South African Revenue Service

Dear Stakeholders

E-COMMERCE 70707070 CUSTOMS CODE USAGE

SARS wishes to inform you of an important change regarding the processing of e-commerce import declarations by the South African Revenue Service (SARS).

This measure is designed to ensure compliance with customs legislation, prevent misuse of the simplified import process, and support efficient processing at Compliance Centres.

SARS Customs and Excise has observed a notable increase in importers declaring goods under customs code 70707070, even after exceeding the approved threshold. This trend presents compliance challenges that require a coordinated response. Importers exceeding the threshold are required to register as traders in accordance with the Customs and Excise Act, 1964 (Act No. 91 of 1964), specifically Section 59A, which governs the registration and licensing of customs clients. Failure to comply constitutes a breach of customs legislation and may result in enforcement actions.

We recognise that current compliance measures, while necessary, have unintended consequences on business operations and supply chain efficiency. SARS remains committed to exploring mechanisms that make compliance easier and less disruptive. Our objective is to improve compliance while facilitating legitimate trade and this requires your active participation.

Therefore, effective from **18h00 on 20 November 2025**, SARS will implement a new automated validation and rejection rule for import declarations submitted by private individuals using Customs Code 70707070. If the cumulative value of imports under this code exceeds R150,000 per calendar year, any further declarations will be automatically rejected.

Key Points:

- Private individuals may import goods using Customs Code 70707070 up to a total value of R150,000 per year.
- Once this threshold is reached, additional declarations under this code will be rejected by the system.
- The individual must first apply electronically for a formal Customs Code and thereafter submit a new declaration for the affected shipment.

We urge all affected importers, to engage their clearing agent for any further clarity.

Sincerely

THE SOUTH AFRICAN REVENUE SERVICE
20 November 2025