

**Effective Date: 17 February 2025**



# **PROHIBITED AND RESTRICTED GOODS**

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## 1 PURPOSE

- a) This policy governs the management of prohibited and restricted (**P and R**) goods as required by Other Government Agencies (OGAs) on the import and export of certain goods into or from South Africa as administered by SARS. The controls as required include the following:
- i) The status of goods must be declared either as new, used or second hand;
  - ii) Quota requirements;
  - iii) Permits;
  - iv) Authority;
  - v) Certificates; or
  - vi) Labelling requirements.
- b) The document is applicable to commercial goods.

## 2 POLICY STATEMENT

- a) The OGA(s) entrusts SARS with the responsibility of enforcing control requirements listed in the **P and R** list through a request from the OGA to SARS Stakeholder Management.
- b) The **P and R** lists with detailed information regarding the prohibitions, restrictions, status, legislation and action applicable to specific goods in terms of OGA laws are published on the SARS website ([www.sars.gov.za](http://www.sars.gov.za)). **The client must view the published P and R list through one (1) of the following electronic platforms:**
- i) **SARS Internet ([sars.gov.za](http://sars.gov.za) > Customs and Excise > Prohibited, Restricted and Counterfeit goods > Prohibited and Restricted Imports and Exports list); or**
  - ii) **The Single Window Portal, refer to SC-CF-61 – Single Window Portal – External Guide.**
- c) The control takes the form of:
- i) An absolute prohibition which means that the cargo is not allowed to be imported or exported in any circumstances;
  - ii) A restriction where the client must obtain an authority before the importation or exportation of goods; or
  - iii) Declaring the status of the goods:
    - A) N for new goods;
    - B) U for used goods; and
    - C) S used for second hand goods.
- d) Prior to import or export of cargo:
- i) The client must apply for an authority at the relevant OGA when required in terms of the P&P List.
  - ii) The authority required in terms of P&P List does not fall away where the import or export is of a temporary nature.
  - iii) The OGA communicates with the client with an authority, when all the requirements are complied with as contained within the conditions, for the relevant authority.
  - iv) The authority is submitted to SARS:
    - A) Electronically on the License and Certificate Module (LCM) interface;
    - B) By the OGA; or
    - C) By the client.
  - v) Where the authority is submitted manually:
    - A) Verification by the OGA(s) is required directly to SARS.
    - B) The authority is captured on the system.
    - C) The client must produce the authority when requested.
  - vi) Valid authorities are stored on LCM for the declaration process.

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- e) The Completion of Declarations – External Annex (SC-CF-55-A01) contains requirements relating to New and Used Indicators (NUI) and Import Permit Control (IPC).
- f) Clearance of cargo through SARS:
  - i) The client submits a **goods** declaration - refer to SC-CF-55 for the procedures in this regard.
  - ii) Where supporting documents for the **goods declaration** clearance are requested, the authority must also be submitted – see SC-CF-55 for submission of supporting documents.
  - iii) The client receives a CUSRES message informing him/her of the outcome:
    - A) The cargo is detained for OGA(s); or
    - B) A physical inspection is requested by Customs and the client must book for the examination with the port of entry/exit.
  - iv) Goods for which Customs declarations are rejected will remain un-cleared and must be removed to the State Warehouse and disposed of in accordance with SC-CW-01-04.
- g) Clothing, textiles and footwear
  - i) Must adhere to labelling requirements. Examples of care labelling symbols that may be found on products are provided in SC-CC-32-A01.
  - ii) Not adhering to the labelling requirements identified at the time of importation will be detained. Where the non-compliance cannot be resolved such goods may only be disposed of by
    - A) Re-exporting off the African continent; or
    - B) Destroying at the cost of the importer.
- h) The valid authority is written-off electronically by LCM for the declared quantities and values as per the Customs declaration.
- i) The manually submitted authority is written-off by the OGA(s) or the Customs authority at the port.
- j) Goods in transit through South Africa do not require an authority.
- k) Authority balance enquiry
  - i) Clients can request information regarding the balance of their authorities from Customs Regulatory Control (RC). The balance enquiry must have the following information attached:
    - A) A **goods** declaration showing the client code to ensure that the authority is loaded against the correct importer; and
    - B) The authority number relating to the enquiry received must be provided.
  - ii) The system will then return either the authority details or display a message that requested authority cannot be found. If the RC has no record of the authority, the client will be requested to re-apply.
  - iii) RC will review the authority balance details online and provide the client with the current balance by e-mail.

### 3 RELATED INFORMATION

#### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 38(1), 39(1)(a), 39(1)(c), 40(3), 43(1), 43(7), 107(2)(a)(i) and 113(1)(b) and (h); 113(2); 113(4); 113(7); 113(8)(a) - (d) and 113(9) <b>Customs and Excise Rules:</b> None
Other Legislation:	<b>Promotion of Administrative Justice Act No. 3 of 2000:</b> Section 3 <b>Interpretation Act No. 33 of 1957:</b> Sections 2 and 4
International Instruments:	<b>Kyoto Convention Specific:</b> General Annex Chapter 3 – Clearance and other Customs formalities, Chapter 6 – Customs control, and Chapter 8 – Relationship between the Customs and third parties

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TYPE OF REFERENCE	REFERENCE
	<b>WCO SAFE Framework of Standards:</b> Annex 1 Standard 1.2, 1.3, 2.1, 2.2, and 2.3

### 3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
	<u>Glossary webpage</u> for centralised definitions, acronyms and abbreviations
SC-CC-32-A01	Care Labelling – External Annex
SC-CF-55	<b>Goods</b> Declarations – External Policy
SC-CF-55-A01	Completion of <b>Goods</b> Declarations – External Annex
<b>SC-CF-61</b>	<b>Single Window Portal – External Guide</b>
SC-CW-01-04	State Warehouse - External Policy

### 3.3 Quality Records

Number	Title
SAD 500	Customs Declaration
-	All authorities

## 4 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following centralised link:  
[Glossary webpage](#)