

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE

No.R.

2020

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 49 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 1 January 2021.**

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Insertion of rule 49F

The following rule is hereby inserted after rule 49E:

“Agreement Establishing the African Continental Free Trade Area (AfCFTA) and its Protocols, Annexes and Appendices which shall form an integral part thereof.

Partof the Schedule to general notes to Part 1 of Schedule No.1:

Annex 2: “Rules of origin” and methods of “administrative co-operation”

49F.01 (a) The rules numbered 49F are rules contemplated in section 49(6)(b) in respect of the Member States of the AU that have ratified or acceded to the AfCFTA Agreement and apply with due regard to Article 19 read with Article 5(f) of the Agreement.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49F.01(5), the number in brackets refers to the Article number or numbers of Annex 2 entitled “rules of origin” and methods of administrative cooperation” of the Agreement to which the rule relates.

(c) Any expression used in these rules with reference to the Annex or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Annex or provisions of the Act relating to such Annex or in the said Agreement or in the Notes to Partof the Schedule to the General Notes to Schedule No. 1.

(d) The expression—

(i) “AfCFTA” means the African Continental Free Trade Area;

(ii) “Agreement” means the means this Agreement Establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof;

(iii) “Annex” means Annex 2 on rules of origin;

(iv) “Article” refers to the specified numbered article of the Annex;

(v) “AU” means the African Union;

(vi) “goods” as used in these rules means, depending on the context,

“goods” or “products” or “materials” as defined in the Annex;

(vii) “State Party” means a Member State that has ratified or acceded to this Agreement and for which the Agreement is in force.

(e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)(b)(vi) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function;

(ii) For the purposes of subparagraph (i) the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed on customs authorities in the Protocol or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of this Annex.

(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A -

(i) every exporter and producer of goods to be exported to any of the African Continental Free Trade Area shall be registered in accordance with rule 59A.01(b)(i) and rule 59A.01A(b)(i)(bb) respectively and in the case of-

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or

(bb) a producer, Annexure DA 185.4A7 must be submitted; and

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.

ANNEX 2
PART I - DEFINITIONS

49F.02(1) Article 1 - Definitions
No rule

PART II – PURPOSE, OBJECTIVES AND CONFERRING CRITERIA

49F.03(2) Article 2 - Purpose
No rule

49F.04(3) Article 3 – Objectives
No rule

49F.05 (4) Article 4 – Origin conferring criteria
Whenever originating status is conferred for any qualifying product, such product shall have been wholly obtained from the State Party as contemplated in Article 5 or has undergone substantial transformation in that State Party as contemplated in Article 6.

49F.06 (5) Article 5 - Wholly obtained products
Goods wholly obtained must be so declared on a Certificate of Origin or any origin declaration and any entry for export.

49F.07 (6), (7) Article 6 - Sufficiently worked or processed products
Article 7 - Working or processing not conferring origin
Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in the State Party in order to distinguish or prove the operations for the purposes of Article 6 and 7.

49F.08 (8) Article 8 – Cumulation of origin within AfCFTA

Whenever originating status is claimed for any product in which raw materials and semi-finished goods underwent working or processing in the AfCFTA, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Annex or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation of origin within the AfCFTA as contemplated in Article 8.

49F.09 (9) Article 9 – Goods produced under special economic arrangement or zones

(a) Whenever goods are produced in the special economic arrangement or zone, originating status shall only be conferred on condition they satisfy the conditions of the rules of the Annex, provisions of Article 23.2 of the Annex and the provisions of the Act.

(b) A new movement certificate shall be issued for products originating from the AfCFTA and imported into the special economic arrangement or zone after undergoing processing or transformation in accordance with the Annex.

49F.10 (10) Article 9 - Unit of qualification

No rule.

49F.11 (11) Article 11 – Treatment of packing

(a) Where in accordance with General Rule 5 of the Harmonized System packing is included with the goods for classification purposes or it is included in the dutiable mass as contemplated in Note D of the General Notes to Schedule No. 1, it shall be included for the purposes of determining origin in terms of this Rule.

(b) Containers defined in section 1(2) of the Act or other imported containers, as the case may be:

- (i) shall be subject to the provisions of section 38;
- (ii) may be entered under heading 86.09 of Part 1 of Schedule No. 1 if classifiable thereunder;
- (iii) may be entered under item 480.05 of Schedule No. 4 on compliance with the provisions of the item.

49F.12 (12) Article 12 – Separation of materials

For the purpose of Article 12, until the conditions agreed upon by the Sub-Committee envisaged in paragraph 2 of the Article are available and have been enacted into law as contemplated in section 49(9), any person who produces goods for export to a State Party and who intends introducing an appropriate accounting system to replace the separation of originating and non-originating materials shall comply with the following conditions:

- (a) Application shall be made to the Controller in writing;
- (b) such person must produce proof
 - (i) that he/she regularly exports the manufactured goods to any State Party;
 - (ii) of the impracticability of physical separation of the goods; and
 - (iii) of the identity and interchange ability of the originating and non-originating materials concerned which means that the originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics, and cannot be distinguished from one another for origin purposes when incorporated into the finished product on account of any markings or other identification thereon.
- (c) The accounting system and other records must –
 - (i) in accordance with Article 12, be adequate to ensure that no more goods are deemed to originate in the Republic than would have been the case if the

producer had been able to physically separate the materials;

- (ii) make a clear distinction between originating materials and non-originating materials acquired and / or left in stock; and
- (iii) show that the manufacturer's stocks of originating materials exceeded the non-originating materials at the end of the accounting period which should date back 12 months from the time of any export, or delivery for export to, an exporter.

49F.13 (13) Article 13 - Accessories, spare parts and tools
No rule.

49F.14 (14) Article 14 - Sets
Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of this Article.

49F.15 (15) Article 15 - Neutral elements
No rule.

49F.16 (16) Article 16 - Principle of territoriality

- (a) For the purposes of this Article "exported" includes goods removed to any State Party other than the Republic.
- (b) For the purposes of this Article "total added value" means all costs outside the State Parties including the value of the materials incorporated there.
- (c) Whenever originating status is claimed for re-imported goods entered in terms of item 409.00 for which the materials were wholly obtained in the State Party or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported, the exporter shall, in addition to any other documentation that may be

elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for the principle of territoriality as contemplated in Article 16.

(d) When an originating product exported from a State Party to a Third Party is reimported it shall be considered as non-originating provided it can be proven that the reimported product:

(i) is the same as that which was exported; and

(ii) has not undergone any operation beyond that which was necessary to preserve it in good condition.

PART III – PROOF OF ORIGIN

49F.17(17) Article 17 – General requirements

(a) Products originating in a AfCFTA shall benefit from the provisions of the Protocol on Trade in goods upon submission of evidence of either:

(i) A Certificate of Origin in hard or electronic copy in terms of Appendix I of the Annex;

(ii) An origin declaration contemplated in Article 19; or

(iii) A suppliers or producers declaration set out in Appendix III of the Annex.

(b) Originating products that satisfy the provisions of Article 28 shall benefit from the Protocol on Trade in Goods without any proof of origin.

(c) Any proof of origin shall be valid for a period of (12) months from the date of issue in the exporting State Party and shall be submitted within the same period to the customs authority of the importing State Party.

(d) Belated proofs of origin may be accepted where failure to submit within the prescribed time frame in paragraph (c) is due to justifiable exceptional circumstances.

49F.18(18) Article 18 – Submission of proof of origin

- (a) Any proof of origin for goods shall be issued and submitted in terms of the requirements of the importing State Party.
- (b) Such proof of origin shall be in any official languages of the AU and translation should be provided when required.

49F.19(19),(20) Article 19 – Origin declarations

Article 20 – Approved exporter

- (a) Any exporter referred to in Articles 19 and 20 shall–
 - (i) ensure that the goods comply with the relevant provisions of origin at the time of export; and
 - (ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 21 and 22; and
 - (iii) use serially numbered invoices;
 - (iv) insert a reference number or other particulars on any origin declaration delivery note or another commercial document according to which the goods can be readily identified in such records and documents;
 - (v) describe the goods on such origin declaration and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;
 - (vi) insert on any such document the applicable tariff heading;
 - (vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;
 - (viii) insert on 3 copies of the origin declaration or such other document the declaration, which shall–

- (aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter;
- (bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;
- (cc) in the case of an approved exporter, contain the customs authorisation number;
- (ix) The documents referred to in subparagraph (viii) shall be dealt with by–
- (aa) forwarding one copy of the document on which the declaration is made to the consignee;
- (bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller;
- (cc) creating a file for storing a copy of the origin declaration, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.
- (b) Application for approved exporter status must be made in accordance with rule 59A.01(b)(i), and Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted.
- (c) Any exporter who issues any origin declaration in the circumstances contemplated in Article 19(1)(b) may be prohibited from issuing such declarations if he–
- (i) makes a false declaration concerning the origin or the value of any consignment;

- (ii) does not comply with the requirements of the Protocol or these rules.
- (d) The approved exporter status contemplated in Article 20 may be withdrawn if such exporter–
 - (i) makes a false declaration concerning the origin or the value of any consignment;
 - (ii) does not comply with the requirements of these rules;
 - (iii) fails to notify the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function that–
 - (aa) the goods no longer fulfil the required origin conditions (for example, by change of sources of materials);
 - (bb) the need of approval ceases;
 - (cc) the legal identity or address changed.
- (e) If an exporter has been so prohibited from using origin declarations or approved exporter status has been so withdrawn such exporter shall apply for Certificate of Origin in respect of all exports for which originating status is claimed for such time as the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may determine.
- (f) If any origin declaration is made after exportation as contemplated in Article 19(5), the documents reflecting the origin declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the Controller or any officer designated to perform such function at the office of the Controller where the goods were entered for export or which is

nearest to the post office where the goods were exported.

49F.20(21)

Article 21 – Issuance of Certificate of Origin

- (a) Numbered sets of Certificate of Origin and a duplicate have been printed in accordance with the provisions of the Annex and are available on application from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to any State Party.
- (b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.
- (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.
- (iii) The Certificate of Origin, export bill of entry and supporting documents shall be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the Certificate of Origin.
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the

goods qualify as originating products within the meaning of the provisions of origin in the Protocol and a duplicate set, certified by him, has been furnished to the agent.

(f) The letter of authority shall be submitted together with the completed Certificate of Origin and will be retained by the Controller.

(g) Completion of a Certificate of Origin or origin declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of this Protocol:

(h) Certificate of Origin must be completed to be authentic in accordance with the instructions in Article 20, the notes to the certificate and the following requirements:

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the Certificate of Origin must be completed as follows:

Box 1

In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert the name and office of the consignee in the State Party of Destination.

Box 3

To be completed by the issuing authority inserting one or more of the following endorsements where necessary:

- a) “Duplicate” (where application is made for a Duplicate AfCFTA Certificate of Origin)
- b) “Issued Retrospectively” (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)
- c) “Replacement”(where application is made for a Replacement AfCFTA Certificate of Origin)
- d) “Cumulation”

Box 4

Insert particulars of transport details for the vehicle, train, ship, aircraft or other vessel used in removing goods from the last port in the exporting States Party.

Box 5

- a) Enter identifying marks and numbers on the packages against each good being exported.
- b) If the packages are not marked, States “No Marks and Numbers” or “As Addressed”.
- c) For goods in bulk that are not packed, insert “In Bulk”.
- d) The quantity stated must agree with the quantities on the invoice.
- e) Where both originating and non-originating goods are packed together, describe only the originating goods and add at the end “Part Contents Only”.

Box 6

Insert serial numbers of invoices, their dates, values and Incoterms, issued for the goods.

Box 7

States the number of type of packaging containing the goods.

Box 8

The goods must be identified by giving a reasonably full commercial description in order for the appropriate HS Code to be determined.

Box 9

Insert the gross weight of the goods that should correspond with the transporters' documents.

Box 10

States an additional statistical measure as may be applicable under the chosen HS Code

Box 11

Enter the six-digit HS Code in respect of each line of goods described in Box 8.

Box 12

Insert the appropriate Origin Criteria Code applicable to the goods being exported.

<u>Origin Criteria</u>	<u>Origin Criteria Description</u>
<u>WP</u>	<u>Wholly produced (Article 5)</u>
<u>SV</u>	<u>Substantial transformation – Material Content (Article 6.1(a))</u>
<u>SM</u>	<u>Substantial transformation – Value Added Content (Article 6.1(b))</u>

<u>SX</u>	<u>Substantial transformation – Change of Tariff Heading (Article 6.1(c))</u>
<u>SP</u>	<u>Substantial transformation – Process Rule (Article 6.1(d))</u>
<u>SC</u>	<u>Substantial transformation – Cumulation and state the States Parties with which Cumulation was used. (Article 8)</u>

Box 13

- a) The exporter, or the authorized representative, must complete all details required for a complete declaration of the correctness of the application for a Certificate of origin.
- b) The signature must not be mechanically reproduced or made with a rubber stamp but can be electronically inserted or replaced with an electronic identifying code in accordance with the national laws of each States Party.

Box 14

This must be filled by the Designated Competent Authority in the country of export. An officer of the authority must print all the details required and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him / her for this purpose and has been circulated to the Customs Administration in all States Parties except where the Certificate is being validated electronically.

Box 15

The Customs Officer at the port of clearance or exit must insert the export document number, date and office of clearance as provided.

General

(a) The AfCFTA Certificate of Origin shall be rendered invalid if:

(i) any entered particulars are incorrect and not in accordance with the rules of this Annex;

(ii) it contains any erasures or words written over one another;

(iii) altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

(b) Where applicable quote the designated competent authority's file registration/reference number at the top of the Certificate)

(c) Draw a horizontal line under the only or final item in Boxes 5 – 12 and rule through the unused space with a Z-shaped line or otherwise cross it through.

(d) Where the space provided is inadequate please attach an additional page to provide the required details.

49F.22(22)

Article 22 – Supporting documents

(a) In addition to the documents referred to in the Article and in the rules for Articles 17 to 25 every exporter who

completes Certificate of Origin or an origin declaration in respect of goods exported shall, if he is the producer, complete or if he bought in the goods from a producer, obtain and keep a supplier's declaration together with all the supporting documents necessary to prove the originating status of the goods concerned.

(b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager responsible for the administration of the rules of origin section in Head Office, where—

- (i) different terms apply, for example, CIF price;
- (ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
- (iii) goods are invoiced by producers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
- (iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;
- (v) any other instances where the invoiced price is not an ex-factory price.

(c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of the Protocol.

(d) A Unique Consignment Reference Number must be generated for each export consignment as required in terms of rule 38.15.

49F.23(23)

Article 23 – Certificate of origin issued retrospectively

(a) The exporter may only apply for the issue of a Certificate of Origin form after exportation at the office of the Controller where the goods were exported.

(b) The application shall be in writing, stating fully the reasons for the request and shall be supported by–

(i) a completed Certificate of Origin form 1 and its application form of which–

(aa) Box 7 shall be endorsed “issued retrospectively”; and

(bb) If a Certificate of Origin form has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect:

(ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;

(iii) proof that the goods comply with the provisions of origin of the Annex;

(iv) full reasons of the circumstances in which a retrospectively issued Certificate of Origin form is required.

(c) Before such application is considered an officer will first conduct an examination of the importer’s file as contemplated in Article 21(3).

(d) The application for the issue of a Certificate of Origin retrospectively shall be considered by the Controller or any officer.

49F.23(24) Article 24 – Transitional provision for goods in transit or storage

- (a) The provisions of Article 23 may be applied in respect of goods complying with the provisions of Annex 2 which are exported from AfCFTA and either in transit to or in a customs and excise warehouse in the Republic.
- (b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.
- (c) In order to qualify for such benefit a valid retrospectively issued certificate of origin and proof of direct transport shall be submitted to the Controller where the goods have been entered within six (6) months from the date of entry of the AfCFTA Agreement.
- (d) For the purposes of goods exported to a State Party the retrospective issue of certificates of origin may be applied for if supported by–
 - (i) proof–
 - (aa) of the originating status of the goods;
 - (bb) that the goods were directly transported;
 - (cc) were in transit to or in temporary bonded warehouses or in free zones in a State Party on the said date;
 - (ii) a copy of the export SAD form and other export documentation.

49F.24 (25) Article 25 –Issue of a duplicate Certificate of Origin

- (a) The exporter shall furnish to the Controller or any officer designated to perform such function in the Controller’s Office when the original Certificate of Origin form was issued–
 - (i) a written statement giving reasons why a duplicate is required and the number and date of the original Certificate of Origin form;

- (ii) a completed Certificate of Origin form and application form reflecting the word "Duplicate" and the number and date of the original form in Box No. 7;
 - (iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.
- (b) The Controller or any officer designated to perform such function in the Controller's Office shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin form was issued.
- (c) If the Controller or any officer designated to perform such function in the Controller's Office decides to certify the duplicate Certificate of Origin form, he shall stamp and sign it in the same way as any other Certificate of Origin form but in Box 11 after the word "Date" he shall insert the words "from which this duplicate movement certificate is valid" and thereafter the date of the original Certificate of Origin form.

49F.25(26) Article 26 – Issuance of replacement Certificate of Origin

- (a) Any replacement movement certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.
- (b) Application for any replacement movement certificate(s) may be in respect of–
 - (i) all or part of a consignment covered by the original Certificate of Origin form or origin declaration; or
 - (ii) a collection of goods covered by several original Certificate of Origin or origin declarations issued in the same country of origin.

- (c) The application must–
- (i) be made in writing to the Controller or any officer designated to perform such function in the Controller’s Office where the goods are under customs control stating the reasons for the application;
 - (ii) be accompanied by a completed Certificate of Origin and application form marked in Appendix 1 with the country of origin and endorsed in Box 3 with the statement “Replacement of Certificate of Origin _____ of (number and date) / origin declaration issued in”(the country in which the Certificate of Origin / origin declaration to be replaced was issued) together with any special statement which appear on the original document;
 - (iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the Certificate of Origin form or the origin declaration was issued;
 - (iv) include the original Certificate of Origin form or the origin declaration.
- (d) The original Certificate of Origin / origin declaration and the application form for replacement Certificate of Origin will be retained by the Controller or any officer designated to perform such function in the Controller’s Office.

49F.26(27) Article 27 - Importation by instalments

- (a) Where any importer requests approval to import goods contemplated in this Article 27 by instalments application shall be in writing and–
- (i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Manager responsible for the administration of the tariff section in Head Office

and forward a copy of the application to the Manager responsible for the administration of the rules of origin section in Head Office;

- (ii) in the case of other dismantled or non-assembled products referred to in this Article, the application shall be made to the Manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.
- (b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49F.27(28) Article 28 - Exemptions from proof of origin

- (a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10.
- (b) According to the Article the following general conditions apply to the exemption from production of proof of origin in respect of the importations concerned, where—

 - (i) the value of such goods does not exceed the limit of USD 500 in the case of small packages or USD 1200 in the case of goods forming part of travellers' personal luggage;
 - (ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of traveller's personal luggage;
 - (iii) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.

- (c) The following additional conditions apply for private postal imports–
 - (i) the goods have been sent by one private individual to another direct from the preference country in question;
 - (ii) the sender declares in writing that the origin conditions are satisfied.
- (d) The provisions apply mutatis mutandis to such goods sent or taken to the State Party.

49F.28 (29) Article 29 – Fairs and exhibitions

In addition to the proof of origin referred to in Article 29(2) the importer must produce on entry of the goods imported–

- (a) an invoice from the exporter in the AfCFTA; State endorsed with the statement “these goods were consigned to you from (name and place of exhibition)”; and
- (b) a statement from–
 - (i) the exporter confirming the particulars specified in Article 29(1)(a) to (d); and
 - (ii) the customs authorities in the country of exhibition stating that the goods–
 - (aa) were consigned by the exporter from the State Party to the exhibition;
 - (bb) were used solely for exhibition or demonstration;
 - (cc) remained under customs control during their stay in the country of exhibition.

49F.29(30) Article 30 – Direct transportation

- (a) “Transported directly” means goods invoiced to an importer in the SACU by an exporter in AfCFTA (or by a person in another country) and transported directly fte Party to that importer, arriving in the same ship, aircraft or container on which they were loaded in the State Party.

(b) The evidence contemplated in paragraph 2 of Article 30 in respect of goods which otherwise qualify for preferential treatment, but which have not been transported directly between a State Party and a SACU State shall be produced to the Controller at the time of entry together with the Certificate of Origin or origin declaration and other documents contemplated in section 39.

(c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security as contemplated in and subject to the provisions of section 49(9).

(d) Documents providing the facts specified in paragraph 1 of Article 12 may include a declaration by the exporter supported by a statement by the customs authorities of the State Party that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

49F.30(31) Article 31 - Information and procedure for cumulation purposes

(a) For the purposes of cumulation as contemplated in Article 31 the exporter of the originating materials shall provide evidence in the form of :

(i) Certificate of Origin;

(ii) An origin declaration; or

(iii) Supplier or producers declaration.

49F.31(32) Article 32 - Preservation of records

Documents shall be preserved as provided in rule 101.02.

- 49F.32(33) Article 33 - Discrepancies and formal errors
- (a) Slight discrepancies in proof of origin documents referred to in Article 33(1) submitted at the time of entry of imported goods may include–
- (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) information valid and accurate but not in correct box;
 - (iv) exporter declaration box not dated;
- (b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

PART IV – ADMINISTRATIVE COOPERATION

- 49F.33(34) Article 34 – Notifications
No rule

- 49F.34(35) Article 35 - Mutual assistance
- (a) The stamp provided for issuing Certificate of Origin forms must be used only for that purpose and only such stamp shall be used for such forms.
- (b) The Manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in this Article to the customs administrations of the AfCFTA.

- 49F.35(36) Article 36 - Verification of proof of origin
- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the AfCFTA for verification by the Manager responsible for the administration of the rules of origin section in Head Office.

(b) If any origin administration officer has reasonable doubts about Certificate of Origin form or origin declaration, the originating status of the goods concerned or the fulfilment of the other requirements of the Annex such officer may, unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of the European Union on the originating status of the goods.

(c) If a request is received from the customs authorities in the State Parties, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the Annex.

(d) The Manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 36(5).

49F.35(37) Article 37 - Penalties

No rule

49F.36(38) Article 38 – Sub-committee on rules of origin

No rule

PART V – FINAL PROVISIONS

49F.37(39) Article 39 – Appendices

No rule

49F.38(40) Dispute settlement

Any person aggrieved by any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)(b), submit an internal appeal in accordance with the rules under section 77H.

49F.39(41) Article 41 – Review and amendment

No rule

49F.40(42) Article 42 – Transitional arrangements

No rule”

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