

No. R. 753

14 September 2012

**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF RULES (DAR 106)**

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(a) (i) for the definitions of “goods” and “personal effects” of the following definitions:

“**goods**” in relation to goods required to be declared on form DA 331 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 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 or had taken 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 or forms TC-01 and TRD1 and commercial goods;

- (b) By the substitution in rule 15.01(a) for subparagraph (ii) of the following subparagraph:

“(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:

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<b>Place</b>	<b>Date from</b>
Ramathlabama	30 May 2012
Nerston	9 June 2012
Mahamba	16 June 2012
Mananga	30 June 2012
Jeppes Reef	7 July 2012
Nakop	21 July 2012
Violsdrift	21 July 2012”

(c) By the substitution in rule 15.01(a) for subparagraph (iii) of the following subparagraph:

“(iii) A traveller completing forms TC-01 or 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.”

(d) By the substitution in rule 15.01 for paragraph (b) of the following paragraph:

“(b) (i) A traveller entering the Republic shall, except as otherwise specified in these rules—

- (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 the Republic;
- (bb) comply with any requirement specified in such form or the notes thereto in respect of the goods or vehicle concerned and the directives referred to in paragraph (a) (iii).

- (ii) A traveller leaving the Republic —
  - (aa) may without declaring any goods on a form DA 331 or TC-01 and TRD1 exit the restricted area at the place where he or she leaves the Republic if the goods upon his or her person or in his or her possession are personal effects.
  - (bb) shall -
    - (A) declare on form DA 331 or forms TC-01 and TRD1 any goods on his person or in his possession that are required to be declared on those forms before leaving the restricted area at the place where he or she leaves the Republic;
    - (B) if commercial goods, clear the goods as contemplated in rule 15.02.
- (iii) For the purposes of declaring goods in terms of section 15(1), a traveller leaving the restricted area at the place where he or she leaves the Republic without declaring any goods on form DA 331 or forms TC-01 and TRD1 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)(aa).
- (iv) 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.”

(e) 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 or leaving the Republic must complete the statement in respect thereof on form DA 331 or form TC-01.”

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

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

- (g) By the substitution in rule 15.03 for the words preceding paragraph (a) and paragraph (a) of the following words and paragraph:

“Subject to these rules, no person –

- (a) entering or leaving the Republic shall remove his or her baggage, or any other goods accompanying him or her, from customs and excise control, or cause such baggage or goods to be so removed unless so authorized by the Controller; and”

- (h) By the substitution in item 202.00 of the Schedule to the Rules of the following forms:

“TC-01 Traveller Card

DA 331 Traveller Declaration”



**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 R25 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



**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 DA331.



**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 R25 000 and foreign currency exceeding the equivalent of \$10 000 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  
**TRAVELLER DECLARATION** **DA 331** FOR OFFICIAL USE ONLY  
 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

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 →



Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, 0161.  
 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 R25 000?

Yes No

Foreign currency exceeding the equivalent of \$10 000?

Consumables in excess of the duty free allowances?

Any commercial goods?

Description	Quantity	Statistical Unit	Value
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Other goods, not mentioned above, obtained outside the Republic including goods obtained at tax free shops?

Description	Value	Currency
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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
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Goods you intend registering for re-importation?

Description	Serial / Registration No.	Value / Currency
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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

R25 000 per person

DA 331

**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.
- 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 R25 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.

Returning residents	Visitors	Consumables
<b>Personal effects, sporting and recreational 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.