The background of the slide features a photograph of three business professionals in a meeting. On the left, a woman with blonde hair is seen in profile, facing right. In the center, a man with short dark hair, wearing a grey suit and a red striped tie, is looking towards the right. On the right, a woman with dark hair pulled back is seen in profile, facing left. They are all dressed in professional attire. The background is slightly blurred, showing what appears to be a bookshelf with books. Overlaid on the image are two white rectangular boxes containing text, and a large yellow circle on the right side.

Welcome to SAIT Session 10 Webinar



**World of Customs
18 November 2022**

YOUR KEY TO THE TAX COMMUNITY

YOUR HOST TODAY



MARK GOODGER (Anchor)

Managing Director at GMLS

+27 82 555 0565

mark@gmls.co.za



Keith is the Chief Executive of SA Institute of Tax Professionals. He is heavily engaged in tax at a policy, legislative, and interpretative level by liaising with, among others, National Treasury, Parliament, SARS, the Davis Tax Committee, and the Private Sector.

Keith is an Honorary Adjunct Professor at the University of Cape Town, North Western University, and Rhodes University, and has lectured at South African and International Universities.

CONTENT

1. Administrative Updates
2. Legislative Updates
3. Legislative Interpretation
4. Changes in Operating Times Of Practice Management, Ports, Branches, and Offices
5. Topic – SARS/WCO Authorised Economic Operator Programme – AEO
Presenter Mr. Mark Goodger.

Recent SAIT World of Customs Session for 2022

Session 5 – 28 Jun 2022 – Detailed Legislative updates presented by YAMANI SELANA -
Manager – Global Trade & Excise

Session 6 – Detailed update on AfCFTA, presented by OLEBOGENG MOOKI-Guest
Presenter - **Consultant - Tax - Global Trade & Excise**

Session 7 - Update on the EU ICS2 release 2 system coming out next year coupled with data
quality on cross border document JASON BLACKMAN - **Senior Director**
- **Customs, Trade Compliance and Regulatory Affairs, DHL Express - Sub**
Saharan Africa

Session 8 - **Learning & Competency of a Customs Practitioner** KAYN WOOLMER -
Director – Anthony Norman & Associates

Session 9 - **SHARON MAGUIRE** - **Senior Manager at Ayentrade** - Tax Practitioner
Competencies for Global Shipping & Costing impacts

Word from SAIT CEO – Mr. Keith Engel

Membership

- Master Customs & Trade Practitioner
 - Years of working experience (10+)
 - Graduate degree preferred
- General Customs & Trade Practitioner
 - Years of working experience (5+)
 - Undergraduate degree preferred
- Customs Compliance Associate
 - Years of working experience (5+)

Benefits

- Monthly working meeting updates
- Monthly webinars
- Access to WCO E-Learning (deep discount)
- Monthly newsletter (2023)
- Helpline
 - Sounding board for Customs legal and operational issues
 - Escalation support for SARS logjams
- Customs 1-day event (2023) (discounted)
- Tax Talk articles

SAIT and System Access

SARS E-filing

- At this stage, SARS does not technically require customs experts to be registered with a professional body
- However,
 - SARS e-filing access on behalf of others requires general “practitioner access”; and
 - professional membership will probably be required in the future like tax practitioners (see Customs control act)

Authorised Economic Operator

- Companies seeking AEO programme access must prove their team has skills
- #1 SAIT membership
- #2 SAIT training
- #3 WCO training access (WCO insight and E-Learning Academy)

Customs & Excise Act, 1964- Updates

The tariff amendment notices, as published in *Government Gazette* 47443 on 4 November 2022, relates to the amendment to –

- [Part 1 of Schedule No. 1 \(R.2709\)](#) – to give effect to the phase down of the rates of duty for 2023, in terms of the Economic Partnership Agreement (EPAs) between the European Union and the Southern African Development Community EPA States and the European Union as well as the EPA between the Southern African Customs Union Member States and Mozambique and the United Kingdom of Great Britain and Northern Ireland;
- [Part 1 of Schedule No. 3 \(R.2708\)](#) – by the substitution of the definition of “value for VAA purposes”, where it appears under “Definitions” in Note 1.2 to rebate item 317.03 – ITAC Minute 11/2021; and
- [Part 1C of Schedule No. 6 \(R.2707\)](#) – by the substitution of the descriptions of rebate items 620.13/104.15.25/01.02 and 620.13/104.15.27/02.02, for fortified wine entered for use in topping of sweetening of unfortified wines.

Lets Review SAIT Newsletter?

The AEO Program

What is it?

What does it mean?

How will it impact my business?

What are the benefits?

What are the requirements?

My ROI?

Impact of Global Organisations and Global Instruments?

E-Learning – Q & A ?

THE NEW CUSTOMS CONTROL ACT

Preamble

WHEREAS current customs legislation has not kept pace with technological advances and does not fully reflect the modern standards of the WCO Revised Kyoto Convention and other related international instruments to which the Republic has assented;

AND WHEREAS the Revised Kyoto Convention and these other related international instruments serve as a model framework for modern, efficient and cost-effective customs control and simplified customs procedures and formalities;

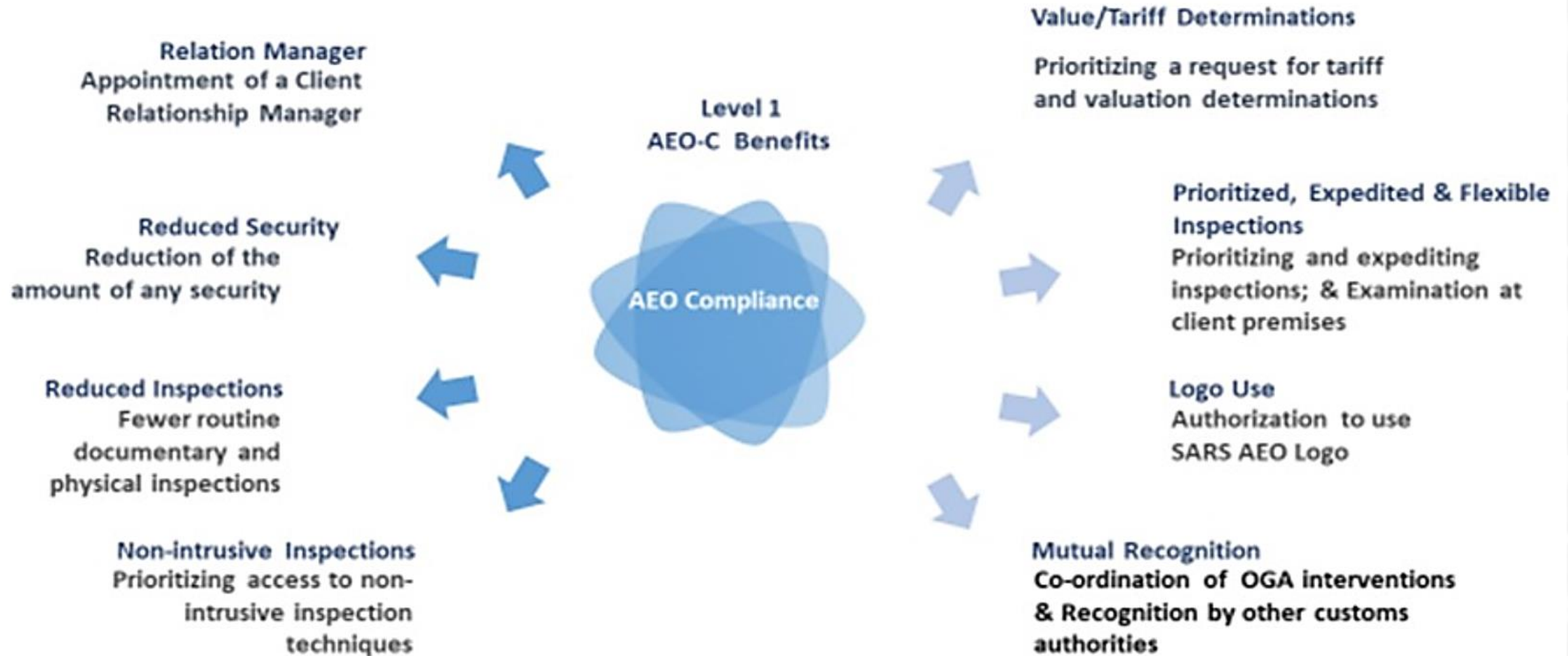
WHAT IS AN AEO?

An Authorised Economic Operator (AEO) is a company involved in the international movement of goods and approved by SARS Customs as complying with World Customs Organisation or equivalent compliance and supply chain security standards.

AEOs may include manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors, and freight forwarders.

Video's from WCO Secretary General -AEO globally
& HS Codes from “WCO Academy”

Benefits for AEO Compliance – Level 1 Accreditation



Benefits for AEO Safety & Security – Level 2 Accreditation



5 Questions to earn your SAIT CPD Points

Choose the correct option please

1. What does AEO stand for?

- a. Accredited Customs Authority
- b. Accredited Educational Organization
- c. Authorized Economic Operator
- d. Authorized Educational Operator

2. How many pillars are in the SAFE Framework of standards?

- a. 2
- b. 3
- c. 5
- d. 7

3. What is the latest version of the SAFE Framework of standards?

- a. 2021
- b. 2017
- c. 2012

4. Is the use of risk management techniques by the the customs authority mentioned in the core elements of the SAFE Framework of standards?

- a. Yes
- b. No

5. In South Africa do you find specific details of the AEO programme on the SARS website?

- a. Yes
- b. No

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Thank you for Participating