

What's New at SARS

Date	What is it?	What is it about?
23/07/2021	Customs contingency plan to facilitate trade and support Transnet	<p>23 July 2021 – The SARS Customs team developed a contingency plan to facilitate trade and to support Transnet. An interim measure to ensure release of import and export cargo from and to TNPA and TPT has been implemented by SARS and Transnet SOC Ltd with effect 23 July 2021. The Customs Branch offices will print hard copy releases and physically stamp the documents together with the SAD 500's.</p> <p>Requests for such reprints will be made via the existing dedicated mailboxes below:</p> <ul style="list-style-type: none"> • Gqeberha – pez@sars.gov.za • Durban – DBN_Reprints@sars.gov.za • Cape Town – Csa_Ctn@sars.gov.za • Richards Bay – RBayEnquiries@sars.gov.za • City Deep – bgroenewald@sars.gov.za <p>Cargo owners will then present this stamped document when requesting release of the cargo or entry to the export stacks. This hard copy document will also be used by Transnet as a control against unlawful delivery of cargo to a road haulier not licensed/ authorised to collect the said cargo or to deliver the cargo to the export stacks. In addition, this stamped document will be used to assess and collect cargo dues.</p> <p>Transnet SOC Ltd has assured SARS that no shipments will be released or enter the export stacks without the verification and upon instruction of SARS that an existing, valid SARS Customs release notification has been issued for the said consignment.</p> <p>Transnet will notify Customs immediately of any attempts to obtain release of cargo in contravention of the Customs and Excise Act 91 of 1964.</p> <p>In addition, Customs will increase the numbers of patrols and gate checks at the harbours. Increased port control will enhance enforcement interventions so as to identify and deal with any trends of non-compliance that may become prevalent.</p>
23/07/2021	Customs RCTF Master plan and Design Houses requirements	<p>23 July 2021 – The RCTF Master plan and Design Houses requirements letter clarifies with regards to the Design House procedures related to movements to Cut, Make and Trim companies (CMT) and the registration and licensing requirements, including the requirements for provisional payments. See the RCTF Master plan and Design Houses</p>

		requirements letter.
23/07/2021	Export Duty on Scrap Metal Implementation	23 July 2021 – The impact of Export Duty on Scrap Metal's implementation and the way forward was recently shared. See the Export Duty on Scrap Metal webpage and our informative presentation on the impact and way forward.
23/07/2021	Legal Counsel – Secondary Legislation – Rule Amendments 2021	23 July 2021 – Customs & Excise Act, 1964: Publication details for Amendment to rules under section 60, 64E and 120 – accreditation of clients (DAR219) rule amendment notice R648 as published in <i>Government Gazette</i> 44884 of 23 July 2021 is now available
23/07/2021	Legal Counsel – Secondary Legislation – Rule Amendments 2021	23 July 2021 – Customs & Excise Act, 1964: Publication details for rule amendment notice R649 Amendment rules to section 18 to provide for a process for obtaining permission for the interruption of transit through the Republic for purposes of carrying out activities contemplated in section 18(13)(b)(i) (DAR218) rule amendment notice R649 as published in <i>Government Gazette</i> 44884 of 23 July 2021 is now available
23/07/2021	Tenders – Letter to stakeholders	23 July 2021 – Adherence to Protection of Personal Information Act, Act No. 4 of 2013 (POPIA)
22/07/2021	Customs weekly list of unentered goods	22 July 2021 – Updated Customs weekly list of unentered goods
22/07/2021	Updated FAQ – IRP5/IT3(a) tax certificate	<p>22 July 2021 – A frequently asked question was updated to clarify how to add the IRP5/IT3(a) tax certificate where the 'Transaction Year' and the 'Year of assessment' differs. Question: What must I do if my IRP5/IT3(a) information for my lump sum is not on my Income Tax Return (ITR12)? Answer: If the 'Transaction Year' and the 'Year of assessment' differs on the IRP5 certificate, the IRP5/IT3(a) tax certificate will not be prepopulated on the return. On eFiling add the certificate by increasing the number of certificates on the return wizard. A blank certificate will be available and you must capture the IRP5/IT3(a) tax certificate detail, including the tax directive number in order to avoid the return being rejected.</p> <p>The updated FAQ was published on the following webpages:</p> <ul style="list-style-type: none"> • Tax Season • Personal Income Tax
22/07/2021	Updated Prohibited	22 July 2021 – An amendment was made to tariff heading –

	and Restricted list	0106.49 – now needs to be detained for Plant Inspector. See the P&R list here.
20/07/2021	Customs: Temporary solution for over carried cargo	<p>20 July 2021 – A temporary solution for over carried cargo was implemented. It has been noted that the withdrawal of the DA 31 for over carried cargo has left a void in the treatment of over carried cargo. SARS further acknowledges that the temporary solution that was put in place regarding the usage of the DA 6 until a more permanent viable solution is provided may not be a legally viable solution and the incorrect usage of the DA 6 as it was not intended for the purpose of over carried cargo.</p> <p>Clients are advised that the newly approved interim procedure for over carried cargo will be to submit a manual voucher of correction (VOC) under the provisions of Section 40(3)(a)(i)(C) to the respective Branch Office where once processed a manual release will be provided to the declarant. See the signed letter here.</p>
20/07/2021	Updated Venture Capital Companies list	<p>20 July 2021 – An updated Venture Capital Companies' list was published. One of the main challenges to the growth of small and medium-sized businesses and junior mining exploration is access to equity finance. To assist these sectors in terms of equity finance, Government has implemented a tax incentive for investors in these enterprises through a Venture Capital Company (VCC) regime.</p> <p>VCCs are intended to be a marketing vehicle that will attract retail investors. An investor is any taxpayer who qualifies to invest in an approved VCC. They have the benefit of bringing together small investors as well as concentrating investment expertise in favour of the small business sector. There are no special tax benefits for the VCC itself, only standard tax rules will apply. To see the list and for more information, see the Venture Capital Companies webpage.</p>
19/07/2021	Media Release: Customs officers make massive bust of rhino horn weighing 160kg	<p>17 July 2021 – Customs officers of the South African Revenue Service (SARS) seized 32 pieces of rhino horn, weighing 160kg, at a cargo transit shed at the OR Tambo International Airport earlier today.</p> <p>The Customs officers were conducting manifest profiling with the Detector Dog Unit at the airport when one of the dogs identified a suspicious shipment destined to Malaysia (Kuala Lumpur). For more information, see the full statement here.</p>