



## 1. IMPORTING GOODS

The duties and taxes payable on goods imported into Eswatini depend on the value and nature of the goods, where the traveller is coming from and tax free allowances outlined in paragraph 4 and 5. If you are arriving from a SACU Country i.e. either Botswana, Lesotho, Namibia or South Africa, only Value Added Tax (VAT) is payable on the goods that are not tax free such as those listed in paragraph 2. If you are arriving from other countries then Customs and other duties are payable, in addition to VAT.

## 2. VALUE ADDED TAX

VAT is levied at the rate of 14% on most goods imported into Swaziland. However, some goods, such as the following, are zero rated and can be imported tax free:

- **Dried maize and maize meal;**
- **Beans (dried, whole split, or crushed, but not further prepared or processed, or where packaged as seed);**
- **Samp (not further prepared or processed);**
- **Rice (whether husked, milled, polished, glazed, parboiled or broken);**
- **Fresh fruits and vegetables (not cooked or dehydrated, dried, canned or bottled) and not including nuts;**
- **Milk and dairy products (including butter, margarine, ice cream, etc.);**
- **Brown bread;**
- **Fresh (chicken) eggs;**
- **Vegetable oil except olive oil;**
- **Animal feeds; fertilizers, seeds (excluding flower seeds), and pesticides;**
- **Prescription drugs and medicines;**
- **School text books;**
- **Paraffin intended for cooking, illuminating and heating.**

*For more information on zero rated goods contact the SRA*

## 3. VISITORS TO SWAZILAND

Tourists and other temporary visitors may import their personal effects including laptops, cameras, recreational and camping equipment etc. without payment of Customs duty or VAT provided the goods are not left in Eswatini at the end of their visit. Imported foreign registered vehicles will be

It is an offence to dispose of these goods in Eswatini without Customs authority and before paying the Customs duty and VAT due on them.

## 4. CUSTOMS DUTY FREE ALLOWANCES

The following goods, only when imported from outside SACU, are part of the travellers' allowance and may be imported Customs duty free:-

- Wine, not exceeding a total quantity of two litres per person;
- Spirituous and other alcoholic beverages, not exceeding a total quantity of one litre per person;
- Manufactured tobacco, not exceeding 200 cigarettes and 20 cigars and 250g of cigarette or pipe tobacco per person;
- Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person; and
- Other goods not exceeding E5000 per person.

## 5. VAT FREE ALLOWANCES

The VAT free allowance is E1000 per person regardless of where the traveller is arriving from. Thus while the goods listed in paragraph 4 may be Customs duty free, VAT will be paid on the value of those goods in excess of the E1000 unless they are zero rated as explained in paragraph 2..

All the above allowances:-

- only apply to goods carried as accompanied baggage that have been declared to Customs and which are for personal use or for disposal as gifts
- do not apply to persons returning after an absence of less than 48 hours (and the allowance is only allowed once per person in any period of 30 days)

## 6. PROHIBITIONS AND RESTRICTIONS

Dangerous drugs (narcotics), endangered species (or parts thereof), and a range of other items are prohibited whilst the following are restricted and require permits and must always be declared:

- Arms and ammunition;
- Live animals and plants including raw products therefrom such as dairy products, meat, fruits, and vegetables; and



## CONTACT DETAILS

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### WARNING

Goods or cash not declared truthfully or fully, or presented with false invoices, may be detained and seized; persons evading duties and taxes may also be prosecuted.

issued with Temporary Importation Permits at the border.

- Cash (or other negotiable bearer instruments) in excess E15000.