

## South African Revenue Service (SARS)

3 March 2021

- ✓ Was any relevant information concerning the Customs clearance of COVID-19 vaccines and the goods and devices used for their shipment and transportation, made publicly available, for example on the Customs administration's web-site? If yes, please provide a URL. If not made publicly available, was relevant information provided to the supply chain stakeholders – manufacturers, exporters, importers, logistics providers, etc.?

### **Good practice response:**

**Yes** – a task team comprising various stakeholders was set up to deal with all issues pertaining to the importation of the first batch. Details of the shipment were kept confidential for security reasons. All stakeholders had to look at legal implications concerning their respective areas i.e. dangerous goods that might be classifiable as such in aviation security were dealt with by South African Civil Aviation Authority which was part of the task team. All information was made available to supply chain stakeholders via various association representatives.

General control requirements were made available on the intranet.

- ✓ Was any dedicated guidance made available to the field Customs officers with regard to the Customs clearance of COVID-19 vaccines for export, transit and import, as well as the goods and devices used for the vaccines' shipment and transportation? If yes, please provide details on how the guidance was disseminated.

### **Good practice response:**

**Yes** – all Customs operational teams involved, through their line management were briefed and knew what is expected. The process also allows any procedural challenges to be escalated to management to intervene.

A task team developed the standard operating procedures to be followed in handling the COVID-19 vaccine.

- Guidelines for the Importation and Exportation of Medicines – Medical Control Council (MCC)  
This document has been prepared to serve as a recommendation to those who wish to import and export medicines in South Africa. The MCC is committed to ensure that all medicines entering or leaving the country will retain the required quality, safety and efficacy. It is important for the holder of certificate of registration or applicant to adhere to the administrative requirements to avoid delays in the processing of applications
- WCO COVID-19 vaccine webinar
- The SACAA COVID-19 Vaccine Airfreight Readiness Working Group (VARWG)
- LASC Meetings

- ✓ Has any training been provided to the staff of your Customs administration in anticipation of the COVID-19 vaccines distribution effort, for example training for handling of time- and temperature-sensitive items, training for handling of dangerous goods (e.g. dry ice), training for identifying the COVID-19 vaccines on import or export documentation?

### **Good practice response:**

The actual cargo handlers appointed by the airlines are trained in handling such goods. Customs will inspect the packages marks and numbers, weights, description and compare that to documents. The physical inspection/testing of the vaccines remains a Department of Health (DOH)/South African Health Product Regulatory Authority (SAHPRA) responsibility as they are the experts and this will be done at their designated laboratories.

- ✓ What mode of transport was used for the exportation/importation of COVID-19 vaccines from/into your country.

### **Good practice response:**

## Importation – Air Transport

- ✓ What are the documents required for the exportation of COVID-19 vaccines from your country? (applies to the Members exporting COVID-19 vaccines)

### **Good practice response:**

South Africa is not an export country for the vaccine currently, however normal export documentation apply.

- ✓ Which national authorities are responsible for the checking and clearing the COVID-19 vaccines shipments for exportation? How is the cooperation between these authorities arranged? (applies to the Members exporting COVID-19 vaccines)

### **Good practice response:**

SARS Customs, Port health (Department of Health – DOH) and the Civil Aviation authority in case of goods classified as dangerous goods i.e. dry ice, batteries etc.

- ✓ Is there any exchange of information/data between the Customs authorities of the exporting country and the Customs authorities of the importing country? What type of information is exchanged? How is the exchange of information arranged/regulated?

### **Good practice response:**

**Yes** – SARS, DOH and some airport authorities have received pre-arrival information of the vaccines to ensure smooth receiving.

At present, no exchange of information/data between SARS Customs to other authorities took place, as we did not export volumes. Should this change, we will share the information.

Information/data exchange takes place on a risk-based approach through the RILO network. Only consignments posing a high risk and that could not be stopped upon exporting (for various reasons).

- ✓ Was the Customs transit procedure used for the COVID-19 vaccines imported into your country? If yes, why/what was the rationale?

### **Good practice response:**

**No** – The vaccines arrived from Mumbai, India by Emirates Airline in transit via Dubai, UAE as there are no direct flights from India to South Africa.

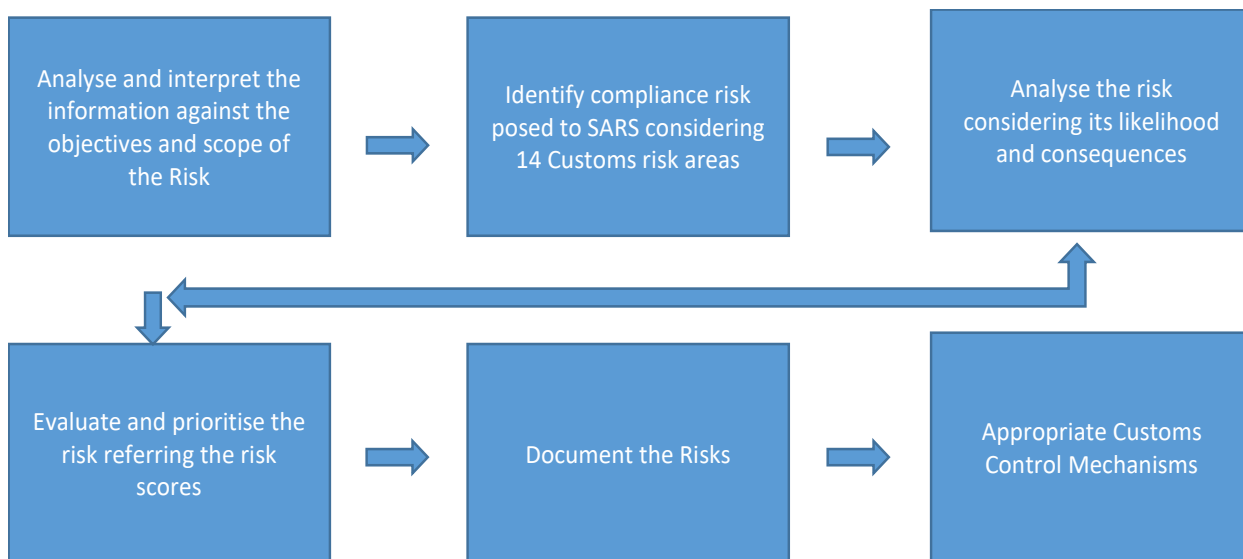
- ✓ Does your administration implement risk management techniques related to the cross-border movement of COVID-19 vaccines?

### **Good practice response:**

**Yes** – Risk detection, assessment and profiling is largely automated (Integrated risk indicators) and substantively informs case selection for standard matters. Manual risk profiling and case selection through improved data analytics and artificial intelligence (AI) capabilities is only used for complex matters. This allows for advanced trader information for risk assessment prior to import / export / transit.

With regard to the COVID-19 vaccines distribution efforts, SARS seeks, through robust risk management mechanisms, to facilitate the delivery of original vaccines to the end user, whilst minimising the risk of distribution of unsafe and counterfeited medical products.

The compliance risks are rated and classified as high, medium or low, in alignment with the SARS risk appetite and tolerance levels. The rating of the compliance risks in turn informs SARS compliance risk profile.



- ✓ What are the documents required for the importation of COVID-19 vaccines in your country?

**Good practice response:**

- Customs Import Declaration – SAD 500
- Bill of Lading (Ocean / Air)
- Supplier Invoice
- Product Certificate - Active Pharmaceutical Ingredients (APIS)
- Authorisation (License) i.t.o. Section 21C of the Medicines and Related Substances Act (Act 101 of 1965) issued by the South African Health Product Regulatory Authority (SAHPRA)

- ✓ Which national authorities are responsible for the checking and clearing the COVID-19 vaccines shipments for importation? How is the cooperation between these authorities arranged?

**Good practice response:**

- Customs - South African Revenue Service
- National Department of Health - Port Health

- ✓ If information is available, what was the time required for the release of the COVID-19 vaccines shipments imported into your country?

**Good practice response:**

The consignment was pre-cleared (Customs clearance and supporting documents submitted and processed before the goods arrived).

- ✓ Has your government considered duty and tax waivers for the importation of COVID-19 vaccines?

**Good practice response:**

**Yes** – COVID-19 vaccine falls in the category of “goods imported for the relief of distress of persons in cases of famine or national disaster...” this automatically qualifies it for the waiver of taxes especially that COVID-19 has been declared national disaster.

- In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act has been amended, effective 12/02/2021, to the extent that tariff heading 3002.20.00.1 (**Vaccines for human medicine**) has been substituted with heading 3002.20.11.7 (**Against Severe Acute Respiratory Syndrome Coronavirus 2 (SARSCoV-2) and its variants**). The current provisions provide for the importation of vaccines at a ‘Free’ rate of duty.
- Certificate issued to Schedule 1, paragraph 8 of the Value Added Tax Act, 1991 (Act No. 89 OF 1991), REBATE ITEM 412.11/00.00/01.00 give effect to the value-added tax (VAT) exemption on the importation of vaccines classifiable under tariff heading 3002.20.11.7, for use in the

vaccination of persons against the Severe Acute Respiratory Syndrome Coronavirus 2 or SARS-CoV-2 for the treatment of the coronavirus disease or COVID-19

✓ Please include any other relevant information you wish to share.

**Good practice response:**

SARS forms part of the National Joint Operational and Intelligence Structure (NatJOINTS) which is amongst other, coordinating government's daily response to COVID-19.

- Work streams are continuously monitoring their respective area of responsibilities in terms of the COVID-19 Ops Plan and provides weekly inputs into the NatJOINTS COVID-19 Report to the Coronavirus Command Council (NCCC).
- The committee continuously monitors the movement of vaccines and continuous collaboration with relevant stakeholders to develop and execute needed plans intended to facilitate safe, secure, and efficient vaccine delivery.