

## TRAVELLERS GUIDE

### DUTY-FREE ALLOWANCES

The following goods may be imported into South Africa without the payment of Customs duty and Value-Added Tax (VAT):

#### **Consumable goods in accompanied baggage**

Goods falling within the following allowances may be imported without the payment of customs duty and VAT as accompanied baggage. Crew members, including the master of a ship and the pilot of an aircraft, are only entitled to this rebate provided such members are returning to South Africa permanently.

- No more than 200 cigarettes and 20 cigars per person.
- No more than 250g of cigarette or pipe tobacco per person.
- No more than 50ml perfumery and 250ml eau de toilette per person.
- No more than 2 litres of wine per person.
- No more than 1 litre in total of spiritous and other alcoholic beverages per person.

Persons under 18 years of age may claim duty-free allowances on goods imported by them, with the exception of alcohol and tobacco products, whether or not they are accompanied by their parents or guardians and provided that it is for their personal use.

#### **Personal effects, sporting and recreational equipment**

**Visitors** may bring in new or used personal effects, sporting and recreational equipment either as accompanied or unaccompanied baggage, for own use during their visit. Please note that you may be required to lodge a cash deposit to cover the potential duty/tax on expensive articles pending the re-exportation of these items.

The deposit will be refunded on departure after a Customs officer has physically inspected the items and verified that they are being re-exported. Visitors must notify the Customs office at which the deposit was lodged at least two days before departure to ensure that the refund is ready. You will find the office number on the documents which will be given to you when lodging your deposit. If you are departing from a port other than the port where you lodged the deposit, the inspection report confirming the re-exportation of the items will be forwarded to the office where the deposit was lodged and a cheque will be posted to the address you had provided.

**Residents** of South Africa who had exported new or used personal effects, sporting and recreational equipment for their own use while abroad can bring these back either as accompanied or unaccompanied baggage. Please note that any goods, e.g. jewellery, which were exchanged, remodelled, processed or repaired while you were abroad, do not fall within this allowance and must be declared for duty assessment purposes as explained below.

### **New and used goods**

In addition to the personal effects and consumables allowances, travellers are allowed new or used goods in accompanied baggage to the value of R5 000. This allowance is only valid once per person during a 30-day period and does not apply to goods imported by persons returning after an absence of less than 48 hours. Crew members (including the master or the pilot) are only entitled to a duty free allowance on a value not exceeding R700. Consumable goods as mentioned above are excluded from this entitlement.

### **Goods on which duty has to be paid**

Other than those specified above, all goods and gifts acquired abroad are subject to the payment of customs duty and VAT when they are brought into South Africa. This includes goods purchased duty-free on-board aircraft and ships or in duty-free shops. Customs duties and taxes are payable in Rands, the currency of South Africa. Payment can be made in cash, by credit card or by means of a bank

guaranteed cheque. Goods that attract duty and do not qualify for the flat rate assessment explained below include:

- Firearms acquired abroad or at any duty-free shop imported by residents of South Africa returning after an absence of less than six months.
- Consumable goods in excess of the quantities mentioned above.
- Goods for commercial purposes.
- Goods carried on behalf of other persons.
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### **Option to pay duty at a flat rate of 20%**

Travellers have the option to pay customs duty at a flat rate of 20% on goods acquired abroad or in any duty-free shop to expedite their passage through Customs. The total value of these additional goods, new or used, may not exceed R20 000 per person. Flat-rated goods are also exempted from payment of VAT.

Note that this option can only be chosen if the total value of goods imported i.e. all consumables, duty-free allowances and the items to be assessed on the flat rate, do not exceed R25 000 in value. If the value of the additional goods exceeds R20 000 or if you decide not to make use of the flat rate option, the appropriate rates of duty and VAT will have to be assessed and paid on each individual item. In addition, 14% VAT will be payable on the goods so assessed.

This flat-rate assessment will only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. The flat-rate assessment may be used by those under 18 years of age, provided the goods are for their own use. In the case of crew members, including the master of a ship or the pilot of an aircraft, the value of the items that may be assessed on a flat-rate basis is restricted to R2 000 per person.

If you have any queries regarding the amount of duty/tax paid or payable, or any other matter that may arise in your dealings with a Customs official, you should take the matter up with the senior Customs officer in charge. The receipt you obtained

from Customs will be of assistance in this regard and must be produced to the officer dealing with your enquiry. For examples of duty calculations, go to [www.sars.gov.za](http://www.sars.gov.za)> All Publications>Customs Operating Procedures-Travellers> Guide to Duty-Free Allowances for Travellers.

## **PROHIBITED AND RESTRICTED GOODS**

### **Prohibited goods**

It is illegal to bring in the following prohibited goods to South Africa:

- Narcotics: all narcotic and psychotropic substances, as well as habit-forming drugs such as cannabis, heroin, cocaine, Mandrax, Ecstasy and any Paraphernalia relating to their use.
- Firearms, weapons and ammunition: Fully automatic, military and unnumbered weapons, explosives and fireworks and weapons of mass destruction
- Poison and other toxic substances
- Cigarettes: with a mass of more than 2kg per 1000
- Goods to which a trade description or trademark is applied in contravention of any Act (for example, counterfeit goods)
- Unlawful reproductions of any works subject to copyright, and
- Prison-made and penitentiary-made goods.

## **Goods you have to declare**

Certain goods may only be imported if you are in possession of the necessary authority/permit and these have to be declared on arrival. A few examples of the goods in question are listed here for your information.

## **Currency**

South African bank notes in excess of R10 000, gold coins, coin and stamp Collections and unprocessed gold.

## **Endangered plants and animals**

Species of plants or animals that are listed as endangered, whether they are alive or dead. The restriction includes any parts of and articles made from them.

## **Food, plants, animals and biological goods**

All plants and plant products, such as seeds, flowers, fruit, honey, margarine and vegetable oils. All animals, birds, poultry and products thereof, for example, dairy products, butter and eggs.

## **Medicines**

Travellers are allowed to bring in one month's supply of pharmaceutical drugs and medicines for their personal use. All other pharmaceutical drugs and medicines have to be declared and have to be accompanied by a letter or certified prescription from a registered physician.

Note: If you are in any doubt whether any goods that you intend to bring in are restricted, please visit the SARS website where a full list of Prohibited and Restricted goods is also available ([www.sars.gov.za](http://www.sars.gov.za)) by following the path > Customs and Excise> Customs and Border Management> Governing Legislation> Prohibited and Restricted Goods.

## WHICH CHANNEL TO CHOOSE – RED OR GREEN?

The information detailed above should help you decide whether to select the red or green channel through customs control. The summary below serves as a quick checklist to assist you further:

Where the red/green channel system is not in operation, report directly to a Customs officer and declare all the goods in your possession.

### You can avoid problems by making sure that you:

- Always declare all goods in your possession,
- Produce all receipts for goods purchased abroad (including goods bought duty-free on board an aircraft and ship or in duty-free shops)
- If you are unsure of the value which you should declare, ask for assistance from the Customs officer on duty.

Remember that failure to declare goods, the under-declaration of values and the production of false receipts or invoices can lead to the seizure of your goods and can result in criminal prosecution or the imposition of severe penalties of up to three times the value of the goods.

## REFUND OF TAX ON VISITORS' PURCHASES

Value Added Tax (VAT) at a rate of 14% is levied on the purchase of most goods in South Africa. Tourists and foreign visitors to South Africa may make application at **departure points** for a refund of the VAT paid with the VAT Refund Administrator. The tax invoices for the purchases and the goods must be presented for inspection to the VAT Refund Administrator. Please note that should the VAT Refund Administrator not be present at the port of exit, the goods in question may be presented to a Customs officer for inspection. The officer will stamp the invoices,

place it in an envelope and ensure delivery thereof to the VAT Refund Administrator who will correspond with you on the matter. Any further queries you may have must be taken up directly with the VAT

Refund Administrator. Enquiries in this regard may be forwarded to:

**VAT Refund Administrator**

PO Box 107

O.R. Tambo International Airport

South Africa

1627

**Tel:** + 27 (11) 394 1117

**Fax:** +27 (11) 394 1430

**E-mail:** [info@taxtaxrefunds.co.za](mailto:info@taxtaxrefunds.co.za)

**Website:** [www.taxrefunds.co.za](http://www.taxrefunds.co.za)