



SARS Customs Update

Prohibited & Restricted Imports & Exports Lists

Sipho Mhaga

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SARS Import Rule Change - Tariff 3102.90

As of 12 November 2025, SARS has updated its Prohibited and Restricted Imports and Exports list to require that all goods under tariff subheading 3102.90 be detained by the Border Management Authority (BMA) for inspection.

What's changed?

Tariff subheading 3102.90, which covers “Fertilizers: Mineral or Chemical fertilizers, nitrogenous: other, including mixtures not specified in the foregoing subheadings” is now subject to mandatory detention by the BMA upon import or export.

This update was officially announced by the South African Revenue Services (SARS) on 12 November 2025.

What this means for Importers and Exporters



All shipments falling under this subheading will be detained at the border for inspection by the BMA.



This may result in delays clearance and additional compliance requirements.



Traders must ensure accurate classification of their goods and be prepared for BMA processing procedures

Why the Change? To a certain extent not surprised to the addition

SARS has not publicly detailed the rationale; such measures are typically introduced to:

- Prevent the unauthorized movement of sensitive or potentially hazardous materials.
- Ensure compliance with environmental, agricultural, or security regulations.
- Strengthen border control and traceability of chemical substances
- If you are involved in the trade of nitrogenous fertilizers or related products, it is advisable to:
 - Review your tariff classification
 - Coordinate with your customs broker or freight forwarder,
 - Monitor SARS and BMA updates for procedural guidance.



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