Kya Sand, Randburg Tel: (+27 11) 462 7674 Fax: (+27 11) 462 9099		press Courie		49 hase 4, Ga 67) 393-55 267) 393-58		DOC#	$\rightarrow$			NUMBE			
		Blue - Clearing Instruction • Gre	een - Proof of Delive	erv • Vellow	- Receiver's	Conv			/0/	931			
CHARGE TO		SERVICE REQUEST	The state of Bellive	ary a remov	The cerver's	INSURANCE		MANI	EEST	NUME	)ED		
Sender S Receive	Courier (<48 h	economy	Y(<5 days)		Y accords are n	Not insured unless red		WAN	FEST	NUMB	ER		
	SENDER'S DETAILS:	340	F	ECEIV	ER'S DI	ETAILS: (Physic	cal Addre	ss must re	flect on	the Invoi	ce)		
ompany Name:	THEN IS	A		any Name		nass	2. 1	/	Res				
SARS Exporter's Code:				BURS TIN Number:									
Contact Name: Contact Number:				Contact Name: Contact Number:									
		CLEARING INST	TRUCTION	FOR AC	GENT:						$\prec$		
(Original TAX Invoice required for Customs & Excise Clearing purposes)				ENTRY TYPE									
estination Country	BOTSWANA			EXPOR				IMPORT					
rrif Determination:		-		PURPOSE CODE:									
rrif Decision Number:			EX1	EX2	EX3	EIG/ELG	IM4	IM5	IM6	IM8	DP		
rrif Heading:			W. W. Vol. S.	522181		CPC (	CODE:						
mmodity Description:	c		H61.00	178.00	H66.12	H60.00	A12.00	A12.00	178.76	B20.00	A11.00		
			Perm	anent	2	Temporary		Repa	air & Retu	ırn			
		custor	MS VALUAT	TON									
OTAL EXPORT VALUE:		INVOICE CURREN	NCY: RAN	ID 🔲	F	PULA	USD		OTHE	RS			
INVOICE NUMBERS: 55 22 8				QTY					QTY . QTY				
1 1 1 0	6	·	BOXES			DRUMS		PALLET	rs	. 0(11			
1 > 100	X . 7					10005							
	8		BUNDLI	ES		LOOSE PIECES		ROLLS	S				
	9		CRATES	CRATES		PACKETS		ENVELOPES					
									L				
	orised representative of the send I responsibility for our goods as at instructed any organisation other send I responsibility for our goods as at instructed any organisation other send I responsibility.		e that the above in the above clear its Agent) to der				Print Nam	Receive Pinnacle Ex	ed/Coll press Rep	ected presentative			
PECIAL INSTRUCTION	IS:						Date	-	Ţ	īme			
		det 1	re	de	de		13	126	37	*	47		
	NFW	SARS CUSTOM	IS CONT	TDOI	ACT	of 2014		(, 1		1			

The Botherna 329

SARS Customs legislation require self-reporting or self-accounting and self-assessment by the various parties directly or indirectly involved in importing and exporting. Importers and exporters make use of customs brokers and rely on them for accurate information. Section 166 (2) of the Customs Control Act, 2014 (Act No 31 of 2014) states that clearance declarations submitted by a customs broker on behalf of a principal (A person referred to in section 165 (1) (a).) is regarded to have been submitted by the principal and not the customs broker.

In terms of section 166(2) of the Customs Control Act it is important that customs brokers obtain a properly completed clearance instruction (clearing instruction) from the importer on which the importer gives the customs broker specific instructions about the clearance (for example about the destination, customs procedure codes, tariff classification, customs value, origin, origin and any determinations that apply to the goods).

In terms of *section 166(2)* it is in the own interest of the importer to conduct their own post-clearance audits in respect of each clearance declaration in order to make sure that customs do not pick up any errors. If any errors are found, they must be rectified immediately and importers must complete clearance instructions for amended clearance declarations (vouchers of correction) as well. In this regard refer to section 176 of the Customs Control Act read with Draft Customs Control Rule 7.6.

The responsibility for customs compliance is squarely on the importer and exporter and compliance will aid in avoiding penalties.