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BOTSWANA CUSTOMS & EXCISE DEPARTMENT:

ASYCUDA ++ COMPUTERISATION

GUIDE TO COMPLETION OF SAD 500/ 501 CUSTOMS DECLARATION – IMPORT, EXPORT & TRANSIT

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GENERAL INFORMATION

- Please use this guide to help you complete the Customs declaration for your import or export consignment or transit movement

- The declaration is designed as a multi –purpose document. It can be used for all types of importation and exportation – normal home use, permanent export, warehousing, temporary importation, temporary exportation etc. It can now also be utilized for transit movements.

- It is important to show the correct Customs Procedure Code [CPC] in Box 37 of the declaration so that the type of import/export/transit is properly declared.

- Most of the declaration fields are relevant for all types of consignment. The individual import, export and transit declaration sections of the Guide explain the relevant fields.

- Customs officers at your local declaration processing office will provide general assistance if required. However it your responsibility to fill in your declaration details; Customs cannot do it for you.

- All declarations should ideally be typed, or computer printed to ensure legibility

- Customs currently requires 2 copies of the declaration. Declarants should submit at least 3 copies if they require an official copy. Additional stamped copies for commercial purposes may be supplied on request

- In many cases the data has to be entered in coded, international standard format. Lists of the various codes are also supplied as Annexes to the guide to help you complete the declaration

- At the end of the explanation for each box you will see "M", "O", or "R" marked in bold type: -

    - **M = Mandatory.** This means that the declarant must enter the relevant information in the box. Otherwise Customs may reject the declaration. Computer processing will be affected if the necessary information is not declared, leading to possible delay.

    - **O = Optional.** This means that if you have the information available it can be entered. Otherwise leave it blank.

    - **R = Restricted, or Reserved for future use.** This means leave blank, do not enter anything

- To assist you, completed forms are provided for illustration

- Amendments – Customs will issue a Query form when officers have doubts about the correctness of declaration information. Customs will retain the original declaration. The agent / importer should reply to the query as soon as possible to avoid delays. If the declaration is wrong, amendment or completion of a fresh declaration will be necessary.

- **WARNING-It is the responsibility of the Importer/exporter and his/her agent to ensure that declarations are completed fully and accurately. Customs can impose severe penalties for false declarations**

The declaration form is divided into 2 areas – "General Segment" information and "Item Segment" information.

In the **General Segment** the relevant information concerning the entire consignment is entered, such as importer, transport details, etc.

In the **Item Segment** the information about specific descriptions of goods has to be entered. One "item", containing the information for a specific tariff code, can be entered on the first page of the declaration immediately beneath the general segment data. If the consignment includes goods comprising various different tariff headings, then continuation sheets have to be used to individually enter the necessary item information for each type of goods.

Such precise information is required so that Customs can: -

- Accurately assess the revenue involved for each category of goods

- Administer rebates

- Ensure that timely and accurate trade statistics can be complied by CSO for the benefit of the Nation's economic progress

Rounding – Values have to be rounded to the nearest whole number in various fields of the declaration. If the fraction is .50 or less, round down, otherwise round up. Duties/Taxes have to be rounded to the nearest 5 Thebe.

"TIN" = Taxpayer, or Trader, Identification Number

Commercial Importers, exporters, and all approved agents will be issued with a unique "TIN" number. This number must be quoted in the relevant fields of the declaration [Boxes 2, 8, 14]. This will be particularly important for effective computer processing.

Traders will have to register with Customs to obtain a TIN.

One –off private importers, such as those importing a car for personal use, will have to quote their Omang or passport number on the declaration.

All importers/ exporters must liaise with Customs to ensure valid TIN registration,

- **Failure to quote a valid number could delay clearance of goods**

Declaration Format

The design and layout of the Single Administration Document (SAD) must conform to the examples included as part of the Guide. It must be international ISO size A4 document measuring 210mm x 297mm (8.27 x 11.69 inches) with a minimum all round margin of 5mm. There shall be provided a 10 mm top, bottom and right margins with a 20 mm left-hand filing margin. Line spacing shall be based on multiples of 4.24 mm (1/6 inch) and width spacing on multiples of 2.54 mm (1/10 inch). Minor deviations in the exact size of boxes, etc. are permitted if required for particular reasons in the issuing country, such as the existence of other than metric measurement systems, features of national aligned systems of documents, etc.

The form shall be printed on paper dressed for printing or writing purposes and weighing at least 40 grammes per square metre. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The headings of the boxes on the form are intended to indicate the nature of the data elements that should appear in a given box. However, Customs can specify the information required in these boxes to suit their national requirements, provided that these requirements are explained in the Guide.

The form shall conform to the examples included as part of the Guide. However, countries are free to determine those data elements, which are compulsory in the SAD.

In addition, where the SAD is used as a transit declaration for Trans Kalahari Corridor by the South Africa, Namibia or Botswana, the untitled boxes are for free disposal by countries.

The numbered boxes are to be filled in by the declarant whereas those marked with a letter or clearly stating "FOR OFFICIAL USE" are for official use. When printing the form, the number and letter symbols of the boxes must be maintained, as this facilitates the use of the SAD between all countries.

IMPORT - GENERAL SEGMENT DATA - BOX A TO BOX 30

This section explains the information required for an import declaration.

Box A
This Box is for - the Customs office code where the goods are cleared, manifest reference, Customs registration number, assessment number, payment receipt number and dates.

1.Declaration
The first subdivision is for the declaration model code [e.g. IM for Import]. Second subdivision is for the basic procedure code [e.g. 4 for Home Use]. Third subdivision is not used. A list of model numbers and procedures is included at Annex 1. [**M**]

2. Exporter
Name and address details of the foreign supplier [**M**]

3. Forms
This field is used to indicate both the number of the particular page and the total number of forms used. For example, for a declaration consisting of 4 separate items, the details of one Tariff item are on the first page and three Tariff items are on the second page. Therefore there are two sheets - 1/2 and 2/2. In this example show 1/2 in Box 3 of the first page [**M**]

4. Reserved for future use [**R**]

5. Number of items
In the context of the declaration, "item" means the Tariff heading and other information about specific descriptions of goods that is entered in Boxes 31- 49 of the Item Segment. If a consignment includes goods comprising various different tariff headings, each one is an "item".
Enter the total number of separate items for the declaration [**M**]

6. Reserved for future use [**R**]

7. Declarant's Reference Number
It is highly recommended practice that the declarant allocates a unique commercial reference for each consignment. Enter the reference in this box. [**O**]

8. Consignee
Enter name and address details and TIN number. TIN = Trader Identification Number. This is the importer's unique registration number. All persons, businesses, companies, organisations, involved in commercial imports and exports must be registered with Customs and Excise and obtain a unique number from Customs and Excise Headquarters in Gaborone.
For one off private imports enter name, address and Omang /passport details. [**M**]

9. Reserved for future use [**R**]

10. Reserved for future use [**R**]

11. Reserved for future use [**R**]

12. Reserved for future use [**R**]

13. Reserved for future use [**R**]

13A. Invoice No. & Date
Enter the invoice number and invoice date that refers to this consignment. If there are several non-sequential invoice numbers, put "various" and enter the first invoice number. [**M**]
Note: Asycuda computer users must use the "attached documents" page to enter invoice details

14. Declarant
Enter the declarant's unique TIN number and name and address details. All persons acting as agents must be approved and registered with Customs. If you are an importer/exporter and complete your own declarations enter the same number as in Box 8. For one –off private imports enter name, address and Omang /passport details.   [**M**]

15. COE
Enter the country of export code. See Annex 2 for the list of country codes. [**M**]

16. COO
Country of origin code. Not required [**R**]

17. COD
The country code of the importing country, usually BW for Botswana [**O**]

18. Identification, Date, Nationality of transport at arrival
Enter the Registration number, date of arrival and country code relating to the transport on which the goods were loaded on arrival at the Customs clearance office dealing with the declaration. The date should be shown in the following format - "01/05/2003 "[**O**]

19 Container 0/1
In this context a "Container" means a 20 ft or 40 ft metal container made to international standards with a unique identifying number. Enter 0 = No containers, or 1 = Yes, the goods are packed in containers. [If Yes, container numbers are entered in Box 31, depending on space available, or attached as part of an additional information page] [**O**]

20. Delivery terms
The commercially agreed terms of delivery using international INCOTERMS code - CIF, FOB, etc. and, if relevant, place of delivery. See code list at Annex 6 [**M**]

21. Identification, Date, Nationality of transport at Frontier
Registration number, date and country code of the means of transport on which the goods were loaded when they first arrived at the Botswana border. The date should be shown in the following format - "01/05/2003 ". [**M**]

22. Currency and total amount invoiced

Insert the relevant currency code and the **FOB value** for the whole consignment. See currency code list at Annex 3.

Note: The FOB must include any relevant " incidental charges" to arrive at the proper transaction value. [**M**]

23. Rate of exchange

Relevant exchange rate – foreign currency to Pula. Customs will publish a list of rates that will apply from Tuesdays to Mondays and be valid for 1 week [**M**]

24. Other Costs Details

Enter details of freight, insurance, and other costs in Pula, as required in the relevant boxes. The values should be individually rounded to the nearest Pula. Where applicable, the amount of duties collected in other SACU countries on goods destined for Botswana should be included in "other costs".

Note: Those traders using the Asycuda system to produce the BW 500 will enter the various costs in the relevant currency. The system will automatically convert these costs into Pula and take them into account for duty calculations. The printout will show the foreign currency details. [**M**]

25. TMF

Code of the transport mode at the frontier. That is, when the goods first arrive at a border office in Botswana. See list of codes at Annex 5. The most common code will be "3" - road transport. [**M**]

26. TMI

Code of the inland transport mode, if this is different from Box 25. [**O**]

27. Reserved for future use [**R**]

28. Reserved for future use [**R**]

29. OOE

This is the Customs <u>border office</u> code through which the goods first entered the country. See code list at Annex 4 [**M**]

30. Reserved for future use [**R**]

31. Packages and description of the goods
Enter packaging marks in first section. Enter "ADD" if there are no marks on the packaging. Enter number of packages, code for type of packaging, container numbers, description of goods. See Annex 7 for the package code list. [**M**]
Note: For packages containing goods of different tariff descriptions use code "PP" [part package]. For goods of the same tariff heading packaged in different types of packaging use code "MIXED"

32. Item No.
Enter number of the item. For example, on the first page <u>1</u> is the first item, on continuation sheets enter <u>2</u> for second item, etc. [**M**]

33. Commodity code
Enter the 11- digit Commodity code for the goods in the first field [**M**]

Note: for goods subject to Excise, Ad Valorem, Anti –Dumping duty, etc. you must add the relevant "item code" from the tariff in the 2nd [3 digits] and 3rd [4 digits] fields of Box 33   [**M**] – **if Excise /Advalorem, etc. applicable**

34. C.O. Code
This is the country of origin code for the item in accordance with relevant origin rules [**M**]

35. Gross Mass kg.
Gross mass of the goods, in kilos [**M**]

36. Preference
Preference agreement code, see list at Annex 8. The preference must apply to the country code entered at Box 34 [**M**] – **if a preference is claimed**

37. Procedure
Customs procedure code [CPC] for the importation, see list and explanation of CPCs at Annex 1. Care must be taken to enter the correct CPC in this field. This is an important area of the declaration. Entering an incorrect CPC constitutes making an incorrect declaration. For imports from the SACU area where the goods are eligible for CCA treatment the code is usually 40 00 CCA. [**M**]

38. Net Mass kg
Net mass of the goods, in kilos. This information must be entered very accurately when the weight is the basis for tax calculation. In other cases where the weight has to be apportioned between several items in a consignment and exact information is not readily available, Customs will normally accept a reasonable commercial approximation. This information is also important for statistical purposes [**M**]

39. Quota
Code for quota, see list at Annex 9 [**M**] – **if quota applicable**

40. Summary declaration/ previous document

Summary declaration – reference particulars of AWB or other transport document number [**M**]

Previous document – Declaration details for any previous Customs procedure relating to the goods – warehousing, etc. [**M**] - **if this applies**

41. Supplementary units ("Statistical Quantity")

Additional unit of measure information is required for many commodities for duty or statistical purposes. Please ensure that you enter the correct amount for the relevant statistical quantity as indicated in the tariff. For example, if you enter 200 it should refer to the number of litres, metres, units etc. stipulated for the Tariff item as appropriate. <u>Do not enter the weight in this field.</u>

<u>In cases where more than one unit is required for a commodity - first enter the unit that is linked to the duty rate</u> [**M**] - **Where applicable**

42. Customs value

The FOB invoice value [in the currency quoted in Box 22] for the specific item. [**M**]

43. Value Method

The GATT valuation method code – 1,2,3,4,5, or 6 [**M**]

44. Additional information

Additional information as required –

- Licence numbers + Deducted Value [DV], Deducted Quantity [DQ] as appropriate
- "Ex warehouse Code" -For intra warehouse movements only. Enter the code for the warehouse from which the goods will be removed
- Additional Documents [AD] See Annex 10 for code list
- Other information – RIB no., full rebate code [**M**] **where applicable**

45. Reserved for future use [**R**]

46. Statistical value

Enter the value for statistical purposes in Pula. This is CIF value plus other costs, commissions, etc. Round the value to the nearest whole number. If the declaration consists of more than one item, the freight, insurance, etc. should be apportioned by value. For example, after currency conversion, the total value of the consignment is 10,000 Pula and the total freight is the 500 Pula. The declaration consists of two tariff code items. The value of the first item is 8,000; the value of the second item is 2,000 [**M**]. Apportion the freight costs as follows: -

1st Item 500 x 8,000/10,000 = 400
2nd Item 500 x 2,000/10,000 = 100

47. Calculation of taxes

The following information is required for the item –
- Duty/Tax type code – VAT, etc. See code list at Annex 12[**M**]
- Tax base [**M**]
- Tax rate [**M**] – as per the tariff, show specific rates in UA
- Amount – rounded to the nearest 5 Thebe [**M**]
- Method of Payment [MP] Code [**R**]

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48. Account Code

Account holder code for either a gross payment account or a deferred payment of tax by an authorised person holding an account with Customs. This must be an authorised active code that is linked to the Consignee at Box 8 or the Declarant at Box 14. The account holder must ensure that the prepayment or credit facility is sufficient to cover the amount of revenue involved for the declaration.
[**M**] **if payment to be made using account**

49. Identification of warehouse/ time limit

Warehouse code and number of days authorised for warehouse declarations. See code list at Annex 13. [**M**] **for warehouse declarations**

Summary of Total Duties and Taxes

Enter summary information for all declaration items

DECLARATION

To be signed by a responsible person representing the importer or the importer's agent [**M**]

WARNING: THERE ARE HEAVY PENALTIES FOR INCORRECT OR FALSE DECLARATIONS

IMPORT CONTINUATION SHEETS

One commodity code item can be entered on page 1 of the declaration. If the consignment consists of goods of more than one commodity code type, they must be declared as separate items. This is necessary for trade statistics and automatic tax calculation in the computer system.

The unique reference number of the importer, the Customs office code and Form details [e.g. sheet number 2/2] have to be inserted at the top of each continuation page.

The item information to be entered in Boxes 31- 49 has already been explained in the Guide.

Duty and tax item information has to be inserted in Box 47 - located at the bottom section of the continuation sheet.

Separate details are required for each item on the page. For example, for the first item on the particular sheet, the duty/ tax information is to be inserted in the box marked "total of first item on this page"

The grand total of duties and taxes for all declaration items has to be included in the last box that is marked "grand total". The grand total information need only be entered on the final continuation sheet

EXPORT DECLARATION

The procedure for completing an export declaration is basically the same as the import declaration. However please note that for an export declaration certain boxes have another meaning.

Box A
This Box is for - the Customs office code where the goods are cleared, manifest reference, Customs bill of entry registration number, assessment number.

1.Declaration
The first subdivision is for the declaration model code [e.g. EX for Export]. Second subdivision is for the basic procedure code [e.g. 1 for Permanent Export]. Third subdivision not used. A list of model numbers and procedures is included at Annex 1. [M]

2. Exporter
TIN, Name and address details of the exporter from Botswana [M]

3. Forms
This field is used to indicate both the number of the particular page and the total number of forms used. For example, for a declaration consisting of 4 separate items, the details of one Tariff item are on the first page and three Tariff items are on the second page. Therefore there are two sheets - 1/2 and 2/2. In this example show 1/2 in Box 3 of the first page [M]

4. Reserved for future use [R]

5. Number of items
In the context of the declaration, "item" means the Tariff heading and other information about specific descriptions of goods that is entered in Boxes 31- 49 of the Item Segment. If a consignment includes goods comprising various different tariff headings, each one is an "item".
Enter the total number of separate items for the declaration [M]

6. Reserved for future use **[R]**

7. Declarant's Reference Number
It is highly recommended practice that the declarant allocates a unique commercial reference for each consignment. Enter the reference in this box. [O]

8. Consignee
Enter name and address details of the foreign consignee, i.e. the customer abroad [M]

9. Reserved for future use [R]

10. Reserved for future use [R]

11. Reserved for future use [R]

12. Reserved for future use [**R**]

13. Reserved for future use [**R**]

13A. Invoice No. & Date
Enter the invoice number and invoice date that refers to this consignment. If there are several non-sequential invoice numbers, put "various" and enter the first invoice number. [**M**]
Note: Asycuda computer users must use the "attached documents" page to enter invoice details

14. Declarant
Enter the declarant's unique TIN number and name and address details. All persons acting as agents must be approved and registered with Customs. If you are an importer/exporter and complete your own declarations enter the same number as in Box 8. For one –off private imports enter name, address and Omang /passport details.   [**M**]

15. COE
The country code of the <u>exporting country</u>, this is usually BW for Botswana [**O**]

16. COO
Country of origin code. Not required [**R**]

17. COD
The foreign country code of the destination of the goods [**M**]

18. Identification, Date, Nationality of transport at arrival
Enter the Registration number, date of departure and country code relating to the transport on which the goods are loaded on <u>arrival at the Customs clearance office</u> dealing with the declaration. The date should be shown in the following format - "01/05/2003 "[**O**]

19 Container 0/1
In this context a "Container" means a 20 ft or 40 ft metal container made to international standards with a unique identifying number. Enter 0 = No containers, or 1 = Yes, the goods are packed in containers. [If Yes, container numbers are entered in Box 31, depending on space available, or attached as part of an additional information page] [**O**]

20. Delivery terms
Enter FOB and, if relevant, place of delivery [**M**]

21. Identification, Date, Nationality of transport at Frontier
Registration number, date and country code of the means of transport on which the goods will be loaded when <u>they get to the Botswana border</u>. The date should be shown in the following format - "01/05/2003 ". [**M**]

22. Currency and total amount invoiced
Insert the relevant currency code and the **FOB value** for the whole consignment. See currency code list at Annex 3. **Note:** The FOB must include any relevant " incidental charges" to arrive at the proper transaction value. [**M**]

23. Rate of exchange
Relevant exchange rate – foreign currency to Pula. Put "BWP" if invoice is in Pulas. Customs will publish a list of rates that will apply from Tuesdays to Mondays and be valid for 1 week [**M**]

24. Other Costs Details
Leave blank for exports [**R**]

25. TMF
Code of the transport mode at the frontier. That is, when the goods arrive at a Botswana border office. See list of codes - Annex 5. The most common code will be "3" - road transport. [**M**]

26. TMI
Code of the inland transport mode, if this is different from Box 25. [**O**]

27. Reserved for future use [**R**]

28. Reserved for future use [**R**]

29. OOE
This is the Customs <u>border office</u> code through which the goods will leave the country. See code list at Annex 4 [**M**]

30. Reserved for future use [**R**]

31. Packages and description of the goods
Enter packaging marks in first section. Enter "ADD" if there are no marks on the packaging. Enter number of packages, code for type of packaging, container numbers, description of goods. See Annex 7 for the package code list. [**M**]
Note: For packages containing goods of different tariff descriptions use code "PP" [part package]. For goods of the same tariff heading packaged in different types of packaging use code "MIXED"

32. Item No.
Enter number of the item. For example, on the first page 1 is the first item, on continuation sheets enter 2 for second item, etc. [**M**]

33. Commodity code
Enter the 11- digit Commodity code for the goods in the first field [**M**]

34. C.O. Code
This is the country of origin code for the item in accordance with relevant origin rules [**M**]

35. Gross Mass kg.
Gross mass of the goods, in kilos [**M**]

36. Preference
Not required for export

37. Procedure
Customs procedure code [CPC] for the importation, see list and explanation of CPCs at Annex 1. Care must be taken to enter the correct CPC in this field. This is an important area of the declaration. Entering an incorrect CPC constitutes making an incorrect declaration. For normal exports the code is usually 10 00 000 [**M**]

38. Net Mass kg
Net mass of the goods, in kilos[**M**]

39. Quota
Code for quota. Not required for exports [**R**]

40. Summary declaration/ previous document
Summary declaration – reference particulars of AWB or other transport document number [**M**]
Previous document – Declaration details for any previous Customs procedure relating to the goods – warehousing, etc. [**M**] - **if this applies**

41. Supplementary units ("Statistical Quantity")
Additional unit of measure information is required for many commodities for duty or statistical purposes. Please ensure that you enter the correct amount for the relevant statistical quantity as indicated in the tariff. For example, if you enter 200 it should refer

to the number of litres, metres, units etc. stipulated for the Tariff item as appropriate. <u>Do not enter the weight in this field.</u> [**M**] - **Where applicable**

42. Customs value
The FOB invoice value [in the currency quoted in Box 22] for the specific item. [**M**]

43. Value Method
The GATT valuation method code. Not required for exports [**R**]

44. Additional information
Additional information as required –
- Licence numbers + Deducted Value [DV], Deducted Quantity [DQ] as appropriate
- "Ex warehouse Code" -For intra warehouse movements only. Enter the code for the warehouse from which the goods will be removed
- Additional Documents [AD] See Annex 10 for code list
- Other information – RIB no., full rebate code [**M**] **where applicable**

45. Reserved for future use [**R**]

46. Statistical value
Enter the value for statistical purposes in Pula. This is FOB value for exports. Round the value to the nearest whole number [**M**]

47. Calculation of taxes
Not required for exports [**R**]

48. Account Code
Not required for exports [**R**]

DECLARATION
To be signed by a responsible person representing the importer or the importer's agent [**M**]

WARNING: THERE ARE HEAVY PENALTIES FOR INCORRECT OR FALSE DECLARATIONS

EXPORT CONTINUATION SHEETS

One commodity code item can be entered on page 1 of the declaration. If the consignment consists of goods of more than one commodity code type, they must be declared as separate items. This is necessary for trade statistics and automatic tax calculation in the computer system.

The unique reference number of the importer, the Customs office code and Form details [e.g. sheet number 2/2] have to be inserted at the top of each continuation page.

The item information to be entered in Boxes 31- 49 has already been explained in the Guide.

TRANSIT DECLARATION

Transit is a Customs procedure, which allows goods potentially liable to duties and taxes to move from one Customs point to another under general Customs control without payment of such duties and taxes. This includes moving from a border post to an inland Customs office in the same country for subsequent clearance, and also goods that are transported across national borders.

The procedure for completing a transit declaration is basically the same as an import or export declaration. In the case of movements through the Trans Kalahari Corridor [TKC] the documentation will usually be prepared either in Namibia or South Africa.

The following copies of the SAD 500 and SAD 502 are required to facilitate a transit movement through TKC: -

- *Original* which is retained by the Customs at the office of commencement
- *First Copy* which is retained by the office of exit in the country of commencement
- *Second Copy* which is returned to the exporter
- *Third Copy* which is required by the Customs office of final destination
- *Fourth Copy* which is the copy proving the completion of a Customs transit operation and which is returned to the Customs office of commencement at the end of the transit movement
- *Fifth Copy* which is retained by the Customs of the transit country (office of entry)
- *Sixth Copy* which is retained by the Customs of the transit country (office of exit)
- *Seventh Copy* which can be used as the import document in the country of final destination
- *Eighth Copy* which is retained by the Customs of the importing country (office of entry)
- *Ninth Copy* which is returned to the importer

Circle the relevant copy number on the grid on the top left hand side of the SAD 500.
[O = Original]

Note: Other countries may use the untitled boxes in the SAD for their national purposes.
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Box A
This Box is for - the Customs office code where the goods begin the transit movement, Customs bill of entry registration number, assessment number.

1. Declaration
The first subdivision is for the declaration model code [e.g. EX for Export]. Second subdivision is for the basic procedure code [8 is for Transit]. In cases where goods arrive directly from a non -SACU country and then become transit goods, the procedure is IM 8. In cases where a transit movement begins in a SACU member state, the procedure is EX 8. The third subdivision of this box is not used. A list of model numbers and procedures is included at Annex 1. [**M**]

2. Exporter
TIN, Name and address details of the <u>exporter from the country where the transit movement commenced</u> [**M**]

3. Forms
This field is used to indicate both the number of the particular page and the total number of forms used. For example, for a declaration consisting of 4 separate items, the details of one Tariff item are on the first page and three Tariff items are on the second page. Therefore there are two sheets - 1/2 and 2/2. In this example show 1/2 in Box 3 of the first page [**M**]

4. Reserved for future use [**R**]

5. Number of items
In the context of the declaration, "item" means the Tariff heading and other information about specific descriptions of goods that is entered in Boxes 31- 49 of the Item Segment. If a consignment includes goods comprising various different tariff headings, each one is an "item".
Enter the total number of separate items for the declaration [**M**]

6. Reserved for future use [**R**]

7. Declarant's Reference Number
It is highly recommended practice that the declarant allocates a <u>unique</u> commercial reference for <u>each consignment</u>. Enter the reference in this box. [**O**]

8. Consignee
Enter name and address details of the <u>eventual consignee</u>, i.e. the customer at the end of the transit movement [**M**]

9. Reserved for future use [**R**]

10. Reserved for future use [**R**]

11. Reserved for future use [**R**]

12. Reserved for future use [**R**]

13. Reserved for future use [**R**]

13A. Invoice No. & Date

Enter the invoice number and invoice date that refers to this consignment. If there are several non-sequential invoice numbers, put "various" and enter the first invoice number. [**M**]

Note: Asycuda computer users must use the "attached documents" page to enter invoice details

14. Declarant

Enter the declarant's unique TIN number and name and address details. All persons acting as agents must be approved and registered with Customs. If you are an importer/exporter and complete your own declarations enter the same number as in Box 8 [**M**]

15. COE

The country code of the country where the transit movement commences [**O**]

16. COO

Country of origin code. Not required [**R**]

17. COD

The foreign country code of the eventual destination of the goods [**M**]

18. Identification, Date, Nationality of transport at arrival

Enter the Registration number and country code relating to the transport on which the goods are loaded for the transit movement. [**M**]

19 Container 0/1

In this context a "Container" means a 20 ft or 40 ft metal container made to international standards with a unique identifying number. Enter 0 = No containers, or 1 = Yes, the goods are packed in containers. [If Yes, container numbers are entered in Box 31, depending on space available, or attached as part of an additional information page] [**O**]

20. Delivery terms

Enter FOB [**M**]

21. Identification, Date, Nationality of transport at Frontier

Registration number and country code of the means of transport on which the goods are loaded at the frontier. [**O**]

22. Currency and total amount invoiced

Insert the relevant currency code and the **FOB value** for the whole consignment. See currency code list at Annex 3.
Note: The FOB must include any relevant " incidental charges" to arrive at the proper transaction value. [**M**]

23. Rate of exchange

Leave blank for transit [**R**]

24. Other Costs Details

Leave blank for transit [**R**]

25. TMF

Code of the transport mode at the frontier. That is, when the goods get to a border office. See list of codes at Annex 5. This will normally be "3" - road transport. [**M**]

26. TMI

Code of the inland transport mode, not required for transit [**R**]

27. Reserved for future use [**R**]

28. Reserved for future use [**R**]

29. OOE

This is the Customs border office code through which the goods will exit the country. See code list at Annex 4 [**M**]

30. Reserved for future use [**R**]

31. Packages and description of the goods

Enter packaging marks in first section. Enter "ADD" if there are no marks on the packaging. Enter number of packages, code for type of packaging, container numbers, description of goods. See Annex 7 for the package code list. [**M**]

Note: For packages containing goods of different tariff descriptions use code "PP" [part package]. For goods of the same tariff heading packaged in different types of packaging use code "MIXED"

32. Item No.

Enter number of the item. For example, on the first page 1 is the first item, on continuation sheets enter 2 for second item, etc. [**M**]

33. Commodity code

Enter the 11- digit Commodity code for the goods in the first field [**M**]

34. C.O. Code

This is the country of origin code for the item in accordance with relevant origin rules [**M**]

35. Gross Mass kg.

Gross mass of the goods, in kilos [**M**]

36. Preference

Leave blank for transit [**R**]

37. Procedure

Customs procedure code [CPC] for the movement, see list and explanation of CPCs at Annex 1. Care must be taken to enter the correct CPC in this field. This is an important area of the declaration. Entering an incorrect CPC constitutes making an incorrect declaration. For transit the code is usually 80 00 000 [**M**]

38. Net Mass kg

Net mass of the goods, in kilos [**M**]

39. Quota

Code for quota. Not required for transit [**R**]

40. Summary declaration/ previous document

Summary declaration – reference particulars of transport document number [**M**]
Previous document – Declaration details for any previous Customs procedure relating to the goods – warehousing, etc. [**M**] - **if this applies**

41. Supplementary units ("Statistical Quantity")

Additional unit of measure information is required for many commodities for duty or statistical purposes. Please ensure that you enter the correct amount for the relevant statistical quantity as indicated in the tariff. For example, if you enter 200 it should refer

to the number of litres, metres, units etc. stipulated for the Tariff item as appropriate. <u>Do not enter the weight in this field.</u>

42. Customs value
The FOB invoice value [in the currency quoted in Box 22] for the specific item. [**M**]

43. Value Method
The GATT valuation method code. Not required for transit [**R**]

44. Additional information
Additional information as required –

- Licence numbers + Deducted Value [DV], Deducted Quantity [DQ] as appropriate
- "Ex warehouse Code" -For intra warehouse movements only. Enter the code for the warehouse from which the goods will be removed
- Additional Documents [AD] See Annex 10 for code list
- Other information – RIB no., full rebate code [**M**] **where applicable**

45. Reserved for future use [**R**]

46. Statistical value
Enter the value for statistical purposes in the currency of the country where the transit movement commences. This is CIF value plus other costs, commissions, etc. Round the value to the nearest whole number. If the declaration consists of more than one item, the freight, insurance, etc. should be apportioned by value. For example, after currency conversion, the total value of the consignment is 10,000 Pula and the total freight is the 500 Pula. The declaration consists of two tariff code items. The value of the first item is 8,000; the value of the second item is 2,000 [**M**]. Apportion the freight costs as follows: -
1st Item 500 x 8,000/10,000 = 400
2nd Item 500 x 2,000/10,000 = 100

47. Calculation of taxes
Leave blank for transit [**R**]

Summary of Total Duties and Taxes
Enter the <u>guarantee amount</u> for the transit consignment. This is normally based on the potential duties and taxes involved [**O**]

DECLARATION
To be signed by a responsible person representing the importer or the importer's agent [**M**]

<u>WARNING: THERE ARE HEAVY PENALTIES FOR INCORRECT OR FALSE DECLARATIONS</u>

TRANSIT CONTINUATION SHEETS

One commodity code item can be entered on page 1 of the declaration. If the consignment consists of goods of more than one commodity code type, they must be declared as separate items. This is necessary for trade statistics and guarantee calculation in the computer system.

The unique reference number of the importer, the Customs office code and Form details [e.g. sheet number 2/2] have to be inserted at the top of each continuation page.

The item information to be entered in Boxes 31- 48 has already been explained in the Guide.

Note: For transit, copies of continuation sheets will only be required at the office of commencement and the office of final destination. Other offices only need page 1 of the SAD + copies of commercial invoices or loading lists that show details of the whole consignment.

TRANSIT CONTROL FORM - SAD 502

A transit control form - SAD 502 has to be used in addition to the SAD 500 for transit movements. The trader will complete the basic information on this form. Customs officers at the various offices will manually add relevant control information as the transit movement progresses and stamp copies 3 and 4 [and 9 if requested] of the SAD 502 to certify that the goods have passed through that Customs office.

50. Importer of Exporter
Enter the Exporter details that appear on the SAD 500 [**M**]

51. Office Code
Enter the same office code that appear in Box A of the SAD 500 [**M**]

52. Forms
Enter the same details that appear in Box 3 of the SAD 500 [**M**]

53. Registration No. & Date
Enter the same Customs registration number shown in Box A of SAD 500 [**M**]

54. Declarant Reference
Enter the same details that appear in Box 7 of the SAD 500 [**M**]

55. Country of Commencement
Enter the country where the transit movement commences [**M**]

56. Guarantor Code & Name
Enter code and name details of the guarantor for the transit movement who undertakes full liability for the movement of the consignment – this may be in the form of a cash deposit or a surety bond [**M**]

57. Bond Number
Enter the bond number allocated to the bond lodged with Customs by the client or the provisional payment number and date. The provisional payment number and date must be entered in cases where a cash deposit is lodged with Customs. [**M**]

58. Guarantee Type
Enter the relevant guarantee type code in this box. [**M**]
Surety bond (SB), is a surety bond issued by a financial institution
Cash deposit (CD), is in the form of a cash deposit, which is lodged at the office and in the currency of the country of departure.

59. Remover Code & Name
This is a requirement in South Africa. Enter the name and client code number of the customs client (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

60. Subcontractor Remover Code & Name
This is a requirement in South Africa Enter the name and client code number of the customs client who acts as subcontractor for the contractor (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

61. Office of Commencement
The code of the Customs office where the transit movement begins in the country of commencement stated in Box 55 [**M**]

62. Office of Exit
The code of the Customs office where the transit movement leaves the country of commencement [**M**]

63. Transit Country
The code of the country through which the consignment is transiting en route to another country [**M**]

64. Guarantor Code & Name
Enter code and name details of the guarantor for the transit movement who undertakes full liability for the movement of the consignment – this may be in the form of a cash deposit or a surety bond [**M**]

65. Bond Number
Enter the bond number allocated to the bond lodged with Customs by the client or the provisional payment number and date. The provisional payment number and date must be entered in cases where a cash deposit is lodged with Customs. [**M**]

66. Guarantee Type
Enter the relevant guarantee type code in this box. [**M**]
Surety bond (SB), is a surety bond issued by a financial institution
Cash deposit (CD), is in the form of a cash deposit, which is lodged at the office and in the currency of the country of departure.

67. Remover Code & Name
This is a requirement in South Africa. Enter the name and client code number of the customs client (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

68. Subcontractor Remover Code & Name
This is a requirement in South Africa Enter the name and client code number of the customs client who acts as subcontractor for the contractor (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

69. Office of entry
Enter the office code through which the consignment enters the first transit country [**M**]

70. Office of Exit
Enter the office code through which the consignment finally leaves the first transit country [**M**]

71. Transit Country [if applicable]
[This is the second country through which the consignment is transiting en route to another country] [**M**]

72. Guarantor Code & Name
Enter code and name details of the guarantor for the transit movement who undertakes full liability for the movement of the consignment – this may be in the form of a cash deposit or a surety bond [**M**]

73. Bond Number
Enter the bond number allocated to the bond lodged with Customs by the client or the provisional payment number and date. The provisional payment number and date must be entered in cases where a cash deposit is lodged with Customs. [**M**]

74. Guarantee Type
Enter the relevant guarantee type code in this box. [**M**]
Surety bond (SB), is a surety bond issued by a financial institution
Cash deposit (CD), is in the form of a cash deposit, which is lodged at the office and in the currency of the country of departure.

75. Remover Code & Name
This is a requirement in South Africa. Enter the name and client code number of the customs client (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

76. Subcontractor Remover Code & Name
This is a requirement in South Africa Enter the name and client code number of the customs client who acts as subcontractor for the contractor (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

77. Office of entry
Enter the office code through which the consignment enters the second transit country [**M**]

78. Office of Exit
Enter the office code through which the consignment finally leaves the second transit country [**M**]

79. Country Of Destination
The code of the country where the transit movement ends [**M**]

80. Guarantor Code & Name
Enter code and name details of the guarantor for the transit movement who undertakes full liability for the movement of the consignment – this may be in the form of a cash deposit or a surety bond [**M**]

81. Bond Number
Enter the bond number allocated to the bond lodged with Customs by the client or the provisional payment number and date. The provisional payment number and date must be entered in cases where a cash deposit is lodged with Customs. [**M**]

82. Guarantee Type
Enter the relevant guarantee type code in this box. [**M**]
Surety bond (SB), is a surety bond issued by a financial institution
Cash deposit (CD), is in the form of a cash deposit, which is lodged at the office and in the currency of the country of departure.

83. Remover Code & Name
This is a requirement in South Africa. Enter the name and client code number of the customs client (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

84. Subcontractor Remover Code & Name
This is a requirement in South Africa Enter the name and client code number of the customs client who acts as subcontractor for the contractor (physical remover of goods) who undertakes full liability for the movement of the consignment. [**M**]

85. Office of entry
Enter the office code through which the consignment enters the destination country [**M**]

86. Office of Final Destination
Enter the office code at which the transit movement will be finalised and other relevant Customs procedures will be performed [**M**]