



TradeSmart Special Edition Indirect Tax | Global Trade Advisory

South Africa

Restrictions on the movement of goods:

- The import of essential goods will be prioritised
- The export of certain essential goods is subject to export control

South African Revenue Service (SARS)

Restrictions on the movement of goods

All borders are closed during the period of lockdown (26 March 2020 – 16 April 2020), except for transportation of fuel, and essential goods. Essential goods include among other food, cleaning and hygiene products, medical products (such as PPE).

Suspension of customs processes and special measures during the period of lockdown

Registration – all registration activities are postponed. However, an exception process has been set up centrally to cater for the registration of entities importing essential goods. Special procedure applies.

Licensing – all licensing activities are postponed, with the exclusion of licensing for rebate manufacturing of essential goods, i.e. sanitisers.

Accreditation – all preferred trader and authorised economic operator activities are postponed.

Physical inspections - Service Manager inspections follow the normal process. Inspections are performed only in Customs controlled facilities. No-one is allowed at the inspection without the appropriate protective gear, e.g. gloves, masks, etc.

International Trade Administration Commission of South Africa (ITAC)

ITAC staff will not be in the office during the period of the lockdown. ITAC has indicated that there will be Senior Managers who will continue to work remotely in relation to investigations, rebates and import and export permits.

Export permit applications

Certain essential goods (Alcohol-based Hand Sanitizers, Face masks (including gas masks), hydroxychloroquine, Albumin, Vaccines) shall not be exported from South Africa without an export permit issued by the International Trade Administration Commission (ITAC).

Applications for critical import and export control permits for disaster relief resulting from the COVID-19 must be submitted to Mr Marius Collins at mcollins@itac.org.za.

Rebate item 412.11/00.00/01.00 ITAC permit applications

ITAC will only receive permit applications pertaining to rebate item 412.11/00.00/01.00 during this period. Rebate item 412.11/00.00/01.00 provides for a rebate of Schedule 1 Part 1 customs duty and import VAT on-
"Goods imported -

(a) for the relief of distress of persons in cases of famine or other national disaster;

(b) under any technical assistance agreement; or

(c) in terms of an obligation under any multilateral international agreement to which the Republic is a party:

Provided that -

(i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and

(ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission."

The application for permits of critical goods intended for import under rebate 412.11/00.00/01.00 for disaster relief resulting from COVID-19 must be submitted electronically to the following officials at ITAC:

For goods classifiable under Chapter 1 to 68-

- Mr Christopher Sako at csako@itac.org.za and Ms Khosi Mzinjana at kmzinjana@itac.org.za;

For goods classifiable under Chapter 69 to 96-

- Ms Lufuno Maliaga at lmaliaga@itac.org.za.

The above rebate provision applies only to the import of critical goods. Persons intending to use the rebate item to import critical goods into South Africa must, if not registered with SARS, be registered as importers with SARS and obtain an import permit from ITAC before the goods exported to South Africa. The list of critical goods are available [here](#).

Rebate and drawback permit applications

All other rebate and drawback permit applications (including applications for Production Rebate Credit Certificates (PRCC) and Company Specific Percentage (CSP) applications will be suspended during the lockdown period. However, any applications affected by the lockdown period must be referred to the relevant Senior Manager (see above).

Who to contact

Should you require further clarification or assistance regarding the above matters, please contact:

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