

---

**GOVERNMENT NOTICES**

---

**SOUTH AFRICAN REVENUE SERVICE**

No. R. 153

1 March 2011

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/81)**

Under sections 15, 75 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R. 1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.



**GEORGE NGAKANE VIRGIL MAGASHULA**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution for rule 15.01 of the following rule:

- "15.01 (a) For the purposes of this rule and form DA 331—
- "goods"** in relation to goods required to be declared on form DA 331 means goods contemplated in section 15(1) carried by a traveller on his or her person or included in his or her accompanied baggage;
- "traveller"** means any person who enters or leaves the Republic as contemplated in section 15(1)(a);
- "vehicle"** means any road vehicle whether for private or commercial use temporarily brought into or taken from the Republic that must be declared by a traveller on form DA 331.
- (b) (i) A traveller entering or leaving the Republic shall, except as otherwise specified in these rules—

- (aa) declare all goods or any vehicle on a form DA 331 at the place where he or she enters or leaves the Republic;
  - (bb) comply with any requirement specified in such form or the notes thereto in respect of the goods or vehicle concerned.
- (ii) Any goods or any vehicle temporarily imported or exported must be so declared whether temporarily imported from or temporarily exported directly to any country outside the common customs area or temporarily imported from or temporarily exported to or through the territory of any other country in the common customs area.
- (c) (i) (aa) Any traveller who has any goods for commercial purposes on his or her person or in his or her accompanied baggage on entering the Republic must complete the statement in respect thereof on form DA 331.
- (bb) Such goods may only be removed from customs control after due entry as contemplated in rule 15.02 and release is authorised.
- (ii) The Controller may allow such goods to be stored or kept pending the release thereof at the request of the traveller concerned and for reasons deemed valid by the Controller, subject to such conditions as he or she may impose.
- (d) (i) Where red and green channels are provided at any place for processing travellers, a traveller on entering the Republic may choose the green channel to exit the restricted area at that place if the goods upon his or her person or in his or her possession—
- (aa) are personal effects; and

- (bb)* if any other goods, are goods not exceeding the quantities or values of goods that may be imported without payment of duty or value-added tax, as specified under the heading "Allowances" on form DA 331; and
- (cc)* are not—
- (A)* goods prohibited or restricted under any law of the Republic; or
- (B)* goods for commercial purposes.
- (ii)* For the purposes of declaring goods in terms of section 15(1), a traveller entering the green channel must be regarded as declaring that he or she has no goods upon his or her person or in his or her accompanied baggage other than the goods contemplated in subparagraph *(i)*.
- (iii)* If a traveller has any goods upon his or her person or in his or her accompanied baggage that are—
- (aa)* personal effects not complying with, or any goods in excess of, those goods contemplated respectively in subparagraph *(i)(aa)* and *(bb)*, or
- (bb)* any goods referred to in subparagraph *(i)(cc)*,
- the traveller must enter the red channel."

*(b)* By the substitution in Chapter XIIA for the heading of the rules numbered 120A of the following heading:

**"Rules in terms of section 120(1)(e) and (o) of the Customs and Excise Act, 1964, and for the purposes of section 13(1)(iii) of the Value-Added Tax Act, 1991 (Act 89 of 1991), regarding the importation of goods into the Republic from or through Botswana, Lesotho, Namibia or Swaziland and the declaration procedures for the exportation of goods from the Republic into or through Botswana, Lesotho, Namibia or Swaziland"**

(c) By the substitution in rule 120A.01 for paragraph (a) of the following paragraph:

“120A.01 (a) (i) In respect of all declarations of goods imported into the Republic from or through Botswana, Lesotho, Namibia or Swaziland (the BLNS countries) or exported from the Republic into or through a BLNS country, the same procedures apply as provided for in terms of the Customs and Excise Act, 1964, with regard to imports into the Republic from countries other than the BLNS countries, or exports from the Republic into countries other than the BLNS countries.

(ii) (aa) For the purposes of these rules–

“**commercial goods**” means any goods or any vehicle of which the particulars are not required to be declared on form DA 331 in accordance with the requirements specified in that form and rule 15.01;

(bb) any commercial goods must be entered on the prescribed SAD forms, as may be applicable, using the appropriate codes from the table published on the SARS website referred to in rule 39.15.”

(d) By the substitution in rule 120A.01(b) for subparagraphs (ii) and (iv) of the following subparagraphs:

“(ii) Any goods or any vehicle that is required to be declared on form DA 331 must be declared only on that form when imported into the Republic from a BLNS country or from outside the common customs area through a BLNS country or exported from the Republic to a BLNS country or through a BLNS country to a destination outside the common customs area.”

- “(iv) (aa) The SAD forms may be submitted electronically in compliance with the Act and the rules relating to the electronic clearance of goods.
- (bb) If goods which have been cleared electronically for removal under a customs procedure to a destination outside the Republic are removed by road, a copy of the processed SAD form and proof of release of the goods must accompany the driver.”

(e) By the insertion in rule 120A.03(a) after subparagraph (ii) of the following subparagraph:

- “(iii) Subject to paragraph (d), any goods or any vehicle that is required to be declared on form DA 331 must, if imported from or through or exported to or through a BLNS country as contemplated in rule 120A.01(b)(ii), be so imported or exported through a designated commercial port.”

(f) By the deletion of rule 120A.04.

(g) By the substitution in the Schedule to the Rules of the following forms:

“DA 65 Registration of Goods for Re-Importation;  
DA 331 Traveller Declaration;”.

(h) By the deletion in item 202.00 of the Schedule to the Rules of forms DA 305 and DA 307.



CUSTOMS AND EXCISE

DA 65

**Registration of goods for re-importation**

**Notes:**

1. This form may be used to register goods temporarily exported on form SAD 500 so as to assist in the identification of those goods on re-importation.
2. This form may not be used by a traveller (any person entering or leaving the Republic) in respect of a vehicle, accompanied baggage or goods in his or her personal possession. The traveller declaration form DA 331 must be used for the registration of any vehicle (for private or commercial use), accompanied baggage or goods for re-importation in the personal possession of a traveller.
3. Only articles which can be adequately described and are capable of identification beyond all doubt upon their return to the Republic may be registered.
4. Any person exporting goods for purposes of processing or repair must comply with item 409.04 to Schedule No. 4 of the Customs and Excise Act, 1964.
5. A diagonal line must be drawn through the unused portion of this form and / or after the last entry in any column.
6. Please write neatly and clearly. Print in capital letters in black / blue pen.

Identifiable Goods (Other than a self-propelled vehicle)	
Full description	Serial number(s)

Self-Propelled Vehicle	
Make	Model:
Year of manufacture:	Registration no.:
Diesel / Petrol	Colour:
Engine no.:	
VIN / Chassis no.:	
Description of Radio, Satellite navigation system fitted, etc:	

Application and Declaration	
I, _____ (name and surname), hereby --	
(a) apply to register, for the purpose of re-importation, the undermentioned goods which I have declared for export on form SAD 500 number _____ dated _____ at the office of the Controller _____ electronically submitted to the Commissioner (delete which is not applicable) for export through _____ (state place of export).	
(b) declare that the particulars in this application are true and correct.	
Signature: _____	Place: _____ Date: _____

FOR OFFICIAL USE	
Date: _____	Controller: _____
Notes:	



**Unaccompanied baggage**  
Unaccompanied baggage means personal items that you import into South Africa independently from the baggage that accompanied you on your flight and does not include commercial goods. The duty free concessions that apply to accompanied baggage do not apply to unaccompanied baggage and any duty and VAT due thereon must be paid. Please insert the air waybill number applicable to the unaccompanied baggage on the front page of the DA 331.



**Financial**  
The laws of the Republic provide for the monitoring of currency brought into or taken from the Republic. Amounts to be reported are South African currency exceeding R10 000 and foreign currency exceeding the equivalent of R10 000 carried on your person or in your baggage.



**Crew members (including the master or pilot)**  
Crew members are entitled to a duty free allowance of a value not exceeding R700. The value of the items that may be assessed on a flat rate, of 20% is restricted to R2 000 per member.



**Registration of goods for re-importation**

- Only goods which can be adequately described and are capable of identification beyond all doubt, - e.g. items with serial numbers or identifiable marks, may be registered for re-importation.
- This form must be retained by the traveller and handed to a customs officer when the articles registered are returned to South Africa, otherwise full duty and VAT will be levied thereon.



**Temporary importation of vehicles and other articles (for tourists and travellers resident in foreign countries)**  
Please ensure that you have the relevant clearance document for the vehicle i.e. Carnets, permits, etc., if applicable:

- This form must be retained by the driver and must be produced on demand to any customs officer or traffic / police official.
- It is compulsory to endorse the Carnet number on the form where the driver is in possession of a Carnet.
- This form is only valid for the duration of the visit and in respect of the goods mentioned thereon.
- The form must be returned to a customs officer at the port of exit upon final departure from South Africa, where upon you will receive an acquittal form.
- Only one vehicle may be declared per DA331 form.
- The vehicle must exit South Africa through a designated port of exit on or before the expiration date.
- Failure to comply with the abovementioned conditions will result in the application of the punitive measures of the Customs and Excise Act, including the detention or seizure of the vehicle.
- If you are not the holder of the licence for the vehicle a letter from the owner authorising the removal must be produced.



Should you require any assistance in completing this form, please contact the customs officer on duty. Once completed, please tear carefully along the perforation and hand in only the completed form to the customs officer. As this declaration will be scanned, please exercise care not to fold or damage the declaration in any way.

REPUBLIC OF SOUTH AFRICA

DA 331 FOR OFFICIAL USE ONLY

**TRAVELLER DECLARATION**

Customs and Excise Act 91 of 1964

Use capital letters and where applicable mark with an X  
Please read the notes carefully and ensure that you complete ALL fields applicable to your mode of transport  
Please retain this form for your return journey

Inbound  Outbound

Surname

First name(s)

Nationality

Passport number

ID number (SA Residents)

Duration of visit  days

Frequent Traveller  YES  NO

Mode of Transport:

Air  Sea  Rail  Road

Flight, voyage or vehicle registration number

To be completed by driver of vehicle only:

Owner

Make of Vehicle

Value R

VIN / Chassis no

Carnet Number (if applicable)

Passengers  (State how many)

Purpose of travel:

Holiday  Business  Study

Crew  Immigration  Diplomatic

Employment  Other (specify)

Please turn over →



Lethebe Lx SARS, 280 Brookhurst Street, Newer Mapletown, 0101,  
Private Bag X923, Pretoria, 0001, South Africa  
Web: www.sars.gov.za  
Call Centre Number 0860 12 12 18



REPUBLIC OF SOUTH AFRICA (Traveller declaration continued)

Are you in possession of the following?  
If Yes please complete the relevant section

South African currency exceeding R10 000?

Yes No

Foreign currency exceeding the equivalent of R10 000?

Consumables in excess of the duty free allowances?

Any commercial goods?

Description	Quantity	Value	Unit

Other goods, not mentioned above, obtained outside the Republic including goods obtained at tax free shops?

Description	Value	Currency

Goods for which you are applying to be registered for temporary importation (excluding goods for which a carnet has been issued)?

Description	Serial / Registration No.	Value / Currency

Goods you intend registering for re-importation?

Description	Serial / Registration No.	Value / Currency

Ensure that you have declared all goods. A false declaration may result in penalties, forfeiture and / or prosecution.

**Declaration by traveller or legal guardian**

I hereby declare that the particulars herein are true and correct. I consent that SARS may make information relating to my currency declaration available to institutions under the direction or control of the Minister of Finance to facilitate the administration of the laws of the Republic relating to the monitoring of currency brought into or taken from the Republic.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Approval by Customs officer  
I have verified the correctness of the particulars listed.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Welcome to the Republic of South Africa**

**Allowances**

**Notes to assist you in completing your traveller declaration**



- Who must complete a traveller declaration
- All travellers who enter the red channel.
  - Travellers who enter the green channel and are requested to do so by a customs officer.
  - Where red and green channels are not provided, all travellers must complete a traveller declaration.
  - Frequent travellers (daily or weekly) need only complete the traveller declaration on a yearly basis if registered with the applicable office.
  - Each traveller (or legal guardian in the case of minors) must sign the declaration.
  - Parents or guardians should assist minors to complete the declaration.



- How to complete the declaration
- Complete the form in English.
  - Print in capital letters with a black / blue pen.
  - Mark boxes with an X.
  - Each traveller (or legal guardian in the case of minors) must sign the declaration.



- Channels - Red or Green at airports and some border crossings  
After collecting your baggage you must proceed to the Red (Goods to Declare) or Green (Nothing to Declare) channel:
- If you have in your possession any prohibited / restricted goods and / or goods which fall outside your duty free allowance, or if you are unsure whether any goods in your possession fall within these categories, please proceed to the Red Channel.
  - If the goods in your possession fall within your duty free allowance and you not have any prohibited and restricted goods in your possession, please proceed to the Green Channel.



**Note**  
You may be stopped and questioned by a customs officer in either the Red or Green channel. Your baggage and / or person may also be subjected to further scrutiny or search.



- Prohibited Goods**  
The importation of the following goods into South Africa is strictly prohibited:
- Narcotic and habit-forming drugs in any form
  - Fully automatic, military and unnumbered weapons
  - Explosives and fireworks
  - Poison and other toxic substances
  - Cigarettes with a mass of more than 2kg per 1 000
  - Goods to which a trade description or trade mark is applied in contravention of any Act (for example counterfeit goods)
  - Unlawful reproductions of any works subject to copyright
  - Penitentiary or prison-made goods



- Restricted Goods**  
Certain goods may only be imported provided you are in possession of the necessary authority / permit. A few examples of the goods in question are listed here for your information:
- Firearms
  - South African bank notes in excess of R10 000
  - Gold: in coin, jewellery or any other form other than personal effects
  - Coin and stamp collections
  - Unprocessed gold
  - Animals, plants and their products (e.g. animal skins, dairy products, honey)
  - Medicine (excluding sufficient quantities for one month for own personal treatment accompanied by a letter or certified prescription from a registered physician)

All goods must be declared and the following may be imported without the payment of customs duty and VAT.

Description	Exclusions	Conditions
<b>Personal effects, including the restricted equipment</b>		
Returning residents		Shall only be permitted provided the goods can be identified as being the same goods that were taken abroad.  Accompanied or unaccompanied passengers' baggage.
Visitors	The goods may not include gifts, samples or goods for commercial purposes.	Brought in for own use and may not remain in South Africa.  Accompanied or unaccompanied passengers' baggage.
<b>Consumables</b>		
Two (2) litres of wine per person One (1) litre of spirituous and / or other alcoholic beverage per person Two hundred (200) cigarettes per person Twenty (20) cigars per person Two hundred and fifty grams (250g) pipe tobacco per person Fifty millilitres (50ml) perfume per person Two hundred and fifty millilitres (250ml) eau-de-toilet per person	The tobacco and alcoholic allowance are not applicable to persons under the age of 18 years.	These are only allowed once per person during a period of thirty (30) days and are not applicable if imported after an absence of less than forty eight (48) hours from South Africa.  Consumables imported in excess of the quantities stipulated will be assessed for customs duty and VAT.
<b>Other Goods</b>		
New or used goods up to R5 000 per person  and  Additional goods (new or used) of a total value not exceeding R20 000 per person.	Consumables listed above.  Consumables listed above.	Only applicable to accompanied baggage.  Only applicable to accompanied baggage.  Goods will attract a 20% rate of duty.  Passengers may request the goods to be assessed individually in which case the goods will attract customs duty at the applicable rate as well as the standard rate of VAT.