

**CUSTOMS**

**EXTERNAL POLICY**

**TRAVELLER PROCESSING**

**TABLE OF CONTENTS**

<b>1</b>	<b>SUMMARY OF MAIN POINTS</b>	<b>3</b>
<b>2</b>	<b>POLICY</b>	<b>3</b>
2.1	Processing and assessment of travellers / crew members	3
2.2	Processing of unaccompanied baggage	6
2.3	Goods that will be re-imported	7
2.4	Goods that will be re-exported	8
2.5	Traveller / crew member refunds	9
2.6	Keeping of records	10
2.7	Penalties	10
2.8	Promotion of Administrative Justice Act	10
2.9	Appeals against Decisions	11
<b>3</b>	<b>RELATED INFORMATION</b>	<b>11</b>
3.1	Legislation	11
3.2	Cross References	11
3.3	Quality Records	11
<b>4</b>	<b>DEFINITIONS AND ACRONYMS</b>	<b>11</b>
<b>5</b>	<b>DOCUMENT MANAGEMENT</b>	<b>12</b>

## 1 SUMMARY OF MAIN POINTS

- a) When travellers / crew members enter or leave South Africa they must declare the goods in their possession. The clearance and processing of the accompanied baggage is done on the Passenger Processing System (PPS). Unaccompanied baggage imported into South Africa is also processed on PPS.
- b) This document also covers the registration and clearance process in respect of goods that the traveller / crew member intends to re-export or re-import.

## 2 POLICY

### 2.1 Processing and assessment of travellers / crew members

- a) All travellers / crew members entering **into 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 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.
- 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 be 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.

## 2.2 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 traveller / crew member 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 / crew member'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 (after he / she reviewed and signed 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.
- n) No person is entitled to any compensation for any loss or damage arising out of any bona fide action of a Customs Officer.

### 2.3 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 / crew member'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 / crew member'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) In the event that the traveller / crew member has goods that are not registered for re-importation, the following will happen:
      - 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.
  - ii) Release the detained goods to the traveller / crew member upon lodgement of a provisional payment (PP) (**refer to 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.
  - iii) 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.**
  - iv) Issue a payment receipt to the traveller / crew member.
  - v) 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.

## 2.4 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.
  - 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.

## 2.5 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) The Customs Officer prints the TRD 1.
- g) The Customs Officer must request a manual cheque from the Cashier. The issuing of cheques must be in line with GEN-PAYM-01-G01– Payment Rules - External Guide.
- h) The Customs Officer hands over the passport, amended TRD 1 and the manual cheque to the traveller / crew member.
- i) The traveller / crew member is allowed to exit the PPA by the Customs Officer.
- j) All refund applications must be approved by an Operations Manager. Refunds will only be granted if the goods and the details on PPS match.

## 2.6 Keeping of records

- a) Every client must keep for record purposes for a period of five (5) years:
  - i) Books, accounts and documents in respect of all transactions relating to the Rules for the purpose of any acquittal procedure; and
  - ii) Any data related to such documents created by means of a computer.
- b) The five (5) year period is calculated from the end of the calendar year in which the document was created, lodged or required. (Sections 101 and 101A).
- c) Every client must produce such books, accounts and documents on demand.

## 2.7 Penalties

- a) Failure to adhere to the provisions, as set out in this document, is considered an offence.
- b) Offences may render the applicant liable to the following, as provided for in the Act:
  - i) Monetary penalties – refer to SC-CO-01-02;
  - ii) Criminal prosecution; or
  - iii) Suspension / cancellation of registration / license / designation / accreditation.

## 2.8 Promotion of Administrative Justice Act

- a) The Promotion of Administrative Justice Act (PAJA) No. 3 of 2000 gives effect to everyone's right to administrative action that is lawful, reasonable and procedurally fair. Any person whose rights have been adversely affected by administrative action has the right to be given written reasons, as contemplated in Section 33 of the Constitution of the Republic of South Africa, 1996. PAJA:
  - i) Provides for the review of administrative action by a court or where appropriate, an independent and impartial tribunal;
  - ii) Imposes a duty on the State to give effect to those rights;
  - iii) Promotes an efficient administration as well as good governance; and
  - iv) Creates a culture of accountability, openness and transparency in the Public Administration or in the exercise of a public power or the performance of a public function, by giving effect to the right to just administrative action.
- b) Administrative action which significantly and unfavourably affects the rights or valid expectations of any person must be procedurally fair. A fair administrative procedure depends on the circumstances of each case.
- c) A person must be given:
  - i) Written reasons of the nature and purpose of the proposed administrative action;
  - ii) A reasonable opportunity to make representations;
  - iii) A clear statement of the administrative action; and
  - iv) Adequate notice of any right of review or internal appeal, where applicable.
- d) Just administrative action requires the Customs Officer to consider all the facts presented and obtained in addition to affording the client the opportunity to be heard, prior to instituting any administrative action.
- e) Before administrative action can be taken by Customs the client must be allowed the opportunity to:
  - i) Obtain assistance and, in serious or complex cases, legal representation;
  - ii) Present and dispute information and arguments; and
  - iii) Appear in person.
- f) Clients whose rights have been significantly and unfavourably affected by administrative action and who have not been given reasons for the action may, within ninety (90) days after the date on which the client became aware of the action, request Customs to furnish written reasons for the action.

- g) Customs must within ninety (90) days after receiving the request, give the client adequate reasons in writing for the administrative action. If Customs fails to furnish adequate reasons for the administrative action, it is presumed in any proceedings for judicial review that the administrative action was taken without good reason.

## 2.9 Appeals against Decisions

- a) In cases where clients are not satisfied with any decision taken in terms of the Act they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document SC-CC-24 – Internal Administrative Appeal – External Policy.
- b) Should clients be unhappy with a decision of any appeal committee their recourse will be to lodge an application for Alternative Dispute Resolution (ADR) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26 – Alternative Dispute Resolution – External Policy.

## 3 RELATED INFORMATION

### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 6(1), 15(1), 15(1A) (b), 88 (1) (a), 90 (b), 113, 113A <b>Customs and Excise Rules:</b> Rule 15
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 - All</b>

### 3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
GEN-PAYM-01-G01	Payment Rules – External Guide
SC-CC-24	Internal Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CC-32	Prohibited and Restricted Goods – External Policy
SC-CF-55	Clearance Declaration – External Policy
SC-CR-A-03	Customs Valuation on Imports - External Policy
SC-PA-01-03	Guide on Duty Free Allowances for Travellers
SC-PA-01-06	Excess Currency – External Policy
SC-PA-01-09	Completion Manual for Traveller Card
SC-TA-04	ATA Carnet – External Policy
SC-TA-06	CPD Carnet – External Policy

### 3.3 Quality Records

Number	Title
TC-01	Traveller Card
TRD 1	Traveller Declaration
DA 70	Application to Make Provisional Payment

## 4 DEFINITIONS AND ACRONYMS

ADR	Alternative Dispute Resolution
CCD	Customs clearance declaration
Directive	Used to convey policies, responsibilities and procedures
Goods	Includes all wares, articles, merchandise, animals, plants, currency, matter or things.
Non-resident	Not normally residing in South Africa and falls outside the definition of resident

<b>Personal effects</b>	All articles (new or used) which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes.
<b>PP</b>	<b>Provisional Payment</b>
<b>PPA</b>	Passenger Processing Area
<b>PPS</b>	Passenger Processing System
<b>Rebate 407.01</b>	<b>Item</b> This item refers to personal effects, sporting and recreational equipment, new or used
<b>Rebate 407.02</b>	<b>Item</b> Goods imported as accompanied passengers' baggage either by non-residents or residents of South Africa and cleared at the place where such persons disembark or enter South Africa
<b>Rebate 410.04</b>	<b>Item</b> This item refers to handmade articles for commercial articles such as leather, wooden, plastic, textile, stone articles etc.
<b>Re-exportation</b>	Exportation from a Customs territory of goods previously imported into that territory
<b>Re-importation</b>	Importation into a Customs territory of goods previously exported from that territory
<b>Resident</b>	Includes: a) Any natural person who is ordinarily resident in South Africa; or b) Any natural person who complies with the physical presence test; and c) Any person (other than a natural person) which is incorporated, established or formed in South Africa or which has its place of effective management in South Africa, but:  Excludes any person who is deemed to be exclusively a resident of another country for purposes of the application of any agreement entered into between the government of South Africa and that of other countries for the avoidance of double taxation.
<b>TC</b>	Traveller Card
<b>The Act</b>	Customs and Excise Act No. 91 of 1964
<b>Transport Representative</b>	Depending on the mode of transport this can be an airline carrier / bus driver / ship Captain / train conductor
<b>Traveller</b>	Any person who does not normally reside in South Africa and who temporarily enters or leaves South Africa; or any person who normally resides in South Africa and who leaves or returns to South Africa
<b>TRD</b>	Traveller Declaration
<b>Unaccompanied baggage</b>	Baggage arriving into South Africa before or after the traveller arrives
<b>VAT</b>	Value-Added Tax

## 5 DOCUMENT MANAGEMENT

<b>Business Owner</b>	<b>Group Executive: Customs Branch</b>
<b>Document Owner</b>	<b>Senior Manager: Governance Compliance: Customs</b>
<b>Detail of change from previous revision</b>	<ul style="list-style-type: none"> <li>a) <b>Insert assessment in paragraph 2.1</b></li> <li>b) <b>Change the directives to policy statements</b></li> <li>c) <b>Remove:</b> <ul style="list-style-type: none"> <li>i) <b>All references to the Tax Administrative Act No. 28 of 2011 (TAA) from document in the standard "Appeals against decisions" and in the "Reference - Legislation and Rules administered by SARS" paragraphs; and</b></li> <li>ii) <b>Reference BP-02 – Customs and Excise Payments and replaced it with GEN-PAYM-01-G01 – Payment Rules – External Guide</b></li> </ul> </li> <li>d) <b>Add the standard "Promotion of Administrative Justice Act (PAJA)" paragraph</b></li> </ul>
<b>Template number and revision</b>	<b>GC-TM-03 - Rev 9</b>