

# **MEMBER ALERT**



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## **SOUTH AFRICA: BUNKERING**

As part of a larger initiative concerning the consumption of petroleum products in general, the South African Revenue Service (SARS) has recently introduced a regime of strict compliance with procedures relevant to the supply of bunkers for foreign-going vessels.

SARS had previously allowed refunds on duties and levies regarding bunkers by the presentation of copies of bunker receipts, and through the processing of a customs clearance using an appropriate rebate code.

SARS now requires strict compliance with their [Excise External Policy on Bunkering of Foreign Going Ships \(SE-BFS-02\)](#) for the provision of bunkers to foreign-going vessels.

Members are reminded to retain all relevant bunkering-related documentation for a period of five years as required by the [South African Customs & Excise Act 91 of 1964](#). Further details can be found by clicking [here](#).

Members are asked to note the foregoing. The Managers also wish to thank the Club's correspondent [Shepstone & Wylie](#) for providing the information upon which this Alert has been based.