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SERVICE HOTLINE

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COLOCATION – CHANGES IN EQUIPMENT SHIPMENT TO THE JSE AND THE USE OF THE JSE IMPORT/EXPORT CODE

Clients are advised about the changes to the current process that is in place for shipping colocation equipment to the JSE. Currently, clients use the JSE importer/exporter code to ship the equipment through to the JSE. This has an unintended effect of making the JSE an importer of the equipment and may give rise to tax considerations in certain circumstances. Typically, clients list the JSE as the receiver of the equipment on their commercial invoice, and whoever listed as the receiver is treated as the importer and their documentation is required for customs clearance purposes. However, the JSE does not have a customs code and may not import equipment on clients' behalf.

New Process for Equipment Shipments to the JSE

1. SARS requires that a declarant (i.e. an importer) be registered for the Customs Code, see the [SARS link](#) for details and further steps.
2. The client must list its own company as the Receiver and not the JSE on the relevant customs forms.
3. The JSE's physical address can be used as a delivery address for the equipment where the goods will be delivered.
4. On the Delivery Note, clients must complete the "Billed to Party" using own company details.

This Service Hotline is effective immediately, should you have any queries please contact the Client Service Centre (CSC) on +27 11 520 7777 or e-mail CustomerSupport@jse.co.za

Market / Service:

Colocation

Environment:

Production

Additional Information:

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JSE Import/ Export Code

Main Points

- National legislation gives an importer / agent seven days to clear goods from the time they have landed in the Republic.
- Certain goods will require an import permit, which must be produced at the time of clearance. Permits can be obtained from the International Trade Administration Commission (ITAC).
- The clearance process entails the inspections of goods and documentation and the collection of duty and VAT.
- Every importer or exporter of goods must lodge a Customs Clearance Declaration (“CCD”) when goods are imported into or exported from South Africa, except when exempted by Rule.
- Declarants make a self-assessment with the transaction documentation and submit the CCD to Customs either electronically or manually. Customs replies with a CUSRES message.
- Customs can release the consignment or request supporting documents to validate the correctness of the CCD by means of a documentary inspection. The declarant submits the supporting documents via e@syscan or hard copies, which are scanned at the Customs Office for attachment to the relevant case on the system.

Licensing and Registration

- Declarants must be registered or licensed as prescribed before submitting a CCD
- The exemptions from licensing and registration requirements are legislated in Rule 59A.03(1)(a)(iii) and declarants complying with the criteria must utilise the general Customs client number 70707070. I have attached a copy of the rule which lists the following exemption criteria:
 - a. A person, including a traveller, who imports or exports during any calendar year, goods of which the total value required to be declared is less than R150 000, whether such goods are imported or exported in one or more consignments; declares those goods for home consumption, temporary import or export.
 - b. is a natural person; and reflects his or her South African identity document number in the case of a South African citizen or a permanent resident of the Republic, passport document number in the case of a person who is not a South African citizen nor a permanent resident of the Republic or South African Revenue Service taxpayer reference number in the field provided in the declaration form.
- Declarants registered or licensed with Customs may not use 70707070.

See the link below for further details:

<https://www.sars.gov.za/customs-and-excise/import-export-and-transit/imports/>