CUSTOMS INFORMATIONS

Customs duty

Customs duty is levied on imported goods, and is usually calculated on the value of the goods.

Persons entering South Africa

People may enter South Africa at any appointed place of entry. All the goods in their possession must be declared to a Customs official at the port of entry. When dutiable goods are in their possession, the relevant duties and VAT must be paid thereon.

Goods that may be imported without the payment of customs duty and VAT

(A) Visitors

Personal effects, sporting and recreational equipment, new or used, imported either as accompanied or unaccompanied baggage, for own use during their stay in South Africa.

(B) Residents

Personal effects and sporting and recreational equipment, new or used, exported by residents of South Africa for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied baggage.

(C)Limits in respect of certain goods

The following goods may be included in passenger's baggage either by residents or noresidents, but not exceeding the following limits:

- ❖ Wine: 2 litres per person;
- Spirits and other alcoholic beverage: 1 litre per person;
- Cigarettes: 200 cigarettes per person;
- Cigars: 50 cigars per person;
- ❖ Cigarette or pipe tobacco: 250g per person;
- ❖ Perfume: 50 ml per person;
- ❖ Eau de Toilette: 250 ml per person;
- ❖ Other new or used goods of a total value not exceeding R3 000 per person;
- ❖ Allowances may not be pooled or transferred to other persons. Note: Visitors may be required to pay a cash deposit to cover the duties and tax on expensive articles such as videos cameras. The deposit on the goods is refunded on departure from South Africa.

Children under 18 years of age

- Children under 18 years of age may claim duty-free allowance on goods used by them;
- ❖ Children under 18 may not claim allowances for tobacco and alcohol;
- ❖ Parents may make Customs declaration on behalf of their children.

Customs Clearance procedures for passengers

- ❖ Passengers may select either the Red or the Green Channel upon arrival in South Africa;
- ❖ By selecting the Red Channel the passenger indicates that he/she has goods to declare:
- ❖ The Customs officer in the Red Channel must ascertain: the value of the goods declared; duties payable by the passenger; and whether it falls within the passenger's duty-free allowance.
- ❖ By selecting the Green Channel, a passenger indicates that he/she has no goods to declare;
- Random searches of the passengers and baggage in the Green Channel are conducted.

The followings goods are prohibited from import:

Vegetables, groundnuts, firewood, honey, used pneumatic tyres, raw animal wool and hair, electric blankets, coins, video recorders and reproduces, revolvers and pistols, human bodies.

The following goods are prohibited form export; special permits are required from the relevant government department:

Human bodies, export of meat and edible portions from cattle, sheep, goats or pigs, meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat of offal, cane or beet sugar and chemical pure sucrose in solid form, raw hides and skins of bovine or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, any bank notes, securities or foreign currency.

PROHIBITED AND RESTRICTED IMPORTS AND EXPORTS

Apart from the requirements of the Export Control Regulations and Import Control Regulations the exportation and importation of a wide variety of goods is either totally prohibited or is subject to inspection by other authorities and/or production of special permits/licences, issued by these authorities or may be exported or imported by certain authorities only.

A comprehensive list of prohibited and restricted imports and exports is available on the SARS website.