

Customs, excise and trade control in South Africa

March 2023



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Our South African customs, excise and trade control practice offers advice on all aspects of customs and trade control related issues from our offices in Durban, Cape Town and Johannesburg. This highly regarded unit supplements our teams that deal in all other aspects of national and international trade. We also rely on our global network based in more than 50 cities worldwide to provide tailored practical commercial advice for our clients involved in international trade.

We advise on all aspects of risk in relation to customs, excise and trade control and our clients' interaction with the fiscus and the International Trade Administration Commission.

Our clients in this sector include a range of local and international commodity traders, industrial corporations, warehouse terminal operators, ship owners and charterers, oil majors, logistics companies and clearing and forwarding agents.

The majority of these clients carry liability insurance due to their significant exposure to the fiscus due to negligence or criminal activity. We advise those clients' brokers and their underwriters on risk.

Main practice areas

Dispute resolution with SARS

Tariff classification advice disputes

Registration with SARS and ITAC

Anti-dumping and countervailing duty implications

Recoveries from SARS

Internal and external litigation with SARS, ITAC and service providers

Customs/exercise valuations

Policy wording and coverage advice to liability insurers and brokers

Experience

Motorvia 1993 (Pty) Limited

Successfully appealed against penalty raised by South African Revenue Services (SARS) for removal of numerous motor vehicles that were the subject of a detention order.

Hollard Insurance

Advised on claims by SARS against insured freight forwarder in relation to extensive claims for alleged tariff errors.

AlcoNCP

Appeal, ADR and liaison with SARS regarding customs procedure code for import of goods in bond for blending and re-export.

Commodity trader

Responded to letters of intent following appeal and ADR procedure with SARS in relation to penalties raised on customs and excise duty.

Advised on tariff classification, bonded warehouse facility and risk management in respect of raw bulk vegetable oil imports.

Vessel owners

Represented the owners of detained vessels in disputes with SARS.

Industrial company

Advice and submissions to International Trade Administration Commission in respect of anti-dumping and countervailing duties.

Heineken South Africa

Advised on the tariff classification of a new product to be introduced into South Africa.

Freight forwarder

Provided advice, submissions and appeal on seizure of vehicles. Cargo owner had filed incorrect manifest.

Shipping line

Advised on classification and treatment of cargoes temporarily imported into South Africa for re-export from floating storage unit.

General Cable

Represented South African subsidiaries of General Cable in various customs disputes with SARS relating to a bond yard.

Transfer pricing

Advised the South African subsidiary of a multinational company on customs valuation and transfer pricing concerns relating to imports.

Glass manufacturer

Assisted a major glass manufacturer to oppose an application for anti-dumping protection by Botswana Ash, the SACU producer of soda ash.

FMCG producer

Advised a global FMCG producer to oppose an application for an increase in customs duty.

Mining supplier

Advised a mining supply company and a packaging manufacturer in relation to the process and timing of anti-dumping applications.

Energy company

Advised a leading energy company on the regulatory implications from the perspective of the ITA Act to convert its refinery to an ocean terminal.

Contacts

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