

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 15 and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 1 July 2026**


NGOBANI JOHNSTONE MAKHUBU
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Repeal and substitution of rules

1. The rules for section 15 of the Customs and Excise Act, 1964, are hereby repealed in its entirety and substituted for the following rules:

“RULES FOR SECTION 15 OF THE ACT”

Part 1: Interpretation, application and delegation

Definitions

15.01 For the purposes of these rules, any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned and unless otherwise specified or the context otherwise indicates –

“accompanied baggage”, in relation to a person entering or leaving the Republic, means all goods which that person has physically on or with him or her when processed through customs at the place of entry or exit through which that person enters or leaves the Republic, and includes baggage which, although checked in by that person with the intention of such baggage accompanying him or her, is mishandled and does not arrive with that person at his or her destination for some reason beyond the person’s control;

“bearer negotiable instrument” has the meaning assigned to it in section 1 of the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001);

“commercial goods” means items in the accompanied or unaccompanied baggage of a person entering or leaving the Republic that are imported into or exported from the Republic for commercial or other business purposes, and includes—

(a) items intended—

(i) to be sold, leased or otherwise commercially transacted; or

(ii) for use in a business or profession; and

(b) items which by reason of their nature, quantity, volume or other attribute can reasonably be classified as goods intended for commercial or other business purposes;

“commercial trader”, in relation to a person entering or leaving the Republic, means a person trading in commercial goods and who does not qualify as an informal trader;

“**electronic South African traveller management system**” or “**SATMS**” means a SARS electronic system for the management of online traveller declarations;

“**informal trader**”, in relation to a person entering or leaving the Republic, means a person that may import or export goods classifiable under tariff heading 9901.00 or 9902.00 as contemplated in the notes to Chapter 99 of Schedule No.1;

“**information segment**”, in relation to a traveller declaration, means the segment of the declaration containing personal details, travel details as well as a possession disclosure;

“**non-designated place**”, in relation to a place where a person can enter or leave the Republic, means a place that is not designated in terms of section 6 as a place of entry or exit for purposes of this Act, but designated by the Minister of Home Affairs in terms of section 9A of the Immigration Act, 2002 (Act No. 13 of 2002) as a place of entry or exit for purposes of that Act;

“**officer**” means an officer as defined in section 1 engaged in the processing of travellers and their goods through a place of entry or exit, and for purposes of these rules includes a person in the service of another organ of state or institution under delegation as contemplated in rule 15.03;

“**personal details**”, in relation to the information segment of a traveller declaration, means the information listed in rule 15.04(a);

“**personal effects**”, means, subject to item 407.01 of Schedule No. 4, items (new or used) in the accompanied baggage of a person entering or leaving the Republic which that person has on or with him or her or takes along for personal or own use and which are reasonably required for such use, such as any wearing apparel, toiletries, medicine, personal jewellery, watch, cellular phone, food and drinks and other items evidently on or with that person for personal or own use, but excludes—

(a) commercial goods;

- (b) goods temporarily imported and later re-exported, or goods temporarily exported and later re-imported;
- (c) prohibited or restricted goods;
- (d) goods intended for use as samples; and
- (e) goods exceeding the duty free allowance contemplated in rebate item 407.02 of Schedule No. 4;

“**place of entry or exit**” means a place of entry or exit appointed in terms of section 6(1) where persons may enter or leave the Republic, and includes –

- (a) an airport,
- (b) a seaport;
- (c) a land border post; and
- (d) a rail border crossing;

“**possession disclosure**”, in relation to the information segment of a traveller declaration, means an indication of whether the traveller has any of the goods listed in rule 15.04(c) or (d) in his or her possession;

“**processing channel**”, in relation to a customs traveller processing system provided at a place of entry or exit, means –

- (a) the green channel of such system through which a traveller proceeds, after submission of a traveller declaration, in the case where such traveller has no goods or currency referred to in rule 15.04(c) or (d) respectively, and requires no further customs processing;
- (b) the red channel of such system through which a traveller proceeds, after submission of a traveller declaration, in the case where such traveller has goods or currency referred to in rule 15.04(c) or (d) respectively, and requires further customs processing; or
- (c) another procedure for the processing of travellers provided for in the absence of a red and green channel;

“**self-service kiosk**” means a facility at a place of entry or exit installed for the purposes of facilitating the electronic submission of traveller declarations;

“TD-01”, in relation to a traveller declaration, means the paper format equivalent of the information segment of the online traveller declaration, as published on the SARS website;

“TGD1”, in relation to a traveller declaration, means the paper format equivalent of the traveller goods declaration segment of the online traveller declaration, as published on the SARS website;

“travel details”, in relation to the information segment of the traveller declaration, means the details listed in rule 15.04(b);

“traveller” means a person entering or leaving the Republic;

“traveller declaration” means a traveller declaration contemplated in section 15(1) consisting of an information segment and, in the case of a traveller in possession of goods contemplated in rule 15.04(c) or (d), a traveller goods declaration segment, and includes –

- (a) an online traveller declaration submitted via any of the channels referred to in rule 15.06(a)(i); and
- (b) a declaration submitted in paper format on form TD-01 together with, in the case of goods contemplated in rule 15.04(c) or (d) disclosed in the possession disclosure of form TD-01, a declaration on form TGD1 in circumstances contemplated in rule 15.06(a)(ii);

“traveller goods declaration segment” means the segment of the traveller declaration to be submitted by a traveller following the completion of the information segment of the traveller declaration, for purposes of the entry and duty and tax assessment of any goods contemplated in rule 15.04(c) or (d) disclosed in the possession disclosure, and includes –

- (a) the traveller goods declaration segment of an online traveller goods declaration submitted by travellers via any of the channels referred to in rule 15.06(a)(i); or
- (b) a traveller goods declaration submitted on form TGD1 in circumstances contemplated in rule 15.06(a)(ii);

“unaccompanied baggage”, in relation to a person entering or leaving the Republic, means any baggage items of a person entering or leaving the Republic that, because of deliberate separate travelling arrangements made by the traveller for such items, are not physically with that person when that person is processed through customs at the place of entry through which that person enters or at the place of exit through which that person leaves the Republic; and

“these rules” means the rules under section 15.

Persons excluded from submitting traveller declarations

15.02 Persons entering or leaving the Republic as air or sea travellers are excluded from submitting traveller declarations if they are in transit through the Republic and do not leave –

- (a) the designated transit area of an airport or seaport; or
- (b) the aircraft or vessel on which they entered the Republic.

Delegation of authority to certain persons in service of other organs of state or institutions

15.03 In circumstances where SARS does not have a permanent presence at a non-designated place, the performance of powers and functions of an “officer” under section 15 is hereby delegated to an officer in the service of any of the following organs of state or institutions present at that place:

- (a) The Department of Home Affairs;
- (b) the Border Management Authority; or
- (c) the South African Police Service.

Part 2: Standard requirements for submission of traveller declarations and customs assistance

Information to be reflected on information segment of traveller declaration or on “TD-01”

15.04 The information segment of a traveller declaration submitted in terms of section 15(1) excludes details about personal effects and must reflect –

(a) the following personal details in relation to the traveller entering or leaving the Republic:

- (i) Passport number and issuing country or organisation;
- (ii) name and surname;
- (iii) date of birth;
- (iv) in relation to a traveller –
 - (aa) entering the Republic, the address in the Republic where the traveller will stay during the visit; and
 - (bb) leaving the Republic, the address in the country of destination where the traveller will stay during the visit to that country;
- (v) mobile phone number including country code, if the traveller has a mobile phone;
- (vi) e-mail address, if the traveller has an e-mail address, or the e-mail address of the relevant place of entry or exit; and
- (vii) occupation, if applicable;

(b) the following travel details:

- (i) Traveller type, indicating whether the capacity in which a traveller is travelling is “personal” or “business”;
- (ii) reason for travelling;
- (iii) place or country from which the traveller is travelling;
- (iv) country of destination;
- (v) country or countries via which the traveller is travelling, if applicable;
- (vi) date of travel;
- (vii) mode of travel;
- (viii) mode of transport;
- (ix) place of entry or exit, or in the case where the traveller wishes to make use of a non-designated place to enter or leave the Republic, the name of that place, as well as the place of entry or exit nearest to that non-designated place;
- (x) depending on the circumstances, the flight number, voyage number, or trip number if applicable; and
- (xi) in the case of –
 - (aa) air travel, whether the aircraft is a private or charter aircraft,

- as well as details relating to charter name and private or charter flight registration number;
- (bb) sea travel, whether the vessel is a private vessel or yacht or a charter vessel or yacht, as well as details relating to vessel name and registration number of the vessel or yacht; or
- (cc) road travel, the type of vehicle and registration number; and
- (dd) rail travel, the registration number of the cross-border train;
- and
- (xii) details of travelling companions, including passport number and issuing country or organisation, if applicable;
- (c) a possession disclosure providing an indication of whether the traveller, when processed through customs at the place of entry or exit through which that person enters or leaves the Republic, has the following goods in his or her possession:
- (i) Prohibited or restricted goods;
- (ii) commercial goods intended for trade or other business purposes together with an indication of whether the traveller is a commercial trader or informal trader;
- (iii) goods in respect of which the traveller intends to claim any allowance or rebate of duty under rebate item 407.02 of Schedule No. 4;
- (iv) goods in excess of any allowance contemplated in rebate item 407.02 of Schedule No. 4, or in respect of which the traveller does not qualify for any allowance or rebate of duty under that item, whether by reason of any allowance being exceeded, or any limitation or condition contemplated in that item not being met;
- (v) goods for temporary importation or exportation;
- (vi) goods for re-importation or re-exportation;
- (vii) goods intended for use as samples; and
- (viii) goods for import or export;
- (d) the following details in relation to currency or bearer negotiable instruments in excess of the threshold prescribed in terms of section 30 of the Financial Intelligence Centre Act, 2001, in the possession of the traveller when processed through customs at the place of entry or exit through which that person enters or leaves the Republic:

- (i) type of financial instrument;
- (ii) type of currency;
- (iii) amount of currency or bearer negotiable instruments, as well as South African Rand value; and
- (iv) the source of the funds;
- (e) a declaration that the information provided is true and correct; and
- (f) an indicator that the information is provided on behalf of another person as contemplated in rule 15.06(c), if applicable.

Information to be reflected on traveller goods declaration segment of traveller declaration or on “TGD1”

15.05 The traveller goods declaration segment of a traveller declaration must be completed by a traveller upon being prompted to do so by the SATMS or an officer at the place of entry or exit, if that traveller had disclosed any goods contemplated in rule 15.04(c) or (d), and must reflect the following information, except in respect of such goods that are covered by an international carnet –

- (a) the traveller declaration reference number;
- (b) the following details –
 - (i) in respect of a vehicle temporarily imported or exported:
 - (aa) Item description;
 - (bb) owner name and surname;
 - (cc) vehicle make and model;
 - (dd) colour;
 - (ee) year;
 - (ff) vehicle identification (VIN) number or chassis number and engine number;
 - (gg) registration number; and
 - (hh) value for customs duty purposes;
 - (ii) in respect of a trailer temporarily imported or exported:
 - (aa) Item description;
 - (bb) serial number;
 - (cc) registration number;
 - (dd) value for customs duty purposes; and

- (ee) temporary import expiry date;
 - (iii) in respect of goods other than goods mentioned in items (i) and (ii) temporarily imported or exported:
 - (aa) Item description;
 - (bb) serial number; and
 - (cc) value for customs duty purposes;
 - (iv) in respect of goods for remodelling or repairs:
 - (aa) Item description;
 - (bb) number of units or items;
 - (cc) serial number;
 - (dd) value for customs duty purposes;
 - (ee) currency in which reflected; and
 - (ff) reason for remodelling or repair;
 - (v) in respect of goods intended for use as samples:
 - (aa) Item description;
 - (bb) number of units or items;
 - (cc) serial number;
 - (dd) value for customs duty purposes; and
 - (ee) currency in which reflected;
 - (vi) in respect of goods for import or export (excluding commercial goods):
 - (aa) Item description;
 - (bb) unit of measure;
 - (cc) quantity;
 - (dd) value for customs duty purposes; and
 - (ee) currency in which reflected; and
 - (vii) in respect of goods for re-importation or re-exportation:
 - (aa) Item description;
 - (bb) if "other", specify;
 - (cc) serial number; and
 - (dd) value for customs duty purposes;
- (c) whether a provisional payment has been applied in respect of any goods referred to in paragraph (b);

- (d) the following details in respect of excess currency or bearer negotiable instruments, if applicable:
- (i) The amount declared in respect of the conveyed currency or bearer negotiable instruments;
 - (ii) the currency name and country from which it, or the bearer negotiable instruments, originate;
 - (iii) the country from where the journey to the Republic started;
 - (iv) the last place where the traveller made a declaration in relation to the conveyance of currency or bearer negotiable instruments;
 - (v) the purpose for which the currency or bearer negotiable instruments are conveyed into or out of the Republic;
 - (vi) details of how the currency or bearer negotiable instruments were obtained; and
 - (vii) the following details in respect of the ownership of the currency or bearer negotiable instruments conveyed:
 - (aa) Whether the traveller is the owner;
 - (bb) the name and surname of the owner in the case of a natural person;
 - (cc) the owner's passport number, or identification number in the case of a South African citizen or a permanent resident in the Republic;
 - (dd) the owner's nationality;
 - (ee) the owner's date of birth;
 - (ff) the country of issue of the owner's travel document; and
 - (gg) in the case where the owner is a juristic person, the name, the registration number of the juristic person, if applicable, the nature of its business and the address from where it conducts business;
- (e) a declaration that the information reflected in the traveller goods declaration segment is true and correct; and
- (f) an indicator that the information is provided on behalf of another person as contemplated in rule 15.06(c), if applicable.

Submission of traveller declarations

15.06 (a) A traveller declaration must, subject to rule 15.10, be submitted –

- (i) through the electronic South African traveller management system or SATMS, available on the SARS website (<http://www.sars.gov.za/travellerdeclaration>), on the traveller management mobile application (SARS Traveller Mobi app) or via a quick response code (QR) scan platform on any electronic communication device capable of connecting to the internet, including at a self-service kiosk at a place of entry or exit where such facility is available; or
- (ii) at the customs traveller processing area of the relevant place of entry or exit, in paper format on form TD-01, together with a traveller goods declaration on form TGD1 if that traveller had disclosed any goods contemplated in rule 15.04(c) or (d), in circumstances where –
 - (aa) there is a SARS systems failure;
 - (bb) an internet connection is not available at the relevant place of entry or exit; or
 - (cc) a traveller is due to other reasonable grounds unable to submit the declaration electronically.

(b) A traveller declaration –

- (i) if submitted in terms of paragraph (a)(i) –
 - (aa) must be submitted no more than 24 hours prior to departure from the country from which the traveller is travelling, and if travelling to the Republic on a journey separated by stops, no more than 24 hours prior to departure on the last leg of his or her journey directly to the Republic; and
 - (bb) must, prior to proceeding through a traveller processing channel, be updated if any of the information already submitted has subsequently changed; or
- (ii) if submitted in terms of paragraph (a)(ii), be completed and

submitted to an officer upon arrival at the customs processing area of the relevant place of entry or exit.

- (c) A parent or legal guardian of a minor or the caretaker of a person who due to incapacity or reduced capacity caused by age, ill-health or mental or physical disability is unable to submit a traveller declaration, or another person assisting, may complete and submit a traveller declaration on behalf of that minor or person and takes responsibility for the accuracy of the content of the declaration.

Customs assistance to facilitate traveller processing

- 15.07** (a) In circumstances referred to in paragraph (b) where a traveller was unable to submit a traveller declaration before arriving at the place of entry or exit, such traveller may submit the traveller declaration –
- (i) at a self-service kiosk, where available, with or without the assistance of an officer; or
 - (ii) with the assistance of an officer with a hand-held device, depending on whether such a service is offered at the relevant place of entry or exit.
- (b) Circumstances contemplated in paragraph (a) include where a traveller–
- (i) did not have access to an electronic communication device capable of connecting to the internet, did not have access to internet connectivity, or could not access the SATMS due to systems failure; or
 - (ii) due to incapacity or reduced capacity caused by age, ill-health or mental or physical disability requires assistance by an officer.
- (c) Assistance by an officer contemplated in this rule must be requested if required.

Instructions to travellers on how to proceed after submission of traveller declaration

- 15.08** (a) A traveller who submitted a traveller declaration –

- (i) in accordance with rule 15.06(a)(i), must upon entering the customs traveller processing area proceed in accordance with the instructions received from SARS and must follow any signage prompts facilitating processing that are displayed at the relevant place of entry or exit; or
- (ii) in accordance with rule 15.06(a)(ii), must follow any instructions by an officer or signage prompts facilitating processing that are displayed at the relevant place of entry or exit.
- (b) A traveller who indicated the e-mail address of the place of entry or exit as contemplated in rule 15.04(a)(vi) on a traveller declaration submitted in accordance with rule 15.06(a)(i), must upon arrival proceed to the customs traveller processing area for retrieval of the e-mail containing the instructions sent by SARS after submission of the declaration.

Part 3: Special requirements for submission of traveller declarations for travellers using rail or intending to use non-designated places

Requirements relating to submission of traveller declarations for persons entering or leaving the Republic by train

- 15.09** (a) If a person entering or leaving the Republic by train did not submit a traveller declaration electronically before the train's arrival at the first or the last railway station in the Republic, depending on whether the train is entering or leaving the Republic, the submission procedure set out in paragraph (b) must be followed.
- (b) A traveller declaration must upon arrival at the first railway station in the Republic after entering the Republic, or at the last railway station before leaving the Republic, be submitted –
- (i) electronically as contemplated in rule 15.06(a)(i); or
 - (ii) in paper format on form TD-01, together with a traveller goods declaration on form TGD1 if the traveller disclosed any goods contemplated in rule 15.04(c) or (d), in circumstances where the traveller declaration could not be submitted electronically

as contemplated in subparagraph (i) due to circumstances referred to in rule 15.06(a)(ii).

(c) Forms referred to in paragraph (b)(ii) are available on the SARS website or from an officer stationed at a railway station mentioned in paragraph (b).

(d) Submission of forms, traveller processing and payment must take place in accordance with any instructions by an officer or any traveller processing signage displayed at that railway station.

Requirements relating to submission of traveller declarations for persons intending to enter or leave the Republic at non-designated places

15.10 (a) A traveller intending to enter or leave the Republic at a non-

designated place must, despite any other provision in these rules –

(i) prior to travelling to that non-designated place submit a traveller declaration through SATMS, subject to paragraph (c), applying for the use of that non-designated place by indicating in terms of rule 15.04(b)(ix) –

(aa) that he or she wishes to use the relevant non-designated place; and

(bb) the place of entry or exit nearest to that non-designated place; and

(ii) in accordance with instructions received from SARS after submission of the declaration, proceed –

(aa) to the relevant non-designated place, in the case where SARS permitted the use of the non-designated place and indicated that the traveller may proceed to that place; or

(bb) to the place of entry or exit nearest to that non-designated place, in the case where SARS did not permit the use of the non-designated place and instructed the traveller to proceed to the relevant place of entry or exit.

(b) A traveller permitted to use a non-designated place as contemplated in paragraph (a)(ii)(aa) must follow any instructions by an officer under delegation in terms of rule 15.03.

(c) A traveller referred to in paragraph (a) must in the case of a SARS systems failure or where the traveller cannot submit the traveller declaration electronically due to other reasonable grounds, submit the declaration at the place of entry nearest to the non-designated place where that traveller intended entering or leaving the Republic in paper format on form TD-01, together with a traveller goods declaration on form TGD1, if that traveller had disclosed any goods contemplated in rule 15.04(c) or (d).

Part 4: General

Goods in accompanied baggage that must be entered on SAD 500

15.11 Commercial goods in the accompanied baggage of a traveller entering or leaving the Republic, except goods that may be declared as provided for under item 410.04 of Schedule No.4, must be entered on form SAD 500.

Payment of customs duties and tax and method of payment

15.12 (a) Any duties and tax payable may be paid –

(i) before arrival at the relevant place of entry or exit by way of electronic funds transfer through approved financial institutions indicated on the SARS website; or

(ii) at the relevant place of entry or exit by way of –

(aa) cash, in South African Rand;

(bb) electronic funds transfer through approved financial institutions indicated on the SARS website; or

(cc) debit or credit card payment at places of entry or exit equipped with systems for processing card payments (point of sale terminals), provided that such card is issued by an approved financial institution indicated on the SARS website.

(b) A traveller is entitled to receive a proof of payment.”

Amendment of rule 120A.01

2. Rule 120A.01 is hereby amended by the substitution for the expression “TC-01 and TRD1” wherever it occurs, of the expression “a traveller declaration contemplated in rule 15.06”.

Amendment of rule 120A.03

3. Rule 120A.03 is hereby amended by the substitution for the expression “forms TC-01 and TRD1” of the expression “a traveller declaration contemplated in rule 15.06”.

Amendment of forms

4. Item 202.00 of the Schedule to the rules is hereby amended by the substitution for-

- (a) Form TC-01 of Form TD-01; and
- (b) Form TD1 of Form TGD1.