



DIPLOMATIC IMMUNITIES AND PRIVILEGES (DIAP) CIRCULAR NOTE NO 3 OF 2021

The Department of International Relations and Cooperation of the Republic of South Africa presents its compliments to Diplomatic Missions and International Organisations accredited to the Republic of South Africa and has the honour to convey amended procedures for the completion of Customs Clearance Certificates (Certificates "A" & "B") for the importation, clearance and approval of goods including vehicles, and purchase of duty free goods from special shops for diplomats in terms of Schedule Nos. 4 and 6 of the **Customs and Excise Act, 1964** and the **VAT Act, 1991** as published in the Government Gazette, Notice No 44473 and 44705 respectively coming into effect on **1 August 2021**, as well as in terms of the **Diplomatic Immunities and Privileges Act, No 37 of 2001**.

The Department wishes to inform Foreign Missions that the diplomatic privileges with regard to alcohol and tobacco products imported or purchased at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in Rebate Items 406.02, 406.03 and 406.05, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Director-General, Department of International Relations and Co-operation (DIRCO) or an official acting under his or her authority, authorising the quantities referred to in the items thereto or such lesser or greater quantities as may be determined by the Department of International Relations and Co-operation. Application may be made for the standard quantities of alcohol and tobacco products referred to in Rebate Items 406.02, 406.03 and 406.05. Application for greater quantities than the standard quantities / quotas will only be approved if properly motivated. Kindly refer to **Annexure 1** for the standard quantities / quotas of alcohol and tobacco products determined by DIRCO. Kindly also refer to **Annexure 2** – Guide for the Issuance of Diplomatic Identity Documents which indicates the various diplomatic immunities and privileges levels.

Completion of Certificates "A" / "B" (Importation of Goods and Purchase of Duty Free Goods from licensed special shops for Diplomats for Personal / Official Use)

Foreign Missions are required to register with the Directorate: Diplomatic and Immunities Privileges (DIAP), the signature of the Head of Mission, and a signature of a senior transferred representative designated by the Head of Mission to approve Customs Clearance Certificates for the importation and purchase of duty free goods in terms of the Customs and Excise Act, 1964. Certificates not signed by authorised signatories will be returned to Missions without consideration. Kindly refer to **State Protocol Circular No P5 of 2021 dated 8 February 2021**.

The Head of Mission remains ultimately responsible at all times for documents submitted, whether signed by him / herself or another authorised signatory.

Certificate "A": forms must be completed for clearance of goods / motor vehicles for:

- Official use by Diplomatic and Consular Missions, and International Organisations (IO)
- Personal use by Diplomatic Agents
- Personal use by Consular Officers

Certificate "B": forms must be completed for goods or motor vehicles for:

- Personal use of Administrative / Technical Staff at Diplomatic and Consular Missions issued with G-ID's who only qualify for this privilege within six (6) months of arrival in the RSA
- Personal use of officials accredited to International Organisations (IO) issued with IO-ID's who only qualify for this privilege within (six) months of arrival in the RSA
- Missions are required to allocate and clearly indicate a unique reference number to each certificate submitted to the Department for reference purposes

Part I of Certificate "A"

- Part I of the Certificate "A" / "B" must be completed in detail in the name of the Mission (for official goods) or Diplomatic Agent or Consular Officer (for personal goods). According to the Customs and Excise Act, Schedule No 4, the following Rebate Items should be specified on the **Certificate "A" / "B"**

Item 406.02 (Certificate "A")

Goods for:

- Official use by Diplomatic Missions
- Personal use by Diplomatic Agents

Item 406.03 (Certificate "A")

Goods for:

- Official use by International Organisations or Agencies
- Personal use by delegates/representatives

Item 406.05 (Certificate "A")

Goods for:

- Official use by Consular Missions
- Personal use by Consular Officers

Item 406.07 (Certificate "B")

Goods for:

- Personal use of Administrative/Technical representatives accredited to Diplomatic and Consular Missions
- Officials accredited to International Organisations

Description of Goods / Vehicles

Part I of the Certificate

- A brief description of articles imported should be indicated on the Certificate
- For a vehicle, the description should include the year of manufacture, make and model of vehicle, engine number and chassis number (**Note: all other requirements regarding the purchase / import of vehicles must be complied with**).

Part I must always be signed by the Head of Mission or representative authorised to sign on behalf of the Head of Mission and whose signature is registered with DIRCO. Specimen Signatures approved by the Head of Mission or transferred official should be submitted to DIRCO each year for compliance. The date and official stamp of the Mission must also be affixed where indicated.

Part II of the Certificate:

This part must be signed by the importer / owner i.e. the final consignee of the goods and the date and official stamp of the Mission should be affixed where indicated.

Should the goods be destined for the official use by the Mission, the undertaking should read "I undertake....." and must be signed by the importer / owner. **In the case of personal goods / personal effects, a copy of the Diplomatic Identity Card (ID) (if already issued) or the Note Verbale announcing the appointment of the official (if the ID has not been issued yet) should be attached.**

- For officials accredited to International Organisations and officials regulated in terms of a bilateral technical assistance agreement, Customs Clearance Certificates will only be approved if accompanied by a copy of a valid Diplomatic ID card.

Compulsory requirements and supporting documentation (to be submitted in DUPLICATE):

- Note Verbale.
- Completed Certificate "A" / "B"
- A list of the goods for the office, and or bill of lading / airway bill must be attached to each Certificate.
- Certificates are only valid for 30 days from the date of approval by DIRCO and cannot be extended.
- Certificates for alcohol and tobacco/cigarettes products as per standard quantities / quotas are only valid for six (6) months from the date of approval by DIRCO and cannot be extended. Diplomats applying within the six (6) month cycle will only be entitled to a pro-rata approval.
- Certificates for alcohol and tobacco/cigarettes products must be submitted in **DUPLICATE** to DIRCO for approval.
- Missions will be required to submit a new application on expiry
- Renewal of Certificates for alcohol and tobacco/cigarettes products will only be approved once the expired original Certificates and attached completed Annexure 3 are returned to DIRCO.
- Certificate "A" / "B" completed correctly will be approved on application.
- Incorrect / incomplete applications will be returned to Missions without consideration.
- Missions and transferred officials are reminded that diplomatic privileges are not to benefit individuals but to ensure the efficient performance of the Mission.

Prohibited and Restricted Imports

- Agricultural products, whether in the raw or processed state, such as meat products, are subject to strict import controls and Missions should ascertain whether such

products will be allowed entry before importing them for exhibition, official or private purposes.

Veterinary Import Permits for the importation of Pets or Animals Products

Department: Agriculture, Forestry and Fisheries

104 Annie Botha and Union Avenue

Riviera, Pretoria.

Telephone number: +27 12 329 4079

Various pet transport companies to be contacted for information on the importation of pets.

Importation of Fish, Chilled and Other Food Types

- Fish or chilled or any other food types used for exhibition purposes or functions hosted by Missions should enter the country at least **five days (5)** prior to the functions to avoid delays with the clearance of goods. Request for the clearance of such goods should be done between Mondays to Fridays, excluding public holidays, due to the fact that clearing agencies are closed over the weekend.
- Missions should ensure that all products being imported comply with local legislation, prior to the importation thereof.
- For more information, Missions to contact Port Health at the OR Tambo International Airport on +27 84 4110508 or +27 72 5762023.

Import Permits for the Importation of Fruit / Vegetables

Department: Agriculture, Forestry and Fisheries

Plant Production, Health and Quality

Telephone numbers: +27 12 319 6130 / 6102 / 6396 / 6383 / 6207

Importation of Building Material

- Missions should obtain authorisation prior to the importation of any building materials for construction / renovation of offices and residences from the Department of International Relations and Cooperation. Kindly refer to the **Policy on the Management of Diplomatic Immunities and Privileges** published on the DIRCO website under State Protocol.

Importation of Goods for Use or Display Purposes at Exhibitions

Clearance Certificates for the importation of goods for display purposes at exhibitions must not be submitted to the Department of International Relations and Cooperation.

- Missions should obtain an ATA Carnet (Temporary Import Permit) from the Chamber of Commerce in the specific country from which the goods will be imported.
- 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 / she proves that the goods have been duly exported under customs supervision.

Below is a list of all the countries which are currently signatories to the ATA Convention:

Algeria	Lebanon
Andorra	Lithuania
Australia	Luxembourg
Austria	North Macedonia
Belgium	Malaysia
Bulgaria	Malta
Canada	Mauritius
China	Morocco
Cote d'Ivoire	Netherlands
Croatia	New Zealand
Cyprus	Norway
Czech Republic	Poland
Denmark	Portugal
Estonia	Romania
Finland	Russia
France	Senegal
Germany	Singapore
Gibraltar	Slovak Republic
Greece	Slovenia
Hong Kong	South Africa
Hungary	Spain
Iceland	Sri Lanka
India	Sweden
Ireland	Switzerland

Israel	Thailand
Italy	Tunisia
Japan	Turkey
Korea (Rep of Korea)	United Kingdom
Latvia	United States of America

An alternative is to import the goods under Rebate Item 480.10 of the Customs and Excise Act. In this instance, Missions should contact the Customs and Excise Office via the Foreign Entities Unit at the South African Revenue Services for assistance:

Foreign Entities

South African Revenue Service

Custom and Excise

299 Bronkhorst Street

Nieuw Muckleneuk, 0161

Private Bag X923

Pretoria, 0001

Telephone numbers: +27 12 422 4962

Facsimile number: +27 12 422 4393

- A deposit to cover the customs duties and VAT shall be made payable to the Controller of Customs, at the Port of Entry.
- This amount will be refunded to the depositor once the Controller of Customs is satisfied that the goods were duly exported out of the South African Customs Union.

Purchase of Goods from Licensed Special Shops for Diplomats (Duty Free Shops)

- Diplomatic and Consular Missions and International Organisations may purchase goods from licensed special shops for diplomats for official use only.
- Diplomatic Agents, Consular Officers and senior officials at International Organisations, issued with "D" and "C" cards may purchase from special shops for diplomats for personal use only.
- Certificates "A" or "B" together with the **Annexure 3** indicating amounts purchased as approved, signed and stamped by DIRCO must also be presented to the licensed special shops for diplomats for completion each time purchases are made with regard to alcohol and tobacco/cigarettes products.
- The licensed special shops for diplomats must complete, stamp and sign said **Annexure 3** to the Certificates "A" or "B" which will be retained by the diplomatic card holder and submitted to DIRCO on expiry of the six month period (only the original

approved Certificates "A" or "B" together with the completed Annexure will be accepted for renewal purposes)

- The above mentioned representatives must identify themselves each time when buying at licensed special shops for diplomats by presenting their valid Diplomatic Identity Card as issued by the Department of International Relations and Cooperation.
- For Heads of Mission, a Mission transferred official may be nominated to purchase on their behalf on condition that a written authority is provided.

Attached are the following documents:

- **Certificate "A"**
- **Certificate "B"**
- **Annexure 1** – Standard quantities / Quotas for Alcohol and Tobacco Products Only
- **Annexure 2** – Guide for the Issuance of Diplomatic Identity Documents which indicates the various diplomatic immunities and privileges levels
- **Annexure 3** – Quota Control Sheet for alcohol and tobacco products only. Sample is attached only as DIAP will issue this document together with the approved Certificate "A" or "B"

Goods for Donations

Diplomatic and Consular Missions and International Organisations are requested to clear the goods through the South African Revenue Services (SARS) under Rebate Item 405.04 of Schedule No.4 of the Customs and Excise Act. This rebate item provides for the importation under rebate of duty free goods for education, charitable, welfare or youth organisations and such goods are, by virtue of Schedule No.1 of the Value Added Tax (VAT) Act, also exempt from the payment of VAT. The rebate item also covers goods (**excluding foodstuffs and clothing**) forwarded free, as a donation to any educational organisation, hospital (including clinics), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the International Trade Administration Commission (ITAC), 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 distribution have furnished an undertaking that:

- Such goods are for use by the organisation or for free distribution;

- Such goods shall not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and that no donation or other performance may be accepted by anybody in respect of such goods the following persons may be contacted at the (ITAC) in respect of the application of the specific permit to qualify for the rebate duty and Value Added Tax exemption:
- Rica Theart: rtheart@itac.org.za
- Nomonde Somdaka: nsomdaka@itac.org.za
- Christopher Sako: csako@itac.org.za

Goods that have been donated by non-resident Missions to an association not for gain and imported by association under conditions prescribed by the International Trade Commission (ITAC), are exempted from VAT on importation. The Customs and Excise Act also provides for a rebate of customs duty on goods imported in similar circumstances. However, the **importation of clothing and foodstuff are specifically excluded** under certain rebate items. The exemption is also subject to the conditions mentioned below:

The control of goods entering or leaving the Republic is a core function of Customs and therefore all goods to be imported must be declared (except the second hand clothing) for import on a Customs Clearance Declaration, form SAD500. Import declarations are now mainly processed electronically and for this purpose Missions and International Organisations are advised to appoint a clearing and forwarding agent to conduct the Customs Clearance Declaration on behalf of the Mission and / or International Organisation. Clearing agents are fully conversant with the working procedures and requirements of Customs.

The association not for gain must satisfy SARS that the goods will be used exclusively:

- for educational, religious or welfare purposes;
- in the furtherance of that association's objectives directed to the provision of educational, medical or welfare service or scientific research; or for issue or treatment of indigent persons free of charge.

All the following documents and information must be submitted to SARS (prior to clearing the goods) in respect of each donation received to obtain an exemption from payment of VAT:

1. Letter from the donor confirming that the goods were donated. The letter has to contain the following information:

- The registered name of the company, address, signature, contact details, and date of the letter which was issued.
2. Letter from the recipient organisation confirming the donation, stating how the goods will be utilised and those goods are not for resale. The letter should be on a company letter head and include the following information:
 - Registered address and address of place of business;
 - Full names and signature of the author;
 - Date when the letter was prepared;
 - Contact details;
 - Detailed description of goods;
 - Distinguish between new or second-hand goods;
 - Estimated commercial (customs) value of the goods;
 - Declaration from the recipient organisation confirming that;
 - Donated goods are for exclusive use by the recipient organisation or free distribution;
 - Donated goods will not be sold, leased, hired or otherwise disposed of for gain and no consideration or other counter performance may be accepted by any person in respect of the donated goods.
 3. Letter of authority if the recipient of the goods is represented by another person / company.
 4. Proof that the organisation to whom the donations have been made is an association not for gain. This can be evidenced by a Non-Profit Organisation Certificate issued by SASSA in the applicant's name. Certificate of Corporation of Company not having a share capital (Non-Profit Company-issued by the CIPC in the applicant's name); Memorandum of Understanding; or Government Gazette.
 5. Educational Institutions that cannot provide requirements as stipulated by paragraph three, must submit their Institution Constitution for consideration. The SARS letter issued by the Tax Exemption Unit will not be acceptable as these letters only cover the exemptions for Income Tax.
 6. In the case of medicines being imported, a letter from the Department of Health.

7. Copies of relevant shipping documentation, for example: Post Office collection slips, Airway Bill or Bill of Lading. Invoice if goods were imported in hand luggage, proof of flight details, reason and proof of identity.
8. The turnaround time for applications received is three working days when requested with full documentation and failure to produce all requested documentation within the specific period will result in the application being formally rejected.
9. All applications must be forwarded to
South African Revenue Services Customs Operations
Private Bag X 923
Pretoria
0001

The application for VAT exemption can also be e-mailed to: Talita Retief at tretief@sars.gov.za

Enquiries

Enquiries may be directed to DIRCO as follows:

Vehicles Customs Clearances – diarvehicles@dirco.gov.za

Licensed Special Shops for Diplomats Customs Clearances – diapdfs@dirco.gov.za

All other Customs Clearances – diapprivileges@dirco.gov.za

The abovementioned documents are available on the DIRCO website, under State Protocol, Diplomatic Immunities and Privileges (DIAP), point 3.

The Department of International Relations and Cooperation of the Republic of South Africa avails itself of this opportunity to renew to Diplomatic Missions and International Organisations accredited to the Republic of South Africa the assurances of its highest considerations.



PRETORIA
30 June 2021

Diplomatic Missions and International Organisations
accredited to the Republic of South Africa
PRETORIA