

**NATIONAL COUNCIL OF PROVINCES
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 787 [CW925E]**

787. Mr G Michalakis (Free State: DA) to ask the Minister of Finance:

- (1) How many vehicles were seized for investigation into suspected involvement in the commission of crimes in terms of an amendment to section 92 of the Customs and Excise Act, 1964, (Act No. 91 of 1964), (details furnished) (a) in the past three financial years and (b) in each province;
- (2) (a) how much was received by the SA Revenue Service (SARS) as (i) fines and/or (ii) penalties that were imposed for the release of the seized and/or impounded goods (aa) in the past three financial years and (bb) in each province and (b) how was the money utilised that was paid into the National Revenue Fund;
- (3) how many vehicles remained seized and/or impounded at each SARS yard and/or holding area in each province as a result of unpaid fines;
- (4) (a) what is the workable definition of the term "import" and (b) what procedure needs to be followed by South Africans (i) with business interests in Lesotho and (ii) who have imported vehicles from Lesotho and wished to drive them in South Africa?

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REPLY:

(1)(a)(b)(2(a)(i)(ii)(aa)(bb)(b)(3)

SARS has taken note of the four questions above and will not be responding to each question separately save to say that, the questions seem to have a strong relation to active litigation cases against the CSARS in the Magistrates, High and Supreme Court of Appeal.

In this instance, SARS is constrained to desist dealing with same at this stage, on account of the fact that the matters are currently the subject of the courts consideration and accordingly sub judicae. Any response may well be considered interference in the administration of justice. We consider it prudent that the matter be ventilated in open courts

and this, we submit, would dictate that we refrain from commenting on any matter, pending adjudication by the said courts.

Moreover, we are bound by the secrecy provisions in the various legislation administered by us, as confirmed by the High Court of South Africa, Gauteng Division, Pretoria, in the matter of CSARS vs Public Protector.

4(a) Import and Export are defined in terms of Section 1 of the Customs and Excise Act 91 of 1964 as per below:

“Importer” includes any person, who at the time of importation-

- (a) owns any goods imported;
- (b) carries the risk of any goods imported;
- (c) represents that or acts as if he is the importer or owner of any goods imported;
- (d) actually takes or attempts to take any goods from the Republic;
- (e) is beneficially interested in any way whatever in any goods imported;
- (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e),

“Exporter” includes any person, who at the time of exportation-

- (g) owns any goods exported;
- (h) carries the risk of any goods exported;
- (i) represents that or acts as if he is the exporter or owner of any goods exported;
- (j) actually takes or attempts to take any goods from the Republic;
- (k) is beneficially interested in any way whatever in any goods exported;
- (l) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e),

(b) The SA law is clear on importation of second-hand vehicles into the country. For importation to be legal into the country, SARS requires the following documents (response applicable both (i) and (ii):

- Customs clearance documents,
- Letter of authority from National Regulatory for Compulsory Specifications (“NRCS”),
- Import permit from International Trade Administration Commission (“ITAC”), a division of the Department of Trade and Industry, and
- Interpol Clearance Certificate