



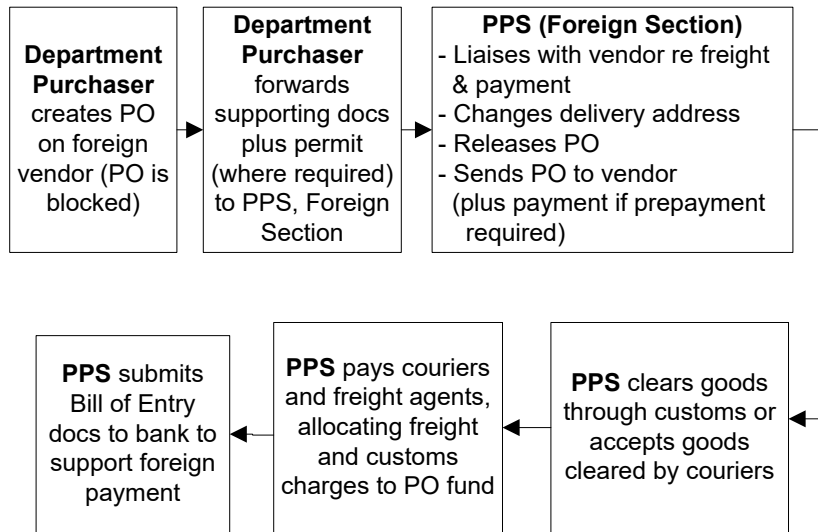
Process & Procedure	FND_Import and export of goods_PPP001
Objective	To inform UCT staff on: <ul style="list-style-type: none">• the procedures to follow when importing or exporting goods on behalf of the University;• the complexities around these processes; and• the potential problems of non-compliance with legal requirements.
Scope	This process applies to all goods brought into the country or sent out of the country on behalf of the University, either on a temporary or permanent basis, in person or by freight carrier.
Applicable to	All UCT staff who send or receive goods across South African borders on behalf of the University.
Additional information	<p>Foreign imports and exports are subject to many regulations as specified by the Department of Trade and Industry (DTI), the Department of Health and the South African Revenue Services (SARS). Compliance with these guidelines ensures that the interests and good reputation of the University are protected.</p> <p>In addition, compliance could avoid the following problems for a department:</p> <ul style="list-style-type: none">• unnecessary costs;• delays at Customs which could have serious consequences for time sensitive research projects; and• goods being returned to the sender where the receiving department (and therefore the fund used for customs and freight costs) cannot be identified. <p> Note</p> <p>All goods entering the country are subject to duty and VAT.</p> <p>Proof of payment of these costs (Bill of Entry) is required to support</p> <ul style="list-style-type: none">• forex payments for these goods, and• the sending of equipment out of the country for repair, whether they were donations or purchases. <p> Caution</p> <p>The absence of these documents may incur a duplicate or unnecessary payment of VAT.</p>
Procedure	<p>All movement of goods across SA borders should be referred to PPS Foreign Section. They are equipped to manage varied types of imports and exports (see below) and the many legal requirements on behalf of the University. By following the process outlined below, PPS is able to:</p> <ul style="list-style-type: none">• keep track of all expected imports;• ensure they have the required documents for customs clearance;• have the relevant fund number to pay couriers on COD delivery;• provide supporting documents to the bank as required; and• ensure the goods are covered by UCT insurance during transit



Examples of items imported or exported and specific requirements

Type of import	Examples
General	books, equipment, spares, non-hazardous chemicals and lab supplies Refer PUR008 for Libraries Acquisition of Information Resources
Major equipment	lab equipment - via the Assets Office, import handled by PPS
Goods requiring import permits	<ul style="list-style-type: none"> – used equipment – agricultural specimens – veterinary specimens (live animals) – biological specimens – specific chemicals
Donations	donations of equipment - VAT exemption may be applicable
Temporary imports	goods brought in for a specified period - to avoid VAT and customs issues on import and export
Type of export	Examples
General	samples, mineral/biological material not needing a permit
Goods requiring export permits	<ul style="list-style-type: none"> – used equipment – agricultural specimens – veterinary (live animals) – biological specimens – specific chemicals
Temporary exports	equipment sent for repair - See 'Additional information' above

Process Foreign imports



Payment methods used by PPS include:

- Bank drafts
- Wire transfer
- Foreign cheque (USD or GBP)
- Credit card (UCT Purchasing card)

Payment method is determined by a number of criteria, including:

- Payment terms of the vendor
- Value of the goods
- Country of origin

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Process owner	Director: Procurement & Payment Services (PPS), Finance
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