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
 - 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;

407.01/01.00/01.02 "personal effects" subject to item means. 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
Groblersbrug	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 reimportation 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 – This declaration must be completed by all travellers who Customs and Excise Act No. 91 of 1964. Please retain your	Republic of South Africa enter or leave the Republic of South Africompleted declaration.	TC-01 ca in terms of the
Passport No.		
Flight No. / Ship No. / Vehicle Reg No.		
Reason for Visit:		
Resident Immigrant Study	Business Transit	Holiday
Diplomat Employment Crew	Other (specify)	
Occupation:		
Cívil Diplomat Military / Police	Media Artist Charit	/ Student
Education Professional Trade / Business	Other (specify)	
Are you in Possession of:		
Any prohibited or restricted Y N	any goods in excess of Duty Free	Y N
Any goods intended for N F	oreign or ZAR Currency xceeding limits?	Y
Any valuable goods that you need to register for temporary i	mportation / exportation?	Y N
Physical Address in South Africa:		
Unit No. Complex (if applicable)		
Street No. Street Name of Fame		
Suburb / District		
City / Town	Postal Code	
Intended Date of	Coule	
Departure (CCYYMMDD) Contact Person in		
RSA Contact		
No. in RSA		
Declaration:		
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



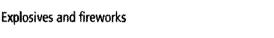
Cigarettes of which the mass exceeds 2kg per 1 000



Fully automatic, military and unnumbered weapons



Trade description or trademark in contravention of any legislative requirements





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



Name: {Intials 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}

Travellers

TRD1

11

Traveller Declaration

Enquiries should be addressed to SARS:

Contact Detail

#KKEEPENNOOOOOKKEENEENEENEN FEET NOOOOOKKEENEENEENEE

Details Passport / ID Number:

XXXXXXXXXXXXXXXXX

Traveller Declaration Number: Date:

Type of declaration:

CCYY/MM/DD

<Original> <Amendment> <Version of declaration>

< Original Decravation & Statement Details

Traveller Declaration Details				0.8465.57383		000XX	
Traveller Declaration Details						maaa	acerican amora
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			90000				00400400
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Declaration item	kXX	XXX.	YXXXXXXXXXXXXXX	XALXEXXXXXXXX	XXXXXXXXXXXXX		XAXXXXXXXXX
Declaration Item	XXX	XXX	XXXXXXXXXXXXXX	XXXXXXXXXXX	XX.XXXXXXXXXX		XXXXXXXXXXXX
Declaration Statement Summary							
Declaration Statement Suppliery				Total Account	L Transference		
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Total Amount Declarad		**********	***************************************	R *XXXXXXXXXXXXXXX	R examination	Я	XXXXXXXXXX
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Provisional Payment Applied ((Liquidated)						R	N. NOKKOPEKKEEK
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Providental Payment < Provisional Payment Norther>					XXXXXXXXXXXXXXX		
Provisional Payment < Provisional Payment Number>			***************************************	PERSONALARIA SERVICIO DE PROPERTO POR	KONSICUSSA. KI		
Total Amount Payable / (Refundable)						R	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Ideolare that the particular's 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 anxient required by the Commissioner. Return 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 Godiaration."

Detained Goods (Restricted / Prohibited / Other)

Declared Items to be Detained							
Selected from Secretary							
Declaration Itism	XXX	2013	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xaxaxaxxxxx ax	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	x000000000000000
Declaration item	1000	XXX					

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

In cases where clients are not satisfied with any decision teken 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 (Afternative 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.



Lester ID TRDs

2012.01 10 V0 19

Faga: XX / XX

Temporary Expens (Re-imperiation)

Temporary Exports			
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Owner: Initials and Surname		Only populate that which was	32(3)(2000)(0)(0)(0)(0)(0)(0)(0)(0)(0)(0)(0)(0)
Make of Vehicle	If more than one	completed on the screens	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Value: R	vehicle deplicate this part for all		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
VIN / Chasels Number	vehicles decisred		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Number of Passengers(s)			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Destated Review Constraint	4.0		Constitution of the Consti
Declared Item Description			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Declared Item Description			***************************************

Currency Requirements – one container per carrancy / peacer instrument

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Declaration of Currency in Excess (to be detained)	물 경통하는 하다면요요 육취 그 주요하는
Codescy Instruction	Distribut Information
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
Last place where a declaration was made in relation to the conveyance of cash white traveiling to the Republic?	XXX Standards
Intended purpose for which the money conveyed into or out of the Republic	>><:>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>
Opposing of the Active Conveyed	100 mg/mm/ 1700 mg
Are you the owner of the money being conveyed?	Y/N
Name of Owner	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Passport / ID Number	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Netionality	XXXXXXXXXXXXXXX
Date of Birth	CCYY/MM/DD
Country of Issue of Travel Document	XXX ISO Country Standards

Amendes / Candelled Debaration

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Provinus Declaration											
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Declaration item	375	ealestates	XXX	KK KPKPKUONA	AN YATARATAK	PATADOODA			•		
Current Declaration									ļ		
Checkmenters Horn	10.00	ANDERSONA NO					æ	INTERNATION IN	SECTION SECTIO		<(i)†
Declaration item:	XXX	3:000030000X100					XXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXX		<02>
Declaration item	<i>1</i> 50.	KO:20:00XXX					KOA	YA KOOOOO AY	XXXXXXXXXXXXXXX		
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Under / (Over) Declared Amount		XX.XXXXXXXXXX			******************			XXXXXXXXXXXXXXXX	KLEKKEEKKEK	R	3000000000
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Provisional Payment 4 Provisional Payment Number	<i>b</i>			*******************	************************	XOXOXOXX	XXX	00000000X3X			
Provisional Payment «Provisional Payment Number	ria			-		XXXXXXXXXX	x,xx	KONONANONIO.			
Total Amount Payable / (Refundable)	****************	**************	47.747047.40		******************		**************************************			A	XXXXXXXXXX

ADJUSTMENT REASON CODE	ADJUSTMENT REASON	ı
< 01>	Incorrect value declared>	
<0.2>	 displication of Provisional Payment made: 	
<8%>	«Correction of declared here by SAFKs»	
4G51v	al Inder deceract grade Identifieds	Total Control

It declare that the particulars herein are frue and correct. I consent that SARS may make information retaining 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, 1994 and Value-Added Tax Act, 1991, I hereby apply for the matter stated above to be determined by the Commissioner, agree to abode by the Commissioner's decision and deposit the amount required by the Commissioner. Refund claims with regards to a Traveller Declaration due to an amountment, are not refundable after a period as determined by the Commissioner from the date of the Traveller Declaration."

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< Temporary Imports (Re-exportation)

Owner: initials and Surname	}	Dalu sası	lata that whi	. b	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	***********
Make of Vehicle	If more than one	• • •	late that whice and on the scr		xxxxxxxxxxx	0000000000000000	200000000000000000000000000000000000000
Value: Fi	vehicle - duplicate	vongrou		*****	xxxxxxxxxxx	XXXXXXXXXXXXXXXXXX	000000000000000000000000000000000000000
VIN / Chassis Number	this pert for all vehicles declared				XXXXXXXXXXXXXX	(XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Number of Passengers(s)	4.190170 200170 74				XXXXXXXXXXXX	000000000000000000000000000000000000000	00000000000000000000000000000000000000
		Provisional Parcents				Programma	
AND DESCRIPTION		Notice .		1400			
			CCYY/MM/DD	**************************************	XXXXXXXXXXXX	xxxxxxxxxxxxx	000000000000000000000000000000000000000
item Description		300000000000000000					

I hereby undertake to corrept with the requirements of the Customs and Excise Act, 1964, and the rules in respect of the goods or discumstances to which this payment relates within the period determined by Customs. If a temporary import with a provisional payment has not been claimed before the expiry date or if an extension request has not been received before the expiry date, then such a provisional payment will be regarded as a payment made for Duties / VAT and are therefore not refundable. Retund claims with regards to a Travetier Declaration due to an amendment, are not refundable after a period as determined by the Commissioner from the date of the Travetier Declaration."

Comm Applications (TIP/YXP)

Carnet Information (Temporary Imports / Temporary Exports)	
Carrier of the field by the construction of the security and the security of t	Extra Sino
Carret Number	CCYY/MM/DD
Carnet Number	CCYY / MM / DD

-

Letter 30 TRDs

2012.01.10 V0.20

Page: XX / XX

VSARS		Customs and Excise		
y same in our magge-		Receipt / (Refund) Advice	nformation	
Name	XXXXXXXXXXXXXXXXXXXXX	XXXX		ararray da a da a da a da a da a da a da
Traveller Declaration Number:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX		
Document Number:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX		
Payment Method	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxx		***************************************
		Duties	R	XX.XXXXXXXXXXX
Note		Value-Added Tax	R	XXXXXXXXXXXXX
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.		Provisional Payment	R	XX.XXXXXXXXXXXX
		Pensities	R	XXXXXXXXXXXX
transport transport of on this wife	on manary a payment	Nett Amount Paid / (Refundable)	R	XXXXXXXXXXXXXXXX