



Tax Guide

Value-Added-Tax Export Compliance Guide

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1. INTRODUCTION

The South African VAT system imposes VAT on a destination basis i.e. the final consumer of goods or services bears the cost of the tax. When it comes to the export of goods, the VAT cost is not passed onto the consumer in the export country. This is achieved by applying the VAT rate of zero percent to the price charged where goods are exported.

As the South African exporter of the goods is entitled to an input tax credit of all South African VAT incurred to acquire or produce the goods, there is an obvious risk to SARS that supplies could be incorrectly classified as zero-rated supplies (inadvertently or intentionally). This will result in a loss of revenue to the fiscus. It is therefore an area that is closely controlled and monitored by SARS.

Having said the above, SARS also does not want to inhibit trade. It accordingly introduced rules to balance the need of controlling zero-rated exports without being prescriptive as to the manner in which businesses arrange their affairs.

It is important to note that SARS have also in this process aligned its processes with that of Customs and Excise. It is therefore necessary to review the manner in which Customs and Excise operates to appreciate and apply the VAT principles appropriately and within context.

In the next section we'll examine a few of the more important Customs principles as it impacts on VAT compliance.

2. AN OVERVIEW OF CUSTOMS EXPORT PROCEDURES

The Customs Duty Act, No. 30 of 2014 ("Customs Duty Act") and the Customs Control Act, No 31 of 2014 ("Customs Control Act") replaced the Customs and Excise Act, No. 91 of 1964 ("Customs and Excise Act") in mid-2015.

The most significant change as far as VAT compliance is concerned is the focus on Customs and Excise procedures as the main driving force behind the respective Acts.

The new rules provide for three steps in the export process of goods. The first step is the declaration to Customs and Excise of the goods to be exported (the customs declaration or CD). On the basis of the CD Customs and Excise clears the goods for export. This essentially means that the goods are now on SARS' records as being earmarked for export. It does not mean that the goods are under the control of Customs.

The next step is to deliver the goods to the point of export, placing the goods under Customs' control. After the necessary inspections (if any) are performed by Customs, the goods are released for export.

The final step is to physically remove the goods from South Africa.



The total process that culminates in the ultimate physical removal of the goods from South Africa is governed by customs procedure codes. We'll briefly deal with some of the relevant codes below to gain a better appreciation of the importance of the codes, both for VAT and Customs and Excise purposes.

2.1 Customs and Excise procedure codes (CPCs)

Goods entering or leaving South Africa must be entered with and cleared by Customs and Excise before it may enter or leave South Africa. Such goods are cleared for a specific purpose hence the CPCs. It is important to note that the fact that goods have been cleared by Customs and Excise does not mean that the goods have been cleared for home use (previously referred to as home consumption). It has only been cleared for the specific purpose disclosed on the customs declaration (SAD declarations).

The main purpose for which goods are entered and cleared is referred to as the Procedure Category Code (PCC). The main PCCs are:

- A – Home use (including goods cleared under the relief of duties and taxes)
- B – National and international transit procedure
- C – Transshipment procedure
- D – Temporary admission and re-export procedures
- E – Warehousing procedures
- F – Stores procedure
- G – Tax-free shop procedure
- H – Export procedure
- I – Temporary export procedure
- J – Inward processing procedure
- K – Processing for home use procedure
- L – Outward processing procedure

As can be gathered from the above, only PCC "H" applies to exports. The other PCCs deal with goods entering South Africa and other related topics.

It is important to appreciate though that the other PCCs cannot be ignored. Where goods are cleared by Customs and Excise for a purpose other than home use (for example in terms of a temporary admission procedure), such goods may be exported subsequently without ever having been released for home use in South Africa. Where such goods are subsequently exported, an acquittal process must be followed. This essentially means that goods are removed from the records of Customs and Excise as being under the control of Customs and Excise. The acquittal documentation forms part of the documentation that must be retained as proof of export by the South African exporter for VAT purposes.

Linked to each PCC are Requested Customs Procedure Codes (RPCs). These codes can be viewed as the sub-categories of the PCC. Each RCP is furthermore linked to a Previous Customs Procedure Code (PPC). These codes indicate any prior purpose for which goods may have been cleared or subjected to in one or other form or procedure. For example, where goods are cleared for outright



export of free circular goods, the PCC will be “H”, the RPC will be “60” and the PPC will be “00” (see table below). The procedure code in the previous dispensation would have been EGL/EIG.

For information purposes we enclose a list of all codes associated with PCC “H” – exports.



2.2 List of Codes

PCC	RPC	PPC	DESCRIPTION	PREVIOUS CODE
H	60	00	Outright export of free circular goods	EGL/EIG
H	61	00	Outright export of free circular goods to the BLNS countries	EX1
H	61	11	Outright export of goods in the same condition as imported for which a subsequent specific refund is to be claimed in terms of the 5th Schedule to the Customs Tariff	EGL/EIG
H	62	11	Outright Export of Home Use goods with intention to claim a refund under Schedule 5	
H	63	11	Outright export of compensating products with a subsequent drawback in terms of the 5th Schedule to the Customs Tariff	EGL/EIG
H	64	00	Outright export of goods for with a subsequent refund and rebate (i.t.o. excise, duties, fuel levy, road accident fund levy & environmental levy) is to be claimed under the 6th Schedule to the Customs Tariff	EGL
H	65	00	Outright export of uncleared goods deemed imported, abandoned to Customs, sold by auction, now being exported outright from South Africa	EIG
H	66	12	Re-export of goods that were originally permanently imported from BLNS countries, and which are permanently returned, for whatever reason, (e.g. goods oversupplied, incorrectly supplied, damaged, etc.)	EX3
H	67	40	Outright export of goods originally placed under the warehouse procedure (WH)	XE
H	67	41	Outright export of goods originally placed under the warehouse procedure (transfer of ownership)	XE
H	67	42	Outright export of goods cleared under the warehouse procedure	XE



for exportation (WE)

H	67	44	Outright export of goods originally placed under the warehouse procedure previously moved in bond under the warehouse procedure	XE
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2.3 Important customs terms and concepts

Building on the concepts discussed above, we'll now briefly look at certain important customs concepts to assist to piece the puzzle together.

2.3.1 An exporter for Customs purposes

In terms of the Customs and Excise Act , an exporter for Customs purposes includes any person, who at the time of export:

- Owns any goods exported;
- Carries the risk of any goods exported;
- Represents that or acts as if he is the importer or owner of any goods exported;
- Actually takes or attempts to take goods from South Africa;
- Is beneficially interested in any way whatever in any goods exported; or
- Acts on behalf of any person referred to above.

In the Customs Control Act , the term exporter is more narrowly defined. It includes as a broad category the person who exported, is in the process of exporting or intends to export goods from South Africa.

It furthermore specifically includes the following categories of persons:

- The owner of the goods;
- A person that carries the risk in respect of the goods in the export process;
- A person that is beneficially interested in the goods in any way whatsoever;
- A person that transports the goods or attempts to transport the goods, except:
 - A licensed carrier in terms of the Customs Control Act; or
 - A carrier not located in South Africa and represented in South Africa by a registered agent; and
- A person who represents, or pretend to be or to represent, any of the above persons, except where the person is a licensed customs broker who as a customs broker represents a person referred above.

A notable change from the previous rules is the exclusion of licensed suppliers of transport and licensed customs brokers. This is important when disclosing the exporter of record on the customs declaration.

Also note that where any person acts on behalf of another person in relation to the export of goods, the principal and the principal's export registration number must be disclosed on the export declaration as well. Non-compliance with this requirement may result in a dispute with SARS as to who is entitled to the input tax credit on imports and may even result in a complete forfeiture of the input tax credit. This will result in a significant increase in the landed cost of the imported goods.

2.3.2 The meaning of exported

This definition is important as it represents the time of complying with the VAT requirement that the goods must be exported within a specific time frame.



The time of export of goods under the Customs and Excise Act is the time that goods are placed under the control of Customs and Excise, irrespective of the actual date that the goods leave South Africa.

In terms of the Customs Control Act, export from the Republic is defined as transporting, taking, sending or removing goods out of South Africa; essentially when the goods physically leave South Africa.

As there may be a delay between the time that goods are put under the control of Customs and Excise and the time that the goods are physically exported, VAT vendors will, after the introduction of the Customs Control Act, have to monitor the actual time that goods leave South Africa. This places an additional record keeping burden on vendors exporting goods at the zero-rate of VAT.

Furthermore, under the current rules a vendor may supply goods at the zero-rate of VAT where such goods have been exported for Customs purposes (i.e. put under the control of Customs and Excise) but where such goods have not physically left South Africa. Under the new rules it would appear that this VAT rule would become superfluous.

For example, if exporter A places goods intended for export under Customs control, and subsequently sells the goods to another vendor in South Africa, the supply would currently be zero-rated. Under the new rules, it would appear that it would not be possible to sell the goods after it has been put under the control of Customs, as the goods will not be exported at that time. The supply would accordingly be a standard rated.

2.3.3 Important documents used in the export process

Before we look at the Regulation and Interpretation Note 30 (Issue 3) in detail, we'll briefly examine the more important documents used in the export process. This is important to gain an appreciation of the reason why the documents are required to prove that goods have been exported and how it all fits together in the larger picture.



Number	Purpose
SAD 500	This is a customs declaration form used to declare goods for outright export.
SAD 501	This is a continuation page for the SAD 500 (i.e. not a stand-alone declaration in its own right).
SAD 502	The SAD 502 is a customs declaration form to declare goods that will be moved from a bonded facility in South Africa to a destination outside South Africa.
SAD 505	The SAD 505 is a customs declaration form where bonded goods are moved within South Africa – normally to a point of exit for export.
Air waybill	An air waybill is issued by an airline or by a consolidator, and perform the following functions: <ul style="list-style-type: none">• It is a receipt for the goods;• It is evidence of the contract of carriage;• It incorporates full details of the consignor, the consignee, the consignment, and of the places of acceptance and delivery; and• It carries full details of the airfreight charge and of the charges for all ancillary services necessary to the contract of carriage.
Bill of lading	There are three categories of bills of lading: <ul style="list-style-type: none">• The bill of lading is the document evidencing the contract between the shipper of cargo and the carrying shipping company. This document is used when goods are exported by sea.• The Received for shipment bill of lading is issued as soon as the goods have been delivered into the custody of the shipping company or its agent in the country of export.• The Shipped on Board bill of lading are issued after the goods have actually been loaded onto the ship.
Commercial invoice	A commercial invoice is a document required by customs to determine the true value of the goods exported for assessment of duties and taxes. A commercial invoice (in addition to other information), must identify the buyer and seller, clearly indicate the date and terms of the sale, the quantity, weight and or volume of the shipment, the type of packaging, a complete description of the goods, the unit value and the total value of the goods, as well as insurance, shipping and other charges (where applicable).
Container operator order (CTO)	This is the hard copy document required for the removal of any container from a terminal, or for the delivery of any container to a terminal for export, or the release Electronic Data Interchange (“EDI”) message required for the removal of any container from a terminal, or the pre-announcement EDI message required for the delivery of any container to a terminal for export or the release of containers by use of the on-line web facility.
CUSRES	This is an abbreviation for a Customs Response. For exports by road, the main CUSRES that must be retained in the “Load and proceed to border” communication.
CN22/CN23	The equivalent of the SAD 500 and SAD 501 declarations for exports by post.



Number	Purpose
Freight Transit Order (FTO)	This is a form of inland bill of lading required by Spoornet.
Rail Consignment Note	This document identifies the goods in a shipment to be transported by railroad and certifies that these goods have arrived at the railroad in an undamaged condition. The company responsible for the transport of the goods to the railway carrier delivers the rail consignment note. A combined rail consignment note is a consignment note where cargo of various exporters is combined in a single shipment.
Release Notification	This is the electronic notification issued by Customs and Excise to advise the exporter that their goods have been released for export. In practice this is commonly known as the EDI Release Notification. This process follows the declaration process by the exporter on the SAD 500 & SAD 501 declarations.
Road Freight Manifest (RFM)	This is an electronic report of all the cargo carried on board a truck as compiled by the applicable road haulier. The RFM must be electronically submitted through SARS' Automated Cargo Management System (ACC).

3. THE EXPORT INCENTIVE SCHEME

3.1 Introduction

Regulation R.316 deals with the processes and procedures that a South African supplier of moveable goods must follow when goods are supplied in terms of an indirect export.

Essentially the South African supplier has two options; the goods may either be supplied at the standard or zero-rate of VAT.

3.2 What constitutes indirect exports?

Indirect exports occur where a local supplier of goods sells goods to a qualifying purchaser and the qualifying purchaser takes possession of the goods in South Africa. The qualifying purchaser then exports the goods.

From an outsider-looking-in's perspective it would appear to be a local sale.

No wonder SARS want to make 100% sure that the goods are exported if the goods are supplied at the zero-rate, or the qualifying purchaser claims the VAT back from the VAT Refund Administrator ("VRA").

3.3 The composition of the regulation

The regulation consists of three parts:

Part 1 Deals with refunds through the VRA



- Part 2 Section A of Part 2 deals with zero-rated indirect exports through designated harbours and airports;
Section B of Part 2 deals with zero-rated indirect exports by road or rail via an agent; and
Part 3 Deals with documentation retention requirements.

4. KEY DEFINITIONS

4.1 Introduction

It is important to understand the context, content and application of the words and terms specifically defined in the regulation.

The general rule is that where a defined term or word is used in legislation, the meaning attributed to the term (its definition) should be applied. The regulation constitutes law as part of VAT and is accordingly subject to this rule.

One may only deviate from the above rule where the context in which the word is used clearly indicates that a different meaning should be attributed to such word or term.

4.2 Agent

The concept of an agent only applies to exports by road or rail.

An agent for the purposes of indirect exports is the person appointed by a qualifying purchaser¹ to facilitate the export if the export is by road or rail. The agent must comply with all of the following requirements:

- The agent must be a registered VAT vendor;
- The agent must be located in South Africa;
- The agent must be the nominated agent of a qualifying purchaser;
- The agent must be registered with the Customs & Excise authorities;
- The agent must be appointed by a qualifying purchaser to collect, consolidate and deliver moveable goods to such qualifying purchaser at an address in an export country; and
- The agent must be a licensed remover of goods in bond as contemplated in the Customs & Excise Act.

4.3 Cartage contractor

A cartage contractor is the person that physically transports the goods. In commercial terms it is sometimes referred to as the carrier. For the purposes of indirect exports, it is defined as:

- (i) Cartage contractor for the purposes of exports by sea or air
 - A person whose activities include the transportation of goods
 - It includes couriers and freight forwarders
- (ii) Cartage contractor for the purposes of exports by road or rail

¹ See definition of qualifying purchaser in R.316



- A person whose activities include the transportation of goods
- It includes couriers and freight forwarders
- The cartage contractor must be a licenced remover of goods in bond as contemplated in the Customs & Excise Act.
- The cartage contractor need not be a registered VAT vendor.

4.4 Designated commercial ports

Designated commercial ports are points of exit from South Africa through which qualifying purchasers must export goods (or arrange that goods are exported) to qualify for a refund of VAT by the VRA or for the supply to be supplied at the rate of zero percent under certain circumstances.

The qualifying exit points are:

4.4.1 Border posts

Beit Bridge, Caledonspoort, Fickburg Bridge, Golela, Groblers Bridge, Jeppes Reef, Kopfontein, Lebombo, Mahamba, Mananga Border Gate, Maseru Bridge, Nakop/Narogas, Nerston, Oshoek, Qacha's Nek, Ramatlabama, Skilpadshek, Van Rooyenshek and Vioolsdrift.

4.4.2 Railway stations

Germiston, Golela, Maseru Bridge, Mafikeng, Upington, & Johannesburg.

4.4.3 Harbours

Cape Town, Durban, East London, Port Elizabeth, Richards Bay, Mossel Bay, Saldanha & Port Ngqura

4.4.4 Airports

Lanseria, Bloemfontein, Gateway, Nelspruit, Mmabatho, Port Elizabeth, Upington, Cape Town (VRA present), King Shaka (VRA present), O.R. Tambo (VRA present), Mbombela, Kruger Mpumalanga & Pilansberg.

4.5 Flash title supplies

A flash title is a supply of moveable goods by a South African VAT vendor to a non-resident qualifying purchaser who acquires the goods from the South African vendor with the sole purpose of supplying such goods to another non-resident qualifying purchaser. Ownership in the goods only vests in the first qualifying purchaser for a very short period of time (normally just a second or two).

It is important to note that the qualifying purchaser may be registered as a VAT vendor in South Africa, as long as it retains its status as a non-resident.



For example, A, a South African resident VAT vendor supplies goods to VAT vendor B, a non-resident registered for VAT in South Africa. Vendor B in turn enters into an agreement with C to on-supply the goods to C, a non-resident, non-vendor. C in turn on-supplies the goods to D, a non-resident-non-vendor who in turn on-supplies the goods to E, a non-resident non-vendor, who takes physical possession of the goods and arranges for the physical export of the goods. All supplies are made on a false-title basis.

The supply by A to B may be zero-rated as B is a qualifying purchaser (the fact that B is registered as a vendor in South Africa is irrelevant – the only requirements are that B must be a non-resident).

The supply by B to C may also be zero-rated as C is a qualifying purchaser and B is a VAT vendor.

The supplies further down the supply chain may not be zero-rated but will probably not attract VAT as the persons are not vendors for VAT purposes.

4.6 Qualifying purchaser

Indirect exports may only be made at the zero-rate to qualifying purchasers and only qualifying purchasers may claim a refund of VAT through the VRA. The identification of a qualifying purchaser is therefore the point of departure when deciding on the VAT rate to apply to a supply.

The term qualifying purchaser includes:

- a) A foreign diplomat that is not VAT registered in South Africa;
- b) A foreign enterprise that is not VAT registered in South Africa (see discussion below);
- c) A non-resident of South Africa that is not VAT registered in South Africa;
- d) A tourist that is not VAT registered in South Africa;
- e) Certain international organisations formed for the purpose of promoting peace and security, human and people's rights and political and socio- economic development if it is established in an export country and does not conduct any activity in South Africa;
- f) Organisations similar to South African associations not for gain or welfare organisations. The organisation must be registered as such in an export country and must not conduct any activity in South Africa; and
- g) A non-resident who acquires goods from a vendor in South Africa with the sole purpose of selling the goods to another person who is also not a resident of South Africa. This category of qualifying purchasers does not apply to exports by road and rail. This category of qualifying purchaser may be registered as a VAT vendor in South Africa.

4.7 Foreign enterprise

A foreign enterprise is a category of qualifying purchasers (see below). The majority of zero-rated indirect exports are made to foreign enterprises. It is therefore necessary to look more closely at this category of qualifying purchasers.



- (i) Foreign enterprises where the goods will be exported through designated harbours or airports
In the case of goods being exported through designated harbours or airports, a foreign enterprise is defined as an enterprise or business which is carried on continuously or regularly by any person (including a South African passport holders) in an export country and in the course or furtherance of which goods or services are supplied to any other person for a consideration.

Essentially this means businesses operated in export countries.

- (ii) Foreign enterprises where the goods are exported by road or rail. Where the goods are exported by road or rail, all the above requirements must be complied with, as well as an additional requirement that the foreign enterprise must be registered as an exporter with Customs and Excise in South Africa.

4.8 Warehouse

A warehouse is a facility that must be maintained by an agent². This definition therefore only applies to the export of goods by road or rail.

The warehouse is the premises where goods must be stored by the agent while being consolidated prior to being exported by road and rail.

The warehouse does not need to be a bonded facility registered with Customs & Excise.

5. PART A OF THE REGULATION: REFUNDS VIA THE VRA

5.1 Introduction

Part A of the regulation applies in circumstances where a South African vendor supplies goods to a qualifying purchaser at the standard rate. The onus is on the qualifying purchaser to claim the VAT back via the VRA once the goods have been exported.

There are two scenarios in terms of which the goods can be exported. The qualifying purchaser can either take the goods with him/her when exiting South Africa. Alternatively, the qualifying purchaser can arrange that the goods be exported to him/her.

As the onus to reclaim the VAT is on the qualifying purchaser, the supplying vendor takes no risk under this option.

5.1.1 The supplying vendor's responsibilities

The vendor must:

- Charge VAT on the sale at the standard rate and account for the output tax in the normal way;
- Issue the purchaser with a standard rated tax invoice; and

² See definition of agent in R.316



- Advise the qualifying purchaser of its entitlement to a refund of VAT from the VRA.

5.2 The qualifying purchaser's responsibilities

The qualifying purchaser must ensure that:

- He exports the goods through a designated commercial port³ within 90 days from the date of the tax invoice;
- That he presents himself to the VRA or Customs official (in the absence of the VRA) together with the relevant goods and original tax invoice, unless he is using an agent;
- That he signs the VAT 255 form that will be completed by the VRA. This form summarises the tax invoice details. The purchaser must sign the form, confirming the correctness of the details.

No refund will be made unless the VAT inclusive total of the goods exported at any one time by the qualifying purchaser exceeds R250. If not, don't waste your time!

5.3 The cartage contractor's responsibilities (where applicable)

The qualifying purchaser's cartage contractor may export the goods. The cartage contractor must ensure that:

- The goods are exported within 90 days from the date of the tax invoice;
- That the goods are exported via one of the designated commercial ports;
- That the goods are delivered at the address in an export country;
- That a tax invoice/invoice is issued to the qualifying purchaser for the transport charges;
- He obtains and retains the customs documentation; and
- He provides the qualifying purchaser with the above documents or certified copies of the documents.

5.4 Documentation requirements

- The following documents must be obtained where goods are exported by road, rail, air or sea:
- The original tax invoice (or a certified copy under certain circumstances).
- A copy of the qualifying purchaser's passport.
- A copy of the trading license or other document where the business is conducted in an export country.
- A letter of authorisation authorising the person to represent the qualifying purchaser.
- A copy of the authorised person's passport.
- Where the qualifying purchaser is a departing diplomat, a copy of the diplomat's passport and a letter from the diplomatic or consular mission stating that he/she is departing from South Africa permanently.
- In the case of a tourist, proof of permanent residence in an export country as well as proof the person resides in an export country.

³ See definition of designated commercial ports in R.316



- A copy of the cartage contractor's invoice/tax invoice.
- Proof of payment for supplies of goods > R10 000.
- In the case of registrable goods, proof of registration of the goods in the export country.
- The export documentation prescribed in the Customs & Excise Act, primarily the SAD 500 declaration.
- In respect of a person not required to be registered in terms of the Customs & Excise Act, proof that the goods have been imported into the export country.

6. PART 2 OF THE REGULATION – OPTIONAL ZERO-RATING OF INDIRECT EXPORTS

6.1 Introduction

There are two scenarios under which a vendor may opt to zero-rate exports to qualifying purchasers where control of the goods is relinquished in South Africa by the vendor. The Regulation distinguishes between goods exported:

- By air and sea; and
- Exported by road and rail.

The regulation makes no provision for exports by post.

6.2 Section A of Part 2 of the Regulation Exports by Air or Sea

6.2.1 Transactions that the regulation applies to

The following categories of transactions qualify to be supplied at the zero-rate under Part 2 – Section A:

- (i) Moveable goods delivered to any of the harbours or airports classified as designated commercial ports⁴ from where the goods are to be exported by the qualifying purchaser.

The cartage contractor used to deliver the goods to the harbour or airport may be appointed by any party; often not the supplying vendor.
- (ii) Moveable goods exported by means of a pipeline or electrical transmission line (not dealt with in this guide).
- (iii) Goods supplied to a qualifying purchaser on a flash-title basis⁵. For a more detailed discussion of this category of transactions, kindly refer to the discussion on the definition of flash title supplies.
- (iv) Goods waiting to be exported under customs control (including sales to VAT registered vendors)⁶.

⁴ See definition of designated commercial ports in R.316

⁵ See definition of flash title supply in R.316

⁶ See comments of new definition of exported in new Customs legislation



- (v) Goods subject to further processing, repair, improvement, manufacture, assembly or alteration by another vendor who will ensure that the goods are delivered to a designated harbour or airport for export to the qualifying purchaser. This category of supply is discussed in more detail below.

6.2.2 Goods subject to further processes before exportation

This category of supply relates to moveable goods supplied by the vendor to a qualifying purchaser. The moveable goods:

- (i) Must be subject to a process of repair, improvement, manufacture, assembly or alteration by a vendor other than the vendor who supplied the goods in South Africa before it is finally exported to the foreign purchaser;
- (ii) The vendor must ensure that the moveable goods are delivered to the premises of the vendor responsible for further processing, repair, improvement, manufacture, assembly or alteration of the goods; and
- (iii) The vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of the goods must ensure that the goods are subsequently delivered to any of the harbours or airports in the definition of designated commercial ports.

Special documentary retention requirements apply to this category of supply (kindly refer to discussion in this regard under documentary requirements).

This category of transactions must not be confused with the rules applicable to direct exports. In the case of direct exports, the goods must be returned to the supplying vendor who must export the goods (or arrange that the goods be exported).

6.2.3 Responsibilities of the respective parties

Goods delivered to a designated harbour or airport (i.e. goods not subject to further processing, etc.)

The vendor must ensure that:

- He obtains the necessary proof that the goods have been delivered to any one of the designated commercial ports⁷.
- He obtains and retains the required supporting documentation for a period of 5 years.
- He complies with the time frames for the export of the goods and obtaining the supporting documentation.
- The zero-rating is not applied where second hand goods have been supplied and the supplier (or a connected person in relation to the supplier) has previously claimed a notional input tax credit on the acquisition of the goods.

⁷ For details on the specific documents that must be obtained, kindly refer to the Annexures at the end of the guide
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6.2.4 Goods subject to further processing

The vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of the goods must:

- After completion of the process, ensure that the moveable goods are delivered to any of the designated commercial harbours or airports;
- Obtain and retain the export documentation prescribed under the Customs & Excise Act;
- Comply with the time frames for exporting the goods and obtaining the documentary proof; and
- Provide the supplying vendor (the person that contracted with the qualifying person) with a statement within 21 days from the date that the moveable goods were exported, or were required to be exported, containing the following details:
 - The invoice number and the date of issue of the tax invoice by the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration to the qualifying purchaser for the services rendered, or the contract for the services rendered entered into by the vendor supplying the services and the qualifying purchaser;
 - Confirmation that the moveable goods supplied by the vendor and delivered to the qualifying purchaser have been used in the further processing, repair, improvement, manufacture, assembly or alteration of the goods; and
 - Details of the export documentation prescribed under the Customs & Excise Act.

6.2.5 Documentation that must be retained

The following documents must be retained where goods are supplied at the zero- rate. Also refer to the attached Annexures that sets out the detailed documentary retention requirements.

- A copy of the zero-rated tax invoice;
- A copy of the qualifying purchaser's or qualifying purchaser's representative's passport reflecting the name, passport number and country of residence. Where the qualifying purchaser or its representative was in South Africa at the time of the supply, date of entry into and exit from South Africa;
- Trading licence or other equivalent document proving that the business is conducted in an export country;
- Letter of authorisation where a representative represents the foreign enterprise;
- The qualifying purchaser's order or the contract between the vendor and the qualifying purchaser;
- Proof of payment, compliant with the South African Reserve Bank requirements;
- Proof of delivery of the goods to a designated harbour or airport;
- The export documentation prescribed in the Customs & Excise Act;
- Where applicable, proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration; and
- A statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration.



6.2.6 Time frames – when must goods be exported?

6.2.6.1 General rule

The goods must be exported within 90 days from the earlier of the time that an invoice is issued, or the time any payment of consideration is received by the vendor.

6.2.6.2 Connected party rule

Where the vendor and the qualifying purchaser are connected persons, the connected person rules determine the commencement of the 90-day rule (essentially the time that the goods are removed from the vendor's premises).

6.2.6.3 Special rules

6.2.6.3.1 Advance payments

Where an advance payment is required and made, the goods must be exported within 30 days from the date that the goods must be exported based on the contract between the parties.

6.2.6.4 Supplies of precious metals

The precious metals must be exported within 30 days from the date of the export release as per the Release Instruction (mining industry specific processes).

6.2.6.5 Goods subject to beneficiation processes

Where goods are subject to further processes of repair, improvement, erection, manufacture, assembly or alteration, the goods must be exported within 90 days from the completion of the process.

6.2.6.6 Taxidermists

The goods must be exported within 7 months from the earlier of the time an invoice is issued or the time any payment of consideration is received by the vendor.

6.2.6.7 Tank containers

The supply of manufactured tank containers to be used for the carriage of bulk liquid, powder or gases on a foreign-going ship, must be exported within 6 months from the date of completion of the manufacturing process.

6.2.7 May SARS extend the export period?

The Commissioner for SARS may extend the period within which the goods must be exported under the following circumstances:



- If the delay resulted from circumstances beyond the control of the vendor. This only includes:
 - A natural or human-made disaster;
 - A civil disturbance or disruption in services; or
 - A serious illness or accident concerning the qualifying purchaser or the person duly authorized to represent the qualifying purchaser; or
- if the delay resulted from exceptional commercial delays or difficulties. This includes:
 - A qualifying purchaser being unable to secure transportation for the export of the goods other as a result of financial difficulties;
 - Where the terms of an order or contract are altered by the recipient; or
 - Specific requirements are imposed by the export country or in respect of specific types of goods.

6.2.8 How does the extended period work in practice?

- A vendor must apply to the Commissioner for SARS to extend the period before the due date for the export of the goods arrives.
- The application must include proof that the delay was caused by circumstances beyond the vendors control or due to exceptional commercial delays or difficulties.
- The application can be submitted by email (VATRulings@sars.gov.za) or faxed to 086 540 9390.
- Where the above deadlines are not met, the qualifying purchaser may submit an application to the Commissioner for SARS within 30 days from the date that the vendor should have made the application. The application can be submitted by email (VATRulings@sars.gov.za) or faxed to 086 540 9390.

6.2.9 Time periods for obtaining documentation

6.2.9.1 General rule

The supporting documentation must be obtained within 90 days from the date that the goods should have been exported⁸.

6.2.9.2 May the periods within which the documentation must be held be extended?

The Commissioner for SARS may extend the period within which the goods must be exported if the delay resulted from circumstances beyond the control of the vendor. This is limited to:

- A natural or human-made disaster;
- A civil disturbance or disruption in services; or
- A serious illness or accident concerning the qualifying purchaser or the person duly authorised to represent the qualifying purchaser.

6.2.9.3 How do I apply for extension in practice?

⁸ See comments above re the time frames within which goods should be exported
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- A vendor must apply to the Commissioner for SARS to extend the period before the due date for the retention of the documents.
- The application must include proof that the delay was caused by circumstances beyond the vendor's control.
- The application can be submitted by email (VATRulings@sars.gov.za) or faxed to 086 540 9390.
- The application must indicate which circumstances beyond the vendor's control resulted in the delay.

Are there special rules governing proof of payment? The timeframes for obtaining proof of payment if it exceeds the standard period allowed are set out below. Under these circumstances no specific approval is required from SARS.

- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after 90 days but within 6 months, provided that the prove is received within the 6-month period.
- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after a period of 6 months but within a period of 12 months, on the condition that exchange control approval has been obtained and that the prove is received within the 12-month period.
- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after a period of 12 months, on the condition that Reserve Bank approval has been obtained;
- A written contract exists for retention moneys only payable after 5 years;
- The delay is due to restrictions imposed by foreign jurisdiction exchange control authorities;
- Where Reserve Bank approval has been obtained not to repatriate foreign currency to South Africa;
- Where the time of export (as envisaged in the Customs and Excise Act) has occurred but the moveable goods have not yet been removed from South Africa. This exception is limited to a period of six months from the time of export (essentially the time that the goods are put under customs control at the harbour or airport);
- Where the vendor has written off the consideration as irrecoverable (Reserve Bank approval is normally required for foreign debt write off).

6.2.10 What are the consequences of non-compliance?

- If a vendor fails to obtain the documentation in time, he must account for output tax by applying the tax fraction to the consideration received.
- The output tax must be declared in Block 12 of the VAT return.
- The output tax accounted for in Block 12 of the VAT return may be reversed if they supporting documentation is received within a period of five years from the end of the tax period during which the original tax invoice in respect of that supply should have been issued (within 21 days from the date of the supply). The adjustment may only be made where the vendor can prove to the Commissioner for SARS that:
 - The vendor has made the taxable supply for a consideration in money;
 - The vendor has furnished a return in respect of the tax period for which the output tax was payable; and
 - The vendor has properly (in the correct tax period) accounted for the output tax.



6.3 Part 2 Section B of the Regulation Indirect Exports by Road or Rail

These are new rules applicable from 3 May 2014. It allows limited circumstances under which goods may be supplied at the zero-rate when such goods are exported by road or rail.

The compliance requirements are very specific and need to be adhered to strictly.

6.3.1 To which transactions does it apply?

The rules apply to:

- Goods supplied to a qualifying purchaser where such goods are to be exported from South Africa by the qualifying purchaser's agent; and
- The supply and exportation of specific lubricants by the manufacturer thereof in the oil and gas industry (not dealt with in this guide).

In the case of exports by road or rail, an agent⁹ as defined must facilitate the actual export process. Where an agent is not involved, goods cannot be exported by road or rail at the zero-rate.

6.3.2 Responsibilities of the parties involved

6.3.2.1 The supplier's responsibilities

If the zero-rating option is taken, the vendor must ensure that:

- Consign or deliver the moveable goods to the agent's premises (the cartage contractor can be appointed by any party);
- Ensure that the moveable goods are delivered to the agent's premises;
- Obtain confirmation of the appointment of an agent by the qualifying purchaser;
- Obtain confirmation that the qualifying purchaser's agent is a registered customs client;
- Issue a tax invoice to the qualifying purchaser or its agent for the goods supplied;
- Receive payment in respect of the supply of goods from the qualifying purchaser;
- Obtain and retain:
 - Proof of delivery of the moveable goods to the agent;
 - Confirmation of proof of export from the agent within the required time period; and
 - A statement from the agent containing an inventory reconciliation of all the moveable goods received from the vendor and exported by the agent or a cartage contractor engaged by either the qualifying purchaser or its agent to the qualifying purchaser;
- Ensure that the moveable goods are exported within 90 days from the earlier of the time an invoice is issued by the vendor or the time any payment of consideration is received by the vendor; and
- Obtain the required documentation within the prescribed period.

6.3.2.2 The agent's responsibilities

The agent must:

⁹ Notes on when goods must be exported



- Conclude an agreement with the qualifying purchaser for:
 - Being the SA representative for customs purposes; and
 - Acting as its agent for supplies made to the qualifying purchaser by vendors in terms of Part 2 Section B of the Regulation.
- Take receipt of the goods and issue a goods received note to the vendor;
- Receive a tax invoice or a certified copy of the tax invoice from the vendor;
- Declare the goods for export on behalf of the qualifying purchaser prior to removal from agent's the warehouse;
- Obtain and retain:
 - The "proceed to port" notice in respect of the goods to be exported;
 - The "proof of export"; and
 - Either:
 - The proof of import into the export country; or
 - Proof of delivery of the moveable goods to the qualifying purchaser or the qualifying purchaser's agent in the export country;
- Provide a statement to the vendor containing the details regarding the proof of export;
- Maintain proper inventory control and reconciliation of goods received and exported per vendor;
- Provide an inventory reconciliation to the vendor within 21 days from the date that the moveable goods were exported required to be exported;
- Export the goods from South Africa within a period of 90 days from the earlier of the time an invoice is issued by the vendor or the time that any payment of consideration is received by the vendor.

6.3.2.3 The cartage contractor's responsibilities

The cartage contractor (which may be the agent) must be contractually bound to:

- In terms of the movement of the goods between the vendor's premises and the agent's warehouse:
 - Deliver the goods to the agent's warehouse;
 - Be licensed as a remover of goods in bond; and
 - Obtain and retain proof of delivery of the moveable goods to the warehouse;
- As far as the exportation of the goods is concerned:
 - Deliver the moveable goods to the qualifying purchaser via one of the designated border;
 - Be licensed as a remover of goods in bond;
 - Obtain proof of export from South Africa to the export country; and
 - Either:
 - Obtain proof of import of the goods into the export country; or
 - Proof of delivery of the moveable goods to the qualifying purchaser

6.3.2.4 The qualifying purchaser's responsibilities

The qualifying purchaser must:

- Be registered as an exporter in terms of the Customs & Excise Act; and
- Make payment to the South African vendor for the goods supplied.



6.3.3 Time frames – When must goods be exported?

6.3.3.1 General rule

The goods must be exported within 90 days from the earlier of the time that an invoice is issued, or the time any payment of consideration is received by the vendor.

6.3.3.2 Connected party rules

Where the vendor and the qualifying purchaser are connected persons, the connected person rules determine the commencement of the 90-day rule (essentially the time that the goods are removed from the vendor's premises).

6.3.3.3 Special rules

6.3.3.3.1 Where an advance payment is required and made

The goods must be exported within 30 days from the date that the goods must be exported based on the contract between the parties.

Goods subject to further processes of repair, improvement, erection, manufacture, assembly or alteration

The goods must be exported within 90 days from the completion of the process.

6.3.3.4 Taxidermists

The goods must be exported within 7 months from the earlier of the time an invoice is issued or the time any payment of consideration is received by the vendor.

The supply of tank containers to be used for the carriage of bulk liquid, powder or gases on a foreign-going ship

The goods must be exported within 6 months from the date of completion.

6.3.4 May the periods to export the goods be extended?

The Commissioner for SARS may extend the period within which the goods must be exported if the delay resulted from circumstances beyond the control of the vendor. Only the following circumstances will be considered:

- A natural or human-made disaster;
- A civil disturbance or disruption in services;
- A serious illness or accident concerning the qualifying purchaser or the person duly authorized to represent the qualifying purchaser; or
- The delay resulted from exceptional commercial delays or difficulties. This includes:



- A qualifying purchaser being unable to secure transportation for the export of the goods other as a result of financial difficulties;
- Where the terms of an order or contract are altered by the recipient; or
- Specific requirements are imposed by the export country or a specific type of good.

6.3.4.1 How does the extended period work in practice?

- A vendor must apply to the Commissioner for SARS to extend the period before the due date for the export of the goods arrives.
- The application must include proof that the delay was caused by circumstances beyond the vendors control or due to exceptional commercial delays or difficulties¹⁰. The application can be submitted by email (VATRulings@sars.gov.za) or faxed to 086 540 9390.
- Where the above deadlines are not met, the qualifying purchaser may submit an application to the Commissioner for SARS within 30 days from the date that the vendor should have made the application. The application can be submitted by email (VATRulings@sars.gov.za) or faxed to 086 540 9390.

6.3.5 Timelines for documentation retention

6.3.5.1 General rule

The documentation must be held within 90 days from the date that the goods should have been exported¹¹.

6.3.5.1.1 May the periods within which the documentation must be held be extended?

The Commissioner for SARS may extend the period within which the documentary proof must be obtained if the delay resulted from circumstances beyond the control of the vendor. This only includes:

- A natural or human-made disaster;
- A civil disturbance or disruption in services; or
- A serious illness or accident concerning the qualifying purchaser or the person duly authorised to represent the qualifying purchaser.

6.3.5.2 How does the extended period work in practice?

- A vendor must apply to the Commissioner for SARS to extend the period before the due date for the retention of the documents.
- The application must include proof that the delay was caused by circumstances beyond the vendor's control.
- The application can be submitted by email (VATRulings@sars.gov.za) or faxed to 086 540 9390.
- The application must indicate which circumstances beyond the vendor's control resulted in the delay.

¹⁰ See definition of circumstances beyond the vendor's control and exceptional commercial difficulties or delays.

¹¹ See notes on when goods must be exported



6.3.5.3 Are there special rules governing proof of payment?

The timeframes for obtaining proof of payment if it exceeds the standard period allowed are set out below. Under these circumstances no specific approval is required from SARS.

- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after 90 days but within 6 months, provided that the proof is received within the 6-month period.
- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after a period of 6 months but within a period of 12 months, on the condition that exchange control approval has been obtained and that the proof is received within the 12-month period.
- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after a period of 12 months, on the condition that Reserve Bank approval has been obtained;
- A written contract exists for retention moneys only payable after 5 years;
- The delay is due to restrictions imposed by foreign jurisdiction exchange control authorities;
- Where Reserve Bank approval has been obtained not to repatriate foreign currency to South Africa;
- Where the time of export (as envisaged in the Customs and Excise Act) has occurred but the moveable goods have not yet been removed from South Africa. This exception is limited to a period of six months from the time of export (essentially the time that the goods are put under customs control at the harbour or airport);
- Where the vendor has written off the consideration as irrecoverable (Reserve Bank approval is normally required for foreign debt write off).

6.3.6 What are the consequences of non-compliance?

- If a vendor fails to obtain the documentation in time, he must account for output tax by applying the tax fraction to the consideration received.
- The output tax must be declared in Block 12 of the VAT return.
- The output tax accounted for in Block 12 of the VAT return may be reversed if the supporting documentation is received within a period of five years from the end of the tax period during which the original tax invoice in respect of that supply should have been issued (within 21 days from the date of the supply). The adjustment may only be made where the vendor can prove to the Commissioner for SARS that:
 - The vendor has made the taxable supply for a consideration in money;
 - The vendor has furnished a return in respect of the tax period for which the output tax was payable; and
 - The vendor has properly (in the correct tax period) accounted for the output tax.

7. DIRECT EXPORTS – INTERPRETATION NOTE 30 (ISSUE 3) INTRODUCTION

Interpretation Note 30 (Issue 3) ("IN30") deals with the documentation retention requirements where goods are exported in terms of a direct export.



A direct export occurs where the supplying vendor either physically delivers the goods at an address in an export country or arranges that the goods are delivered to such address by the supplying vendor's cartage contractor.

The rules governing direct exports are more straightforward than those dealing with indirect exports. The most critical issue is to correctly classify an export as either direct or indirect.

This part of the guide deals with the compliance requirements for direct exports.

7.1 Key definitions

The interpretation note is not legislation. The definitions in the interpretation note may accordingly be regarded as being of lesser weight. This approach would however be a mistake and may lead to costly mistakes. We recommend that the definitions be treated as having legal status.

7.1.1 Consigned or delivered

To supply goods at the zero rate, a vendor must consign or deliver such goods to an address in an export country.

For the purposes of IN30, consigned means the delivery of moveable goods by a cartage contractor contracted by the vendor to deliver the moveable goods on the vendor's behalf to the recipient at an address in an export country. The cartage contractor must be contractually liable to the vendor to deliver the goods and must invoice the vendor for the full cost of the transport.

Delivered means the physical delivery by the vendor to the recipient at an address in an export country.

7.1.2 Cartage contractor

A cartage contractor is a person whose activities include the transportation of goods and includes couriers and freight forwarders.

It is important to note that it is not a requirement for the cartage contractor to be registered as a VAT vendor in South Africa.

7.1.3 Customs documentation

Customs documentation is defined as the export and acquittal documentation prescribed under the current Customs & Excise Act, as set out in the following publications:

- The Customs & Border Management – External Policy SC-EX-01-03 Exports
- The Customs and Border Management – External Policy Number SC-TR-01-02
- The Acquittal of Customs Declarations read with the Customs and Border Management – Annexure Number SC-TR-01-03-A06 Acquittal Document Requirements



The various documentary requirements could be quite confusing. For more information kindly refer to the discussion on the various export documents in the introduction as well as the specific documentary requirements per category of export in the attached Annexures.

7.1.4 Designated commercial ports

Kindly refer to the definition for indirect exports.

7.1.5 Exceptional commercial delays or difficulties

This definition applies where a vendor is not capable to export goods within the prescribed periods allowed for export. It includes the following circumstance only:

- Where a vendor cannot secure transport for the export of goods for a reason other than financial difficulties;
- Where the terms of an order or contract are altered by the recipient; or
- Where an export country imposes specific requirements for the importation of such goods into the country (for example registerable goods).

7.1.6 Export depot

An export depot is any premises of a cartage contractor. It is not necessarily a bonded facility, but it may be.

7.1.7 Export depot

An export depot is any premises of a cartage contractor. It is not necessarily a bonded facility, but it may be.

7.1.8 Flash title

Kindly refer to the definition for indirect exports.

7.1.9 Time of export

Time of export is currently defined as in the case of transport by air and sea, the time as prescribed in the Customs & Excise Act. This is essentially the time that the goods are put under the control of the Customs and Excise authorities, not the time that the goods physically leave South Africa.

In terms of the new proposed legislation, the new time of export will be the time that the goods physically leave South Africa. This may shorten the time that an exporter has to export zero-rated goods.

7.1.10 Time frames – When must goods be exported

7.1.10.1 General rule



The goods must be exported within 90 days from the earlier of the time that an invoice (any document notifying an obligation to make a payment) is issued, or the time any payment of consideration is received by the vendor.

7.1.10.2 Connected person rules

Where the vendor and the qualifying purchaser are connected persons, the connected person rules determine the commencement of the 90-day rule (essentially the time that the goods are removed from the vendor's premises).

7.1.10.3 Special rules

Where an advance payment is required and made

The goods must be exported within 30 days from the date that the goods must be exported based on the contract between the parties.

7.1.10.4 Goods subject to further processes of repair, improvement, erection, manufacture, assembly or alteration

The goods must be exported within 90 days from the completion of the process.

7.1.10.5 Taxidermist related services

The goods must be exported within 7 months from the earlier of the time an invoice is issued or the time any payment of consideration is received by the vendor.

7.1.10.6 The supply of tank containers to be used for the carriage of bulk liquid, powder or gases on a foreign-going ship

The goods must be exported within 6 months from the date of completion.

7.1.11 May the periods to export the goods be extended?

The Commissioner for SARS may extend the period within which the goods must be exported if the delay resulted from circumstances beyond the control of the vendor. This includes exclusively:

- Exceptional commercial delays or difficulties that prevent the vendor from exporting the moveable goods within the prescribed period;
- A natural or human-made disaster;
- A civil disturbance or disruption in services;
- A serious illness or accident concerning the qualifying purchaser or the person duly authorized to represent the qualifying purchaser; or
- If the delay resulted from exceptional commercial delays or difficulties. This includes:



- A qualifying purchaser being unable to secure transportation for the export of the goods other as a result of financial difficulties;
- Where the terms of an order or contract are altered by the recipient;
- or
- Specific requirements are imposed by the export country or a specific type of good.

7.1.12 How does the extended period work in practice?

- A vendor must apply to the Commissioner for SARS to extend the period before the due date for the export of the goods arrives.
- The application must include proof that the delay was caused by circumstances beyond the vendors control or due to exceptional commercial delays or difficulties.
- The application can be submitted by email (VATRulings@sars.gov.za) or faxed to 086 540 9390.

7.1.13 What are the consequences of non-compliance?

- If a vendor fails to export the goods within the above time frames, he / she must account for output tax by applying the tax fraction to the consideration received.
- The output tax must be declared in Block 12 of the VAT return.
- The recipient of the supply must then claim a refund through the VRA.

7.1.14 Time periods for obtaining documentation

7.1.14.1 General rule

The documentation must be held within 90 days from the date that the goods should have been exported.

7.1.14.2 May the periods within which the documentation must be held be extended?

No provision is made for the extension of the time frames, except with regards to the time of obtaining the proof of payment.

7.1.14.3 Are there special rules governing proof of payment?

The timeframes for obtaining proof of payment if it exceeds the standard period allowed are set out below. Under these circumstances no specific approval is required from SARS.

- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after 90 days but within 6 months, provided that the proof is received within the 6-month period.
- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after a period of 6 months but within a period of 12 months, on the condition that exchange control approval has been obtained and that the proof is received within the 12-month period.
- Where a written contract exists between the vendor and the qualifying purchaser to settle the debt after a period of 12 months, on the condition that Reserve Bank approval has been obtained;



- A written contract exists for retention moneys only payable after 5 years;
- The delay is due to restrictions imposed by foreign jurisdiction exchange control authorities;
- Where Reserve Bank approval has been obtained not to repatriate foreign currency to South Africa;
- Where the time of export (as envisaged in the Customs and Excise Act) has occurred but the moveable goods have not yet been removed from South Africa. This exception is limited to a period of six months from the time of export (essentially the time that the goods are put under customs control at the harbour of airport);
- Where the vendor has written off the consideration as irrecoverable (Reserve Bank approval is normally required for foreign debt write off).

7.1.14.4 What are the consequences of non-compliance?

- If a vendor fails to obtain the documentation in time, he must account for output tax by applying the tax fraction to the consideration received.
- The output tax must be declared in Block 12 of the VAT return.
- The output tax accounted for in Block 12 of the VAT return may be reversed if the supporting documentation is received within a period of five years from the end of the tax period during which the original tax invoice in respect of that supply should have been issued (within 21 days from the date of the supply). The adjustment may only be made where the vendor can prove to the Commissioner for SARS that:
 - The vendor has made the taxable supply for a consideration in money;
 - The vendor has furnished a return in respect of the tax period for which the output tax was payable; and
 - The vendor has properly (in the correct tax period) accounted for the output tax.

7.1.15 Special categories of supplies

7.1.15.1 Second-hand moveable goods

Where second-hand goods are acquired from a non-vendor, the vendor acquiring the goods is normally entitled to a notional input tax credit (a tax credit as if VAT was charged by the supplier). If the vendor subsequently exports the goods, the supply may only be zero-rated to the extent that the sales price exceeds the original purchase price.

For example, a motor car dealer acquires a motor car for R100 000 from a person that is not a VAT vendor. The motor car dealer will be entitled to a notional input tax credit of R13 043,48 ($R100\,000 \times 15/115$). If the vendor subsequently sells the vehicle for R120 000 to a non-resident and exports the vehicle, VAT should be treated as follows:

Standard rated supply (excluding VAT)	R86 956,52
Value-Added Tax	13 043,48
Zero-rated consideration	20 000.00
TOTAL SALES PRICE	R120 000.00



7.1.15.2 Moveable goods exported from South Africa before an invoice is issued or payment is received for a supply

The only issue to consider under these circumstances is the time frames within which documentary proof must be obtained, as the time of supply (i.e. the earlier of invoicing or payment) will be triggered after the goods have been physically exported.

In this case the 90-day period within which to obtain the required documentary proof must be determined from the date of the actual time of supply (i.e. the earlier of the issuing of an invoice or the receipt of any part of the consideration). The actual date of the time of supply will therefore be after the Customs export documentation has been acquired.

7.1.15.3 Change in temporary export to a permanent export

This applies where goods are originally cleared as temporary exports with Customs. If the goods are not re-exported but sold while being in an export country, the following rules apply:

- A substitute bill of entry must be submitted to Customs for the change in the CPC;
- The 90-day period within which to obtain the supporting documentary proof commences on the date of the supply (i.e. the earlier of the issuing of an invoice or the receipt of any part of the consideration for the supply; and
- The recipient's order or the contract between the recipient and the vendor is not required.

7.1.15.4 Sale of moveable goods situated outside South Africa

This includes special arrangements, for example a sale on the high seas. IN30 simply confirms that the supply is subject to the zero-rate of VAT. The following rules apply to consignment stock situated in an export country:

- The 90-day period within which to obtain the supporting documentary proof commences on the date of the supply (i.e. the earlier of the issuing of an invoice or the receipt of any part of the consideration for the supply; and
- The recipient's order or the contract between the recipient and the vendor is not required.

7.1.15.5 Supplies subject to a process of improvement, manufacture, assembly or alteration

7.1.16 The special rules apply to the following categories of transactions

- The supply of moveable goods by a vendor to a recipient in an export country;
- The normal time of supply rules or the rules applicable to successive supplies must apply to such goods;
- The goods must be subject to a process or repair, improvement, manufacture, assembly or alteration by a third party in South Africa;
- The goods must be delivered to the third party's premises in South Africa for the purpose of such further processing, repair, improvement, manufacture, assembly or alteration; and



- The goods must be subsequently delivered back to the vendor by the third party who then consigns or delivers the moveable goods at or to an address in an export country.

7.1.16.1 The following special rules apply

- The 3rd party service provider must provide the vendor with a statement and the vendor must keep the statement containing the following details:
- The invoice number and the date of issue of the tax invoice issued by the 3rd party to the recipient for the services rendered or the contract for the services rendered entered into between the 3rd party and the recipient; and
- Confirmation that the moveable goods supplied by the vendor and exported to the recipient have been used in the further processing, repair, improvement, manufacture, assembly or alteration.
- The vendor must export the goods within 90 days from the date of the completion of the process by the 3rd party; and
- The 3rd party must issue the above declaration to the vendor within 21 days from the date that the goods have physically been exported or should have been exported.

This procedure must not be confused with the indirect export procedure where the person providing the beneficiation services delivers the goods to a designated harbour or airport.

7.1.17 Moveable goods supplied to a South African vendor where the goods are delivered to a customer of a South African vendor at an address in an export country

IN30 simply confirms that these arrangements qualify to be zero-rated.

Note that the rule only applies to supplies between two South African vendors. Where a South African vendor makes a supply of moveable goods to a non-vendor in South Africa who instructs the South African vendor to deliver the goods to the non-vendor's premises in an export country, the supply may not be zero-rated.

8. ANNEXURES 1- 55



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ANNEXURE 1

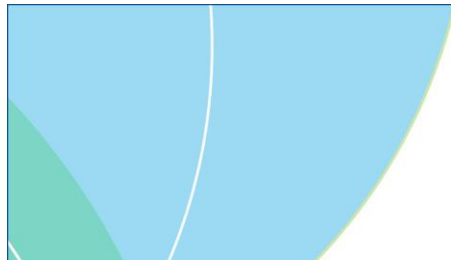
Documentary requirements - Customs Procedure Code H 60 00 – Exports by sea

Outright export of free circular goods (normal exports) Acquittal required – No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
The bill of lading <ul style="list-style-type: none"> An electronic bill of lading must reflecting the date on which the goods were shipped on board separately If manual bill of lading <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable". 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A delivery or receipt note stamped and signed by the agent or the shipping company as proof that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 2

Documentary requirements - Customs Procedure Code H 60 00 – Exports by air

Outright export of free circular goods (normal exports) Acquittal required – No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	☐	☐	☐
A copy of the commercial invoice	☐	☐	☐
The recipient's order or the contract between the recipient and the vendor	☐	☐	☐
Proof that the vendor paid for the transport	☐	☐	☐
A copy of the air freight transport document	☐	☐	☐
Proof of payment from the recipient	☐	☐	☐
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between the supplier and the recipient)	☐	☐	☐
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	☐	☐	☐
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	☐	☐	☐
The release notification	☐	☐	☐
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	☐	☐	☐
Trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	☐	☐	☐
Airway bills <ul style="list-style-type: none"> Electronic airway bills must reflect the date on which the goods were shipped on board separately If manual airway bills <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by the South African Airways If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	☐	☐	☐
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	☐	☐	☐
Export permits where applicable	☐	☐	☐
Certificates of origin where applicable	☐	☐	☐



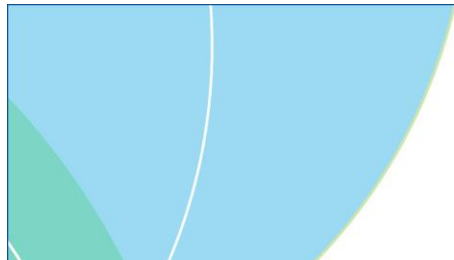
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ANNEXURE 3

Documentary requirements - Customs Procedure Code H 60 00 – Exports by road

Outright export of free circular goods (normal exports) Acquittal required – No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
The single road manifest (RFM)	0	0	0
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 4

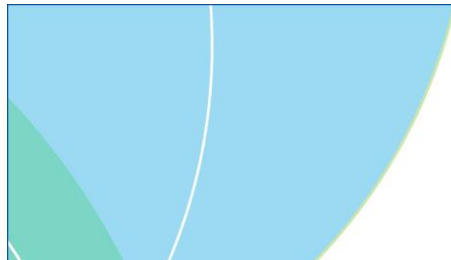
Documentary requirements - Customs Procedure Code H 60 00 – Exports by rail

Outright export of free circular goods (normal exports) Acquittal required – No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Customs declarations - Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 5

Documentary requirements - Customs Procedure Code H 60 00 – Exports by post

Outright export of free circular goods to the BLNS countries (normal exports to the BLNS countries) Acquittal required - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	☐	N/a	☐
The recipient's order or the contract between the recipient and the vendor	☐	N/a	☐
Proof that the vendor paid the postage	☐	N/a	☐
Proof of receipt of the goods by the postal service	☐	N/a	☐
Proof of payment from the recipient	☐	N/a	☐
Customs declarations - Copies of the CN22/CN23	☐	N/a	☐
Export permits where applicable	☐	N/a	☐
Certificates of origin where applicable	☐	N/a	☐



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ANNEXURE 6

Documentary requirements - Customs Procedure Code H 61 00 – Exports by sea

Outright export of free circular goods to the BLNS countries (normal exports to the BLNS countries)	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
The bill of lading <ul style="list-style-type: none"> An electronic bill of lading must reflecting the date on which the goods were shipped on board separately If manual bill of lading <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable". 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A delivery or receipt note stamped and signed by the agent or the shipping company as proof that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 7

Documentary requirements - Customs Procedure Code H 61 00 – Exports by air

Outright export of free circular goods to the BLNS countries (normal exports to the BLNS countries) Acquittal required - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bills must reflect the date on which the goods were shipped on board separately If manual airway bills <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by SAA If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 8

Documentary requirements - Customs Procedure Code H 61 00 – Exports by road

Outright export of free circular goods to the BLNS countries (normal exports to the BLNS countries) Acquittal required - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 9

Documentary requirements - Customs Procedure Code H 61 00 – Exports by rail

Outright export of free circular goods to the BLNS countries (normal exports to the BLNS countries) Acquittal required - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 10

Documentary requirements - Customs Procedure Code H 61 00 – Exports by post

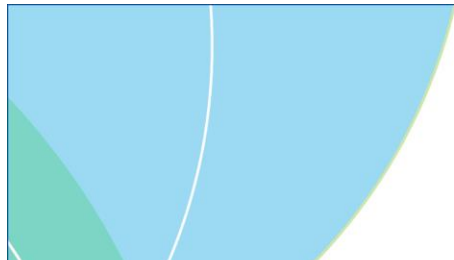
Outright export of free circular goods to the BLNS countries (normal exports to the BLNS countries) Acquittal required - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	☐	N/a	☐
The recipient's order or the contract between the recipient and the vendor	☐	N/a	☐
Proof that the vendor paid for the postage costs	☐	N/a	☐
Proof of receipt of the goods by the postal service	☐	N/a	☐
Proof of payment from the recipient	☐	N/a	☐
Copies of the CN22/CN23	☐	N/a	☐
Export permits where applicable	☐	N/a	☐
Certificates of origin where applicable	☐	N/a	☐



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Outright export of goods in the same condition as it was imported and for which a subsequent specific refund will be claimed in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must reflect the date on which the goods were shipped on board separately If manual bills of lading <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable" 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A delivery or receipt note stamped and signed by the agent or shipping company confirming that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 12

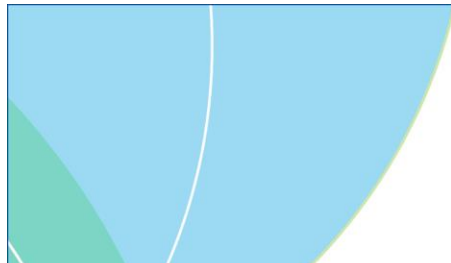
Documentary requirements - Customs Procedure Code H 61 11 – Exports by air

Outright export of goods in the same condition as it was imported and for which a subsequent specific refund will be claimed in terms of the 5 th Schedule to the Customs Tariff Acquittal required - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bills must separately reflect the date on which the goods were shipped on board If manual airway bills are used <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by SAA If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 13

Documentary requirements - Customs Procedure Code H 61 11 – Exports by road

Outright export of goods in the same condition as it was imported and for which a subsequent specific refund will be claimed in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



ANNEXURE 14

Documentary requirements - Customs Procedure Code H 61 11 – Exports by rail

Outright export of goods in the same condition as it was imported and for which a subsequent specific refund will be claimed in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator 	0	0	0
<i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>			
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501			
<i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 15

Documentary requirements - Customs Procedure Code H 61 11 – Exports by post

Outright export of goods in the same condition as it was imported and for which a subsequent specific refund will be claimed in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	☐	N/a	☐
The recipient's order or the contract between the recipient and the vendor	☐	N/a	☐
Proof that the vendor paid the postage costs	☐	N/a	☐
Proof of receipt of the goods by the postal service	☐	N/a	☐
Proof of payment from the recipient	☐	N/a	☐
Copies of the CN22/CN23	☐	N/a	☐
Export permits where applicable	☐	N/a	☐
Certificates of origin where applicable	☐	N/a	☐



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ANNEXURE 16

Documentary requirements - Customs Procedure Code H 63 11 – Exports by sea

Outright export of compensating products with a subsequent drawback in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport costs	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must reflect the date on which the goods were shipped on board separately If manual bills of lading are used; <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable". 	0	0	0
Copies of the SAD 500 & SAD 501 declarations signed by the vessel's master <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A delivery or receipt note stamped and signed by the agent or shipping company as prove that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 17

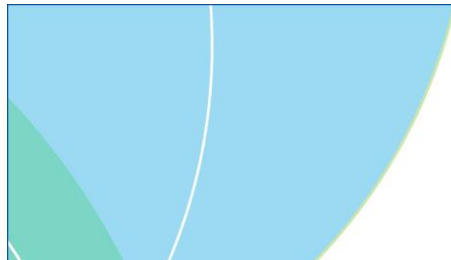
Documentary requirements - Customs Procedure Code H 63 11 00 – Exports by air

Outright export of compensating products with a subsequent drawback in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bills must separately reflect the date on which the goods were shipped on board If manual airway bills are used; <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by SAA If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: <i>"The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office."</i> 	0	0	0
Copies of the SAD 500 & SAD 501 declarations signed by the vessel's master <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 18

Documentary requirements - Customs Procedure Code H 63 11 – Exports by road

Outright export of compensating products with a subsequent drawback in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501			
<i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 19

Documentary requirements - Customs Procedure Code H 63 11 – Exports by rail

Outright export of compensating products with a subsequent drawback in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 20

Documentary requirements - Customs Procedure Code H 63 11 – Exports by post

Outright export of compensating products with a subsequent drawback in terms of the 5 th Schedule to the Customs Tariff	Direct Exports	Indirect Exports	Customs
Acquittal required - No			
A copy of the zero-rated tax invoice	☐	N/a	☐
The recipient's order or the contract between the recipient and the vendor	☐	N/a	☐
Proof that the vendor paid for the postage	☐	N/a	☐
Proof of receipt of the goods by the postal service	☐	N/a	☐
Proof of payment from the recipient	☐	N/a	☐
Copies of the CN22/CN23	☐	N/a	☐
Export permits where applicable	☐	N/a	☐
Certificates of origin where applicable	☐	N/a	☐



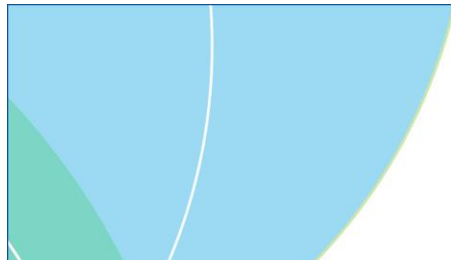
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ANNEXURE 21

Documentary requirements - Customs Procedure Code H 64 00 – Exports by sea

The outright export of goods in respect of which a subsequent refund and rebate will be claimed under the 6 th Schedule to the Customs Tariff (Excise, duties, fuel levy, road accident fund & the environment levy)	Direct Exports	Indirect Exports	Customs
Acquittal - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must separately reflect the date on which the goods were shipped on board If manual bills of lading are used: <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable" 	0	0	0
Copies of the SAD 500 & SAD 501 declarations signed by the vessel's master <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A delivery or receipt note stamped and signed by the agent or shipping company as proof of receipt of the goods by the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 22

Documentary requirements - Customs Procedure Code H 64 00 – Exports by air

The outright export of goods in respect of which a subsequent refund and rebate will be claimed under the 6 th Schedule to the Customs Tariff (Excise, duties, fuel levy, road accident fund & the environment levy)	Direct Exports	Indirect Exports	Customs
Acquittal - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport costs	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bills must separately reflect the date on which the goods were placed on board If manual airway bill are used: <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by the South Africa Airways If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 23

Documentary requirements - Customs Procedure Code H 64 00 – Exports by road

The outright export of goods in respect of which a subsequent refund and rebate will be claimed under the 6 th Schedule to the Customs Tariff (Excise, duties, fuel levy, road accident fund & the environment levy)	Direct Exports	Indirect Exports	Customs
Acquittal - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 24

Documentary requirements - Customs Procedure Code H 64 00 – Exports by rail

The outright export of goods in respect of which a subsequent refund and rebate will be claimed under the 6 th Schedule to the Customs Tariff (Excise, duties, fuel levy, road accident fund & the environment levy)	Direct Exports	Indirect Exports	Customs
Acquittal - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 25

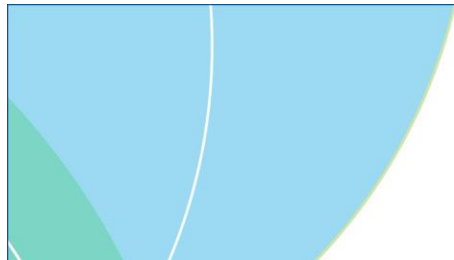
Documentary requirements - Customs Procedure Code H 64 00 – Exports by post

The outright export of goods in respect of which a subsequent refund and rebate will be claimed under the 6 th Schedule to the Customs Tariff (Excise, duties, fuel levy, road accident fund & the environment levy)	Direct Exports	Indirect Exports	Customs
Acquittal - No			
A copy of the zero-rated tax invoice	<input type="checkbox"/>	N/a	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof that the vendor paid for the postage	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof of receipt of the goods by the postal service	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof of payment from the recipient	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Copies of the CN22/CN23	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	N/a	<input type="checkbox"/>

ANNEXURE 26

Documentary requirements - Customs Procedure Code H 65 00 – Exports by sea

The outright export of uncleared goods deemed to be imported, abandoned to Customs, sold by auction, now being exported outright from South Africa Acquittal - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice (the received for shipment bill of lading)	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport costs	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of the foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Proof of payment by the recipient	0	0	0
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must separately reflect the date on which the goods were shipped on board If manual bills of lading are used: 	0	0	0
A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable"			
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A delivery or receipt note stamped and signed by the agent or shipping company as prove that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0		0



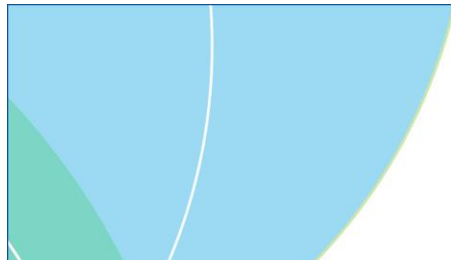
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ANNEXURE 27

Documentary requirements - Customs Procedure Code H 65 00 – Exports by air

The outright export of uncleared goods deemed to be imported, abandoned to Customs, sold by auction, now being exported outright from South Africa	Direct Exports	Indirect Exports	Customs
Acquittal - No			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport costs	0	0	0
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bills must separately reflect the date on which the goods were placed on board If manual airway bill are used: <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by the South Africa Airways If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: <i>"The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office."</i> 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 28

Documentary requirements - Customs Procedure Code H 65 00 – Exports by road

The outright export of uncleared goods deemed to be imported, abandoned to Customs, sold by auction, now being exported outright from South Africa Acquittal - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 29

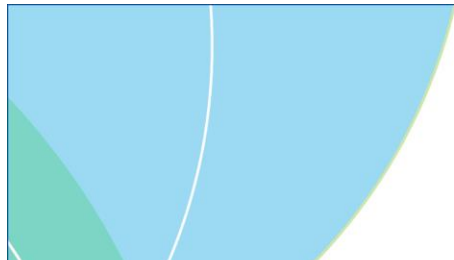
Documentary requirements - Customs Procedure Code H 65 00 – Exports by rail

The outright export of uncleared goods deemed to be imported, abandoned to Customs, sold by auction, now being exported outright from South Africa Acquittal - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 30

Documentary requirements - Customs Procedure Code H 65 00 – Exports by post

The outright export of uncleared goods deemed to be imported, abandoned to Customs, sold by auction, now being exported outright from South Africa Acquittal - No	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	<input type="checkbox"/>	N/a	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Copies of the SAD CN22/CN23	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof of delivery to the Post Office	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof of payment	<input type="checkbox"/>	N/a	<input type="checkbox"/>



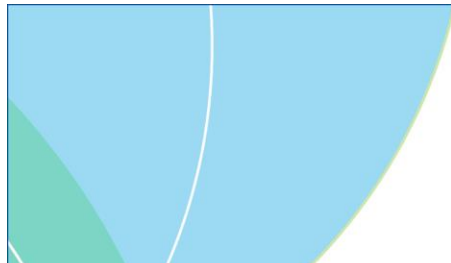
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ANNEXURE 31

Documentary requirements - Customs Procedure Code H 65 00 – Exports by sea

The re-export of goods that were originally permanently imported from BLNS countries, which are permanently returned for any reason (e.g. goods oversupplied, incorrectly supplied, damaged, etc.)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	☐	☐	☐
A copy of the commercial invoice	☐	☐	☐
The recipient's order or the contract between the recipient and the vendor	☐	☐	☐
Proof that the vendor paid for the transport costs	☐	☐	☐
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	☐	☐	☐
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	☐	☐	☐
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	☐	☐	☐
The release notification	☐	☐	☐
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	☐	☐	☐
The trading license of the foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	☐	☐	☐
Proof of payment by the recipient	☐	☐	☐
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must separately reflect the date on which the goods were shipped on board If manual bills of lading are used: 	☐	☐	☐
A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable"			
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	☐	☐	☐
A delivery or receipt note stamped and signed by the agent or shipping company as prove that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	☐	☐	☐
The stamped Master or Shipped on Board Bill of Lading	☐	☐	☐
Export permits where applicable	☐	☐	☐
Certificates of origin where applicable	☐	☐	☐



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ANNEXURE 32

Documentary requirements - Customs Procedure Code H 66 12 – Exports by air

The re-export of goods that were originally permanently imported from BLNS countries, which are permanently returned for any reason (e.g. goods oversupplied, incorrectly supplied, damaged, etc.)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the commercial invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the vendor paid for the transport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the air freight transport document	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of payment from the recipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The release notification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Airway bills			
<ul style="list-style-type: none"> Electronic airway bill separately reflecting the date on which the goods were shipped on board If manual airway bill <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by SAA If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copies of the SAD 500 & SAD 501 declarations			
<i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> A copy of the SAD 502 declaration authenticated by the Customs authority; or An air waybill 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A processed copy of the customs declaration of final destination (BLNS countries)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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ANNEXURE 33

Documentary requirements - Customs Procedure Code H 66 12 – Exports by road

The re-export of goods that were originally permanently imported from BLNS countries, which are permanently returned for any reason (e.g. goods oversupplied, incorrectly supplied, damaged, etc.)	Direct Exports	Indirect Exports	Customs
Acquittal required – Yes			
A copy of the zero-rated tax invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the commercial invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the vendor paid for the transport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Confirmation of the appointment of an agent by the qualifying purchaser	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the qualifying purchaser's agent is a registered customs client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the goods have been delivered to the agent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Confirmation from the agent that the goods have been exported within the required time frame	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The inventory reconciliation statement from the agent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of payment from the recipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The release notification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The single road manifest (RFM)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A printed copy of the CUSRES message	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copies of the SAD 500 & SAD 501 Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> A copy of the processed SAD 505 completed and authenticated by the Customs authority; or The Customs road manifest DA 187 (licensed remover of goods) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A processed copy of the customs declaration of final destination (BLNS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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ANNEXURE 34

Documentary requirements - Customs Procedure Code H 66 12 – Exports by rail

The re-export of goods that were originally permanently imported from BLNS countries, which are permanently returned for any reason (e.g. goods oversupplied, incorrectly supplied, damaged, etc.)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator 	0	0	0
<i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>			
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD 502 declaration completed and authenticated by the Customs authorities	0	0	0
A stamped rail document	0	0	0
A processed copy of the customs declaration of final destination (BLNS)	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 35

Documentary requirements - Customs Procedure Code H 66 12 – Exports by post

The re-export of goods that were originally permanently imported from BLNS countries, which are permanently returned for any reason (e.g. goods oversupplied, incorrectly supplied, damaged, etc.)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	<input type="checkbox"/>	N/a	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof that the vendor paid for the postage	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof of receipt of the goods by the postal service	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Proof of payment from the recipient	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Copies of the CN22/CN 23	<input type="checkbox"/>	N/a	<input type="checkbox"/>
A copy of the SAD 505 declaration authenticated by the remover and recipient	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	N/a	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	N/a	<input type="checkbox"/>



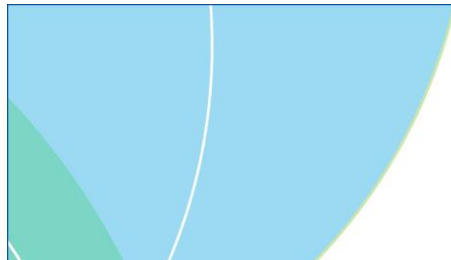
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ANNEXURE 36

Documentary requirements - Customs Procedure Code H 67 40 – Exports by sea

Outright export of goods originally placed under the warehouse procedure (WH)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must separately reflect the date on which the goods were shipped on board If manual bill of lading are used: <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable" 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD 505 declaration authenticated by the remover and recipient	0	0	0
A delivery or receipt note stamped and signed by the agent or shipping company as proof that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 37

Documentary requirements - Customs Procedure Code H 67 40 – Exports by air

Outright export of goods originally placed under the warehouse procedure (WH)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bill separately reflecting the date on which the goods were shipped on board If manual airway bill <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by SAA If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	0	0	0
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none"> Warehouse to airport – SAD 505 	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 38

Documentary requirements - Customs Procedure Code H 67 40 – Exports by road

Outright export of goods originally placed under the <i>warehouse procedure (WH)</i>	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Either:			
• A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or	0	0	0
• A copy of the road manifest issued by the cartage contractor			
Proof of payment from the recipient	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
A Customs roads manifest (DA 187 – licensed remover of goods):			
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501			
<i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD 505 authenticated by the remover and recipient; or	0	0	0
The Customs road manifest DA 187 (licensed remover of goods)			
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 39

Documentary requirements - Customs Procedure Code H 67 40 – Exports by rail

Outright export of goods originally placed under the warehouse procedure (WH) Acquittal required - Yes	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none"> Warehouse to railway station - SAD 502 	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 40

Documentary requirements - Customs Procedure Code H 67 40 – Exports by post

Outright export of goods originally placed under the <i>warehouse procedure (WH)</i>	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	☐	N/a	☐
The recipient's order or the contract between the recipient and the vendor	☐	N/a	☐
Proof that the vendor paid for the postage	☐	N/a	☐
Proof of receipt of the goods by the postal service	☐	N/a	☐
Proof of payment from the recipient	☐	N/a	☐
Copies of the SCN22/CN23	☐	N/a	☐
A copy of the SAD 505 declaration authenticated by the remover and recipient	☐	N/a	☐
Export permits where applicable	☐	N/a	☐
Certificates of origin where applicable	☐	N/a	☐



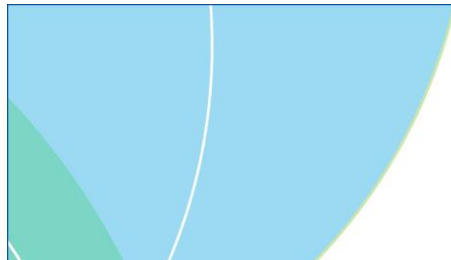
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ANNEXURE 41

Documentary requirements - Customs Procedure Code H 67 41 – Exports by sea

Outright export of goods originally placed under the warehouse procedure (WH)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the commercial invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the vendor paid for the transport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the sea freight transport document	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of payment from the recipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The release notification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must separately reflect the date on which the goods were shipped on board If manual bill of lading is used: <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable" 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the SAD 505 declaration authenticated by the remover and recipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A delivery or receipt note stamped and signed by the agent or shipping company as proof that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The stamped Master or Shipped on Board Bill of Lading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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ANNEXURE 42

Documentary requirements - Customs Procedure Code H 67 41 – Exports by air

Outright export of goods originally placed under the warehouse procedure (WH) <i>Acquittal required - Yes</i>	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the commercial invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the vendor paid for the transport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the air freight transport document	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of payment from the recipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The release notification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Airway bills <ul style="list-style-type: none"> Electronic airway bills must separately reflect the date on which the goods were taken on board If manual airway bill are used: <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by the South African Airways If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copies of the SAD 500 & SAD 501 declarations <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none"> Warehouse to airport – SAD 505 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



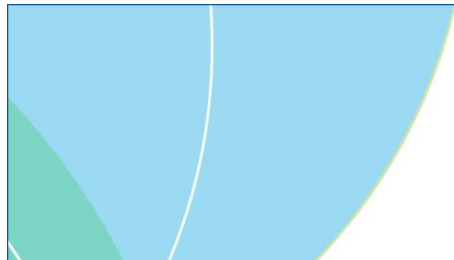
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ANNEXURE 43

Documentary requirements - Customs Procedure Code H 67 41 – Exports by road

Outright export of goods originally placed under the <i>warehouse procedure (WH)</i>	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
The Customs roads manifest (DA 187 – licensed remover of goods):			
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501			
<i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the Customs authorities; <ul style="list-style-type: none"> Warehouse to export country or export depot – SAD 502; or The Customs road manifest DA 187 (licensed remover of goods) 	0	0	0
A copy of the SAD 505 declaration authenticated by the remover and recipient where the goods are directly exported from the warehouse	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 44

Documentary requirements - Customs Procedure Code H 67 41 – Exports by rail

Outright export of goods originally placed under the <i>warehouse procedure (WH)</i> <i>Acquittal required - Yes</i>	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none"> Warehouse to railway station - SAD 502 	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 45

Documentary requirements - Customs Procedure Code H 67 41 – Exports by post

Outright export of goods originally placed under the <i>warehouse procedure (WH)</i>	Direct	Indirect	Customs
<i>Acquittal required - Yes</i>	Exports	Exports	
A copy of the zero-rated tax invoice	0	N/a	0
A copy of the commercial invoice	0	N/a	0
The recipient's order or the contract between the recipient and the vendor	0	N/a	0
Proof that the vendor paid the postage costs	0	N/a	0
Proof of receipt of the goods by the postal service	0	N/a	0
Proof of payment from the recipient	0	N/a	0
Copies of the SCN22/CN23			
A release notification	0	N/a	0
A copy of the SAD 505 declaration authenticated by the remover and recipient for transport to the Post Office	0	N/a	0
Export permits where applicable	0	N/a	0
Certificates of origin where applicable	0	N/a	0



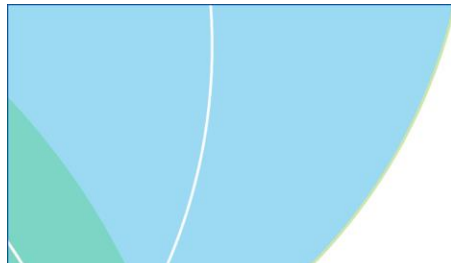
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ANNEXURE 46

Documentary requirements - Customs Procedure Code H 67 42 – Exports by sea

Outright export of goods originally cleared under the <i>warehouse procedure (WE)</i>	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must separately reflect the date on which the goods were shipped on board If manual bill of lading is used: <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable" 	0	0	0
Copies of the SAD 500 & SAD 501 declarations signed by the vessel's master <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD 505 declaration authenticated by the remover and recipient	0	0	0
A delivery or receipt note stamped and signed by the agent of shipping company as proof that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 47

Documentary requirements - Customs Procedure Code H 67 42 – Exports by air

Outright export of goods originally cleared under the warehouse procedure (WE)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bills must separately reflect the date on which the goods were shipped on board If manual airway bill are used: <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by SAA If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	0	0	0
Copies of the SAD 500 & SAD 501 declarations signed by the vessel's master <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none"> Warehouse to airport – SAD 505 	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



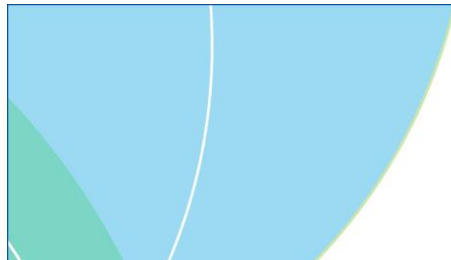
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ANNEXURE 48

Documentary requirements - Customs Procedure Code H 67 42 – Exports by road

Outright export of goods originally cleared under the warehouse procedure (WE) Acquittal required - Yes	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
The single road manifest (RFM)	0	0	0
The Customs roads manifest (DA 187 – licensed remover of goods):	0	0	0
A printed copy of the CUSRES message	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the Customs authorities; <ul style="list-style-type: none"> Warehouse to export country or export depot – SAD 502 ; or The Customs road manifest DA 187 (licensed remover of goods) 	0	0	0
A copy of the SAD 505 declaration authenticated by the remover and recipient	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 49

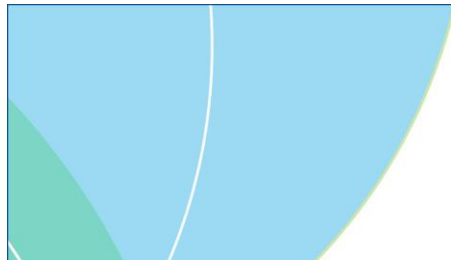
Documentary requirements - Customs Procedure Code H 67 42 – Exports by rail

Outright export of goods originally cleared under the <i>warehouse procedure (WE)</i> <i>Acquittal required - Yes</i>	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none"> Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; or Container, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator <i>The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice</i>	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
Trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none"> Warehouse to railway station - SAD 502 	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 50

Documentary requirements - Customs Procedure Code H 67 42 – Exports by post

Outright export of goods originally cleared under the <i>warehouse procedure (WE)</i>	Direct Exports	Indirect Exports	Customs
<i>Acquittal required - Yes</i>			
A copy of the zero-rated tax invoice	☐	N/a	☐
The recipient's order or the contract between the recipient and the vendor	☐	N/a	☐
Proof that the vendor paid for the postage	☐	N/a	☐
Proof of receipt of the goods by the postal service	☐	N/a	☐
Proof of payment from the recipient	☐	N/a	☐
A copy of the SAD 505 declaration authenticated by the remover and recipient for transport to the Post Office	☐	N/a	☐
Copies of the CN22/CN23	☐	N/a	☐
Export permits where applicable	☐	N/a	☐
Certificates of origin where applicable	☐	N/a	☐



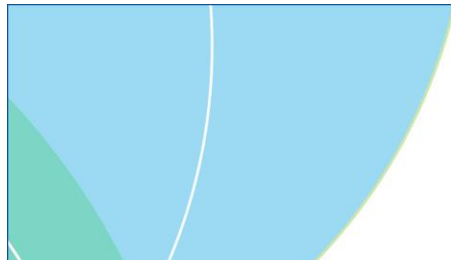
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ANNEXURE 51

Documentary requirements - Customs Procedure Code H 67 44 – Exports by sea

Outright export of goods originally placed under the warehousing procedure previously moved in bond under the warehousing procedure. cleared under the <i>warehouse procedure (WE)</i> <i>Acquittal required - Yes</i>	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the sea freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated harbour (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to a harbour for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
Trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Bill of lading <ul style="list-style-type: none"> Electronic bills of lading must separately reflect the date on which the goods were shipped on board If manual bills of lading are used : <ul style="list-style-type: none"> A signed copy of the bill of lading. The bill of lading must be authenticated by the carrier as an identical copy of the original bill of lading and super-imposed by a stamp "not negotiable" 	0	0	0
Copies of the SAD 500 & SAD 501 declarations signed by the vessel's master <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD 505 declaration authenticated by the remover and recipient	0	0	0
A delivery or receipt note stamped and signed by the agent or shipping company as proof that the goods have been delivered to the agent or shipping company (the received for shipment bill of lading)	0	0	0
The stamped Master or Shipped on Board Bill of Lading	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 52

Documentary requirements - Customs Procedure Code H 67 44 – Exports by air

Outright export of goods originally placed under the warehousing procedure previously moved in bond under the warehousing procedure. cleared under the warehouse procedure (WE)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
A copy of the air freight transport document	0	0	0
Proof of payment from the recipient	0	0	0
Proof that the goods have been delivered to a designated airport (nature of proof to be agreed between supplier and recipient)	0	0	0
Proof of delivery of the goods to a vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods before the delivery thereof to an airport for export (indirect exports)	0	0	0
The statement from the vendor responsible for the further processing, repair, improvement, manufacture, assembly or alteration of goods for indirect exports	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Airway bills <ul style="list-style-type: none"> Electronic airway bills must separately reflect the date on which the goods were taken on board If manual airway bill are used : <ul style="list-style-type: none"> A stamped copy of the air consignment note if transported by SAA If another carrier is used: <ul style="list-style-type: none"> An endorsed copy of the air consignment note. The endorsement must read: "The goods described herein were accepted for removal to the destination indicated herein and must not be returned or delivered to any party in the country without the prior authority of the Controller/Branch Manager of SARS (Customs) Branch Office." 	0	0	0
Copies of the SAD 500 & SAD 501 declarations signed by the vessel's master <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	0	0	0
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none"> Warehouse to airport – SAD 505 	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0



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ANNEXURE 53

Documentary requirements - Customs Procedure Code H 67 44 – Exports by road

Outright export of goods originally placed under the warehousing procedure previously moved in bond under the warehousing procedure. cleared under the warehouse procedure (WE)	Direct Exports	Indirect Exports	Customs
Acquittal required - Yes			
A copy of the zero-rated tax invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the commercial invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The recipient's order or the contract between the recipient and the vendor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the vendor paid for the transport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Confirmation of the appointment of an agent by the qualifying purchaser	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the qualifying purchaser's agent is a registered customs client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof that the goods have been delivered to the agent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Confirmation from the agent that the goods have been exported within the required time frame	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The inventory reconciliation statement from the agent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Either: <ul style="list-style-type: none"> A copy of the relevant document to prove that the cartage contractor took possession of the moveable goods from the vendor; or A copy of the road manifest issued by the cartage contractor 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proof of payment from the recipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The release notification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The single road manifest (RFM)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Customs roads manifest (DA 187 – licensed remover of goods):	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A printed copy of the CUSRES message	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copies of the SAD 500 & SAD 501 <i>Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the SAD declaration authenticated by the Customs authorities; <ul style="list-style-type: none"> Warehouse to export country or export depot – SAD 502 ; or The Customs road manifest DA 187 (licensed remover of goods) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the SAD 505 declaration authenticated by the remover and recipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Export permits where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Certificates of origin where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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ANNEXURE 54

Documentary requirements - Customs Procedure Code H 67 44 – Exports by rail

Outright export of goods originally placed under the warehousing procedure previously moved in bond under the warehousing procedure. cleared under the warehouse procedure (WE) <i>Acquittal required - Yes</i>	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	0	0	0
A copy of the commercial invoice	0	0	0
The recipient's order or the contract between the recipient and the vendor	0	0	0
Proof that the vendor paid for the transport	0	0	0
Confirmation of the appointment of an agent by the qualifying purchaser	0	0	0
Proof that the qualifying purchaser's agent is a registered customs client	0	0	0
Proof that the goods have been delivered to the agent	0	0	0
Confirmation from the agent that the goods have been exported within the required time frame	0	0	0
The inventory reconciliation statement from the agent	0	0	0
A copy of the rail consignment note/freight transit order; or if by: <ul style="list-style-type: none">Wagon, a copy of the combined consignment note and wagon label issued by the rail operator; orContainer, a copy of the container terminal order or freight transit order issued by the container operator or the rail operator The documents must be date stamped and signed by SARS Customs and Spoornet together with a copy of the export invoice	0	0	0
Proof of payment from the recipient	0	0	0
A copy of the proof of delivery issued by the cartage contractor that the moveable goods have been received by the recipient in the export country	0	0	0
The release notification	0	0	0
A copy of the qualifying purchaser's or the foreign purchaser's representative's passport	0	0	0
The trading license of a foreign enterprise (or similar proof that the person conducts an enterprise outside South Africa)	0	0	0
Copies of the SAD 500 & SAD 501 Note: SAD declarations must reflect the Local Reference Number (LRN) and the Movement Reference Number (MRN). The LRN is the number allocated to the specific consignment by the trader exporting the goods. The MRN is a number allocated by Customs and Excise to the specific consignment	0	0	0
A copy of the SAD declaration authenticated by the remover and recipient; <ul style="list-style-type: none">Warehouse to railway station - SAD 502	0	0	0
Export permits where applicable	0	0	0
Certificates of origin where applicable	0	0	0

ANNEXURE 55

Documentary requirements - Customs Procedure Code H 67 44 – Exports by post

Outright export of goods originally placed under the warehousing procedure previously moved in bond under the warehousing procedure. cleared under the <i>warehouse procedure (WE)</i> <i>Acquittal required - Yes</i>	Direct Exports	Indirect Exports	Customs
A copy of the zero-rated tax invoice	☐	N/a	☐
The recipient's order or the contract between the recipient and the vendor	☐	N/a	☐
Proof that the vendor paid the postage	☐	N/a	☐
Proof of receipt of the goods by the postal service	☐	N/a	☐
Proof of payment from the recipient	☐	N/a	☐
Copies of the CN22/CN23	☐	N/a	☐
A copy of the SAD 505 declaration authenticated by the remover and recipient	☐	N/a	☐
Export permits where applicable	☐	N/a	☐
Certificates of origin where applicable	☐	N/a	☐