

Suggested amendments *of the DA*

Retain section 18 of the Customs and Excise Act

Retain section 18 of the current Customs and Excise Act allowing for carriers to deliver containers to inland ports under bond.

Amendments to the Customs Control Bill

1. Definitions

Section 1 which provides for "Definitions" should be amended to make provision for a definition of an inland port as a recognised place of entry or exit:

"Inland Port" means – a 'dry port' or terminal located in the hinterland serving as dry port for customs examination and clearance of containerised cargo.

2. Places of entry and exit

Section 31 which provides for "designation of places of entry and exit" must then be amended to make provision of Inland Ports as a recognise place of entry or exit, by insertion of a new subsection (1)(f). Refer to suggested insertion below:

"Designation of places of entry and exit

31. (1)

(f) Inland Ports as places where cross-border trains may enter or leave the Republic."

Section 32 of the Bill which provides for "purposes for which places of entry or exit may be used" must be amended as follows by insertion of a new subsection (5).

"Purposes for which places of entry or exit may be used

32. (1)

(5) An Inland Port designated as a place of entry or exit in terms of section 31(1)(f) may be used as a place of specific origin and/or destination where containerized cargo may enter or leave the Republic on a vessel's manifest;

3. Clearance declaration time period

Section 90 of the Bill which provides for "When clearance declarations for goods imported through places of entry must be submitted" must be amended as follows by insertion of a new subsection (1)(g).

"When clearance declarations for goods imported through places of entry must be submitted.

(g) if the goods were imported on board a foreign-going vessel, within three working days of arrival of the goods at the Inland Port where the goods are to be off-loaded from the vessel;

~~Annex B~~

Rules to facilitate transition and to address unforeseen or unintended consequences, anomalies or incongruities

942. (1) The Commissioner may, subject to sections 903(2) and (3), 904 and 906, make rules [not inconsistent with this Part to regulate]—

(a) to regulate the implementation of any provisions of this Part, including any principles set out in section 929; [or]

(b) to regulate any transitional matter not provided or not adequately provided for in this Part if—

(i) the absence of such provision or of adequate provision may put the payment or collection of tax or compliance with any applicable legislation at risk; or

(ii) regulation of such matter is otherwise necessary for an orderly and effective transition; or

(c) to address any unforeseen or unintended consequence, or any anomaly or incongruity, that may arise from the implementation or enforcement of a provision of this Act, the Customs Duty Act or the Excise Duty Act.

(2) Rules made in terms of subsection (1)(c) —

(a) may suspend or modify or provide for a departure from a provision referred to in that subsection or make such other provision, as may be necessary for addressing the unforeseen or unintended consequence, anomaly or incongruity;

(b) must be aimed at substantially reinstating the legal position under the 1964 Act, if that Act regulated the matter before the effective date in a way that avoided the unforeseen or unintended consequence, anomaly or incongruity;

(c) may not have the effect of reducing or increasing any person's —

(i) liability for import or export tax; or

(ii) entitlement to a refund or drawback; and

(d) remain in force for a period of one year unless —

(i) ratified by an Act of Parliament before the expiry of that period; or

(ii) repealed earlier.

(3) Rules may be made in terms of subsection (1)(c) only if it is not possible to effect timeously any necessary amendment to this Act, the Customs Duty Act or the Excise Duty Act to address the relevant unforeseen or unintended consequence, anomaly or incongruity

(4) Subsections (1)(c), (2) and (3) lapse on a date five years from the effective date.

Additional amendments

Section	Current Text	Amended
Insert (iii)	<p>95. (1) The following categories of goods destined for export from the Republic are excluded from sections 93 and 94, and such goods may, subject to subsection (4), be exported without submission of an export clearance declaration:</p> <p>(a) Goods which were on board a foreign-going vessel or aircraft or a cross-border railway carriage when the vessel, aircraft or railway carriage entered the Republic and which —</p> <p>(i) are not off-loaded or taken off the vessel, aircraft or railway carriage whilst the vessel, aircraft or railway carriage is in the Republic; and</p> <p>(ii) remain on board the vessel, aircraft or railway carriage until the vessel, aircraft or railway carriage leaves the Republic;</p>	<p>(iii) If taken off, are not removed from the <u>customs controlled area in which the goods were taken off, or placed on a different vessel, aircraft or railway carriage.</u></p>
Amend (h)	<p>95. (1)(h) goods in a single consignment of a customs value not exceeding R500, subject to subsection (2);</p>	<p>Goods in a single consignment of a customs value not exceeding <u>R5000</u>, subject to sub-section (2)</p>
Amend 367(1)(a)	<p>367. (1) An export clearance declaration must, in addition to the information required in terms of section 167, state the following:</p> <p>(a) The amount of any tax and the kind of tax paid on the goods, if reclaimable on the export of the goods;</p>	<p>367. (1) An export clearance declaration must, in addition to the information required in terms of section 167, state the following:</p> <p>(a) If tax paid will be reclaimed, the customs procedure code and the drawback item under which the tax will be claimed;</p>

Amend 174(1)(b)

174. (1) (a) If a person clearing goods for home use or a customs procedure becomes aware, whether before or after the release of the goods, of any incorrect or incomplete information or other error on the declaration, that person must promptly submit to the customs authority an amended version of the clearance declaration to replace the version of the declaration containing the error.

(b) The customs authority may accept or refuse to accept an amended clearance declaration submitted to it in terms of paragraph (a) but may not refuse such acceptance if it has not yet commenced with either the verification of the information on the clearance declaration that is to be amended or the inspection of the goods to which that clearance declaration relates.

(b) The customs authority may not refuse an amended clearance declaration submitted to it in terms of paragraph (a), unless the customs authority finds that the amended clearance declaration contains errors or is invalid.