



SATMS THROUGH MOBILE- APPLICATION

TABLE OF CONTENTS

1	PURPOSE	3
2	SCOPE	3
3	ACCESSING THE ELECTRONIC TRAVELLER DECLARATION	4
3.1	The QR Code	4
3.2	The SARS Mobi Application (eFiling)	6
3.3	The SATMS Mobi Application	8
4	TRAVELLER DECLARATION SYSTEM	8
4.1	Manage Traveller Registration	8
4.1.1	View the Before You Travel Information	12
4.1.2	View the Making a Declaration Information	13
4.2	Traveller Login	14
4.3	Manage Travellers	18
4.4	Profile Management	21
4.5	Payments	26
4.6	Declaration History	27
5	CAPTURING	28
5.1	Travel Details	28
5.2	Traveller Details	29
5.2.1	No Goods or Currency to Declare	30
5.2.2	Have Goods or Currency to Declare	35
5.3	Travel Details	41
5.4	Currency Details	45
5.5	Possession Details	55
5.5.1	Goods Declared for Commercial Goods Intended for Trade	56
5.5.2	Goods Declared for Temporary Importation	59
5.5.3	Goods Declared for Remodelling or Repairs	61
5.5.4	Declare Samples	63
5.5.5	Goods for Import	66
5.5.6	Prohibited and Restricted Goods	68
5.5.7	Goods for Re-Importation	70
5.6	CATCHA	73
5.7	Confirmation of Submission	74
6	REFERENCES	75
6.1	Legislation	75
6.2	Cross References	75
7	Reference to Role, Functional Area, or Division	75
8	DEFINITIONS, ACRONYMS AND ABBREVIATIONS	75
9	DISCLAIMER	75

1 PURPOSE

- a) The purpose of this guide is to:
 - i) Assist travellers in complying with Section 15 of the Customs and Excise Act, 91 of 1964 by correctly declaring goods and currency when entering or leaving the Republic of South Africa.
 - ii) Provide step-by-step guidance on completing all required sections of the electronic traveller declaration; and
 - iii) Promote efficient and compliant traveller processing by enabling accurate and timely submission of declarations prior to arrival or departure.
- b) This guide further supports the use of digital declaration channels and clarifies the role of the SATMS as the primary method for submitting traveller declarations.

2 SCOPE

- a) This guide applies to all travellers entering or leaving the Republic of South Africa who are required to submit a traveller declaration through the SATMS via the SARS website.
- b) The guide covers:
 - i) Accessing the electronic traveller declaration through the SARS website.
 - ii) Capturing and submitting traveller details, travel information, goods, and currency declarations.
 - iii) The declaration of goods, including commercial goods, goods for temporary importation or exportation, goods for repair or remodelling, samples, and prohibited or restricted goods.
 - iv) The declaration of currency, including thresholds, requirements for authorisation, and declaration on behalf of individuals or entities.
 - v) Submission of declarations and confirmation processes, including payment options where duties and/or VAT are payable.
 - vi) The responsibilities of travellers to provide accurate and complete information and to follow Customs instructions upon submission.

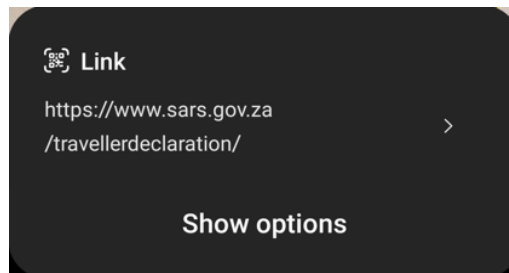
3 ACCESSING THE ELECTRONIC TRAVELLER DECLARATION

3.1 The QR Code

- a) The traveller scans the QR Code displayed on the pamphlet from their device camera.



- b) The traveller clicks the SARS link that displays when scanning the QR Code.



Effective Date: 21 October 2026

- c) The traveller opens the declaration by clicking on 'Complete Declaration' button.



- d) The traveller completes the traveller declaration following the steps in paragraph 2.2 below.

The screenshot shows the SARS Traveller Management System 'Traveller Details' form. At the top, there is a blue header with the SARS logo and the text 'South African Revenue Service'. Below this, there is a blue bar with the text 'Traveller Management System'. Below the header, there is a progress bar with five steps: 1 Traveller Details, 2, 3, 4, and 5. The first step, 'Traveller Details', is selected. The form contains the following fields:

- Passport Number*
- Passport Country* (Dropdown menu showing 'South Africa')
- First Name*
- Surname*
- Date of Birth (YYYY/MM/DD)
- Unit Number
- Complex Name

3.2 The SARS Mobi Application (eFiling)

- a) The traveller must access the SARS Mobi Application.



- b) The traveller must read the SARS eFiling terms and conditions thereafter indicate whether they accept or decline these conditions.

Terms & Conditions



South African Revenue Service

SARS EFILING TERMS & CONDITIONS

THE USE OF THIS WEB SITE IS REGULATED BY THE RULES FOR ELECTRONIC COMMUNICATION PRESCRIBED UNDER SECTION 255(1) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) (the "Rules").

THE RULES WERE ISSUED IN PUBLIC NOTICE GN 644 IN GG 37940 OF THE 25TH OF AUGUST 2014, available [here](#)

THE RULES AS WELL AS THE TERMS AND CONDITIONS HEREUNDER ARE BINDING AND ENFORCEABLE AGAINST ALL PERSONS THAT ACCESS THIS WEB SITE OR ANY PART THEREOF. IF YOU DO NOT AGREE TO THE RULES OR THESE TERMS AND CONDITIONS, YOU MUST LEAVE THIS WEB SITE NOW, AS FURTHER USE SHALL AUTOMATICALLY BIND YOU.

1. Definitions and interpretation

1. In these terms and conditions, unless the content indicates otherwise, a term which is assigned a meaning in the Rules, has the meaning so assigned, and the following terms have the following meaning -
 1. "access code" has the meaning assigned in the Rules;
 2. "Electronic Communications and Transactions Act" means the Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002);
 3. "eFiler" means a registered user of the eFiling service;
 4. "eFiling service" means the SARS electronic filing service available through the SARS eFiling web site;
 5. "electronic filing page" has the meaning assigned in the Rules;
 6. "electronic filing transaction" has the meaning assigned in the Rules;
 7. "home page" has the meaning assigned in the Electronic

NO, I DECLINE

YES, I ACCEPT

- c) The traveller clicks the 'Traveller Declaration' button on the menu options.



- d) The traveller completes the traveller declaration following the steps in paragraph 5 below.

The screenshot displays the 'Traveller Management System' interface. At the top, it says 'SARS South African Revenue Service'. Below this is a progress bar with five steps: 1 Traveller Details (highlighted with a red box), 2, 3, 4, and 5. The main section is titled 'Traveller Details' and contains the following input fields:

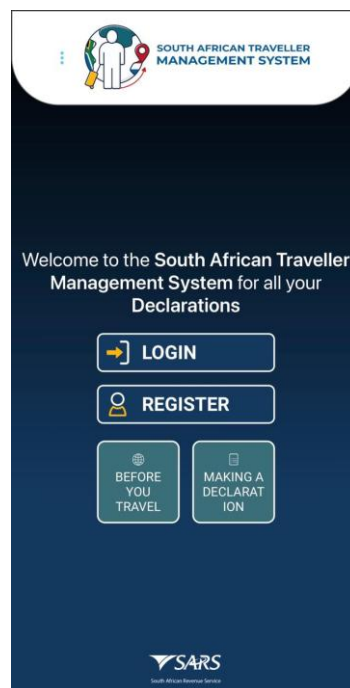
- Passport Number*
- Passport Country* (Dropdown menu showing 'South Africa')
- First Name*
- Surname*
- Date of Birth (Field with placeholder 'YYYY/MM/DD')
- Unit Number
- Complex Name

3.3 The SATMS Mobi Application

- a) The traveller must download and install the South African Traveller Management System (SATMS) Mobile Application from the Google Play Store or Apple App Store. The application is available on both Android and iOS mobile platforms.



- b) The SATMS welcome screen provides access to all traveller self-service functions. From this screen, travellers may register a profile (who have not previously registered) or log in to their existing account.

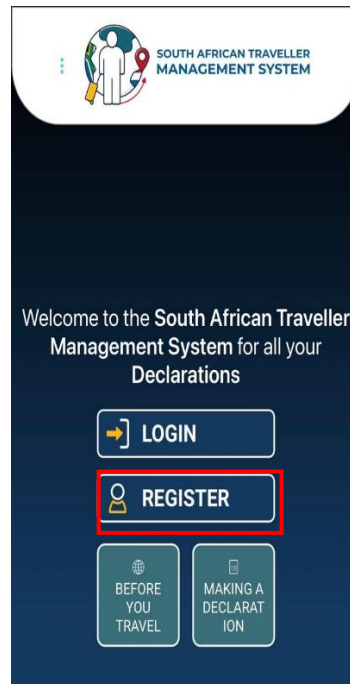


4 TRAVELLER DECLARATION SYSTEM

4.1 Manage Traveller Registration

- a) The traveller clicks the register button to register their profile on the SATMS Mobi Application.

Effective Date: 21 October 2026



- b) To capture the login credentials, the traveller enters or completes the:
- i) 'Username' and 'Email Address'. The traveller may choose to use their email address as the username.
 - ii) Password which must be in alphanumeric with at least one (1) special character.
 - iii) Confirm password which must match the password in the password field.
 - iv) First Name.
 - v) Surname.
 - vi) Nationality from the drop-down list containing all nationalities.
 - vii) Date of Birth from the calendar provided.
 - viii) To complete the physical address section, the traveller must enter or select the:
 - A) Hotel or place of residence name for the duration of their stay in South Africa
 - B) Street Number;
 - C) Street Address;
 - D) Suburb;

- E) City / Region; and
- F) Postal Code.

- c) The traveller must scroll down and continue to capture the:
 - i) Country;
 - ii) Dialling Code;
 - iii) Mobile Number;
 - iv) Passport Number;
 - v) Passport Expiry Date; and
 - vi) Passport Country of Issue from the drop-down list.
- d) The traveller clicks the:
 - i) Terms and Conditions to read the SARS terms and conditions and must click 'SATMS' at the top of the screen to go back to the SATMS App screen;
 - ii) Radio button to accept the terms and conditions set out by SARS; and

- iii) 'Add Traveller' button.

SOUTH AFRICAN TRAVELLER MANAGEMENT SYSTEM

Postal Code*

Country*

Please enter contact details

Dialing code*

Mobile Number*

Please enter passport details

Passport Number*

Passport expiry date*

yyyy mm dd

Passport issue date*

yyyy mm dd

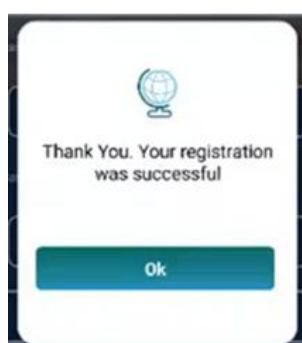
Passport Country of Issue*

☐ I Accept the Terms and Conditions*

Add Traveller

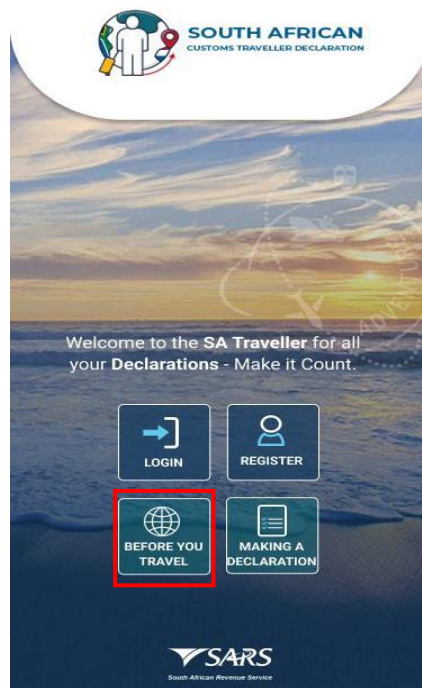
SARS
South African Revenue Service

- e) The system confirms that the registration was successful.
- f) The traveller clicks the 'Ok' button.

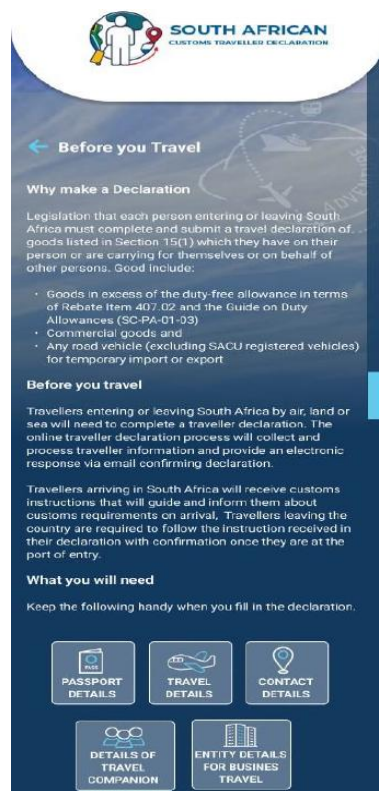


4.1.1 View the Before You Travel Information

- a) To view information on what the traveller can expect when travelling in and out of South Africa, the traveller must click on the 'Before You Travel' icon on the SATMS.

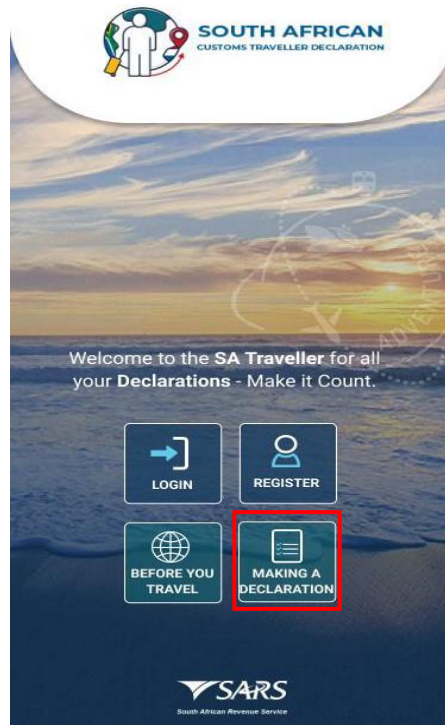


- b) The traveller must click the blue arrow next to 'before you travel' to return to the SATMS welcome page.

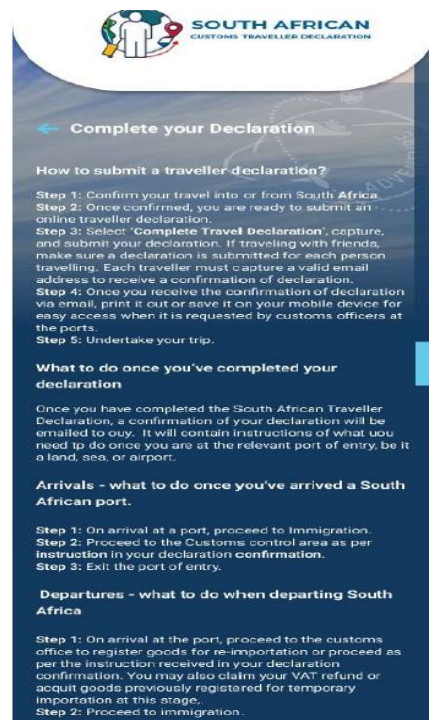


4.1.2 View the Making a Declaration Information

- a) The traveller must click on Making a Declaration icon to view the information on:
- i) How to submit the declaration.
 - ii) What to do once the declaration has been completed.
 - iii) What to do once the traveller has arrived at a South African Port.
 - iv) What to do when departing South African.

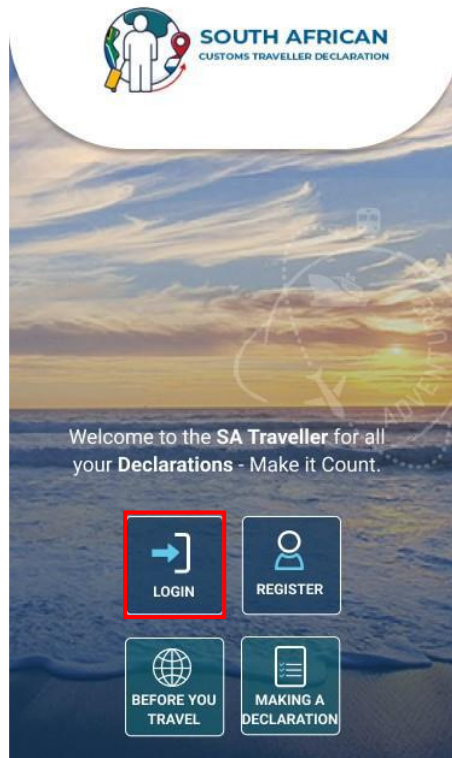


- b) The traveller must click the 'to go back to' arrow next to complete declaration to return to the SATMS welcome page.



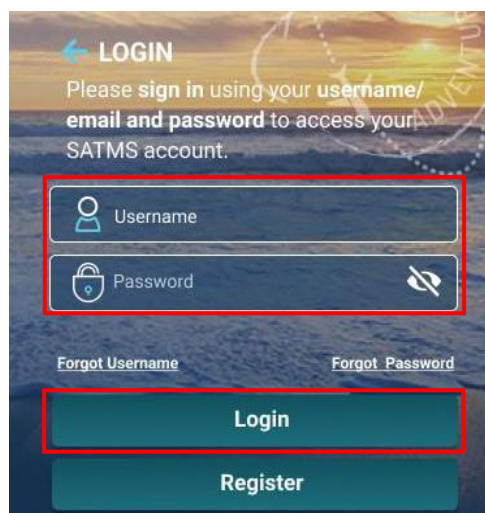
4.2 Traveller Login

- a) Once the traveller has an active account or registered their profile on the SATMS Mobi-Application, the traveller may access the login screen by clicking on login.



- b) The traveller must enter the:

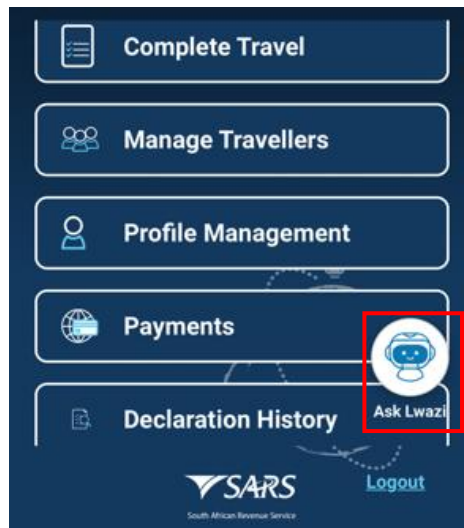
- i) Enter 'Username';
- ii) Enter 'Password'; and
- iii) Click 'Login'.



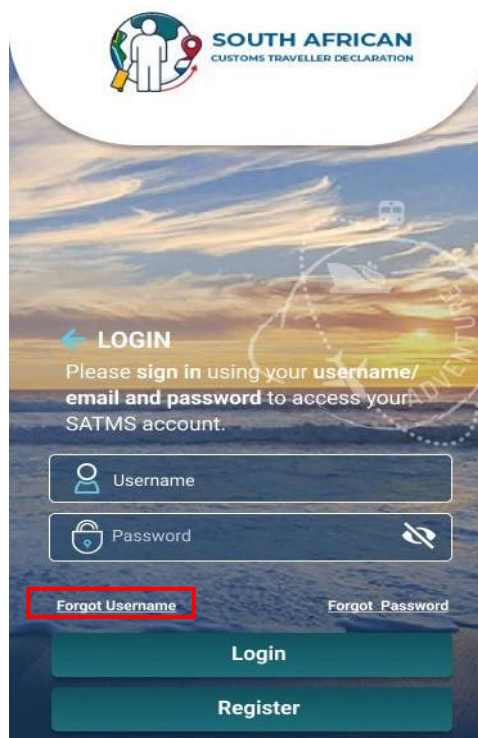
- c) The Lwazi AI Assistant is integrated with SATMS to help travellers with live responses to traveller-related questions.

Effective Date: 21 October 2026

- d) If a traveller requires assistance to understand and complete their declaration correctly, the traveller must click 'Ask Lwazi' virtual assistant.



- e) If the traveller does not remember their username, the traveller must click the 'Forgot Username' link.



- f) The traveller must:
- i) Enter the 'Email Address'; and
 - ii) Click the 'Next' button.

Effective Date: 21 October 2026

 **SOUTH AFRICAN**
CUSTOMS TRAVELLER DECLARATION

← **FORGOT USERNAME**

Forgot your Username. Please enter your email.

 Email Address

Next

- g) The SATMS displays the message that the username has been sent to the traveller's email address.
- h) The traveller clicks 'Ok'.

 **SOUTH AFRICAN**
CUSTOMS TRAVELLER DECLARATION



Your username has been sent to the email address you entered.

OK

FORGOT U

 Email Address

Next

Effective Date: 21 October 2026

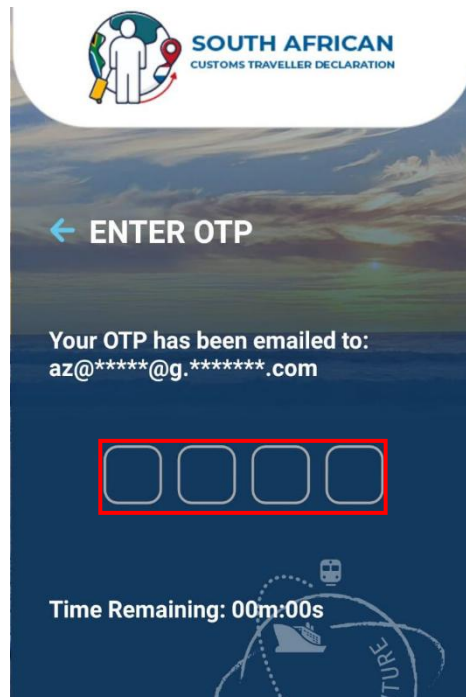
- i) If the traveller cannot login because they do not remember their password, the traveller must click the 'Forgot Password' link.

- j) The traveller must:

- i) Enter the 'Username'; and
- ii) Click the 'Next' button to continue.

Effective Date: 21 October 2026

- k) The traveller enters the One-Time Password (OTP) which was emailed by the SATMS.



- l) If the traveller successfully completes the username and password, the traveller clicks the login button to proceed to the SATMS welcome page.

4.3 Manage Travellers

- a) The traveller can add and maintain secondary traveller/s linked to their profile by clicking the 'Manage Travellers' button.



- b) To update personal information, the traveller:
- i) Selects and amends the relevant field(s); and
 - ii) Clicks 'Update Traveller'.

SOUTH AFRICAN TRAVELLER MANAGEMENT SYSTEM

ADD / UPDATE

Tester Tester

South Africa

Date of birth*

1980 05 11

Please enter physical address

Country*

South Africa - 27

836859370

Please enter passport details

A1020300

Villa

299

Fersen

Brooklyn

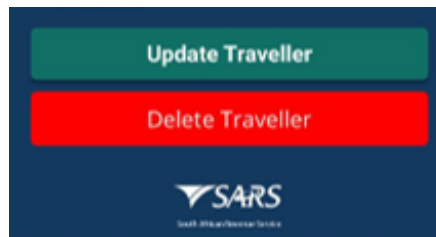
Pretoria

Update Traveller

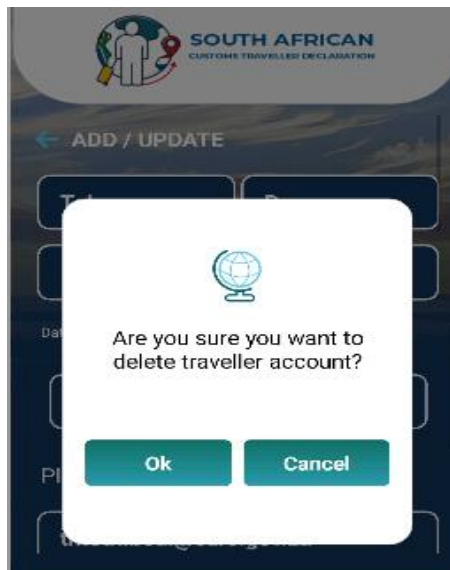
Delete Traveller

SARS
South African Revenue Service

- c) To delete an existing profile, traveller clicks 'Delete Account'.

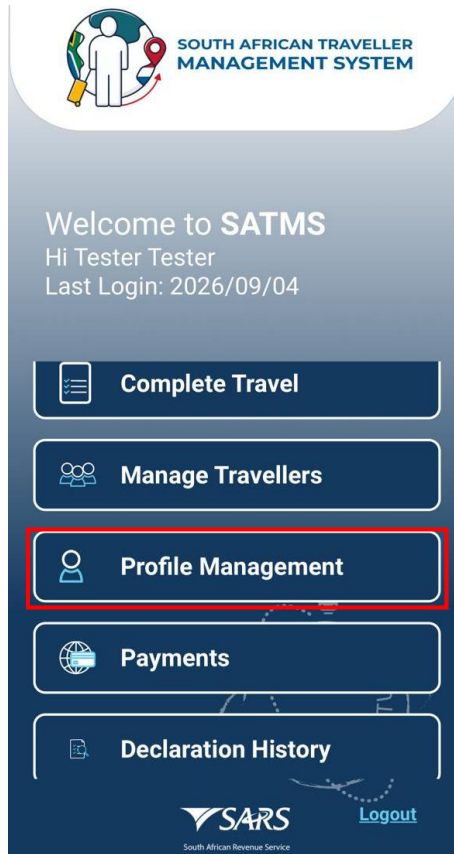


- d) The SATMS warns the traveller that deleting the account will remove the linked second traveller/s. The traveller must click 'Ok' to continue.



4.4 Profile Management

- a) The traveller may update their profile information, delete the account and change the password by clicking 'Profile Management' from the welcome page of the SATMS.



- b) The traveller can view the existing traveller details by clicking the 'Traveller Information' button.



- c) The SATMS displays the traveller details.



SOUTH AFRICAN
CUSTOMS TRAVELLER DECLARATION

← ADD / UPDATE

Tebogo Demo

South Africa

Date of birth*

1982 05 18

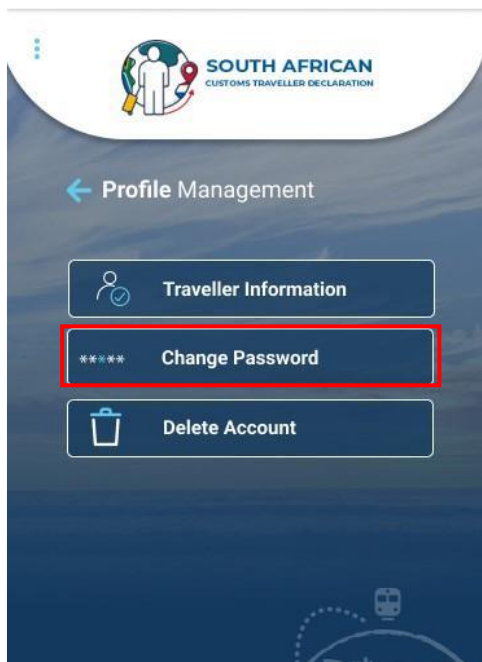
Please enter contact details

tmothibedi@sars.gov.za

Update Traveller

Delete Traveller

- d) To change the password the traveller must click the 'Change Password' button.



SOUTH AFRICAN
CUSTOMS TRAVELLER DECLARATION

← Profile Management

Traveller Information

**** Change Password

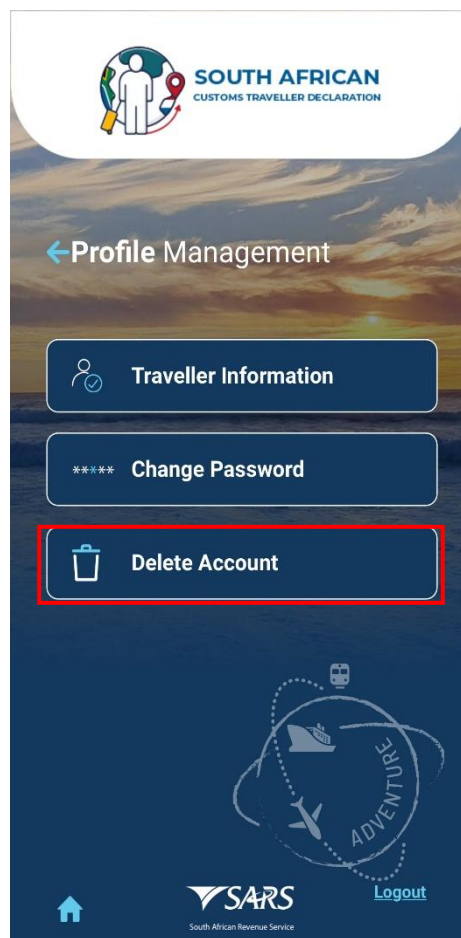
Delete Account

- e) The traveller must enter the:
- i) Old Password;
 - ii) New Password;

- iii) Confirm New Password; and
- iv) Clicks 'Submit'.

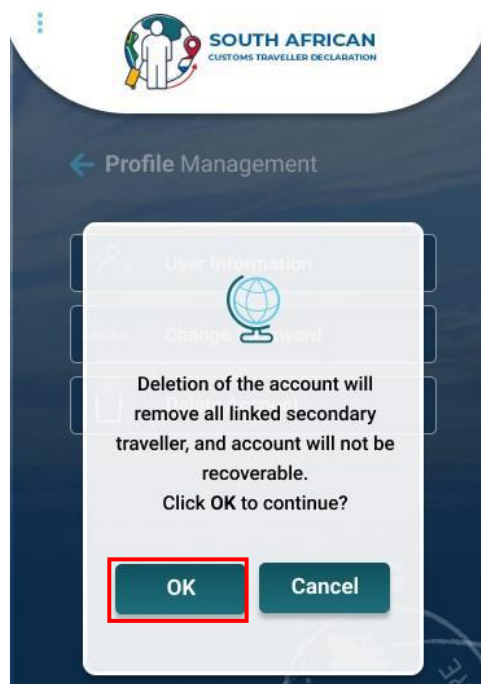


- f) To delete an existing profile, traveller clicks 'Delete Account'.



Effective Date: 21 October 2026

- g) The SATMS warns the traveller that deleting the account will remove the linked second traveller/s. The traveller must click 'Ok' to continue.

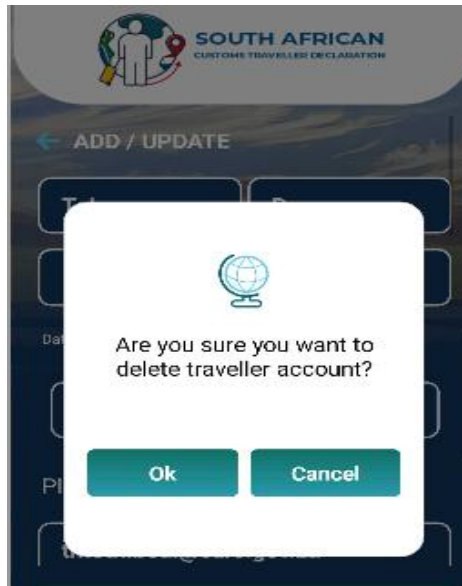


- h) The traveller must:
- i) Select 'Country' from the drop-down options;
 - ii) Enter 'Date of Birth';
 - iii) Enter 'Email Address'; and
 - iv) Click 'Delete Traveller'.

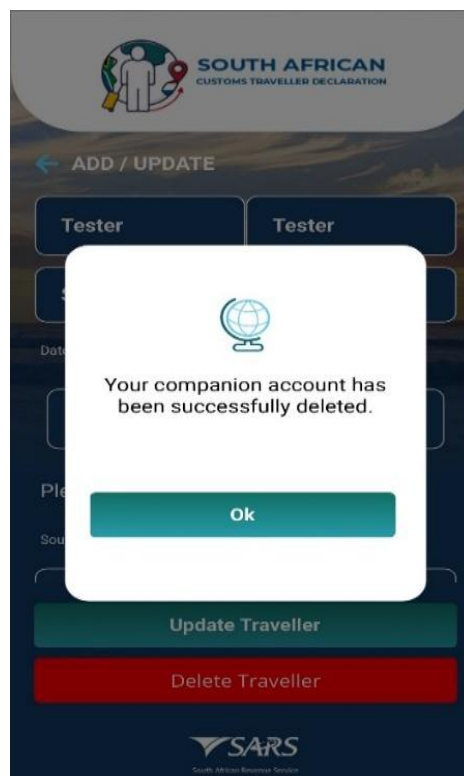


Effective Date: 21 October 2026

- i) The traveller must click 'Ok' to complete the deletion of the account.

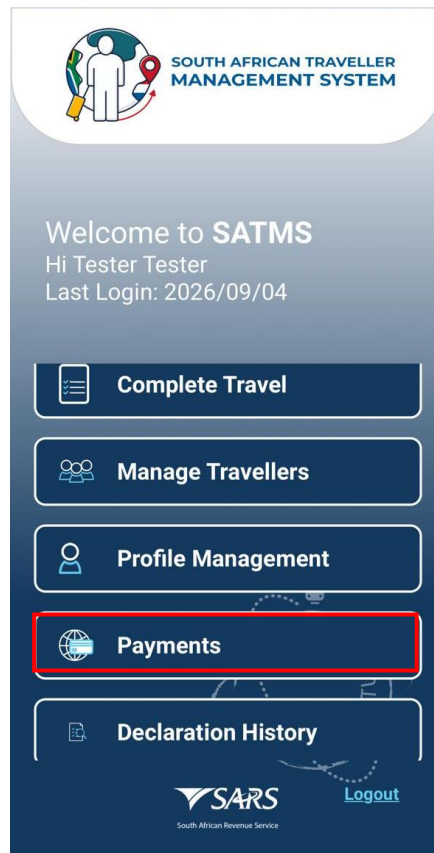


- j) The SATMS will display the message below:



4.5 Payments

- a) To view payment history the traveller clicks 'Payments' tab.

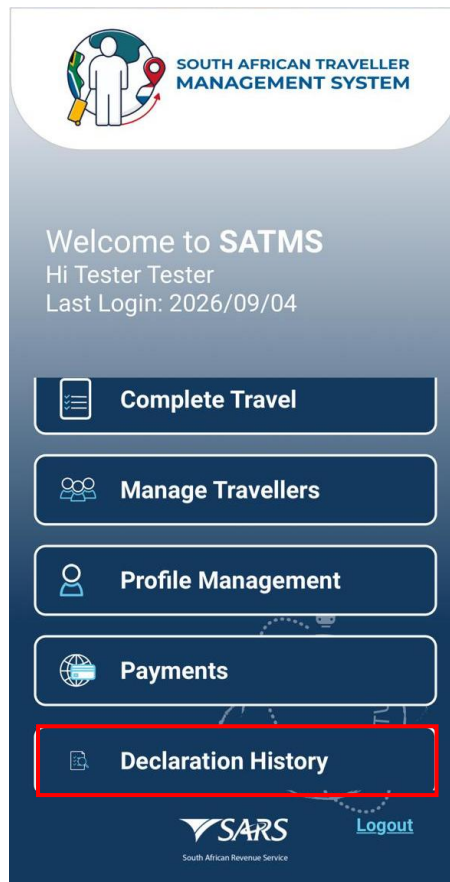


- b) The traveller can view payment transactions that have been previously made.

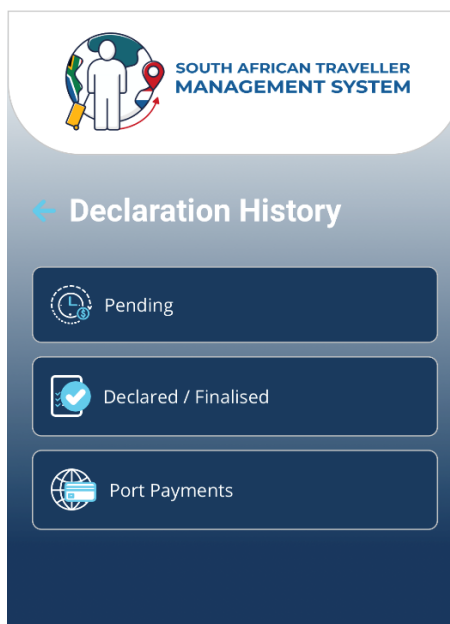


4.6 Declaration History

- a) To view declaration history, the traveller clicks 'Declaration History' tab.



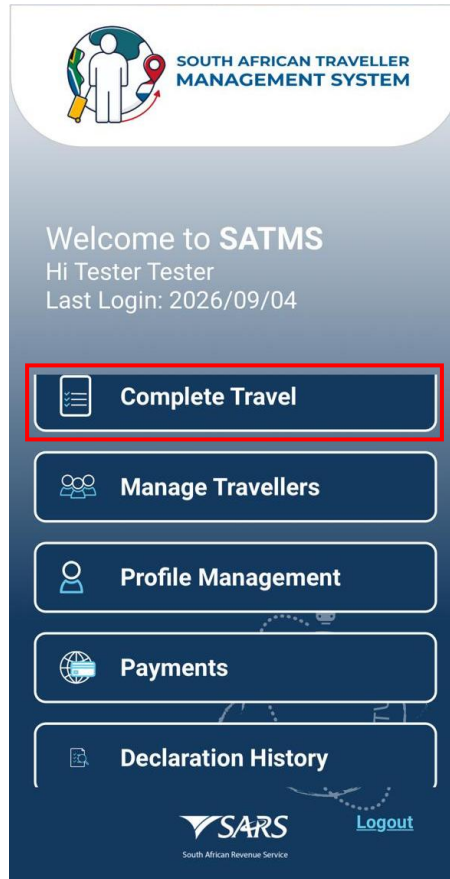
- b) The traveller can view declaration pending submissions, declarations that are finalised and payments paid at the port.



5 CAPTURING

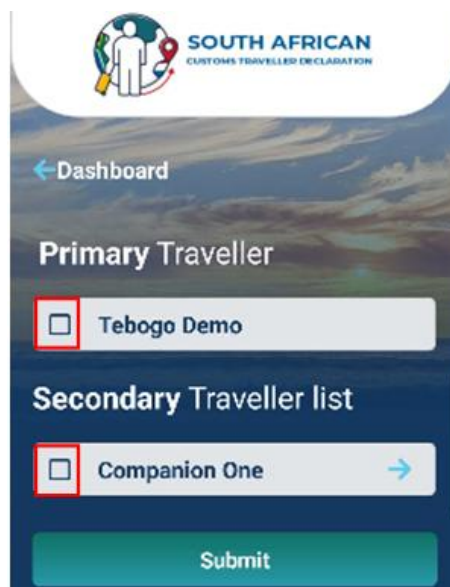
5.1 Travel Details

- a) To capture the travel declaration, the traveller clicks 'Complete Travel'.

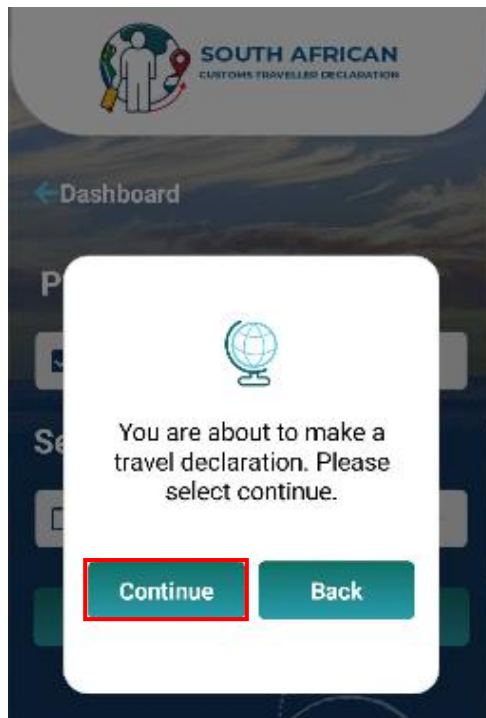


- b) The traveller must:

- i) Select the 'Primary Traveller' and 'Secondary Traveller' radio buttons; and
- ii) Click 'Submit'.



- c) The SATMS confirms that the traveller is making a declaration. The traveller clicks 'Continue'.



5.2 Traveller Details

- a) Before completing the declaration, travellers should familiarise themselves with the duty-free allowances that apply to them.
- b) Travellers may access information on the applicable duty-free allowances by selecting the 'Duty-Free Allowance Information' link accessible on the mobile app.



- c) The traveller must select one of the following options:
- 'I have goods and / or currency to declare (Full Declaration)' - select if carrying goods or currency that must be declared.
 - I have no good and / or currency to declare (Nil Declaration) - select if not carrying any goods or currency requiring declaration.

[Duty-Free Allowance Information](#)



**TRAVELLER
DECLARATION FORM**

I have goods
(including vehicles)
and / or currency to
declare

I have no goods and /
or currency to declare

TD-01

W Version - 0.3.10 | S Version - 0.2.7 | Form
Version - 2025.00.34 | Schema Version - 3.8

Cancel Save Submit

5.2.1 No Goods or Currency to Declare

- a) If the traveller does not have good and / or currency to declare, they must:
- Select 'I Have No Goods (including vehicles) and/or Currency to Declare (Nil)';

[Duty-Free Allowance Information](#)



**TRAVELLER
DECLARATION FORM**

I have goods
(including vehicles)
and / or currency to
declare

I have no goods and /
or currency to declare

TD-01

Effective Date: 21 October 2026

- ii) A warning message appears which explain that by selecting 'I have no goods to declare' the traveller confirms that they do not have any goods listed in their possession.
- iii) The traveller must click 'Ok' to continue.



b) The traveller clicks 'Mode of Travel Details'.

A screenshot of a mobile application form. At the top, there are three dark red buttons with white text and downward arrows: "Mode of Travel Details", "Traveller Details", and "Travel Details". Below these is a blue button labeled "Declaration". Under the "Declaration" button, the text reads: "I hereby declare that the information provided is true and correct." To the right of this text is a white box containing two lines of "X"s and the instruction: "Please ensure you sign over the 2 lines of 'X's above". Below the declaration text is a "Date" field with a blue checkmark icon. At the bottom of the form are three green buttons: "Cancel", "Save", and "Submit".

c) The traveller must complete the:

- i) Mode of Travel;
- ii) Port of Entry/Exit;
- iii) Mode of Transport; and
- iv) Flight Number, if mode of transport used is air.

d) The traveller clicks 'Traveller Details'.

e) The traveller must complete the following mandatory fields:

- i) Travel Documents Type;
- ii) Occupation; and

Effective Date: 21 October 2026

iii) South African ID Number, if the travel document was issued in South Africa.

f) In the travel details section, the traveller completes the:

- i) Travel Type;
- ii) Travel Reason;
- iii) Travelling From;
- iv) Travelling Via;
- v) Travelling To; and
- vi) Departure Date.

g) The 'Travelling From' and 'Travelling To' fields cannot be the same country name.

Effective Date: 21 October 2026

- h) If the traveller is travelling with a companion, they must select 'Yes' to question 'Are you travelling with companion(s)'.

Duty-Free Allowance Information

Travel Details

Travel Type ▼ !
Travel Type is a mandatory field.

Travel Reason ▼ !
Travel Reason is a mandatory field.

Travelling From
SOUTH AFRICA ▼ !
Travel From and Travel To cannot be the same.

Transit Via / Travelling Via ▼

Travelling To
SOUTH AFRICA ▼ !
Travel From and Travel To cannot be the same.

Departure Date *
2026 / 09 / 04 ✓

Are you travelling with companion(s) * Y ☐ N ☒

- i) The traveller clicks the:
- i) 'Declaration' radio button confirming that the information provided is true and correct; and

- ii) 'Submit button to complete the declaration.

- j) After submitting the declaration, the traveller receives a message with the directions from Customs.

5.2.2 Have Goods or Currency to Declare

- a) If the traveller has goods or currency to declare, he / she:

- i) Selects 'I have goods (including vehicles) and / or currency to declare (Full)'.

- ii) Selects from the drop-down options:
- A) 'Mode of Travel Type' which is a type of travel (e.g., Air, Land, Sea).
 - B) 'Port' – which is a port of entry or exit (e.g., OR Tambo International Airport, Durban Harbour, Golela).

Effective Date: 21 October 2026

C) 'Mode of Transport' from the drop-down options.

- I) If a non-designated port is selected a warning message listing restrictions when a non-designated port is used displays.
- II) The traveller must click 'Ok' to continue.



Warning

Please note that for the selected port:

- Only online payments are accepted where duties / VAT is payable
- No currency amount over the 100k threshold is allowed
- No Prohibited / Restricted goods are allowed

It is recommended that you select the nearest designated port "Nakop" if you wish to declare any of the above.

OK

D) Enters 'Reason for Non-designated Port'.

Mode of Travel

Mode of Travel Type *
 Road

Port *
 Sanipass

Mode of Transport *

Reason For Non Designated Port *

- iii) In the case where the 'International Aircraft' is used as a mode of transport, the traveller must insert the 'Flight Number'.

Mode of Travel

Mode of Travel Type *
Air

Port *
O.R. Tambo International Airport

Mode of Transport *
International Aircraft

Flight Number *
A1010

iv) In the case where rail is selected as a mode of transport, the traveller must Insert:

- A) The 'Train Name'; and
- B) The 'Train Number'.

Mode of Travel

Mode of Travel Type *
Rail

Port *
Komatipoort Railway Station

Mode of Transport *
Train

Train Name
Long Train train

Train Number *
A1010

v) In the case where the 'Motorbike/Private Car/Vehicle/Truck/Mini Truck,' was used as a mode of transport, the traveller must insert the 'Registration Number'.

Mode of Travel

Mode of Travel Type *
Road

Port *
Belt Bridge

Mode of Transport *
Private Car/Vehicle

Vehicle Registration Number *
A1010

vi) In the case where sea is selected as a mode of transport, the traveller must insert the:

- A) 'Private Ship / Yacht Name'; and
- B) 'Private Ship / Yacht Registration Number'.

Mode of Travel

Mode of Travel Type *
Sea

Port *
Cape Town

Mode of Transport *
Private Ship/Yacht

Private Ship / Yacht Name *
Long

Private Ship / Yacht Registration Number *
A1010

vii) In the case where a 'Ship/Vessel' is used as a mode of transport, the traveller must insert the:

- A) 'Ship/Vessel Name'; and
- B) 'Voyage Number'.

Mode of Travel Details

Mode of Travel
Sea

Port of Entry / Exit
Cape Town

Mode of Transport
Ship / Vessel

Voyage Number *

Voyage Number is a mandatory field.

Ship / Vessel Name *

Ship / Vessel Name is a mandatory field.

b) In the 'Traveller Details' section, the traveller must complete the following fields:

- i) Travel Documents Type;
- ii) Occupation; and

Effective Date: 21 October 2026

- iii) South African ID Number, if the travel document was issued in South Africa.

Duty-Free Allowance Information


 South African Revenue Service

**TRAVELLER
DECLARATION FORM**

I have goods and / or currency to declare

I have no goods and / or currency to declare

TD-01

Mode of Travel Details ! v

Traveller Details ^

Travel Document Type ! i

Travel Document Type is a mandatory field.

Travel Document Number *
 A102030 ✓ i

Travel Document Country
 SOUTH AFRICA v ✓ i

Date Of Birth * ✓

Occupation ! i

Occupation is a mandatory field.

First Name *
✓

Surname *
✓

Country of Origin / Nationality
 SOUTH AFRICA v ✓

South Africa ID Number * !

South Africa ID Number is a mandatory field.

Mobile Code
 South Africa v ✓

- c) In the travel details section, the traveller completes the following sections:
- i) Travel Type;
 - ii) Travel Reason;
 - iii) Travelling From;
 - iv) Travelling Via;
 - v) Travelling To; and
 - vi) Departure Date.
- d) If the traveller is travelling with a companion, they must select 'Yes' to question 'Are you travelling with companion(s)'.

The screenshot displays the 'Duty-Free Allowance Information' form. The 'Travel Details' section is highlighted with a dark red header. It contains several input fields with red borders and exclamation mark icons indicating errors:

- Travel Type:** A dropdown menu with a red border and an exclamation mark. Below it, a red error message states: "Travel Type is a mandatory field."
- Travel Reason:** A dropdown menu with a red border and an exclamation mark. Below it, a red error message states: "Travel Reason is a mandatory field."
- Travelling From:** A dropdown menu showing "SOUTH AFRICA" with a red border and an exclamation mark. Below it, a red error message states: "Travel From and Travel To cannot be the same."
- Transit Via / Travelling Via:** A dropdown menu with a red border and an exclamation mark.
- Travelling To:** A dropdown menu showing "SOUTH AFRICA" with a red border and an exclamation mark. Below it, a red error message states: "Travel From and Travel To cannot be the same."
- Departure Date:** A date picker showing "2026 / 09 / 04" with a calendar icon and a checkmark.

At the bottom of the form, there is a question: "Are you travelling with companion(s) *". It has two radio buttons: "Y" (Yes) and "N" (No). The "N" button is selected.

- e) The traveller clicks the:
- i) 'Declaration' radio button confirming that the information provided is true and correct; and

- ii) 'Submit button to complete the declaration.

Declaration

I hereby declare that the information provided is true and correct.

XXXXXXXXXXXX
XXXXXXXXXXXX
Please ensure you sign over the 2 lines of "X"s above

Date 2026 / 09 / 04

For enquiries go to www.sars.gov.za or call 0800 00 7277

Yes/No Y N

W Version - 0.3.10 | S Version - 0.2.7 | Form Version - 2025.00.32 | Schema Version - 3.8

Cancel Save Submit

- f) After submitting the declaration, the traveller receives a message with the directions from Customs.

5.3 Travel Details

- a) On the Travel Details screen the traveller must select 'Travel Type' which can be either:
- i) Travelling in personal capacity; or
 - ii) Travelling on behalf of an entity.

- b) Select the 'Travel Reason' from the drop-down list.

- c) If travelling on behalf of an entity, complete the following mandatory fields:

- i) Entity Name;
- ii) Unity Number;
- iii) Complex Name;
- iv) Street;
- v) Suburb / District;
- vi) City / Town;
- vii) Postal Code;
- viii) Country; and
- ix) Entity instructions.

- d) The traveller clicks the:
- i) 'Next' button to continue with capturing his/her information; or
 - ii) 'Back' button to view or make changes to the previous screen.

The screenshot displays the 'Traveller Declaration' screen within the SATMS mobile application. The header includes a back arrow, the title 'Traveller Declaration', and the SARS South African Revenue Service logo. Below the header is the 'Traveller Management System' section. The main content area is titled 'Entity Details' and contains several input fields: 'Entity Name *', 'Unit Number', 'Complex Name', 'Street *', 'Suburb/District *', 'City/Town *', 'Postal Code *', and 'Country *'. A large text area for 'Entity Instructions *' is located below these fields. At the bottom of the screen, there are two buttons: 'BACK' and 'NEXT'. A red rectangular box highlights the entire 'Entity Details' section, including the input fields and the 'Entity Instructions' text area. Another red rectangular box highlights the 'BACK' button, and a third red rectangular box highlights the 'NEXT' button.

- e) Whether travelling in their personal capacity or on behalf of an entity, the traveller must select the 'Travel Reason' from the drop-down list.
- f) The traveller selects from the drop-down options provided the:
- i) Travelling From;
 - ii) Travelling Via;

- iii) Travelling To; and
- iv) Travel date from the pop-up calendar.

g) To capture the details of the travelling companions, the traveller must for each travelling companion:

- i) Click 'Add Companion Passport'

- ii) Enter:
 - A) 'First Name'.
 - B) 'Surname'.
 - C) 'Travel Document Number'.

- iii) Select 'Travel Document Country' from the drop-down options.

The screenshot shows the 'Traveller Declaration' screen. At the top, there is a blue header with the SARS logo and 'South African Revenue Service'. Below this is a section titled 'Traveller Management System'. The main content area is titled 'Travelling Companions' and contains a button labeled 'ADD COMPANION PASSPORT'. Below the button are four input fields: 'First Name' (with a sub-label 'First Name *'), 'Surname' (with a sub-label 'Surname *'), 'Travel Document Number' (with a sub-label 'Passport Number *'), and 'Travel Document Country' (a dropdown menu with the text 'Travel Document Country'). A red rectangular box highlights the 'Travel Document Country' field. At the bottom of the form is a blue button with a trash icon and the text 'DELETE'.

- iv) The traveller clicks 'Next'.

5.4 Currency Details

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

Effective Date: 21 October 2026

- c) Select the 'Declare Currency On Behalf of a Company / Organisation' radio button.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Currency Details

Please make a selection

- 1. Declare Currency For Own ☐
- 2. Declare Currency On Behalf Of Another Person ☐
- 3. Declare Currency On Behalf Of A Company / Organisation ☐

BACK NEXT

- d) The traveller:

- i) Selects 'Declare Currency For Own' radio button; and
- ii) Clicks 'Next'.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Currency Details

Please make a selection

- 1. Declare Currency For Own ☒
- 2. Declare Currency On Behalf Of Another Person ☐
- 3. Declare Currency On Behalf Of A Company / Organisation ☐

BACK NEXT

- iii) Clicks 'Add Currency In Possession'.

The screenshot shows the 'Traveller Declaration' app interface. At the top, there's a blue header with a back arrow, the text 'Traveller Declaration', the SARS logo, and 'South African Revenue Service'. Below this is a dark blue bar with 'Traveller Management System'. A progress indicator with five dots is visible. The main section is titled 'Currency Details'. A blue button with white text 'ADD CURRENCY IN POSSESSION' is highlighted with a red rectangular box. Below this button are two input fields: 'Total Rand Amount' and 'Rand Allowance Excess', both containing the value '0.00'. At the bottom of the screen are two buttons: 'BACK' and 'NEXT'.

- iv) Selects the 'Financial Instrument' from the drop-down options provided.
v) Enter the 'Currency Amount'.
vi) Select from the drop-down options provided:
A) The 'Currency' from the drop-down options provided.
B) The 'Source of Funds' from the drop-down options provided.
C) The 'Funds Origin Country' from the drop-down list provided.
D) The 'Reason for Carrying Cash'.

← Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Currency Details

ADD CURRENCY IN POSSESSION

Financial Instrument

Financial Instrument *

Currency Amount

Currency Amount *

Currency

Currency *

Source Of Funds

Source Of Funds *

Funds origin country

Funds Origin Country *

Reason for Carrying Cash

Reason for Carrying Cash *

DELETE

Total Rand Amount

0.00

Rand Allowance Exc...

0.00

BACK **NEXT**

- e) The SATMS will automatically:
 - i) Convert any foreign currency to South African Rand based on Section 73 of the Act. The official rate of exchange published on the SARS website on the date of declaration will be used. The converted value will be reflected in the total Rand amount field. and
 - ii) Calculate and reflect the excess currency total in the Rand allowance excess field.
- f) To capture multiple currency details the traveller must click the 'Add Currency in Possession Details' button.
- g) To delete captured currency detail the traveller must click on 'Delete' next to the entry to be deleted.

- h) To continue with the capturing the traveller clicks 'Next'.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Are you in possession of any of the following?

- ☐ NO Any Commercial goods intended for trade?
- ☐ NO Goods for temporary importation?
- ☐ NO Goods for remodelling or repairs?
- ☐ NO Samples in your possession?
- ☐ NO Goods for Import
- ☐ NO Any prohibited or restricted goods
- ☐ NO Goods for re-importation?

BACK NEXT

- i) The traveller selects 'Declare on Behalf of Another Person' option by:

- i) Clicking on the 'Currency In Possession' radio button.
- ii) Clicking 'Next' button.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

● ● ● ● ● ● ● ● ● ●

Currency Details

Please make a selection

- 1. Declare Currency For Own ☐
- 2. Declare Currency On Behalf Of Another Person ☒
- 3. Declare Currency On Behalf Of A Company / Organisation ☐

BACK NEXT

- iii) The traveller clicks 'Add Currency in Possession'.

The screenshot shows the 'Traveller Declaration' screen in the SARS Traveller Management System. The title is 'Currency Details - Carried on Behalf of Another Person'. A red box highlights the 'ADD CURRENCY IN POSSESSION' button. Below this, there are two input fields: 'Total Rand Amount' and 'Rand Allowance Exc...', both showing '0.00'. At the bottom, there are 'BACK' and 'NEXT' buttons.

- iv) The traveller:
- A) Selects 'Financial Instrument' from the drop-down options provided.
 - B) Enters 'Currency Amount' field.
 - C) Select from the drop-down options the:
 - I) 'Currency.'
 - II) 'Source of Funds'.
 - III) 'Funds Origin Country'.
 - IV) 'Reason for Carrying Cash'.
 - D) Enter the 'Owner Name' field.
 - E) Enter the 'Owner Surname' field.
- v) The SATMS will automatically:
- A) Convert any foreign currency to South African Rand based on Section 73 of the Act. The official rate of exchange published on the SARS website on the date of declaration will be used. The converted value will be reflected in the total Rand amount field. and
 - B) Calculate and reflect the excess currency total in the Rand allowance excess field.

- vi) The traveller clicks 'Next'.

← Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Financial Instrument

Financial Instrument *

Currency Amount

Currency Amount *

Currency

Currency *

Source of Funds

Source Of Funds *

Funds Origin Country

Funds Origin Country *

South Africa

Reason for Carrying Cash

Reason for Carry *

Owner Name

Owner Name *

Owner Surname

Owner Surname *

DELETE

Total Rand Amount

0.00

Rand Allowance Excess

0.00

BACK NEXT

- vii) To continue with the capturing the traveller clicks 'Next'.

← Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Are you in possession of any of the following?

- ☐ NO Any Commercial goods intended for trade?
- ☐ NO Goods for temporary importation?
- ☐ NO Goods for remodelling or repairs?
- ☐ NO Samples in your possession?
- ☐ NO Goods for Import
- ☐ NO Any prohibited or restricted goods
- ☐ NO Goods for re-importation?

BACK NEXT

- j) If the 'Carried on Behalf of a Company or Organisation' option is selected, the traveller must:
- i) Select the 'Declare Currency On Behalf of a Company / Organisation' radio button.
 - ii) Click the 'Next' button.

← Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

● ● ● ● ●

Currency Details

Please make a selection

- 1. Declare Currency For Own ☐
- 2. Declare Currency On Behalf Of Another Person ☐
- 3. Declare Currency On Behalf Of A Company / Organisation ☒

BACK NEXT

- iii) The traveller clicks 'Add Currency in Possession'.

The screenshot shows the 'Traveller Declaration' screen in the SARS Traveller Management System. The header includes the SARS logo and 'South African Revenue Service'. The main title is 'Traveller Management System'. Below this, the screen displays 'Currency Details - Carried on Behalf of a Company or Organisation'. A blue button labeled 'ADD CURRENCY IN POSSESSION' is highlighted with a red rectangular box. Below the button are two input fields: 'Total Rand Amount' and 'Rand Allowance Exc...', both showing '0.00'. At the bottom, there are 'BACK' and 'NEXT' buttons.

- iv) The traveller must:
- A) Select the 'Financial Instrument' from the drop-down options;
 - B) Insert the 'Currency Amount';
 - C) Insert the currency type by selecting 'Currency' from the drop-down options provided;
 - D) Enter the 'Company Name';

- E) Insert the 'Source of Funds'; and
- F) Insert the 'Reason for Carrying Cash'.



South African Revenue Service

Traveller Management System

Currency Details - Carried on Behalf of a Company or Organisation

ADD CURRENCY IN POSSESSION

Financial Instrument

Financial Instrument *

Currency Amount

Currency Amount *

Currency

Currency *

Company Name

Company Name *

Source Of Funds

Source Of Funds *

Funds origin country

Funds Origin Country *

Reason for Carrying Cash

Reason for Carrying Cash *

DELETE

Total Rand Amount

0.00

Rand Allowance Exc...

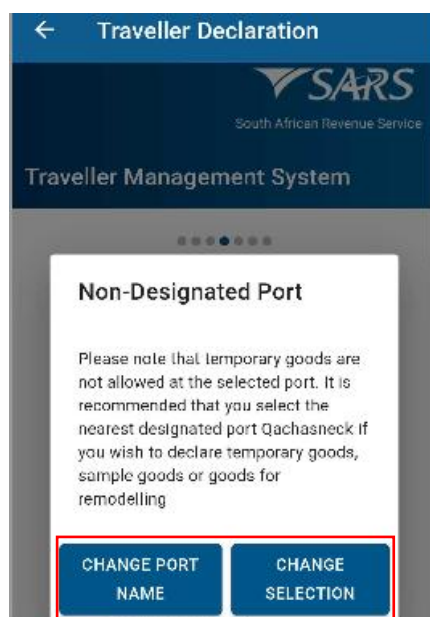
0.00

BACK

NEXT

5.5 Possession Details

- a) If a traveller selects a non-designated port and their declaration is flagged as a risk, the system prompts them to change to the nearest designated port for Customs assessment.



- a) On the Possession Details screen the traveller must select 'Y' or 'N' if they have goods to declare.
- b) If yes is selected, the traveller selects a radio button next to each question depending on the goods they want to declare.

Duty-Free Allowance Information

Goods in Possession Details

Do you have goods to declare? * Y ☐ N ☐

☐ Goods for Temporary Importation (including vehicles)?

☐ Goods for Remodelling / Repairs?

☐ Any samples in your possession?

☐ Goods for Imports?

☐ Goods for Re-Importation

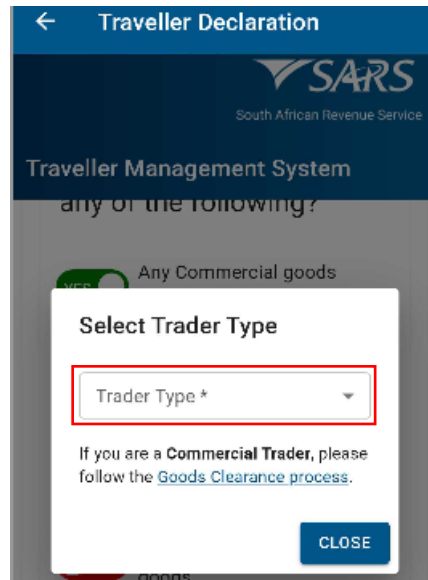
Any Prohibited and / or Restricted goods? Y ☐ N ☐

Any goods Intended For Trade? Y ☐ N ☐

Trader Type

5.5.1 Goods Declared for Commercial Goods Intended for Trade

- a) The traveller clicks 'Any commercial goods intended for trade' radio button.
 - i) If 'Yes' is selected the system displays the 'Select Trader Type' screen.



Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

any of the following?

Any Commercial goods

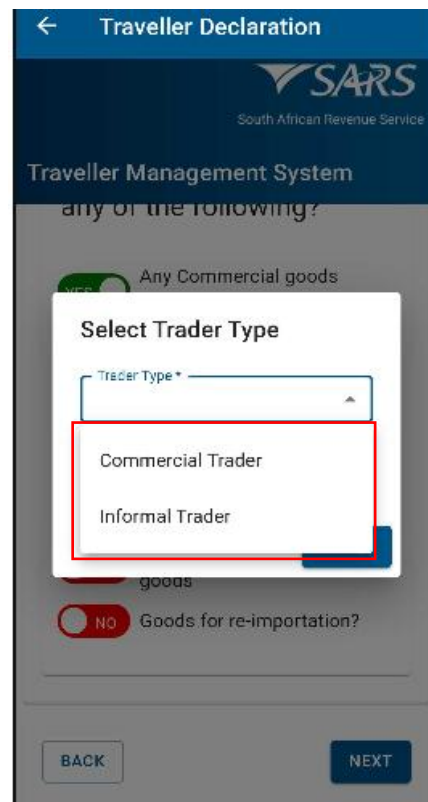
Select Trader Type

Trader Type *

If you are a **Commercial Trader**, please follow the [Goods Clearance process](#).

CLOSE

- ii) Select 'Commercial Trader' or 'Informal Trader' from the drop-down options.



Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

any of the following?

Any Commercial goods

Select Trader Type

Trader Type *

Commercial Trader

Informal Trader

goods

NO Goods for re-importation?

BACK NEXT

- A) If 'Commercial Trader' is selected, the traveller:
 - I) Is prompted to submit a Goods Declaration in accordance with SC-CF-55 – Goods Declaration policy.
 - II) Exits the screen by clicking the 'Close' button.
 - III) Clicks 'Next'.

The screenshot shows the 'Traveller Declaration' screen with the SARS logo and 'South African Revenue Service' text. Below this is the 'Traveller Management System' header. A dialog box titled 'Select Trader Type' is displayed. It contains a dropdown menu labeled 'Trader Type *' with 'Commercial Trader' selected. Below the dropdown, a red-bordered box contains the text: 'If you are a **Commercial Trader**, please follow the [Goods Clearance process](#).' At the bottom right of the dialog is a blue 'CLOSE' button.

- B) If 'Informal Trader' is selected the traveller:
I) Selects 'Close'.

The screenshot shows the 'Traveller Declaration' screen with the SARS logo and 'South African Revenue Service' text. Below this is the 'Traveller Management System' header. A dialog box titled 'Select Trader Type' is displayed. It contains a dropdown menu labeled 'Trader Type *' with 'Informal Trader' selected. Below the dropdown, the text reads: 'If you are a **Commercial Trader**, please follow the [Goods Clearance process](#).' At the bottom right of the dialog is a blue 'CLOSE' button, which is highlighted with a red border.

- II) The traveller clicks 'Add Goods for Import'.

The screenshot shows the 'Traveller Declaration' app interface. At the top, there's a blue header with the SARS logo and 'South African Revenue Service'. Below this is a white section titled 'Traveller Management System'. A progress indicator shows five dots, with the fourth dot filled. The main content area is titled 'Goods for Import'. A blue button labeled 'ADD GOODS FOR IMPORT' is highlighted with a red rectangular box. At the bottom, there are two buttons: 'BACK' on the left and 'NEXT' on the right.

- iii) Selects from the drop-down options provided:
 - A) 'Item'.
 - B) 'Measure'
- ii) Enters 'Quantity'.
- iii) Selects 'Declared Currency' from the drop-down options.
- iv) Enters 'Declared Value'.
- v) Clicks 'Next' to continue.

This screenshot shows the 'ADD GOODS FOR IMPORT' form within the app. The form is enclosed in a white box with a red border. It contains several input fields: 'Item' (a dropdown menu with 'Item *' selected), 'Measure' (a dropdown menu with 'Measure *' selected), 'Qty' (a text input field with 'Quantity *'), 'Declared Currency' (a dropdown menu with 'Currency *' selected), and 'Declared Value' (a text input field with 'Declared Value *'). Below these fields is a blue button labeled 'DELETE'. At the bottom of the app screen, there are 'BACK' and 'NEXT' buttons. The 'NEXT' button is highlighted with a red rectangular box.

- b) Click the "Declaration" radio button to confirm the information is true and correct.
- c) After submitting, the traveller receives a message with directions from Customs.

5.5.2 Goods Declared for Temporary Importation

- a) The traveller clicks:
 - i) 'Goods for Temporary Importation (including vehicles)' radio button; and

- ii) Clicks:
 A) 'Add Other Temporary Goods' to capture the goods.
 B) 'Next'.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Other Temporary Goods

ADD OTHER TEMPORARY GOODS

BACK NEXT

- iii) Selects 'Item' from the drop-down options;
 iv) Enters:
 A) 'Serial Number';
 B) 'Item Description';
 C) 'Declared Value'; and
 v) Clicks 'Next'.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

ADD OTHER TEMPORARY GOODS

Item

Item *

Serial #

Serial #

Description

Item Description *

Declared Value

Declared Value *

DELETE

BACK NEXT

Effective Date: 21 October 2026

- b) The traveller clicks the 'Declaration' radio button confirming that the information provided is true and correct.

5.5.3 Goods Declared for Remodelling or Repairs

- a) The traveller Clicks:
- i) 'Goods for remodelling or repairs' radio button; and

- ii) Clicks 'Add Goods for Remodelling or Repairs'.

- iii) Selects 'Item' from the drop-down options.
iv) Enters 'Item Description'.
v) Enters 'Units / Number of Items'.
vi) Enters:
A) 'Serial Number'.
B) 'Value'.
C) 'Nature of Nature of Changes'.
vii) Clicks 'Next'.

Effective Date: 21 October 2026

- b) The traveller:
- i) Clicks 'Declaration' radio button to confirm the information is true and correct.
 - ii) Clicks 'Next'.

The screenshot displays the 'Traveller Management System' interface. At the top, there is a blue header with the title 'Traveller Management System'. Below the header, a white box contains an information icon (a blue circle with a white 'i') and text: 'For additional information on Allowance and Regulation, please visit the [SARS Customs Traveller Declaration Portal](#)'. Below this box is a text input field labeled 'Total Rand Amount' with the value '0.00'. A horizontal line separates this section from the 'Declaration' section below. The 'Declaration' section has a title 'Declaration' and a green toggle switch labeled 'YES' that is currently turned on. To the right of the toggle, the text reads: 'I hereby declare that the information provided is true and correct'. At the bottom of the screen, there are two buttons: a 'BACK' button on the left and a 'NEXT' button on the right, which is highlighted with a red border.

- c) After submitting, the traveller receives a message with directions from Customs.

5.5.4 Declare Samples

- a) The traveller clicks:
- i) 'Samples in your Possession' radio button; and

- ii) Clicks 'Add Sample Goods'.

- iii) Selects 'Item' from the drop-down options.
iv) Enters:
A) Item description;
B) Units / Number of Items;
C) Serial Number; and
D) Value;
v) Clicks 'Next'.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Sample Goods

ADD SAMPLE GOODS

Item

Item *

Item Description

Item Description *

Units/ Number of Items

Units/ Number of Items *

Serial Number

Serial Number

Value

Value *

DELETE

BACK NEXT

- b) The traveller clicks the "Declaration" radio button to confirm the information is true and correct.
- c) After submitting, the traveller receives a message with directions from Customs.

For additional information on Allowance and Regulation, please visit the [SARS Customs Traveller Declaration Portal](#)

Total Rand Amount
0.00

Declaration

☒ YES I hereby declare that the information provided is true and correct

5.5.5 Goods for Import

- a) The traveller clicks:
- i) 'Goods for remodelling or repairs' radio button; and

- ii) Clicks 'Add Goods for Import'.

- iii) Selects 'Item' from the drop-down options.
- iv) Enters:
- A) Item description.
 - B) Units / Number of Items;
 - C) Serial Number; and
 - D) Value;

- v) Clicks 'Next'.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

ADD GOODS FOR IMPORT

Item
Item *

Measure
Measure *
kg - Killog...

Qty
Quantity *
20

Declared Currency
Currency *
South African ...

Declared Value
Declared Value *
1000

DELETE

- b) The traveller clicks the 'Declaration' radio button confirming that the information provided is true and correct.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

For additional information on Allowance and Regulation, please visit the [SARS Customs Traveller Declaration Portal](#)

Total Rand Amount
0.00

Declaration

☒ YES I hereby declare that the information provided is true and correct

5.5.6 Prohibited and Restricted Goods

- a) The traveller clicks:
- i) 'Goods for remodelling or repairs' radio button; and

- ii) Clicks 'P&R Goods'.

- iii) Selects 'Item' from the drop-down options.
- iv) Enters:
- A) Item description;
 - B) Units / Number of Items;
 - C) Serial Number; and
 - D) Value;
- v) Clicks 'Next'.

← Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

ADD P&R GOODS

Item Name *

Measure *

Quantity *

Currency *

Declared Value *

DELETE

BACK NEXT

- b) The traveller clicks the 'Declaration' radio button confirming that the information provided is true and correct.

← Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

For additional information on Allowance and Regulation, please visit the [SARS Customs Traveller Declaration Portal](#)

Total Rand Amount
0.00

Declaration

☒ YES I hereby declare that the information provided is true and correct

5.5.7 Goods for Re-Importation

- a) This is goods brought back into the South Africa after taking them out temporarily.
- b) The traveller clicks:
 - i) 'Goods for remodelling or repairs' radio button; and
 - ii) 'Next' to continue.

- c) If Customs duty / VAT is payable the traveller may elect to:
 - i) 'Pay Now' - make payment immediately by bank cards, Electronic Bank transfers (EFT).
 - ii) 'Pay at Port' - if the location is equipped for such payments by:
 - A) Cash (in South African Rand); or
 - B) Debit / credit card.

- d) The traveller:
- i) Selects 'Pay Now'.

The screenshot shows the 'Traveller Declaration' screen of the SARS mobile application. At the top, there is a blue header with a back arrow, the title 'Traveller Declaration', and the SARS logo with the text 'South African Revenue Service'. Below the header, the title 'Traveller Management System' is displayed. A white box contains an information icon and the text: 'Allowance and Regulation, please visit the [SARS Customs Traveller Declaration Portal](#)'. Below this, a 'Total Rand Amount' field shows '5000.00'. Two blue buttons are present: 'PAY NOW' (highlighted with a red rectangle) and 'PAY AT PORT'. At the bottom, a 'Declaration' section features a green 'YES' toggle switch and the text: 'I hereby declare that the information provided is true and correct'.

- ii) Enters, found on the debit / credit card:
- A) 'Card Name';
 - B) 'Card Number';
 - C) 'Expiry Date';
 - D) 'CCV'. This is a Card Verification Value.

- iii) Clicks the 'Pay' button.

Traveller Declaration

SARS
South African Revenue Service

Traveller Management System

Name

Tester

Card

Card number

Expiry

MM / YY

CVV

CANCEL

PAY R7000.00

Transaction Details:

SARS FNB

000002387

R 7000.00

VISA

- iv) Receives on SATMS:
- A) The payment successful message; and
 - B) Payment receipt.

Effective Date: 21 October 2026

- v) Clicks the 'Declaration' radio button to confirm the information is true and correct.
- vi) Clicks the 'Submit' button.

- e) After submitting the declaration, the traveller receives a message with directions from Customs.

5.6 CATCHA

- a) On the CAPTCHA screen the traveller must complete a test for human response.
 - i) Insert the displayed CAPTCHA code.

- ii) Click the 'Submit' button to complete the declaration.

5.7 Confirmation of Submission

- a) The SATMS will:
- i) Confirm if the traveller's declaration has been submitted successfully; or
 - ii) Request the traveller to retry submitting his / her electronic declaration if the submission was unsuccessful.

- b) The traveller will receive a notification Short Message Service (SMS) / email confirming successful submission of the traveller declaration and an instruction on how to proceed.

6 REFERENCES

6.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation, Rules, Regulations and Interpretation Notes administered by SARS	Customs and Excise Act No. 91 of 1964: Section 15 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

6.2 Cross References

DOCUMENT #	DOCUMENT TITLE
	Glossary webpage for centralised definitions, acronyms and abbreviations
SC-CF-55	Goods Declaration – External Policy
SC-PA-01-03	Duty Free Allowances for Travellers – Internal Guide
SC-PA-01-05	Excess Currency – Internal Policy
SC-PA-01-12	SATMS through SARS Website – External Guide

7 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.

8 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

9 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:

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