advance loading or advance arrival or departure notice, an arrival or a departure notice, manifest or update of an advance notice, or any other reporting document, must, in the case of a carrier who is not located in the Republic, be complied with either by the carrier or that carrier's registered agent in the Republic.

(b) A registered agent submitting a reporting document on behalf of a carrier as contemplated in paragraph *(a)* must be registered in terms of rule **8.04** as a person submitting reporting documents.

(2) If a reporting document is submitted by a registered agent on behalf of a carrier as contemplated in this rule, the reporting document must, in addition to the name and customs code of the agent, also reflect the identity of the carrier.

Manner of submission of reporting documents

8.06 A reporting document that must in terms of these rules be submitted by a carrier or cargo reporter or the registered agent of a carrier, by a port authority, container terminal operator, degrouping operator, transit shed operator, or wharf operator must be submitted—

(a) through the electronic data interchange system (EDI) operated by the Commissioner for such documents; and

(b) in accordance with the conditions of that person's electronic user agreement and registration as an electronic user.

Transport document number not to be duplicated on more than one transport document

8.07 A carrier or cargo reporter who must submit an advance notice in terms of these rules must ensure that the transport document number used or assigned to the transport document for a consignment of goods is unique and is not duplicated on another transport document for a different consignment of goods for a period of twelve months or such other period as may be determined by the Commissioner in a specific case.

Part 3: Reporting requirements for arriving and departing foreign-going vessels

Application of this Part.—

8.08 This Part—

(*a*) applies to all foreign-going vessels to the extent indicated in the provisions of this Part; and

(*b*) does not apply to naval ships to the extent that they fall within the definition of "foreign-going vessel".

Advance loading and arrival notices

8.09 (1) The carrier operating a foreign-going vessel to the Republic must give advance notice to the Commissioner in accordance with—

(a) rule **8.10** of containerised cargo to be loaded on board the vessel at a foreign port that will be on board the vessel when the vessel enters the Republic; and

(b) rule **8.11** of the scheduled arrival of the vessel in the Republic.

(2) Each cargo reporter responsible for cargo on board a foreign-going vessel referred to in sub rule (1) must in accordance with rule **8.12** give advance notice to the Commissioner of the scheduled arrival of that incoming cargo in the Republic.

(3) (*a*) If on receipt of an advance cargo loading notice referred to in this rule it appears that any of the cargo to which the notice relates are goods referred to in paragraph (*b*), the Commissioner may, by notice to the reporting carrier or that carrier's registered agent in the Republic, warn the carrier—

(i) not to load those goods on board the vessel or to transport the goods to the Republic; and

(ii) that should the goods be loaded or transported, the goods on arrival in the Republic will be detained and dealt with in accordance with the applicable provisions of this Act.

(*b*) Paragraph (*a*) may be applied to goods that on arrival in the Republic are likely to be—

(i) prohibited goods;

(ii) restricted goods in respect of which the legislation regulating the import of those goods has not been complied with; or

(iii) goods of a class or kind or falling within any other category as may be determined by the Commissioner.

(*c*) A carrier shall be guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding five years or to both such fine and imprisonment if goods in respect of which a warning has been issued in terms of paragraph *(a)*(i) is on board the vessel when it enters the Republic.

(4) This rule applies only to foreign-going vessels operated by carriers.

Timeframe for submission of advance containerised cargo loading notices and particulars to be reflected

8.10 (1) An advance loading notice of containerised cargo referred to in rule **8.09**(1)*(a)* must be submitted to the Commissioner at least 24 hours before the first of those containers is loaded on board the vessel that will transport the cargo to the Republic.

(2) The notice must reflect the following information:

(a) General mandatory reporting information;

(b) the estimated time of loading of the first of the containers to be loaded on board the vessel;

(c) the scheduled date of arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic;

(d) the total number of containers to be loaded for transport to the Republic;

(e) container details in respect of each container scheduled to be on board when the vessel enters the Republic;

(f) the verified gross mass (VGM) in respect of each container, as well as the unit of measure; and

(g) containerised cargo details in respect of each consignment, subject to subrule (3).

(3) *(a)* An advance loading notice of containerised cargo submitted by a carrier need not contain all the containerised cargo details of any specific consignment if the cargo reporter or other person who made the transport arrangements for that consignment with that carrier submits the excluded details in a separate notice to the Commissioner.

(b) A notice referred to in paragraph *(a)* must be submitted in the same manner and within the same timeframe as the advance loading notice to which it relates, and must in addition to the relevant containerised cargo details reflect the following information:

(i) General mandatory reporting information;

(ii) the identity of the cargo reporter;

(iii) container details of all containers in the consignment; and

(iv) the verified gross mass (VGM) in respect of each container, as well as the unit of measure.

Timeframe for submission of advance vessel arrival notices and particulars to be reflected

8.11 (1) An advance vessel arrival notice referred to in rule **8.09**(1)*(b)* must be submitted at least—

(a) 96 hours before the scheduled arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic, if the duration of the voyage to that port, calculated from the last place where cargo bound for the Republic were taken on board, is likely to be more than 96 hours; or

(b) 6 hours before the arrival of the vessel at that port, if the duration of that voyage is likely to be less than 96 hours.

(2) An advance vessel arrival notice must reflect the following information:

(a) General mandatory reporting information;

(b) the vessel's port of departure and all the ports where the vessel will call during its voyage to and in the Republic; and

(c) the scheduled date and estimated time of arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic.

Timeframe for submission of advance sea cargo arrival notices and particulars to be reflected

8.12 (1) An advance sea cargo arrival notice referred to in rule **8.09**(2) must be submitted—

(a) in respect of—

(i) any containerised cargo on board the vessel for which the cargo reporter submitting the notice is responsible;

(ii) any break bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible;

(iii) any bulk cargo on board the vessel for which the cargo reporter submitting the notice is responsible; and

(iv) any empty containers on board the vessel for which the cargo reporter submitting the notice is responsible; and

(b) no later than the timeframe prescribed for the submission of an advance vessel arrival notice in terms of rule **8.11**.

(2) An advance sea cargo arrival notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the identity of the cargo reporter;

(c) the scheduled date of arrival of the vessel at the first port where the vessel is scheduled to call after entering the Republic;

(d) the cargo type; and

(e) if the cargo for which the cargo reporter is responsible consists of—

(i) containerised cargo, container details, the verified gross mass (VGM) of each container including the unit of measure, and containerised cargo details in respect of each consignment scheduled to be on board when the vessel enters the Republic, but only to the extent that that information has not already been included in respect of that consignment in the advance loading notice of containerised cargo submitted in terms of rule **8.09**(1)*(a)*;

(ii) break bulk cargo, break bulk cargo details in respect of each consignment of such cargo scheduled to be on board when the vessel enters the Republic;

(iii) bulk cargo, bulk cargo details in respect of each consignment of such cargo scheduled to be on board when the vessel enters the Republic; or

(iv) empty containers, container details in respect of each empty container scheduled to be on board the vessel when the vessel enters the Republic.

Vessel arrival reports

8.13 (1) The arrival of a foreign-going vessel operated by a carrier at a port must be reported by the port authority managing that port within 30 minutes after the arrival of the vessel at the port.

(2) A vessel arrival report must reflect the following information:

(a) General mandatory reporting information; and

(b) the date and time of arrival of the vessel.

Vessel departure reports

8.14 (1) The departure of a foreign-going vessel operated by a carrier from a port to another port or to a destination outside the Republic must be reported to the Commissioner by the

port authority managing that seaport, within 30 minutes after the departure of the vessel from a port, whether to another port or to a foreign destination.

(2) A vessel departure report must reflect the following information:

(a) General mandatory reporting information; and

(b) the date and time of departure of the vessel.

Sea cargo departure notices

8.15 (1) Each cargo reporter responsible for cargo loaded on board a foreign-going vessel operated by a carrier for export must, within three working days after the departure of the vessel from a port to a destination outside the Republic, submit to the Commissioner a sea cargo departure notice in respect of the cargo for which that cargo reporter is responsible.

(2) A sea cargo departure notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the identity of the cargo reporter;

(c) the cargo type;

(d) if the cargo for which the cargo reporter is responsible consists of—

(i) containerised cargo, container details, the verified gross mass (VGM) of each container including the unit of measure, and containerised cargo details in respect of each container;

(ii) break bulk cargo, break bulk cargo details in respect of each consignment of such cargo;

(iii) bulk cargo, bulk cargo details in respect of each consignment of such cargo; or

(iv) empty containers, container details in respect of each container; and

(e) the date of departure.

Part 4: Reporting requirements for arriving and departing foreign-going aircraft

Application of this Part

8.16 This Part –

(*a*) applies to all foreign-going aircraft to the extent indicated in the provisions of this Part; and

(*b*) does not apply to naval or military aircraft to the extent that they fall within the definition of “foreign-going aircraft”.

Advance arrival notices

8.17 (1) The carrier operating a foreign-going aircraft to the Republic must, in accordance with rule **8.18**, give advance notice to the Commissioner of the scheduled arrival of the aircraft in the Republic.

(2) Each cargo reporter responsible for cargo on board a foreign-going aircraft referred to in sub rule (1) must, in accordance with rule **8.19**, give advance notice to the Commissioner of the scheduled arrival of that incoming cargo in the Republic.

(3) This rule applies only to foreign-going aircraft operated by carriers.

Timeframe for submission of advance aircraft arrival notices and particulars to be reflected

8.18 (1) An advance aircraft arrival notice referred to in rule **8.17**(1) must be submitted at least—

(a) two hours before the arrival of the aircraft at the first customs and excise airport where the aircraft is scheduled to land after entering the Republic, if the duration of the flight to that customs and excise airport, calculated from the last place where cargo bound for the Republic was taken on board, is likely to be more than six hours;

(b) one hour before the arrival of the aircraft at that customs and excise airport, if the duration of that flight is likely to be between six and two hours; or

(c) 30 minutes before the arrival of the aircraft at that customs and excise airport, if the duration of the flight is likely to take less than two hours.

(2) An advance aircraft arrival notice must reflect the following information:

(a) General mandatory reporting information;

(b) the airport of departure and all the airports where the aircraft will land during the flight to and in the Republic;

(c) the date and time of departure of the aircraft from the airport of departure; and

(d) the date and scheduled time of arrival of the aircraft at the first customs and excise airport where the aircraft is scheduled to land after entering the Republic.

Timeframe for submission of advance air cargo arrival notices and particulars to be reflected

8.19 (1) An advance air cargo arrival notice referred to in rule **8.17**(2) must be submitted no later than the timeframe prescribed for submission of an advance aircraft arrival notice referred to in rule **8.18**.

(2) An advance air cargo arrival notice referred to in subrule (1) must reflect the following information:

(a) The identity of the cargo reporter;

(b) general mandatory reporting information;

(c) air cargo details in respect of each consignment scheduled to be on board when the aircraft enters the Republic; and

(d) the scheduled date and estimated time of arrival of the aircraft at the first airport where the aircraft is scheduled to call after entering the Republic.

Aircraft arrival reports

8.20 (1) The arrival of a foreign-going aircraft operated by a carrier at a customs and excise airport must be reported to the Commissioner by the port authority managing that airport within 30 minutes after the arrival of an aircraft at that airport.

(2) An aircraft arrival report must reflect the following information:

(a) General mandatory reporting information, excluding the transport ID of the aircraft; and

(b) the date and time of arrival of the aircraft.

Aircraft Departure reports

8.21 (1) The departure of a foreign-going aircraft operated by a carrier from a customs and excise airport to another customs and excise airport or a destination outside the Republic must be reported to the Commissioner by the port authority managing that airport.

(2) An aircraft departure report must be submitted within 30 minutes after the departure of the aircraft from a customs and excise airport, whether to another customs and excise airport or to a foreign destination.

(3) An aircraft departure report must reflect the following information:

(a) General mandatory reporting information, excluding the transport ID of the aircraft; and

(b) the date and time of departure of the aircraft.

Air cargo departure notices

8.22 (1) Each cargo reporter responsible for cargo loaded on board a foreign-going aircraft for export must, within one working day after departure of the aircraft from a customs and excise airport to a destination outside the Republic, submit to the Commissioner an air cargo departure notice in respect of the cargo for which that cargo reporter is responsible.

(2) An air cargo departure notice must reflect the following information:

(a) General mandatory reporting information;

(b) the identity of the cargo reporter;

(c) air cargo details in respect of cargo for which the cargo reporter is responsible; and

(d) the date of departure.

Part 5: Reporting requirements for arriving and departing cross-border trains

Advance rail cargo arrival notices

8.23 The carrier of a cross-border train scheduled for the Republic who will be operating the train on the Republic's side of the border, must in accordance with rule **8.24** give advance notice to the Commissioner, if the train is transporting cargo, of the scheduled arrival of that incoming cargo in the Republic.

Timeframe for submission of advance rail cargo arrival notices and particulars to be reflected

8.24 (1) An advance rail cargo arrival notice referred to in rule **8.23** must be submitted at least one hour before arrival of the train at the first railway station in the Republic.

(2) An advance rail cargo arrival notice must reflect the following information:

(a) General mandatory reporting information; and

(b) if the train is transporting—

(i) containerised cargo—

(aa) the total number of containers; and

(bb) containerised cargo details and container details in respect of each consignment;

(ii) bulk cargo—

(aa) bulk cargo details; and

(bb) the number of each railway carriage transporting bulk cargo; and

(iii) break bulk cargo—

(aa) the number of consignments;

(bb) break bulk cargo details in respect of each consignment; and

(cc) the number of each railway carriage transporting break bulk cargo.

Rail cargo departure notices

8.25 The carrier operating a cross-border train in the Republic to a destination outside the Republic must in accordance with rule **8.26** submit to the customs authority a rail cargo departure notice after departure of the train from the last railway station in the Republic before the train leaves the Republic.

Timeframe for submission of rail cargo departure notices and particulars to be reflected

8.26 (1) A rail cargo departure notice must be submitted within one working day after departure of the train from the last railway station in the Republic before the train leaves the Republic.

(2) A rail cargo departure notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) in the case of containerised cargo transported to a foreign destination—

(i) the total number of containers on board; and

(ii) containerised cargo details and container details in respect of each consignment;

(c) in the case of bulk cargo transported to a foreign destination—

(i) bulk cargo details; and

(ii) the number of each railway carriage containing bulk cargo;

(d) in the case of break bulk cargo transported to a foreign destination—

(i) the number of consignments;

(ii) break bulk cargo details in respect of each consignment; and

(iii) the number of each railway carriage containing break bulk cargo; and

(e) the date of departure.

Part 6: Reporting requirements for trucks entering or leaving Republic

Military trucks excluded from application of this Part

8.27 Military trucks entering or leaving the Republic are hereby excluded from the application of all of the provisions of this Part.

Advance truck, crew and cargo arrival notices

8.28 (1) The carrier operating a truck to the Republic must, in accordance with rule **8.29**, give advance notice to the Commissioner of the scheduled arrival in the Republic of the truck and of all cargo and crew on board the truck.

(2) This rule only applies to trucks operated by carriers.

Timeframe for submission of advance truck, crew and cargo arrival notices

8.29 (1) An advance truck, crew and cargo arrival notice referred to in rule **8.28** must, subject to subrule (3), be submitted to the Commissioner before the arrival of the truck at the land border-post where it will enter the Republic.

(2) An advance arrival notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the land border-post where the truck will enter the Republic;

(c) the date and scheduled time of arrival of the truck at the border-post;

(d) the on-board operator details;

(e) crew details in respect of each crew member on board the truck; and

(f) if the truck transports—

(i) containerised cargo, containerised cargo details and container details in respect of each consignment of containerised cargo on board the truck;

(ii) bulk cargo, bulk cargo details in respect of the bulk cargo on board the truck; and

(iii) break bulk cargo, break bulk cargo details in respect of each consignment of break bulk cargo on board the truck.

(3) An own goods carrier operating a truck who is not required to submit declarations electronically in terms of section 101A(2)*(d)* of the Act, read with rule 101A.01A(2)*(a)*(v), is hereby excluded from the application of this rule.

Reporting of arrival of truck, crew and cargo

8.30 (1) The on-board operator of a truck entering the Republic must upon arrival at the land border-post where the truck enters the Republic report to the Controller at that land border-post, in accordance with subrule (2)—

(*a*) the arrival of the truck and crew; and

(*b*) all cargo on board the truck.

(2) The on-board operator must on arrival of the truck at the land border-post report to a customs officer in accordance with the operational procedures applied at the border-post and provide to the officer, for purposes of electronic recording of the arrival of the truck, crew and cargo, all the information as the officer may require, to the extent that the required information has not already been submitted in an advance truck, crew and cargo arrival notice referred to in rule **8.28** or an amended advance truck, crew and cargo arrival notice referred to in rule **8.48**. Such information may include, as the customs officer may require—

(a) general mandatory reporting information;

(b) the on-board operator details;

(c) the date and time of arrival of the truck at the land border-post where the truck enters the Republic;

(d) crew details in respect of each crew member on board the truck when it enters the Republic;

(e) the transport name in relation to the truck; and

(f) road manifest information, in the case of an own goods carrier referred to in rule **8.29**(3).

(3) The on-board operator must, after the information referred to in subrule (1) has been electronically recorded by the customs officer, confirm the correctness of the information in a manner required by the officer.

(4) This rule applies to all trucks whether or not operated by carriers.

Advance truck, crew and cargo departure notices

8.31 (1) The carrier operating a truck to a destination outside the Republic must, in accordance with rule **8.32**, give advance notice to the Commissioner of the scheduled departure from the Republic of the truck and of all cargo and crew on board the truck.

(2) This rule applies only to trucks operated by carriers.

Timeframe for submission of advance truck, crew and cargo departure notices and particulars to be reflected

8.32 (1) An advance truck, crew and cargo departure notice must, subject to subrule (3), be submitted at least one hour before the truck reaches the land border-post where it will leave the Republic.

(2) An advance departure notice referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the land border-post where the truck will leave the Republic;

(c) the date and scheduled time of arrival of the truck at the border-post;

(d) the on-board operator details;

(e) details of the truck's destination;

(f) crew details in respect of each crew member on board the truck; and

(g) if the truck transports—

(i) containerised cargo, containerised cargo details and container details in respect of each consignment of containerised cargo on board the truck;

(ii) bulk cargo, bulk cargo details in respect of the bulk cargo on board the truck; and

(iii) break bulk cargo, break bulk cargo details in respect of each consignment of break bulk cargo on board the truck.

(3) An own goods carrier operating a truck who is not required to submit declarations electronically in terms of section 101A(2)*(d)* of the Act, read with rule 101A.01A(2)*(a)*(v), is hereby excluded from the application of this rule.

Reporting of departure of trucks, crew and cargo

8.33 (1) The on-board operator of a truck due to leave the Republic must at the land border-post where the truck will leave the Republic report to the Controller at that land border-post in accordance with subrule (2)—

(*a*) the departure of the truck and crew; and

(*b*) all cargo on board the truck.

(2) The on-board operator must on arrival of the truck at the land border-post report to a customs officer in accordance with the operational procedures applied at the border-post and provide to the officer, for purposes of electronic recording of the arrival of the truck, crew and cargo, all the information as the officer may require, to the extent that the required information has not already been submitted in an advance truck, crew and cargo departure notice referred to in rule **8.31** or an amended advance truck, crew and cargo departure notice referred to in rule **8.48**. Such information may include, as the customs officer may require—

(a) General mandatory reporting information;

(b) on-board operator details;

(c) the date and time of arrival of the truck at that land border-post;

(d) crew details in respect of each crew member on board the truck destined for a foreign destination;

(e) the transport name in relation to the truck; and

(f) road manifest information, in the case of an own goods carrier referred to in rule **8.32**(3).

(3) The on-board operator must, after the information referred to in subrule (1) has been electronically recorded by the customs officer, confirm the correctness of the information in a manner required by the officer.

(4) This rule applies to all trucks whether or not operated by carriers.

Part 7: Sea Cargo outturn reports

Definition

8.34 In this Part **"vessel"** means a foreign-going vessel.

Outturn reports on containers off-loaded from or loaded on board vessels

8.35 (1) The container terminal operator and wharf operator must submit to the Commissioner outturn reports in respect of all containers, including empty containers–

(a) off-loaded from each vessel at that terminal; and

(b) loaded on board each vessel at that terminal.

(2) An outturn report contemplated in subrule (1)*(a)* in respect of containers off-loaded from a vessel at a terminal must be submitted to the Commissioner at intervals as may be agreed with the Commissioner, but no later than 24 hours after the last container covered by the relevant report has been off-loaded from the vessel.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where off-loaded;

(c) the date of arrival of the vessel at the terminal;

(d) the landed purpose;

(e) the number of containers off-loaded; and

(f) the container details listed in paragraph *(a)*, *(b)*, *(d), (e)* and *(f)* of the definition of "container details" in respect of each container.

(4) An outturn report contemplated in subrule (1)*(b)* in respect of containers loaded on board a vessel at a terminal must be submitted to the Commissioner no later than 24 hours after the last container has been loaded on board the vessel.

(5) An outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where loaded;

(c) the date of scheduled departure of the vessel from the terminal;

(d) the number of containers loaded; and

(e) the container details listed in paragraph *(a)*, *(c)*, *(d), (e)* and *(f)* of the definition of "container details" in respect of each container.

Outturn reports on break bulk cargo and bulk cargo off-loaded from or loaded on board vessels at terminals

8.36 (1) The wharf operator must submit to the Commissioner outturn reports in respect of all break bulk cargo and all bulk cargo—

(a) off-loaded from each vessel at that terminal; and

(b) loaded on board each vessel at that terminal.

(2) An outturn report contemplated in subrule (1)*(a)* in respect of break bulk and bulk cargo off-loaded from a vessel at a terminal must be submitted to the Commissioner no later than seven calendar days after the break bulk or bulk cargo has been fully off-loaded from the vessel.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where off-loaded;

(c) the date of arrival of the vessel at the terminal;

(d) the cargo type;

(e) in the case of break bulk cargo—

(i) the break bulk cargo details listed in paragraphs *(g)* to *(h)* of the definition of "break bulk cargo details" in respect of each consignment of break bulk cargo off-loaded;

(ii) details of any excess or shortage found in any consignment off-loaded as measured against the applicable transport documents; and

(iii) the date the consignment was fully off-loaded; and

(f) in the case of bulk cargo—

(i) the bulk cargo details listed in paragraphs *(g)* to *(j)* of the definition of "bulk cargo details" in respect of bulk cargo off-loaded;

(ii) details of any excess or shortage found in the quantity off-loaded as measured against the applicable transport documents; and

(iii) the date the bulk cargo was fully off-loaded.

(4) An outturn report contemplated in subrule (1)*(b)* of break bulk and bulk cargo loaded on board a vessel at a terminal must be submitted to the Commissioner no later than seven calendar days after the break bulk or bulk cargo has been fully loaded on board the vessel.

(5) An outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where loaded;

(c) the date of the scheduled departure of the vessel from the terminal;

(d) the cargo type;

(e) in the case of break bulk cargo—

(i) the break bulk cargo details listed in paragraphs *(g)* to *(n)* of the definition of "break bulk cargo details" in respect of each consignment of break bulk cargo off-loaded;

(ii) details of any excess or shortage found in any consignment loaded as measured against the applicable transport documents; and

(iii) the date the consignment was fully loaded; and

(f) in the case of bulk cargo –

(i) the bulk cargo details listed in paragraphs *(g)* to *(j)* of the definition of "bulk cargo details" in respect of bulk cargo off-loaded;

(ii) details of any excess or shortage found in the quantity loaded as measured against the applicable transport documents; and

(iii) the date the bulk cargo was fully loaded.

(6) Cargo for which the container terminal operator or wharf operator has not received a transport document must not be included in the outturn report referred to in subrule (1)*(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule **8.46**.

Outturn reports on break bulk cargo and bulk cargo received at terminals for export

8.37 (1) An outturn report in respect of break bulk and bulk cargo received at a terminal for export must be submitted by the wharf operator to the Commissioner at hourly intervals.

(2) An outturn report referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the port of loading;

(c) the terminal where received;

(d) the gate-in date and time;

(e) the cargo type;

(f) the date of scheduled departure of the transporting vessel;

(g) in the case of break bulk cargo the break bulk cargo details listed in paragraphs *(g)* to *(n)* of the definition of "break bulk cargo details" in respect of each consignment of break bulk cargo received; and

(h) in the case of bulk cargo the bulk cargo details listed in paragraphs *(g)* to *(j)* of the definition of "bulk cargo details" in respect of bulk cargo received.

(3) Cargo for which the wharf operator has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule **8.46**.

Outturn reports of containers removed from or received at terminals

8.38 (1) A container terminal operator and a wharf operator respectively, must submit to the Commissioner outturn reports in respect of—

(*a*) all containers containing imported goods removed from that terminal; and

(*b*) all containers—

(i) containing goods destined for export received at that terminal; or

(ii) in the case of a container terminal situated outside of the area of jurisdiction of the Customs Office serving the seaport where the goods are to be loaded for export, containing goods destined to be exported in the same container in which it was received at such terminal.

(2) An outturn report referred to in subrule (1)*(a)* in respect of containers containing imported goods removed from a sea cargo terminal must be submitted to the Commissioner at hourly intervals.

(3) A gate-out outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the date of arrival at the terminal of the vessel from which each container was off-loaded;

(c) the terminal where off-loaded;

(d) the landed purpose;

(e) the gate-out date and time; and

(f) container details in respect of each container.

(4) An outturn report referred to in subrule (1)*(b)* must be submitted to the Commissioner at hourly intervals.

(5) A gate-in outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the terminal where received;

(c) the gate-in date and time;

(d) the date of scheduled departure of the transporting vessel; and

(e) container details in respect of each container.

Outturn reports on containers received at or removed from container depots

8.39 (1) The licensee of a container depot must submit to the Commissioner outturn reports in respect of—

(*a*) all containers containing imported goods received at that depot; and

(*b*) all containers—

(i) containing goods destined for export removed from that depot; or

(ii) in the case of a container depot situated outside of the area of jurisdiction of the Customs Office serving the seaport where the goods are to be loaded for export, containing goods destined to be exported in the same container in which it was packed at such depot.

(2) An outturn report referred to in subrule (1)*(a)* in respect of containers containing imported goods received at a container depot must be submitted at hourly intervals.

(3) A gate-in outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the date of arrival of the vessel at the terminal where the containers were off-loaded;

(c) the terminal where off-loaded;

(d) the depot where received;

(e) the gate-in date and time; and

(f) container details in respect of each container.

(4) An outturn report referred to in subrule (1)*(b)* must be submitted to the Commissioner at hourly intervals.

(5) A gate-out outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the depot from where dispatched;

(c) the terminal where to be loaded;

(d) the date of scheduled departure of the vessel on which the containers are to be loaded;

(e) the gate-out date and time; and

(f) container details in respect of each container.

Outturn reports on cargo received at container depots for packing for export

8.40 (1) An outturn report in respect of cargo received at a container depot for packing for export into the container in which it will be exported must be submitted by the licensee of the container depot to the Commissioner at hourly intervals.

(2) An outturn report referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) container depot where received;

(c) the gate-in time and date; and

(d) the cargo type.

(3) Cargo for which the licensee if the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule **8.46**.

Outturn reports of cargo unpacked from or packed into containers at container depots

8.41 (1) The licensee of a container depot must submit to the Commissioner outturn reports in respect of—

(*a*) all imported cargo unpacked from a container at that depot; and

(*b*) all cargo destined for export and packed into a container in which it will be exported at that depot.

(2) An outturn report referred to in subrule (1)*(a)* in respect of all imported cargo unpacked from a container at a container depot must be submitted to the Commissioner no later than 24 hours after the container was unpacked.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the container depot where unpacked;

(c) the date and time of unpacking of each container;

(d) container details in respect of each container;

(e) containerised cargo details in respect of each consignment, excluding the full name and physical address of the consignor and consignee;

(f) the number of packages found;

(g) the type of packages found;

(h) the gross mass (KGM) of packages found; and

(i) in the case of any discrepant packages found—

(i) the package condition;

(ii) a description of what the packages or contents should be; and

(iii) a description of the type of packages or contents found.

(4) An outturn report referred to in subrule (1)*(b)* in respect of all cargo destined for export and packed into a container in which it will be exported at a container depot must be submitted to the Commissioner no later than 24 hours after the container was so packed for export.

(5) An outturn report referred to in subrule (1)*(b)* must reflect the following information—

(a) General mandatory reporting information;

(b) the container depot where packed;

(c) the date and time of packing;

(d) container details in respect of each container;

(e) the number of packages packed;

(f) the type of packages packed;

(g) the gross mass (KMG) of packages packed; and

(h) in the case of any discrepant packages presented for packing—

(i) the package condition;

(ii) a description of what the packages or contents should be; and

(iii) a description of the type of packages or contents found.

(6) Cargo for which the licensee of the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1)*(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule **8.46**.

Part 8: Air Cargo outturn reports

Outturn reports of cargo unloaded from or loaded on board aircraft at transit sheds

8.42 (1) A transit shed operator must submit to the Commissioner outturn reports in respect of—

(*a*) all cargo off-loaded from each aircraft at that transit shed; and

(*b*) all cargo loaded on board each aircraft at that transit shed.

(2) An outturn report referred to in subrule (1)*(a)* of cargo off-loaded from an aircraft at a transit shed must be submitted to the Commissioner no later than 24 hours after the aircraft has been fully unloaded.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the date and time of arrival of the aircraft;

(c) the date and time the cargo on the aircraft was fully off-loaded;

(d) the transit shed where off-loaded;

(e) air cargo details in relation to each consignment of air cargo off-loaded, excluding the full name and physical address of the consignor and consignee; and

(f) details of any excess or shortage found in any consignment off-loaded as measured against the applicable transport documents.

(4) An outturn report referred to in subrule (1)*(b)* of cargo loaded on board an aircraft at a terminal must be submitted to the Commissioner no later than 24 hours after the cargo has been loaded on board the aircraft.

(5) An outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the date and time of scheduled departure of the aircraft;

(c) the date and time the cargo was fully loaded on the aircraft;

(d) the transit shed where loaded;

(e) air cargo details in relation to each consignment of air cargo loaded, excluding the full name and physical address of the consignor and consignee; and

(f) details of any excess or shortage found in any consignment loaded as measured against the applicable transport documents.

(6) Cargo for which the transit shed operator has not received a transport document must not be included in the outturn report referred to in subrule (1)*(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule **8.46**.

Outturn reports on cargo received at transit sheds for loading on board aircraft

8.43 (1) A transit shed operator must submit to the Commissioner outturn reports in respect of cargo received at the transit shed for loading on board aircraft at hourly intervals.

(2) An outturn report referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) the port of loading;

(c) the terminal where received;

(d) the gate-in date and time;

(e) the cargo type;

(f) the date of scheduled departure of the transporting aircraft; and

(g) air cargo details in relation to each consignment received, excluding the full name and physical address of the consignor and consignee.

(3) Cargo for which the transit shed operator has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule **8.46**.

Outturn reports on cargo received at degrouping depots for packing or consolidation

8.44 (1) The licensee of a degrouping depot must submit to the Commissioner outturn reports in respect of cargo received at that degrouping depot for packing or consolidation at hourly intervals.

(2) An outturn report referred to in subrule (1) must reflect the following information:

(a) General mandatory reporting information;

(b) degrouping depot where received;

(c) the gate-in time and date;

(d) the cargo type;

(e) the air cargo details in respect of each consignment received, excluding the full name and physical address of the consignor and consignee;

(f) the type of packages received for packing or consolidation; and

(g) the gross mass (KGM) of those packages.

(3) Cargo for which the licensee if the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1), but a separate outturn report must be submitted in terms of rule **8.46**.

Outturn reports on cargo unpacked or packed at degrouping depots

8.45 (1) The licensee of a degrouping depot must submit to the Commissioner outturn reports in respect of—

(*a*) all imported cargo received and deconsolidated or unpacked at that depot; and

(*b*) all cargo destined for export packed or consolidated at that depot.

(2) An outturn report in respect of all imported cargo received and deconsolidated or unpacked at a degrouping depot contemplated in subrule (1)*(a)* must be submitted to the Commissioner no later than 24 hours after deconsolidation or unpacking of the cargo.

(3) An outturn report referred to in subrule (2) must reflect the following information:

(a) General mandatory reporting information;

(b) the date and time of arrival of the aircraft;

(c) the degrouping depot where deconsolidated or unpacked;

(d) the date and time of deconsolidation of the consignment;

(e) air cargo details in respect of each consignment, excluding the full name and physical address of the consignor and consignee;

(f) the number of packages found;

(g) the type of packages found;

(h) the gross mass (KGM) of packages found; and

(i) in the case of any discrepant packages found—

(i) the package condition;

(ii) a description of what the packages or contents should be; and

(iii) a description of the type of packages or contents found.

(4) An outturn report in respect of all cargo destined for export packed or consolidated at a degrouping depot contemplated in subrule (1)*(b)* must be submitted to the Commissioner no later than 24 hours after the cargo has been packed or consolidated.

(5) An outturn report referred to in subrule (4) must reflect the following information:

(a) General mandatory reporting information;

(b) the degrouping depot where the cargo is consolidated or packed;

(c) the date and time of consolidation of the cargo or of packing of a unit load device;

(d) air cargo details in respect of each consignment, excluding the full name and physical address of the consignor and consignee;

(e) the number of packages packed;

(f) the type of packages packed;

(g) the gross mass (KGM) of those packages; and

(h) in the case of any discrepant packages found—

(i) the package condition;

(ii) a description of what the packages or contents should be; and

(iii) a description of the type of packages or contents found.

(6) Cargo for which the licensee of the relevant depot has not received a transport document must not be included in the outturn report referred to in subrule (1)*(a)* or *(b)*, but a separate outturn report must be submitted in terms of rule **8.46**.

Part 9: General provisions relating to outturn reports

Outturn reports of cargo with no transport documents

8.46 (1) The container terminal operator, wharf operator, transit shed operator, licensee of a container depot or licensee of a degrouping depot must submit to the Commissioner separate outturn reports in respect of any cargo for which that licensee has not received a transport document.

(2) A separate outturn report in respect of—

(a) cargo referred to in rules **8.36**, **8.37**, **8.40** and **8.41** for which the operator or licensee has not received a transport document, must be submitted within the same timeframe applicable to that cargo in terms of those rules; and

(b) cargo referred to in rules **8.42**, **8.43**, **8.44** and **8.45** for which the operator or licensee has not received a transport document, must be submitted within the same timeframe applicable to that cargo in terms of those rules.

(3) A separate outturn report referred to in subrule (2) must to the extent possible contain the same information as prescribed in rules **8.36**, **8.37**, **8.40** and **8.41** or rules **8.42**, **8.43**, **8.44** and **8.45** as may be applicable, for outturn reports.

Reporting of shortlanded, shortshipped, shortpacked or excess cargo

8.47 Any outturn report submitted in terms of Part 7 or 8 in respect of cargo off-loaded, deconsolidated or unpacked must, where relevant, specify—

(a) any containers that have been shortlanded or overlanded;

(b) any goods which have been shortlanded, shortpacked, shortshipped as measured against the manifest or are in excess of manifested quantities;

(c) unmanifested excess goods; or

(d) that the goods have been fully accounted for according to the manifest.

Part 10: Other reporting matters

Submission of amended reporting documents

8.48 (1) A person who has submitted a reporting document in terms of these rules must amend the document by submitting an amended reporting document reflecting the amended information if—

(a) any information which has been reported has subsequently changed; or

(b) any incorrect, incomplete or out-dated information has been reported.

(2) An amended reporting document must be submitted immediately when the person concerned becomes aware of the changed, incomplete, incorrect or out-dated information.

(3) An amended reporting document submitted in terms of subrule (1)—

(a) must contain the original information as amended by the updated information; and

(b) replaces the original document.

Disclosure of advance cargo arrival notice information to licensees or operators of premises for purposes of outturn reports

8.49 The Commissioner may disclose to a container terminal operator, wharf operator, transit shed operator, licensee of a container depot or licensee of a degrouping depot any of the following information submitted to the Commissioner in an advance cargo arrival notice in relation to any cargo, to enable that licensee or operator to submit outturn reports in relation to that cargo:

(*a*) The transport document number issued by the cargo reporter;

(*b*) the transport document number issued by the cargo reporter with whom the cargo has been co-loaded;

(*c*) a description of the cargo;

(*d*) the marks and numbers of the cargo;

(*e*) the total number of containers or packages;

(*f*) the gross weight of the cargo; and

(*g*) other information, including any manifest information.

Unpacking of cargo

8.50 The licensee of a container depot or licensee of a degrouping depot where cargo is deconsolidated and unpacked, must for purposes of effectively complying with this Part ensure that—

(*a*) cargo is unpacked against—

(i) a transport document issued in respect of that cargo and provided to the licensee by the cargo reporter; or

(ii) the information in the advance cargo arrival notice relating to that cargo and provided to the container terminal operator, wharf operator, transit shed operator, licensee of a container depot or licensee of a degrouping depot;

(*b*) consolidated cargo is unpacked to the lowest consignee level; and

(*c*) any outturn report submitted in respect of that cargo reflects all the cargo with reference to the transport document issued in respect of that cargo.

Extension or shortening of timeframes for submission of reporting documents

8.51 (1) A person that must submit reporting documents in terms of these rules that wishes to have a timeframe applicable to the submission of a particular reporting document extended or shortened, may apply to the Commissioner for such extension or shortening in terms of this rule.

(2) An application referred to in subrule (1) must –

(a) be submitted to the Commissioner on the applicant's letterhead; and

(b) reflect the following information:

(i) The name of the applicant;

(ii) the relevant rule prescribing the timeframe which is required to be extended or shortened;

(iii) the extended or shortened timeframe applied for; and

(iv) the reason why the extension or shortening is required.

(3) An application in terms of this rule must be submitted prior to the expiry of the timeframe to which the extension or shortening relates.

Forms to be used for submission of reporting documents when computer system inoperative

8.52 The form to be used for manual submission of a particular reporting document for purposes of section 101A(13) of the Act is the form indicated on the SARS website in respect of the particular reporting document for such use.

Part 11: Transitional arrangement

Transitional rule in relation to registration of persons submitting reporting documents

8.53 A registration under rule 8.03 as it existed immediately before the commencement of these rules must be regarded as a registration for purposes of rule **8.04** of these rules.".

Amendment of rule 64G.13

2. Rule 64G.13 of the Rules under the Customs and Excise Act, 1964, is hereby amended by the substitution in paragraph *(c)* for the expression "rule 8.10" of the expression "rule 8.47".

Amendment of rule 64G.16

3. Rule 64G.16 of the Rules under the Customs and Excise Act, 1964, is hereby amended by the substitution in subparagraph (i) of paragraph *(a)* for the expression "rule 8.10" of the expression "rule 8.47".

Amendment of rule 101A.01A

4. Rule 101A.01A of the Rules under the Customs and Excise Act, 1964, is hereby amended by the substitution in subrule (2) for paragraph *(a)* of the following paragraph:

"*(a)* For purposes of section 101A(2)*(d)*, the documents required to be submitted electronically and the person by whom those documents are to be submitted are the following:

(i) Any reporting document required to be submitted electronically in terms of the rules under section 8 of the Act, by the person indicated in the relevant rule in relation to the specific reporting document; and

(ii) declarations in relation to imported goods or goods for export required to be declared on a SAD form in terms of any provision of the Act, by the importer, exporter or agent who is—

(aa) accredited in terms of section 64E of Act; or

(bb) not accredited in terms of section 64E of the Act and—

(A) delivers a total in excess of 10 manual declarations per calendar month; or

(B) submits a manual declaration exceeding 10 lines, to any Controller or the Commissioner."

Substitution of forms

5. Item 202.00 of the Schedule to the rules is hereby amended by the substitution for forms DA 8, DA 8A, DA 8B and DA 8C of the following forms:

"DA 8 Application for registration to submit reports – Sea cargo

DA 8A Application for registration to submit reports – Air cargo

DA 8B Application for registration to submit reports – Rail cargo

DA 8C Application for registration to submit reports – Road cargo"