

CUSTOMS AND EXCISE  
NAKOP BORDER POST  
NORTHERN CAPE



## Office

Nakop/Upington

## Enquiries

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## Reference

1/9/2/1/65

## Date

2008-06-21

TO WHOM IT MAY CONCERN

South African Revenue Service

NAKOP BORDER POST  
UPINGTON, 8800  
PO Box 1801, UPINGTON, 8800  
SARS online: [www.sars.gov.za](http://www.sars.gov.za)  
TELEPHONE - (054) 571 0037 - 40

RE: IMPORTATION OF VENISON BY HUNTERS FROM NAMIBIA

As South Africa is a signatory to the WTO Valuation Agreement the principles laid down in the Agreement, read with the Section 66 of the Customs and Excise Act, No. 91 of 1964, (the Act), as amended, should in future be applied as follows:

- The basis for valuation of the venison for customs purposes should be the actual transaction value. The transaction value is the price actually paid or payable when goods are sold for export by the buyer to the seller.
- Such price should be supported by a commercial invoice, receipt and be declared on the SAD 500 form as the value for customs purposes on which VAT will be assessed.
- Where the transaction value cannot be ascertained in terms of Section 66(1) of the Act, consideration must be given to the other valuation methods described in the said Section.

In view of the above please find to scenario's with the prescribed procedures that will be followed:

- **Scenario 1: During the declaration process the client provides Customs with an original invoice that undoubtedly proofs the transaction value between the buyer and seller:**  
The invoice value will be accepted as the transaction value and VAT will be calculated thereon.

- **Scenario 2: During the declaration process the client is not in the possession of an original invoice or the price can be influenced or the value seems to be profoundly low when compared to the general market price.:**

The following guideline values as per market indicator will be used as guideline to calculate the value and determine whether security in the form of a Provisional Payment is required pending the provision of a valid invoice:

- ❖ R 14-00/kg - Small Antelope
- ❖ R 12-00/kg - Large Antelope

- **Scenario 3: The declarant received the meat as a donation or gift from friends, family etc.:**

An original invoice declaring the value of the gift or donation should still accompany the goods, in other words the donator should, although no financial transaction took place, still provide the receiver with an invoice to proof the value. The donator of such gift or donation must also supply the receiver with a letter that clearly confirms that the goods were not sold to the declarant but donated without any costs. Should the declarant/importer not be in the possession of the letter or invoice when presenting the SAD500 declaration to the Customs official the same process as prescribed in Scenario 2 will be applied.

The duty free allowances [Passenger Allowance] in respect of goods (new or used) imported for personal use remains applicable for any such goods up to the value of R1 - R3000 total value of goods (not VAT only) per person. An individual person may only claim allowances in respect of goods acquired **once, within a period of 30 days**. Furthermore, the individual must have been out of the country for more than 48 hours, in other words the allowance cannot be granted for persons returning after an absence of less than 48 hours.

Please familiarise yourself with the fact that the abovementioned amount is not transferable from transaction to transaction. E.g.: If used once it is not allowed to be used again before the 30 days expired, even if full allowance has not been used during first transaction. In other words if R200 of the allowance is claimed there will not be R2800 left to be used on another time during the 30 day period.

14% Vat becomes payable once the specified allowance amount of R3000.00 is exceeded

e.g.:	Actual transaction value	R4500.00
	– Allowance	<u>R3000.00</u>
	= Surplus not duty free	<u>R1500.00</u>

Amount payable will be calculated as 14 % of the surplus value  
 R1500 x 14 % = R210.00 payable by client.

The imported goods/venison and baggage must be accompanied by the owner/hunter either by non-residents or residents of the Republic and cleared at the place where such persons disembark or enter the Republic. The term "used goods" may refer to new goods purchased whilst abroad and used during the stay or to goods which at the time of purchase could have been goods previously used.

This provision, Rebate Provision 407.02 is only applicable to individual persons and is not allowed to be grouped with other individuals or family members.

***If a person/importer/hunter contravenes any provision of the Value-Added Tax Act, the Customs and Excise Act or any other law relating to the importation of goods the Commissioner may refuse to grant any exemption and forfeit his/her passenger allowance, provided for in Rebate Item no.407.02 in terms of Schedule 1 of the VAT Act paragraph 4C.***

For ease of reference herewith mentioned paragraph 4C:-

- Schedule 1-Paragraph 4C of the VAT ACT:-

"If a person contravenes any provision of this Act, the Customs and Excise Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any exemption provided for in item no. 407.02".

For clearance purposes the following permits should be obtained and submitted with the Customs declaration:

Scenario:	Permit Requirements:
Less than 25kg of meat and 10 kg of biltong and dried sausage, per person/hunter/importer	No permit needed
More than 25kg - 250kg of meat and 10 kg -100kg of biltong and dried sausage, per person/hunter/importer	South African Veterinary import permit & Namibian Veterinary Health Certificate
More than 250kg of meat and 100 kg of biltong and dried sausage, per importer/hunter/person is not regarded as importation for own use and the importer will have to comply with the requirements for commercial importation.	South African Commercial Veterinary import permit & Namibian Veterinary Health Certificate Forfeit Passenger Allowance (14% Vat payable on total amount) The importer must apply for a commercial veterinary import permit and comply with those conditions.

No documents will be processed and no movement of goods allowed if and when the abovementioned requirements such as the provision of the necessary documents is not met.

As from 15 May 2007, in addition to the abovementioned permits, a veterinary import permit will also be required for the importation of more than 25kg of meat and 10kg of biltong and dried sausage. It is again emphasised that more than 250kg of meat and 100kg of biltong and dried sausage is not regarded as importation for own use and the importer will have to comply with the requirements for commercial importation.

The South African veterinary import permit as mentioned above is required for all products derived from wild or domesticated pigs. Permits for these products will be considered on an individual basis and are not guaranteed to be granted.

These Veterinary import permits can be obtained from the permit office of the Directorate Animal Health at the following contact numbers: -

Tel: 012 319 7514/7632/7503/7414

Fax: 012 329 8292/319 7491.

For any additional information on permits please contact the Department of Agriculture as, although monitored by Customs, the issuing and requirement determination thereof is not a Customs related function.

The following documentation is required for all hunters:-

- ❖ Fire arm permit – issued by the SAPS
- ❖ Veterinary import permit – issued by the National Directorate Veterinary Services.
- ❖ Veterinary Health Certificate – Department of Health/State Veterinarian –  
Must be obtain from the Veterinary authorities in the country of origin
- ❖ Namibia Permit ( Nature Conservation) – specie and number of animal/s t  
be hunted
- ❖ Invitation letter of farmer in Namibia
- ❖ Invoice from farmer.

In the case of any Customs related queries kindly contact the abovementioned persons.

Regards,

*P. Mouers*

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*N. Silwana*

TEAM LEADER  
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**ALTERNATIVE:-**

- Mr Martin Huisamen :- 082 448 0405/054-338 4539
- Mr Henry Kriel:- 082 4607 464/054-338 4528
- Mr. G. Fourie :- 082 443 5141 / 054-338 4501