

# Declaration of Sealable Goods



## Customs and Excise

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## Preface

This guide provides information on the legislative requirements under the Customs and Excise Act, 1964 relating to the declaration of sealable goods on board a ship arriving in the Republic.

It does not go into comprehensive technical and legal detail and should therefore not be used as a legal reference.

This guide has no binding legal effect.

For more information, assistance and guidance you may –

- visit the SARS website at **[www.sars.gov.za](http://www.sars.gov.za)**;
- contact the SARS National Service Centre (between 8am and 4:30pm South African time except on Wednesdays when the service centre can be called between 9am and 4:30pm) –
  - if calling locally, on 0800 00 7277;
  - if calling from abroad, on +27 11 602 2093;
- have a virtual consultation with a SARS consultant by making an appointment via the **SARS website**;
- visit your nearest SARS service centre, preferably after making an appointment via the **SARS website**; or
- contact your own tax advisor or tax practitioner.

Comments on this guide may be e-mailed to **[C&E\\_LegislativeComments@sars.gov.za](mailto:C&E_LegislativeComments@sars.gov.za)**.

**Legislative Policy: Customs and Excise**  
**SOUTH AFRICAN REVENUE SERVICE**

18 March 2025

## Contents

Preface .....	i
1. Purpose.....	1
2. Introduction .....	1
3. Customs and Excise Act, 1964 .....	1
4. What are sealable goods? .....	2
5. When, by whom and on what form must sealable goods be declared? .....	3
6. Are there any exemptions from the requirement to declare sealable goods? .....	3
7. Can customs seal other goods in addition to sealable goods? .....	3
8. Who is responsible for ensuring that the customs and excise seal is not broken within the port limits? .....	3
9. Do customs regulate the issue of certain stores for personal use of the master and crew? .....	4
10. Can the master and crew qualify for further issue of certain stores for personal use`? .....	4

## 1. Purpose

This guide provides information on the legislative requirements under the Customs and Excise Act, 1964 (the Act) relating to the declaration of sealable goods by the master and crew of a ship arriving in the Republic.

## 2. Introduction

Section 9, read with the rules to section 9, regulates the declaration of sealable goods. Under section 9(1) of the Act on arrival of any ship at any place in the Republic the –

- master of such ship shall declare, as prescribed by rule, all sealable goods on board the ship that are unconsumed stores of such ship; and
- the master and every member of the crew of such ship shall declare, as prescribed by rule, all sealable goods that are their personal property or in their possession.

This declaration by the master and crew is required to identify and control goods subject to high import duties, such as tobacco and alcohol, as well as goods subject to import restrictions or prohibitions, such as habit-forming drugs or firearms.

Customs may seal these goods on board the ship<sup>1</sup> including any sealable goods or unconsumed stores in the personal possession of the master or crew member. Sealing secures the goods from being diverted into home consumption without payment of duties and taxes. The sealing also allows customs to control allowances for personal consumption by the master and crew.

## 3. Customs and Excise Act, 1964

The following table refers to the **key provisions** in the Act that are relevant. This table is not exhaustive and other provisions in the Act may also find application.

CUSTOMS AND EXCISE ACT, 1964	
Section	
1	Definition of “crew”, “excise duty”, “goods”, “home consumption”, “master”, “officer”, “rule”, “ship”
1(5)	“goods under customs control”, “goods subject to customs control” or “goods under control of the Commissioner”
2	Commissioner to administer Act
3	Delegation of duties and powers of Commissioner
4	General duties and powers of officers
4C	Border Patrol
5	Application of Act

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<sup>1</sup> See section 9(1).

6	Appointment of places of entry, authorised roads and routes etc
7	Report of arrival or departure of ships or aircraft
8	Cargo Reports
9	Sealing of goods on board ships or aircraft
43	Disposal of goods on failure to make due entry, goods imported or to be exported in contravention of any other law and seized and abandoned goods
44	Liability for duty
80	Serious offences and their punishment
83	Irregular dealing with or in goods
84	False documents and declarations
87	Goods irregularly dealt with liable to forfeiture
88	Seizure
89	Notice of claim by owner in respect of seized goods
90	Disposal of seized goods
91	Administrative penalties
93	Remission or mitigation of penalties and forfeiture
113	Prohibition and restrictions
<b>Rules under the Customs and Excise Act, 1964</b>	
Rules for section 9	Sealing of goods on board ship or aircraft
Schedule to the rules	DA 5

The Act, and Rules are available on the **SARS website** under Legal Counsel ⇨ Primary Legislation (the Act) and Secondary Legislation (Rules).

#### 4. What are sealable goods?

The following goods are declared to be sealable goods:<sup>2</sup>

- Fire-arms (which include all air, alarm or gas pistols, revolvers and rifles) and ammunition
- Tobacco, cigars, cigarettes and any other preparations of tobacco or substitutes of tobacco

<sup>2</sup> See section 9(3), read with rule 9.04.

- Any spirits or alcoholic beverages
- Habit-forming drugs
- Articles brought or intended as gifts for or for sale to or exchange with any person
- All non-duty-paid imported goods and all excisable goods and fuel levy goods shipped at a place in the Republic as ships' stores

## **5. When, by whom and on what form must sealable goods be declared?**

On arrival of a ship in the Republic, the master must declare all sealable goods on board the ship, which are unconsumed stores of such ship to the customs officer who visits the ship. The master and every crew member must further declare all sealable goods that are their personal property or in their possession. The declaration by the master and crew must be done on form DA 5<sup>3</sup> (List of sealable goods on board ship).

## **6. Are there any exemptions from the requirement to declare sealable goods?**

Yes. Naval ships and all aircraft are exempted from the provisions of section 9(1).<sup>4</sup> The master and crew of naval ships and all aircraft arriving in the Republic thus do not have to declare sealable goods as provided under section 9(1).

## **7. Can customs seal other goods in addition to sealable goods?**

Yes. By the direction of the Commissioner, customs officers may seal up on board a ship with a customs and excise seal the following goods, in addition to the sealable goods under paragraph 4 –<sup>5</sup>

- any goods that are unconsumed stores of the ship; or
- unconsumed stores that are in the possession of the master or of any member of the crew or of any passenger on board the ship.

## **8. Who is responsible for ensuring that the customs and excise seal is not broken within the port limits?**

It is the responsibility of the master of a ship to ensure that any customs and excise seal on any goods, in terms of section 9, is not broken while the ship is within the limits of the port, unless permission has been obtained from the Controller.<sup>6</sup>

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<sup>3</sup> See section 9(1), read with rule 9.01.

<sup>4</sup> See section 9(7), read with rule 9.05.

<sup>5</sup> See section 9(4).

<sup>6</sup> See section 9, read with rule 9.06.

**9. Do customs regulate the issue of certain stores for personal use of the master and crew?**

Yes. The master and every member of the crew shall each be allowed to retain for personal use for a period of four days whilst the ship is at a place in the Republic the following quantities of sealable goods –<sup>7</sup>

Cigarettes	200
Tobacco in any other form	230 grams
Potable spirits in any form	1 litre
Wine	3 litres
Beer or stout	4 litres

**10. Can the master and crew qualify for further issue of certain stores for personal use`?**

Yes, if the master and crew remain on board ship for more than four days at any place in the Republic. The Controller may, at the request of any master or member of the crew, after a period of four days or each multiple of four days, permit the issue of further quantities equivalent to the quantities set out in paragraph 9.<sup>8</sup>

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<sup>7</sup> See rule 9.02.

<sup>8</sup> See rule 9.03