

1.3 South Africa Customs Information

- [Duties and Tax Exemption](#)
 - [Emergency Response](#)
 - [Exemption Regular Regime \(Non-Emergency Response\)](#)
- [Exemption Certificate Application Procedure](#)
- [Exemption Certificate Document Requirements](#)
- [Customs Clearance](#)
 - [General Information](#)
 - [Customs Clearance Document Requirements](#)
- [Transit Regime](#)

Duties and Tax Exemption

For contact information regarding government custom authorities, please follow the link: [4.1 Government Contact List](#).

Emergency Response

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	Yes , 24 Mar 1964
Annex J-5 Revised Kyoto Convention	Yes , 18 May 2004
OCHA Model Agreement	Yes , 19 Dec 1991
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	No
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	Yes

Exemption Regular Regime (Non-Emergency Response)

SCHEDULE 4

REBATES AND REFUNDS OF CUSTOMS DUTIES, EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY

NOTES:

1. The goods specified in the Column headed "Description" of this Schedule shall, subject to the provisions of Section 75, be admitted under rebate of the customs duty specified in Parts 1 and 2 and the fuel levy (except the fuel levy specified in fuel levy item 195.30) in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in the Column headed "Extent of Rebate" of this Schedule in respect of those goods.
2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
 - a. Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No.1.
 - b. Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.
3. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes.
4. For the purposes of items 409.00, 480.00 and 490.00:
 - a. Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15, that person means a "traveller" as defined in the rules for that section and as contemplated in form TC-01; and
 - b. in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form TC-01.
5. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.

405.04 GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS

405.04 00.00 01.00 07

Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic Full duty rebated.

405.04 00.00 02.00 01

Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic Full duty

405.04 00.00 04.00 00

Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organisation Full duty

405.04 00.00 05.00 05

Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organisation Full duty rebated

405.04 00.00 06.00 09

Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including clinic), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that -

(a) such goods are for use by the organisation or for free distribution;

(b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and

(c) no donation or other counter-performance may be accepted by anybody in respect of such goods full duty rebated

Exemption Certificate Application Procedure

Please see the rebate provisions above.

Exemption Certificate Document Requirements

Duties and Taxes Exemption Certificate Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicle & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Invoice	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs
AWB/BL/Other Transport Documents	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs
Donation/Non-Commercial Certificates	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs

Packing Lists	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs
Other Documents	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs	Yes, Original, 1 copy, applies to UN but not NGOs
Additional Notes						
Consult with your appointed Clearing and Forwarding Agent to ensure you have the correct number of copies of all the required documents.						

Customs Clearance

General Information

Customs Information	
Document Requirements	<p>An importer should present the following documentation electronically to the South African Revenue Services: Customs</p> <ul style="list-style-type: none"> • bill of entry SAD 500 • bill of lading • packing list • original invoice • declaration of invoice authenticity • permits issued by ITAC International Trade Administration of South Africa (if necessary, see below) • certificate of origin (to determine the applicability of trade agreements) <p>Importers must also register as an importer with the South African Customs. Information is available here: www.sars.gov.za.</p> <p>The process for sending donations to South Africa includes the prior verification by the importer if there are rebate provision for the donations in Schedule 4 of the Customs Act no 91 of 1964, otherwise full duty and VAT will be brought to account. Furthermore, all second hand imported commodities require an import permit issued by ITAC. The donating party (importer) should appoint a Clearing and Forwarding Agent to act on their behalf.</p>
Embargoes	Goods can be removed under embargo to an importer premises for examination. Subject to application and payment of a security amount.
Prohibited Items	See the prohibited and restricted import and export list available here: www.sars.gov.za
General Restrictions	See the prohibited and restricted import and export list available here: www.sars.gov.za

Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Invoice	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's

AWB/BL/Other Transport Documents	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's
Donation/Non-Commercial Certificates	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's
Packing Lists	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy sent electronically Applies to both UN and NGO's	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference
Phytosanitary Certificate	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference
Other Documents	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference	Yes Original One Copy Electronically No difference
Additional Notes						
<ol style="list-style-type: none"> 1. Please communicate with the Customs office where you want to import the goods. 2. Ensure you have all the required documents (permits) prior to import. 3. Ensure that there are Customs Rebate provision. 						

Transit Regime

Transit can be divided into two categories, i.e. national and international transits. National transit is the movement of goods in bond within South Africa and within the Southern African Customs Union (SACU) from one customs controlled area to another. International transit applies to imported goods not destined for South Africa which move through South Africa to its final destination e.g. Zimbabwe.

Current legislation and policy require specific documents to be endorsed, which could entail the completion of required fields on a form such as findings of an examination, date stamping and signing. To see which documents are required and under which circumstances, [click here](#).

In transit goods must be carried by a [licensed remover of goods in bond](#). Clients must also be aware that before any application for cabotage permits (when transport is undertaken on SA roads by foreign carriers) will be considered by the [Cross Border Road Transport Agency](#) (CBRTA), a permit must first be obtained from the [International Trade Administration Commission](#) (ITAC) and temporary clearance must be made at a [SARS Customs Office](#).

A Customs Road Freight Manifest (DA 187) must accompany the vehicle carrying goods together with a processed Customs Declaration for removal in bond or for export as the case may be, and must accompany the driver of the means of transport. A copy of each must be delivered to the Controller /Branch Manager at the place of exit.

Every person must keep records as prescribed in terms of the Customs and Excise Act.