



Customs @ Wylie

This e-mail flyer is created by the International Transport, Trade & Energy Division of Shepstone & Wylie. We have offices in, amongst other places, [Durban, Cape Town, Richards Bay and Johannesburg.](#)

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Customs @ Wylie Expanded

Customs @ Wylie is expanding its services due to demand from clients and in order to extend its technical expertise. This expansion will allow you to rely on us for all your Customs compliance requirements and, at the same time, help you to optimise your cash flow.

To this end, we are delighted to announce that Hester Hopkins, an ex-SARS employee, has joined us. Hester has a wealth of Customs knowledge and experience, having worked with Customs Authorities both locally and internationally over the last 17 years. Her experience includes having worked in countries such as Kenya, Angola, Rwanda, South Africa, Malawi, Egypt, Thailand, Bangladesh, Mozambique and Malaysia. She has been actively involved in recommending best practice and played an important role in modernization efforts in South Africa, as well as abroad.

Customs @ Wylie's extended services include:-

Recovering your money through:-

- Refunds
- Rebates
- Drawbacks
- Liquidation of Provisional Payments

Registering, licensing and helping you stay within the boundaries of Customs facilities including:-

- Warehouses
- Rebate Stores
- Operating within the IDZ
- Importer, Exporter, Agents
- Deferments
- Permits

Providing Opinions on:-

- Tariff Classification
- Valuations
- Preferential Agreements
- Overstay goods



Training your staff on relevant topics – at your premises or ours to address particular issues.

We are confident that we will add value to your business.

SARS Must Act Reasonably

Our Supreme Court of Appeal recently decided that the Commissioner's power to determine the value of imported goods for duty purposes must be exercised within a reasonable period of time.

If this power is not exercised within a reasonable period of time, then the right to retain goods or security falls away [***The Commissioner for SARS v Trend Finance***].

So, if your goods have been seized for duty purposes, or security has been lodged to obtain the release thereof, and the value of the goods has not been determined within a reasonable period, then your goods or security should probably have been released by now.

Did you know?

- One cannot force the Commissioner to make a determination of the value of imported goods for duty purposes, once such goods have been seized, in terms of the Promotion of Administrative Justice Act 3 of 2000. The reason for this is simply because the Commissioner has a right to make a duty determination and not an obligation.
- Our Supreme Court of Appeal has recently confirmed the principle that the onus rests on the importer (or person liable for payment of duty) to prove that proper duty has been paid, if it is ever disputed.
- The provisions of the Counterfeit Goods Act No. 37 of 1997 do not apply to transshipment cargo or cargo in transit.



The Lighter Side

- Have you ever noticed...anybody going slower than you is an idiot. And anyone going faster is a maniac.
- You have to stay in shape. My grandmother started walking five miles a day when she was 60. She's 97 today and we don't know where the hell she is.
- Once upon a time there was an elderly gentleman who was suffering from Alzheimer's. His wife of 40 years loved him very much, but she couldn't handle him any longer. He would wander about never knowing where he was or sometimes even who he was. She took him to a nursing home.

At the nursing home, while the wife was filling out paperwork, a nurse had the gentleman sit in a chair. Suddenly the man started slowly leaning to his left. The nurse ran over and put a pillow on his left side to prop him up.

A few minutes later, he started leaning to his right. Again, the nurse ran over and put a pillow on his right side.

Then he started leaning forward. This time, the nurse strapped him into the chair.

About this time, his wife, having completed the paperwork, walked up to him and asked, "How do you like the place?"

"It's okay," he said. "But, they won't let me fart!"



Contact Us

We welcome any comments on our articles or any suggestions you may have and we will gladly send you a copy of any of the court decisions mentioned herein.

Visit our webpage on www.wylie.co.za, e-mail us at customs@wylie.co.za or contact us on:

031 302 0246 / 082 466 5062 - Quintus van der Merwe

031 302 0242 / 082 453 8819 - Prè Prinsloo

021 419 6495 / 082 460 4708 - James Mackenzie

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