* 16 Kya Sand no... Kya Sand, Randburg Kya Sand, Randburg (+27 11) 462 7674 WAYBILL NUMBER DOC # Pinnacle Express Cou Tel: (+267) 393-5537/8/9 Fax: (+267) 393-5540 Fax: (+27 11) 462 9099 SENDER'S COPY White - Sender's Copy • Blue - Clearing Instruction • Green - Proof of Delivery • Yellow - Receiver's Copy CHARGE TO SERVICE REQUEST INSURANCE MANIFEST NUMBER Y N Courier (<48 hrs) S Receiver R ECONOMY(<5 days) Sender oods are not insured unless requested SENDER'S DETAILS: RECEIVER'S DETAILS: (Physical Address must reflect on the Invoice) Company Name: SARS Exporter's Code **BURS TIN Number:** Contact Name: Contact Number: Contact Name: CLEARING INSTRUCTION FOR AGENT: (Original TAX Invoice required for Customs & Excise Clearing purposes) **ENTRY TYPE Destination Country** EXPORT BOTSWANA RSA IMPORT Tarrif Determination: **PURPOSE CODE:** Tarrif Decision Number: EX1 EX2 EX3 EIG/ELG IM4 IM5 IM6 DP Tarrif Heading: CPC CODE: Commodity Description: H61.00 178.00 H66.12 H60.00 A12.00 A12.00 178.76 B20.00 A11.00 Permanent Repair & Return Temporary **CUSTOMS VALUATION** TOTAL EXPORT VALUE: INVOICE CURRENCY: RAND / PULA USD **OTHERS** INVOICE NUMBERS: QTY QTY QTY BOXES DRUMS PALLETS 2 7 LOOSE 3 8 BUNDLES ROLLS **PIECES** 4 PACKETS **ENVELOPES** Received/Collected SENDER/ EXPORTER'S AUTHORISATION: As a duly authorised representative of the sender/ exporter, i hereby declare that the above information is correct and take all responsibility for our goods as per the information provided in the above clearing agreement. Print Nan I/We declare that I/We have not instructed any organisation other than Pinnacle Express (or its Agent) to declare the above exact consignment Signatu SPECIAL INSTRUCTIONS Date

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.