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CUSTOMS

SARS External Policy

TRAVELLER PROCESSING

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1 PURPOSE

a) This policy provides guidance on how travellers must comply with Customs declaration obligations when entering or departing South Africa.

b) It explains:

i) The declaration of accompanied and unaccompanied baggage;
ii) The use of the online declaration platform; and
iii) The option for travellers to pre-declare goods prior to travel.

2 SCOPE

a) This policy applies to all travellers entering or leaving South Africa and explains the Customs requirements that must be followed when moving goods, currency, or other items across the border.

b) It covers:

i) The requirement for travellers to submit a declaration, including when they have no goods to declare.
ii) The use of the South African Traveller Management System (SATMS) to complete and submit traveller declarations, and the use of manual declaration (TD-01) when the system is unavailable.
iii) The movement of accompanied and unaccompanied baggage, including personal belongings, commercial goods, and goods for informal trade.
iv) The temporary import and export of goods and vehicles, including the requirement to declare such items and comply with Customs conditions.
v) The rules relating to duties, VAT, and allowable limits for goods and currency carried by travellers.
vi) Compliance measures, including inspections, searches, detention of goods, and consequences of non-compliance.
vii) The processes for travelling through designated and non-designated ports of entry and exit.
viii) The procedures for re-importation, re-exportation, and traveller refunds where applicable.

3 POLICY STATEMENT

3.1 Declaration Requirements

a) Every person entering or leaving South Africa must submit a declaration, regardless of whether they have goods to declare or not.

b) Before entering or leaving South Africa, travellers must complete an online declaration on the South African Traveller Management System (SATMS) unless SATMS is unavailable or offline.

c) Obligations under Section 15 also apply to crew members.

d) Travellers declaring both personal goods and informal trade or commercial goods, must submit two separate declarations:

i) Personal or informal trade goods, and
ii) Commercial goods using a Goods Declaration. Refer to SC-CF-55.

e) Travellers in transit through South Africa are exempt from submitting declarations if they do not leave:

i) The designated transit area, or
ii) The mode of transport on which they arrived.

f) Travellers who qualify as diplomats or Very Important Persons (VIPs) must, as a general principle, remain subject to Customs control in terms of Section 15 of the Customs and Excise Act.

g) Non-resident travellers carrying Krugerrand coins into South Africa must declare such coins as part of their declaration.

h) Failure to declare goods, understate values, or submit false documents may result in seizure, prosecution, or penalties.

3.2 Online Traveller Declarations Using South African Traveller Management System (SATMS)

a) The SATMS can be accessed through:

i) The SARS website (See SC-PA-01-12);
ii) QR codes displayed at Customs ports of entry or exit (see SC-PA-01-13);
iii) The SARS Mobi Application (eFiling) users (see SC-PA-01-13); or
iv) The SATMS Mobi Application, available for download on any device (see SC-PA-01-13).

b) On SATMS, travellers must complete and submit the declaration.

c) SATMS allows travellers to:

i) Declare goods.
ii) View duties and/or VAT payable.
iii) Pay the duties and/or VAT online.

3.3 Traveller Declaration (TD-01)

a) Manual declaration is used only under exceptional circumstances when SATMS is down or unavailable.

b) The traveller must:

i) Complete a Traveller Card (TD-01), available at any Customs port of entry or exit; and
ii) Submit the completed card to a Customs Officer at the relevant port.

c) The TD-01 is available in hard copy from a Customs office at any port's processing area.

3.4 Accompanied and Unaccompanied Baggage – General Principles

a) Travellers may bring new or used personal effects, sporting, and recreational equipment as accompanied or unaccompanied baggage for personal use during their visit.

b) The transport representative or their agent may act on the traveller's behalf for Customs presentation.

c) Commercial goods in a traveller's baggage must be declared on a Customs Declaration (Form SAD 500), unless they qualify under Schedule 4 item 410.04.

d) Duties and VAT are leviable should an assessment of the unaccompanied baggage require payment.

3.5 Temporary Import

a) Temporary import means bringing goods into South Africa for a short time, with the condition that they must be taken out of the country again.

b) This may include:

i) Personal belongings;
ii) Vehicles and trailers; or
iii) Equipment brought in for work, study, repairs, or personal use.

c) Visitors may bring new or used personal items, sporting or recreational equipment, vehicles, trailers, and equipment for use during their stay. These items may travel with you or be sent separately.

d) If a traveller brings goods into South Africa that are not intended to stay permanently, they must declare them using on SATMS before or upon arrival.

e) Goods declared under a carnet must not be declared on SATMS, as the carnet serves as the applicable Customs document.

f) Drivers entering South Africa through the border posts including SACU registered vehicles, must register their vehicles for temporary import using the SATMS.

g) The South African car rental and vehicle leasing industry (including members of the Southern African Vehicle Rental and Leasing Association (SAVRALA) and independent operators) has temporarily been exempted from declaring vehicles for temporary importation or exportation when crossing South African borders.

h) When declaring a vehicle for temporary import, travellers must be able to provide the following documents to the Customs Officer when requested:

i) A certified copy of the vehicle registration certificate.
ii) If the vehicle is financed, permission from the financing institution (the title holder) to take it across the border.
iii) If you are not the registered owner, a letter of authority from the owner granting you permission to take the vehicle across the border.
iv) If it is a rental vehicle, the rental agreement and permission to take it across the border.

i) A vehicle registered in South Africa is not treated as a temporary import when it returns. It is treated as a re-imported vehicle.

j) Travellers may be required to lodge a cash deposit to cover the potential duty/VAT on expensive articles pending the re-exportation of these items. The deposit will be refunded on departure after a Customs Officer has physically inspected the items and verified that they are being re-exported.

k) The traveller must keep the TGD1 as proof of temporary import.

l) Goods must be taken out of South Africa before the TGD1 expires.

3.6 Temporary Export

a) Temporary export means taking goods or a vehicle out of South Africa for a short period, with the intention of bringing them back into the country.

b) This may include:

i) Personal belongings, such as laptops, cameras or jewellery;
ii) Vehicles and trailers; or
iii) Equipment taken out of South Africa for work, study, repairs, or personal use.

c) Before leaving South Africa with goods with the intention to bring back, the traveller must declare these goods through SATMS.

d) Declaring the goods before departure helps Customs confirm that the goods qualify for re-importation without paying duties/VAT when returning.

e) Customs may inspect your goods or vehicle to:

i) Confirm the details of the items being taken out of the country;
ii) Record identifying features (such as serial numbers or registration numbers); and
iii) Ensure the goods are eligible for temporary export.

f) When declaring a vehicle for temporary export, travellers must provide Customs with vehicles documents as listed in paragraph 3.5h) above.

3.7 Customs Assessment

a) Travellers must be aware of the duty and VAT-free allowances provided under Rebate Items 407.01, 407.02, and 410.04, as well as relevant laws and restrictions (refer to SC-PA-01-03).

b) If a traveller declares goods that exceed the allowable limit, or includes prohibited, restricted, temporary goods, or currency, the traveller must proceed to the Passenger Processing Area for processing.

c) Travellers are permitted to carry a maximum of R 100 000 in or out of South Africa in foreign or local currency or bearer negotiable instruments without prior approval.

d) If a traveller carries more than R 100 000, they must:

i) Obtain authorization from the South African Reserve Bank (SARB). Refer to the Excess Currency policy (SC-PA-01-06); and
ii) Complete a declaration on SATMS accompanied by the permit received from SARB.

e) Diplomats and VIPs:

i) The assessment is conducted in accordance with applicable diplomatic privileges, government protocols, and security arrangements. Refer to the Diplomatic Immunities and Privileges policy (SC-PA-01-10).
ii) Compliance with legislative requirements must always be maintained.

b) Krugerrand coins:

i) Non-resident travellers carrying Krugerrand coins into South Africa must declare such coins.
ii) Customs assesses the declaration:
    A) To determine whether the importation is of a personal or commercial nature.
    B) If the importation is of a commercial nature, the goods must be declared using a Goods Declaration. Refer to SC-CF-55.
iii) In cases involving large quantities or uncertainty, Customs may refer the matter to the relevant authorities.
iv) Non-residents may export up to fifteen (15) Krugerrand coins in quantity and R30 000 in value. Bank approval letter and a declaration are required.
v) If a traveller is carrying more than the allowable limit, the traveller must provide proof of approval from Rand Refinery and SARB.

3.8 Risk profiling and searches

a) Customs Officers may conduct random checks based on risk profiling, which can include document reviews, behavioural analysis, and screenings.

b) Customs Officers may search a traveller or their baggage if risk indicators suggest an incomplete or inaccurate declaration.

c) Searches are conducted when there are reasonable grounds to suspect:
i) Evasion of payment of correct duties and VAT.
ii) The presence of prohibited or restricted goods.
iii) A specific risk has been identified.

3.9 Inspection of Goods

a) Customs Officers may inspect goods:

i) To confirm the nature of the goods,
ii) To verify their value, and
iii) To ensure they were declared correctly.

b) Inspections may lead to:

i) Detention or seizure of goods,
ii) Penalties, or
iii) Further legal action.

3.10 Detention of Goods:

a) Customs may detain goods to determine if they are liable to forfeiture, such as when:

i) Duties/VAT are unpaid.
ii) Goods are prohibited.
iii) Other government requirements apply.
iv) Commercial goods are brought in baggage without a Goods Declaration. Refer to SC-CF-55.
v) Goods are suspected to be undervalued.
vi) Unaccompanied baggage or lost items are uncleared.
vii) Re-imported goods lack proof of prior export.
viii) Goods appear counterfeit and not for personal use.

b) After the goods have been detained, the traveller or the transport representative or authorised agent must be provided with a detention notice and TGD1.

c) The traveller must be provided with:

i) Reasons for detention; and
ii) Further actions to be taken.

d) Detained goods are released only after the traveller complies with the Customs and Excise Act and relevant laws.

e) If restricted goods are found the traveller must produce the required permits.

f) If the traveller is in contravention of the Act, a penalty assessment may be processed in accordance with SC-CO-01-01-A01.

g) If no anomalies are found, the traveller is provided with a TGD1.

3.11 Release of Goods

a) If satisfied with the declaration and goods, the traveller is provided a Traveller Goods Declaration (TGD1).

b) The TGD1:

i) Describes the goods;
ii) Notes identifying features (for example serial numbers or registration numbers); and
iii) Sets a period by which the goods must be removed from South Africa.

c) No import duties or VAT are charged at this stage, because the goods are expected to leave again.

d) Travellers must keep the TGD1 as proof of temporary import.

3.12 Payment of Customs Duties and/or VAT

a) Travellers must pay duties and/or VAT, if due.

b) Duties and/or VAT may be paid:

i) Online payment on SATMS; or
ii) At the Customs port of entry or exit, if the location is equipped for such payments by:

A) Cash (in South African Rand); or
B) Debit / credit card.

c) If payment is not made, the goods may be detained by Customs.

d) If payment is made, the traveller must produce proof of payment to the Customs Officer to be allowed to exit the Passenger Processing Area (PPA) or Customs Office.

3.13 Travelling Through Non-Designated Ports

a) Non-designated ports are ports or places without Customs presence. This means travellers cannot be processed directly by Customs at these ports.

b) Travellers may still enter or leave South Africa through such places, subject to prior online declaration and approval by Customs.

c) Travellers intending to enter or leave South Africa at a non-designated place must:

i) Submit a declaration through SATMS before travelling; and
ii) Follow instructions from Customs.

d) Travellers are not allowed to declare using traveller cards (TD-01) at non-designated ports.

e) Upon arrival at a non-designated port, travellers must:

i) Allow the delegated Other Government Agencies (OGA) at the port to inspect their goods.
ii) Comply with any further instructions issued by the OGA Officer.

3.14 Re-importation of Previously Exported Goods

a) Upon return, residents of South Africa must:

i) Declare goods repaired or altered abroad.
ii) Declare the repair costs, as duties apply to those costs.
iii) Submit invoices reflecting the cost of repairs.

b) Registered personal effects are exempt from the payment of duties and VAT and they may be allowed to leave the PPA, if:

i) Re-imported.
ii) Retained their essential character.
iii) No repairs or alterations performed.
iv) No charge on repairs (e.g. warranty services).
v) The goods match those listed on the traveller's Traveller Declaration (TGD1) form.

c) Only items with clear identifying features can be registered for temporary export to ease re-importation.

3.15 Re-exportation of Previously Imported Goods

a) To re-export the goods means the traveller is taking goods out of South Africa that were brought in temporarily and are not meant to stay in the country.

b) Customs records these goods on a TGD1 to ensure they are taken out again. A copy of the TGD1 is provided to the traveller.

c) Only goods with clearly identifiable features are registered for re-exportation to support accurate clearance.

d) Goods temporarily imported for repairs must retain their original character upon re-export.

e) If Customs identifies a risk that goods may not be re-exported, a surety may be required.

f) When the traveller leaves South Africa with goods that must leave again, the traveller must:

i) Declare goods brought into South Africa temporarily on SATMS; and
ii) Present the goods to Customs.

g) Trailers imported with vehicles must be registered separately on the same TGD1. If re-exported by another vehicle, travellers must retain a copy of the TGD1.

h) The re-export deadline must match the traveller's stay and be recorded on the TGD1.

i) A TGD1 is valid for six (6) months. Travellers staying longer must apply for an extension at any Customs Office at least thirty (30) working days before the TGD1 expires.

j) Prior to the TGD1 expiry date, SATMS sends the traveller a reminder to declare the re-exportation of temporarily imported goods.

k) An extension may be granted upon submission of a valid proof, such as a work permit or study contract.

l) A physical inspection must be conducted to verify that the goods declared for re-export match the goods declared for temporary import and the physical goods in traveller's possession.

m) If anomalies are detected, the Customs Officer must detain the goods, issue a detention notice and record the goods' details on the TGD1.

n) Detained goods are released only after the traveller complies with the Customs and Excise Act and relevant laws.

o) If Customs is satisfied that:

i) The goods are properly re-exported; and
ii) All conditions are met, the traveller may exit the Passenger Processing Area.

3.16 Traveller Refunds

a) A traveller may receive a refund if:

i) A provisional payment (PP) is acquitted upon departure; or
ii) Duties/VAT were overcharged or incorrectly assessed.

b) The traveller must present their passport and previous TGD1 at the exit port or Customs office.

c) The Customs Officer may:

i) Reject the application for the refund; and
ii) Provide the traveller with reasons for the rejection of the application.

d) Refunds are paid by Electronic Funds Transfer (EFT) or bank draft if the traveller is a non-resident without a South African bank account.

e) Travellers without a South African bank account must provide the correct SWIFT or BIC code when departing.

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	**Customs and Excise Act No. 91 of 1964:** Section 15,38 **Customs and Excise Rules:** Rule 15 **Schedule 4 of the Act**: Rebate items 407.01, 407. 02, 410.04, and 490.00 **Value-Added Tax Act No. 89 of 1991:** Section 7(1)
Other Legislation:	**Promotion of Administrative Justice Act No. 3 of 2000:** Section 3 Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001) Currency and Exchanges Manual for Authorised Dealers, South African Reserve Bank
International Instruments:	**Revised Kyoto Convention: Specific Annex J Chapter 1** – Travellers

4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
GEN-PAYM-01-G01	Payment Rules – External Guide
SC-CF-55	Goods Declaration – External Policy
SC-PA-01-03	Duty Free Allowances for Travellers – External Guide
SC-PA-01-06	Excess Currency – External Policy
SC-PA-01-12	SATMS Through the SARS website – External Guide
SC-PA-01-13	SATMS Through the Mobi-App – External Guide

5 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

The definitions, acronyms and abbreviations can be accessed via the following link: Glossary | South African Revenue Service (sars.gov.za).

6 DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).