



# IMPORTATION of unaccompanied goods into South Africa



*South African Revenue Service*



## INTRODUCTION

South Africa is increasingly becoming a destination of choice for big international conferences and events. These events are often attended by the media who bring expensive photographic, broadcasting and sound equipment into the country. For conferences, thousands of leaflets, brochures and banners are often sent into the country in advance. Certain Customs procedures have to be followed in all cases where goods are sent into the country as unaccompanied baggage, i.e. they do not come into the country on the same flight/ mode of transport as the traveller. This guide looks at the Customs requirements for these cases.

# 1. ATA CARNET

## BACKGROUND

ATA is an acronym of the French and English words “Admission Temporaire/Temporary Admission”. The ATA Carnet system is an internationally recognised and accepted uniform Customs document.

The aim of the ATA Convention is to facilitate the temporary duty-free admission of certain goods by eliminating the difficulties encountered in making out a Customs declaration on a national form at the time of importation into each country. It also provides on the spot adequate security for the payment of any duties due should the goods not be exported in due course. This has been achieved by the introduction of:

- (a) An international Customs document (ATA Carnet) which may be used in lieu of the national Customs document normally required for temporarily admission of goods, and
- (b) An internationally valid security furnished by the associations which issue ATA Carnets.

The ATA Carnet allows, amongst others, for the temporary importation of, inter alia, professional equipment owned by persons abroad into a country that is a signatory to the Conventions governing ATA Carnets. The conditions governing the ATA Carnet, which users have to observe stringently, allow for the temporary importation of goods without the payment of duties, whilst complying with the minimum of restrictions.

The ATA Carnet may only be used for the importation of the following goods:

- Goods for display or use at exhibitions, fairs, meetings or similar events.
- Professional equipment owned by persons abroad for the use solely by or under the supervision of the visiting person.
- Cinematographic equipment.



One such example is equipment for the press or for sound or television broadcasting which will be used by members of the press or of broadcasting or television organisations visiting the country for purposes of reporting or in order to transmit or record material for specified programmes.

### **CONDITIONS TO BE OBSERVED BY THE ATA CARNET HOLDER**

Goods imported under cover of an ATA Carnet may not be sold. Such goods must be re-exported by the Carnet holder within the prescribed period for their temporary admission. It is therefore particularly important to obtain the correct Customs verification of entry and exit from the country visited. Failure to do so may well lead to Customs duty, Value-Added Tax (VAT) and a penalty being imposed.

An ATA Carnet shall be granted provided:

- The equipment is owned and imported by a natural person resident abroad or by a legal person established abroad;
- The equipment shall be capable of identification on re-exportation, provided that in the case of blank sound or image recording media, the most flexible means of identification shall be applied;
- The equipment shall be used solely by or under the personal supervision of the visiting person; and
- The equipment shall not be the subject of a hire contract or similar arrangement to which a person resident or established in the country of temporary importation is a party, provided that this condition shall not apply in the case of joint sound or television broadcasting programmes.

Vehicles designed or specially adapted for the purpose of sound or television broadcasting may also be imported under cover of an ATA Carnet.



## ADVANTAGES OF THE ATA CARNET SYSTEM

The system offers the following advantages:

- It simplifies Customs procedures, thereby allowing instant recognition and acceptability by Customs officials at ports of entry into the Republic and also avoids any necessity for a deposit or a guarantee in some form by the carnet holder bringing the goods into the country. ATA Carnets therefore cut costs to importers by eliminating customs duties and VAT.
- It allows commercial travellers to make Customs arrangements in advance of visiting a country they intend to. It also allows them to make these arrangements in their home country, quickly and at a determined cost.

## WHAT HAPPENS IF THE GOODS COVERED BY AN ATA CARNET ARE NOT EXPORTED DUE TO LOSS, THEFT OR DESTRUCTION ?

Such goods automatically become liable for Customs duty and VAT. Payment of such will be the liability of the ATA Carnet holder. In addition, the holder is responsible to the issuing Chamber for any costs that the Chamber may incur in meeting its obligations as guarantor.

## LOSS, THEFT OR DESTRUCTION OF ATA DOCUMENTS

In the case of destruction, loss or theft of an ATA document while the goods which it covers are still in the Republic, SARS will, at the request of the issuing association and subject to conditions, accept a replacement document, the validity of which expires on the same date as that of the carnet which it replaces.

## VADILITY PERIOD OF THE ATA CARNET

The ATA Carnet is valid for 12 months and can be extended once for a period not exceeding 12 months.



## EXAMPLES OF EQUIPMENT WHICH QUALIFIES:

### Equipment for the press includes the following:

- Photographic or cinematographic cameras
- Sound or image transmitting, recording or reproducing apparatus
- Blank sound or image recording media
- Operational accessories.

### Equipment for sound broadcasting includes the following:

- Transmission and communication apparatus
- Sound recording and reproducing apparatus
- Testing and measuring instruments and apparatus
- Operational accessories
- Blank sound recording media.

### Equipment for television broadcasting includes the following:

- Television cameras
- Testing and measuring instruments and apparatus
- Transmission and retransmission apparatus
- Communication apparatus
- Sound or image recording or reproducing apparatus
- Lighting equipment
- Blank sound or image recording media
- Operational accessories.

ATA Carnets do not cover perishable or consumable items or goods for processing or repair.

An ATA Carnet may also not be used for the importation of goods such as stationery and any other form of "hand-outs" which will not be re-exported after the event.



## VALUE OF GOODS TO BE STATED ON THE ATA CARNET

The value of goods to be stated on ATA Carnets is the “export value in the country of issue of the Carnet”. The Carnet holder must declare a value corresponding to the true commercial value.

Furthermore, the Carnet holder is liable for penalties which might include seizure of goods, should cases of “under-declaration” of value be disclosed.

## WHO ISSUES THE ATA CARNET?

ATA Carnet operations are administered by local Chambers of Commerce in participating countries as a result of an international arrangement known as the “IBCC Chain”, sponsored by the International Chamber of Commerce (ICC) in Paris.

The liability of the Carnet holder shall cease if he proves that the goods have been duly exported or if the goods have been exported under Customs supervision.

## GUARANTEEING COUNTRIES OF THE ATA SYSTEM

Algeria	Finland	Latvia
Andorra	France	Lebanon
Australia	Germany	Lithuania
Austria	Gibraltar	Luxemburg
Belgium	Greece	Macedonia
Bulgaria	Hong Kong	Malaysia
Canada	Hungary	Malta
China	Iceland	Mauritius
Côte D'Ivoire	India	Morocco
Croatia	Ireland	Netherlands
Cyprus	Israel	New Zealand
Czech Republic	Italy	Norway
Denmark	Japan	Poland
Estonia	Korea (Republic of)	Portugal



Romania	Sri Lanka	Tunisia
Russia	Senegal	United Kingdom
Singapore	Sweden	United States of America
Slovak Republic	Switzerland	
Slovenia	Thailand	
South Africa	Turkey	

### **CAN I ADD EXTRA ITEMS TO THE ATA CARNET LIST?**

No, once an ATA Carnet has been issued, NO extra items can be added to the list.

### **WHAT CAN BUSINESS TRAVELLERS DO WITH AN ATA CARNET?**

- Make advance customs arrangements at a predetermined cost.
- Visit more than one country.
- Use their ATA Carnet for several trips during its one-year validity.
- Return to their home country with their goods without problems and delays.

### **WHAT IF MY COUNTRY IS NOT PART OF THE ATA CARNET SYSTEM?**

If your country is not part of the ATA Carnet system, normal Customs clearance procedures must be followed.

For more information regarding ATA Carnets, you can call the SARS Contact Centre on 0800 00 7277.





## 2. CUSTOMS REBATES

Media may also bring their goods in under rebate item 480.15 of Schedule No. 4 to the Customs and Excise Act. This caters for “professional equipment owned by persons resident abroad, for use solely by or under the supervision of a visiting person.”

### HOW DOES THE PROCESS WORK?

Goods can enter South Africa, through any of its Sea, Air, Land, Rail and Mail ports of entry. A form, called the SAD 500 Goods Declaration is required to ensure that goods can be processed through Customs. This form is available on the SARS website ([www.sars.gov.za](http://www.sars.gov.za)) under All Forms>Customs>More...

Submission of this form can be made to Customs either through a manual process at the port of entry or via electronic means, called EDI (Electronic Data Interchange).

It is preferred that recognised Customs clearing agents are used for the processing of import and export bills of entry into South Africa. Please also note that a cash deposit which is equal to the Customs duty and VAT that should have been paid on the goods, has to be lodged as security pending proof of export of the goods out of South Africa. This security amount will be refunded on proof of exportation of the goods.



### 3. IMPORTATION AND EXPORTATION OF PERSONAL EFFECTS AND SPORTING EQUIPMENT BY SPORTSMEN/WOMEN

Provision currently exists in terms of rebate item 407.01 of Schedule No. 4 to the Act whereby all personal effects and sporting equipment of sportsmen/women, may be imported into the Republic without the payment of Customs duty or VAT, provided it is imported in reasonable quantities according to the prevailing circumstances of each case and are for the passenger's personal use.

This equipment (new or used) may be imported either as accompanied or unaccompanied passenger's baggage.

Goods imported in terms of this rebate item shall on importation be entered on form SAD 500 (procedure code A 14 00) and on re-exportation on a form SAD 500 (procedure code H 60 00) or on such other form as may be specified by the Commissioner.



## 4. IMPORTATION OF GOODS OF NO COMMERCIAL VALUE I.E. LEAFLETS, BROCHURES, ETC.

If the goods are not accompanying you on your flight/other mode of transport, you have to declare them on a DA 306. This form is available on the SARS website ([www.sars.gov.za](http://www.sars.gov.za)) under All Forms>Customs>More...

Once the goods have arrived, you need to take the completed form to your nearest Customs office.

Please note that this only acts as a guideline for intended importers with regard to the customs requirements.

Should you encounter any problems or need any additional information, please do not hesitate to contact the SARS Contact Centre on 0800 00 7277.

**Disclaimer:** This document is not meant to delve into the precise technical and legal detail that is associated with Customs. It should, therefore, not be used as a legal reference.

Should you require additional information regarding importation of goods, visit a Customs branch, call the SARS Contact Centre on 0800 00 SARS (7277), visit SARS online at [www.sars.gov.za](http://www.sars.gov.za) and/or contact your own advisors.





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