



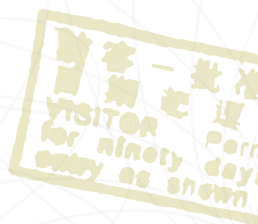
TRAVELLER'S GUIDE

Customs requirements
when entering and leaving
South Africa



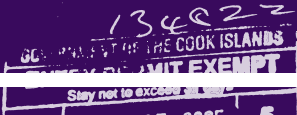
TRAVELLER'S GUIDE

CUSTOMS REQUIREMENTS
WHEN ENTERING AND LEAVING
SOUTH AFRICA





CONTENTS



WELCOME TO SOUTH AFRICA 2

ARRIVING IN SOUTH AFRICA 3

PROHIBITED AND RESTRICTED GOODS 4

 Prohibited goods

 Goods that you have to declare

DUTY-FREE ALLOWANCES 6

 Consumable goods in accompanied baggage

 Personal effects, sporting and recreational equipment

 New and used goods

GOODS ON WHICH DUTY HAS TO BE PAID 8

 Remodelled, processed, repaired or exchanged goods

 Option to pay duty at a flat rate of 20%

WHICH CHANNEL TO CHOOSE – RED OR GREEN? 10

TRAVELLERS IN TRANSIT 12

DUTY-FREE TEMPORARY IMPORTATION 13

LEAVING SOUTH AFRICA 14

REFUND OF TAX ON PURCHASES BY VISITORS 16





WELCOME

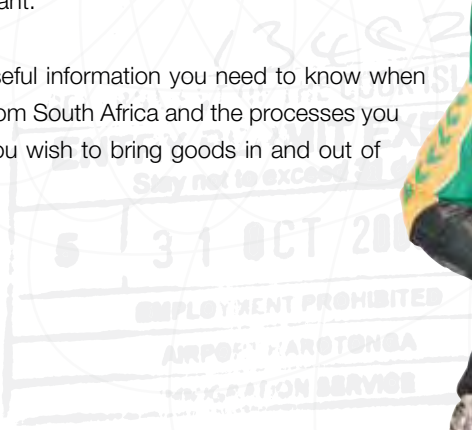


WELCOME TO SOUTH AFRICA

The South African Revenue Service (SARS) warmly welcomes all visitors to our beautiful country and wishes you a pleasant and enjoyable stay. If you are a returning resident ... welcome back home! The Customs and Border Management Division of SARS is committed to making your passage through customs control as quick and hassle-free as possible.

Customs officers play an important role in protecting South Africa's borders from the entry of restricted, harmful and illegal goods and in ensuring that travellers comply with the relevant regulations. They also collect duty and tax on imported goods. They are the country's first line of defence against illegal and harmful trade and therefore have to be vigilant.

This booklet contains useful information you need to know when arriving in or departing from South Africa and the processes you need to follow should you wish to bring goods in and out of the country.



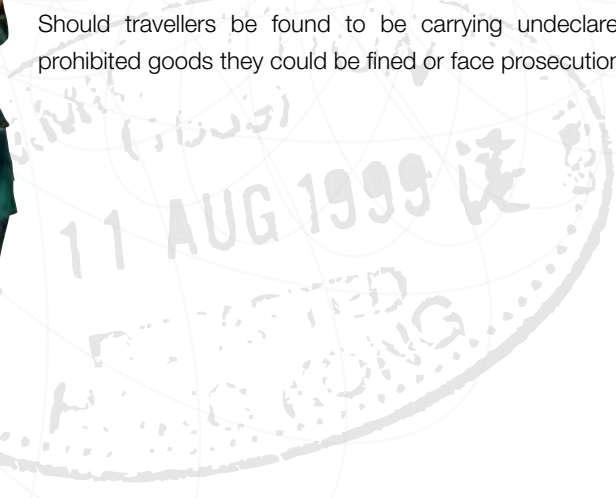


ARRIVING IN SOUTH AFRICA

All travellers arriving in South Africa at land, sea or air ports of entry are required to pass through immigration control, a service offered by the South African Department of Home Affairs, on arrival and before collecting their baggage. Thereafter they have to pass through customs control which falls under the auspices of the South African Revenue Service (SARS).

Under the Customs and Excise Act No 91 of 1964 they are required to declare all the goods in their possession on a DA331 form.

Baggage may be X-rayed or examined by customs officers to detect dutiable, restricted or prohibited goods and you may be questioned. Should travellers be found to be carrying undeclared, restricted or prohibited goods they could be fined or face prosecution.



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PROHIBITED AND RESTRICTED GOODS



PROHIBITED AND RESTRICTED GOODS

Prohibited goods

It is illegal to bring in the following prohibited goods to South Africa:

- **Narcotics:**

All narcotic and psychotropic substances, as well as habit-forming drugs such as cannabis, heroin, cocaine, Mandrax, Ecstasy and any paraphernalia relating to their use.

- **Firearms, weapons and ammunition:**

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 2kg 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.

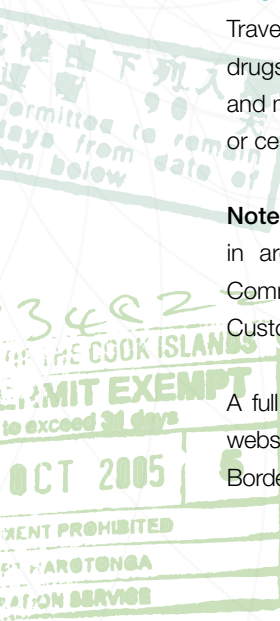
Goods you have to declare

Certain goods may only be imported if you are in possession of the necessary authority/permit and these have to be declared on arrival. A few examples of the goods in question are listed here for your information.

Currency

South African bank notes in excess of R10 000, gold coins, coin and stamp collections and unprocessed gold.





Endangered plants and animals

Species of plants or animals that are listed as endangered, whether they are alive or dead. The restriction includes any parts of and articles made from them.

Food, plants, animals and biological goods

All plants and plant products, such as seeds, flowers, fruit, honey, margarine and vegetable oils. All animals, birds, poultry and products thereof, for example, dairy products, butter and eggs.

Medicines

Travellers are allowed to bring in one month's supply of pharmaceutical drugs and medicines for their personal use. All other pharmaceutical drugs and medicines have to be declared and have to be accompanied by a letter or certified prescription from a registered physician.

Note: If you are in any doubt whether any goods that you intend to bring in are restricted, please contact your nearest South African Embassy/High Commission abroad or the nearest Customs office in South Africa. A list of Customs offices can be found on the SARS website: www.sars.gov.za.

A full list of Prohibited and Restricted goods is also available on the SARS website (www.sars.gov.za) by going to Customs and Excise > Customs and Border Management > Governing Legislation > Prohibited and Restricted Goods





DUTY-FREE

ALLOWANCES

DUTY-FREE ALLOWANCES

The following goods may be imported into South Africa without the payment of Customs duty and Value-Added Tax (VAT):

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 are returning 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 spiritous 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.

Personal effects, sporting and recreational equipment

Visitors may bring in new or used personal effects, sporting and recreational equipment either as accompanied or unaccompanied baggage, for own use during their 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.



The deposit will be refunded on departure after a Customs officer has physically inspected the items and verified that they are being re-exported. Visitors must notify the Customs office at which the deposit was lodged at least two days before departure to ensure that the refund is ready. You will find the office number on the documents which will be given to you when lodging your deposit.

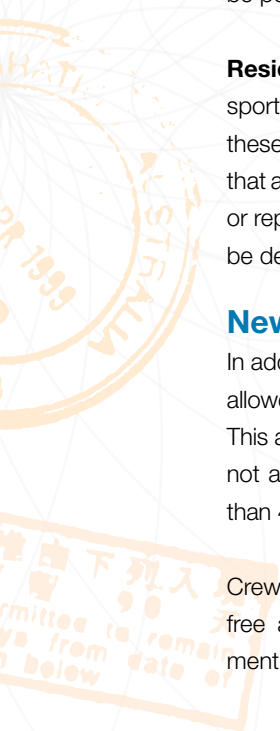
If you are departing from a port other than the port where you lodged the deposit, the inspection report confirming the re-exportation of the items will be forwarded to the office where the deposit was lodged and a cheque will be posted to the address you had provided.

Residents of South Africa who had exported new or used personal effects, sporting and recreational equipment for their own use while abroad can bring these 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 as explained below.

New and used goods

In addition to the personal effects and consumables allowances, travellers are allowed new or used goods in accompanied baggage to the value of R5 000. This allowance is only valid once per person during a 30-day period and does 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 R700. Consumable goods as mentioned above are excluded from this entitlement.





GOODS ON WHICH DUTY HAS TO BE PAID

GOODS ON WHICH DUTY HAS TO BE PAID

Other than those specified above, 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.

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

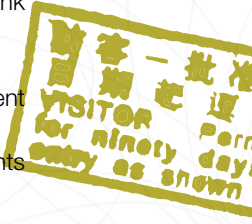
Goods that attract duty and do not qualify for the flat rate assessment explained below include:

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

Remodelled, processed, repaired or exchanged goods

In cases where **residents of South Africa** who are travelling abroad have had goods (e.g. jewellery, etc.) re-modelled, processed or repaired, duty is payable on the costs incurred in these processes. 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.

Returning residents must ensure that the goods in question are clearly described and that they can provide documentary proof of these transaction(s) and the costs involved.





Option to pay duty at a flat rate of 20%

Travellers have the option to pay customs duty at a flat rate of 20% on goods acquired abroad or in any duty-free shop to expedite their passage through Customs. The total value of these additional goods, new or used, may not exceed R20 000 per person. Flat-rated goods are also exempted from payment of VAT.

Note that this option can only be chosen if the total value of goods imported i.e. all consumables, duty-free allowances and the items to be assessed on the flat rate, do not exceed R25 000 in value.

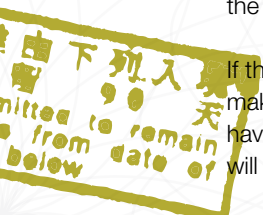
If the value of the additional goods exceeds R20 000 or if you decide not to make use of the flat rate option, the appropriate rates of duty and VAT will have to be assessed and paid on each individual item. In addition, 14% VAT will be payable on the goods so assessed.

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 flat-rate assessment may be used by those 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.

If you have any queries 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.

For examples of duty calculations, go to www.sars.gov.za> All Publications> Customs Operating Procedures-Travellers> Guide to Duty-Free Allowances for Travellers.



WHICH CHANNEL TO CHOOSE RED OR GREEN?

WHICH CHANNEL TO CHOOSE – RED OR GREEN?

The information detailed above should help you decide whether to select the red or green channel through customs control. The summary below serves as a quick checklist to assist you further:

Travellers should select the green channel if:

- They have nothing to declare
- They qualify for, and the goods in their possession fall within, the duty-free allowance as listed above
- They are not in possession of any prohibited or restricted goods
- They are not in possession of any commercial goods (imported for trade purposes)
- They 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
- They are returning residents with goods that were declared on a DA 65 form when they left South Africa

Travellers should select the red channel in all other instances.

If you are in any doubt, select the RED CHANNEL and ask the Customs officer for assistance.

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

You can avoid problems by making sure that you:

- 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.

Remember that 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.





TRAVELERS IN TRANSIT

TRAVELLERS IN TRANSIT

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.

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.



DUTY-FREE TEMPORARY IMPORTATION



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 issuing of an ATA Carnet for the temporary importation of certain goods in a simplified method e.g. 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 Commerce and Industry (SACCI) which is the guaranteeing and issuing authority in South Africa.



LEAVING SOUTH AFRICA



LEAVING SOUTH AFRICA

Residents of South Africa who are going abroad are advised to register the goods they are taking with them before leaving the country.

This is advisable especially for valuable items such as jewellery, watches, cameras, video cameras, laptops, etc. to ensure that there are no problems re-importing these goods upon return to South Africa .

To register these goods, take them to your nearest Customs office for purposes of identification and registration on a DA331 form before your departure from South Africa. You will find a list of Customs offices on the SARS website www.sars.gov.za.

You can also register the items on a DA331 form with the Customs officer on duty in the international departures hall prior to handing in your baggage to the airline/ shipping line. Note that the signing of the DA331 form by a Customs official must not be interpreted as a confirmation that duties and taxes have been paid on the goods listed thereon. 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 if the items are not identifiable by means of a serial number or identification mark, you are required to make arrangements for suitable identification, by means of photographs, seals, etc, with Customs well in advance of your departure from South Africa,

Note also that 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 DA331 and NEP forms must be retained by you for presentation to Customs on your return to South Africa.





REFUND OF TAX ON VISITORS' PURCHASES

REFUND OF TAX ON VISITORS' PURCHASES

Value Added Tax (VAT) at a rate of 14% is levied on the purchase of most goods in South Africa. Tourists 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.

Remember: No refund will be made if the claim is not lodged before departure!

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. The officer will stamp the invoices, place it in an envelope and ensure delivery thereof to the VAT Refund Administrator who will correspond with you on the matter.

Any further queries you may have must be taken up directly with the VAT Refund Administrator. 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: www.taxrefunds.co.za



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SOUTH AFRICA



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

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