

**CUSTOMS**

**EXTERNAL DIRECTIVE**

**TRAVELLER PROCESSING**

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## 1 SUMMARY OF MAIN POINTS

- a) When travellers / crew members enter or leave South Africa they must declare the goods in their possession. The clearance and processing of the accompanied baggage is done on the Passenger Processing System (PPS). **Unaccompanied baggage imported into South Africa is also processed on PPS.**
- b) This document also covers the registration and clearance process in respect of goods that the traveller / crew member intends to re-export or re-import.

## 2 DIRECTIVE

### 2.1 Processing of travellers / crew members

- a) All travellers / crew members entering South Africa must unreservedly declare all the quantities and values of dutiable goods in their possession.
- b) Crew members must be treated the same as other travellers and must declare all goods that they have in their possession.
- c) The Traveller Card (TC-01) requires the traveller / crew member to complete basic information regarding goods to declare, possession of restricted or prohibited goods, goods in excess of the duty free allowance (DFA), currency held and whether goods are intended for commercial trade. Travellers / crew members must complete the TC-01 only if they have something to declare upon arrival and departure.
- d) Travellers / crew members must make their complete declarations if applicable; of the goods in their possession on the Traveller Declaration (TRD 1). **This declaration is made verbally to Customs at the port of entry / exit.**
- e) Drivers entering South Africa through the border posts with non-SACU registered vehicles must register their vehicles for temporary importation on the TC-01 and TRD 1.
- f) Traveller / crew member and baggage searches for the purposes of Customs control must be carried out when there are reasonable grounds to suspect evasion of payment of the correct duties and VAT or the presence of any prohibited or restricted goods, **or subject to specific risk identified.**
- g) At ports of entry where the volume and type of traffic requires a dual channel system to simplify Customs controls by allowing travellers / crew member on arrival to make a declaration by choosing between two (2) types of channels namely the green and red channel. Where there is no dual system the travellers must process through the identified Passenger Processing Area (PPA).
  - i) Green Channel
    - A) A traveller / crew member entering the Green Channel is regarded as a traveller / crew member that has made a declaration that he / she has nothing to declare and that he / she is within his / her duty free allowance.
    - B) Customs Officers working in this channel must ensure that they randomly select travellers / crew members as part of their enforcement interventions.
    - C) Travellers / crew member identified for intervention must first be afforded an additional opportunity to declare prior to being assessed and possibly searched.
    - D) Customs Officers will conduct assessments for both enforcement and revenue, based on risk. This assessment will include document review, behavioural analysis, visual observation of the traveller and baggage and any other tools and techniques available including information available prior to the time of arrival.
  - ii) Red Channel
    - A) When a traveller / crew member selects the Red Channel he / she wishes to declare his / her dutiable, restricted or prohibited goods.
    - B) The Customs Officers must make an assessment on the goods declared by the travellers / crew members for payment of duties and VAT.
    - C) The Customs Officers must, when performing traveller / crew member assessments, be fully aware of the allowances granted to travellers / crew members as per Rebate Item **407.01, 407.02 and 410.04**; other requirements of the Act related to imported / exported

goods and to restrictive measures applied on behalf of other departments when entering or leaving South Africa, for example, financial currency measures, health requirements, drugs, etc.

- D) Customs Officers must detain travellers' / **crew members'** goods in certain instances to determine whether the goods are liable for forfeiture, for example:
- I) The traveller / **crew member** cannot / will not pay the duty and VAT due;
  - II) Importation of the particular goods is prohibited;
  - III) To ensure compliance with other Government departments' requirements;
  - IV) Commercial goods imported as or in travellers' / **crew member** baggage, where no commercial clearance was made;
  - V) Goods suspected of under-valuation;
  - VI) Unaccompanied baggage / lost property still to be cleared;
  - VII) Re-importation where documentary evidence of purchase in South Africa is required, no valid **declaration** is available proving the initial export; and
  - VIII) Goods suspected of being counterfeit that are not for private or domestic use.

## 2.2 Processing of unaccompanied baggage

- a) All traveller / crew member baggage that is unaccompanied must be presented to Customs for inspection.
- b) The transport representative or his / her agent is authorised to act as the traveller's / crew member's agent for the purpose of presentation of the unaccompanied baggage to Customs.
- c) A Customs Officer may stop, detain and examine any unaccompanied baggage while under Customs control in order to determine whether the provisions of the Customs and Excise Act or any other law have been complied with, in respect of such baggage.
- d) Customs may at any time, break any lock attached to the baggage if the keys thereof are not produced in demand.
- e) No person is entitled to any compensation for any loss or damage arising out of any bona fide action of a Customs Officer.
- f) The unaccompanied baggage must be inspected in the presence of the transport representative or his / her agent. However, where reasonable efforts to ensure the presence of the transport representative or his / her agent fails the Customs Officer may inspect the baggage in the absence of the transport representative or his / her agent.
- g) Duties and VAT are leviable should an assessment of the baggage require payment.
- h) If restricted goods are found in unaccompanied baggage the traveller / crew member must produce the required permits.

## 2.3 Goods that will be re-imported

- a) Personal effects temporarily exported as accompanied baggage by residents for their own use abroad or for the purpose of repair must be registered with Customs prior to exportation to facilitate the subsequent re-importation thereof.
- b) Customs must take appropriate identification measures to ensure that only articles whose features and character can be adequately described are registered, to facilitate the clearance process.
- c) Registered personal effects exported by the traveller / **crew member** and returned as accompanied baggage, which can be identified on re-importation, is exempt from duties and VAT, provided they have not undergone any processing or any alteration that enhances their value whilst abroad.
- d) Where registered personal effects are temporarily exported by the traveller / **crew member** for the purpose of repairs abroad but retain their essential character on re-importation, duties and VAT are due only on the cost of repair. Where there is no charge on repairs due to, for instance, warranty services the goods are exempt from duties and VAT.

## 2.4 Goods that will be re-exported

- a) Personal effects temporarily imported as accompanied baggage by non-residents for their own use during their stay in South Africa or for the purpose of repair must be registered with Customs.
- b) Where Customs perceived a risk that the goods may not be re-exported provisional payments must be lodged as surety.
- c) Customs must take appropriate identification measures to ensure that only articles whose features and character can be adequately described are registered, to facilitate the clearance process.
- d) Registered personal effects temporarily imported into South Africa by the traveller for the purpose of repairs must retain their essential character on re-exportation.
- e) The TRD 1 is valid for a maximum of six (6) months for temporary importation purposes and when this period is expired the traveller must register their goods for re-exportation again.
- f) **Although the TRD 1 is limited to six (6) months, with the exception of crew members provision is made for travellers staying longer such as students or travellers who stay for work purposes. If travellers have proof such as a work permit, study contract etc. that they will be staying for a period exceeding the six (6) months; an extension may be allowed.**
- g) The time limit within which the goods registered must be re-exported must be fixed by reference to the length of the **frequent** travellers' stay in the South Africa and must be stated on the TRD 1.

## 2.5 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.

## 2.6 Penalties

- a) Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence.
- b) 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.

## 2.7 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 – Internal Administrative Appeal – External Policy.
- 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 – Alternative Dispute Resolution – External Policy.
- 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.

### 3 PRACTICE

#### 3.1 Traveller / Crew member Arrival

- a) The traveller / crew member arrives at the port of entry.
- b) The traveller / crew member must proceed through the Passenger Processing Area (PPA) with his / her luggage and / personal goods.
- c) Travellers / crew members that have goods to declare must complete the Traveller Cards (TC-01).
- d) The TC-01 is available at the port of entry.
- e) Refer to SC-PA-01-09 - The Completion Manual for Traveller Card.
- f) Where the traveller / crew member has completed a TC-01, the Customs Officer determines whether the traveller / crew member should proceed to the Red or Green channel or to the identified area for traveller processing.

#### 3.2 Goods Registration for Re-Importation and Re-Exportation

##### 3.2.1 Registration of goods for re-importation

- a) The traveller / crew member identifies items to be registered for re-importation prior to leaving South Africa.
  - i) The traveller / crew member must identify the goods for re-importation.
  - ii) Personal effects such as cameras, video cameras, jewellery, laptops, etc., which private persons wish to take out of South Africa for their own use while abroad and articles which are exported for the purpose of repair overseas must be registered for re-importation provided they retain their essential character and can be identified upon re-importation.
- b) The traveller / crew member must request a Traveller Card (TC-01) only when he / she has goods to register for re-importation.
- c) The traveller / crew member completes the TC-01 and hands the card and his / her passport to the Customs Officer to scan onto PPS.
- d) The traveller / crew member must verbally declare his / her goods to the Customs Officer.
- e) The Customs Officer captures the items identified for re-importation on the TRD 1 on the system.
- f) If there is a mistake on the TRD 1, the Customs Officer must request authorisation from the Team Leader to make an amendment on the system.
- g) The traveller / crew member signs the TRD 1 electronically on the signature pad if all the information is captured correctly.
- h) The traveller / crew member must retain the printed TRD 1.
- i) The traveller / crew member is allowed to exit the Passenger Processing Area (PPA) by the Customs Officer.

##### 3.2.2 Re-Importation

- a) Please refer to 3.1 for traveller / crew member arrivals.
- b) The traveller must proceed to the Goods to declare (red) channel if he / she has goods that were repaired or altered because duties need to be paid on such costs.

- c) The traveller / crew member must declare the cost of any repairs effected on the goods outside South Africa and the invoices must be submitted in this regard.
- d) The Customs Officer scans the traveller's / crew member's passport and TC-01 in order to retrieve the TRD 1 that was captured on the system at time of the traveller's departure.
- e) The Customs Officer must ensure that the electronic declaration is the same as the traveller's / crew member's copy. If goods are the same as the declaration the traveller / crew member may leave the PPA.
- f) Where the traveller / crew member cannot produce the declaration; he / she must produce proof that the goods were exported to the Customs Officer. In the absence of any of these, full duty is payable where applicable.
- g) The Customs Officer verifies the goods against the declaration
  - i) If the goods were repaired under a warranty agreement no duties and VAT will be charged.
  - ii) If the traveller / crew member incurred costs for the repairs invoices must be produced and the Customs Officer must determine on the system the extent of duties and VAT payable based on the cost of the repairs.
  - iii) In the event that the traveller / crew member has goods that are not registered for re-importation, the following will happen:
    - A) The Customs Officer must detain the goods for proof of local purchase or payment of duties and VAT on previous importation.
    - B) Possible penalties payable on the value of the goods may arise when there is a misdeclaration or non-declaration by the traveller / crew member.
  - iv) Goods detained will be released to the traveller / crew member upon lodgement of a provisional payment by the traveller / crew member to cover duties and VAT, and upon production of documents as proof of local purchase or payment of duties and VAT.
  - v) The Customs Officer must also raise an assessment on the system duties and / or VAT on the goods that were not registered for re-importation.
- h) Extent of duty payable and VAT determined
  - i) Once the extent of VAT and / or duty is determined the Customs Officer must effect payment according to BP-02 – Payments – External Policy
  - ii) The Customs Officer issues a payment receipt to the traveller / crew member.
- i) The traveller / crew member is allowed to exit the PPA by the Customs Officer.

### 3.2.3 Registration of goods for re-exportation

- a) "Frequent travellers" do not have to register their goods for re-exportation each time they enter South Africa, the travellers must produce their TRD 1 to the Customs Officers as their proof of registration of goods for re-exportation upon departure.
- b) TRD 1 is valid for a period of six (6) months and when this period has expired the traveller must register their goods for re-exportation. In instances where the period of stay will be longer than six (6) months the validity of the TRD 1 will be equal to the length of the traveller's stay in South Africa provided the traveller has proof for their reason of stay e.g. work permit, study contract etc.
- c) Where vehicles are temporarily imported with trailers these must be registered separately on the same TRD 1 as the vehicle although it could happen that the trailer is re-exported by a different vehicle. Travellers registering such trailers must retain copies of the TRD 1 in case the re-exportation is done using another vehicle.
- d) Refer to 3.1 above for traveller / crew member arrivals.
- e) The traveller / crew member verbally declares the goods that he / she wants to register for re-exportation.

- f) The Customs Officer captures the item details on the TRD 1 on the system, then refer to 3.2.1 f) above.
- g) The Customs Officer conducts a physical inspection to verify that goods declared are the same as the physical and that the goods qualify as personal goods.
- h) The temporary importation of goods that are not personal effects must be declared on the **Customs Declaration** and must be dealt with according to the import procedure.
- i) The Customs Officer must determine whether the personal effects pose a risk to the revenue
  - i) For goods that do not pose a risk to revenue the Customs Officer will allow the traveller / crew member to exit the PPA.
  - ii) Goods of a high value may pose a threat to revenue; the Customs Officer must **determine the amount** to cover the duties and the VAT payable on those goods.
  - iii) **The traveller / crew member must lodge a provisional payment for the high risk goods.**
    - A) **Where the provisional payment is not lodged the Customs Officer must detain the traveller's / crew member's goods and update the detention details on the system.**
    - B) **Where the traveller / crew member pays the provisional payment the Customs Officer effects the payment according to the payment procedure.**
- j) Issue Detention Notice to traveller
  - i) The Customs Officer **prints and** issues the Detention Notice (TRD 1) to the traveller / crew member.
  - ii) The Customs Officer must ensure that the traveller / crew member understands the reasons for detention and actions to be taken and that the detention is temporary until time of departure from South Africa.

#### 3.2.4 Re-Exportation

- a) **Please refer to 3.1 for traveller / crew member arrivals.**
- b) The traveller's / crew member's passport **and TC-01 is scanned** by the Customs Officer to retrieve the traveller's details that were captured for the registration of goods for re-exportation and to acquit any provisional payments made.
- c) **The traveller / crew member can request to have the existing TRD 1 for temporary import purposes extended.**
- d) Verification of goods and documentation
  - i) The traveller / crew member presents the item(s) to the Customs Officer for inspection.
  - ii) The Customs Officer **inspects and examines** the goods.
  - iii) To determine if the goods being exported are the same as the goods being imported or also to ensure that the goods which have been declared correspond to the physical goods being exported; the Customs Officer may elect to have the goods exported under supervision.
- e) Where the goods and the **system** do not details match:
  - i) The Customs Officer rejects the application for the refund.
  - ii) The Customs Officer must provide the traveller / crew member with reasons for the rejection of the application.
- f) Where the goods and the **system** details match the Customs Officer must **request the Team Leader to approve the refund.**
  - i) The **Team Leader** approves application for liquidation if satisfied that all the requirements have been met.
  - ii) The Customs Officer **capture** the liquidation report on **the system** where the TRD 1
  - iii) The Customs Officer refunds the traveller / crew member by means of a cheque if satisfied that all requirements have been met.



- g) The traveller / crew member is allowed to exit the PPA by the Customs Officer.

### 3.3 Traveller Assessment

#### 3.3.1 Green Channel (No goods to declare)

- a) Rebate Items 407.01, 407.02 and 410.04 allow for certain items to be brought into South Africa without the payment of duty and / VAT - refer to SC-PA-01-03 – Guide on Duty-Free Allowances for travellers; when the traveller / crew member is within these allowances he / she goes through the green channel.
- b) The Customs Officer may conduct initial questioning / scan the baggage of randomly selected travellers / crew member or use other methods to determine any potential risk.
- c) When the Customs Officer has verified that the traveller's goods fall within the travel allowances as per the provisions of Rebate Items 407.01, 407.02 and 410.04 he / she can accept a verbal declaration by the traveller / crew member to that effect without the traveller / crew member having to complete a declaration. No search or assessment may be conducted on the basis of a verbal declaration only.
- d) When there is a need for further intervention or search the Customs Officer must accompany the traveller / crew member to the common search area or designated area and request the traveller / crew member to complete a TC-01, before such an intervention is done.

#### 3.3.2 Red Channel (Goods to declare)

- a) When the traveller / crew member selects the red channel or is directed to the red channel he / she has goods to declare, which may include the following items for which the Customs Officer may elect to process a penalty assessment:
- i) Goods exceeding the duty free allowance,
  - ii) Prohibited or restricted goods e.g. firearms,
  - iii) Goods carried on behalf of others,
  - iv) Goods requiring formal clearance e.g. diamonds, commercial goods, etc.
  - v) Goods requiring registration for re-importation.
  - vi) Goods imported on carnets.
  - vii) Excess currency.
- b) The Customs Officer must take into consideration the extent of the rebate allowable in terms of the goods in the travellers / crew members possession i.e.:
- i) Full rebate must be granted to the travellers / crew members not exceeding the duty free allowance. Refer to SC-PA-01-03 – Guide on Duty Free Allowances for Travellers.
  - ii) Duty and VAT must be calculated on PPS when the traveller / crew member is in possession of goods exceeding the duty free allowances.
- c) The traveller / crew member must complete the Traveller Card (TC-01) and hand it to the Customs Officer.
- d) If the traveller / crew member has commercial goods in his / her possession, the goods must be detained on PPS for full a commercial declaration according to SC-IM-01-04 – Imports – Internal Policy.
- e) If the traveller / crew member has been identified as an informal trader, the Customs Officer must process him / her on PPS.
- f) The Customs Officer scans the traveller's / crew member's passport and TC-01.
- g) The traveller / crew member verbally declares the goods in his / her possession and Customs Officer who captures these item details on the system to generate the TRD 1.
- h) If the traveller / crew member has goods to declare for re-exportation; refer to 3.2.3.

- i) The Customs Officer prints the completed TRD 1 and hands it to the traveller / crew member.
- j) Where the traveller / crew member is satisfied with the declaration as captured he / she signs the declaration electronically, by using the digital signature pad.
- k) Where the Customs Officer has to amend the TRD 1 due to incorrect capturing of the declared items; the Customs Officer must request authorisation from the Team Leader and hand the traveller the amended TRD 1.
- l) The traveller / crew member has the option to make payment of the duties / VAT due immediately (**Pay Now Option**) or later (**Pay Later Option**).
  - i) **Pay Later Option** - when the traveller / crew member does not have sufficient funds at the time of payment.
  - ii) **Goods remain with the Customs Officer until the traveller / crew member returns to make payment at any other Customs counter.**
  - iii) **If the traveller / crew member cannot be make payment, such items must be marked for detention.**
- m) **The Customs Officer processes the payment due according to BP-02 – Payments – External Policy.**
- n) Payment of duties and VAT must be made using the rate of exchange of the date the traveller / crew member boarded refer to SC-CR-A-03 - Customs Valuation on Imports - External Policy.
- o) The Customs Officer may require a further search of the traveller's baggage depending on the declaration made and any risk indicators which lead the Customs Officer to believe that the traveller may not have made a full and accurate declaration.
- p) If the Customs Officer does not find any goods that are under declared or not declared, nor any contraventions, the traveller / crew member may exit the PPA.
- q) If the Customs Officer finds goods that are under declared / goods that are not declared / prohibited and restricted goods, the Customs Officer must:
  - i) Follow the assessment and payment procedures from (f) above to capture an additional or amended declaration.
  - ii) Where prohibited goods are found the Customs Officer must complete the assessment and detention notice on the system in order to handover the goods to the relevant government agency for further interventions.
  - iii) Where restricted goods are found and the traveller / crew member is not in possession of the relevant supporting documentation; the goods must be detained until the traveller produces the required documents.
  - iv) Update the detention information for each detained item on the TRD 1.
  - v) Request the traveller / crew member to sign the TRD 1.
- r) **The traveller / crew member verifies and signs the TRD 1 electronically using the digital signature pad.**
- s) **The Customs Officer signs the TRD 1 and prints it for the traveller / crew member.**
- t) **The Customs may hand over the detained goods to the relevant government agency.**
- u) **Detained goods may be released after due compliance with the Customs and Excise Act and / or any legislation that governs the importation of goods.**
- v) **Where a penalty assessment is raised, the Customs Officer must print and complete two (2) copies of SC-PA-01-01-A03 – Contravention Notice – External Annexure and hand them to the traveller / crew member for his / her signature.**

### 3.4 Handling of unaccompanied baggage

- a) Responsibility of the transport representative
  - i) The Transport Representative is responsible for delivering all imported unaccompanied baggage to Customs for inspection.
  - ii) The baggage must be delivered to Customs at the designated, common search area.
- b) The Customs Officer must inspect the contents of the baggage in the presence of the Transport Representative at the designated, common search area.
- c) Unaccompanied baggage is **not** eligible for any duty free allowances as per Rebate Item 407.01, 407.02 and 410.04; the Customs Officer must proceed to detain the goods.
- d) The Transport Representative must complete his / her name; permit number, signature and date on SC-CC-11-A03 - Notice of Baggage Inspection – External Annexure.
- e) The Customs Officer must place the notice in the bag and seal in the presence of the Transport Representative.
- f) Detention / seizure of baggage
  - i) Should the baggage contain dutiable, prohibited and / or restricted goods, the baggage must be detained / seized.
  - ii) The Customs Officer must detain / seize the goods and complete the detention details on PPS.
  - iii) The Customs Officer must hand the Transport Representative the Detention Notice (TRD 1).
- g) Detained goods may be released after due compliance with the Customs and Excise Act and / or any legislation that governs the importation of goods.

### 3.5 Traveller / Crew member Refunds

- a) A traveller / crew member is entitled to a refund when he / she acquits a PP upon departure or when there has been an overcharge / incorrect assessment in duties and VAT that the traveller has paid.
- b) The traveller / crew member must present his / her passport and the previous TRD 1 to the Customs Officer at the port of exit / Customs office.
- c) The Customs Officer scans the passport and TC-01 and selects the TRD 1 that must be amended for the refund to be processed on the system.
- d) The traveller / crew member verifies and signs the amended TRD 1 electronically using the signature pad.
- e) The Customs Officer prints the TRD 1.
- f) The Customs Officer must request a manual cheque from the Cashier. The issuing of cheques must be in line with BP-02 – Payments – External Policy.
- g) The Customs Officer hands over the passport, amended TRD 1 and the manual cheque to the traveller / crew member.
- h) The traveller / crew member is allowed to exit the PPA by the Customs Officer.

## 4 RELATED INFORMATION

### 4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 6(1), 15(1), 15(1A) (b), 88 (1) (a), 90 (b), 113, 113A <b>Customs and Excise Rules:</b> Rule 15 <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>Revised Kyoto Convention: Specific Annex J Chapter 1 – Travellers - All</b>

### 4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
BP-02	Payments – External Policy
SC-CC-24	Internal Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CF-25	Provisional Payment - External Policy
SC-CR-A-03	Customs Valuation on Imports - External Policy
SC-PA-01-03	Guide on Duty Free Allowances for Travellers
SC-PA-01-09	Completion Manual for Traveller Card

### 4.3 Quality Records

Number	Title
SC-CC-11-A04	Notice of Baggage Inspection
SC-PA-01-01-A03	Contravention Notice
TC-01	Traveller Card
TRD 1	Traveller Declaration

## 5 DEFINITIONS AND ACRONYMS

<b>ADR</b>	Alternative Dispute Resolution
<b>Directive</b>	Used to convey policies, responsibilities and procedures
<b>Goods</b>	Includes all wares, articles, merchandise, animals, plants, currency, matter or things.
<b>Non-resident</b>	Not normally residing in South Africa and falls outside the definition of resident
<b>Personal effects</b>	All articles (new or used) which a traveller may reasonably require for his or 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>PPA</b>	Passenger Processing Area
<b>PPS</b>	Passenger Processing System
<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> 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>Re-exportation</b>	Exportation from a Customs territory of goods previously imported into that territory
<b>Re-importation</b>	Importation into a Customs territory of goods previously exported from that territory
<b>Resident</b>	Includes: a) Any natural person who is ordinarily resident in South Africa; or b) Any natural person who complies with the physical presence test; and c) Any person (other than a natural person) which is incorporated, established or formed in South Africa or which has its place of effective management in South Africa, but: Excludes any person who is deemed to be exclusively a resident of another country for purposes of the application of any agreement entered into between the government of South Africa and that of other countries for the avoidance of double taxation.

<b>TC</b>	Traveller Card
<b>The Act</b>	Customs and Excise Act No. 91 of 1964
<b>Transport Representative</b>	Depending on the mode of transport this can be an airline carrier / bus driver / ship Captain / train conductor
<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>TRD</b>	Traveller Declaration
<b>Unaccompanied baggage</b>	Baggage arriving into South Africa before or after the traveller arrives
<b>VAT</b>	Value-Added Tax

## 6 DOCUMENT MANAGEMENT

<b>Directive Owner</b>	Executive: Process Solutions Customs & Support Services
<b>Detail of change from previous revision</b>	Updating legislation and cross references. Inclusion of the procedure for the handling of unaccompanied baggage. Deleting the reference to the DA 331. Provisions of the Tax Administration Act No. 28 of 2011 added Changing Q-Code SC-DT-A-01 to BP-02.
<b>Template number and revision</b>	ECS-TM-03 - Rev 7