

**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 1031

27 December 2013

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/134)**

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.



VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

**SCHEDULE**

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

“(a) (i) For the purposes of this rule and forms, TC-01 (Traveller Card) and TRD1 (Traveller Declaration)

“**commercial goods**” means goods in the accompanied or unaccompanied baggage of a traveller that are imported into or exported from the Republic for trade or other business purposes, and –

(a) includes –

(i) goods intended –

(aa) to be sold, leased or otherwise commercially transacted; or

(bb) for use in a business or profession; and

(ii) goods which by reason of their nature, quantity, volume or other attribute can reasonably be regarded as goods intended for trade or other business purposes;”

(b) excludes goods that must be declared on form TRD1;

“**declare**” in relation to the declaration on form TRD1 means that the traveller must make an oral declaration of the goods required to be declared to a passenger assessment officer for electronic preparation of form TRD1 according

to the particulars furnished in the oral declaration and the traveller must then sign the TRD1 if he or she agrees with the contents;

**“goods”** in relation to goods required to be declared on 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 forms TC-01 and TRD1 and commercial goods;

**“traveller”** means any person who enters or leaves the Republic as contemplated in section 15(1)(a);

**“vehicle”** means any road vehicle whether for private or commercial use temporarily brought into or taken from the Republic that must be declared by a traveller on form TRD1;”;

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

“(ii) A traveller completing forms TC-01 or TRD1 shall comply with the directives for obtaining, completing and submitting these forms as outlined on the SARS website.”;

(c) By the substitution in rule 15.01(b) of subparagraphs (i), (ii) and (iii) for the following subparagraphs:

“(i) A traveller entering the Republic—

(aa) where no red and green channels are provided for at the place where he or she enters the Republic for processing travellers, may without declaring any goods on forms TC-01 and TRD1 exit the restricted area at that place if the goods upon his or her person or in his or her possession –

(A) are personal effects;

- (B) if any other goods, are goods not exceeding the quantities or values of goods that may be imported without payment of duty or value-added tax, as specified under the heading "Allowances" on form TC-01; and
    - (C) are not goods prohibited or restricted under any law of the Republic; or goods for commercial purposes;
  - (bb) shall—
    - (A) declare on forms TC-01 and TRD1 any goods on his person or in his possession or any vehicle that is required to be declared on those forms before leaving the restricted area at the place where he or she enters the Republic;
    - (B) 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)(ii); and
    - (C) if commercial goods, clear the goods as contemplated in rule 15.02.
  - (ii) A traveller leaving the Republic—
    - (aa) may without declaring any goods on forms 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 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 enters or leaves the Republic without declaring any goods on 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 personal effects.”;
- (d) By the substitution in rule 15.01(c)(i) of item (aa) for 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 TC-01.”;

(e) By the substitution in rule 15.01(d)(i) of item (bb) for the following item:

“(bb) if any other goods, are goods not exceeding the quantities or values of goods that may be imported without payment of duty or value-added tax, as specified under the heading “Allowances” on form TC-01; and”;

(f) By the deletion in item 202.00 of the Schedule to the Rules of the form “DA 331 – Traveller Declaration”.

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