

Please note that most Acts are published in English and another South African official language. Currently we only have capacity to publish the English versions. This means that this document will only contain even numbered pages as the other language is printed on uneven numbered pages.



Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 589

Cape Town 10 July 2014

No. 37821

THE PRESIDENCY

No. 552

10 July 2014

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

Act No. 30 of 2014: Customs Duty Act, 2014



AIDS HELPLINE: 0800-123-22 Prevention is the cure

(English text signed by the President)
(Assented to 9 July 2014)

ACT

To provide for the imposition, assessment, payment and recovery of customs duties on goods imported or exported from the Republic; and for matters incidental thereto.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

TABLE OF CONTENTS

CHAPTER 1

INTERPRETATION, APPLICATION AND ADMINISTRATION OF THIS ACT 5

Part 1

Interpretation of this Act

1. Interpretation

Part 2

Application and administration of this Act 10

2. Goods to which this Act applies
3. Territorial application of this Act
4. Application of this Act in relation to SACU member states
5. Commissioner to administer this Act

CHAPTER 2

CUSTOMS TARIFF

6. Purpose of this Chapter
7. Customs Tariff
8. Amendment of Customs Tariff relating to imported goods
9. Amendment of Customs Tariff relating to goods destined for export from Republic 20
10. Amendment having unforeseen or unintended consequence
11. Extent of Minister's power to amend Customs Tariff
12. Commencement of amendment to Customs Tariff
13. Commencement of amendment to Customs Tariff as part of budgetary tax 25 proposals tabled in National Assembly
14. Parliamentary ratification of amendment to Customs Tariff
15. Provisional anti-dumping, countervailing or safeguard duty

16. Duty that is customs duty for purposes of SACU Agreement
 17. Duty that is customs duty for purposes of International Trade Administration Act

CHAPTER 3

PAYMENT OF DUTY, PENALTY AND INTEREST	5
18. Purpose of this Chapter	

Part 1

Liability for duty

19. When liability for duty commences	
20. When liability for import duty ceases	10
21. When liability for export duty ceases	
22. Time when import duty becomes payable	
23. Time when export duty becomes payable	
24. Deferment of payment of duty	
25. Grounds and procedure for suspension or withdrawal of duty deferment benefit	15

Part 2

Payment and recovery of duty

26. Duty constitutes debt to Commissioner for credit of National Revenue Fund	
27. Payment of import duty on dutiable goods cleared for home use	
28. Recovery of import duty when dutiable goods imported or off-loaded otherwise than through or at place of entry are regarded cleared for home use	20
29. Recovery of import duty when non-cleared dutiable goods are regarded cleared for home use	
30. Recovery of import duty when dutiable goods under customs procedure are regarded cleared for home use	25
31. Recovery of import duty when dutiable goods under stores procedure are regarded cleared for home use	
32. Payment of export duty on dutiable goods cleared for outright export or customs procedure attracting export duty	
33. Recovery of export duty when dutiable goods exported or loaded otherwise than through or at place of exit are regarded cleared for outright export	30
34. Recovery of export duty when non-cleared dutiable goods in free circulation are regarded cleared for outright export	
35. Recovery of export duty when dutiable goods under customs procedure are regarded cleared for outright export	35
36. Joint and several liability for payment of duty	
37. Collection of duty from agent	
38. Liability of person managing juristic entity	
39. Limitation on liability of customs broker	
40. Duty collected from security	40
41. Under-payment of duty	
42. When import duty not payable	
43. When export duty not payable	

Part 3

Payment and recovery of interest and administrative penalty

44. Interest and administrative penalty constitute a debt to Commissioner for credit of National Revenue Fund	
45. Interest on outstanding duty	

- 46. Recovery of administrative penalty
- 47. Interest on outstanding administrative penalty
- 48. Under-payment of interest or administrative penalty
- 49. Payment of outstanding amount in instalments

Part 4

5

Lien and other mechanisms to secure payment of debt

- 50. Establishing of lien over goods to secure payment of debt
- 51. Attachment of goods for purpose of establishing lien
- 52. Attachment of goods in which debtor has no ownership interest
- 53. Attachment of goods of which debtor is co-owner 10
- 54. Attachment of goods subject to credit agreement under National Credit Act
- 55. Effect of lien
- 56. Termination of lien
- 57. Sale of lien goods
- 58. Application of proceeds realised for lien goods 15
- 59. Application of Tax Administration Act for recovery, write off or compromise of debt

Part 5***Other matters***

- 60. Rules to facilitate application of this Chapter 20
- 61. Offences in terms of this Chapter

CHAPTER 4**REFUND AND DRAWBACK**

- 62. Purpose and application of this Chapter
- 63. Refund and drawback to be direct charge against National Revenue Fund 25
- 64. Circumstances in which duty, administrative penalty and interest may be refunded
- 65. Circumstances in which drawback may be given
- 66. Refund and drawback provided for in Customs Tariff
- 67. Application for refund and drawback 30
- 68. Manner of applying for refund and drawback
- 69. Time within which application must be submitted
- 70. Consideration of application
- 71. Re-submission of rejected application
- 72. Refund without application 35
- 73. Minimum amount
- 74. Recovery of refund or drawback in certain circumstances
- 75. Set-off of refund or drawback against amount owing
- 76. Interest payable on refund or drawback
- 77. Rules to facilitate application of this Chapter 40
- 78. Offences in terms of this Chapter

CHAPTER 5**ASSESSMENT OF DUTY**

- 79. Purpose and application of this Chapter
- 80. Key factors of duty assessment 45
- 81. Applicable rate of duty
- 82. Self-assessment of duty by person clearing goods
- 83. Assessment of duty by customs authority

84. Duty assessment when goods are regarded cleared for home use or outright export	
85. Duty re-assessment by customs authority	
86. Time limit on duty re-assessment	
87. Limitation on goods in respect of which re-assessment may be made	5
88. Mandatory re-assessment of duty	
89. Request for additional information and documents	
90. Duty assessment or re-assessment in absence of sufficient information	
91. Assessment or re-assessment affected by scheme conferring undue duty benefit	
92. Remedies available to person aggrieved by duty assessment or re-assessment	10
93. Duty assessment and re-assessment presumed to be correct	
94. Rules to facilitate application of this Chapter	
95. Offences in terms of this Chapter	

CHAPTER 6

TARIFF CLASSIFICATION OF GOODS 15

Part 1

General provisions

96. Purpose and application of this Chapter	
97. Tariff classification and interpretation of Customs Tariff	
98. Keeping of updated version of international instrument	20

Part 2

Tariff self-determination, determination and re-determination

99. Tariff self-determination of goods when goods are cleared	
100. Tariff determination by customs authority	
101. Re-determination of previous tariff determination and re-determination	25
102. Correction of error in tariff determination or re-determination	
103. Time limit on tariff determination or re-determination	
104. Request for information and documents	
105. Tariff determination or re-determination in absence of sufficient information	
106. Goods to which tariff determination or re-determination applies	
107. Remedies available to person aggrieved by tariff determination or re-determination	30
108. Tariff determination or re-determination presumed to be correct except when replaced, amended, set aside or corrected	

Part 3

35

Other matters

109. Publication of tariff determination and re-determination	
110. Rules to facilitate application of this Chapter	
111. Offences in terms of this Chapter	

CHAPTER 7 40

VALUATION OF GOODS

Part 1

Introductory provisions

112. Purpose and application of this Chapter	
113. Relevant international instruments	45