



# Travellers Leaflet

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## What do you need to declare?

Any person travelling in or out of the country should unreservedly declare the following goods in their possession:

- Goods purchased or acquired abroad
- Goods remodelled, processed or repaired
- Goods that are prohibited or restricted under any law

Travellers must provide invoices; furnish particulars such as transport documents, proof of payment to supplier, letter of authority, International Trade Administration Committee (ITAC) Permit, answer all questions by the Customs Officer truthfully, and pay the assessed duties and taxes.

## What are your Duty Free allowances?

**International Travellers** are exempted from paying duties and Value-Added Tax (VAT) if they arrive in South Africa with:

- 20 cigars/ 200 cigarettes per person
- 250g cigarette or pipe tobacco per person
- 50ml perfume/250ml eau de toilette
- 2 litres of wine per person
- 1 litre of any other alcoholic beverage per person

These goods are referred to as Consumables or Luxury goods and the rate of duty can be considerably high if travellers exceed the above quantities.

Even if these goods are purchased from a duty-free shop in another country, the limitations upon arrival in South Africa apply.

**Note:** There is an additional duty free allowance to the value of R500 per person on new or used goods which is not applicable to consumable goods

## What is your Flat Rate Assessments?

- If you have personal goods in excess of R5 000 duty free allowance but not exceeding R20 000 – you may elect to pay Customs duty at a 20% Flat Rate with VAT exempted.
- Goods in excess of the flat-rate assessments, pay duties and VAT in accordance with the description and origin of goods.



## What about goods coming in temporarily?

You may be required to lodge a cash deposit to cover potential Duty or VAT on expensive articles. Your refund will be paid after confirmation that the goods have left the country.

**Southern African Customs Union (SACU)/Southern African Development Community (SADC)** travellers can import handmade articles of leather, wood, plastic, stone or glass of up to 25kg for commercial purposes without paying duties or taxes.

Traveller from SACU member countries do not pay Customs duties and are entitled to a VAT exemption on goods up to a value of R5 000

SACU Countries: Lesotho, Namibia, South Africa, Botswana and Eswatini.

SADC Countries: Zimbabwe, Mozambique, Botswana, Angola, Tanzania, Zambia, Lesotho, Malawi, South Africa, Eswatini, Democratic Republic of Congo, Namibia, Mauritius, Madagascar and Seychelles.

### Conditions for allowances:

- Allowances apply once per person during a period of 30 days, following an absence of not less than 48hrs from South Africa.
- The goods must be carried as accompanied baggage.
- Tobacco or alcoholic beverage allowance is not applicable to persons under the age of 18 years.

### Prohibited and Restricted goods

- SARS administers certain prohibitions and restrictions on behalf of a number of government departments, institutions and bodies.
- Prohibited means the goods are never allowed to enter or exit South Africa.
- Restricted means goods are allowed to enter or exit South Africa under certain conditions e.g. permit or certificate is required.

To access a list of “Prohibited and restricted goods SC-CC-06”, visit the SARS Customs page on the SARS website [www.sars.gov.za](http://www.sars.gov.za)

**Note:** Traders and Travellers must be aware of the Counterfeit Goods Act no. 37 of 1997, which states that goods of inferior quality made or sold under another brand, without the brand owner’s authorisation, is an infringement upon which civil and/or criminal proceedings may be taken against the offender.

## Cash restrictions

- A traveller is only allowed to carry up to R25 000 in cash when entering or leaving South Africa.
- Travellers are advised to contact the South African Reserve Bank to obtain approval prior to taking cash across the borders of South Africa.

## When do I register for a customs code?

Before goods can be imported or exported, SARS may require a person or entity to be licensed or approved prior to conducting any activity regulated by the Act.

- If the number of Import or Export transactions exceeds 3 in a calendar year
- If the value per transaction exceeds R50 000

### To register for a customs code

- You can complete the Registration and Licencing (DA185) form and attach supporting documents, or
- Use the Electronic Registration System (only applies to 45 product types at this stage)

## What happens if I have not complied with Customs requirements?

SARS endeavours to educate and inform traders and travellers of their tax obligations through various interventions to ensure your tax matters are in order. Traders who are found not to be compliant will be subjected to the Penal Provisions of the Customs and Excise Act no 91 of 1964, which includes a fine or criminal prosecution.

**DISCLAIMER:** The information contained in this leaflet 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 leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

More information you may -

- Visit the Customs and Excise page on the SARS website [www.sars.gov.za](http://www.sars.gov.za).
- Call the SARS Contact Centre
  - o If calling locally, on 0800 007277
  - o If calling from abroad, on +27 11 602 2039 (only between 8am and 4pm South African time)
- email [SMMETradere&Travellers@sars.gov.za](mailto:SMMETradere&Travellers@sars.gov.za)

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