

Young Logistics Professionals Award 2023

An Analysis of the Intricacies Involved in the International Transportation of Goods, From a Super Abnormal to Sweets and Lollipops

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ABSTRACT

The dissertation highlights the complexities associated with multimodal, international trade. When selecting the import and export shipment, I purposefully sought out commodities which can be deemed polar opposites of one another, e.g. a super abnormal reactor and a sweets (candy) factory, the motivation being to convey the same principles of service excellence which need to be followed across the wide spectrum of goods involved in international trade. The dissertation examines the end-to-end processes which are carried out in the fulfilment of each transaction.

A natural flow is followed, starting at the buyer placing an order on the seller and then following the movement of goods as part of the international trade cycle. The major role players are discussed, focussing on the respective points at which each party becomes involved and their respective roles and responsibilities. The primary golden thread throughout the dissertation is the service excellence and statutory compliance requirements which need to be achieved, (no easy feat, given the range of transport modes, numerous jurisdictions and international laws involved).

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LIST OF ACRONYMS

BIMCO	Baltic and International Maritime Council
B/L	Bill of Lading
BPL	Bidvest Panalpina Logistics
CEA	<i>Customs and Excise Act 91 of 1964</i>
CIF	Cost, insurance and freight
CIP	Carriage and insurance paid to
CNCA	National Council of Angolan Shippers
DCT	Durban Container Terminal
EDI	Electronic Data Interchange
ETA	Estimated time of arrival
EUR 1	European Certificate of Origin
FAS	Free Alongside Ship
FR	Flat Rack
HC	High Cube
HDS	Hydrodesulphurisation
IMO	International Maritime Organisation
JCCI	Johannesburg Chamber of Commerce and Industry
MDGF	Multimodal Dangerous Goods Form

OT	Open Top
SAD 500	Customs Declaration Form – also referred to as a Bill of Entry
SARB	South African Reserve Bank
SARS	South African Revenue Service
SHERQ	Safety Health Environment Risk & Quality
TNPA	Transnet National Ports Authority
TPT	Transnet Port Terminal
UN SDG	United Nations Sustainable Development Goals
VAT	Value-Added Tax
VAT Act	<i>Value-Added Tax Act 89 of 1991</i>
VGM	Verified gross mass

IMPORT SHIPMENT - HDS Reactor

1. INTRODUCTION TO IMPORT SHIPMENT - HDS Reactor (R4701-R1)

How do you transport a 233t reactor? With a 78-metre, 192 tyre and three-horse driven trailer. The importation of a new hydrogen desulphurisation reactor was no tongue-in-cheek matter.

The R50 million reactor was acquired by a joint venture between two major oil companies¹ as part of a special project to produce better quality, low sulphur diesel in 2019. Below I detail the exciting journey of the colossal reactor from the assembly workshop in Porto Marghera, Italy to the oil refinery in Durban, South Africa.

2. SALE OF GOODS

2.1 Buyer Places Order on Seller

The seller is a company based in Italy² whom forms part of a multinational industrial organisation, a leader in the design, manufacture and support service for heavy equipment in the petrochemical and nuclear industries. The buyer is Oil (Pty) Ltd who imported the reactor to produce high-quality diesel fuel in line with the most advanced European standards.

2.2 International Commercial Terms

¹ Hereinafter referred to as "Oil (Pty) Ltd".

² Hereinafter referred to as "ITA S.p.A."

Delivery terms were identified on the commercial invoice as FAS³ Porto Marghera and the goods were to be shipped from the Venetian port in Italy to the refinery in Durban, South Africa. “Free Alongside Ship” means that the seller delivers the goods by placing them alongside the ship nominated by the buyer at the loading point at the named port of shipment, in this case Porto Marghera.⁴

The risk of loss or damage to the goods also transfers when the goods are alongside the ship, and the buyer bears all costs from that moment onwards.⁵

2.3 Payment Arrangements

The payment terms required an “bank transfer net 30 days” which was due for payment on 30th April 2019. A partial advance payment was made on 13 February 2018 as reflected on the commercial invoice. In terms of South African foreign exchange regulations, Authorised Dealers (i.e. Banks) may apply to the South African Reserve Bank (SARB) to make advance foreign exchange payments (on behalf of their clients) to foreign suppliers.⁶

At the time of applying for the advance import (foreign exchange) payment, Oil (Pty) Ltd (as the importer) would have been requested to submit documents such as the Purchase Agreement between the buying company and the Italian supplier detailing

³ “Free Alongside Ship”. It must be noted that the commercial invoice did not indicate “Incoterms® 2010” is applicable as is standard practice to avoid any confusion.

⁴ Incoterms® 2010 Rule A4; (International Chamber of Commerce (ICC), 2010, p. 68). Please note reference is made to Incoterms® 2010 as Incoterms® 2020 only came into effect on 1 January 2020.

⁵ Incoterms® 2010 Rule B5; (International Chamber of Commerce (ICC), 2010, p. 69).

⁶ (Els, 2022, p. 3)

the intended supply of goods and the “tooling up” costs for this purpose designed piece for which the advance payment was required.⁷

2.4 Special Project

The new reactor can hold 4 times the volume of catalyst than the reactor which it replaced. At the time Oil (Pty) Ltd was gearing itself to be ready to meet the “new” International Maritime Organisation (IMO) regulations,⁸ which took effect in January 2020, to produce lower sulphur Marine Fuel Oil.

2.5 Method Statement

In June 2018 a full method statement was issued by the transporter contracted by Bidvest Panalpina Logistics (BPL)⁹ for inland transport as part of the planning phase to define and describe the equipment, safe system of work and procedures that had to be employed to conduct the operations in compliance with the requirements of the South African *Occupational Health and Safety Act*.¹⁰

2.6 Route Survey Report

In November 2018, well in advance of the importation taking place, a Route Survey for the transportation of a 250t Reactor from the Durban Harbour, Pier 1, to the refinery

⁷ Once the goods have been cleared through SARS Customs the importer must present the prescribed SARS Customs Declaration to the Authorised Dealer as proof of the use of the foreign exchange and receipt of the goods in South Africa. (South African Reserve Bank, 2022); (Financial Surveillance Department of the South African Reserve Bank, 2022, p. 34).

⁸ International Convention for the Prevention of Pollution from ships (MARPOL) Annex VI: Regulation 14.

⁹ Appointed import clearing agent and freight forwarder.

¹⁰ Act 85 of 1993.

in Prospecton was carried out. The in-depth report dealt specifically with the feasibility of the route to safely accommodate the transportation of the super abnormal reactor, highlighting geometric restrictions as well as bridge structures to be negotiated on the route.

The route was physically inspected over the period of the 10th to the 13th of November 2018, observing, measuring and recording information which included:

- Road Conditions
- Visual bridge inspections
- Intersections to be negotiated
- Steep ascents
- Steep descents
- Width Restrictions
- Height Restrictions

2.7 Special Requirements

Oil (Pty) Ltd instructed that the reactor must be shipped horizontally on 2-off steel transport saddles attached by steel rope to the equipment. The equipment was braced to prevent any damage or deformation during transportation. Importantly, all nozzles on the reactor were blinded off as the reactor needed to be kept under positive nitrogen pressure (via a 77 kg bottle).

The nitrogen pressure requirement was also reflected on the Customs Clearing Instruction. The goods are therefore regarded as hazardous and to be handled as per UN No 1066 Class 2.2 (non-flammable gas). A Multimodal Dangerous Goods Form (MDGF), Material Safety Data Sheet for the Nitrogen and Cumulative Periodic Inspection Report of Transportable Pressure Receptacles¹¹ were included as part of the supporting documents required to transport the load.

The MDGF specified how and where the goods are to be stowed on board ship in line with the classification. The instruction was as follows: *“Keep container [below 50°C in a well-ventilated place. Store containers in location free from fire risk and away from sources of heat and ignition.”*

Furthermore, if any statutory inspections were required in South Africa, Customs release under embargo¹² needed to be applied for to allow for the inspection to be carried out with qualified engineers in a controlled environment on site at the refinery when the reactor was offloaded instead of physical inspection taking place at the port as the reactor could not be offloaded onto the ground.

2.8 Export Clearance

¹¹ In accordance with the Transportable Pressure Equipment Directive (TPED) 2010/25/EU.

¹² SARS Customs ordinarily allow “release under embargo” where consignments are too bulky to handle, considered fragile or dangerous and special handling by experts in the field is required, as would be the case with the Reactor.

FAS requires the seller to clear the goods for export and carry out and pay for all export clearance formalities required by the country of export.¹³ For this shipment it requires the following documentation to be issued by ITA S.p.A.:

- Export Shipping Instructions,
- Commercial Invoice,
- Packing list,
- Technical drawings of the reactor,
- MDFG and Materials Safety Data Sheet, lastly

Once released by Italian Customs, the Customs Release documents will be presented for port clearance and payment of port dues in Porto Marghera. Once the cargo had been released by the port authorities, movement of the shipment was allowed to commence.

3. ORIGIN CARRIAGE

3.1 Port of Loading

Porto Marghera (Venice, Italy) was specifically chosen as the port of loading as the reactor was dispatched from a final assembly workshop 400m away from the port loading quay.

3.2 Cargo

The shipment consisted of eight packages with of a total gross weight of 265,994 kg:

¹³ Incoterms® 2010 Rule A2; (International Chamber of Commerce (ICC), 2010, p. 68).

- 1 x HDS Reactor (R4701-R1) (cylindrical main body loaded onto two transport steel cradles).
- 1 x skirt (cylindrical body).
- 6 x structural wooden boxes.

For a breakdown of the weight and dimensions of the cargo, please refer to the extracts from the packing list included under appendix 11 at the end of the dissertation.

4. MAIN CARRIAGE

4.1 Vessel

General goods are shipped on liner terms by way of liner vessels with fixed schedules, operating on fixed regular routes with standard tariffs.¹⁴ When the cargo owner or Agent has cargo not suitable for liner shipping, they will go to the market to look for a suitable vessel. In layman's terms, when a ship is taken on rent, it is known as ship chartering.¹⁵ The party that rents out the ship is the shipowner and the party who is renting the ship is known as the charterer.¹⁶

Upon finding a vessel, the negotiation on the terms of the charter will commence, culminating in what is known in shipping parlance as a "Charter Party". Included in the charter party would be the vessel specifications, load and discharge ports, load and discharge rates, freight rates agreed, responsibilities for loading, stowage, securing,

¹⁴ (International Forwarding Association, 2021).

¹⁵ (Menon, 2021).

¹⁶ (Menon, 2021).

and discharging, and Bill of Lading (B/L) issuance instructions. Note the B/L is not the contract of carriage, it is evidence of the contract (the Charter Party).

Due to the cost, specifications and nature of the abnormal cargo involved, a part charter vessel was arranged by the nominated Freight Forwarder (Panalpina) for “direct shipment” on a “last-in, first-out” basis. This means that the reactor and accessories are the last cargo loaded, first cargo offloaded, and in between which the vessel sails directly from Italy to Durban without any stops. The vessel allocated by BBC Chartering is a multipurpose heavy lifter strengthened for heavy cargoes and fitted for carriage of dangerous goods of all IMO classes. The agreed upon shipping terms were “hook to hook”, meaning the carrier is responsible for loading the cargo onto the vessel and discharging and placing the cargo key side at destination port.

The vessel is fitted with two cranes situated at portside with a 250t lifting capacity each. Vessel crange is advantageous as it is ordinarily cheaper than making use of the port cranes. A Survey Report was issued on the 31st of March 2019 for loading the project cargo onboard *MV BBC Austria*. The vessel berthed at Porto Marghera, Multi Service Terminal, pier Sali-1, to commence loading on the 21st of March 2019.

4.2 Main Route

The vessel was to sail on the 22nd of March 2019 at 08:00 from the port of loading Porto Marghera to port of discharge Durban covering an estimated distance of 7,553 nautical miles.

4.3 Preliminary Inspection

The reactor and the skirt entered the port area in the morning of the 21st of March 2018 and were inspected whilst still loaded on the Marghera workshop special transport trailers. Minor damage limited to the paint work only was noted.

4.4 Preliminary Meeting

A preliminary meeting was carried out jointly with the Chief Mate/Port Captain at Marghera port and the following information was shared:

- Reactor and spares to be loaded into lower hold number 2;
- Reactor to be lifted by 2 vessel cranes working in tandem lift; and
- Boxed accessories/spares to be loaded by mobile shore crane.

4.5 Shipped on Board

The goods were shipped on board on the 21st of March 2019 as per the Baltic and International Maritime Council (BIMCO) liner B/L Code Name: "CONLINEBILL 2000".

As per article 9 of the CONLINE B/L contract of carriage terms and conditions:

"Loading and discharging of the cargo shall be arranged by the Carrier or his Agent."

The CONLINE B/L identifies Mainport Africa Shipping (Pty) Ltd (Mainport Africa) as agents for and on behalf of the carrier, namely BBC Chartering Carriers GMBH & Co KG. The scratches on the Reactor and the skirt were noted as "Master Remarks" on the CONLINE B/L.

5. DESTINATION CARRIAGE

5.1 Pre-Arrival Planning

BPL were responsible for arranging transport and equipment from the discharge port. Advanced route clearance and Department of Transport approval was required in order to obtain approval to undertake the journey from the Port of Durban to the refinery. Route modifications necessitated included propping of bridges and the temporary removal of traffic lights, municipal light poles, overhead road signage and bollards. Furthermore, a temporary bridge was constructed over the canal at the refinery site to complete the route.

BPL arranged for Surveyors to conduct an arrival condition, discharge and delivery survey of the specified goods. The Surveyors contacted the vessel agents, Mainport Africa, to arrange access to the vessel and to obtain the estimated time of arrival (ETA) of the vessel in order to attend when the vessel came alongside.

5.2 Estimated Time of Arrival

On the 2nd of April 2019 Mainport Africa advised that the ETA was the 15th of April 2019 and the vessel was set to berth in the Port of Durban at either of Pier 1 berths 102, 103 or 104.

5.3 Pre-Arrival Meeting

During the month of March 2019, BPL reached out to Transnet Port Terminal (TPT) to arrange for access permits to Pier 1 and Safety Health Environment Risk & Quality (SHERQ) inductions for the large contingent of people involved in the discharge.

BPL communicated to the Transnet National Ports Authority (TNPA) Deputy Harbour Master on the 9th of April 2019 advising that super abnormal cargo was due to be discharged at Pier 1 directly from the vessel with ships gear, directly onto a multi-axle trailer and the ETA 15th of April 2019. The Deputy Harbour Master advised that the load as indicated on the drawings provided was permissible for discharge at Pier 1, berth 101 to 104.

TNPA requested structural assessments of all bridges affected along the proposed route be undertaken to ensure that the bridges could sustain the proposed abnormal load. Any bridges found structurally insufficient required additional strengthening prior to the movement of the abnormal load. Furthermore, a vehicular simulation including swept path analysis had to be conducted along the proposed route to ensure that all obstacles were cleared. The requirement is the same for the remainder of the route outside TNPA boundary for which the Local Transport Authority must be contacted to obtain height and weight limitations on their affected structures.

BPL provided TNPA with the Route Survey report prepared. Initially TNPA took issue with the structural analysis of the bridge structures and box culverts and the proposed movement of the abnormal load on one section contra-flow in the report. Following

numerous further consultations and engagements amongst the stakeholders concerned and the submission of a revised Engineers Bridge Report, revised route description and route inventory a Senior Engineer for the TNPA granted approval on 9 May 2019 for the planned movement of the super abnormal load.

5.4 Vessel Arrival

The vessel duly arrived at Durban and berthed alongside Durban Container Terminal (DCT) Pier 1 “Berth 102” at 07:30 on the 15th of April 2019. Arrangements were made for the accessories to be landed on the afternoon of the 15th of April 2019 and for the discharge of the reactor to commence from 07:00 on the next day. The Cargo Arrival Notification issued by Mainport Africa stated: *“Upon receipt of our charges, draft landing order marked **“non-liner terms”**, copy of cargo dues, SARS release and the original and duly endorsed (stamped and signed by CONSIGNEE) Bill of Lading, we will hand you a delivery release order.”* A freight rate offered on Full Liner Terms (FLT) implies that the shipowner undertakes the loading, stowage, securing and discharging of the cargo.

5.5 Inspection of Cargo

Inspection of the reactor, skirt assembly and cases were conducted in the lower hold of the vessel where the cargo was stowed. Scoring was noted to the exposed edge of the skirt assembly in stow however this was found to be acceptable.

5.6 Cargo Discharge

Still on the 15th, the stevedores rigged the skirt assembly for discharge. The unit was lifted from the designated lifting points and landed directly onto a lowbed multi-axle trailer alongside the vessel. Thereafter the stevedores discharged the cases directly to road trailers alongside the vessel.

The following morning at 07:50 the discharge of the reactor commenced, crew members operated the vessel's cranes in tandem under the instruction of the Chief Officer. The Port Captain controlled the water ballast transfer from the bridge with all parties in constant communication by radio. The reactor safely landed from the vessel at 10:22 and was lashed to the trailer in preparation for moving to the staging area at Berth 100 a short distance away. The cargo on the trailer had to be staged within the port area until such time as the Department of Transport granted the road permit.

5.7 Weight Discrepancy and Contingency Measures Taken

During discharge, it was noted that the weights reflected on the vessels cranes load cells when combined was in excess of the declared gross weight of the reactor at 242.50t (according to packing list provided). When the loaded rig was subsequently weighed for the application of road permits, it was found the axle mass readings were in excess of legal limits.¹⁷ The reactor (loaded on trailer) was therefore moved away from the quay side whilst arrangements were made for the reactor to be reweighed via a gantry within the port.

¹⁷ Being a super abnormal load, the road permits can only be applied for when the cargo is discharged and weighed. This process can take up to 5 working days. Road permits for "normal abnormal" cargo can be applied for in advance.

On the 28th of April 2019, a team of crane operators were brought in on short notice to setup a hoisting gantry as a second opinion to confirm that the reactor was indeed overweight. The hoisting gantry lifted the reactor off the trailer and placed it onto the load cells to be reweighed, which showed the same weight again. In order to allow for the distribution of the additional weight which in turn would reduce weight carried by the individual axle sets, the multi-axle trailer was extended. On the 3rd of May 2019, the loading of the reactor onto the reconfigured trailer at was completed.

5.8 Transport of the Reactor from Port of Durban to the Refinery

Separate transportation arrangements were made for the reactor (245t) and the reactor skirt bottom (20t). The reactor was transported using a 20-axle widened trailer utilising a push-pull system involving 3 trucks and the 20t skirt using a Nootboom, 8-axle trailer.

On the 9th of May 2019 the call came that the reactor would be transported at 22:00 overnight to the refinery site to arrive on the morning of the 10th of May.¹⁸ The reactor was well secured and was deemed fit for transport. Despite critical planning and co-ordination amongst multiple role-players, including a Ethekewini Metro Traffic Police escort, the journey to Prospecton still took more than eight hours.

¹⁸ It is worth noting super abnormal cargo may not be transported on a weekend or public holiday and may only be moved by night to not disrupt traffic.

The truck drivers and assistants had to undergo the necessary safety inductions and medicals prior to entering the refinery site. Personal protective equipment was required in the refinery operating area, which included: a one-piece acid resistant/flame retardant overall, hard hat, safety boots, eye protection, ear plugs and safety gloves.

The transport trailer and 3 truck setup could not be accommodated within the refinery resulting in the transporter only being able to use 2 trucks at certain bends within the refinery. Fortunately, the road was relatively level at the bends.

5.9 Final Rigging

Finally, on 17 May 2019, the reactor was successfully rigged into position using a 600t lattice-boom lifting crane and a 750t hydraulic tailing crane provided by Oil (Pty) Ltd. The tandem lift was cheered on by spectators, who came to see the biggest reactor on site being lifted into place.

6. TRANSIT INSURANCE

6.1 Insurance Arrangements

Both buyer and seller had no obligation towards one another to make a contract of insurance as per their respective assumption of risk under the FAS Rules.¹⁹ Each party was responsible to make their own arrangements to insure the consignment under their respective Global Open Marine Insurance Policies.

¹⁹ Incoterms® 2010 Rules A3 & B3; (International Chamber of Commerce (ICC), 2010, p. 68 & 69).

Oil (Pty) Ltd indicated on the Import Clearing Instruction that BPL did not have to arrange for insurance. In all likelihood Institute Cargo Clauses (A) Conditions, including war, strikes, riots and civil commotions clauses, which contains the least number of exclusions and is hence referred to mistakenly as “all-risk” insurance, would have been applicable. Given the sensitivity and value of the cargo, extra care was taken to comply with stowage requirements as specified in the MDGF to ensure the insurance cover was not jeopardised in terms of the specified clauses for exclusion.

7. PAYMENT OF DISBURSEMENTS AND INVOICING OF CLIENT

7.1 Payment of Overseas Charges, including Ocean Freight

In accordance with the FAS Rules, all charges up to and including arrival of the consignment in Porto Marghera are for the account of the seller. From that point onwards, all other overseas charges (including ocean freight), would be debited to BPL (as agent of the buyer).

7.2 Payment of South African Charges

The Value-Added Tax (VAT) payable on the imported goods was debited to BPL’s deferment account held with SARS Customs and was settled on the monthly due date.

The amount of cargo dues and landing charges were debited to BPL’s account with TNPA and was paid at month end. Local transport, ocean freight and other disbursements of this nature were paid to the respective service providers by BPL. All

disbursements were collated, BPL agreed fees added and everything together invoiced to Oil (Pty) Ltd for payment thereof.

8. IMPORT CLEARANCE

8.1 SARS Customs Bill Of Entry (SAD 500)

In general importers have in terms of Section 38 of the South African *Customs and Excise Act* (CEA)²⁰ seven days in which to make due entry of the goods, calculated from the time which goods are deemed imported in terms of Section 10 of the CEA. In the case at hand, the goods were cleared prior to their arrival as provided for in the CEA.²¹

The accurate determination of the customs treatment of goods is largely centred on three core criteria, known as the customs trilogy, which consist of the following:²²

- Tariff classification;²³
- Origin of the goods;²⁴ and
- The value of the goods for customs purposes (the customs value).²⁵

8.2 Calculation of Duties and Taxes

The import shipment was declared to SARS Customs on the 8th of April 2019 by BPL (appointed Clearing Agent) on behalf of the importer as per the Clearing Instruction

²⁰ Act 91 of 1964.

²¹ CEA: sec 38(b)(i).

²² (Colesky, 2014, p. 70 & 71); (SARS Leveraged Legal Products, 2021, p. 83 & 84).

²³ CEA: sec 47.

²⁴ CEA: sec 46.

²⁵ CEA: sec 65, 66, 67, 72 and 73.

received. The goods were declared under tariff classification code 8419.89.00(2) as “*other machinery, plant and equipment*” which has no Customs Duty implication. Tariff subheading 84.19 covers: “*Machinery, plant or laboratory equipment, whether or not electrically heated... for the treatment of materials by a process involving a change of temperature...*”. The country of origin was declared as Italy and the value for customs purposes indicated as per the Commercial Invoice and Clearing Instruction supplied.

Should there have been Customs Duties payable, the goods may have qualified to be declared at a preferential duty rate as they are of Italian origin. In order to claim a preferential duty rate, were it required, ITA S.p.A. would then have to provide a European Certificate of Origin (EUR 1) for this shipment or an Invoice Declaration which would have to be endorsed on the SAD 500 (Customs Declaration Form, also referred to as a Bill of Entry) to apply the preferential rate at time of Customs clearance.

Furthermore, had the commodity been dutiable and formed part of the original shipment of disassembled goods which make up the refinery, the shipment could have been declared under a Staged Consignment Ruling. With Staged Consignments only one tariff heading is utilised and is determined according to the essential character of the finished plants, machinery or factory.²⁶ As in the case of this shipment, the cargo consisted of only one piece which did not attract duty, the Staged Consignment Ruling was not applicable.

²⁶ (SARS Customs, 2019, p. 3)

As there are no Customs Duty implications for this shipment, only VAT is payable for the imported goods.

8.3 SARS Customs Release Notification

SARS Customs sent the paperless Customs Release Notification on 9 April 2019, meaning the goods have been approved by SARS Customs for entry into the Republic of South Africa. Declarations and related documents must ordinarily be retained for five (plus one) years from the date of the bill of entry for any potential post clearance audit.²⁷

EXPORT SHIPMENT - COMPLETE SWEET FACTORY

9. INTRODUCTION TO EXPORT SHIPMENT - COMPLETE SWEET FACTORY

The closing down of a factory is no sweet affair, except in this case, where the factory involved was quite literally a sweets (candy) factory. The situation was further “sweetened” as the complete factory could be repurposed and exported to Angola as opposed to stripping down the parts and selling them off individually. Below I provide an analysis of all the complexities involved in the exportation of a complete factory from Johannesburg to the Port of Lobito, Angola.

10. SALE OF GOODS

²⁷ CEA: sec 110.

10.1 Buyer Places Order on Seller

The sale transaction took place between a Johannesburg based Sweet Company (seller) and a Swiss Company (buyer) for Bosch equipment used in the production of lollipops and assorted sweets which make up a complete sweet factory.²⁸ The buyer describes themselves as committed to supplying top quality goods at affordable prices to the African market whilst offering innovative solutions in the marketing, processing and distribution of food and non-food products.

10.2 Closing of the Factory

Sweet Company previously manufactured lollipops and sweets from a warehouse in Devland, Johannesburg. The warehouse closed which resulted in the used equipment which make up an entire production line (complete factory) for the manufacture of the finished products, being sold off.

The Swiss buyer owns a factory in Angola which was the final destination of the unassembled equipment. Although the goods were purchased by Swiss Company, the goods were to be delivered to an importer in Angola which is a different entity altogether who were to commission and manage the sweet factory for manufacturing in Angola.

10.3 Contract of Sale

²⁸ As the concerned seller no longer trades in South-Africa certain information will be redacted and the seller referred to hereinafter as "Sweet Company" and the buyer "Swiss Company".

The trading term for the exportation was indicated on the Export Clearing Instruction dated 19 November 2019, submitted to BPL (appointed as clearing agent and freight forwarder for Sweet Company) as “Ex Works (freight collect)”. The port of loading was indicated as Durban, South Africa, and the port of discharge Lobito in Angola. The commercial invoice however indicated “C.I.F” (cost, insurance and freight) and reflected both the freight charges and insurance charges. As there was no indication that Incoterms® 2010 should apply to this transaction, it was safe to assume the parties applied their own variation thereof for the contract of sale.

Although the commercial invoice indicated CIF, CIP (carriage and insurance paid to) is the most appropriate commercial term for the sale of the containerised cargo. CIF is not recommended as suitable as goods are handed over to the carrier before they are on board the vessel, typically by delivery at container terminals.²⁹ Risk only passes for CIF once the seller delivers the goods by placing them on board the vessel, whereas, in terms of CIP the seller must deliver the goods by handing them over to the carrier.³⁰

10.4 Export Clearing Instruction

A Certificate of Origin was requested and the insurance to be arranged by BPL as per the instructions received from Sweet Company for the exportation of the project cargo. The goods were indicated as not being hazardous.

²⁹ (International Chamber of Commerce (ICC), 2010, p. 89)

³⁰ (International Chamber of Commerce (ICC), 2010, p. 40 & 90)

10.5 Export Clearance Documentation

The following documentation need to be provided by Sweet Company to set in motion the export procedure:

- Export Clearing Instructions,
- Commercial Invoice,
- Packing list, and
- A Certificate of Origin attested by the Johannesburg Chamber of Commerce and Industry (JCCI).³¹

Once the export clearance documentation had been received, BPL were requested to perform crating and pack the cargo onto pallets / crates before it was possible to make a booking with the shipping line to export the shipment to Lobito.

This was because the number of containers required for the export to Angola could only be determined once crating and packing was completed. BPL proceeded to register a shipment file on their third-party Electronic Data Interchange (EDI) clearing platform and planned for the cargo collection at the factory in Devland.

11. ORIGIN CARRIAGE

11.1 Goods

³¹ A Letter of Authority/Formal Undertaking must be submitted by the exporter to the for the issuance of a Certificate of Origin by the JCCI.

The goods consisted of various parts of machinery and equipment used in a sweet factory to produce lollipops and assorted sweets, one second hand cylindrical glucose tank and raw gum base (gum found on the inside of a lollipop).

11.2 Loading of Cargo at Seller's Premises

The project cargo entailed a special request received by BPL from Sweet Company for taking down the complete assembled production line at the existing sweet factory and preparing the disassembled cargo for transport to Durban port. Sweet Company opted for container packing for export in Johannesburg, as opposed to Durban, which necessitated 15 containers³² to be transported to the sweet factory.

Items that fit into containers were securely lashed and wrapped on pallets in a manner which allowed them to fit into High Cube (HC) General Purpose containers. For the other items which did not fit into HC containers, a crate was constructed around the wrapped equipment and loaded onto Flat Rack (FR) containers. They were only suitable for FR's since the width made loading them into HC or Open Top (OT) containers impossible.

A crating expert was contracted to assist with shrink wrapping the goods, applying torched-on plastic and further securing the crates with lashes and slings. A rigging crew was arranged, a 5t forklift for packing pallets and a crane which had to be hired in order to move the 6t glucose tank. The goods were loaded into the containers and

³² 2 x 40'FR / 12 x 40'HC / 1 x 40'OT.

the rigger teams assisted with managing the crane to load the glucose tank onto a truck.

11.3 Transportation to Port of Durban

Once the containers were all packed, the verified gross mass (VGM), container number and seal number were used for updating the TPT Navis System and processing the export Customs declaration (bill of entry). During this process the stacks dates of the carrying vessel were monitored on the TPT website and, following submission of the port clearance documents and the debiting of port dues to BPL's account with TPT, the TPT Navis System release was obtained, whereafter the containers can be delivered to Durban Port.

The goods were collected from Sweet Company, Devland, Johannesburg, on the 25th of November 2020 and trucked to the Port of Durban. The trucks were monitored till delivery of the containers took place at the stacks at TPT in Durban Port.

12. EXPORT CLEARANCE

12.1 SARS Customs Bill of Entry (SAD 500)

Goods for export must not be loaded onto any carrier which will remove it from South Africa unless a SARS Customs release notification authorising the export has been

obtained.³³ Pre-shipment inspections were no longer mandatory at the time of export to Angola.³⁴

The export declaration was submitted via EDI to SARS Customs for the outright export of the goods in free circulation on the 22nd of November 2019. The goods making up the complete factory were declared across 2 lines on the export entry. Line 1 was declared under tariff classification code 8438.20.00(6) for *“machinery for the manufacture of confectionery, cocoa or chocolate”* and line 2 under code 1301.90.00(9) for *“Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams); other”*.

Line 1 serves as a good example of the application of tariff classification Rule 2(a) Part 2 for the clearance of unassembled or disassembled goods. As per the SARS Customs External Policy on Tariff Classification: *“Rule 2(a) provides that complete or finished articles presented unassembled or disassembled ... are to be classified in the same heading as the assembled article.”*³⁵ Practically declaring the unassembled goods under one tariff heading greatly saves resources as the alternative would be to classify each and every item appearing on the packing list individually.

12.2 Calculation of Duties and Taxes

³³ In terms of section 38(3)(a) of the CEA, the export Customs Clearance Declaration (CCD) must be submitted to SARS Customs before the goods declared thereon are exported from South Africa. (SARS Customs, 2021, p. 6).

³⁴ According to Presidential Decree No. 63/13 of 11 June 2013; (International Trade Administration, 2022).

³⁵ (SARS Customs, 2021, p. 4)

In general goods exported from South Africa do not attract any customs duties; similarly the exportation of goods from South Africa do not generally attract VAT due to these exports being zero-rated as per section 11 of the *Value-Added Tax Act*³⁶ (VAT Act).³⁷ Freeing exports from tax is advantageous as exports are encouraged leading to an increase in foreign currency entering our local economy.

12.3 SARS Customs Release Notification

The Customs Clearance Declaration was released by SARS EDI (paperless) system on the same day, the 22nd of November 2019.

13. MAIN CARRIAGE

13.1 Vessel and Shipped on Board Date

The goods were shipped on board the vessel Amanda D, a container ship built in 2000, on the 27th of November 2019. According to Cargo Dues Order issued by TNPA on the 29th of November 2019, the estimated time of departure for the vessel was the 6th of December 2019 following delayed sailing due to problems at the Durban harbour.

13.2 Estimated Time of Arrival

The goods were estimated to arrive at the port of Lobito, Angola, on the 18th of December 2019.

³⁶ Act 89 of 1991.

³⁷ (Silver, 2017, p. 71)

13.3 Bill of Lading (B/L)

Ordinarily, once the vessel has set sail the processing of shipping documentation such as the B/L and destination requirement documents commences. The containers were reflected on two Bills of Lading. Both Bills of Lading were consigned to the order of the same Angolan financial institution which means entitlement rests with the financial institution until it is presented with proof that payment has been effected to the seller, when it releases the shipment to the final importer by way of endorsing the B/L.

14. TRANSIT INSURANCE

As per the Export Clearing Instruction, BPL were instructed to arrange for marine insurance on behalf of Sweet Company. The second-hand complete sweets and lollipop machinery was insured for restricted cover as per Institute Cargo Clauses (B) from Sweet Company's premises in Johannesburg via Durban Port to final destination Lobito. The insurance cover ceased on discharge at Lobito port.

The basis of valuation of the sum insured was export CIF plus 20%. Cover included war and strikes and VAT where applicable and was further extended to include loss or damage caused by heavy weather, piracy and barratry, theft and/or pilferage and/or non-delivery and deliberate damage.

15. ANGOLAN IMPORT CLEARANCE

15.1 Angolan Import Requirements

Whilst CIF requires the seller to clear the goods for export, Sweet Company had no obligation to clear the goods for import, pay any import duty or carry out any customs formalities in Angola.³⁸

In addition to the standard documentation which is required for importation into Angola, shipments to Angolan ports require a Loading Certificate (*Certificado de Embarque*) issued by the National Council of Angolan Shippers (CNCA) authorised agent in the country of origin.

16. FINAL RELEASE AND DELIVERY

The buyer was responsible for the import clearance into Angola, container collection, transportation, and the return of the empty containers. The containers aboard both Bills of Lading were discharged for import from the Vessel on the 12th of December 2019. The cargo was however only delivered to the ship-to-party on the 14th of January 2020 and the 18th of March 2020 for the respective Bills of Lading. As the containers were not timeously collected from the port, significant demurrage charges accrued for the account of the consignee/agent.

The reasons for the delay were due to problems with obtaining the original CNCA Loading Certificate.

17. PAYMENT OF DISBURSEMENTS AND INVOICING OF CLIENT

³⁸ (International Chamber of Commerce (ICC), 2010, p. 89)

17.1 Payment of South African Charges

The amount of cargo dues and shipping costs were debited to BPL's account with TNPA and were payable at month end. Local transport from Johannesburg to Durban, crane hire, crating and all other disbursements of this nature were payable to the respective service providers by BPL, which in this instance included. All disbursements were collated, BPL agreed fees added and everything together invoiced to Sweet Company for payment thereof.

18. COMPLETION OF THE INTERNATIONAL TRADE CYCLE

Once final delivery takes place and all parties have been duly paid for services rendered as per contractual terms agreed upon and there being no claims, the international trade cycle is complete. From a regulatory point of view, bar any post clearance audit by SARS Customs or amendments necessitated to the import or export entry, once the goods have been Customs released they are in free circulation and the import or export thus completed.

19. UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (UN SDG)

19.1 HDS Reactor Import

The new reactor was specifically acquired for its capability to produce high quality diesel fuel in line with the most advanced European standards in terms of environmental impact (at the time of import). The acquisition of the new reactor was part of a series of projects to upgrade the refinery to make it more sustainable,

competitive and environment-friendly showcasing commitment to the UN SDG 7 (ensure access to affordable and clean energy) and 9 (build resilient infrastructure).

19.2 Complete Sweet Factory Export

The export of a complete sweet factory is an ideal example of how best to repurpose goods, promote sustainability and positively contribute to the beneficitation of local Angolan products. The export to the Angolan factory enabled self-sufficient production of lollipops and other sweets which ties into the UN SDG 12 (ensure sustainable consumption and production), 13 (climate action by responsibly repurposing a complete factory) and 8 (decent work and economic growth) for the provision of additional work opportunities.

20. CONCLUSION

Both shipments emphasize the exciting, yet intricate complexities commonly associated with international trade involving complex supply chains. The smallest discrepancies can have a drastic compounding effect in terms of causing delays and adding additional costs.

Although smooth sailing is never guaranteed for any international movement, effective risk management and a firm understanding of the roles and responsibilities of all role players will go a long way in delivering as desired.

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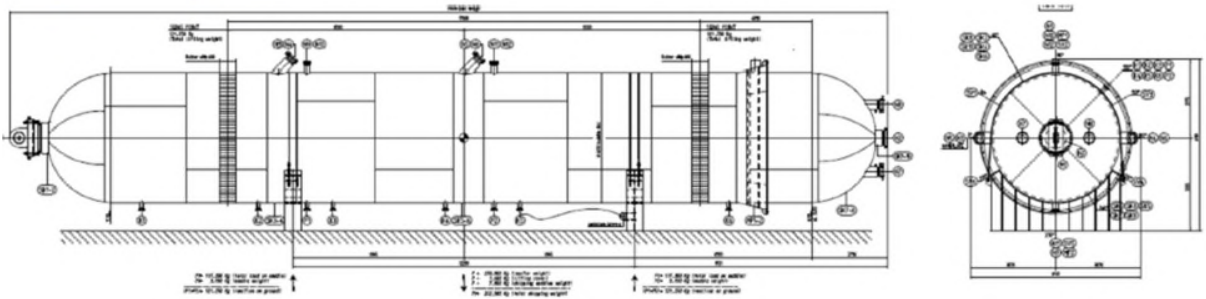
APPENDICES

Import Shipment:

Appendix 1: Shipping Vessel MV BBC Austria & Main Route



Appendix 2: Technical Drawing of Reactor



Appendix 3: Preloading Inspection of Reactor



Appendix 4: Preloading Inspection of Boxes



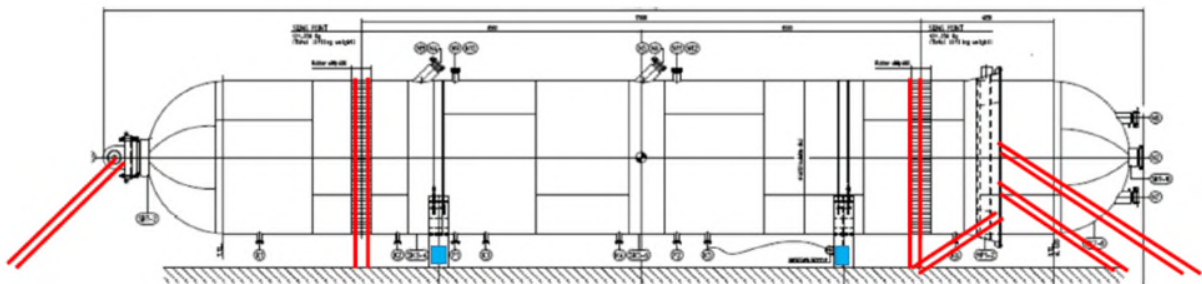
Appendix 5: Preloading Inspection of Skirt



Appendix 6: Loading Stages



Appendix 7: Lashing of Reactor



Appendix 8: Lashing Stages



Appendix 9: Reactor prepared for reweighing via hoisting gantry. Mass of one side of the reactor was 124 tonnes which when doubled was 248 tonnes.



Appendix 10: Commercial Invoice



Invoice		Number	Date	Page	Customer Code		
		VF0/2190062	2019-03-13	1	[REDACTED]		
<p style="text-align: right;">Customer</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>PO Box [REDACTED], Isipingo Beach, 4115 South Africa</p>							
Tax ID 4580102442	Fiscal ID	Payment Bank Transfer net 30 days					
Bank CARIPARMA - Crédit Agricole [REDACTED]					Currency EUR		
Pos	Item / Description	EA	Quantity	Price	Discount	Net Amount	VAT
10	Contract :20622 Project :20622 Rata SAL Purchase Order N° [REDACTED] Project [REDACTED] Phase 2A PO.Pos.1) HDS Reactor R4701-R1 - 1.886.720,20 Euro PO.Pos.2) N°4 internal Flanges - 15.440,00 Euro PO.Pos.3) Fireproofing on lower section of skirt - 56.000,00 Euro Delivery terms: FAS Porto Marghera NR. 2 PIECES + NR. 6 CASES GROSS WEIGHT: 265.994 KG NET WEIGHT: 255.516 KG As packing list nr. 2 - ATB JOB: 20622 SHIPPED FROM ITALY TO SOUTH AFRICA Advances VF1 21800005 2018-02-13					1.958.160,20	N18
						-566.016,06	
Goods	Advances	Discount		Net Amount	Total VAT	Free Goods	
1.958.160,20	566.016,06			1.392.144,14			
VAT Code Non Imp. Art. 8 Coma 1a				Tax Base Amount 1392144,14 Tax		Total Invoice 1.392.144,14 EUR	
Due On	2019-04-30	EUR	1392144,14				

Appendix 11: Packing List

██████████
 ██████████
 ██████████ RONCADELLE (BS)
 ITALY

ATB JOB No.: 20000622

PACKING LIST N. 2	rev.2
--------------------------	-------

IMPORTER/PURCHASER :
 ██████████
 DURBAN
 SOUTH AFRICA

CONSIGNEE:
 ██████████
 DURBAN
 SOUTH AFRICA

SHIPPING MARKS.
PURCHASER: ██████████
 DURBAN
 SOUTH AFRICA
CONSIGNEE: ██████████
 DURBAN
 SOUTH AFRICA
PROJECT NUMBER: ██████████
PROJECT NAME: ██████████ Phase 2
PO No. ██████████
ITEM: HDS REACTOR ITEM R4701-R1

ATB Job n°: 20000622
 PROJECT NUMBER: PDR17036 / H84
 PROJECT NAME: ██████████ Phase 2
 P.O. No.: ██████████
 INVOICE n°: To be advised

Total :
 Nr. 2 PIECES & Nr.6 CASES
 Gross wt. Kg. 265.994
 Net wt. Kg 255.516
 M3 1.265

SHIPPED FROM ITALY
 TO SOUTH AFRICA

DETAILS AS ATTACHED

PACKAGE N.	DESCRIPTION OF GOODS	NET W. KG	GROSS W. KG	DIMENSIONS CM			CBM
				LENGHT	WIDTH	HEIGHT	
1	<u>N. 1 PACKAGE / HDS REACTOR ITEM R4701-R1</u> 1 HDS REACTOR ITEM R4701-R1 dwg. 20000622-D-010	233.000	242.500	3161	614	611	1185,862
2	<u>N. 1 PACKAGE / HDS REACTOR ITEM R4701-R1</u> <i>N°1 BOTTOM SECTION OF SKIRT:</i> 1 SKIRT CONICAL COURSE (SECTOR) (30mm thk.) 001-15 dwg. 20000622-D-001 1 BASE RING (in more sectors) 005-01 dwg. 20000622-D-005 1 COMPRESSION RING (in more sectors) 005-02A dwg. 20000622-D-005 1 COMPRESSION RING (in one sector) 005-02B dwg. 20000622-D-005 54 STIFFENERS 005-03 dwg. 20000622-D-005	18.000	18.000	640	640	160	65,536
3	<u>N. 1 CASE / HDS REACTOR ITEM R4701-R1</u> <i>N°1 SPOOL PIECE</i> 1 REDUCING FLANGE M1/N1 (36/18" - 600#) 003-02 dwg. 20000622-D-003 1 90°LRELBOW N1(18" - 20mm Thk.) 003-03 dwg. 20000622-D-003 1 WN FLANGE N1 (18" - 900#) 003-04 dwg. 20000622-D-003 1 LIFTING LUG 003-24 dwg. 20000622-D-003 1 HYDROTEST COVER 010-01 dwg. 20000622-D-010	2.000	2.350	240	150	171	6,156

PACKAGE N.	DESCRIPTION OF GOODS	NET W. KG	GROSS W. KG	DIMENSIONS CM			CBM
				LENGHT	WIDTH	HEIGHT	
4	<u>N. 1 CASE / HDS REACTOR ITEM R4701-R1</u> <i>BOLTINGS FOR SERVICE</i> 28 STUD BOLT (SERVICE/HYDRO.)(2-1/4" - 8UN) - L=530mm) 003-12 dwg. 200000622-D-003 56 HEAVY HEX NUT (SERVICE/HYDRO.)(2-1/4" - 8UN)) 003-13 dwg. 200000622-D-003 56 PLAIN WASHER (SERVICE/HYDRO.) 003-14 dwg. 200000622-D-003	700	800	120	80	65	0,624
5	<u>N. 1 CASE / HDS REACTOR ITEM R4701-R1</u> <i>BOLTINGS FOR SPARE</i> 56 STUD BOLT (SPARE)(2-1/4" - 8UN) - L=530mm) 003-12B dwg. 200000622-D-003 112 HEAVY HEX NUT (SPARE)(2-1/4" - 8UN)) 003-13B dwg. 200000622-D-003 112 PLAIN WASHER (SPARE) 003-14B dwg. 200000622-D-003	856	904	120	80	65	0,624
6	<u>N. 1 CASE / HDS REACTOR ITEM R4701-R1</u> <i>GASKETS FOR SERVICE</i> 1 SWG (INT./EXT. RING) (SERVICE) (36" - SPECIAL) 003-15 dwg. 200000622-D-003	20	60	120	120	32	0,461
7	<u>N. 1 CASE / HDS REACTOR ITEM R4701-R1</u> <i>GASKETS FOR SPARE</i> 3 SWG (INT./EXT. RING) (SPARE) (36" - SPECIAL) 003-15B dwg. 200000622-D-003	40	80	120	120	42	0,605
8	<u>N. 1 CASE / HDS REACTOR ITEM R4701-R1</u> <i>CATALYST STOPPER PLATE / INSULATION SUPPORT</i> 6 CATALYST STOPPER PLATE 008-03/04 dwg. 200000622-D-008	900	1.300	370	200	75	5,550

Appendix 12: Customs Worksheet

CUSTOMS WORKSHEET I.R.O.	File: 801981000573	200000622	01362433						
Importer: [REDACTED]			Freight Excluded from Line Items Total of Invoice Customs Code: 74865						
Transport Documents: 1064017PD-001		Shipped on Board: 2019-03-21							
C.I.F & C.		Exchange Rate	Rand						
Suppliers Invoice	1958160.20 EURO	.060116	32573029						
		Total C.I.F & C.	32573029						
Customs Value Conversion Factor		Exchange Rate	Rand						
Suppliers Invoice	1958160.20 EURO	.060116	32573029						
		Total Rand	32573029						
		Divided by Total Foreign	1958160.20						
		Conversion Factor	16.634506717						
Line Invoice	COO Tariff Code	Qty & Code	Inv Foreign Act Price R V.D.N	Cus. Val R	NUP Permit	Product Code	C.Duty	Schlpzb	V.A.T Tot. Duties
1	IT 8419.89.00/2	1.00 NO	1958160.20	32573029	32573029	FREE			5374549.80
	VPO/2190062								5374549.80
									5374549.80
									5374549.80

prepared by BIDVEST PANALPINA LOGISTICS (c) copyright COMPU-CLEARING (pty) Ltd, 1988. 2019-04-09 13.41.26 Bill of Entry Unique Number: 01362433

Appendix 13: Bill of Lading

Shipper (full style and address) [REDACTED] 25030 RONCADELLE BRESCIA		BIMCO LINER BILL OF LADING CODE NAME: "CONLINEBILL 2000" Amended January 1950; August 1952; January 1973; July 1974; August 1976; January 1978; November 2000	
Consignee (full style and address) or Order [REDACTED] PROSPECTON DURBAN KWAZULU NATAL 4133 ATTN: [REDACTED] TEL: [REDACTED]		B/L No. 1064017PD-001	Reference No. 1064017
Notify Party (full style and address) SAME AS CONSIGNEE		Port of loading PORTO MARGHERA, ITALY	
		Port of discharge DURBAN, SOUTH AFRICA	
PARTICULARS DECLARED BY THE SHIPPER BUT NOT ACKNOWLEDGED BY THE CARRIER			
Containers No. / Seal No. / Marks and Numbers *Bidvest Panalpina Logistics as agent on behalf of Sapref 4 Bolt Avenue, Montague Gardens Cape Town 7441 Tel: 021 550 6500 Attn: Casey Lane or Cassandra du Toit [REDACTED] ITEM: HDS REACTOR ITEM R4701-R1 Transhipment / on carriage at shipper's / consignee's risk and expense. The carrier's responsibility ends upon completion of discharge onto quay at DURBAN.	Number and kind of packages, description of cargo SAID TO BE TOTAL 8 PIECES STC: HDS REACTOR ITEM R4701-R1 N*1 BOTTOM SECTION OF SKIRT N*1 SPOOL PIECE ACCESSORIES FOR SKIRT BOLTINGS FOR SERVICE BOLTINGS FOR SPARE BOLTINGS FOR LIFTING COVER (SPARE) GASKETS FOR SERVICE GASKETS FOR SPARE CATALYST SOPPER PLATE / INSULATION SUPPORT MASTER REMARKS: 1. STORAGE BEFORE SHIPMENT UNKNOWN 2. QUANTITY AND QUALITY BY SHIPPER 3. CARGO INSIDE WOODEN BOXES. CONTENT AND SECURINGS UNKNOWN 4. UNIT "PACKAGE W 2" HAVE 2 SCRATCHES 5. UNIT REACTOR SCRATCHED	Gross weight Kg SAID TO WEIGHT 265,994.00 KGS	Measurement m³ SAID TO MEASURE 1,265.418 CBM
1st ORIGINAL			
SHIPPED ON BOARD			
SHIPPED on board in apparent good order and condition (unless otherwise stated herein) the total number of Containers/Packages or Units indicated in the Box opposite entitled "Total number of Containers/Packages or Units received by the Carrier" and the cargo as specified above, weight, measure, marks, numbers, Quality, contents and value unknown, for carriage to the Port of discharge or so near thereto as the vessel may safely get and lie always afloat, to be delivered in the like good order and condition at the Port of discharge unto the lawful holder of the Bill of Lading, on payment of freight as indicated to the right plus other charges incurred in accordance with the provisions contained in this Bill of Lading. In accepting this Bill of Lading the Merchant expressly accepts and agrees to all its stipulations on both Page 1 and Page 2, whether written, printed, stamped or otherwise incorporated, as fully as if they were all signed by the Merchant. One original Bill of Lading must be surrendered duly endorsed in exchange for the cargo or delivery order, whereupon all other Bills of Lading to be void. IN WITNESS whereof the Carrier, Master or their Agent has signed the number of original Bills of Lading stated below right, all of this tenor and date.		Total number of Containers/Packages or Units received by the Carrier	
Carrier's name/principal place of business BBC CHARTERING CARRIERS GMBH & CO KG HAFENSTRASSE 12 26789 LEER GERMANY		Date shipped on board 21/03/2019	Place and date of issue DURBAN, 21/03/2019
Signature 		Number of original Bills of Lading 3 / THREE	
		Pre-carriage lby** XXX	Declared value charge XXX
		Freight details and charges FREIGHT PAYABLE AS PER BN DD 6 TH FEBRUARY, 2019	
		Place of receipt by pre-carrier** XXX	
		Place of receipt by on-carrier** XXX	

Appendix 14: Import SAD 500 & Clearance Instruction

SAD 500 - CUSTOMS DECLARATION FORM				1. DECLARATION		A. OFFICE OF DESTINATION OR DEPARTURE		
2. EXPORTER / CONSIGNOR		TIN		OFF CODE	MANIFEST NUMBER			
[REDACTED]		BSIC	N/A	DBN	BBCH1064017PD-001	2019/03/21		
3. FORMS		4. REGISTRATION NUMBER & DATE	ASSESSMENT NO & DATE					
1 1 9		362433						
5. ITEMS & TOT PACK		7. DECLARANT REF NUMBERS		RECEIPT NO & DATE				
1 8		Acc: HEBPEDUR DP						
		C Ref: 200000622						
		S019SI000573/01362433						
9 TO 11		12. VALUE DETAILS	13. INVOICE NO & DATE					
		32573029	VPO/21900062 2019/03/13					
14. DECLARANT / AGENT		TIN	281124	15. COE	16. COO	17. COO	17A. OWNER CODE	
BIWVEST PANALPINA LOGISTICS (A DIVISION OF SAPOOR FREIGHT)				IT			ZA	
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL		19. CONTAINER	20. DELIVERY TERMS					
BBCHVZDQ3 BBC AUSTRIA			IT ZA					
1064017 2019/04/15								
21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER		22. CURRENCY AND TOTAL VALUE		23. RATE OF EXCHANGE				
Y		32573029						
25. TMF		26. TM	27. PLACE OF DISCHARGE		24. OTHER COSTS DETAIL			
1					CURRENCY AMOUNT			
29. COE		30. LOCATION OF GOODS		FREIGHT				
C9		SFC 8 PCE		INSURANCE				
31. PACKAGES AND DESCR OF GOODS		MARKS AND NUMBERS	32. ITEM NO	33. COMMODITY CODE		34. COC		
			1	8419.89.00 (2)		35. GROSS MASS (KGS)		
		NUMBER & TYPE OF PACKAGES		37. CPC		38. NETT MASS (KGS)		
		8.00 ZERO ZERO EIGHT		11.00		39. QUOTA		
		CONTAINER NUMBERS		40. SUMMARY DECLARATION / PREV. DOCUMENT				
				VPO/21900062				
44. ADD. INFO		LICENCE NUMBER	DEDUCTED VALUE	DEDUCTED QUANTITY	EX WAREHOUSE CODE	45. OTHER QUANTITIES		
PRODUCED DOCS		REMOVAL IN BOND (RIB) NO, DATE & OFFICE				46. STATISTICAL VALUE		
47. CALC OF DUTIES & TAXES		TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	48. ACCOUNT CODE	
		VAT	35830332	ATV	5374549.80		8XXXXX3592	
		SUMMARY OF TOTAL DUTIES AND TAXES					49. IDENTIFICATION OF WAREHOUSE/TIME UNIT	
							D	
		TOTAL DUTIES AND TAXES					5374549.80	
		AMOUNT OVERPAID						
		AMOUNT UNDERPAID						
		OTHER						
		TOTAL PAYABLE					5374549.80	
		GUARANTEE						
							Code Amount	
DECLARATION		FOR OFFICIAL USE						
I, KIMMAN BIHIDE the undersigned of BIWVEST PANALPINA LOGISTICS (A DIVISION OF SAPOOR FREIGHT (Customs Broker) hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act no.91 of 1964.		MIN : DBN201904095021723						
		LBN : 00281124DBN20190409362433						
		5021723						
		2019-04-09						
		BOE20190409DBNS021723						
Signature		ID number		2019/04/08		Date		

IMPORT CLEARANCE INSTRUCTION		This is a legal document. It must be completed in full and signed by importer's authorized representative only.	
Instruction: Please declare the shipment detailed below to SARS as indicated, subject to BPL's standard trading conditions:			
1. Importer	NAME: [REDACTED] PHYSICAL ADDRESS: [REDACTED] PROSPECTOR, DURBAN, KWA-ZULU NATAL, 4133 VAT REGISTRATION NO: [REDACTED] SARS REGISTRATION NO: [REDACTED]		
2. Shipper	CLIENT'S REF: PO#9072922 PORT OF IMPORT OF LOADING: MARGHERA, IT PORT OF DISCHARGE: DURBAN, ZA VESSEL/FLIGHT: BBC AUSTRIA 1064017 BL/TRANSPORT DOC NO: 1064017PD-001 INVOICE NOS: VFD/21900052 CURRENCY/VAL: EUR1,958,160.20		
3. Deliver to	[REDACTED] DURBAN		
4. Conveyance	DELIVERY REQUIRED BY (P) [REDACTED] BPL HAWLAGE [REDACTED] IF MERCHANT HAWLAGE, STATE NAME OF TRANSPORTER: Only transporters registered with and licensed by the Customs Authority are permitted to move Customs controlled transit and bonded cargo		
5. Special Requirements (e.g. handling, delivery)	Reactor is stored under internal nitrogen pressure therefore if any internal inspections are required, this will need to be conducted on site at [REDACTED] when the Reactor is offloaded.		
6. Insurance	MUST BPL ARRANGE INSURANCE? NO IF "YES" STATE VALUATION METHOD OR AMOUNT:		
7. Documents attached	ORIGINAL BL [REDACTED] LITERATURE [REDACTED] TRADE AGREEMENT ORIGIN CERTIFICATE [REDACTED] O&B [REDACTED] COPY BL [REDACTED] PACKING LISTS [REDACTED] MATERIAL SAFETY DATA SHEET [REDACTED] EORI [REDACTED] INVOICE [REDACTED] FREIGHT STATEMENT [REDACTED] APPROVAL NOTIFICATION [REDACTED] FURNIGATION CERTIFICATE [REDACTED] Legislation requires documents to be in ENGLISH or to have ENGLISH translations		
8. Permits	DO THESE GOODS REQUIRE ANY FORMS OF PERMIT/AUTHORIZATION (e.g. ICHL, MCL, NICL, PHYTOGENETIC)? NO IF "YES" STATE PERMIT DETAILS		
9. New/Used Indicator	THE GOODS ARE: NEW ALL USED & SECOND HAND GOODS REQUIRE IMPORT PERMITS		
10. VAT	WILL YOU BE CLAIMING IMPORT VAT PAID TO SARS ON THIS CLEARANCE AS AN INPUT? YES		
10. Destination	SOUTH AFRICA		
11. Clearing Instruction	CLEAR ENTIRE SHIPMENT FOR HOME CONSUMPTION (PROCEDURE CODE "A" (A Day Post/Free/Trade)) OR FOR FREE CIRCULATION YES		
12. Preferential Duty	CLEAR AT PREFERENTIAL DUTY RATE FOR GOODS FROM EU (European Union)		
13. Procedure Codes	IF ALL OR SOME NOT FOR HOME CONSUMPTION INDICATE UNDER WHICH PROCEDURE SHIPMENT IS TO BE CLEARED: B TRANSIT (e.g. ENR01) [REDACTED] G TAX FREE ZONE [REDACTED] C TRANSFERMENT (no customs clearance required) [REDACTED] I TEMPORARY EXCISE AND DEDUCTIBLE IN IMPORT [REDACTED] D TEMPORARY ADMISSION (also no import of foreign origin) [REDACTED] J FORWARD PROCESSING (e.g. for use in the manufacture of export products) [REDACTED] E CUSTOMS VALUATION (e.g. bonded warehouse) [REDACTED] K HOME PROCESSING (e.g. schedule 3 bonded warehouse) [REDACTED] F STORES (e.g. for repair or foreign origin) [REDACTED] L OUTWARD PROCESSING (e.g. imported goods awaiting local consumption) [REDACTED] - FOR PROCEDURE "F" PLEASE INDICATE REVERSE DETAILS IF NOT BIWVEST PANALPINA LOGISTICS -- STATE REBATE DETAILS IF APPLICABLE/RELEVANT		
14. Valuation	ARE YOU AND YOUR SUPPLIER RELATED IN ANY WAY OTHER THAN AS BUYER AND SELLER? NO IF "YES", HOW? (e.g. subsidiary, family, common shareholder, etc)		
15. SARS VCN	HAS SARS EVER ISSUED A VALUATION DETERMINATION FOR THIS SUPPLIER/PRODUCT? NO		
16. Tariff Item	IF ANSWERED "YES", INSERT VCN NO. & DATE HERE:- [REDACTED] IF "NO" STATE UNDER WHAT TARIFF (TARIFF) DECLARATION MUST BE MADE:- 84198908 LOGISTICS COORDINATOR		
17A. Goods	DESCRIPTION: HDS REACTOR R4707-R1 QUANTITY: 8 PIECES		
17B. Goods	ARE THESE GOODS HAZARDOUS? NO IF "YES" STATE IN QUIN NUMBER: UN NO 1065 CLASS 2.2		
18. Origin	HAS SARS EVER ISSUED AN ORIGIN DETERMINATION FOR THIS PRODUCT? NO IF "YES", PLEASE PROVIDE CON NO. & DATE HERE:- IF "NO" STATE THE COUNTRIES OF ORIGIN OF THE GOODS: ITALY		
Declaration & Signature	I, [REDACTED] request SAPOOR FREIGHT PTY LTD VIA BIWVEST PANALPINA LOGISTICS, to clear and deliver these goods under the abovespecified conditions. I further declare that no other clearing instruction has been given to any other person to effect clearance. I am an employee duly authorized to issue this clearing instruction to the Importer / the exporter. I am aware that this instruction is a legal document and I will be held liable for any breach of its provisions. Signature: [REDACTED] Initial: [REDACTED] Surname: [REDACTED] Capacity: LOGISTICS COORDINATOR Date: 05/04/19		

Appendix 15: Multimodal Dangerous Goods Form & Hard Copy SARS Release

MULTIMODAL DANGEROUS GOODS FORM
 This form meets the requirements of SOLAS 74 Chapter VII regulation 4 and MARPOL 73/78 Annex III regulation 4.
 Note: When this form is used as a container/vehicle packing certificate only, not a combined document, a dangerous goods declaration signed by the shipper or supplier must have been issued/received to cover each dangerous goods consignment packed in the container. The container/vehicle packing certificate is not required for tanks.

Page 1 of 2

1. Shipper/Consignor/Sender [REDACTED] Roncadelle - Brescia - Italy		2. Transport document number	
24 hour contact number: (1800 numbers not to be used)		3. Page of pages (page auto-numbers top right)	4. Shipper's reference
6. Consignee [REDACTED]		5. Freight forwarder's reference Panalpina	
8. This shipment is within the limitations prescribed for: Not applicable		7. Carrier (to be completed by the carrier) SHIPPER'S DECLARATION (refer to box 22 below) I hereby declare that the contents of this consignment are fully and accurately described below by the proper shipping name(s), and are classified, packaged, marked and labelled/placarded, and are in all respects in proper condition for transport according to the applicable international and national governmental regulations. 9. Additional handling information Keep container below 50°C in a well ventilated place. Store containers in location free from fire risk and away from sources of heat and ignition.	
10. Vessel and date BBC Austria	11. Port of loading Venice (Italy)	14. Shipping marks UN: 1066 Nitrogen, Compressed (1 Bottle) Class 2.2 Emergency schedule- Fire: F-C Emergency Schedule-Spillage: S-V Packing instruction. P200 (No marine pollutant)	
12. Port of discharge Durban	13. Destination South Africa		
15. Container identification No./ Vehicle registration No.	16. Seal number(s)	17. Container/vehicle size & type	18. Tare mass (kg)
19. Total gross (incl tare) (kg)		19. Total gross (incl tare) (kg)	
20. Name of company (see note 2 on notes page)		21. RECEIVING ORGANIZATION RECEIPT Received the above number of packages/containers/trailers in apparent good order and condition unless stated hereon. Receiving organization remarks:	
Name/status of declarant	Signature and date	22. Name of company (of shipper preparing this note) [REDACTED] Name/status of declarant [REDACTED] Place and date Roncadelle 12/03/2019 Signature of declarant [REDACTED]	

* DANGEROUS GOODS: You must specify - UN number, proper shipping name, class or division and packing group (where assigned) marine pollutant and observe the mandatory requirements under applicable national and international governmental regulations. For the purposes of the IMDG Code see 5.4.1.4. (see note 1 on notes page).
 † For the purpose of the IMDG Code, see 5.4.2 (see also note 2 on notes page).



CUSTOMS **CN1**
 Customs Notification

Enquiries should be addressed to SARS:
Customs Branch
 Alphabetic District Office Code: DSN
 Office Address: All any House 61 / 62 Margaret Mncadi Ave Durban
 Tel: 0313227071 Website: www.sars.gov.za
Details
 Broker TIN: 00281124
 ID No. / Importer / Exporter TIN: [REDACTED]
 LRN: 00281124DBN [REDACTED]
 MRN: DBN20190409 [REDACTED]
 Message Channel: CAPE
 Assessment Date: 2019-04-09

Consignment Details			
Procedure Category Code:	A	Voyage / Flight No.:	1064017
Transport Code:	01	Transport Name:	BBCHV2D03 BBC AUSTRIA
Transport Document No.:	BBCH1064017PD-001	Departure Date:	
Transport Document Date:	2019-03-21	Date of Arrival:	2019-04-15
House Waybill No.:		Port of Destination / Exit:	
House Waybill Date:		Location of Goods:	G9
UCR:		Total Number of Packages:	8
Declared Internal Reference No.:	01362433	Total Gross Mass:	265994.00
Print Indicator:	Y	Consignment Value:	
Part Clearance Quantity:	0	Total Duties and Taxes:	
Country of Export:	IT	Country of Destination:	ZA

Marks and Numbers
 STC 8 PKGS

Consignment Line Details							
Line No.	Procedure Codes:		Procedure Measure	Commodity Classification Code	Statistical Code & Quantity	Country of Origin	Customs Value
	Previous	Requested					
1	00	11		841999002	NO 1.00	IT	32573029

Customs Status
Customs Decision / Status: 1 **Stop / Detain Details:** Release
Case Number
Free TEXT BOX: Stop / Detain Description.

Export Shipment:

Appendix 17: Shipping Vessel Amanda D



Appendix 16: Crates & Pallets



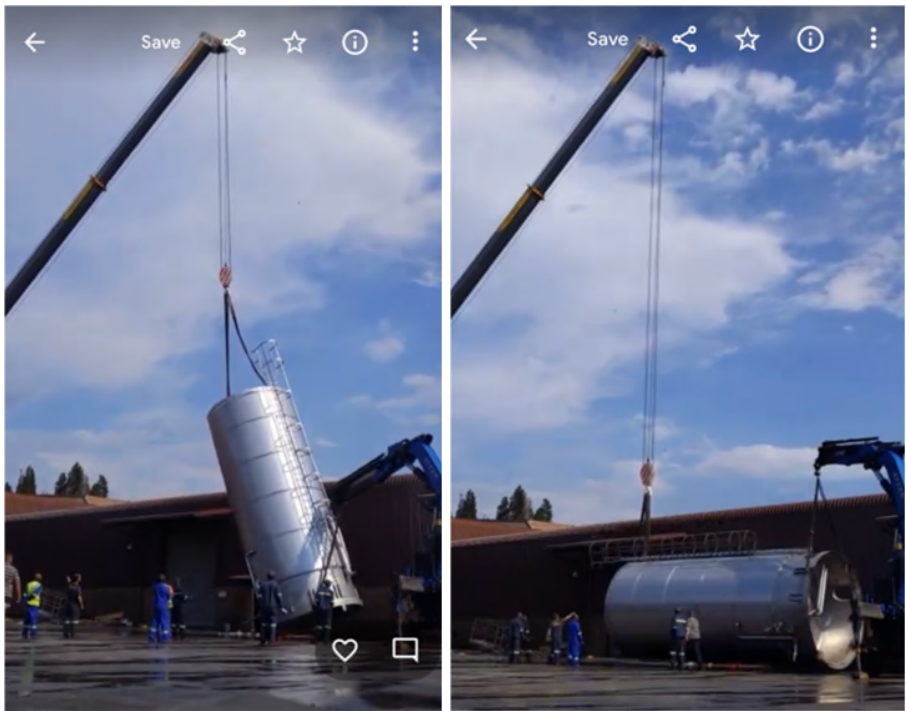
Appendix 18: Loading Secured Crates & Pallets Into Containers



Appendix 19: Cylindrical Glucose Tank



Appendix 20: Loading Tank with Crane



Appendix 21: Inventory List

Reference		BPL Crating summary				For crating				For pallets			
		Internal dims			Qty	External dims & weight			Kg	Estimated ext dims & pallet height			Kg
		L	W	H		L	W	H		L	W	H	
Boiler	Pallet	3.500	1.900	2.100	1	3.620	2.020	2.420	490	3.500	1.900	0.230	215
Condensator	Crate	2.000	1.500	2.900	1	2.120	1.620	2.620	310	2.000	1.500	0.230	110
Water treatment	Pallet	1.700	1.100	1.900	1	1.820	1.220	2.105	210	1.700	1.100	0.170	65
Piping	Pallet	2.500	1.500	1.000	2	2.620	1.620	1.320	240	2.500	1.500	0.230	135
Milk	Pallet	3.000	1.700	2.100	1	3.010	1.820	2.420	415	3.000	1.700	0.230	175
BDK	Crate	2.300	1.600	2.900	1	2.420	1.720	3.220	390	2.300	1.600	0.230	135
Flavor pump	Pallet	1.100	1.100	1.400	1	1.220	1.220	1.605	115	1.100	1.100	0.170	50
Butter melting	Pallet	1.600	1.100	1.900	1	1.720	1.220	2.105	205	1.600	1.100	0.170	60
Sugar hopper	Pallet	2.200	1.450	1.900	1	2.320	1.570	2.105	280	2.200	1.450	0.170	100
Filling cooker	Pallet	1.900	1.900	2.200	1	2.020	2.020	2.405	310	1.900	1.900	0.170	105
Vacuum chamber	Pallet	2.000	1.500	1.500	1	2.120	1.620	1.705	200	2.000	1.500	0.170	90
Vacuum frame	Pallet	2.700	2.000	2.100	1	2.820	2.120	2.305	395	2.700	2.000	0.170	145
Conveyor - panel - belt	Pallet	9.500	2.200	1.500	1	9.620	2.210	1.820	1045	9.500	2.200	0.230	640
Cooker	Crate	4.500	2.300	2.900	1	4.620	2.420	2.620	695	4.500	2.300	0.230	330
Batch roller swivels	Pallet	2.500	1.000	1.500	1	2.620	1.120	1.705	185	2.500	1.000	0.170	80
Rope sizer swivels	Pallet	3.400	1.900	1.800	1	3.520	2.020	2.120	390	3.400	1.900	0.230	205
Conveyor filling feeder	Pallet	9.000	2.200	1.200	1	9.120	2.320	1.440	1240	9.000	2.200	0.190	915
Cooling tunnel	Pallet	7.000	2.100	2.000	1	7.120	2.220	2.240	1080	7.000	2.100	0.190	650
Sweets Conveyor	Pallet	4.800	1.700	0.800	1	4.920	1.820	1.040	540	4.800	1.700	0.190	400
BVK	Pallet	2.500	1.500	2.100	3	2.510	1.620	2.420	350	2.500	1.500	0.230	135
Aquarius	Pallet	2.200	2.100	2.100	1	3.120	2.220	2.420	385	2.200	2.100	0.230	170
Feed conveyor	Pallet	3.000	1.300	1.000	1	3.120	1.420	1.205	225	3.000	1.300	0.170	120
Cooling Vibrator	Crate	4.000	2.900	3.000	1	4.200	3.020	3.320	815	4.000	2.900	0.230	410
Farmer	Pallet	1.900	1.900	2.100	1	2.020	2.020	2.305	310	1.900	1.900	0.170	115
Roller lollipop	Pallet	3.900	1.200	2.100	1	4.020	1.320	2.420	435	3.900	1.200	0.230	185
Panel	Pallet	0.800	0.800	2.200	1	0.920	0.920	2.405	145	0.800	0.800	0.170	150
Gum mixer	Pallet	2.400	1.800	2.000	1	2.520	1.920	2.320	360	2.400	1.800	0.230	150
ISO bodies	Pallet	6.000	2.200	2.200	7	6.120	2.210	2.520	850	6.000	2.200	0.230	415
Verticals	Crate	2.000	1.400	2.900	2	2.120	1.520	2.620	300	2.000	1.400	0.230	110
Scale	Pallet	1.200	1.200	1.300	2	1.320	1.320	1.620	135	1.200	1.200	0.230	70
Vibrators	Pallet	2.200	1.600	1.600	1	2.320	1.720	1.920	250	2.200	1.600	0.230	130
Elevator	Pallet	3.500	2.200	1.580	1	3.620	2.320	2.120	460	3.500	2.200	0.230	275
Structure	Crate	2.950	2.950	1.850	1	3.070	3.070	2.090	700	2.950	2.950	0.190	435
Small conveyor	Pallet	3.600	2.200	2.200	1	3.720	2.320	2.520	570	3.600	2.200	0.230	175
Pipes	Pallet	7.000	2.200	2.200	1	7.010	2.320	2.520	970	7.000	2.200	0.230	490
Aircon	Pallet	1.600	1.000	1.200	3	1.720	1.120	1.405	125	1.600	1.000	0.170	60
Aircon	Pallet	2.000	1.000	1.000	3	2.120	1.120	1.205	140	2.000	1.000	0.170	70
Fans	Pallet	2.000	2.000	1.800	1	2.120	2.120	2.120	270	2.000	2.000	0.230	135
Chillers	Pallet	2.050	1.070	1.310	1	2.170	1.190	1.515	160	2.050	1.070	0.170	75
Chillers	Pallet	2.260	2.060	1.310	1	2.380	2.180	1.630	290	2.260	2.060	0.230	160
Outside Tank	PS Wrap & t/port block	11.500	2.800	2.800	1								

Appendix 22: Commercial Invoice, Export Clearance Instruction & Certificate of Origin

COMMERCIAL INVOICE
 INV. NO: 0001
 19th November 2019

Postal Address
 Sandton
 2146
 South Africa

Physical address
 Devland
 South Africa

VAT NO. [REDACTED] **Johannes Switzerland**

DESCRIPTION	QUANTITY	TOTAL
ANNEX 1		€ 2 700 000
Gum Base	22000 Kg	€ 36 080
Outer Packaging	9888 Kg	€ 25 500
Inner Packaging	14344 Kg	€ 42 500
TOTAL		€ 2 804 080
Freight		€ 79 708
Insurance		€ 20 825
TOTAL C.I.F		€ 2 904 613

LOADING PORT: DURBAN, SOUTH AFRICA
 DESTINATION PORT: LOBITO, ANGOLA

NB: Banking Details:
 Standard Bank
 Alberton Branch
 Swift Code: [REDACTED]

EXPORT SHIPMENT & CLEARANCE INSTRUCTION

1. Exporter: [REDACTED] CONTACT PERSON & NUMBER: [REDACTED] E-MAIL: [REDACTED]
 PHYSICAL ADDRESS: [REDACTED] DEVLAND, JOHANNESBURG, 2146

2. Consignee: [REDACTED] CONTACT PERSON & NUMBER: [REDACTED] E-MAIL: [REDACTED]
 PHYSICAL ADDRESS: [REDACTED] JOHANNESBURG, SWITZERLAND

3. Country of Origin: SOUTH AFRICA

4. Mode of Transport: SEA FREIGHT JOHANNESBURG to LOBITO

5. Remarks: SP19SB000285

6. Description of Goods: ANNEX 1, GUM BASE, OUTER PACKAGING, INNER PACKAGING, FREIGHT, INSURANCE

7. Quantity: 1, 1, 1, 1, 1, 1

8. Value: EUR 2 700 000, EUR 36 080, EUR 25 500, EUR 42 500, EUR 79 708, EUR 20 825

9. Total Value: EUR 2 904 613

10. Signature: [REDACTED]

CERTIFICATE OF ORIGIN

(1) EXPORTER: [REDACTED] NO: 002048 ORIGINAL

(2) CONSIGNEE: [REDACTED]

(3) COUNTRY OF ORIGIN: SOUTH AFRICA

(4) MODE OF TRANSPORT: SEA FREIGHT JOHANNESBURG to LOBITO

(5) REMARKS: SP19SB000285

(6) ITEM NO: 1-6

(7) MARKS AND NUMBERS: ANNEX 1, GUM BASE, OUTER PACKAGING, INNER PACKAGING, FREIGHT, INSURANCE

(8) DESCRIPTION OF GOODS: ANNEX 1, GUM BASE, OUTER PACKAGING, INNER PACKAGING, FREIGHT, INSURANCE

(9) QUANTITY: 1, 1, 1, 1, 1, 1

(10) NUMBER AND DATE OF INVOICES: EUR 2 700 000, EUR 36 080, EUR 25 500, EUR 42 500, EUR 79 708, EUR 20 825

(11) TOTAL: EUR 2 904 613

REFERENCE: 0001 INV. 0001

I, the undersigned, hereby certify on behalf of the JOHANNESBURG CHAMBER OF COMMERCE AND INDUSTRY, that there has been lodged with the Chamber a sworn affidavit by a duly authorised signatory, on behalf of the exporter, to the effect that the information relating to the merchandise described above is true and correct.

for Johannesburg Chamber of Commerce and Industry

Appendix 23: Customs Worksheet

EXPORT WORK SHEET 22/11/19 Page: 1

File: SP19SB000285

Junique: [REDACTED] Terms: CIP - Carriage and Insuran

Shipper: [REDACTED] DEVLAND JOHANNESBURG [REDACTED]

Transaction Value in Rand...	47948179.09	Transaction Value.....	2904413.00	.060574	D
Line Items Total in Rand...	45169214.51	Line Items Total.....	2736090.00	EU	.060574 D
FOB Value in Rand.....	45169214.51	FOB Charges.....	68000.00	EU	.060574 D
Factor.....	1.000000000	Freight & Charges.....	100333.00	EU	.060574 D

B/E

Line	Line	Tariff Code	Qty & Code	Invoice Value	FOB Value	Product Code	Sch 3/4 Code	Sch 5/6 Code	COO Number	Date
1	1	8438.20.00.6	1.00 NO	44573579.42	44573579.42				ZA	
2	2	1301.90.00.9	22000.00 KG	595635.09	595635.09				ZA	


Appendix 24: Export SAD500 & Customs Code 1 Release


SAD 500 - CUSTOMS DECLARATION FORM				1. DECLARATION				A. OFFICE OF DESTINATION OR DEPARTURE				
2. EXPORTER / CONSIGNOR		TIN		3. FORMS		4	5. OFF. CODE		6. MANIFEST NUMBER		7. DECLARANT REFERENCE	
DEVILAND JOHANNESBURG4-6 TRACTION ROAD		BSC		H			MRC		JNB		2019/11/22	
8. IMPORTER / CONSIGNEE		TIN		9. ITEMS		6. TOT. PACK	7. DECLARANT REF. NUMBER		8. RECEIPT NO. & DATE			
MARNON SWITZERL		BSC	NA	1		3	Acc: NIPODUNB E/G		C Ref: 0001		SP19SE00285	
14. DECLARANT / AGENT		TIN	281124	15. CODE		16. CDD	17. COD	17A. OWNER CODE		17B. REBATE USER CODE		
BIDVEST PANALPINA LOGISTICE (A DIVISION OF SAPCOR FREIGHT WRENCH ROAD ISANDO				ZA			NO					
18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL		AMANDA D ZA949A 2019/12/06		19. CONTAINER		20. DELIVERY TERMS		21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT FRONTIER		22. CURRENCY AND TOTAL VALUE		23. RATE OF EXCHANGE
		B						28. Consign/Trans Particulars		29. TRANS VALUE		30. OTHER COSTS DETAIL
								UCR		2904413 EUR		
								Receiving Bank		STANDARD 016		
								Credit Terms		030		
								Y				
31. PACKAGES AND DESC. OF GOODS		MARKS AND NUMBERS		32. ITEM NO		33. COMMODITY CODE		34. COC		35. GROSS MASS (KGS)		36. PREFERENCE
Machinery for the manufacture of confectionary, cocoa or chocolate				1		8438.20.00 (6)		ZA		43696.00		
44. ADD. INFO.		LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		EX WAREHOUSE CODE		45. OTHER QUANTITIES		
PRODUCED DOCS.		1								44573579		
47. CALC. OF DUTIES & TAXES		TYPE		DUTY/TAX BASE		RATE		AMOUNT		MP		48. ACCOUNT CODE
												49. IDENTIFICATION OF WAREHOUSE/TIME LIMIT
												SUMMARY OF TOTAL DUTIES AND TAXES
												TOTAL DUTIES AND TAXES
												AMOUNT OVERPAID
												AMOUNT UNDERPAID
												OTHER
												TOTAL PAYABLE
												Code
												Amount
DECLARATION		I. SIMON MOKHAKGANA the undersigned of BIDVEST PANALPINA LOGISTICE (A DIVISION OF SAPCOR FREIGHT (Customs Broker) hereby declares that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act no.91 of 1964.		FOR OFFICIAL USE		MIS		LJNB		2019-11-22		
Signature		I.D number		Date		2019/11/22						

SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)				OFFICE CODE				3. FORMS				REGISTRATION NO AND DATE				7. DECLARANT REFERENCE			
1. IMPORTER OR EXPORTER		TIN		JHB		2		3						SP19SE000285					
51. PACKAGES AND DESC. OF GOODS		MARKS AND NUMBERS		32. ITEM NO		33. COMMODITY CODE		34. COC		35. G MASS (KGS)		36. PREFERENCE		37. CPC		38. NETT MASS (KGS)		39. QUOTA	
				2		1301.90.00 (9)		ZA		36 G MASS KGS				60 00		38 N MASS KGS		39 QUOTA	
44. ADD. INFO.		LICENCE NUMBER		DEDUCTED VALUE		DEDUCTED QUANTITY		EX WAREHOUSE CODE		45. OTHER QUANTITIES		41. SUPP UNITS		42. CUSTOMS VALUE		43. V.M			
PRODUCED DOCS.		1								0001		22000.00 KG		595635					
50. IMPORTER OR EXPORTER		TIN		51. OFFICE CODE		52. FORMS		53. REGISTRATION NO AND DATE		54. DECLARANT REFERENCE									
DEVILAND JOHANNESBURG4-6 TRACTION ROAD				JHB		3		3		SP19SE000285									
House Waybill Numbers		GENERAL SEGMENT INFORMATION		18. Container (Cargo Status)		8													
Documents Produced / Attached		No NEP Produced																	
CUSTOMS EDI NOTIFICATION EXPORTS																			
Agent Code		00281124		BIDVEST PANALPINA LOGISTIC		User Code		SIMON MOKHAKGANA		SM680		ILRN Number				MRN Number			
File Number		SP19SE000285		Serial Number		Purpose Code		H 60100		Place of entry		JHB		Transport doc no		MSC		2019/11/22	
Transport doc date		2019/11/22		House Waybill no		Sub House Number		House waybill date		Container number		Voyage/Flight		2AS49A(A200020734)		AMANDA D		2019/12/06	
Sub-Master				Depot/terminal		08 -		Customs status		1 - Release		Registration no				Bill of entry no		Case No.	
Assessment Date		2019/11/22		No. of packages		43696.00		Kilograms		Part clearance		Customs Value		45169214					
Customer Name				Customer Code				Removal Transport Code		Supplier/Consignee Code		Supplier/Consignee Name		Transport Code		1			

REPRINT

Appendix 25: 1st Bill of Lading

 MEDITERRANEAN SHIPPING COMPANY S.A. <small>12-14, chemin Reu, 1208 GENEVE, Switzerland Website : WWW.MSC.COM</small>		BILL OF LADING No. [REDACTED] DRAFT <small>For "Port" or "Combined Transport" (see Clause 1)</small>	
NO. & SEQUENCE OF ORIGINAL B/Ls 1/2		NO. OF RIDER PAGES 1	
SHIPPER [REDACTED] DEVLAND SOUTH AFRICA		CARRIER'S AGENT'S ENCLOSUREMENTS (Include Agent(s) if POD) Lloyd's / IMO Number : 3117205 Agent Booking Reference : [REDACTED] Agent Booking Reference : [REDACTED]	
CONSIGNEE: This B/L is not negotiable unless marked "To Order" or "To Order of..." here. TO THE ORDER OF [REDACTED]			
NOTIFY PARTIES: (No responsibility shall attach to the Carrier or to his Agent for failure to notify - see Clause 20) [REDACTED] RESTINGA LOBITO BENGUELA ANGOLA			
VESSEL & VOYAGE NO. (see Clauses 8 & 9) AMANDA D V. 24949A		PORT OF LOADING DURBAN, SOUTH AFRICA	
BOOKING REF. (or) SHIPPERS REF. [REDACTED] XXXXX		PORT OF DISCHARGE LOBITO, ANGOLA	
		PLACE OF RECEIPT (Combined Transport ONLY - see Clauses 1 & 5.2) XXXXXXXX	
		PLACE OF DELIVERY (Combined Transport ONLY - see Clauses 1 & 5.2) XXXXXXXX	
PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 14)			
Container Numbers, Seal Numbers and Marks	Description of Packages and Goods (Continued on attached Bill of Lading Rider page(s), if applicable)	Gross Cargo Weight	Measurement
[REDACTED]	3 CRATE EQUIPMENT FOR SWEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS Over Width Left -32cms Over Width Right -32cms Over Height -190cms	KGS 11230.000	
[REDACTED]	1 TANK, CYLINDRICAL SECOND HAND GLUCOSE TANK FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS Over Width Left -59cms Over Width Right -61cms Over Height -202cms	6395.000	
[REDACTED]	4 CRATE EQUIPMENT FOR SWEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS Over Height -70cms	6610.000	
[REDACTED]	5 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	6038.000	
Container Numbers, Seal Numbers, Marks And Description Continued on the Rider Pages			
FREIGHT & CHARGES Cargo shall not be delivered unless Freight & Charges are paid (see Clause 16) FREIGHT: PREPAID		RECEIVED by the Carrier in apparent good order and condition (unless otherwise stated herein) the total number (or quantity) of Containers or other packages or units indicated in the box entitled Carrier's Receipt for carriage subject to all the terms and conditions hereof from the Place of Receipt or Port of Loading to the Port of Discharge or Place of Delivery, whichever is applicable. IN ACCEPTING THIS BILL OF LADING THE MERCHANT EXPRESSLY ACCEPTS AND AGREES TO ALL THE TERMS AND CONDITIONS, WHETHER PRINTED, STAMPED OR OTHERWISE INCORPORATED ON THIS SIDE AND ON THE REVERSE SIDE OF THIS BILL OF LADING AND THE TERMS AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF AS IF THEY WERE ALL SIGNED BY THE MERCHANT. If this is a negotiable (To Order / to) Bill of Lading, one original Bill of Lading, duly endorsed must be surrendered by the Merchant to the Carrier (together with substantiating Freight and charges) in exchange for the Goods or a Delivery Order. If this is a non-negotiable (straight) Bill of Lading, the Carrier shall deliver the Goods or issue a Delivery Order (after payment of substantiating Freight and charges) against the surrender of one original Bill of Lading or in accordance with the national law at the Port of Discharge or Place of Delivery whichever is applicable. IN WITNESS WHEREOF the Carrier or their Agent has signed the number of Bills of Lading stated at the top, all of this tenor and date, and whenever one original Bill of Lading has been surrendered all other Bills of Lading shall be void.	
DECLARED VALUE (only applicable if AD Valorem Charge paid - see Clause 7.3) XXXXX		CARRIER'S RECEIPT (No. of Cists or Pkgs. rec'd by Carrier - see Clause 14.1) [REDACTED]	
PLACE AND DATE OF ISSUE JOHANNESBURG 04-DEC-2019		SHIPPED ON BOARD DATE 27-NOV-2019	
		SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A.	

 MEDITERRANEAN SHIPPING COMPANY S.A. <small>12-14, chemin Reu, 1208 GENEVE, Switzerland Website : WWW.MSC.COM</small>		BILL OF LADING No. [REDACTED] RIDER PAGE	
SCAC Code MSCU		Page 1 of 1	
CONTINUATION OF PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 14)			
Container Numbers, Seal Numbers and Marks	Description of Packages and Goods (Continued on further Bill of Lading Rider page(s), if applicable)	Gross Cargo Weight	Measurement
[REDACTED]	2 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	KGS 5010.000	
[REDACTED]	5 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	7000.000	
TOTAL WEIGHT: 42283KGS TOTAL PALLETS: 20 FREIGHT PREPAID			
Total No. of Items 20		Total Gross wgt. 42283.000 KGS	
DRAFT			
PLACE AND DATE OF ISSUE JOHANNESBURG 04-DEC-2019		SHIPPED ON BOARD DATE 27-NOV-2019	
		SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A.	


Appendix 26: 2nd Bill of Lading

See website for large version of the reverse | Ver pagina Web para terminos y condiciones | Cuvorpare ved-cuatr para oshovobovetev c yctobovetev a notovobovetev | 网站网页提供详细条款 | www.msc.com

 MEDITERRANEAN SHIPPING COMPANY S.A. 12-14, chemin Rive, 1209 GENEVA, Switzerland Website: www.msc.com SCAC Code: MSCU		BILL OF LADING No. [REDACTED] DRAFT (Combined Transport) (See Clause 1) NO. & SEQUENCE OF ORIGINAL BILLS: 1/1 NO. OF RIDER PAGES: 1	
SHIPPER: [REDACTED] DEVLAND SOUTH AFRICA		CARRIER'S AGENTS ENDORSEMENTS (Include Agent(s) at POD): Lloyd / IMO Number = 9217565	
CONSIGNEE: This B/L is not negotiable unless marked "To Order" or "To Order of..." here TO THE ORDER OF [REDACTED]			
NOTIFY PARTIES: (No responsibility shall attach to the Carrier or to his Agent for failure to notify - see Clause 20) [REDACTED] RESTINGA LOBITO BENGUELA ANGOLA			
VESSEL & VOYAGE NO. (see Clauses 8 & 9) AMANDA D V. ZA949A		PORT OF LOADING DURBAN, SOUTH AFRICA	
BOOKING REF. (or) SHIPPER'S REF. [REDACTED] XXXXX		PLACE OF RECEIPT: (Combined Transport ONLY - see Clauses 1 & 5.2) XXXXXXXX	
PORT OF DISCHARGE LOBITO, ANGOLA		PLACE OF DELIVERY: (Combined Transport ONLY - see Clauses 1 & 5.2) XXXXXXXX	
PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 14)			
Container Numbers, Seal Numbers and Marks	Description of Packages and Goods (Continued on attached Bill of Lading Rider page(s), if applicable)	Gross Cargo Weight	Measurement
[REDACTED]	9 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	14490.000	KGS
[REDACTED]	6 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	6260.000	
[REDACTED]	2 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	5790.000	
[REDACTED]	5 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	9200.000	
[REDACTED]	20 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	25370.000	
[REDACTED]	4 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	7970.000	
Container Numbers, Seal Numbers, Marks And Description Continued on the Rider Pages			
FREIGHT & CHARGES: Cargo shall not be delivered unless Freight & Charges are paid (see Clause 14) FREIGHT PREPAID		RECEIVED by the Carrier in apparent good order and condition (unless otherwise stated herein) the total number or quantity of Containers or other packages or units indicated in the box entitled Carrier's Receipt for cargo subject to all the terms and conditions hereof from the Place of Receipt or Port of Loading to the Port of Discharge or Place of Delivery, whichever is applicable. IN ACCEPTING THIS BILL OF LADING THE MERCHANT EXPRESSLY ACCEPTS AND AGREES TO ALL THE TERMS AND CONDITIONS, WHETHER PRINTED, STAMPED OR OTHERWISE INCORPORATED ON THIS SIDE AND ON THE REVERSE SIDE OF THIS BILL OF LADING AND THE TERMS AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF AS IF THEY WERE ALL SHOWN BY THE MERCHANT. If this is a negotiable (To Order / or) Bill of Lading, one original Bill of Lading, duly endorsed must be surrendered by the Merchant to the Carrier (together with outstanding Freight and charges) in exchange for the Goods or a Delivery Order. If this is a non-negotiable (straight) Bill of Lading, the Carrier shall deliver the Goods or issue a Delivery Order (after payment of outstanding Freight and charges) against the surrender of one original Bill of Lading or in accordance with the national law at the Port of Discharge or Place of Delivery whichever is applicable. An OFFICER (THIRD) OF THE Carrier or their Agent has signed the number of Bills of Lading stated at the top, all of this tenor and date, and wherever one original Bill of Lading has been surrendered at other Bills of Lading shall be void.	
DECLARED VALUE: (only applicable if AG Votum Charges paid - see Clause 7.3) XXXXX		CARRIER'S RECEIPT (No. of Cms or Pkgs rec'd by Carrier - see Clause 14.1) [REDACTED]	
PLACE AND DATE OF ISSUE JOHANNESBURG 05-DEC-2019		SHIPPED ON BOARD DATE 27-NOV-2019	
SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A.			

Standard Edition - 02/2015 TERMS CONTINUED ON REVERSE

See website for large version of the reverse | Ver pagina Web para terminos y condiciones | Cuvorpare ved-cuatr para oshovobovetev c yctobovetev a notovobovetev | 网站网页提供详细条款 | www.msc.com

 MEDITERRANEAN SHIPPING COMPANY S.A. 12-14, chemin Rive, 1209 GENEVA, Switzerland Website: www.msc.com SCAC Code: MSCU		BILL OF LADING No. [REDACTED] RIDER PAGE Page 1 of 1	
CONTINUATION OF PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 14)			
Container Numbers, Seal Numbers and Marks	Description of Packages and Goods (Continued on further Bill of Lading Rider page(s), if applicable)	Gross Cargo Weight	Measurement
[REDACTED]	8 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	11460.000	KGS
[REDACTED]	9 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS	14140.000	
[REDACTED]	8 PALLET EQUIPMENT FOR SHEET FACTORY FOR THE PRODUCTION OF LOLLIPOPS AND ASSORTED SHEETS 9 CONTAINERS TOTAL WEIGHT 101330KGS TOTAL PALLETS 71 FREIGHT PREPAID	6650.000	
Total No. of Items 71 Total Gross wgt. 101330.000 KGS			
PLACE AND DATE OF ISSUE JOHANNESBURG 05-DEC-2019		SHIPPED ON BOARD DATE 27-NOV-2019	
SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A.			

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