

**CUSTOMS**

**EXTERNAL**

**GUIDE**

**DUTY FREE ALLOWANCES FOR  
TRAVELLERS**

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## 1 SCOPE

- a) To provide a guide for travellers, including crew members, with regards to the allowances available to them when arriving in South Africa or leaving.
- b) To enable the traveller to identify whether they are within the traveller allowances and provide them with information pertaining to the assessment method they can expect.
- c) Included in this document are:
- i) An overview of the requirements when entering / leaving the country;
  - ii) An explanation of the conditions under which goods may be brought into the country;
  - iii) Traveller allowances;
  - iv) Thresholds imposed on allowances;
  - v) Treatment of goods exceeding allowances; and
  - vi) Payment of duties and taxes.
- d) Excluded from this document are:
- i) Refund procedure due to the over-payment of duty and VAT (SC-DT-C-13);
  - ii) The VAT Refund Administrators (VRA) process (SC-DT-C-16);
  - iii) ATA Carnet and CPD Carnet clearance procedures (SC-TA-01-04 and SC-TA-01-06);
  - iv) Excess Currency (SC-PA-01-06);
  - v) The prohibited and restricted goods list which is available on the South African Revenue Service (SARS) website; and
  - vi) The requirements from other governmental bodies regarding the importation of goods into the country e.g. Cross Border Road Transport Agency (CBRTA), International Trade Administration Commission (ITAC), the Department of Agriculture, etc.

## 2 REFERENCES

### 2.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 6(1)(a)(b), 15, 75, 81, 84(1) and Rebate Items 407.00, 407.02 and 410 <b>Customs and Excise Rules:</b> Rule 15.01, 15.03 and 200 <b>Value-Added Tax Act 89 of 1991:</b> Section 13 (3) and Item 407.02 in paragraph 8 of Schedule 1 <b>Tax Administration Act No. 28 of 2011:</b> Sections 215 to 220 and 224
Other Legislation:	<b>Promotion of Administrative Justice Act No. 3 of 2000:</b> Section 3
International Instruments:	<b>Kyoto Convention Specific Annex J Chapter 1 - Travellers:</b> Recommended practices 6, 9, 14, 15, 16, 17 and 39 Standards 2, 3, 10, 12, 13

### 2.2 Cross References

DOCUMENT #	DOCUMENT TITLE
-	Consolidated list of prohibited and restricted goods
SC-DT-C-13	Customs Refunds and Drawbacks – External Policy
SC-DT-C-16	VAT Refunds in terms of VEIS – External Policy
SC-PA-01-06	Excess Currency – <b>External Directive</b>
<b>SC-PA-01-11</b>	<b>Traveller processing – External Directive</b>
SC-TA-01-04	ATA Carnet – External Policy
SC-TA-01-06	CPD Carnet – External Policy

### 2.3 Quality Records

NUMBER	TITLE
TC-01	<b>Traveller Card</b>
TRD 1	<b>Traveller Declaration</b>

### 3 DEFINITIONS AND ACRONYMS

<b>Ad valorem</b>	A Latin term meaning "on the value"
<b>ATA Carnet</b>	An International Customs document which, issued under the terms of the ATA Convention and the Istanbul Convention incorporates an internationally valid guarantee and may be used, in lieu of national Customs documents and as security for import duties and taxes, to cover the temporary admission of goods and, where appropriate, the transit of goods. It may be accepted for controlling the temporary exportation and re-importation of goods but, in this case, the international guarantee does not apply.
<b>Bearer Instruments</b>	A document that indicates that the owner of the document has title to the property; such as shares or bonds
<b>CBRTA</b>	Cross Border Road Transport Agency
<b>Commercial goods</b>	Goods that are not for private use and are intended for sale or business use
<b>CPD Carnet</b>	An International Customs document which incorporates an internationally valid guarantee and may be used, in lieu of National Customs documents and as security for import duties and taxes, to cover the temporary admission of means of transport and, where appropriate, the transit of means of transport. It may be accepted for controlling the temporary exportation and re-importation of means of transport but, in this case, the international guarantee does not apply.
<b>Crew</b>	Includes every person (except the master or pilot) employed in any capacity on board any ship or aircraft
<b>Eau de toilette</b>	A perfumed liquid lighter than cologne, referred to in the Tariff as toilet water
<b>Goods</b>	Includes all wares, articles, merchandise, animals, plants, currency, matter or things.
<b>Household consumables</b>	Includes foodstuffs, cleaning preparations and similar goods of a kind intended for domestic household purposes.
<b>ITAC</b>	International Trade Administration Commission
<b>Master</b>	Any person having charge of a sailing vessel
<b>Personal Effects</b>	All articles (new or used) which a traveller may reasonably require for his / her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes.
<b>Pilot</b>	In relation to any aircraft, means any person having charge of such aircraft
<b>Rebate</b>	A facility provided for in the Act, subject to the compliance of specific conditions, whereby the full or part of the duty is reduced or discounted
<b>Rebate 407.00</b>	<b>Item</b> This item refers to personal effects, sporting and recreational equipment, new or used
<b>Rebate 407.01</b>	<b>Item</b> This item refers to personal effects, sporting and recreational equipment, new or used
<b>Rebate 407.02</b>	<b>Item</b> This item refers to goods imported as accompanied passengers' baggage either by non-residents or residents of South Africa and cleared at the place where such persons disembark or enter South Africa
<b>Rebate 410.04</b>	<b>Item</b> This item refers to handmade articles for commercial articles such as leather, wooden, plastic, textile, stone articles etc.
<b>SACU</b>	Southern African Customs Union, comprising of: The Republic of South Africa; The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland.
<b>SADC</b>	Southern African Development Community
<b>Schedule 1</b>	Ordinary Customs and Excise duties, Ad valorem Customs and Excise duties, sales duties and surcharge
<b>Schedule 4</b>	General rebates of Customs duties, fuel levy and environmental levy
<b>TC</b>	Traveller Card
<b>Traveller</b>	Any person who does not normally reside in South Africa and who temporarily enters or leaves South Africa; or any person who normally resides in South Africa and who leaves or returns to South Africa
<b>Traveller Assessment</b>	For the purposes of this document traveller assessment means the risk profiling or evaluation of the travellers in the passenger processing area
<b>TRD 1</b>	Traveller Declaration

<b>VAT</b>	Value-Added Tax
<b>VEIS</b>	The VAT Export Incentive Scheme
<b>VRA</b>	VAT Refund Administrator

## 4 BACKGROUND

- a) Legislation requires that all incoming travellers, including the captain and crew members, and their baggage to be cleared by Customs before they can enter into South Africa. As with other imported goods the general rule is that goods are entered for home consumption and whatever duty is payable is brought to account. Each person entering South Africa must therefore declare the goods in their possession separate from others in any group they may be travelling in; such declarations must be made on a Traveller Card (TC-01) and a verbal declaration must be made by the traveller to the Customs Officer; who must then capture the details on the Traveller Declaration (TRD 1). Minor children must be assisted by their guardians. [See SC-PA-01-11 - Traveller processing – External Directive for more information.](#)
- b) The infrastructure of ports of entry is not all identical which in return necessitates that travellers are not dealt with in exactly the same way at each port of entry. The larger international airports and land ports of entry make use of a green and red channel system. At the smaller ports of entry travellers will pass through a single Customs control point; all travellers may be requested to make declaration; whilst at the larger ports with the channel system only the red channel and ad hoc green channel declarations will be requested.
- c) A differentiation is made between the treatment of travellers arriving from international destinations other than Southern African Customs Union (SACU) member countries and SACU member countries. SACU member countries consist of South Africa, Botswana, Lesotho, Namibia; and Swaziland. Imports from the SACU countries do not attract any Customs Duty but only VAT.
- d) Customs Officers may at any time request a traveller to answer questions relating to the travel and goods obtained and in their possession. Searches of baggage, luggage, carriers, vehicles and search of person may be conducted.

## 5 GOVERNING LEGISLATION

### 5.1 Customs and Excise Act No. 91 of 1964

- a) Section 15(1)(a) provides that any person entering or leaving South Africa must, in such a manner as the Commissioner may determine, unreservedly declare:
  - i) at the time of such entering, all goods (including goods of another person) on him / her or in his / her possession which
  - ii) were purchased or otherwise acquired abroad or on any ship, vehicle or in any shop selling goods on which duty has not been paid;
  - iii) were remodelled, processed or repaired abroad;
  - iv) are prohibited, restricted or controlled under any law; or
  - v) were required to be declared before leaving South Africa; and must furnish a Customs Officer with full particulars of the goods, answer fully and truthfully all questions put to him by the officer and, if required by the officer to do so, produce and open the goods for inspection by the said officer, and shall pay the duty assessed by such officer, if any.
- b) Section 15(2) states that the Controller / Branch Manager has the power, in all cases where a person is detected or is concerned in or is suspected by the Controller / Branch Manager of an attempt to import, export, land, ship or remove goods illegally or to evade the payment of duties on any goods, forthwith to take the person concerned before a magistrate's court to be summarily or otherwise dealt with, or to secure such person in a police station or other suitable place, until he can be taken before such court.
- c) Section 75(1)(a) provides for any imported goods described in Schedule 4 to be admitted under rebate of any Customs duty at the time of entry for home consumption or if duly entered for export such goods are to be exported accordingly and subject to compliance with provisions of Rebate Item 407.01 and 407.02.

- d) Section 75(17) provides that the Commissioner may refuse to accept an entry under rebate of duty from a person who has persistently contravened or failed to comply with the provisions of the Act or has committed the specified offences and may cancel or suspend any registration made by such person.
- e) Section 75(20) provides that goods which have been dealt with contrary to the provisions of the Act shall be liable to forfeiture, including goods manufactured from these goods.
- f) Section 81 provides that any person who contravenes or fails to comply with the provisions of Section 15 is guilty of an offence and liable on conviction to:
  - i) A fine not exceeding R8 000 or treble the value of the goods in question, whichever is the greater;
  - ii) Imprisonment for a period not exceeding two (2) years, or
  - iii) Both the fine and the imprisonment, and
  - iv) The goods in question and any other goods contained in the same package as well as the package itself shall be liable to forfeiture.
- g) Section 84 states that any person who makes a false statement in connection with any matter dealt with in this Act, or who makes use for the purposes of this Act of a declaration or document containing any such statement is, unless he / she proves that he / she was ignorant of the falsity of such statement and that such ignorance was not due to negligence on his / her part, guilty of an offence and liable on conviction to:
  - i) A fine not exceeding R40 000;
  - ii) Treble the value of the goods to which such statement, declaration or document relates, whichever is the greater;
  - iii) Imprisonment for a period not exceeding ten (10) years; or
  - iv) Both the fine and the imprisonment; and
  - v) The goods in respect of which such false statement was made or such false declaration or document was used is liable to forfeiture.

## 5.2 Rules to the Customs and Excise Act No. 91 of 1964

- a) Rule 15.01 states that all goods or any vehicle must be declared on the TC-01 and TRD 1 where applicable.
- b) Rule 15.03 states that no person entering South Africa must remove his / her baggage or any other goods accompanying him / her from Customs control or cause the baggage or goods to be removed without the authorisation of the Controller / Branch Manager.

## 5.3 Value-Added Tax Act No. 89 of 1991

- a) Section 13(3) states that the importation of the goods set forth in Schedule 1 is exempt from the tax imposed in terms of Section 7(1)(b).

## 6 WHEN LEAVING THE COUNTRY

- a) South African residents may elect to register their valuables which are identifiable with Customs prior to leaving the country on a TC-01 and TRD 1. **See SC-PA-01-11 - Traveller processing – External Directive for more information.** The travellers should retain the TRD 1 to produce upon their return as proof of re-importation.
- b) Goods which will be brought back to the country with a value in excess of R50 000 require a form NEP which is obtainable from any of the banks.
- c) Currency limits are specified in SC-PA-01-06 - Excess Currency – **External Directive** must be declared accordingly.

- d) **Household consumables**
  - i) Travellers leaving the country are entitled to export household consumables if the total value of the goods does not exceed R5 000. The declaration for these goods must be done on the TC-01 and TRD 1 as prescribed in Section 15.
  - ii) The household goods allowance does not apply to any alcoholic beverages and tobacco products and is applicable to persons leaving South Africa only.

## 7 WHEN ARRIVING IN THE COUNTRY

### 7.1 Personal goods such as clothing, toiletries, tools of trade accompanying the traveller

- a) Returning residents are allowed to bring the goods which accompanied them during their visit outside the country back into the country without the payment of any duties and taxes on condition that if need be it can be identified as the same goods they left with. Customs may detain such goods pending proof of local purchase or proof of declared prior import.
- b) Visitors to the country may import their personal belongings which they will take with them when departing without the payment of duties and taxes. Customs may require a deposit to be lodged on valuable goods which is refundable at time of export.

### 7.2 The duty free allowance entitlement can be divided into:

#### 7.2.1 Duty Free Allowance

- a) Travellers from international countries are entitled to import goods, excluding consumable goods of paragraph 7.2.2, up to a value of R5 000 per person without paying any duty or tax thereon.
- b) Crew members including the master / pilot are only entitled to a duty free allowance of R 700.
- c) The duty free allowance will only be granted once per person in a thirty (30) day cycle after an absence of 48 hours or more from the country. For example, a person returning for the second time within thirty (30) days will not receive any allowance. Similarly a person after an absence of 36 hours will not be entitled to the duty free allowance.
- d) Travellers from the SACU member countries
  - i) Travellers from the SACU member countries do not pay Customs duties and are entitled to a VAT exemption on goods up to a value of R25 000.
  - ii) **The R25 000 VAT exemption for travellers from the SACU member countries will be granted **once** during the thirty (30) day cycle after an absence of 48 hours or more from the country, provided that the goods do not exceed R25 000.**
- e) **Customs will ensure that travellers qualify for the duty free allowance by randomly selecting travellers to verify that the goods do fall within the allowances.**

#### 7.2.2 Consumable Goods

- a) Travellers are entitled to import free of duty or tax consumables goods (crew members including the master / pilot are not entitled to any) not exceeding the specified limits; being:
  - i) 200 cigarettes;
  - ii) 20 cigars;
  - iii) Combined 250 gram pipe and / or cigarette tobacco;
  - iv) 2 litres of wine;
  - v) 1 litre of other alcoholic beverages (including beer);
  - vi) 250 ml eau de toilette; and
  - vii) 50 ml perfume.
- b) Consumable goods **in excess** may not be claimed under the duty free allowance. Full duty and VAT must be paid on such excesses.



- c) The consumable goods are allowable in addition to the duty free allowance and flat rate allowance. These goods are allowed once per person in a thirty (30) day cycle after an absence of less than 48 hours.
- d) Tobacco and alcohol allowances are not allowed to persons under the age of eighteen (18).

### 7.2.3 Handmade articles for commercial purposes

- a) Travellers from SACU or the Southern African Development Community (SADC) member states are allowed to import handmade articles of leather, wood, plastic, stone, or glass if the goods do not exceed 25 kg in total, without the payment of duties or taxes.
- b) These goods (provided the goods do not exceed the limits stated) may be declared on the Traveller Card (TC-01) and TRD 1 despite the fact that the goods are intended for commercial purposes. [See SC-PA-01-11 - Traveller processing – External Directive for more information.](#)
- c) The handmade articles are allowable once per person during a period of thirty (30) days. These goods must be of SADC or SACU origin and the total mass of the goods must not exceed 25kg.

### 7.3 Flat rate allowance (allowable in addition to the duty free allowances)

- a) The flat rate allowance portion allows the importation of additional goods to the value of R20 000 at a rate of 20%. VAT in this instance is also exempted.
- b) Crew members including the master / pilot are only entitled to R2 000.
- c) The traveller may request the Customs Officer, before the assessment takes place, not to apply the flat rate but to assess the goods at the relevant rates of duty (tariff) and VAT.
- d) This flat rate allowance is only applicable to international travellers and **not** travellers from SACU member countries.
- e) The flat rate allowance will be granted an unlimited number of times during the thirty (30) day cycle after an absence of 48 hours or more from the country, provided that the value of the goods on does not exceed R20 000. For instance, if a person paid the 20% flat rate on goods of a value of R6 000 and then returns from a second absence of 48 hours, this person can then pay the flat rate on the remainder of the allowance (goods up to a value of R14 000).

### 7.4 Additional Qualifying Criteria and restrictions

- a) The qualifying criteria to make use of the traveller allowances are strictly enforced and the traveller (crew members including the master / pilot are also subject to these criteria) must make themselves familiar with the criteria prior to making a declaration.
- b) Every person travelling together in a group (family) must make an individual declaration; parents and guardians may assist minors completing their declaration.
- c) Allowances may not be pooled by people travelling together; example a husband and wife travelling together may not claim a duty free allowance of R10 000 on a single television set worth R9 000.
- d) Goods must be of a personal nature for own use or to be given as gifts.
- e) Any goods that are not in compliance with the provisions of Rebate Items 407.01, 407.02 and 410.04 must be assessed according to the relevant rate of duty and VAT where applicable.
- f) Minors, accompanied or not, are entitled to the traveller allowances on condition that the goods are for their personal use.
- g) Commercial goods (goods intended for business or trade purposes), goods carried on behalf of other people, repaired goods, processed goods and repaired goods do not qualify for any allowance.



- h) Prohibited goods may not be imported, examples of such goods are the following:
- i) Narcotics and habit forming drugs;
  - ii) Military weapons;
  - iii) Poisons and toxic substance;
  - iv) Penitentiary or prison-made goods;
  - v) Explosive and fireworks etc.
- i) Restricted goods may only be imported under certain circumstances, such as under permit or quota. Examples of such goods are the following:
- i) Firearms;
  - ii) Animals, plants and their products;
  - iii) Medicine;
  - iv) All gold coins or South African or bearer instruments or foreign currency exceeding amounts specified in SC-PA-01-06 – Excess Currency – **External Directive**;
  - v) Unprocessed minerals etc.
- j) Firearms cannot be claimed under the travellers' allowances.
- k) Travellers may import their personal medicaments provided it is a stock for not more than three (3) months' use. This must be accompanied by a prescription issued by a medical doctor.
- l) Declaration must be made on a TC-01 and TRD 1. **See SC-PA-01-11 - Traveller processing – External Directive for more information.**
- m) If in doubt – declare it!

## 7.5 Payment of duties and taxes

- a) Payment of duty and taxes may be made in cash of a South African denomination.
- b) Debit and credit card facilities are available at airports and some land ports.
- c) Travellers must make payments only to a Customs Officer and not to any other person.
- d) Travellers must insist on a receipt prior to leaving the control area.

## 7.6 Examples of the traveller allowances

- a) Goods within the duty free allowances (R5 000): No duties or VAT are levied.
- b) Goods exceeding the duty free allowance of R5 000 but within the flat rate threshold:
  - i) The traveller will still be entitled to the duty free allowance on goods up to a value of R5 000.
  - ii) Travellers arriving from SACU destinations receive a VAT exemption on goods up to a value of R25 000 and no flat rate is applicable.

Declared Items	Quantity	Declared Value	Value in ZAR	Customs Value
Clothing		\$1 000	R7 140	R7 140
Perfume	10 ml	\$150	R1 071	Consumable within allowance
DVD player	1	£700	R8 057	R8 057
<b>Subtotal</b>				<b>R15 197</b>

Traveller elects to be assessed by applying the duty free and the flat rate option	
	Subtotal R15 197
	less DFA R5 000
	R10 197
	flat rate @ 20% R2 039
	<b>Duty due R2 039</b>

## c) Multiple goods exceeding the flat rate threshold:

- i) In the event where the total value of all the goods (excluding the consumables) exceed R25 000 the traveller will need to indicate which items are to be assessed in terms of the traveller allowances i.e. duty free and flat rate allowance and which goods must be assessed according to the relevant rates of duty (tariff) and VAT.
- ii) The goods allocated will be assessed according to the declared values, in other words the tariff assessment will not be based purely on the amount above the R25 000 threshold.
- iii) Travellers from SACU destinations will receive a VAT exemption on goods up to a value of R25 000 although the actual values of the goods placed within the threshold will be exempted. The item(s) in excess of the threshold will be assessed for VAT on the full declared value.

Declared Items	Quantity	Declared Value	Value in ZAR	Customs Value
Clothing		\$1 000	R7 140	R7 140
Perfume	10 ml	\$200	R1 428	Consumable within allowance
Digital Recorder	1	\$1 700	R12 138	R12 138
DVD player	1	£700	R8 057	R8 057
TV Monitor	1	£900	R10 413	R10 413
<b>subtotal</b>				<b>R37 748</b>

- iv) In this example the traveller chooses the TV Monitor and Digital recorder to fall inside the duty free allowance:

Declared Items	Quantity	Declared Value	Value in ZAR	Customs Value
Digital Recorder	1	\$1 700	R12 138	R12 138
TV Monitor	1	£900	R10 413	R10 413
<b>subtotal</b>				<b>R22 551</b>

Traveller elects to be assessed by applying the duty free and the flat rate option	
Subtotal	R22 551
less DFA	R5 000
	R17 551
flat rate @ 20%	R3 510,20
	<b>Duty due R3 510</b>

- v) The remaining items i.e. clothing and DVD player must be assessed by applying ordinary rates of duty and VAT.

## d) Single items exceeding the flat rate threshold:

- i) If the traveller has a single item exceeding the threshold of R25 000 both the duty free and flat rate allowances are forfeited and the item will be assessed on the full declared value.
- ii) Such an item will attract the relevant duties (tariff) and VAT if the traveller arrives from a destination other than a SACU member country.
- iii) Arrivals from SACU member countries will be liable to VAT only on the declared amount; if it exceeds the R25 000 threshold.

Declared Item	Quantity	Declared Value	Value in ZAR	Customs Value
Hi-Fi	1	\$3 600	R25 704	R25 704
<b>subtotal</b>				<b>R25 704</b>

- e) Consumables in excess will be assessed based on the quantity in excess only.

## 7.7 Travellers in transit

- a) Travellers in transit to countries outside the Southern African Customs Union (SACU), who have been booked from an airport outside the SACU member countries, are not be required to comply with Customs formalities in South Africa.

- b) Travellers arriving in South Africa and taking a connecting flight to another SACU member country are required to complete all Customs formalities upon arrival.
- c) Baggage belonging to travellers in transit will automatically be transferred from the international flight at the airport of transit in South Africa. These travellers must not leave the transit area of the airport between flights.
- d) Travellers arriving in South Africa who are continuing on to another destination in South Africa by air are not considered to be in transit and their baggage cannot be booked to a direct domestic destination. The travellers must proceed through to Customs on their arrival.
- e) Travellers continuing to their final destination by road must comply with Customs regulations at the port of arrival in South Africa.

## 8 KEEPING RECORDS

- a) Every client must keep for record purposes for a period of five (5) years:
  - i) Books, accounts and documents in respect of all transactions relating to the Rules for the purpose of any acquittal procedure; and
  - ii) Any data related to such documents created by means of a computer.
- b) The five (5) year period is calculated from the end of the calendar year in which the document was created, lodged or required. (Sections 101 and 101A).
- c) Every client must produce such books, accounts and documents on demand.

## 9 PENALTIES

- a) Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence.
- b) Failure to declare goods, the under declaration of values or the production of false receipts can lead to seizure of goods, criminal prosecution and the imposition of severe penalties.
- c) The Commissioner of SARS may refuse to grant any traveller allowances in instances where the traveller acted in contravention of any stipulations.
- d) Travellers (even those in transit) and their baggage may be searched by Customs routinely. Should prohibited goods be found in the travellers' possession, they will be detained with the goods and handed over to the South Africa Police Service for prosecution.
- e) Offences may render the client liable to, as provided for in the Act:
  - i) Monetary penalties;
  - ii) Criminal prosecution; and / or
  - iii) Suspension or cancellation of registration, license or accreditation.

## 10 APPEALS AGAINST DECISIONS

- a) In cases where clients are not satisfied with any decision taken in terms of the Act they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document SC-CC-24.
- b) Should clients be unhappy with a decision of any appeal committee their recourse will be to lodge an application for Alternative Dispute Resolution (ADR) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26.
- c) **Should clients wish to appeal any decisions in terms of VAT penalties, they are directed to the provisions of Sections 215 to 220 of the Tax Administration Act No. 28 of 2011 for the percentage**

based penalty and Section 224 of the Tax Administration Act No. 28 of 2011 for the understatement penalty. In this regard, please consult the SARS website or nearest SARS Branch Office.

## 11 DOCUMENT MANAGEMENT

<b>Business Owner</b>	Group Executive: Customs Operations
<b>Document Owner</b>	Executive: Process Solutions Customs & Support Services
<b>Author</b>	P Ntate
<b>Detail of change from previous revision</b>	<p>Adding qualifying criteria.          Deleting reference to DA 331.          Adding reference to Traveller processing – External Directive          Changing External Policy to External Directive.          Provisions of the Tax Administration Act No. 28 of 2011 added.</p>
<b>Template number and revision</b>	ECS-TM-07 - Rev 7