

Annexure A

PENALTY LIST FOR FIXED AMOUNT PENALTIES *(section 201(1) of the Customs Duty Act)*

Chapter	Section	Category	Penalty	Description of breach
Chapter 4	Section 68	Category A	R2 500	Submits a refund or drawback application containing incorrect or misleading information with a resultant over-claim.
Chapter 5	Section 82(1)(d)	Category B	R5 000	Fails to comply with a request to submit a worksheet to the customs authority.
Chapter 6	Section 99(2)	Category B	R5 000	Fails to apply a tariff determination or re-determination made by the customs authority.
Chapter 7	Section 116(3)	Category B	R5 000	Fails to apply a value determination or re-determination made by the customs authority.
Chapter 8	Section 152(3)	Category B	R5 000	Fails to apply an origin determination or re-determination made by the customs authority.