



APPROVED DOCUMENT CONTROL PAGE

DOCUMENT CONTROL	
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1. Definitions

- a) In this Guideline, unless the context otherwise requires:

“**CE 101 form**” means the standard form used for the application and approval of rebates and exemptions on goods imported by new or returning residents

“**Customs Act**” means the Customs and Excise Act, 1971, and includes the Schedules thereto and the Customs and Excise Regulations, 1976, as amended from time to time

“**Customs duty**” means the duty chargeable under the Customs Act

“**Exemption**” means a privileged freedom from payment of VAT on imported goods

“**Motor vehicle**” means vehicles described in Chapter 87 of Schedule 1 to the Customs Act

“**New resident**” means a person who changes his or her residence to Swaziland, either permanently or temporarily, subject to compliance with the laws governing residence in Swaziland, and includes members of his family

“**Rebate**” means a privileged freedom from payment of part or the whole of Customs duty payable on imported goods

“**Returning resident**” means a person who is normally resident in Swaziland but has been absent and returns to the country after a period of not less than six (6) months or more, and includes members of his family

“**SACU**” means the Southern African Customs Union comprising of Botswana, Lesotho, Namibia, South Africa and Swaziland

“**VAT**” means the tax chargeable under the VAT Act

“**VAT Act**” means the Value Added Tax Act, 2011, and includes the Value Added Tax Regulations, 2012, as amended from time to time

- b) Terms defined in the Customs Act and the VAT Act shall have the same meaning in this Guideline.
- c) Terms defined in this Guideline in the singular, shall include the plural, and vice versa.

2. Purpose

- a) The purpose of this Guideline is to give guidance on the requirements to be satisfied by new or returning residents in order to be eligible for a rebate of Customs duty and exemption from VAT on goods imported upon change of residence to Swaziland.
- b) The Guideline further seeks to provide guidance on the goods that a new or returning resident may import under rebate of Customs duty and exemption from VAT upon change of residence to Swaziland.

3. Applicable law

- a) Customs duty:

Section 75(1)(b) of the Customs Act, as read with rebate items 407.04 and 407.06 of Schedule 4 to the Customs Act

- b) VAT:

Section 20(a) of the VAT Act, as read with Regulation 23(2)(h) and (i) of the VAT Regulations

4. Who qualifies for a rebate or exemption?

- a) A new resident; and
- b) A returning resident.

5. Which goods qualify for a rebate or exemption

- a) Used household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the new or returning resident imported for own use on change of residence to Swaziland;
- b) *bona fide* property of the new or returning resident and must not be disposed of within a period of 6 months from the date of entry;
- c) One (1) motor vehicle per new or returning resident;

6. Conditions for goods to qualify for rebate or exemption

- a) The motor vehicle must be imported once per the new or returning resident and members of their family during a period of three (3) years;
- b) The motor vehicle must be the property of the new or returning resident, and must have been owned and used by him or her for a period of not less than twelve (12) months prior to departure to Swaziland;
- c) The motor vehicle must not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty (20) months from the date of entry;
- d) The new or returning resident must not be absent from Swaziland for a period of more than three (3) months after importation of the motor vehicle;
- e) Goods not listed in this Article or any part of this Guideline shall not be eligible for a rebate or exemption¹;
- f) The goods and conditions mentioned above shall be subject to any changes or amendments to the provisions of the Customs Act and the VAT Act relating to rebates and exemptions.

7. Required documents

- a) The new or returning resident shall be required to complete the CE 101 form described in Annex I of this Guideline and submit to the Commissioner General for approval of the rebate or exemption;
- b) The completed CE 101 form should be accompanied by the following documents:
 - Packing list or inventory of the goods described in Article 5 above;
 - Registration documents of the motor vehicle, where applicable;
 - Transportation or export documents of the goods, i.e. bill of lading or air waybill;

¹ These include industrial, commercial or agricultural plant and alcoholic beverages and tobacco goods.

- Copy of passport or travelling document of the new or returning resident;
 - Entry, residence, work or study permit, in the case of new residents, issued by the department or institution responsible for Immigration in Swaziland;
 - Confirmation of employment, in the case of new residents assuming residence due to a professional calling. This may be in the form of a letter of appointment or contract of employment;
 - Proof of residence in country of exportation, in the case of returning residents. This may be in the form of an entry, residence, work or study permit issued by the department or institution responsible for Immigration in the country of export;
 - Confirmation of returning resident status by the department or institution responsible for Immigration in Swaziland in the case of returning residents who do not possess the proof of residence described above.
- c) The completed CE 101 form and supporting documents should be submitted in the manner and at the address specified in Annex I for approval².

8. Authority to approve CE 101 form and grant rebate or exemption

- a) The authority to approve the CE 101 form and grant the rebate or exemption is vested in the Commissioner General who may be represented by any officer in terms of Section 3 of the Customs Act.
- b) Only CE 101 forms approved in terms of Article 7(a) shall be accepted for the clearance of the goods specified in Article 5 under rebate or exemption.
- c) The approved CE 101 form and the supporting documents should be presented as part of a declaration made in the prescribed manner for clearance of the goods specified therein under rebate or exemption.
- d) The granting of a rebate or exemption shall be subject to the provisions of the Customs Act and the VAT Act relating to rebates and exemptions.

9. What the approved CE 101 form means

- a) The approved CE 101 form qualifies the goods described in Article 5 above and imported by a new or returning resident for a rebate of Customs duty and VAT exemption³.
- b) The approved CE 101 form does not, however, remove the new or returning resident's legal obligation to declare the goods described in the list attached to the form at the port of entry.
- c) The approved CE 101 form does not also remove the requirement to obtain the necessary permit, certificate or other authority in respect of goods the importation of which in terms of the Customs Act, VAT Act or any other law is required to be authorized by permit, certificate or other authority⁴.

² Annex II shall be used to confirm submission of the required documents.

³ Customs duty is applicable only on goods imported from outside SACU; and VAT is applicable on goods imported both from and outside SACU.

⁴ Motor vehicles shall require a permit from the Ministry of Finance, for example.

10. Circumstance where rebate and exemption may not be granted

The form CE 101 shall not be approved and/or accepted at the port of entry for purposes of granting a rebate or exemption where:

- a) The person making the application is not a new or returning resident in terms of this Guideline;
- b) The goods are not those as described in Article 5 above;
- c) The goods are imported by a Swazi citizen residing abroad and the person is relocating from one foreign country to another and is not returning to Swaziland⁵;
- d) The motor vehicle has not been owned by the new or returning resident for a period of not less than twelve (12) months prior to departure to Swaziland;
- e) The new or returning resident was not at all reasonable times personally present at the country of export of the goods;
- f) The supporting documents described in Article 7 above have not been submitted; and,
- g) The new or returning resident has not complied with the provisions of the Customs Act, VAT Act or any other law relating to the importation and clearance of goods.

11. Objections to a denial to grant a rebate and exemption

- a) A person may object to a decision of an officer not to approve or accept an approved CE 101 form to the Commissioner of Customs and Excise.
- b) Where a person is dissatisfied with the decision of the Commissioner of Customs and Excise, they may lodge an appeal to the Commissioner General.

12. Appeal

A person may appeal to the Minister responsible for Finance against a decision of the Commissioner General relating to the refusal to approve or accept an approved CE 101 form for purposes of granting a rebate or exemption⁶.

13. Amendment of this Guideline

The Commissioner General may amend this Guideline from time to time in so far as it may be necessary to reflect and incorporate any changes in the provisions of the Customs Act and VAT Act relating to rebates and exemptions

⁵ Swazi Ambassadors and other officials being transferred from one foreign mission to another without necessarily returning to Swaziland shall not qualify.

⁶ Objections and appeals shall be made in writing.



Swaziland Revenue Authority

DECLARATION ON TRANSFER OF RESIDENCE TO SWAZILAND

Ref. No. *Please use block letters*

1. Full Name		Passport/ID No.	
2. Spouse's Name		Passport/ID No.	
3. Address in Swaziland		4. Address in Former Country of Residence	
5. Number and Description of Packages/Items		6. Marks and Numbers on Packages	
7. Description and values of used household effects <i>(Attach list where necessary)</i>		8. Description and values of new household effects <i>(Attach list where necessary)</i>	
<i>Description</i>		<i>Description</i>	
<i>Value (E)</i>		<i>Value (E)</i>	
TOTAL VALUE IN EMALANGENI		TOTAL VALUE IN EMALANGENI	

9. Details of Motor Vehicle			
Make		Model	
Value (E)		Weight	
Engine Number		Chassis Number	
Present Reg. No.		Year of Manufacture	
Period of ownership and use prior to departure for Swaziland and <input type="text"/> years and <input type="text"/> months <i>(documentary evidence confirming this period must be attached)</i>			

10. I arrived / will arrive in Swaziland PLACE OF on D M Y Y Y Y by road/rail/air.
11. My household effects/motor vehicle shipped by sea/road/rail/air from *(place of shipment)* under Bill of Lading/Airway Bill/Rail Note No. per *(name of ship)* arrived/will arrive at *(place of first discharge in the common customs area)* on D M M Y Y Y Y
12. I hereby declare that my family which consists of self/spouse and children, is transferring residence to the Kingdom of Swaziland *(for a period of at least six (6) months)* and I enclose documentary evidence to this effect from my prospective employer. I further declare that the details given above are true and correct and that I have not previously imported household effects or a motor vehicle into Swaziland under rebate of duty and/or exemption of Value Added Tax prior to this transfer of residence. I hereby UNDERTAKE NOT TO SELL OR DISPOSE OF ANY OF THE ABOVE-MENTIONED GOODS OR MOTOR VEHICLE WITHIN A PERIOD OF SIX (6) MONTHS AND TWO (2) YEARS RESPECTIVELY FROM THE DATE OF IMPORTATION.

Signature of Importer

Date

 D M M Y Y Y Y

FOR OFFICIAL USE ONLY

Approved for Rebate of duty under Item 407.04/407.06 of Schedule No. 4 to the Customs and Excise Act, 1971 and an exemption from Value Added Tax, under Section 20(a) of the Value Added Tax Act, 2011 as read with Regulation 23(2)(h) and (i) of the VAT Regulations, 2012.

Subject to _____

DATE STAMP

FOR: COMMISSIONER GENERAL

SAD 500 Form No.

C.C.C. No.

Notes

- a) This form is to be completed in duplicate and both copies forwarded to:
The Commissioner General
Swaziland Revenue Authority
P.O. Box 5628
MBABANE
- b) If the form is sent to any other Swaziland Customs address it must be submitted in triplicate.
- c) SEPARATE FORMS SHOULD BE COMPLETED IN RESPECT OF GOODS/MOTOR VEHICLES ARRIVING AT DIFFERENT PLACES OF ENTRY OR AT DIFFERENT TIMES.
- d) Before submitting the form please ensure that:
 - i) It is completed in all respect;
 - ii) Deletions are made as appropriate;
 - iii) The lists of new and used household effects and values, if the space provided under items 7 and 8 is insufficient, are attached;
 - iv) Documentary evidence of ownership and use of your motor vehicle in the form of a photocopy of the registration book, insurance certificate, etc. is attached;
 - v) Documentary evidence of change of residence in the form of a letter from the recruiting agency and/or a copy of the residence permit is provided.

WARNING

The Customs laws prescribe severe penalties for incorrect or false declarations. Great care should therefore be exercised in completing this form and any case of doubt should be referred to the Department before the form is completed.

Annex II – Documentary Checklist

Requirement / Document		Yes	No
1.	Completed CE 101 form		
2.	Packing list or inventory of goods		
3.	Motor vehicle registration documents (where applicable)		
4.	Shipment/transport/export documents of the goods – bill of lading or airway bill		
5.	Copy of passport or travelling document of applicant		
6.	Entry/residence/work/study permit for new or returning resident		
7.	Letter of appointment of contract of employment of new resident		
8.	Confirmation of returning resident status in case of returning resident without entry/residence/work/study permit from country of export of goods		