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## NEW SARS CUSTOMS CONTROL ACT of 2014

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.