



Customs @ Wylie

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This e-mail flyer is created by Customs @ Wylie, an initiative of Shepstone & Wylie's, International Transport, Trade & Energy Division.

***We have offices in, amongst other places,
Durban, Cape Town, Richards Bay and Johannesburg.***

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Clearing Instructions and their ramifications

The Customs and Excise Act is abundantly clear, in Section 39(1)(c) that an importer's written clearing instructions should be produced at the time of clearing the cargo.

The Commissioner may accept copies of the original clearing instructions in cases such as a single consignment being cleared on more than one Bill of Entry. In some instances goods are however exempt from providing such clearing instructions. These instances include, for example, unaccompanied baggage and goods which need not be entered in terms of Section 38 (1) (a), which includes containers temporarily imported.

We have had several instances recently where importer's written clearing instructions were incomplete, for example, containing importer's address and signature only or where information such as a Tariff Determination was omitted. The Clearing Agents went ahead and cleared the cargo according to their own tariff classifications.

In both these instances, Customs disagreed with the declared tariff headings and subsequently the importer was penalised by Customs for the incorrect tariff classification, as declared by the Clearing Agent.

We would like to remind industry, Importers and Clearing Agents, that it is crucial that you provide/ receive completed Clearing Instructions, containing more, rather than less information, to assist with the correct clearance of the cargo.

The Customs and Excise Act, holds both the importer and his agent liable for the correctness of the entries and subsequent customs duties due.

This simple preventative step could save a multitude of liability claims, in case things go wrong.

What is your view on the provision/ completion of importer's clearing instructions?

Did You Know?

- The Commissioner for SARS relinquishes his discretionary powers, should they not be exercised within a reasonable period of time. If you are interested come and ask us why!
- The new Internal Administrative Appeal (IAA) procedures and Alternate Dispute Resolution (ADR) provide you with a cost efficient and simple procedure for challenging decisions by SARS.

- You only have 30 days to exercise your rights of IAA. There is no provision for an extension in time.

The Lighter Side

Before the big merger

The Inland Revenue, Contributions Agency, and Customs & Excise were all trying to prove they were the best at extracting confessions from taxpayers. The Chancellor of the Exchequer decided to give them a test.

He released a rabbit into a forest and each of them had to catch it.

The Contributions Agency went first. They placed animal informants throughout the forest and questioned all plants and mineral witnesses. After three months of extensive investigations, they concluded that rabbits do not exist.

The Revenue went next. After two weeks with no leads they burned the forest, killing everything in it, including the rabbit, and they made no apologies. The rabbit had it coming.

Finally Customs went in. They came out two hours later with a badly beaten bear. The bear was yelling: "Okay! Okay! I'm a rabbit! I'm a rabbit!"

Posted by Mark Lee at <http://marksaccjokes.blogspot.com/2007>

Contact Us

We welcome any comments on our articles or any suggestions you may have.

Visit our webpage on www.wylie.co.za , e-mail us at customs@wylie.co.za or call us on 0860CUSTOMS.

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