



# Travellers Leaflet

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## What do you need to declare?

Any person travelling in or out of the Republic of South Africa should unreservedly declare:

- All goods (including goods of another person) upon his person or in his possession which were purchased or otherwise acquired abroad or on any ship, vehicle or in any shop selling goods on which duty has not been paid; were remodelled, processed or repaired abroad, on arrival.
- Goods that are prohibited, restricted or controlled under any law
- Goods that were required to be declared before leaving the Republic.

Before leaving, all goods which a traveller is taking with them beyond the borders of the Republic, including goods which are:

- Carried on behalf of another person
- Intended for remodel, process or repair abroad
- Prohibited, restricted or controlled under any law
- Goods that a person, who temporarily entered the Republic, was required to declare upon entering the Republic.

Travellers must, upon request by a Customs Officer, provide the officer with full particulars related to the goods such as invoices, transport documents, proof of payment to supplier, letter of authority and any permits applicable to such goods. Further, travellers must answer fully and truthfully all questions put to him by such officer and, if required by such officer to do so, produce and open such goods for inspection by the said officer, and shall pay the duty and taxes assessed by such officer, if any.

## What are your Duty Free allowances?

The duty free allowance only apply to goods for personal use or to dispose of as gifts in accompanied travellers' baggage declared by returning residents and non-residents visiting the Republic.

The following imported goods declared by travellers in their accompanied baggage may be exempted from paying any import duties and Value-Added Tax (VAT):

- New or used goods of a total value not exceeding R5 000 per person
- Wine not exceeding 2 litres per person
- Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person
- Cigarettes not exceeding 200 and cigars not exceeding 20 per person
- 250 g cigarette or pipe tobacco per person
- Perfumery not exceeding 50 ml and eau de toilette not exceeding 250 ml per person.

Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified must be cleared at the rates of duty specified in Schedule No.1 ("Tariff") to the Customs and Excise Act No.91 of 1964. The aforementioned goods are commonly referred to as consumables or luxury goods and the rate of duty can be considerably high if travellers exceed the above quantities and must clear those excess quantities and pay the import duties at the rates of duty specified in the tariff.

Even if goods are bought at an inbound duty free shop, the duty free allowance still applies upon arrival.

**Note:** The duty free allowance applicable to new or used goods to the value of R5000 person, is applicable in addition to the duty free allowance applicable to consumable goods.

## What is your flat-rate assessment allowance?

- If you have goods in excess of the R5 000 duty free allowance but not exceeding R20 000, you may elect to pay customs duty at a rate of full duty less 20% (flat-rate) with VAT exempted instead of clearing the goods at the rates of duty specified in Schedule No. 1 ("tariff") to the Customs and Excise Act No.91 of 1964
- Goods in excess of the R20 000 flat-rate assessment threshold, pay import duties and VAT in accordance with the Harmonised System description and originating status of goods.



### Conditions for duty free allowances:

- The duty free allowances related to new or used goods is only allowed once per person during a period of 30 days, following an absence of not less than 48 hours from South Africa
- **The flat rate assessment allowance is only allowed during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours**
- The duty free allowances related to wine, spirituous and other alcoholic beverages, tobacco products and perfumery is only allowed once per person during a period of 30 days, following an absence of not less than 48 hours from South Africa
- The goods must be carried as accompanied baggage
- The tobacco or alcoholic beverage allowance is not applicable to persons under the age of 18 years.

### What about handmade articles?

- Travellers can import handmade articles of leather, wood, plastic, stone or glass of up to 25kg for commercial purposes without paying duties or taxes.

### What about goods coming in temporarily?

You may be required to lodge a cash deposit as security to cover potential import duty or VAT on certain articles imported temporarily. Your refund will be paid after confirmation that the goods have left the country.

To access the Customs external Policy Traveller Processing SC-PA-01-11 visit the Customs page on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

### 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 not 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-32", visit the 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 owners authorisation, is an infringement upon which civil and/or criminal proceedings may be taken against the offender.

### Cash restrictions

- A traveller is allowed to declare and carry a maximum of R25 000 / unlimited foreign currency, whether leaving or entering
- A traveller shall declare whether or not he has with him any banknotes, gold, securities or foreign currency; and produce any bank notes, gold, securities or foreign currency which he has with him
- The South African bank notes is unlimited if the traveller is going to / coming from a country within the Common Monetary Area (CMA)
- Travellers are advised to contact the South African Reserve Bank to obtain approval prior to taking cash across the borders of South Africa
- Although there's technically no legal limit on how much money you can carry on a plane, if you're traveling internationally you must declare amounts of more than **\$10,000** on your customs form, and be prepared for possible interviews with customs or law enforcement to explain the amount of money you have with you.

## Southern African Customs Union (SACU)

The countries that fall under the Southern African Customs Union (SACU) are Lesotho, Namibia, South Africa, Botswana and Eswatini.

Travellers from SACU member countries do not pay customs import duties and are entitled to a VAT exemption on goods up to a value of R5 000.

### When do I register for a customs code?

- Before goods can be imported or exported, SARS may require a person or entity to formally license or register prior to conducting any activity regulated by the Act
- A person, including a traveller, who imports or exports goods of which the total value required to be declared is less than R150 000 during any calendar year is excluded from formal registration requirements.

Persons excluded from formal registration requirements may make use of the registration code 70707070 subject to the following conditions:

- He/she is a natural person
- Enters the goods for home consumption, temporary export or export
- Reflects in the field provided on the bill of entry or declaration form his or her:
  - South African Revenue Service taxpayer reference number; or
  - South African identity document number, in the case of a South African citizen or a permanent resident of the Republic, or passport document number in the case of a person who is not a South African citizen nor a permanent resident.

### To register for a customs code

- You must complete the DA 185: Application form: Registration /Licensing of Customs and Excise clients, together with the relevant supporting annexure to the DA 185; or
- Use the Electronic Registration System and complete the online version DA185 and the relevant online supporting Annexure.
- Please refer to the following External Policies on [www.sars.gov.za](http://www.sars.gov.za):
  - Customs Registration, Licensing and Designation SC-CF-19
  - Excise Licensing and Registration SE-LR-02.

### Refund of tax on visitor's purchases

Value Added Tax (VAT) at a rate of 15% is levied on the purchase of most goods in South Africa. Tourists and foreign visitors to South Africa may make application at departure points for a refund of the VAT paid. The tax invoices/proof of payment for the purchases and the goods must be presented for inspection at the port of exit.

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

SARS endeavours to educate and inform traders of their tax/duty obligations through various interventions, to help you to keep your tax affairs in order. Traders who are found to be non-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.

For 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 00 7277
  - o If calling from abroad, on +27 11 602 2093 (only between 8 am and 4 pm South African time)

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