
GOVERNMENT NOTICE

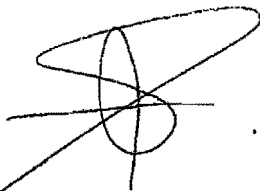
SOUTH AFRICAN REVENUE SERVICE

No. R. 311

20 April 2012

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/103)

Under sections 15 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 in rule 15.01 for paragraph (a) of the following paragraph.

“(a) (i) For the purposes of this rule and forms DA 331 (Traveller Declaration), TC-01 (Traveller Card) and TRD1 (Traveller Declaration)—

“**commercial goods**” means goods in the accompanied or unaccompanied baggage of a traveller that are imported into or exported from the Republic for trade or other business purposes, and –

(a) includes –

(i) goods intended –

(aa) to be sold, leased or otherwise commercially transacted; or

(bb) for use in a business or profession; and

(ii) goods which by reason of their nature, quantity, volume or other attribute can reasonably be regarded as goods intended for trade or other business purposes;

(b) excludes goods that must be declared on form DA 331 or form TRD1;

"declare" in relation to the declaration on form TRD1 means that the traveller must make an oral declaration of the goods required to be declared to a passenger assessment officer for electronic preparation of form TRD1 according to the particulars furnished in the oral declaration and the traveller must then sign the TRD1 if he or she agrees with the contents;

"goods" in relation to goods required to be declared on form DA 331 or form TC-01 or forms TC-01 and TRD1 means goods contemplated in section 15(1) carried by a traveller on his or her person or included in his or her accompanied baggage;

"personal effects" means, subject to item 407.01/01.00/01.02 of Schedule No. 4, goods (new or used) in the accompanied or unaccompanied baggage of a traveller which that traveller has on or with him or her or takes along for, and reasonably required for, personal or own use, such as any wearing apparel, toilet articles, medicine, personal jewellery, watch, cellular phone, automatic data processing machines, baby carriages and strollers, wheelchairs for persons living with disability, sporting equipment, food and drinks and other goods evidently on or with that person for personal or own use, but excludes goods that must be declared on form DA 331, form TC-01 or forms TC-01 and TRD1;

"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 or form TRD1.

- (ii) A traveller may only use form TC-01 or forms TC-01 and TRD1 for declaring goods or vehicles required to be declared on these forms at the following places and from the date specified for each place:

Place	Date from
Ramathlabama	21 April 2012
Nerston	5 May 2012
Kopfontein	12 May 2012
Grobliersbrug	12 May 2012
Vioolsdrift	19 May 2012
Nakop	19 May 2012
Quachasneck	26 May 2012
Caledonspoort	26 May 2012
Mananga	2 June 2012
Jeppes Reef	2 June 2012
Golela	9 June 2012
Mahamba	16 June 2012
Van Rooyenshek	16 June 2012
Oshoek	30 June 2012
Ficksburg	7 July 2012
Maserubridge	14 July 2012
Lebombo	21 July 2012
Beitbridge	28 July 2012
OR Tambo International Airport	11 August 2012
King Shaka International Airport	18 August 2012
Cape Town International Airport	25 August 2012
Skilpadshek	1 September 2012

- (iii) A traveller completing form TC-01 or forms TC-01 and TRD1 shall comply with the directives for obtaining, completing and submitting these forms as outlined in the Traveller Processing Policy – External and the Standard Operating Procedures: Traveller Assessment and Goods registration for re-importation and re-exportation – External and the Completion Manual for

Traveller Declarations electronically available from the SARS website or at any SARS branch office."

(b) By the substitution in rule 15.01(b)(i) for item (aa) of the following item:

"(aa) declare all goods or any vehicle on form DA 331 or forms TC-01 and TRD1 as contemplated in paragraph (a)(i) at the place where he or she enters or leaves the Republic;"

(c) By the substitution in rule 15.01(c) (i) for item (aa) of the following item:

"(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 or form TC-01."

(d) By the substitution in rule 15.01(d) (i) for item (bb) of the following item:

"(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 or form TC-01; and"

(e) By the substitution for rule 15.02 of the following rule:

"Except goods that may be declared as provide for under item 410.04 of Schedule No. 4, any goods brought into the Republic for commercial purposes, whether or not for own use, shall be entered in terms of the provisions of section 38."

(f) By the substitution in rule 120A.01 for subparagraph (ii) of the following subparagraph:

"(ii) For the purposes of these rules-

(aa) "**commercial goods**" means goods contemplated in rule 15.01 or any vehicle of which the particulars are not required to be declared on form DA 331 or forms TC-01 and TRD1 in accordance with the requirements specified in that rule and those forms;

(bb) Subject to rule 15.02, any commercial goods imported from or exported to a BLNS country must be entered in terms of the provisions of section 38."

(g) By the insertion after DA 331 in item 202.00 of the Schedule to the Rules of the following forms:

“TC-01 Traveller Card

TRD1 Traveller Declaration”

Traveller Card – Republic of South Africa

TC-01

This declaration must be completed by all travellers who enter or leave the Republic of South Africa in terms of the Customs and Excise Act No. 91 of 1964. Please retain your completed declaration.

Passport No.

Flight No. / Ship No. / Vehicle Reg No.

Reason for Visit:

Resident
 Immigrant
 Study
 Business
 Transit
 Holiday
 Diplomat
 Employment
 Crew
 Other (specify)

Occupation:

Civil Service
 Diplomat
 Military / Police
 Media
 Artist
 Charity
 Student
 Education
 Professional
 Trade / Business
 Other (specify)

Are you in Possession of:

Any prohibited or restricted goods?
 Y
 N
 Any goods in excess of Duty Free Allowances (DFA)?
 Y
 N
 Any goods intended for trade?
 Y
 N
 Foreign or ZAR Currency exceeding limits?
 Y
 N
 Any valuable goods that you need to register for temporary importation / exportation?
 Y
 N

Physical Address in South Africa:

Unit No.
 Complex (if applicable)
 Street No.
 Street / Name of Farm
 Suburb / District
 City / Town
 Postal Code
 Intended Date of Departure (CCYYMMDD)
 Contact Person in RSA
 Contact No. in RSA

Declaration:







I _____, hereby declare that the particulars herein are true and correct.
 SIGNATURE

For Office Use
 Date (CCYYMMDD)







Upon arrival or departure in / from South Africa ALL goods must be declared

- This declaration must be completed with a black / blue pen in English using capital letters
- Parents or guardians should assist minors to complete the Traveller Card
- Each traveller (or legal guardian in the case of minors) must sign the Traveller Card
- Only the original Traveller Card may be submitted to the Immigration Officer
- After Immigration proceed to either the RED or GREEN channel








Import of the following goods into South Africa is strictly PROHIBITED:

- | | |
|--|---|
|  Narcotics and habit-forming drugs |  Cigarettes of which the mass exceeds 2kg per 1 000 |
|  Fully automatic, military and unnumbered weapons |  Trade description or trademark in contravention of any legislative requirements |
|  Explosives and fireworks |  Unlawful reproductions of any work subject to copyright |
|  Poison and toxic substances |  Penitentiary or prison-made goods |

RESTRICTED goods may be imported if you are in possession of the necessary authority or permit. Examples include:

- | | |
|---|--|
|  Firearms |  Animals, plants and their products |
|  All gold coins or RSA banknotes or bearer instruments in excess of R10 000 or foreign currency exceeding US\$10 000 or equivalent |  Medicine |
|  Unprocessed minerals |  Herbal products |

The following goods may be imported in terms of duty- and tax-free ALLOWANCES to a maximum of:

- | | |
|---|--|
|  Wine -- 2 litres |  Pipe or cigarette tobacco -- 250 grams |
|  Other alcoholic beverages -- 1 litre |  Cigarettes -- 200 |
|  Accompanied baggage -- new or used goods up to R5 000 |  Cigars -- 20 |
| |  Up to 50ml Perfume and 250ml eau de toilette |

- A traveller is entitled to these allowances once per person during a period of 30 days after an absence of 48 hours from South Africa
- The tobacco and alcohol allowance is not applicable to persons under the age of 18 years
- Crew members are not entitled to any consumable allowances

- Personal effects and/or sporting and recreational equipment are duty and tax free if brought in by:
 - Visitors for own use and if goods do not remain in South Africa
 - Returning residents where such goods can be identified as the same goods that were taken abroad
- Goods in excess of allowances may attract Customs duty and/or VAT
- Failure to declare any goods, the under-declaration of value or the production of false receipts can lead to seizure of goods, criminal prosecution and imposition of severe penalties



Travellers

TRD1

Traveller Declaration

Enquiries should be addressed to SARS:

Contact Detail

XX
 XXX
 Tel: XXXXXXXXXXXXXXXXXXXXXXXX Fax: XXXXXXXXXXXXXXXXXXXXXXXX

Details

Passport / ID Number: XXXXXXXXXXXXXXXX
 Traveller Declaration Number: XXXXXXXXXXXXXXXX
 Date: CCYY/MM/DD
 Type of declaration: <Original> <Amendment>
 <Version of declaration>

Name: {Initials and Surname}
 Nationality: {Nationality}
 Frequent Traveller: {(Y/N)}
 Mode of Transport: {Mode of Transport}
 Registration Number: {Flight / Voyage / Registration Number}
 <Departure><Arrival> Date: {Departure / Arrival Date}

< Original Declaration & Statement Details

Declaration Item	Quantity	Unit	Description	Value	Rate	Amount
Declaration Item	XXX	XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Declaration Item	XXX	XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Declaration Item	XXX	XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Declaration Statement Summary		Declarant's Value	Rate	Amount
Total Amount Declared		R XXXXXXXXX	R XXXXXXXXX	R XXXXXXXXX
Penalties				R XXXXXXXXX
Provisional Payment Applied / (Liquidated)				R XXXXXXXXX
Provisional Payment: <Provisional Payment Number>			XXXXXXXXXX	
Provisional Payment: <Provisional Payment Number>			XXXXXXXXXX	
Provisional Payment: <Provisional Payment Number>			XXXXXXXXXX	
Total Amount Payable / (Refundable)				R XXXXXXXXX

I 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. For the purposes of section 91 of the Customs and Excise Act, 1964 and Value-Added Tax Act, 1991, I hereby apply for the matter stated above to be determined by the Commissioner, agree to abide by the Commissioner's decision and deposit the amount required by the Commissioner. Refund claims with regards to a Traveller Declaration due to an amendment, are not refundable after a period as determined by the Commissioner from the date of the Traveller Declaration.

< Detained Goods (Restricted / Prohibited / Other)

Declared Item Description	Quantity	Unit	Description	Value	Rate	Amount
Declaration Item	XXX	XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Declaration Item	XXX	XXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

< Conditions of Dispute --- this must be printed at the end (after all the "containers")

In cases where clients are not satisfied with any decision taken in terms of the Customs and Excise Act, 1964, they have a right of appeal within 30 days 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. Should clients be unhappy with a decision of any appeal committee their recourse will be to lodge an application for ADR (Alternative Dispute Resolution) 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.



< Temporary Exports (Re-importation)

Temporary Exports (Re-importation)


Owner: Initials and Surname			XX
Make of Vehicle	If more than one vehicle -- duplicate this part for all vehicles declared	Only populate that which was completed on the screens	XX
Value: R			XX
VIN / Chassis Number			XX
Number of Passengers(s)			XX
Declared Item Description			
Declared Item Description			XX
Declared Item Description			XX

< Currency Requirements -- one container per currency / bearer instrument

Declaration of Currency in Excess (to be detained)

Declared Amount Conveyed		X XXX XXX.XX
Currency of Declared Amount Conveyed		XXX
Place of exit from the country from which the journey to the Republic started?		XXX ISO Country Standards
Last place where a declaration was made in relation to the conveyance of cash while travelling to the Republic?		XXX ISO Country Standards
Intended purpose for which the money conveyed into or out of the Republic		XX
Declaration of the Money Conveyed		
Are you the owner of the money being conveyed?		Y / N
Name of Owner		XX
Passport / ID Number		XX
Nationality		XXXXXXXXXXXXXX
Date of Birth		CCYY / MM / DD
Country of Issue of Travel Document		XXX ISO Country Standards

Can be Payment Advice or Refund Advice according to the outcome of the assessment

		Customs and Excise	
Receipt / (Refund) Advice Information			
Name	XXXXXXXXXXXXXXXXXXXXXXXXXX		
Traveller Declaration Number:	XXXXXXXXXXXXXXXXXXXXXXXXXX		
Document Number:	XXXXXXXXXXXXXXXXXXXXXXXXXX		
Payment Method	XXXXXXXXXXXXXXXXXXXXXXXXXX		
Note Method of payments at a SARS Customs Branch Office will be debit card, EFT payment and credit card payments. Banking institutions will accept both cheque and cash payments. The declaration reference number must be quoted at all times when making a payment.	Duties	R	XXXXXXXXXXXX.XX
	Value-Added Tax	R	XXXXXXXXXXXX.XX
	Provisional Payment	R	XXXXXXXXXXXX.XX
	Penalties	R	XXXXXXXXXXXX.XX
	Nett Amount Paid / (Refundable)	R	XXXXXXXXXXXX.XX