

Welcome to SAIT Session 8 Webinar



World of Customs
29 September 2022

YOUR KEY TO THE TAX COMMUNITY

YOUR HOSTS TODAY



MARK GOODGER (Anchor)
Managing Director at GMLS
+27 82 555 0565
mark@gmls.co.za



KAYN WOOLMER
Director – Anthony Norman & Associates
+27 83 463 2622
[kayn.woolmer@anthonymnorman.co.z](mailto:kayn.woolmer@anthonymnorman.co.za)

Managing Director of Anthony Norman, a boutique Customs and Excise consultancy and is a subject matter expert of customs and excise procedures with over 28 years of experience in cross border tax and customs matters

Thank You

For those who have attended the CPD Webinars to date.
For those who attended the SALT Tax Indaba 2022.
For attending Work Group Meetings.
To all promoting SALT Customs Professional Membership
and attending & chairing meetings.

Have you activated “Your SALT Professional Indemnity”?

SARS Statistical Trade Data – July 2022 Overview

EXPORTS	IMPORTS
R177,232,214,855	R152,468,333,452
R24,763,881,403	
Top 5 countries we exported to:	Top 5 countries we imported from:
<ul style="list-style-type: none">1. China (12.3%)2. United States (8.1%)3. Germany (7.6%)4. Japan (6.3%)5. Mozambique (4.9%)	<ul style="list-style-type: none">1. China (19.9%)2. India (7.8%)3. Germany (7.3%)4. United States (6.9%)5. United Arab Emirates (4.4%)

[Link: Trade Statistics | South African Revenue Service \(sars.gov.za\)](https://sars.gov.za/TradeStatistics)

CONTENT

1. Administrative Updates
2. Legislative Updates
3. Legislative Interpretation
4. Changes in Operating Times Of Practice Management Ports, Branches, and Offices
5. **General additional updates**
6. Presentation by **Mr Kayn Woolmer – “Learning & Competency of a Customs Practitioner”**

Administrative Updates

SAIT Customs and Excise Technical Work Group

- The next Customs Work Group meeting will be held on 26 October 2022.

SARS Information

20 September 2022 Draft Response Document on the 2022 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill and 2022 Draft Revenue Laws Amendment Bill.
(Based on hearings by the Standing Committee on Finance in Parliament on 13 September 2022)

30 August 2022 **See Email from National Treasury**

Legislative Updates

Tariff Amendments

Publication Date	Summary
2 nd Sep 2022	Sch 1 P1 Amendment. – Insertion of additional Notes 5 & 6 after Note 4 in Chapter 87 of Sec XVII to Part 1 of Sch 1, in order to provide for an incomplete bicycle having the essential character of a complete bicycle of Heading 87.
5 th Sep 2022	Government Notice No 1213 published in Government Gazette No 47202: Request for comments from international parties on Import Control Guidelines on the importation of certain metal processing machinery and mechanical appliances, including furnaces, granulators, guillotines, and shredders. Comments were due by 20 Sep.
9 th Sep 2022	Government Notice No R2467 published in Government Gazette No 4674: In terms of Sec 57A of the Customs & Excise Act, 91 of 1964, a provisional payment in relation to anti-dumping duty is imposed up to, and including 8 Mar 2023 on sub-heading 4011. New pneumatic tyres imported from China 38,33% provisional payment.
12 th Sep 2022	Department of Trade & Industry and Competition Notice No 1277 of 2022: Sunset Review of the anti-dumping duties on polyethylene terephthalate (PET) originating in, or imported from China, Taipei, The Republic of Korea (South Kores), and India: final determination – current duties will be maintained.
16 th Sep 2022	Government Notice No R2485 published in Government Gazette No 46193: Sch 2 P1 Imposition of anti-dumping duties on clear float glass classifiable in tariff sub-heading 7005.29 originating in, or imported from Malaysia – 25,31%.
16 Sep 2022	Government Notice No R2486 published in Government Gazette No 46193: Amendment to Part 1 of Sch No 4 by the insertion of rebate item 413.01/00.00/02.00, in order to provide a rebate provision for the importation of weapons, weaponry systems, ammunition, and related items, used for testing purposes.

Legislative Update Continued

- [Draft annual tax amendment bills published for comment \(ongoing\)](#)

Refer [here](#) for the information on the draft Tax Amendment Bills that were issued for public comment on 29 July 2022. The SAIT Customs and Excise Technical Work Group is in the process of compiling comments

- No SARS publications and court decisions were published for the period 8 – 14 September 2022. Last one Shared on Valuation

- **International trade**

African Continental Free Trade AREA ([AfCFTA](#))

No SARS notices on the AfCFTA were published for the period 8-14 September 2022.

- Freight Statements – Valuation
- Minister Patel drive?
- Forfeiture!!

Changes in Operating Times/Strikes/SARS Access etc.

Port / Branch / Office	Reported by SARS	Date and time of event & description
8 September 2022	SARS announced with both trade unions, NEHAWU and PSA, had suspended the strike action to allow further engagement and agreement with SARS. SARS informed stakeholders that the cargo operating hours at all our ports will revert to normal, as they were before the strike action effective 09 September 2022.	For more information, refer to the letter to trade .

Changes in Operating Times

Port / Branch / Office	Reported by SARS	Date and time of event & description
26 August 2022	Presentations from the SARS Customs and Excise National Operations Stakeholders Forum held on 26 August 2022	<p>Access these below:</p> <p>Air Modality CENOSF Presentation - Aug 2022</p> <p>BMA Update CENOSF 26 Aug 2022</p> <p>FLSA Unifying Voice 26 Aug 2022</p> <p>Land Clusters- 26 Aug 2022</p> <p>SAAFF South Africa Inc. V0.4</p> <p>Sea CENOSF Presentation</p>

SARS Information - RLA

SARS RLA on-boarding Roadshow

SARS will be hosting an RLA On-boarding roadshow during September 2022. The details of the roadshows are as follows:

Provinces	Dates	Venues
Gauteng	6 - 9 September 2022	Alberton Campus
Western Cape	12 - 22 September 2022	Cape Town
Eastern Cape	26 -22 September 2022	East London & Gqeberha

For any queries, please contact SARS on email: RLARegistrations@sars.gov.za.

SARS Information

10 August 2022: SARS updated the [DA66 Automation: Frequently Asked Questions](#) on Customs Refunds and Drawbacks.

On 25 August 2022, SAIT made a [submission](#) regarding Drawbacks and refunds.

12 September 2022

SARS published a [letter to trade](#) announcing a delay in implementing the automated refunds and drawbacks system. The Refunds and Drawback process is being automated as part of the modernisation of Customs and Excise systems to facilitate legitimate trade and travel.

Although previous communication indicated that the system would go live on 19 September 2022, the implementation date has been postponed. The current manual process will remain effective.

Government doubles down on new tax rules for South Africa

The National Treasury and South African Revenue Service (SARS) are standing their ground on proposed amendments to tax legislation in South Africa, despite protests from businesses.

Speaking to the parliamentary standing committee on finance this week, the National Treasury and SARS responded to comments by businesses regarding key issues concerning the proposed carbon tax, excise tax, and changes to how tax may apply in the customs and insurance sectors.

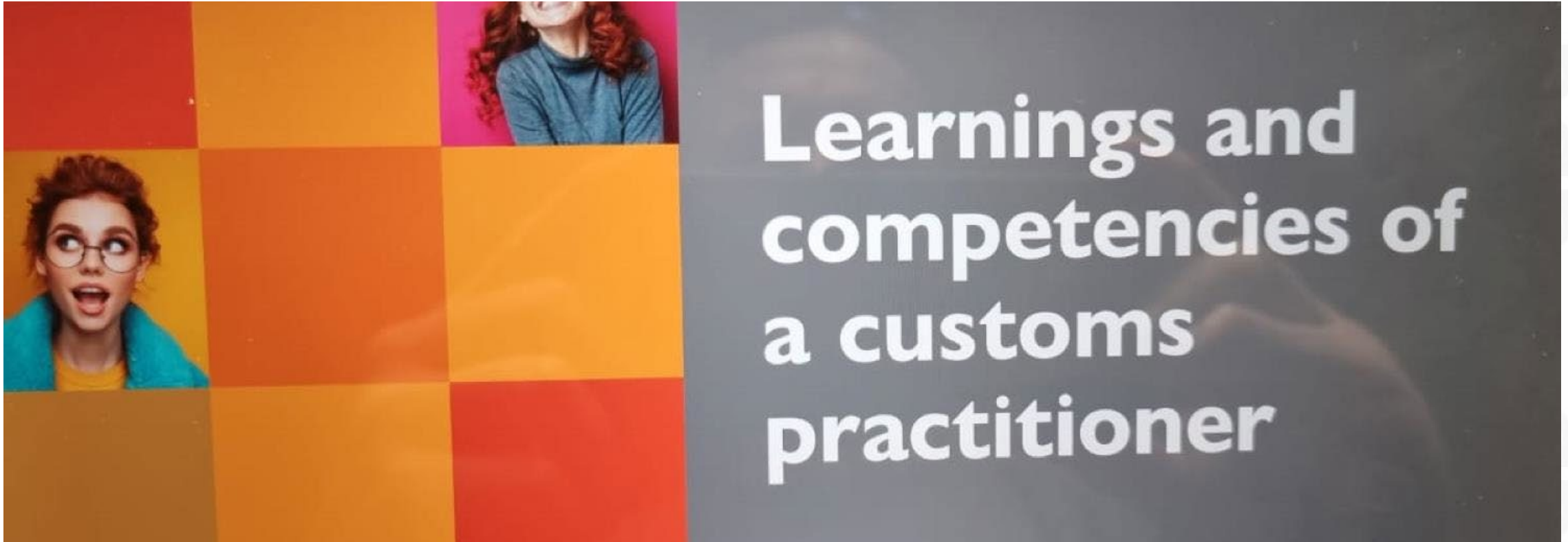
Changes to South Africa's tax system are proposed under both the Draft Tax Administration Amendment Bill (TABLAB) as well as the Taxation Laws Amendment Bill (TLAB).

30 August 2022	See Email from National Treasury
----------------	---

Authorised Economic Operator on the move...



Introducing Mr Kayn Woolmer, who will talk to us about:





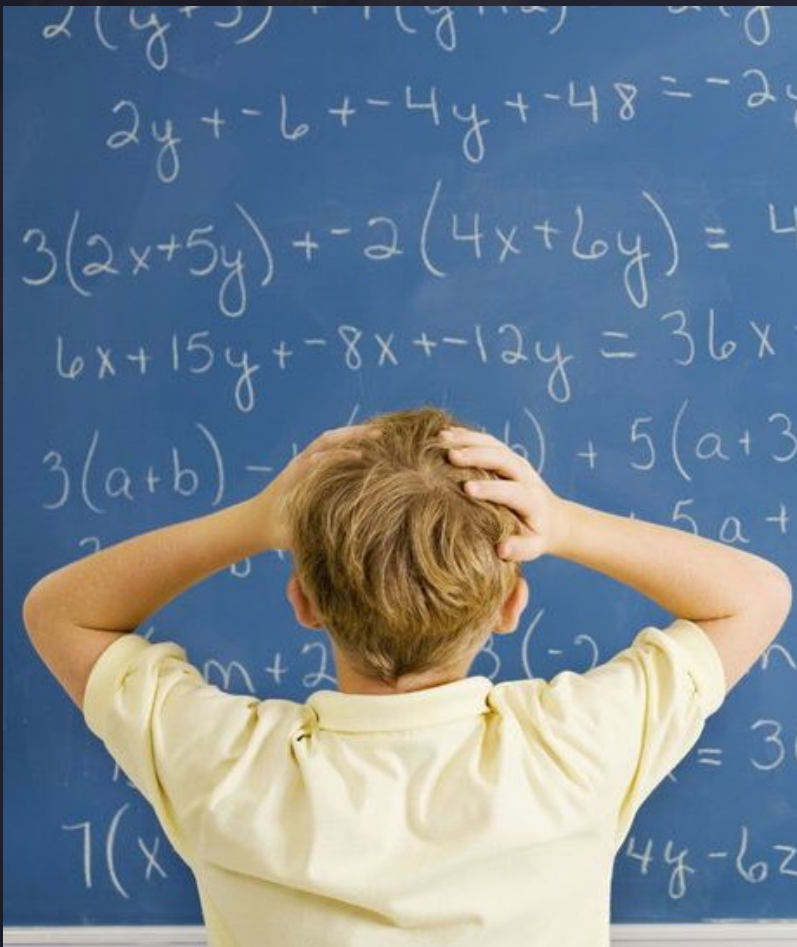
Learnings and competencies of a customs practitioner

SAIT Webinar
29 September 2022

YOUR KEY TO THE TAX AND CUSTOMS COMMUNITY

CONTENT

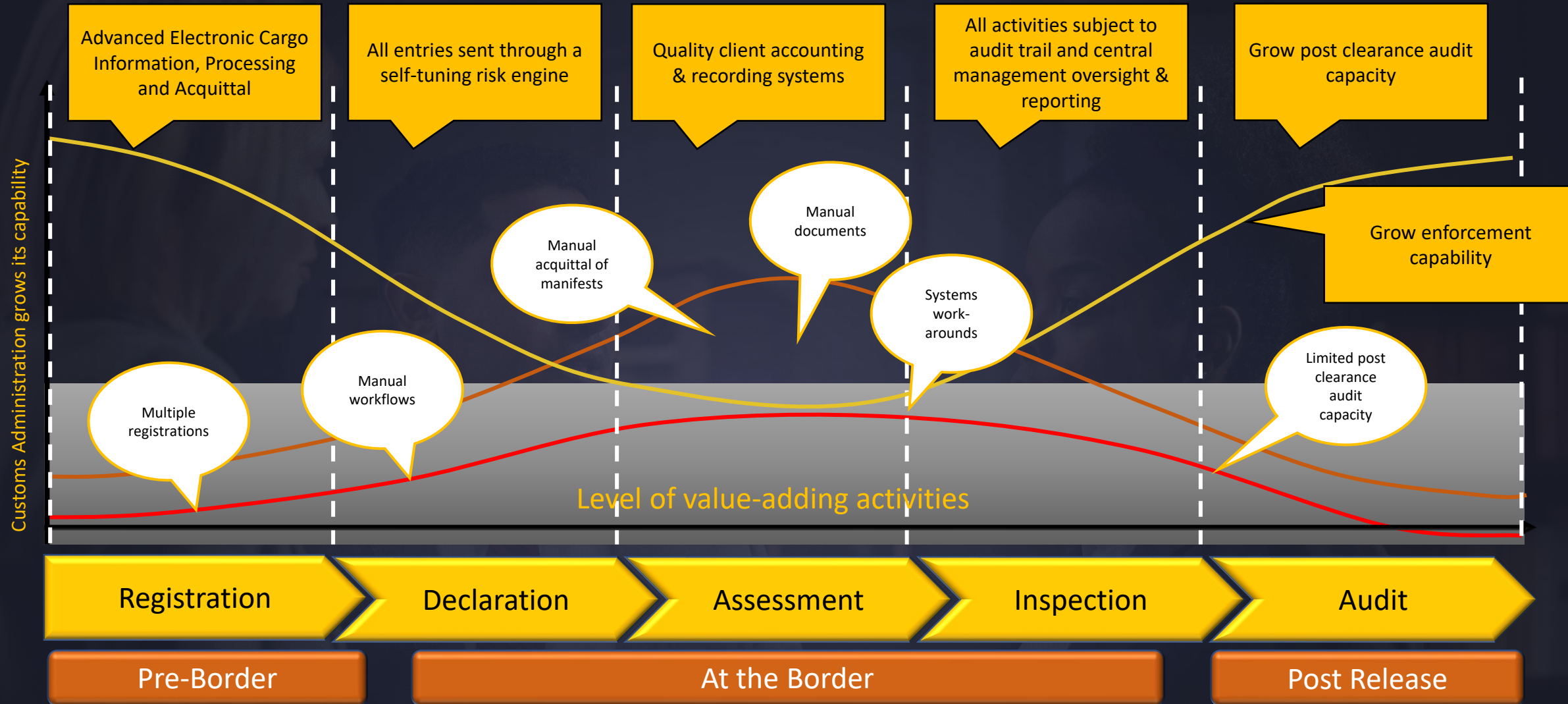
- | | |
|----|---|
| 1. | Customs compliance is a journey |
| 2. | The World Customs Organisation's Modernisation approach |
| 3. | SARS' approach to customs compliance |
| 4. | Cornerstones of customs compliance |
| 5. | Customs maturity framework |



Holistic customs compliance is a journey

Assisting clients to navigate the complex and confusing world of activities controlled by the Customs and Excise Act

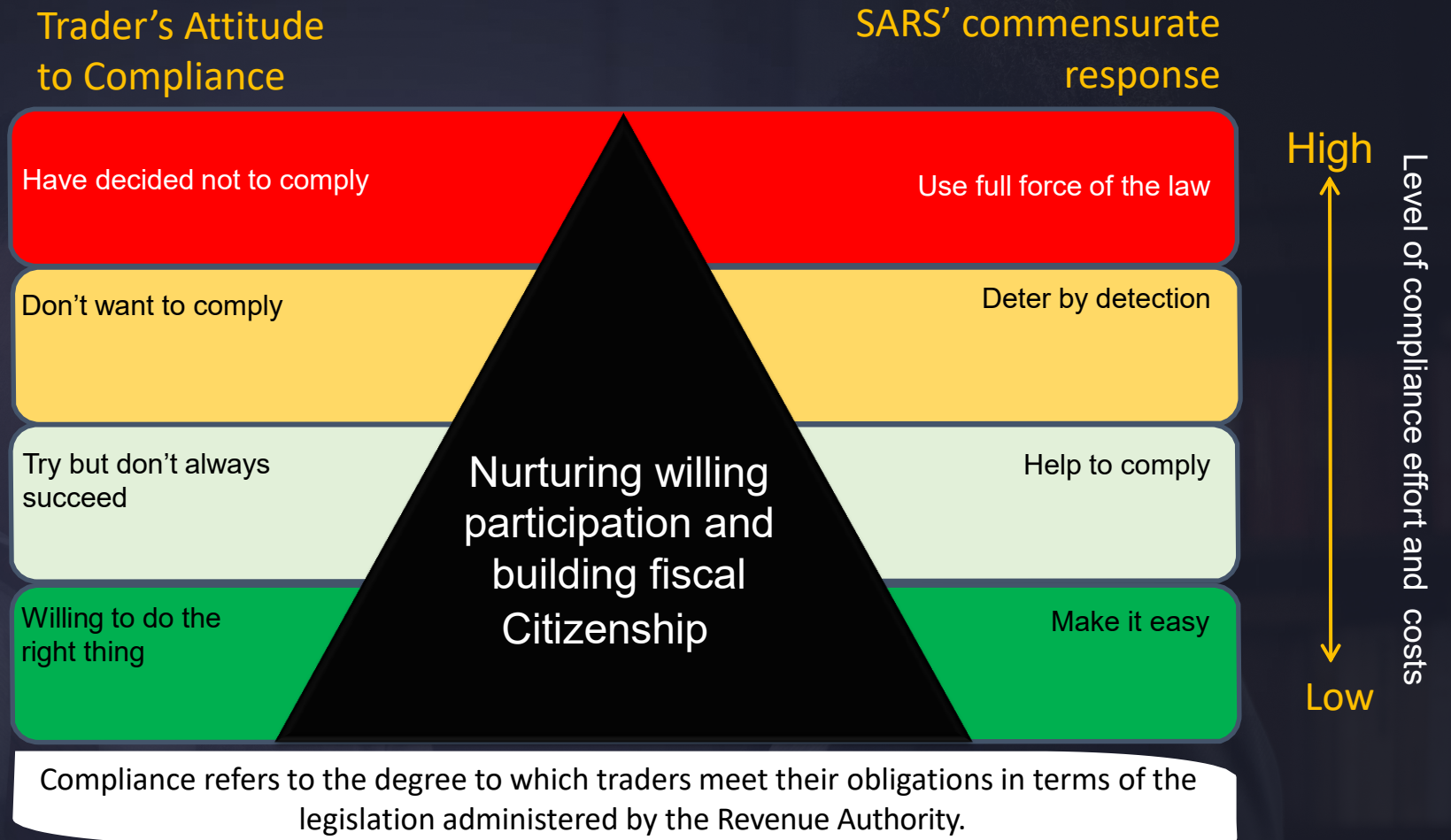
THE WORLD CUSTOMS ORGANISATION'S MODERNISATION APPROACH



UNDERSTANDING REVENUE AUTHORITIES' APPROACH TO MANAGE COMPLIANCE

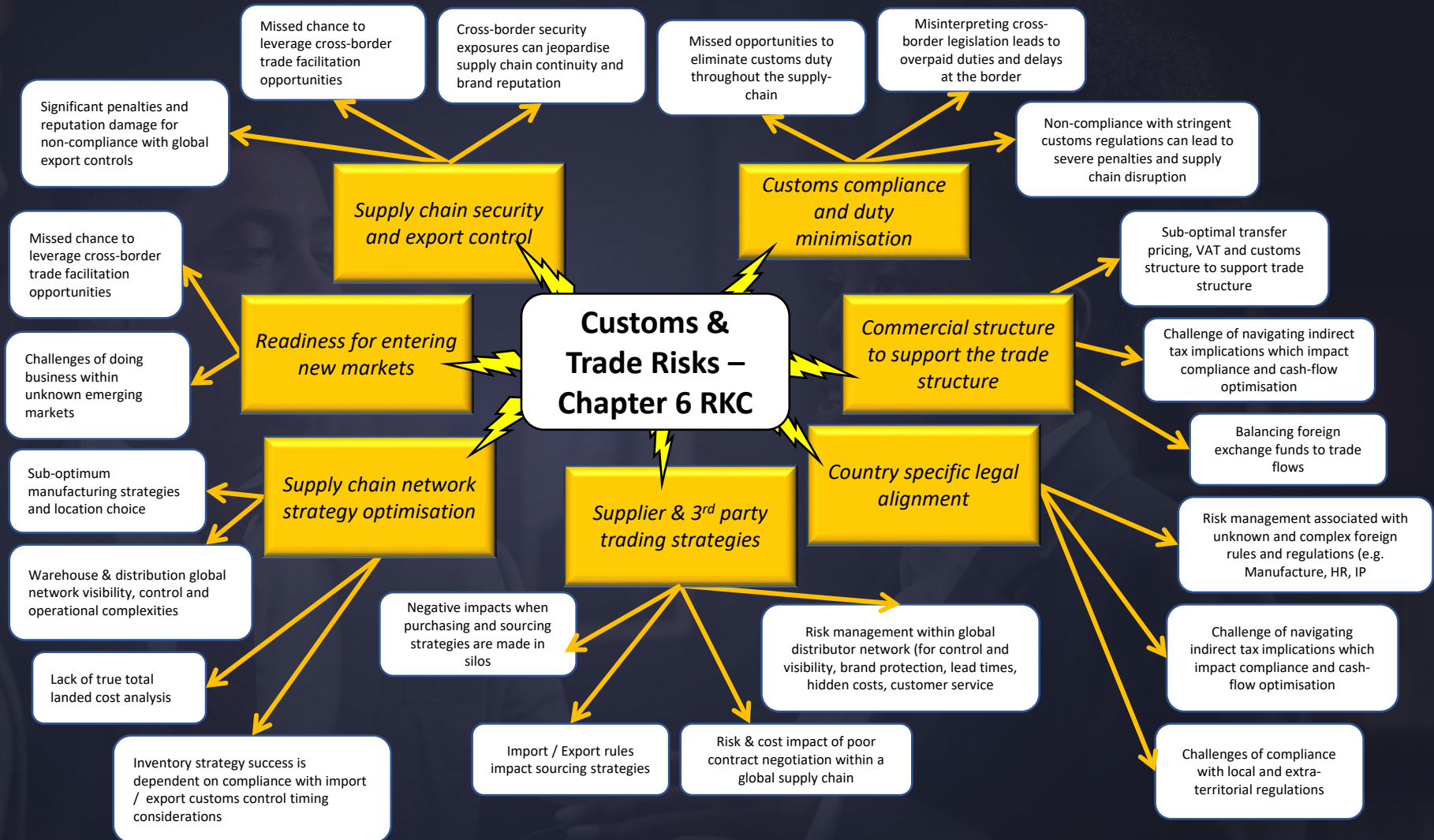
One of the purposes of accreditation is to develop willingly and purposely compliant traders.

Managing financial consequences by avoiding paying the correct tax is **not the solution!**



UNPACKING THE CUSTOMS AND TRADE RISKS IN THE ORGANISATION

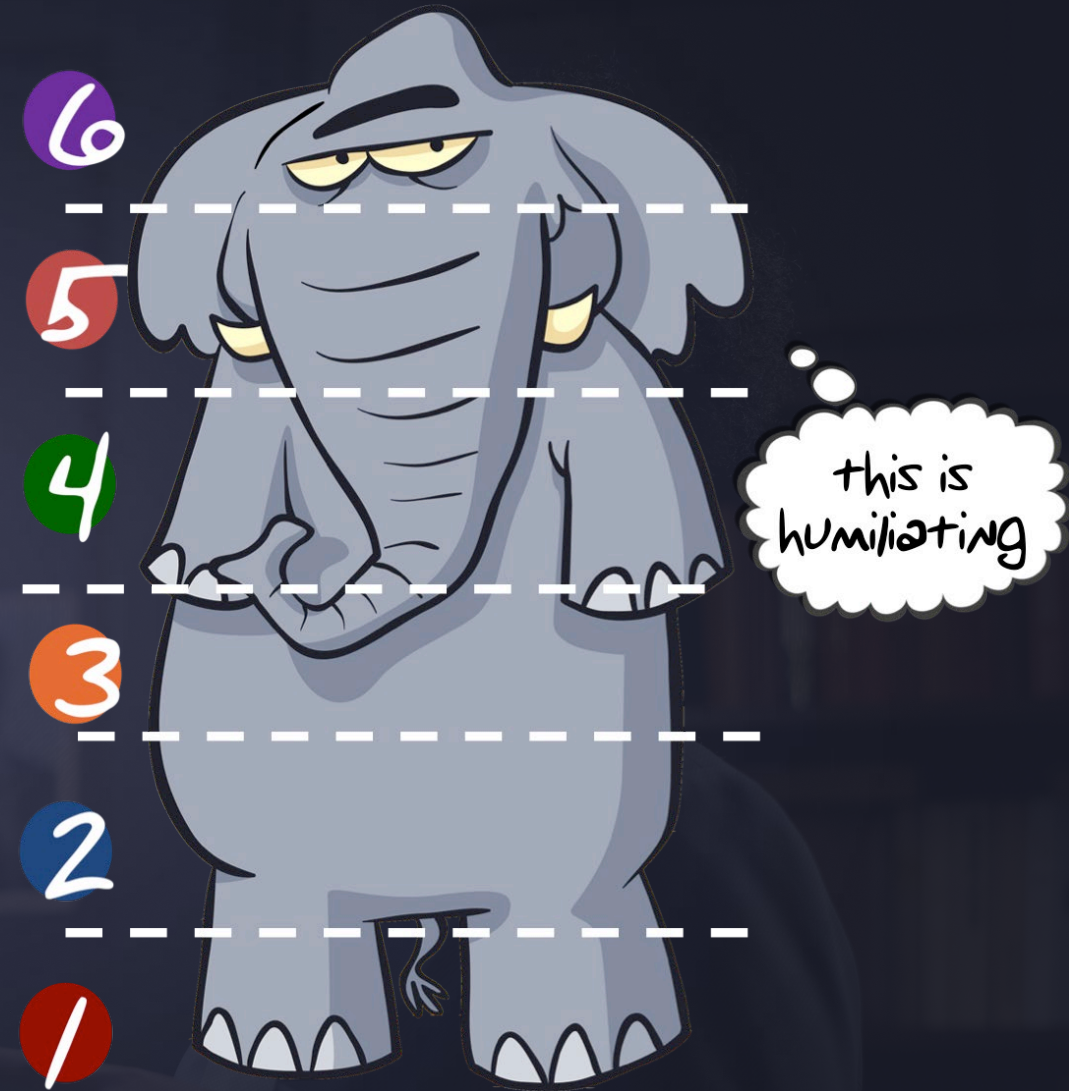
Increased focus on risk and compliance



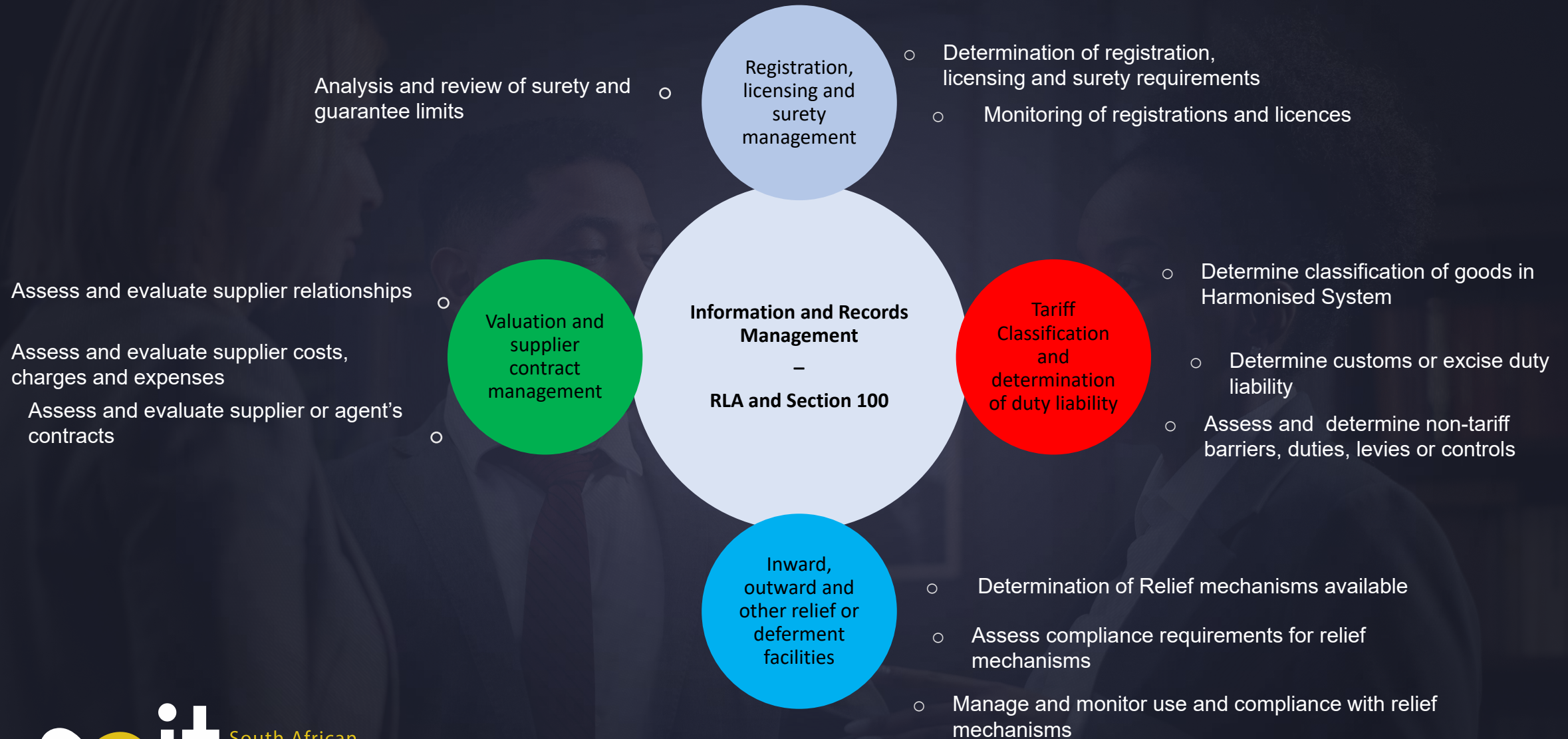
HOW TO EAT THE ELEPHANT?

In many instances the challenge of assisting our clients is not only a technical one, but also managing the complexities of addressing multiple issues which are co-dependent on each other

Using your experience and in-depth knowledge of the subject matter and the underlying legislation, translate the requirements into practical, pragmatic solutions for your customers.

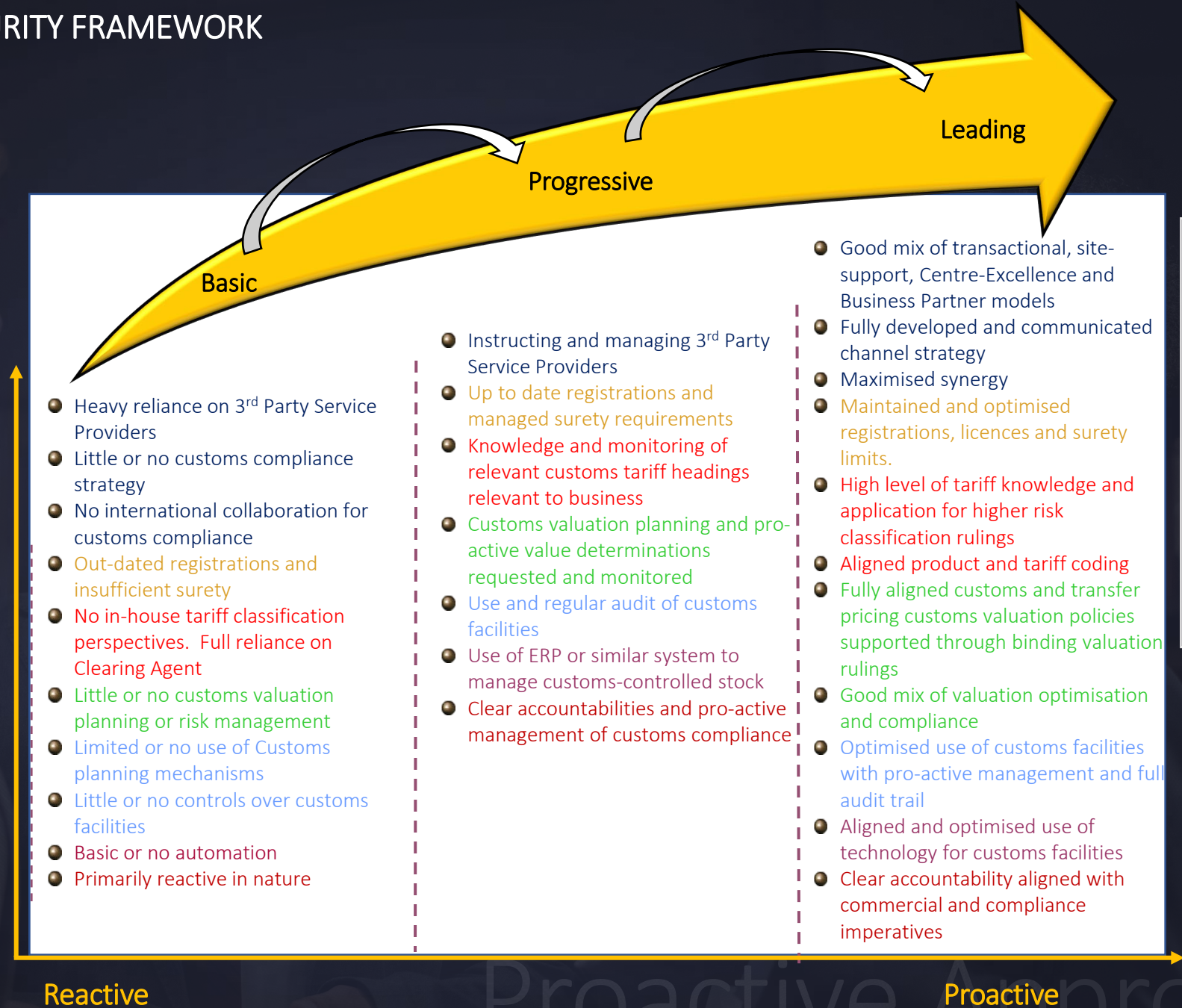


CORNERSTONES OF CUSTOMS COMPLIANCE



CUSTOMS COMPLIANCE MATURITY FRAMEWORK

Value,
Maturity
Level



Maturity areas

Compliance Strategy

Licenses and Registration

Tariff

Value

Planning Facilities

Automation

Organization

CPD Questions?

1) What is AEO?

- a) Accredited Export Officer
- b) Alternative Executive Order
- c) Authorised Economic Operator

2) What does PCA stand for?

- a) Professional Customs Advisor
- b) Post Clearance Audit
- c) Pre-Customs Authority

3) Where does customs risk management come from?

- a) The General Agreement on Tariffs and Trade
- b) Revised Kyoto Convention
- c) The King Report on Corporate Governance

4) What is RLA?

- a) Registration, Licensing and Accreditation
- b) Reporting, Licensing and Accuracy
- c) Rebates, Losses and Airfreight

5) Select two focus/maturity areas for customs compliance?

- a) The Harmonized System Customs Tariff Book
- b) Tariff classification
- c) Health Promotion Levy
- d) Customs Valuation
- e) Rebates, Refunds and Drawbacks of Customs and Excise Duties
- f) Ethics
- g) Automation
- h) Compliance Strategy



Thank you