



# TRAVELLER PROCESSING

Effective Date: 12 June 2024

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## 1 PURPOSE

- a) This policy relates to the processing of travellers in terms of Section 15 of the Customs and Excise Act (hereon referred to as the Act), specifically the:
- i) Areas designated for the processing of persons and their accompanied or unaccompanied baggage;
  - ii) Types of declaration to declare goods; and
  - iii) Assessment of travellers.
- b) Travellers are encouraged to register valuable articles for temporary importation or exportation.

## 2 POLICY STATEMENT

### 2.1 South African Traveller Management System (SATMS)

- a) South Africa has introduced an online traveller declaration System to facilitate passenger movement at all South African ports. The new system requires everyone travelling to or from South Africa (As required by Law under Sec 15 (1) of the Act to complete and submit an online traveller Declaration.
- b) The South African Traveller Management System (SATMS) is implemented to enable both incoming and outgoing travellers to complete and submit travelling declarations online as stipulated in SC-PA-01-12 and SC-PA-01-13.
- c) Any traveller entering or leaving South Africa at a port may submit an online Traveller Declaration in according to SC-PA-01-12 and SC-PA-13.
- d) The traveller is able to access the electronic Traveller Declaration either through the:
- i) SARS website;
  - ii) QR Code, found displayed on the banners or pamphlets at the Customs ports of entry. Refer to SC-PA-01-13 on how to use this method;
  - iii) SARS Mobi Application (eFiling) which is available to users registered for eFiling. eFiling is a free electronic tool designed by SARS to offer electronic services such as filing tax returns, making payments, and accessing accounts. Refer to SC-PA-01-13 on how to use this method; or
  - iv) SATMS Mobi Application which can be downloaded by anyone on their electronic device to complete the traveller declaration. Refer to SC-PA-01-13 on how to use this method.
- e) Submission by a traveller of an online traveller declaration is regarded as submission of form TC-01 (Traveller Card) for purposes of the Rules under Section 15 of the Act.
- f) The SATMS requires a traveller to confirm possession of the:
- i) Restricted or prohibited goods;
  - ii) Goods in excess of the DFA;
  - iii) Currency held;
  - iv) Goods intended for commercial trade;
  - v) Goods that need to be registered for temporary importation or exportation;
  - vi) Goods that need to be declared for permanent import/export;
  - vii) Goods that required refund claim;
  - viii) Any goods for remodelling or repairs; and
  - ix) Any sample in the possession of the traveller.
- g) SATMS calculates duties and displays the payable amount to travellers.

## 2.2 Processing and assessment of travellers / crew members

- a) All travellers / crew members entering or departing from South Africa must:
  - i) Proceed through the Passenger Processing Area (PPA) with his / her luggage and / personal goods; and
  - ii) Unreservedly declare dutiable goods in their possession using the Traveller Card (TC-01) (refer to SC-PA-01-09). The TC-01 must only be completed if a Travellers / crew members have something to declare upon his / her arrival and departure.
- b) The completed TC-01 should be used to determine whether the traveller / crew member should proceed to the Red or Green channel or to the identified area for traveller processing.
- c) The dual channel system (e.g. Red or Green) is only implemented at ports of entry or exit where the volume and type of traffic requires to simplifying Customs controls by allowing travellers / crew member on arrival or departure to make a declaration by choosing between the two (2) types of channels. Where there is no dual system the travellers must process through the identified Passenger Processing Area (PPA).
- d) The TC-01 contains basic information regarding the goods to be declared, for example:
  - i) Restricted or prohibited goods;
  - ii) Goods in excess of the duty free allowance;
  - iii) Currency held; and
  - iv) Whether goods are intended for commercial trade.
- e) Customs Officer situated in a Red / Green channel or identified PPA must:
  - i) View the traveller / crew members completed TC-01; and
  - ii) Determine whether the traveller / crew member should complete a Traveller Declaration (TRD 1). This declaration is made verbally to a Customs Officer.
- f) Green Channel (No goods to declare):
  - i) Rebate Items 407.01, 407.02 and 410.04 allow for certain items to be brought into South Africa without the payment of duty and / VAT (refer to SC-PA-01-03) for travellers / crew members. When a traveller / crew member is within his / her duty-free allowances a traveller / crew member may enter the Green channel.
  - ii) A traveller / crew member who enters the Green channel makes a declaration to Customs that he / she has nothing to declare and that he / she is within his / her duty-free allowance.
  - iii) Customs Officers working in this channel:
    - A) May randomly select travellers / crew members as part of their enforcement interventions; and
    - B) Conduct initial questioning / scan the baggage of randomly selected travellers / crew member or use other methods to determine any potential risk.
  - iv) The Customs Officer must verify if the traveller / crew member's goods fall within the travel allowances as per the provisions of Rebate Items 407.01, 407.02 and 410.04. If the goods fall within his / her travel allowances, the Customs Officer can accept the traveller / crew member's verbal declaration without having to complete a TRD 1. No search or assessment may be conducted on the basis of a verbal declaration only.
  - v) If a traveller / crew member exceeds his / her travel allowances or is identified for further intervention, the Customs Officer must first afford the traveller / crew member an additional opportunity to declare such goods in his / her possession or accompanied or unaccompanied baggage prior to being assessed and possibly searched.
  - vi) Customs Officers will conduct assessments for both enforcement and revenue, based on risk. This assessment will include document review, behavioural analysis, visual observation of the traveller and baggage and any other tools and techniques available including information available prior to the time of arrival.
  - vii) When there is a need for further intervention or search the Customs Officer must accompany the traveller / crew member to the common search area or designated area and request the

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traveller / crew member to complete a TC-01, if not in possession of a completed TC-01 before such an intervention or search is done.

- g) Red Channel (Goods to declare)
  - i) When the traveller / crew member:
    - A) Selects the Red channel he / she wishes to declare his / her dutiable, restricted or prohibited goods, the Customs Officers must.
      - I) Be fully aware of the allowances granted to travellers / crew members as per Rebate Item 407.01, 407.02 and 410.04; other requirements of the Act related to imported / exported goods and to restrictive measures applied on behalf of other departments when entering or leaving South Africa, for example, financial currency measures, health requirements, drugs, etc. when conducting the assessment; and
      - II) Granted the full rebate to the travellers / crew members not exceeding his / her duty free allowances. Refer to SC-PA-01-03 – Guide on Duty Free Allowances for Travellers.
    - B) Is directed to the Red channel by a Customs Officer who determined that the traveller / crew member is in possession of goods that needs to be declared and it may include the following items for which the Customs Officer may elect to process a penalty assessment (refer to SC-CO-01-02):
      - I) Goods exceeding the duty free allowance (refer to SC-PA-01-03);
      - II) Prohibited or restricted goods e.g. firearms (refer to SC-CC-32);
      - III) Goods carried on behalf of others;
      - IV) Goods requiring formal clearance e.g. diamonds, commercial goods, etc. (refer to SC-CF-55);
      - V) Goods requiring registration for re-importation;
      - VI) Goods imported on carnet (refer to SC-TA-01-04 or SC-TA-01-06); or
      - VII) Excess currency (refer to SC-PA-01-06).
  - ii) The traveller / crew member must:
    - A) Complete the TC-01 and hand it to the Customs Officer; and
    - B) Verbally declares the goods in his / her possession to the Customs Officer.
  - iii) The Customs Officer must:
    - A) Scan the traveller's / crew member's passport and TC-01;
    - B) Make an assessment on the goods to be declared by the travellers / crew members;
    - C) Capture the details of the item to be declared onto PPS to generate a TRD 1 on behalf of the traveller / crew member; and
    - D) Print the completed TRD 1 and hands it to the traveller / crew member.
  - iv) If the traveller / crew member is satisfied with the capture TRD 1 he / she must sign the TRD 1 electronically, using the digital signature pad.
  - v) If the Customs Officer has to amend the TRD 1 as a result of capturing errors, the Officer must request authorisation from the Operations Manager and hand the amended TRD 1 to the traveller / crew member for review and signature.
- h) If a Customs Officer finds goods that are under declared / goods that are not declared / prohibited and restricted goods, the Customs Officer must:
  - i) Follow the assessment and payment procedures from g)iii) above to capture an additional or amended declaration.
  - ii) Where prohibited goods are found the Customs Officer, complete the assessment and detention notice on PPS in order to handover the goods to the relevant government agency for further interventions.
  - iii) Where restricted goods are found and the traveller / crew member is not in possession of the relevant supporting documentation, detain the goods until the traveller / crew member can produce the required documents.
  - iv) Update the detention information for each detained item on the TRD 1.
  - v) Request the traveller / crew member to sign the TRD 1.
  - vi) Request the traveller / crew member to verify and sign the TRD 1 electronically using the digital signature pad.
  - vii) Sign the TRD 1 and print it for the traveller / crew member.
  - viii) Hand over the detained goods to the relevant government agency.

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- i) Detention of goods
  - i) Customs Officer may in certain instances detain a traveller / crew member's goods to determine whether the goods are liable for forfeiture, for example:
    - A) The traveller / crew member cannot / will not pay the duty and VAT due;
    - B) Importation of the particular goods is prohibited;
    - C) To ensure compliance with other Government departments' requirements;
    - D) Commercial goods imported as or in traveller / crew member's baggage, where no Customs Clearance Declaration (CCD) was made (refer to SC-CF-55);
    - E) Goods suspected of under-valuation;
    - F) Unaccompanied baggage / lost property still to be cleared;
    - G) Re-importation where documentary evidence of purchase in South Africa is required, no valid declaration is available proving the initial export; or
    - H) Goods suspected of being counterfeit that are not for private or domestic use.
  - ii) Detained goods may be released after due compliance with the Customs and Excise Act and or any legislation that governs the importation of goods.
- j) Calculation of duties and VAT and payment thereof
  - i) The duty and VAT must be calculated on PPS. The traveller / crew member has the option to make payment of the duties / VAT due immediately (*Pay Now Option*) or later (*Pay Later Option*).
    - A) Pay Later Option - when the traveller / crew member does not have sufficient funds at the time of payment.
    - B) Goods remain with the Customs Officer until the traveller / crew member returns to make payment at any other Customs counter.
    - C) If the traveller / crew member cannot make payment, such items must be marked for detention.
  - ii) The Customs Officer must process the payment due according to GEN-PAYM-01-G01– Payment Rules - External Guide.
  - iii) The payment of duties and VAT must be made using the rate of exchange of the date the traveller / crew member boarded (refer to SC-CR-A-03).
- k) Searches
  - i) Customs Officer may search a traveller / crew member or his / her baggage depending on the declaration made and any risk indicators which lead the Customs Officer to believe that the traveller may not have made a full and accurate declaration (TRD 1).
  - ii) The searches of traveller / crew member and / or their baggage must be carried out when there are reasonable grounds:
    - A) To suspect:
      - I) Evasion of payment of the correct duties and VAT;
      - II) The presence of any prohibited or restricted goods; or
    - B) Subject to a specific risk identified.
  - l) If the Customs Officer does not find any goods that are under declared or not declared or any contraventions, the traveller / crew member may exit the PPA.
  - m) Where a Customs Officer is of the opinion that the traveller / crew member has contravened the provision of the Act, the Officer must complete and hand over SC-PA-01-01-A03 to the traveller / crew member.
  - n) A traveller / crew member identified as an informal trader must also be processed on PPS.
  - o) Crew members must be treated the same as other travellers and must declare all goods that they have in their possession.
  - p) Drivers entering South Africa through the border posts with non-SACU registered vehicles must register their vehicles for temporary importation on the TC-01 and TRD 1.

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## 2.3 Processing of unaccompanied baggage

- a) A traveller / crew member's unaccompanied baggage is not eligible for any duty-free allowances as per Rebate Item 407.01, 407.02 and 410.04, the Customs Officer must detain the traveller / crew member's unaccompanied baggage.
- b) Unaccompanied baggage under Customs control may be detained and examined by a Customs Officer in order to determine whether the provisions of the Customs and Excise Act or any other law have been complied with.
- c) The transport representative must deliver all unaccompanied baggage to Customs for inspection at the designated, common search area.
- d) The content of all traveller / crew member unaccompanied baggage must be inspected in the presence of the transport representative at the designated, common search area.
- e) The unaccompanied baggage must be inspected in the presence of the transport representative or his / her agent. However, where reasonable efforts to ensure the presence of the transport representative or his / her agent fails the Customs Officer may inspect the baggage in the absence of the transport representative or his / her agent.
- f) The transport representative or his / her agent is authorised to act as the traveller's agent for the purpose of presentation of the unaccompanied baggage to Customs.
- g) Customs may at any time, break any lock attached to the baggage if the keys thereof are not produced in demand.
- h) The Customs Officer must complete SC-CC-11-A03.
- i) The transport representative or authorised agent must insert onto SC-CC-11-A03 his / her:
  - i) Name;
  - ii) Permit number;
  - iii) Signature; and
  - iv) Date.
- j) The Customs Officer must:
  - i) Place the signed SC-CC-11-A03 onto the traveller / crew member's unaccompanied baggage; and
  - ii) Seal the unaccompanied baggage in the presence of the transport representative or the authorised agent.
- k) The detention / seizure of unaccompanied baggage:
  - i) Should the unaccompanied baggage contain dutiable, prohibited and / or restricted goods, the unaccompanied baggage must be detained / seized.
  - ii) The Customs Officer must:
    - A) Capture the details of the goods to be detained / seized on PPS; and
    - B) Hand the TRD 1 and notice of detained goods / baggage to the transport representative or the authorised agent.
  - iii) The detained goods may only be released once the traveller / crew member complied with the provisions of the Customs and Excise Act and / or any legislation that governs the importation / exportation of goods.
- l) If restricted goods are found in unaccompanied baggage the traveller / crew member must produce the required permits.
- m) Duties and VAT are leviable should an assessment of the unaccompanied baggage require payment.



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- n) No person is entitled to any compensation for any loss or damage arising out of any bona fide action of a Customs Officer.

## **2.4 Goods that will be re-imported**

- a) Personal effects temporarily exported as accompanied baggage by residents for their own use abroad or for the purpose of repair must be registered with Customs prior to exportation to facilitate the subsequent re-importation thereof.
- b) The traveller must:
  - i) Proceed to the Red channel to declare goods that were repaired or altered outside South Africa;
  - ii) Declare the cost of repairs effected on the goods because the duties need to be paid on such costs; and
  - iii) Submitted the invoices reflecting such cost of repairs.
- c) The Customs Officer must:
  - i) Scan the traveller's passport and TC-01 in order to retrieve the TRD 1 that was captured on PPS at time of the traveller's departure.
  - ii) Ensure that the electronic TRD 1 on PPS and the traveller's TRD 1 copy is the same.
  - iii) Verify the goods against the TRD 1:
    - A) If the goods were repaired under a warranty agreement no duties and VAT will be charged
    - B) If the traveller / crew member incurred costs for the repairs invoices must be produced and the Customs Officer must determine on PPS the extent of duties and VAT payable based on the cost of the repairs.
    - C) If the traveller / crew member has goods that are not registered for re-importation:
      - I) Detain the goods for proof of local purchase or payment of duties and VAT on previous importation.
      - II) Request the traveller to lodge a deposit for a possible contravention (refer to SC-CO-01-02) e.g. miss-declaration or non-declaration by the traveller / crew member.
  - iv) Release the detained goods to the traveller upon lodgement of a provisional payment in line with SC-CF-25 that cover the duties and VAT payable pending the production of documents that proof local purchase or payment of duties and VAT.
  - v) Raise an assessment on PPS for the duties and / or VAT payable on the goods that were not registered for re-importation. Once the extent of VAT and / or duty is determined the Customs Officer must effect payment according to GEN-PAYM-01-G01– Payment Rules – External Guide.
  - vi) Issue a payment receipt to the traveller.
  - vii) Allow the traveller / crew member to exit the PPA.
- d) Registered personal effects are exempt from the payment of duties and VAT and the traveller / crew member may be allowed to leave the Red channel or PPA, if:
  - i) Re-imported;
  - ii) Retained their essential character;
  - iii) No repairs or alterations performed on the goods;
  - iv) No charge on repairs due to, for instance, warranty services; and
  - v) The goods are the same as on the traveller / crew member TRD 1,
- e) Customs Officers must take appropriate identification measures to ensure that only articles whose features and character can be adequately described are registered, to facilitate the re-importation of goods temporarily exported from South Africa by a traveller.
- f) Registered personal effects exported by the traveller / crew member and returned as accompanied baggage, which can be identified on re-importation, is exempt from duties and VAT, provided they have not undergone any processing or any alteration that enhances their value whilst abroad.



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- g) In addition to an online declaration or TC-01, the Customs Officer will capture a TRD 1 declaration electronically on behalf of the person, for the goods in his / her possession or accompanied baggage to be temporary exported from South Africa.

## **2.5 Goods that will be re-exported**

- a) "Frequent travellers" do not have to register their goods for re-exportation each time they enter South Africa, the travellers must produce their TRD 1 to the Customs Officers as their proof of registration of goods for re-exportation upon departure.
- b) Where Customs perceived a risk that the goods may not be re-exported, Customs may request a traveller / crew member to lodge as surety, such surety must be captured onto the traveller / crew member's TRD 1.
- c) Customs must take appropriate identification measures to ensure that only articles whose features and character can be adequately described are registered, to facilitate the clearance process.
- d) Registered personal effects temporarily imported into South Africa by the traveller for the purpose of repairs must retain their essential character on re-exportation.
- e) The TRD 1 is valid for a maximum of six (6) months for temporary importation purposes and when this period is expired the traveller must register their goods for re-exportation again. In instances where the period of stay will be longer than six (6) months the validity of the TRD 1 will be equal to the length of the traveller's stay in South Africa provided the traveller has proof for their reason of stay e.g. work permit, study contract etc. that they will be staying for a period exceeding the six (6) months; an extension may be allowed.
- f) The time limit within which the goods registered must be re-exported must be fixed by reference to the length of the frequent travellers' stay in the South Africa and must be stated on the TRD 1.
- g) Where vehicles are temporarily imported with trailers these must be registered separately on the same TRD 1 as the vehicle although it could happen that the trailer is re-exported by a different vehicle. Travellers registering such trailers must retain copies of the TRD 1 in case the re-exportation is done using another vehicle.
- h) The traveller / crew member must verbally declare the goods that he / she wants to register for re-exportation.
- i) The Customs Officer must scan the traveller / crew member's passport and TC-01:
- i) Retrieve the traveller's details that were captured for the registration of goods for re-exportation and to acquit any PPs made; or
  - ii) Capture the details of the goods to be registered for re-exportation onto the TRD 1 on PPS in not captured.
- j) The traveller / crew member presents the item(s) to the Customs Officer for inspection.
- k) A Customs officer must conduct a physical inspection to determine if the goods being exported are the same as the goods being imported or also to ensure that the goods which have been declared correspond to the physical goods being exported; the Customs Officer may elect to have the goods exported under supervision.
- l) Goods temporarily imported that are not personal effects must be declared on CCD (refer to SC-CF-55)
- m) The Customs Officer must determine whether the personal effects pose a risk to the revenue:
- i) For goods that do not pose a risk to revenue, the Customs Officer will allow the traveller / crew member to exit the PPA.

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- ii) Goods of a high value may pose a threat to revenue; the Customs Officer must determine the amount to cover the duties and the VAT payable on those goods.
- iii) The traveller / crew member must lodge a PP for the high risk goods.
  - A) Where the PP is not lodged the Customs Officer must detain the traveller's / crew member's goods and update the detention details on the system.
  - B) Where the traveller / crew member pays the PP the Customs Officer effect the payment according to the payment procedure.
- n) The issuing of a notice of detained goods / baggage to a traveller / crew member:
  - i) In order for PPS to issue a notice of detained goods / baggage, the Customs Officer must capture the details of the goods detained onto the TRD 1.
  - ii) When goods are being detained, the Customs Officer must ensure that the traveller / crew member understands:
    - A) The reasons for detention;
    - B) The actions to be taken; and
    - C) That the detention is temporary until time of departure from South Africa.
- o) The traveller / crew member can request to have the existing TRD 1 for temporary import purposes extended.

## **2.6 Traveller / crew member refunds**

- a) A traveller / crew member is entitled to a refund when he / she:
  - i) Acquits a PP upon departure; or
  - ii) When there has been an overcharge / incorrect assessment in duties and VAT that the traveller/ crew member has paid.
- b) The traveller / crew member must present his / her passport and the previous TRD 1 to the Customs Officer at the port of exit / Customs Branch office.
- c) The Customs Officer scans the passport and TC-01 and selects the TRD 1 that must be amended for the refund to be processed on PPS.
- d) Where the details of the goods do not match on PPS, the Customs Officer will:
  - i) Reject the application for the refund; and
  - ii) Provide the traveller / crew member with reasons for the rejection of the application.
- e) The traveller / crew member verifies and signs the amended TRD 1 electronically using the signature pad.
- f) Refund payments are made either by means of an electronic funds transfer (EFT) or overseas bank draft if the Traveller is a non-resident and does not have a South African bank account.
- g) **A traveller who does not have a South African bank account must when leaving South Africa, provide the correct SWIFT code or Bank identifier code (BIC).**
- h) The Customs Officer prints the TRD 1
- i) The Customs Officer hands over the passport, amended TRD 1 and the manual cheque to the traveller / crew member.
- j) The traveller / crew member is allowed to exit the PPA by the Customs Officer.

## 3 REFERENCES

### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Section 15 <b>Customs and Excise Rules:</b> Rule 15 <b>Schedule 4 of the Act:</b> Rebate items 407.01, 407. 02, 410.04, and 490.00 <b>Value-Added Tax Act No. 89 of 1991:</b> Section 7(1)
Other Legislation:	<b>Promotion of Administrative Justice Act No. 3 of 2000:</b> Section 3
International Instruments:	<b>Revised Kyoto Convention: Specific Annex J Chapter 1 – Travellers</b>

### 3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
GEN-PAYM-01-G01	Payment Rules – External Guide
SC-CF-55	Clearance Declaration – External Policy
SC-PA-01-03	Guide on Duty Free Allowances for Travellers
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
SC-TA-04	ATA Carnet – External Policy
SC-TA-06	CPD Carnet – External Policy

### 3.3 Reference to Role, Functional Area, or Division

Where an Organisational Structural change occurs with or without modifications, any reference in this document to a role, functional area or division under the former organisational structure, unless the contrary intention appears, shall be construed to be a reference to that role, functional area or division under the new Organisational Structure.

## 4 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

## 5 DISCLAIMER

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