

Duty-Free Allowances

NOTES CONCERNING DUTY-FREE ALLOWANCES - Returning residents please note that if you have been absent from the Republic for a period of less than six months, firearms acquired overseas or in any duty-free shop, including such goods bought duty-free on the aircraft/ship, do not fall within your duty-free allowances.

Children under 18 years of age may also claim duty-free allowances, excluding tobacco and alcohol, provided the goods are for use by the children themselves. Customs declarations may be made by parents on behalf of their children. Your allowances may only be claimed by yourself and may not be pooled or transferred to other persons. Crew members (including the master or pilot) do not qualify for duty-free allowances of a value not exceeding R500. However, provision exists whereby they may bring in goods mentioned under "other goods" , with a total value of not more than R3000, on which a flat rate of 20% will be payable. The usual duty-free allowances may only be claimed when crew members return to the Republic permanently.

FLAT RATE ASSESSMENT

To expedite your passage through the **RED CHANNEL** you may elect to pay customs duty at a flat-rate of 20% on goods which you acquired abroad or in any duty-free shop, including such goods bought duty-free on an aircraft/ship and which you bring with you as accompanied baggage. Goods up to a value of R12 000,00, (over and above your duty-free allowances), fall within this concession. Such goods are also exempted from payment of VAT. Should the value of the goods in question exceed R12 000,00 or should you decide not to make use of this facility, the flat-rate assessment falls away and the appropriate rates of duty and VAT must be paid on each individual item.

NOTES IN RESPECT OF FLAT-RATE ASSESSMENT

Although certain goods are liable to rates of duty in excess of 20%, others are subject to lower rates, while certain goods may be free of duty. The following goods do not qualify for this concession and duty at the applicable rates must be paid on them:

- Firearms that were acquired abroad or in any duty-free shop, including such goods bought duty-free on an aircraft/ship, by residents returning to the Republic after an absence of less than six months.
- Consumable goods.
- Goods for commercial purposes and goods carried on behalf of other persons.

TO AVOID PROBLEMS WITH BAGGAGE DECLARATIONS

- always declare all goods in your possession;
- produce all receipts for goods purchased abroad or in any duty-free shop including such goods bought duty-free on an aircraft or ship;

AND

- if you are unsure of the value which you should declare, ask for assistance from the customs officer

YOUR DUTY-FREE ALLOWANCES the following goods may be imported without the payment of customs duty and VAT.

- Personal effects, sporting and recreational equipment, (brought either as accompanied or unaccompanied baggage).
RETURNING RESIDENTS - This concession covers goods which were taken with you and which you are now bringing back into the country. 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 (**jewellery**).

VISITORS - These are goods for your own use and must be taken with you when you leave South Africa. You may be required to lodge a cash deposit to cover the duty/tax on expensive articles, such as video cameras. This deposit will be refunded on your departure with the goods from South Africa.

CONSUMABLE GOODS - Goods falling within these allowances may be imported without payment of customs duty and VAT. (Crew members including the master and pilot) are only entitled to this rebate provided such members return to the republic permanently.

- Cigarettes, not exceeding 200 and not exceeding 20 cigars per person.
- Cigarette or pipe tobacco 250g per person.
- Perfumery not exceeding 50ml and toilet water not exceeding 250ml per person.
- Wine not exceeding 2 litres per person.
- Spirituous and other alcoholic beverages, a total quantity not exceeding of 1 litre per person.

OTHER GOODS/CLOTHING (NEW OR USED) UP TO A VALUE OF R3000,00.

For additional information, go to <http://www.sars.gov.za/>

When entering SA you may import any type of currency according to the Exchange Control Regulations, but the amount is restricted to R 5000 per person. Tourists who enter the country have a limit of R5000 in cash per person. To find out more about this subject, contact the SA Reserve Bank + 27 12 313 3911.