



A Traveller's Guide to Customs

Another helpful guide brought to you by the South African Revenue Service.



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1. WELCOME TO SOUTH AFRICA

The South African Revenue Service (SARS) would like to welcome all visitors and returning residents.

This booklet contains useful information you would need to move goods in and out of the country and will hopefully ensure a smooth passage through Customs.

Note: *The information contained in this pamphlet is subject to change without prior notice. Any changes will have immediate effect.*

2. LEAVING SOUTH AFRICA

2.1 Residents of South Africa

PLEASE REGISTER YOUR VALUABLES BEFORE YOU LEAVE THE COUNTRY

In order to prove that certain identifiable items, especially valuables such as jewellery, watches, cameras, video cameras, laptops, etc. were taken with you out of South Africa, it is necessary for you to register such items before departure.

These items can be taken to your nearest Customs office for purposes of identification and registration on a DA 65 form before your departure from South Africa. You can also register them with the Customs officer on duty in the international departures hall prior to handing in your baggage to the airline / shipping line. Note must be taken that the signing of a registration form, DA 65 by a Customs official must not be interpreted as a confirmation that duties and taxes have been paid on the goods listed therein. This will merely indicate that the goods have been taken with you out of the country. Proof of payment of the duties and taxes on such goods may nevertheless be called for on your arrival back into the country.

Please note that in the event of your valuables not being identifiable by means of a serial number or identification mark, the matter must be discussed with Customs well in advance, to make arrangements for suitable identification, by means of photographs, seals, etc. prior to your departure from South Africa.

If the total value of your baggage exceeds R50 000, you are, for the purposes of exchange control, required to obtain a No Exchange Provide form (NEP) at any commercial bank before your departure from South Africa.

Your baggage and the completed NEP form must be produced to the Customs officer on duty prior to check-in. The officer will certify that the goods listed on the form were inspected by Customs for the purpose of exportation.

In cases where you board a connecting flight to a designated international airport from where you intend to depart for your international or domestic flight, please ensure that your goods are registered for re-importation prior to handing in your baggage for the first flight.

The registration form for re-importation (DA 65) and NEP forms must be retained by you for presentation to Customs on your return to South Africa.

2.2 Visitors' Purchases

Value Added Tax (VAT) at a rate of 14% is levied on the purchase of most goods in South Africa. Tourist and foreign visitors to South Africa may make application at departure points for a refund of the VAT paid with the VAT Refund Administrator. The tax invoices for the purchases and the goods must be presented for inspection to the VAT Refund Administrator. The administrator will charge a commission for this service.

Enquiries in this regard may be forwarded to:

VAT Refund Administrator

PO Box 107

O. R. Tambo International Airport

South Africa

1627

Tel: + 27 (11) 394 1117

Fax: +27 (11) 394 1430

E-mail: info@taxtaxrefunds.co.za

Website: <http://www.taxrefunds.co.za>

Please note that should the VAT Refund Administrator not be present at the port of exit, the goods in question may be presented to a Customs officer for inspection. Customs will stamp the invoices, place it in an envelope and ensure delivery thereof to the VAT Refund Administrator who will be in correspondence with you in the matter. Any queries you may have must be taken up directly with the VAT Refund Administrator.

3. ARRIVING IN SOUTH AFRICA

It is obligatory for each individual traveller arriving in South Africa to complete a declaration form DA 331 and declare all goods acquired abroad which are in their possession. Declarations may not be completed jointly by two or more individuals. The form should be given to all passengers by the airline or shipping line before dis-embarkment in South Africa. Parents or guardians may help children with the completion of the form.

3.1 Duties and Taxes

All goods and gifts acquired abroad are subject to the payment of customs duty and VAT when they are brought into South Africa. This includes goods purchased duty-free on board aircraft and ships or in duty-free shops.

Travellers arriving in South Africa are, however, allowed certain duty-free allowances (see paragraph 5) and a flat-rate assessment on goods brought with them.

3.2 Payment of Duties and Taxes

Customs duties and taxes are payable in South African currency. Payment can be made in cash, by credit card or by means of a bank guaranteed cheque.

Should you have any questions or doubt regarding the amount of duty / tax paid or payable, or any other matter that may arise in your dealings with a Customs official, you should take the matter up with the senior Customs officer in charge. The receipt you obtained from Customs will be of assistance in this regard and must be produced to the officer dealing with your enquiry.

3.3 Channels – Red or Green?

After you have passed through immigration and have collected your baggage, you may select either the RED or the GREEN channel to pass through customs control. No luggage will be regarded as in transit to another destination in South Africa.

SELECT THE GREEN CHANNEL ONLY IF:

- You are returning to South Africa with goods previously declared on a form DA 65.
- You qualify for duty-free allowances (see paragraph 5)
- The goods in your possession fall within your duty-free allowance (see paragraph 5)
- You are not in possession of any prohibited or restricted goods (see paragraph 8 and 9)
- You are not in possession of any commercial goods (imported for trade purposes)
- You are not in possession of gifts, carried on behalf of others, i.e. those sent by a person overseas to another person in South Africa. Such goods are subject to the payment of duties and taxes, as well as the production of an import permit, where applicable.

IN ALL OTHER INSTANCES, SELECT THE RED CHANNEL.

Should you be in any doubt, please select the RED CHANNEL and ask the Customs officer for assistance.

Where the dual channel system is not in operation, report directly to a Customs officer and declare all the goods in your possession.

4. PASSENGER DECLARATIONS

TO AVOID PROBLEMS WITH PASSENGER DECLARATION:

- always declare all goods in your possession,
- produce all receipts for goods purchased abroad (including goods bought duty-free on board an aircraft and ship or in duty-free shops) and
- if you are unsure of the value which you should declare, ask for assistance from the Customs officer on duty.

Failure to declare goods, the under-declaration of values and the production of false receipts or invoices can lead to the seizure of your goods and can result in criminal prosecution or the imposition of severe penalties of up to three times the value of the goods.

5. DUTY-FREE ALLOWANCES

The following goods may be imported without the payment of Customs duty and VAT:

5.1 Personal Effects, Sporting and Recreational Equipment (Brought either as accompanied or unaccompanied baggage)

(i) Visitors

New or used personal effects, sporting and recreational equipment brought either as accompanied or unaccompanied baggage, for own use during your visit. Please note that you may be required to lodge a cash deposit to cover the potential duty / tax on expensive articles pending the re-exportation of these items. Any deposits taken will be refunded on your departure provided that proof of re-export can be substantiated by means of a physical Customs inspection of the goods in question from South Africa.

Please notify the Customs Office where the deposit was lodged at least 2 days in advance of your departure to ensure that the funds are ready to be returned to you on your departure.

Please note that should you depart from a port, other than the port where the provisional payment was lodged, the inspection report will be forwarded to the office where the deposit was lodged and a cheque will be posted to you in your country of destination.

(ii) Residents

New or used personal effects, sporting and recreational equipment exported by residents of South Africa for their own use while abroad and brought back either as accompanied or unaccompanied baggage. Please note that any goods, e.g. jewellery, which were exchanged, remodelled, processed or repaired while you were abroad, do not fall within this allowance and must be declared for duty assessment purposes (see paragraph 6)

5.2 Consumable Goods in Accompanied Baggage

Goods falling within the following allowances may be imported without the payment of customs duty and VAT as accompanied baggage. Crew members, including the master of a ship and the pilot of an aircraft, are only entitled to this rebate provided such members return to South Africa permanently.

- No more than 200 cigarettes and 20 cigars per person.
- No more than 250g of cigarette or pipe tobacco per person.
- No more than 50ml perfumery and 250ml eau de toilette per person.
- No more than 2 litres of wine per person.
- No more than 1 litre in total of spirituous and other alcoholic beverages per person.

Persons under 18 years of age may claim duty-free allowances on goods imported by them, with the exception of alcohol and tobacco products, whether or not they are accompanied by their parents or guardians and provided that it is for their personal use.

5.3 New or Used Goods in Accompanied Baggage to a Total Value not Exceeding R3 000 Per Person

In addition to the personal effects and consumables allowances, travellers are allowed new or used goods in accompanied baggage to the value of R3 000. This allowance is only valid once per person during a 30 day period and shall not apply to goods imported by persons returning after an absence of less than 48 hours.

Crew members (including the master or the pilot) are only entitled to a duty-free allowance on a value not exceeding R500. Consumable goods as mentioned in 5.2 are excluded from this entitlement.

5.4 The Following Goods are Fully Dutiable and Do Not Qualify for the Above Allowance:

- Firearms acquired abroad or at any duty-free shop and imported by residents of South Africa returning after an absence of less than six months.
- Consumable goods in excess of the quantities mentioned above in paragraph 5.2.
- Goods for commercial purposes.
- Goods carried on behalf of other persons.

6. REMODELLED, PROCESSED, REPAIRED OR EXCHANGED GOODS

Should you decide to have goods (e.g. jewellery, etc.) taken with you from South Africa remodelled, processed or repaired while you are abroad or should you decide to exchange your goods for other goods, you must ensure that you obtain and retain documentary evidence of the relative transaction(s).

You must also ensure that the goods in question are clearly described and that all costs involved are reflected in such evidence.

In cases where goods have been re-modelled, processed or repaired, the costs incurred in the process are dutiable. In cases where goods have been exchanged, duty is payable on the full value of the article received in exchange. These goods may qualify for the duty-free allowance of R3 000 and the flat-rate assessment.

7. FLAT-RATE ASSESSMENT

Over and above the duty-free allowance and to expedite your passage through the RED CHANNEL, you may elect to pay customs duty at a flat-rate of 20% on goods which you acquired abroad or in any duty-free shop. The total value of these additional goods, new or used, may not exceed R12 000 per person. Flat-rate goods are also exempted from payment of VAT.

Should the value of the additional goods in question exceed R12 000 or should you decide not to make use of this facility, the flat-rate assessment falls away and the appropriate rates of duty and VAT must be assessed and paid on each individual item. It should be kept in mind that in certain cases goods may be liable to rates of customs duty in excess of 20%, others could be subject to lower rates, while some goods may be free of duty. In addition, 14% VAT will be payable on goods assessed by tariff.

It must, however, be noted that the application of this provision is subject to the total value of goods declared under the entire rebate item not exceeding R15 000. In other words, all consumables, duty-free allowances and the items to be assessed on the flat rate must not exceed R15 000 in value.

This flat-rate assessment will only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.

The following goods do not qualify for this flat-rate assessment and duty at the applicable rates must be paid on them:

- Firearms acquired abroad or at any duty-free shop and imported by residents of South Africa returning after an absence of less than six months.
- Consumable goods in excess of the quantities mentioned above in paragraph 5.2.
- Goods for commercial purposes.
- Goods carried on behalf of other persons.

The flat-rate assessment may be utilised by persons under 18 years of age, provided the goods are for their own use. In the case of crew members, including the master of a ship or the pilot of an aircraft, the value of the items that may be assessed on a flat-rate basis is restricted to R2 000 per person.

8. PROHIBITED GOODS

The importation of the following goods into the Republic is strictly prohibited:

- Narcotic, psychotropic substances and habit-forming drugs in any form and any paraphernalia relating to the aforementioned,
- Fully automatic, military and unnumbered weapons, explosives and fireworks and weapons of mass destruction,
- Poison and other toxic substances,
- Cigarettes with a mass of more than 2 kg per 1000,
- Goods to which a trade description or trademark is applied in contravention of any Act (for example, counterfeit goods)
- Unlawful reproductions of any works subject to copyright, and
- Prison-made and penitentiary-made goods.

9. RESTRICTED GOODS

Certain goods may only be imported provided you are in possession of the necessary authority / permit.

If you are in any doubt whether the importation of goods is restricted, please contact your nearest South African Embassy / High Commission abroad or the nearest Customs office in South Africa. A few examples of the goods in question are listed here for your information:

- South African bank notes in excess of R5 000, gold coins, coin and stamp collections and unprocessed gold.
- Endangered species of plants or wildlife, whether alive or dead, including any parts of and articles made from them.
- Plants and plant products, such as seeds, flowers, fruit, honey, margarine and vegetable oils.
- Animals, birds, poultry and products thereof, for example dairy products, butter and eggs.
- Medicines (excluding sufficient quantities for one month for own personal treatment accompanied by a letter or certified prescription from a registered physician).

10. TRAVELLERS IN TRANSIT

Customs control in respect of travellers in transit to countries outside the Southern African Customs Union (SACU), i.e. Botswana, Lesotho, Namibia, South Africa and Swaziland, who have been booked from an airport outside the common customs area, will not be required to comply with Customs formalities in South Africa. However, travellers arriving in South Africa and taking a connecting flight to another SACU member country will be required to complete all customs formalities upon arrival.

Baggage belonging to passengers in transit will automatically be transferred from the international flight at the airport of transit in South Africa. These passengers may not leave the transit area of the airport between flights.

Should you travel to your final destination by road, Customs formalities must be complied with at the port of arrival in South Africa.

Please note that travellers in transit and their baggage may be searched by Customs routinely for any habit forming drugs or goods infringing intellectual property rights. Should such goods be found in your possession you will be detained with the goods and handed over to the South African Police Service for prosecution.

11. DUTY-FREE TEMPORARY IMPORTATION

South Africa acceded to the ATA convention in 1975. Foreign visitors (companies and individuals) can therefore approach their local Chambers of Commerce for advice regarding the issue of an ATA Carnet for the temporary importation of certain goods in a simplified method eg. in the case of broadcasters or sponsors bringing in goods for the 2010 FIFA Soccer World Cup.

South African residents can approach the South African Chamber of Business (SACOB) which is the guaranteeing and issuing authority in South Africa.

