Introduction to the Draft Customs Control Bill and Draft Customs Duty Bill

Workshop
February 2010
Contents

• Background
• Customs Act 1964 comparison to proposed Bills
• High-level overview of the draft Bills
• Proposed approach
• Key changes and envisaged potential impact
• Revision of the penal provisions
• The way forward
• Questions and answers
Introduction

• Current Customs and Excise Act in force since 1964 (as amended)
• Many amendments and restructuring over the years. However, the framework is unsuitable for the effective implementation of a modern system of customs control
• There has been uncertainty and inconsistent application of the existing penalty guidelines

What South Africa requires:

• New Legislation to bring customs control in line with recommendations of the World Customs Organisation as per the Kyoto Convention;
• Modernised customs control that is in line with other legislative instruments; and
• Clear and unambiguous policies for the imposition of penal measures
A case for change

- International trend is to modernise customs systems in order to minimise their disruptive impact on legitimate trade;
- Compliant traders are trusted to be self-compliant
- Move toward a better balance between the need for rigid customs control and the facilitation of the international movement of travellers and goods
- Effective collection of taxes on imported as well as exported goods
- Combating cross-border crime
- Implementing a simple, predictable and efficient Customs System
- Increasing collaboration between Customs Administrations as well as more Customs to Business partnerships
Background

South Africa’s obligations as a WCO Member

Facilitation of trade between member countries

Establish a model framework for customs control

Create a modern, efficient and cost-effective customs organisation

Adoption of the General Agreement on Tariff and Trade

Adoption of the Harmonised Tariff System

“The Revised Kyoto Convention provides a model framework for customs control and is considered the blueprint for modern, efficient and cost-effective customs control system. The Republic has acceded to this Convention on 18 May 2004”

(source: Draft Customs Bills – Explanatory Memorandum)
The Objectives of the proposed legislation

<table>
<thead>
<tr>
<th>Benefits for SARS as a Revenue Authority</th>
<th>Benefits for Industry / SARS’ Clientele</th>
</tr>
</thead>
<tbody>
<tr>
<td>An effective control system as a mechanism for revenue collection</td>
<td>A simple, predictable and sufficient customs system</td>
</tr>
<tr>
<td>Enhancement of the powers of the Commissioner and its officers</td>
<td>Electronic clearing systems available to accredited clients / agents</td>
</tr>
<tr>
<td>Enhanced control in respect of persons departing or entering South Africa</td>
<td>Electronic payment systems</td>
</tr>
<tr>
<td>Enhanced control of the importation and exportation of goods</td>
<td>Electronic release of clearances</td>
</tr>
<tr>
<td>Enhanced ability to levy, collect and recover import duties and taxes on goods imported and exported</td>
<td>Fast–tracking facilities if accredited client</td>
</tr>
</tbody>
</table>
Background

SARS’ justification for the re-write

“The structure of the current Act is not suitable to serve as a vehicle for implementing a modern system of control in accordance with current international trends and best practice”

“What is required is a fundamental restructuring of our customs and excise legislation not only to give effect to Kyoto and other binding international instruments but also to establish a sound, clear and logical legislative framework that would enhance and “speak to” the many other legislative instruments that rely for their implementation on customs control”

(source: Draft Customs Bills – Explanatory Memorandum)
PricewaterhouseCoopers

The envisaged approach to implementation

Phase I

- **Customs & Excise Act, 1964**
  - Establishes a customs control system for all goods imported into or exported from South Africa. The objective of the proposed Customs Control Act is to prescribe operational aspects of the system.

- **Rules**

- **Schedules**

Phase II

- **Customs Duty Bill**
  - Provides for the imposition, assessment and collection of customs duties.

- **Excise Duty Bill**
  - Provides for the imposition, assessment and collection of excise duties.

Bridging the Gap
Content of Customs & Excise Act compared with the Proposed Draft Bills
The New Bill

Proposed structure of the Revised Customs & Excise Legislation

It is envisaged that the Excise Legislation will be completely independent of the Customs Legislation

- Customs Control Bill
- Customs Duty Bill
- Excise Duty Bill
The Customs Duty Bill has 3 main pillars and 2 key considerations.

**Main Pillars**
- Customs Classification
- Valuation Determination
- Origin Determination

**Key Considerations**
- Tax-free status
- Tax-due status
Structural components of the legislation

**Customs & Excise Act, 1964**
- Act 91 of 1964 ("One" Act)
- Schedules to the Act
- Rules
- Other instruments

**Proposed Customs & Excise Acts**
- Customs Control Act
- Customs Duty Act
- Excise Duty Act
- New Tariff
- New Schedules 1 to 5
- New Rules
- Regulations
- Other Instruments
The New Bill

Preliminary observed Structural Changes

The proposed legislation appears to be more robust in terms of content, especially in respect of the provisions relating to the exportation of goods. It should also be borne in mind that the proposal for the legislation concerning excise has not yet been drafted.

<table>
<thead>
<tr>
<th>Customs &amp; Excise Act, 1964</th>
<th>Customs Control Bill &amp; Customs Duty Bill</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 240 pages (including excise)</td>
<td>• Total 589 pages (excluding excise)</td>
</tr>
<tr>
<td>• 120 Sections</td>
<td>• Draft Control Bill – 858 Sections;</td>
</tr>
<tr>
<td>• 14 Chapters</td>
<td>• Draft Customs Duty Bill – 228 Sections</td>
</tr>
<tr>
<td></td>
<td>• Draft Excise Bill – ?? Sections (to be released)</td>
</tr>
<tr>
<td></td>
<td>• Draft Customs Control Bill – 40 Chapters</td>
</tr>
<tr>
<td></td>
<td>• Draft Customs Duty Bill – 12 Chapters</td>
</tr>
<tr>
<td></td>
<td>• Draft Excise Bill - ?? Chapters (to be released)</td>
</tr>
</tbody>
</table>
The New Bill

Discussion of the proposed legislation

Control Bill
• Serves as a platform for the implementation of any tax levying Act concerned with goods imported into or exported from the RSA or travellers entering / departing the RSA
• Determines the procedural requirements that must be complied with when goods are imported or exported

Duty Bill
• The Draft Customs Duty Bill is a tax levying Act which will rely on the Draft Customs Control Bill for its intended application
• In essence, the bill is structured for the imposition of duties, the assessment of duties and the payment and collection of duties
The New Bill

What will it look like?

- **Chapters**
  - Topic specific
  - Chapters with descriptive Headings

- **Arrangement of content**

- **Parts**
  - Each Chapter has topic specific Parts

- **Title Sections**
  - Title sections that follow the Part Heading

- **Subsections & Paragraphs**

- **Footnotes**
  - For information Purposes Only
    - (No legal status)
### Proposed changes in terminology

| New terminology has been used in the proposed Bills to describe / define a specific topic / requirement / procedure |
|---|---|
| Clear / Cleared | • “Cleared” is the new term that describe the action of entering goods for home use  
|  | • **Current Act:** “Entered” |
| Clearance declaration | • Notification by importers / exporters submitted manually or electronically  
|  | • **Current Act:** “Bill of Entry” |
| Release | • Action taken by customs to authorise the goods to be cleared –  
|  | 1. For “home use” or  
|  | 2. In accordance with a “customs procedure” |
# Proposed changes in terminology

New terminology has been used in the proposed Bills to describe / define a specific topic / requirement / procedure

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Home use</strong></td>
<td>Means goods were put into free circulation</td>
</tr>
<tr>
<td><strong>Current Act</strong>: “Home consumption”</td>
<td></td>
</tr>
<tr>
<td><strong>Free circulation</strong></td>
<td>Means goods may be dealt with free of any further customs control</td>
</tr>
<tr>
<td></td>
<td>However, customs may perform a own assessment within 3 year window period</td>
</tr>
<tr>
<td><strong>Home use compensating products</strong></td>
<td>Imported goods cleared and released for processing for home use compensating products</td>
</tr>
<tr>
<td><strong>Current Act</strong>: “Industrial Rebate” (IR)</td>
<td></td>
</tr>
<tr>
<td><strong>Outright Exports</strong></td>
<td>The export of goods that are in free circulation</td>
</tr>
</tbody>
</table>
### Proposed changes in terminology

New terminology has been used in the proposed Bills to describe / define a specific topic / requirement / procedure

| Tax Levying Act | Acts imposing taxes on imported and exported goods  
|                 | • Customs Duty Act  
|                 | • VAT Act  
|                 | • Proposed Excise Duty Act  
|                 | • Diamond Export Levy Act |

| Tax due Status | A tax payable if required in terms of a tax levying Act  
| Current Act:  | “Dutiable” |

| Tax free status | No tax is payable as provided for and in terms of a tax levying Act  
| Current Act:  | “Non – dutiable” |
### Proposed changes in terminology

New terminology has been used in the proposed Bills to describe / define a specific topic / requirement / procedure

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confiscate</td>
<td>In relation to goods, means to divest a person of ownership of goods and to vest ownership of the goods in the state</td>
</tr>
<tr>
<td>Enforcement function</td>
<td>In relation to the customs authority or a customs officer, means a power or duty assigned to the customs authority in terms of this Act or assigned or delegated to a customs officer in terms of this Act</td>
</tr>
</tbody>
</table>
# The New Bill

## Proposed changes in terminology

New terminology has been used in the proposed Bills to describe / define a specific topic / requirement / procedure

<table>
<thead>
<tr>
<th>The prefix “Self –”</th>
<th>Means a self – assessment and self - determination made by persons submitting clearance declarations</th>
</tr>
</thead>
<tbody>
<tr>
<td>As contained in “self - assessment”, “tariff self – determination”, “value self – determination” and “origin self-determination”</td>
<td>Any person clearing goods, arranging transport or delivery of goods on behalf of other persons or providing information, assistance or handling formalities on behalf of another person</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Customs Broker / Clearing Agent</th>
<th>Current Act: “Agent”</th>
</tr>
</thead>
</table>
**Proposed changes in terminology**

New terminology has been used in the proposed Bills to describe / define a specific topic / requirement / procedure.

| Advanced rulings                          | • **Binding private rulings** – apply to specific persons or specific goods only  
                                           | • **Binding class rulings** – apply to specific categories of persons or goods  
                                           | • **Binding general ruling** – apply to persons and goods in general |
|------------------------------------------|----------------------------------------------------------------------------------|
| Assessment                                | Means an action performed by customs to assess the duty based on –  
                                           | • Tariff Classification  
                                           | • Customs Valuation  
                                           | • Origin of goods |

**Current Act:** “Ruling” / “Determination”
Proposed changes in terminology

New terminology has been used in the proposed Bills to describe / define a specific topic / requirement / procedure

1. the national transit procedure
2. the international transit procedure
3. the transhipment procedure
4. the temporary admission procedure
5. the warehousing procedure
6. the tax free shop procedure
7. the stores procedure
8. the export procedure
9. the temporary export procedure
10. the inward processing procedure
11. the processing for home use procedure
12. the outward processing procedure

“Customs procedure”
Means goods are cleared and remain subject to customs control in terms of a relevant customs procedure
Control of vehicles

Control of aircrafts, vessels, trains & vehicles (carrier of goods and / or persons)

SARS requires:

- Advanced Notice of arrival of carrier e.g. vessel, travellers and goods
- Arrival report of actual arrival of carrier
- Traveller’s report
- Manifest in respect of cargo

Purpose - tracking arrival and departure

Carrier of goods / persons to -

On arrival submit electronic information

On departure submit electronic information

SARS requires:

- Advanced Notice of departure of carrier e.g. vessel, travellers and goods
- Departure report of actual departure of carrier
- Traveller’s departure report
- Manifest of outgoing cargo
Temporary admission procedure

The Temporary Admission Procedure (Customs Procedure)

Temporary importation

- Cleared for a specific purpose
- Temporary admitted for a specific period
- Do not include items in accompanied baggage of travellers

Re-exportation

- Must be exported within the specified period
- Exported without having undergone any change (except for maintenance and normal wear and tear)

Currently referred to as General Rebate under Schedule 4
The New Bill

Warehousing Procedures

The Warehousing procedures (Customs Procedure)

- Public Warehouse
- Private Warehouse

• Goods before delivery to the warehouse must be cleared for storage in that warehouse
• For a 12 month period only
• The warehousing procedures confer a tax free status whilst the goods are in the warehouse

• Goods may be stored in a warehouse pending clearance for home use or a customs procedure
• Goods may be stored if such goods were imported without prior compliance pending compliance by the importer in terms of the relevant Act

Currently referred to as Customs and Excise Storage Warehouses (Bond Stores)
Tax Free Shop Procedure

The Tax Free Shop Procedure (Customs Procedure)

- Goods cleared in terms of a Customs Procedure
- Goods in free circulation delivered to a Tax Free Shop

- May sell goods tax free in retail quantities
- May be sold to inbound and outbound travellers
- Such goods sold must be treated as accompanied baggage of the traveller

- Goods in free circulation can be supplied to a tax free shop without clearance but once supplied come under the tax free shop procedure
- May recover any tax paid on goods in the shop that were in free circulation before supplied to the shop

Currently referred to as Duty free shops (SOS warehouses)
The New Bill

Exportation of Goods (excluding temporary exportation)

The Export Procedure

Outright Export

- Export of goods that are in free circulation
- Confers a tax due status in relation to export tax
- Goods must be cleared and release obtained before exportation

Export – Customs Procedure

- Export of goods that are subject to a customs procedure
- Goods must be cleared and release obtained before exportation

Excluded from the above are customs procedures that have a built “export leg”

Exclusion:
- International transit procedures
- Transshipment procedures
- Temporary admission procedures
- Tax Free Shops
- Stores Procedures
## Temporary Exportation of Goods

### The Temporary Export Procedure

<table>
<thead>
<tr>
<th>Temporary Exports</th>
<th>Outright Exports</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The procedure is available for the temporary export of goods with the intention to re-import such goods</td>
<td>• The procedure is also available to goods outright exported and re-imported for home use</td>
</tr>
<tr>
<td>• Goods re-imported for home use may not have been altered abroad</td>
<td>• Must be able to prove that it is the goods originally exported</td>
</tr>
<tr>
<td>• Must be identifiable on export and re-importation</td>
<td>• Goods may not have been altered other than normal maintenance requirements</td>
</tr>
<tr>
<td>• Goods may not have been altered other than normal maintenance requirements</td>
<td>• Any benefits enjoyed at time of outright export is forfeited and must be brought to account</td>
</tr>
</tbody>
</table>
The Outward Processing Procedure

Export of goods

- Allow for the export goods specified in the tariff for processing abroad and the return of the processed goods
- Confer a tax free status in relation to export tax
- Goods must be cleared for export and release obtained

Re-import of goods

- Allow for the return of the processed goods for home use as outward processed compensating products
- Confer a tax free status in relation to import duties and taxes
- Specific timelines are applicable for the re-importation of the products
The Customs Duty Bill was designed to give maximum effect to the notion of “Self Assessment”

Post Clearance Inspections

Order / shipping of goods
- Register
- Valid Invoice
- Correct price
- Costs (FOB / CIF)
- Import permit
- ROO

Declaration (Self Assessment)
- Tariff Classification
- Value determination
- Origin determination

Pay tax (Self Assessment)
- Tax free status
- Tax due status

SARS validation of self-assessed Clearance

The New Bill
Operational considerations for taxpayers
The New Bill

Key changes – Purpose Codes

The use of “purpose codes” to define the clearance objectives of the customs declaration will be replaced by a series of procedures when goods are not being entered for “free circulation”

Customs & Excise Act, 1964

- Removal in bond (RIB)
- Removal in transit (RIT)
- 4th Schedule General Rebate
- Customs and Excise Warehouses
- Special Customs and Excise Warehouses
- Ships’ or aircraft stores
- Export
- 4th Schedule General Rebate
- 4th Schedule General Rebate
- Industrial Rebate, Schedule 3, rebate stores
- 4th Schedule General Rebate

Draft Bills

1. the national transit procedure
2. the international transit procedure
3. the transhipment procedure
4. the temporary admission procedure
5. the warehousing procedure
6. the tax free shop procedure
7. the stores procedure
8. the export procedure
9. the temporary export procedure
10. the inward processing procedure
11. the processing for home use procedure
12. the outward processing procedure
Key changes – continued

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes / comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Replace Customs Tariff Schedules 1 to 5</td>
<td>Will be replace after the implementation of the Customs Bills</td>
</tr>
<tr>
<td>The draft bills provide for both import and export duties</td>
<td>Does not mean that export duties are intended</td>
</tr>
<tr>
<td>Under payments of duty / tax</td>
<td>Can be recovered from:</td>
</tr>
<tr>
<td></td>
<td>• Importer / Exporter</td>
</tr>
<tr>
<td></td>
<td>• Any interested party</td>
</tr>
<tr>
<td></td>
<td>• Person responsible (Clearing Agent)</td>
</tr>
</tbody>
</table>
### The New Bill

#### Key changes – continued

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Act</th>
<th>Draft Bills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judicial Matters - General offences</td>
<td>Penalty R40 000.00</td>
<td>Fine not exceeding R1 million</td>
</tr>
<tr>
<td>Advanced Rulings in respect of:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tariff Classification</td>
<td>Referred to as “rulings” /</td>
<td>Valid 3 years</td>
</tr>
<tr>
<td>Customs Valuation</td>
<td>“Determinations”</td>
<td>Binds both customs and the recipient of the ruling</td>
</tr>
<tr>
<td>Origin of Goods</td>
<td>Validity period: N/A</td>
<td>(provided) Processing fee as prescribed by rule</td>
</tr>
<tr>
<td></td>
<td>Binds both customs and the</td>
<td></td>
</tr>
<tr>
<td></td>
<td>recipient of the ruling (provided)</td>
<td></td>
</tr>
<tr>
<td>Publication of Tariff Determinations</td>
<td>N/A</td>
<td>Applicable</td>
</tr>
</tbody>
</table>
## Key changes – continued

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Act</th>
<th>Draft Bills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flat rate of 6% on low value Non-commercial goods of a customs value of R2 000.00 or less</td>
<td>N/A</td>
<td>May still elect to clear goods using import duty rates by tariff</td>
</tr>
<tr>
<td>Powers of the Commissioner and Officials</td>
<td>Applicable</td>
<td>Applicable</td>
</tr>
<tr>
<td>• Carry firearm</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Search of persons</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Roadblock</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Search premises</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Remove documents /records</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Key changes - continued

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Act</th>
<th>Draft Bills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time within which imported goods must be cleared from date of arrival</td>
<td>7 days</td>
<td>3 days</td>
</tr>
<tr>
<td>Storage period for bond stores / customs warehouses</td>
<td>2 years</td>
<td>1 year</td>
</tr>
</tbody>
</table>
| Period in which export declarations must be submitted                      | Before goods are delivered for export | • Sea – 72 hours  
• Air - 24 hours  
• Rail – 48 hours  
• Road – 6 hours  
Before delivery to depot or road vehicle arrive at border                                  |
### The New Bill

#### Key changes - continued

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Act</th>
<th>Draft Bills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods liable to seizure / confiscation</td>
<td>Forfeiture</td>
<td>Administrative penalty</td>
</tr>
<tr>
<td></td>
<td>Once the value of the goods</td>
<td>Once the value of the goods</td>
</tr>
<tr>
<td>Payment of administrative penalties</td>
<td>As per letter of demand</td>
<td>Within 5 days (No discretion)</td>
</tr>
<tr>
<td>Prescription period in which customs may perform a re-assessment of duties</td>
<td>2 year</td>
<td>3 years</td>
</tr>
<tr>
<td>Registrations renewals</td>
<td>N/A</td>
<td>3 years (30 days before)</td>
</tr>
</tbody>
</table>
Revisions to the Penal Provisions
Comparison between the current penalty guidelines and the proposed measures

<table>
<thead>
<tr>
<th>Current</th>
<th>Proposed Penalty Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The current system is an internal document only</td>
<td>• CAMPS / EAMPS will be available as a public document</td>
</tr>
<tr>
<td>• Open to interpretation, ambiguous, discretionary powers</td>
<td>• The annexure is straight forward and very specific</td>
</tr>
<tr>
<td>• Mostly manual procedures.</td>
<td>• Discretion is removed by providing set procedures that need to be followed</td>
</tr>
<tr>
<td></td>
<td>• System capability with faster turnaround times</td>
</tr>
</tbody>
</table>
CAMPS / EAMPS

Customs / Excise Penalty Guidelines (CAMPS & EAMPS)

• CAMPS / EAMPS clearly defines the procedure to be followed for both administrative and serious offences

• Clients have access to their compliance history

• Provides for Internal Administrative Appeals and Alternative Dispute Resolutions

• Provides a basis for fair, consistent, transparent and impartial treatment of all clients
CAMPS / EAMPS

Customs / Excise Penalty Guidelines (CAMPS & EAMPS)

• Imposed in proportion to:
  - Type
  - Frequency
  - Severity

• Provides for specific amounts and moving away from the percentage base penalties

• Each time a client issues an EAMPS amount the information will be added to their client contravention history

• Clients who demonstrate a poor compliance record can expect to receive increased attention from SARS
CAMPS / EAMPS

Customs / Excise Penalty Guidelines
(CAMPS & EAMPS)

- The policy will allow for progressive administrative monetary penalties and when exhausted could possibly lead to criminal prosecution.

- The determination of the CAMPS amount is not an imposition of a penalty and the client may provide mitigating factors or evidence that SARS would need to consider prior to deciding on what amount of the deposit is to be forfeited as a possible CAMPS amount.

- In addition and depending on the nature of the contravention consideration should be given to the following:
  - Cancelling the clients’ accreditation status (if applicable); and / or
  - Suspend or de-register in accordance with the provisions of the Act; or
  - Withdrawal of licenses or facilities (for example Clearing Agent licences, bonded warehouse, rebate stores etc.) in strict accordance with the relevant provisions of the Act.
CAMPS / EAMPS

Customs / Excise Penalty Guidelines
(CAMPS & EAMPS)

• CAMPS is imposed in terms of the Act

• Clients who choose to accept the offer of a CAMPS amount would need to complete a certain form. This includes agreeing to abide by the decision of the Commissioner

• Once the form has been completed and the CAMPS amount has been lodged the client may appeal (IAA process)

• SARS intent to implement CAMPS during 2010
# Existing Policy Documents

<table>
<thead>
<tr>
<th>Topic</th>
<th>Document name</th>
<th>Reference</th>
<th>Effective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation</td>
<td>QUICK REFERENCE GUIDE CUSTOMS VALUATION</td>
<td>SC-CR-A-01</td>
<td>2008.09.02</td>
</tr>
<tr>
<td>Security</td>
<td>EXTERNAL POLICY SECURITIES</td>
<td>SC-SE-05</td>
<td>2006.09.19</td>
</tr>
<tr>
<td>Deferment</td>
<td>EXTERNAL POLICY CUSTOMS DEFERMENT</td>
<td>SC-DT-B-02</td>
<td>2006.11.20</td>
</tr>
<tr>
<td>Refunds/Drawbacks</td>
<td>EXTERNAL POLICY REFUNDS AND DRAWBACKS FOR CUSTOMS</td>
<td>SC-DT-C-13</td>
<td>2009.05.22</td>
</tr>
<tr>
<td>Refunds/Drawbacks</td>
<td>EXTERNAL POLICY REFUNDS AND DRAWBACKS FOR EXCISE</td>
<td>SC-ID-43</td>
<td>2009.04.20</td>
</tr>
<tr>
<td>Ad Valorem</td>
<td>EXTERNAL POLICY AD VALOREM EXCISE DUTY</td>
<td>SC-ID-07</td>
<td>2009.03.27</td>
</tr>
<tr>
<td>Acquittals</td>
<td>EXTERNAL POLICY ACQUITTAL OF BILLS OF ENTRY / DECLARATIONS</td>
<td>SC-TR-01-02</td>
<td>2007.09.06</td>
</tr>
<tr>
<td>ROG</td>
<td>EXTERNAL STANDARD OPERATING PROCEDURE REMOVAL OF GOODS</td>
<td>SC-TR-01-05-S1</td>
<td>2008.09.23</td>
</tr>
</tbody>
</table>
### Draft Policy Documents

<table>
<thead>
<tr>
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<th>Document name</th>
<th>Reference</th>
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<td>SE-EXC-SD-02</td>
<td>2009.10.23 (draft for comment)</td>
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<td>SC-ST-10</td>
<td>2009.10.22 (draft for comment)</td>
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The way forward

**Deadline** for the submission of comments is **26 February 2010**

Consider the proposals insofar as they affect your business

Use this discussion to consider the proposals and to understand the nature thereof

Test the thinking in terms of your transactions

Apply your understanding of the proposals to your transactions and think about the practicalities of the changes for you should they be implemented in the current form

Ensure you have adequate representation before the deadline for comments

PwC is actively involved in the collaboration with SARS to consider and test the proposals

Discuss your issues with us so that we can understand the issues that will keep you awake at night