



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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Bonds/ Guarantees for Deferred VAT?

We have been asked to look into the Deferment of VAT since the application form and bond form related thereto indicates that both Customs Duties and VAT may be deferred.

Debating whether or not Customs may raise guarantees to cover deferred VAT has raised interesting points. The reality is that according to the Customs Deferment Scheme a Clearing Agent may apply to defer both Customs Duties and VAT and furthermore, should this application be accepted by Customs, they require appropriate security to cover the amount being deferred.

According to Customs, they are systematically going through a process of updating the Deferment Users' information to incorporate the facility of deferring VAT countrywide.

Exports to Angola

Dr. Leonilde de Souza of Direcção Nacional das Alfândegas de Angola (DNA), Luanda, correctly pointed out in the latest FTW that cargo clearance delays in Angola is not always due to Customs delays but often due to incomplete/ incorrect documentation.

Our National Manager spent 18 months working at Customs in Luanda and is able to assist should you have any particular problems with your clearances and future imports.

Onerous administration under the Draft Port Rules

The National Ports Act came into effect on 26 November 2006. In terms of the Act, draft legislation in regard to Licenses, Registrations and Permits has been published for public comment and interested and affected parties are invited to submit written comments to the Authority by **14 December 2007**.

The obligations under the new Port Rules appear administratively onerous and stakeholders are advised to ensure that they are fully au fait with requirements to avoid unnecessary delays when dealing with, for example, applications for permits or licenses.

Please contact Anisa Govender at (031) 3020403 or govender@wylie.co.za for further information or should you have any queries with regards:-

- Access Permits under the Port Rules
- Port Rule Licences and Registration
- Registration of ships agents and clearing and forwarding agents

Centre for Customs and Excise Studies (CCES), University of Canberra, Australia

Customs @ Wylie is the chosen representative of the CCES in South Africa. We have worked on a number of Senior Management Development Programs with CCES internationally as well as Customs Technical Programs for example the Cargo Processing Model for ASEAN.

Programs can be done online or at the University of Canberra.

Scholarships are available through AUSAID.

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.

By all means, please use the content of this flyer for your information and guidance but do not consider it to be comprehensive or specific legal advice. We will not be liable for any loss or damages arising out of or reliance upon the content of this flyer. You should first consult us.

If you have no interest in this flyer, please e-mail us at customs@wylie.co.za and we will gladly remove you from our list.