

Welcome to Tax Practice on the Move

Session 6 - CPD Webinar



World of Customs
28 September 2023

YOUR KEY TO THE TAX COMMUNITY

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YOUR HOSTS TODAY



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South African Revenue Services (SARS)-Accreditation & Licensing: Ops Manager-Samuel Mosala is an Operations Manager at SARS and with over 15 years of experience in various Customs and Excise field. I hold Bachelor of Laws (LLB) with University of South Africa as well as a Diploma in Criminal Justice and Forensic Investigations from University of Johannesburg.



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2.	Customs Administrative Updates
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4.	SARS News
5.	SARS Letters to Trade
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8.	CPD Questions



SARS / Customs Local News

TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
15 Sept 2023	GG 49313 R.3886	Amendment to Part 2 of Schedule No. 5, by the substitution of Notes 2 and 5(a), as well as the descriptions under rebate items 522.00 and 523.02 in order to make reference to new rule 75.26 that provides for the electronic submission of drawbacks and refunds. Notice R.3886	15 September 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



SARS / Customs Local News

TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
15 Sept 2023	GG 49313 R.3885	Amendment to Part 1 of Schedule No. 5, by the substitution of Note 5 in order to make reference to new rule 75.26 that provides for the electronic submission of drawbacks and refunds. Notice R.3885	15 September 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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LEGAL COUNSEL – PREPARATION OF LEGISLATION

Date	Theme	Description	Due Date for Comment
28 Aug 2023	Draft Documents for Public Comment	Draft amendments to rules under sections 59A, 60, 64F, 75, 101A and 120 – Electronic submission of applications for refunds and drawback. Substitution of forms: <ul style="list-style-type: none">• DA 63 – Application for refund – Export for trade purposes of imported duty paid goods (Refund item 522.03)• DA 64 – Application for drawback/refund• DA 66 – General Application for drawback/refund	6 September 2023

Reference: Online: <https://www.sars.gov.za/whats-new-at-sars/4/> ; Date: 25 September 2023



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LEGAL COUNSEL – PREPARATION OF LEGISLATION

EXAMPLE

Amendment of rule 64F.07

3. Rule 64F.07 is hereby amended –
- (a) by the substitution in paragraph (b) for the words preceding subparagraph (i) of the following words:
- “(b) Any such application must be made on the electronic equivalent of form DA 66 submitted as required in rule 75.26.03, read with rule 75.26.04, and [must be] the following supporting documents must at the time of application be submitted: [supported by –]”; and

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Legal/Drafts/Legal-LPrep-Draft-2023-40-Draft-RA-ss-59A-60-64F-75-101A-and-120-ito-electronic-submission-of-applications-for-refunds-and-drawbacks-28-August-2023.pdf> ; Date: 25 September 2023

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LEGAL COUNSEL – PREPARATION OF LEGISLATION

EXAMPLE

Definitions

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

“Customs and Excise Office” means a Customs and Excise Office as indicated on the SARS website, where applications contemplated in these rules may be submitted;

“electronic data interchange” or “EDI” means the electronic transfer from computer to computer of information using an agreed standard to structure the information;

“eFiling” means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions, and any grammatical derivative has a corresponding meaning;

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Legal/Drafts/Legal-LPrep-Draft-2023-40-Draft-RA-ss-59A-60-64F-75-101A-and-120-ito-electronic-submission-of-applications-for-refunds-and-drawbacks-28-August-2023.pdf> ; Date: 25 September 2023

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CUSTOMS REFUNDS AND DRAWBACKS

Date	Theme	Description
6 Sept 2023	FAQ	DA66 Automation Frequently Asked Questions

Reference: Online: <https://www.sars.gov.za/whats-new-at-sars/3/> ; Date: 25 September 2023



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CUSTOMS REFUNDS AND DRAWBACKS

Which refunds does the new system cover?

Customs

- Schedule 5 Part 1 (Specific rebates)
- Schedule 5 Part 2 (Export same condition as import)
- Schedule 5 Part 3 (Motor vehicles)
- Schedule 5 Part 5 (Environmental Levy)
- Schedule 5 Part 6 (Health Promotional Levy on Imported Goods)

Excise

- Schedule 6 Part 1F (Specific Excise Duties on Mineral Products)
- Schedule 6 Part 3 (Refunds of Fuel Levy and Road Accident Fund)
- Schedule 6 Part 4 (Refunds of Environmental Levy)
- Schedule 6 Part 5 (Refunds on Health Promotion Levy)

When will the system go live?

Traders can start submitting from 18 September 2023.

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Docs/CandE/DA66-Automation-FAQs-6-Sep-2023.pdf> ;
Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
22 Sept 2023	GG 49328 R.3908	Amendment to Part 2 of Schedule No. 4, by the substitution of rebate item 460.03/0207.14.9/01.07, in order to increase the annual quota for frozen bone-in cuts of the species <i>Gallus Domesticus</i> originating in or imported from the United States of America from 71 632 tons to 71 963 tons – ITAC Minute M04/2023. Notice R.3908	With retrospective effect from 1 April 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

Government Gazette No. 49328
No. R.3908

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/387)

Date: 2023-09-22

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended, with retrospective effect from 1 April 2023, to the extent set out in the Schedule hereto.

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.14.9	01.07	73	<p>Frozen meat of the species <i>Gallus domesticus</i>, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: The Department of Agriculture, Land Reform and Rural Development (DALRRD), provided that -</p> <p>(a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 71 963 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16 250 metric tonnes;</p> <p>(f) As from 1 April 2017 a growth factor as determined by DALRRD is applied to the basic quota annually;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC;</p> <p>(i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.</p>	Full anti-dumping duty

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Embargo/Tariffs/2023/Legal-LSec-CE-TA-2023-34-R3908-GG-49328-Sch4P2-4-2-387-Frozen-Meat-of-the-species-Gallus-domesticus-ITAC-Minute-M04-2023-22-Sep-23.pdf> ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
22 Sept 2023	GG 49328 R.3905	Amendment to Part 1 of Schedule No. 2, by the deletion of item 206.04/3207.40/02.06, in order to terminate the anti-dumping duty on glass frit originating in or imported from Brazil – Minute 14/2022. Notice R.3905	With retrospective effect from 14 June 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

Government Gazette No. 49328
No. R.3905

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 2 (NO. 2/1/74)

Date: 22-09-2023

In terms of section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 to the said Act is hereby amended, with retrospective effect from 14 June 2023, to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
206.04	3207.40	02.06	61	Glass frit and other glass, in the form of powder, granules or flakes	301.00 – 399.00 401.00 – 499.00	Brazil	50%

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Embargo/Tariffs/2023/Legal-LSec-CE-TA-2023-29-R3905-GG-49328-Sch2P1-1-1-74-Termination-of-anti-dumping-glass-frit-Brazil-Minute-14-22-Sep-23.pdf> ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
22 Sept 2023	GG 49328 R.3909	Amendment to Part 1 of Schedule No. 1, by the insertion of tariff subheadings 8207.13.27 and 8207.19.15 as well as the substitution of tariff subheadings 8207.13.25 and 8207.19.10, in order to increase the rate of customs duty on certain drilling or earth boring tools, including certain parts thereof, from free of duty and 15%, respectively to 20% – ITAC Report 708. Notice R.3909	22 September 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
8207.13.27	0	--- Conical shaped cutter picks, with tungsten carbide inserts	kg	20%	free	free	free	free	20%
8207.19.15	5	--- Conical shaped cutter picks, without tungsten carbide inserts	kg	20%	free	free	free	free	20%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
8207.13.25	4	--- Bits (excluding those of a diameter exceeding 100 mm but not exceeding 385 mm incorporating hemispherical shaped inserts of tungsten carbide, those of a kind used for raise boring and chisel blanks for rock drills)	kg	20%	free	15%	free	18%	20%
8207.19.10	4	--- Parts of bits (excluding parts used for raise boring and other parts not incorporating cermets)	kg	20%	free	15%	free	18%	20%

Reference: Online: https://www.gov.za/sites/default/files/gcis_document/202309/49328rg11623gon3909.pdf ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
22 Sept 2023	GG 49328 R.3094	Amendment to Part 4 of Schedule No. 5, by the substitution of Note 1, the insertion of Notes 3, 4 and 5 as well as the insertion of refund items 541.00 and 541.00/00.00/01.00 to provide for specific drawbacks and refunds of customs duties paid on imported fuel levy goods upon the subsequent export or removal thereof to Botswana, Eswatini, Lesotho and Namibia (BELN). Notice R.3904	22 September 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

541.00	DRAWBACK OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY PAID ON GOODS EXPORTED				
By the insertion of the following:					
Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
541.01	00.00	01.00	02	Imported fuel levy goods, exported (including removals to the BELN countries) if such fuel levy goods are - (a) in the same condition as imported; or (b) identifiable as the same or equivalent goods to those described on the import documents, provided the applicant for a refund or drawback is - (i) the person who paid the duties on the fuel levy goods; and (ii) the exporter of the fuel levy goods. Notes: 1. No payment for a drawback will be granted unless the Commissioner is satisfied that the - (a) goods were loaded for export and sealed under supervision of an officer (b) seal number and the unique consignment reference number is endorsed on the export declaration; (c) proof of payment for the export and the relevant documentation has been furnished; (d) goods have been transported by a licensed remover of goods in bond; and (e) the goods were exported within six (6) months from the date of entry for home consumption.	Full duty
<div><div>Part 5A</div><div>Fuel Levy</div></div> <div><div>Part 5B</div><div>Road Accident Fund Levy</div></div>					

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Embargo/Tariffs/2023/Legal-LSec-CE-TA-2023-32-R3904-GG-49328-Sch5P4-5-4-124-Substitute-Note-5a-Insert-Note-8-Drawbacks-and-refunds-imported-fuel-levy-goods-BELN-22-Sep-23.pdf> ; Date: 25 September 2023



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TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
22 Sept 2023	GG 49328 R.3903	Amendment to Part 2 of Schedule No. 5, by the substitution of Note 5(a), the insertion of Note 8 as well as the insertion of refund items 522.07 and 522.07/00.00/01.00 to provide for specific drawbacks and refunds of customs duties paid on imported fuel levy goods upon the subsequent export or removal thereof to Botswana, Eswatini, Lesotho and Namibia (BELN). Notice R.3903	22 September 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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SARS / Customs Local News

TARIFF AMENDMENTS 2023:

522.07

FUEL LEVY GOODS EXPORTED FOR TRADE PURPOSES

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.07	00.00	01.00	08	<p>Imported fuel levy goods, exported (excluding removals to the BELN countries) if such fuel levy goods are -</p> <p>(a) in the same condition as imported; or</p> <p>(b) identifiable as the same or equivalent goods to those described on the import documents, provided the applicant for a refund or drawback is -</p> <p>(i) the person who paid the duties on the fuel levy goods; and</p> <p>(ii) the exporter of the fuel levy goods.</p> <p>Notes:</p> <p>1. No payment for a drawback will be granted unless the Commissioner is satisfied that the -</p> <p>(a) goods were loaded for export and sealed under supervision of an officer</p> <p>(b) seal number and the unique consignment reference number is endorsed on the export declaration;</p> <p>(c) proof of payment for the export and the relevant documentation has been furnished;</p> <p>(d) goods have been transported by a licensed remover of goods in bond; and</p> <p>(e) the goods were exported within six (6) months from the date of entry for home consumption.</p>	Full duty

Part 5A

Fuel Levy

Part 5B

Road Accident Fund Levy

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Embargo/Tariffs/2023/Legal-LSec-CE-TA-2023-32-R3904-GG-49328-Sch5P4-5-4-124-Substitute-Note-5a-Insert-Note-8-Drawbacks-and-refunds-imported-fuel-levy-goods-BELN-22-Sep-23.pdf> ; Date: 25 September 2023



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SARS / Customs Local News

TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
22 Sept 2023	GG 49328 R.3907	Amendment to Schedule No. 5, by the substitution of Notes 8, 11, 12 and 13 to provide for specific drawbacks and refunds of customs duties paid on imported fuel levy goods upon the subsequent export or removal thereof to Botswana, Eswatini, Lesotho and Namibia (BELN). Notice R.3907	22 September 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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SARS / Customs Local News

TARIFF AMENDMENTS 2023:

Date of Delivery	GG and Notice Numbers	Description	Implementation date
22 Sept 2023	GG 49328 R.3906	Amendment to Part 2 of Schedule No. 4, by the insertion of rebate item 460.15/7312.10.40/01.08, in order to create a rebate provision for the importation of steel cord of a kind used in the manufacture of steel cord-reinforced conveyor belting, classifiable in tariff subheading 7312.10.40 – ITAC Report 701. Notice R.3906	22 September 2023

Reference: Online: <https://www.sars.gov.za/legal-counsel/secondary-legislation/tariff-amendments/tariff-amendments-2023/> ; Date: 25 September 2023



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SARS / Customs Local News

TARIFF AMENDMENTS 2023:

Government Gazette No. 49328
No. R.3906

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/388)

Date: 2023-09-22

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

Date: 2023-09-22

SCHEDULE 4 / PART 2

Customs & Excise Tariff

SCHEDULE 4 PART 2
TEMPORARY REBATES OF CUSTOMS DUTIES

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7312.10.40	01.08	84	Other ropes and cables, of wire which is plated, coated or clad with zinc, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of conveyor belts and belting, classifiable in tariff subheading 4010.1, <u>provided the goods are not available in the SACU market.</u>	Full duty

Reference: Online: <https://www.sars.gov.za/wp-content/uploads/Embargo/Tariffs/2023/Legal-LSec-CE-TA-2023-33-R3906-GG-49328-Sch4P2-4-2-388-Rebate-for-steel-ITAC-Report-701-22-Sep-2023.pdf> ; Date: 25 September 2023



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Today’s Discussion Topic:

Mr Samuel
Mosala



SARS eFiling specifically for Customs traders:

What you should know to operate effectively

Mr Mark Goodger



The session will cover the following topics:

Video: How to navigate the RLA system via YouTube <https://youtu.be/kN-sZWOfkpw>



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SAIT CPD Event



REGISTRATION – LICENSING –
ACCREDITATION – CUSTOMS

Thanks to SARS, Mr Sydwell Phokane,
Executive RLA, and
Mr Samuel Mosala, RLA Expert



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Landscape

1. Global Standards
2. WCO Data Model
3. Customs Modernisation
4. On-line Compliance
5. YouTube link!! <https://youtu.be/kN-sZWOFkpw>
6. E-Filing access
7. Avoid Penalties
8. Even AEO...



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Landscape

1. User Profile
2. RLA Types / Roles
3. Access to Third Parties i.e., Tax Practitioners / Consultants etc.
4. Local or non-Local
5. Disclosure of relationship i.e., related = Valuation

The Future

1. RLA Questions at SARS.
2. Recent Automation of Refunds & Drawbacks
3. Self-Determination & Self=Compliance
4. Cost Saving
5. Thank you to SARS

The Future

1. Advance !!!
2. Risk Management
3. Global
4. Stay Abreast
5. The only thing that is certain about the future is **THAT THINGS WILL CHANGE...**

Questions & Answers

- Q1** – RLA stands for Registration, Licensing, and Advance Compliance?
- Q2** – RLA is accessed via SARS e-Filing Platform?
- Q3** – Licenses and Registrations that are not up to date will lead to potential imposition of penalties?
- Q4** – The facility codes used in Box 30 of the Customs Clearance Declaration have been updated?
- Q5** – Accreditation is in Chapter 30 of the new Customs Control Act?



Forthcoming Attractions: CPD Event Topics to look forward to in 2023...

Don't miss these CPD Training Webinars

October	The African Continental Free Trade Agreement AfCFTA: The Rules of Origin and updated application thereof
November	WCO e-learning topics: The technical essentials for Custom legal compliance (and how to secure WCO e-learning access)



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Thank You

For those who attended the CPD Webinars to date.

For attending Work Group Meetings.

For all promoting SAIT Customs Professional Membership and attending & chairing meetings.



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