



ExciseSmart Global Trade Advisory

This edition of *ExciseSmart* reminds importers and local manufacturers of **alcoholic beverages** of their current obligation to formally submit their product details for official tariff classification to the South African Revenue Service ("SARS").

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Background

[Rules 47.01 to 47.04](#), published in terms of [Section 47\(9\)](#) of the Customs and Excise Act, 91 of 1964 ("the Act"), make it compulsory for **importers and local manufacturers of all alcoholic beverages**, including **all wine types**, ("affected entities") to formally submit their product details to SARS for official tariff classification; as alerted to in *ExciseSmart* No. 3 of April 2017.

Products Currently Due

Products currently due for submission are ALL alcoholic beverage product types / brands (including wines) for which a tariff determination submission **has not yet / to date been submitted to SARS**; i.e. all packed, imported and locally manufactured, alcoholic beverages (distilled, fermented or brewed).



Further note that, as a general requirement, alcoholic beverage types and brands that are imported or locally manufactured **for the first time** must be submitted for tariff classification upfront; i.e.

- ✓ prior to release for home consumption, if imported; and
- ✓ prior to release for any purpose (including home consumption and export), if locally manufactured.

Risks of Non-Compliance

Should these submissions not be done in time, the risks exist that the Commissioner for SARS may -



- ❖ impose penalties for non-compliance;
- ❖ detain non-compliant products; and / or
- ❖ retrospectively apply a different, possibly higher, tariff to any relevant product deemed by SARS not to qualify under a current self-classification.

In order to avoid these risks, and other possible administrative actions SARS may decide to institute when detecting non-compliance, it is recommended that affected entities timeously comply with these rules and deadlines.

Submission Process

Deloitte is fully geared to do the required proposals on tariff classifications, the actual submissions and obtaining the required acknowledgements of receipt from SARS on behalf of affected entities.

Affected entities may contact Pieter Marais at pmarais@deloitte.co.za or Charleen van Heerden at cvanheerden@deloitte.co.za, or any of the other Deloitte contacts below, for further information on these compulsory submissions. The official deadline, for submission to SARS, is 31 March 2018.

Deloitte Contacts

Should you require assistance with Customs and Excise matters in general, kindly contact any of us at the numbers and / or addresses below.

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