



DUTY FREE ALLOWANCE FOR TRAVELLERS

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1 SUMMARY

- a) Upon entering South Africa all travellers, including the captain and crew members, are required to unreservedly declare goods that:
 - i) Were purchased or otherwise acquired abroad or on any ship, vehicle or in any duty free shop;
 - ii) Were remodelled, processed or repaired abroad;
 - iii) Are prohibited, restricted or controlled under any law; or
 - iv) Were required to be declared before leaving South Africa.
- b) Smaller ports of entry require travellers to pass through a single Customs control point whereas international airports and land ports of entry have a green and red channel system.
- c) Customs Officers may at any time request a traveller to answer questions relating to the travel and goods obtained and in their possession. Scanning and / or searches of baggage, luggage, carriers, vehicles and search of person may be conducted.
- d) Each person entering South Africa must declare the goods in his / her possession. Declarations **may be made:**
 - i) **Online before arrival; or**
 - ii) **Manually upon arrival / departure on a Traveller Card (TC-01); and**
 - iii) **Where required,** a verbal declaration must be made.
- e) This guide will enable the traveller to:
 - i) Identify whether he / she is within the allowance; and
 - ii) Prepare for assessment if goods exceed the allowance.

2 WHEN LEAVING THE COUNTRY

- a) South African residents may elect to register their identifiable valuables with Customs prior to leaving the country on a Traveller Declaration (TRD 1) which should be produced upon return as proof of re-importation.
- b) Currency limits are specified in SC-PA-01-06 – Excess Currency – External **Policy** and must be declared accordingly.

3 WHEN ARRIVING IN THE COUNTRY

3.1 Personal effects

- a) Returning residents are allowed to re-import personal **effects, sporting and / or recreational equipment** without the payment of duties and taxes. **The goods must** be identifiable as the same goods which were **exported from South Africa for own use while abroad**. Customs may detain such goods pending proof of local purchase or proof of declaration prior to original export.
- b) Visitors to the country may import personal **effects, sporting and / or recreational equipment for their own use while in South Africa** without the payment of duties and taxes. Customs may require a deposit to be lodged which is refundable **after re-exportation of the goods**.

3.2 Duty free allowance on new or used goods imported as accompanied baggage

- a) Travellers from international countries are entitled to import goods, excluding consumable goods of paragraph 3.2e), up to a value of R5 000 per person without paying any duty or tax thereon.
- b) Crew members (including the master / pilot) are only entitled to a duty free allowance of R 700.
- c) The duty free allowance will only be granted once per person in a thirty (30) day cycle after an absence of 48 hours or more. For example, a person returning for the second time within thirty (30) days will not qualify for the duty free allowance. Similarly, a person after an absence of 36 hours will not be entitled to the duty free allowance.

- d) Travellers from the Southern African Customs Union (SACU) member countries:
 - i) Do not pay Customs duties; and
 - ii) Are entitled to a VAT exemption on goods up to a value of R25 000 once during a thirty (30) day cycle after an absence of 48 hours or more from the country, provided that the goods do not exceed R25 000.
- e) Consumable goods
 - i) Travellers are entitled to import free of duty or tax consumable goods not exceeding the specified limits; being:
 - A) 200 cigarettes;
 - B) 20 cigars;
 - C) Combined 250 gram pipe and / or cigarette tobacco;
 - D) 2 litres of wine;
 - E) 1 litre of other alcoholic beverages (including beer);
 - F) 250 ml eau de toilette; and
 - G) 50 ml perfume.
 - ii) Consumable goods in excess may not be claimed under the duty free allowance. Full duty and VAT must be paid on such excess consumables.
 - iii) The consumable goods allowance is:
 - A) In addition to the duty free and flat rate allowances; and
 - B) Allowed once per person in a thirty (30) day cycle after an absence of **more** than 48 hours.
 - iv) Crew members (including the master / pilot) are not entitled to any duty free consumable goods.
 - v) Tobacco and alcohol allowances are not allowed to persons under the age of eighteen (18).

3.3 Flat rate allowance (allowable in addition to the duty free allowances)

- a) The flat rate allowance provision allows the importation of additional new or used goods above the duty free allowance, to the value of R20 000 at a rate of 20%. VAT in this instance is also exempted.
- b) Crew members (including the master / pilot) are only entitled to goods to the value of R2 000.
- c) The traveller may request the Customs Officer, before the assessment takes place, not to apply the flat rate but to assess the goods at the relevant rates of duty and VAT.
- d) This flat rate allowance is only applicable to international travellers and not travellers from SACU member countries.
- e) The flat rate allowance will be granted an unlimited number of times during the thirty (30) day cycle after an absence of 48 hours or more from the country, provided that the value of the goods do not exceed R20 000 in total. For instance, if a person paid the 20% flat rate on goods of a value of R6 000 and then returns from a second absence of 48 hours, this person can pay the flat rate on the remainder of the allowance (i.e. goods up to a value of R14 000).

3.4 Handmade articles for commercial purposes:

- a) Travellers from SACU or the Southern African Development Community (SADC) member states are allowed to import handmade articles of leather, wood, plastic, stone, or glass without the payment of duties or taxes, if the goods:
 - i) Are of SACU or SADC origin; and
 - ii) Do not exceed 25 kg in total.
- b) The handmade articles are allowable once per person during a period of thirty (30) days.
- c) These goods up to the limits stated may be declared on the TRD 1 even though the goods are intended for commercial purposes.

3.5 Additional qualifying criteria and restrictions

- a) Persons travelling together (family members) must each make an individual declaration, and parents / guardians may assist minors in completing the declaration.
- b) Allowances may not be pooled by people travelling together; for example, a husband and wife travelling together may not claim a duty free allowance of R10 000 on a single television set worth R9 000.
- c) Goods must be of a personal nature for own use or to be given as gifts.
- d) Minors, accompanied or not, are entitled to the traveller allowances on condition that the goods are for their personal use.
- e) Commercial goods (excluding handmade articles of rebate item 410.04) and goods carried on behalf of other people do not qualify for any allowance.
- f) Prohibited goods may not be imported, for example:
 - i) Narcotics and habit-forming drugs;
 - ii) Military weapons;
 - iii) Poisons and toxic substance;
 - iv) Penitentiary or prison-made goods; and
 - v) Explosive and fireworks.
- g) Restricted goods may only be imported under certain circumstances, such as under permit or quota. Examples of such goods are the following:
 - i) Firearms;
 - ii) Animals, plants and their products;
 - iii) Medicine;
 - iv) Unprocessed minerals; and
 - v) All gold coins or South African or bearer instruments or foreign currency exceeding amounts specified in SC-PA-01-06 – Excess Currency – External Policy.
- h) Firearms cannot be claimed under any traveller allowance.
- i) Travellers may import their personal medicines provided it is for not more than three (3) months' use. This must be accompanied by a prescription issued by a medical doctor.

3.6 Travellers in transit

- a) Travellers in transit to countries outside SACU, who have been booked from an airport outside the SACU member countries, are not required to comply with Customs formalities in South Africa.
- b) Travellers arriving in South Africa and taking a connecting flight to another SACU member country are required to complete all Customs formalities upon arrival.
- c) Baggage belonging to travellers in transit will automatically be transferred from the international flight at the airport of transit in South Africa. These travellers must not leave the transit area of the airport between flights.
- d) Travellers arriving in South Africa who are continuing to another destination in South Africa by air, are not considered to be in transit and their baggage cannot be booked to a direct domestic destination. The travellers must proceed through to Customs on their arrival.
- e) Travellers continuing to their final destination by road must comply with Customs regulations at the port of arrival in South Africa.

3.7 Examples of the traveller allowances

- a) On goods within the duty free allowances (R5 000), no duties or VAT are levied.

- b) Goods exceeding the duty free allowance of R5 000 but within the flat rate threshold:
- i) The traveller will still be entitled to the duty free allowance on goods up to a value of R5 000.
 - ii) Travellers arriving from SACU destinations receive a VAT exemption on goods up to a value of R25 000 and no flat rate is applicable.

Declared Items	Quantity	Declared Value	Value in ZAR	Customs Value	
Clothing		\$1 000	R7 140	R7 140	
Perfume	10 ml	\$150	R1 071	Consumable within allowance	
DVD player	1	£700	R8 057	R8 057	
Subtotal				R15 197	
Traveller elects to be assessed by applying the duty free and the flat rate option					
				Subtotal	R15 197
				less DFA	R5 000
					R10 197
				flat rate @ 20%	R2 039
					Duty due R2 039

- c) Multiple goods exceeding the flat rate threshold:
- i) In the event where the total value of all the goods (excluding the consumables) exceed R25 000 the traveller will need to indicate which items are to be assessed in terms of the traveller allowances, i.e. duty free and flat rate allowance, and which goods must be assessed according the relevant rates of duty and VAT.
 - ii) The goods allocated will be assessed according to the declared values, in other words the tariff assessment will not be based purely on the amount above the R25 000 threshold.
 - iii) Travellers from SACU destinations will receive a VAT exemption on goods up to a value of R25 000. The item(s) in excess of the threshold will be assessed for VAT on the full declared value.

Declared Items	Quantity	Declared Value	Value in ZAR	Customs Value
Clothing		\$1 000	R7 140	R7 140
Perfume	10 ml	\$200	R1 428	Consumable within allowance
Digital Recorder	1	\$1 700	R12 138	R12 138
DVD player	1	£700	R8 057	R8 057
TV Monitor	1	£900	R10 413	R10 413
Subtotal				R37 748

- iv) In this example the traveller chooses the Digital recorder and TV Monitor to fall inside the duty free allowance:

Declared Items	Quantity	Declared Value	Value in ZAR	Customs Value
Digital Recorder	1	\$1 700	R12 138	R12 138
TV Monitor	1	£900	R10 413	R10 413
Subtotal				R22 551

Traveller elects to be assessed by applying the duty free and the flat rate option					
				Subtotal	R22 551
				less DFA	R5 000
					R17 551
				Duty due on flat rate @ 20%	R3 510,20

- v) The remaining items i.e., clothing and DVD player must be assessed by applying ordinary rates of duty and VAT.

- d) Single items exceeding the flat rate threshold:
 - i) If the traveller has a single item exceeding the threshold of R25 000 both the duty free and flat rate allowances are forfeited and the item will be assessed on the full declared value.
 - ii) Such an item will attract the relevant duties and VAT if the traveller arrives from a destination other than a SACU member country.
 - iii) Arrivals from SACU member countries will be liable to VAT only on the declared amount; if it exceeds the R25 000 threshold.

Declared Item	Quantity	Declared Value	Value in ZAR	Customs Value
Hi-Fi	1	\$3 600	R25 704	R25 704
Subtotal				R25 704

- e) Consumables in excess will be assessed based on the quantity in excess only.

4 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

DOCUMENT #	DOCUMENT TITLE
	Glossary webpage for centralised definitions, acronyms and abbreviations

5 DOCUMENT MANAGEMENT

Business Owner	Director: Customs Border Operations, Ports of Entry and Customs Compliance
Author	Sanette Weber
Detail of change	<ul style="list-style-type: none"> a) Included the submission of an electronic declaration on the South African Traveller Management System (SATMS) alternative to the manual TC-01 Traveller Declaration. b) Changed references to External Directive to reflect as External Policy where applicable. c) Removed all definitions and acronyms and inserted the link to the centralised glossary.