



World of Customs

SAIT Webinar
26 May 2022

YOUR KEY TO THE TAX COMMUNITY

WITH YOU TODAY



NOKWAZI MABASO
Manager – Global Trade & Excise
+27 79 269 3498
Nokwazi.Mabasos@za.ey.com

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Administrative Updates

SAIT Customs and Excise Technical Work Group

- Feedback from the WG meeting held on 26 April 2022 can be accessed [here](#).
- Main action points from the WG:
 - Members are requested to complete the SAIT ADR survey by 24 June 2022.
 - The survey can be accessed on the following link: <https://questionpro.com/t/AUt9SZsCl1>
 - Updates on RLA and AFCFTA were presented. For more details, refer to the [presentation](#) on RLA updates.
 - An update was provided on the Customs and Excise National Strategic Stakeholder Forum, held on 13 May 2022.
 - The next Customs and Excise Stakeholder Forum is scheduled for 27 May 2022.

SARS Information

- 29 April 2022 The South African Revenue Service (SARS) released trade statistics for March 2022. Click [here](#) to view the full media release and [here](#) to visit the trade statistic web page.
- 10 May 2022 SARS updated the [Customs Weekly List of Unentered Goods](#).
- 10 May 2022 SARS announced the [discontinuation of general codes](#) and the extension of the ePenalty pilot until 31 July 2022 to provide a final opportunity for all reporters to become compliant, as well to provide sufficient time for industry to phase out the use of the “000-Ex courier” and “ZZZ99999” general reporter’s codes in the air modality.
- 17 May 2022 SARS updated the [Customs Weekly List of Unentered Goods](#).

Legislative Updates

Tariff Amendments

Publication Date	Summary	Effective Date
29/04/2022	Amendment to Part 1 of Schedule No. 1, by the creation of separate 8-digit tariff subheadings under tariff heading 1102.20 for super fine maize meal. Notice R.2053	With retrospective effect from 10/04/2022
29/04/2022	Amendment to Part 1D of Schedule No. 6, by the insertion of Note 10 in order to align with refund provisions for malt beer and other fermented beverages. Notice R.2052	20/04/2022
13/05/2022	Imposition of provisional payment in relation to anti-dumping duties against the alleged dumping of spades and shovels of a maximum blade width of more than 150mm but not exceeding 200mm originating in or imported from the People's Republic of China and the alleged dumping of spades and shovels of a maximum blade width of more than 200mm but not exceeding 320mm, picks, other rates (excluding those with not more than 8 prongs) and other forks, with a prong length exceeding 150mm originating in or imported from the Republic of India – ITAC Report 691. Notice R.2081	Up to and including 12/11/2022

Legislative Updates

Tariff Amendments

Publication Date	Summary	Effective Date
19/05/2022	Amendments to Part 2 of Schedule No. 5, by the insertion of refund item 522.02/22.00/01.04 and Note 7, to provide for a refund item for certain alcoholic beverages that have undergone post-manufacturing deterioration (Expired Stock). Notice	With retrospective effect from 15 March 2019

Legislative Updates

ITAC Call for Comment

Due date for comment	Summary	Comments to
27/05/2022	ITAC initiated an investigation into the creation of a temporary rebate for the importation of onion powder classifiable under tariff subheading 0712.20. ITAC Ref: 17/2021	Ms Manini Masithela :mmasithela@itac.org.za
17/06/2022	ITAC initiated a duty rebate investigation for the importation of stranded wire, ropes, and cables classifiable under tariff subheading 7312.10.40. The applicant, Dunlop Belting Products (Pty) Ltd, applied for the creation of this rebate facility because: There is currently no SACU manufacturer of steel cord of a kind used to manufacture conveyor belting in the SACU region as all the previous manufacturers of this product in the region have closed down; The existing customs duty thus serves no purpose other than adding an unnecessary cost burden to the importers of steel cord; and Should the application be approved, the duty relief will assist the applicant in its growth plans, preserve existing jobs and enable the creation of additional jobs. ITAC Ref: 01/2022	Mr. Pfarelo Phaswana: nmahlalela@itac.org.za , Ms. Princess Matsepane: pmatsepane@itac.org.za and Mr. Tshepiso Sejamoholo. tsejamoholo@itac.org.za

Legislative Updates

SARS Call for Comment

Due date for comment	Summary	Comments to
12/06/2022	<p>The draft amendment is proposed to Part 1 of Schedule No. 1 to the Customs and Excise Act as follows:</p> <ul style="list-style-type: none">• Insertion of Additional Notes 5 and 6 to Chapter 87 <p>Explanatory Note: Chapter 87 in Part 1 of Schedule No. 1 is being amended by the insertion of Additional Notes 5 and 6, in order to provide clear guidance of what constitutes an incomplete bicycle having the essential character of a complete bicycle of heading 87.12.</p>	technicaltariff@sars.gov.za
27/05/2022	<p>Draft Amendment to rule 59A.01A – Submission of applications for registration and updating of registration details.</p> <p>Explanatory Note: The proposed amendment provides clarity on the submission of registration applications by electronic users for electronic data interchange (EDI) or eFiling.</p>	C&E_Legislativecomments@sars.gov.za

Legislative Interpretation

SARS publications and court decision

Date of delivery	Case Reference	Summary
06/05/2022	<u><i>Sasima Investment Holdings (Pty) Ltd v CSARS (59288/2021)</i></u>	Customs and Excise: applicant seeking interim relief that a truck registered in and on its way to Botswana be released from SARS's custody pending review of decision to detain it – Whether relief of interim nature, given that there is no guarantee that the truck and the fuel it transported will return to South Africa if relief granted

Changes in Operating Times

Port / Branch / Office	Reported by SARS	Date and time of event & description
SARS Nigel branch	18 May 2022	The branch is closed for visits until further notice. All virtual appointments will still be honoured.
Beit Bridge Border	12 May 2022	SARS announced that protests action in Musina is likely to affect movement at border post.
Nakop border	3 May 2022	Closed on 3 May 2022 until further notice.



Thank you