



CUSTOMS AND EXCISE

IMPORTATION OF PRIVATE VEHICLE

Rebate of duties

In terms of item 407.04 of Schedule Number 4 of the Customs and Excise Act –

- Immigrants; and
- South African residents who originally emigrated from the Republic, obtained permanent residents' status abroad, and thereafter returned,

being natural persons, may, after obtaining permanent residence in the Republic/return to the Republic permanently, import ONE MOTOR VEHICLE PER FAMILY under full rebate of customs duties for his/her own personal use, provided that the vehicle so imported was the personal property of the importer, and was owned and used by him/her for a period of not less than 12 months prior to the his/her departure to the Republic. South African Residents, please note that you will not qualify unless you comply with all three elements, i.e. -

01. you originally emigrated from the Republic;
02. you obtained permanent residents' status abroad; and
03. you again return to the Republic permanently,

Note:

You do not qualify for the rebate of duty:

1. Should the vehicle have been owned and used for a period of less than twelve months prior to departure, the amount of duty rebated will be reduced pro-rata, according to the number of days less than 12 months.
2. If the vehicle is second-hand, an application for an import permit must be made, prior to shipment of the vehicle to South Africa, to:
The Director: Import and Export Control (IMPORT PERMIT)
Private Bag X753
PRETORIA
0001
Telephone: (012) 394 3610
Facsimile: (012) 394 0516
Website: www.itac.gov.za
3. All motor vehicles must comply with the standards as set by the South African Bureau of Standards and further information may be obtained from:
SABS – Electrical & Automotive Dept. (LETTER OF AUTHORITY)
Private Bag X191
PRETORIA
0001
Telephone: (2712) 428 6276 (Andre Stander)
Fax: (2712) 428 6233

Specific exclusions

1. Please note that the following persons do not qualify for the rebate –
 - South African citizens travelling abroad;
 - South African citizens taking up temporary residence in a foreign country, irrespective of the period involved, i.e. for study, work permit, contract work, etc.; and
 - Foreign nationals taking up temporary residence in the Republic.
2. For any period that a vehicle may be registered in a company's name during the twelve months period prior to shipment, the rebate will be reduced on a pro-rata basis.

Documents to be produced

In support of the clearance of the vehicle in the Republic, the following documentation must be produced to your clearing agent –

- Immigrants must produce their permanent residence permit issued by the Department of Home Affairs (or a copy thereof).
- Returning South Africans must produce proof of emigration from the RSA and proof that permanent residence was obtained abroad. This is proven with a permanent residence permit from the foreign country. If this permit has any limitations or restriction reflected thereon, it is not considered to be a permanent residence permit even if it states that it is.
- There are returning South African residents who had residency in more than one country before they left the RSA. They are allowed to travel freely between these countries without having to obtain permits and visas. Emigration from the RSA can therefore not be proven with a permanent residence permit from the foreign country. In these instances proof must be produced that immovable property has been sold (letter from lawyer), that bank accounts have been closed (correspondence with bank), that policies were cancelled (letter from the insurance company), that the Receiver of Revenue was advised of the emigration (correspondence with SARS) etc. This must be proven in both the RSA and the foreign country.
- A duly completed form DA 304A;
- Purchase documents;
- Registration certificate/permit;
- Documentary evidence of the date on which delivery of the vehicle was taken;
- Documentary evidence of the date on which the vehicle was handed to the shipper for shipment to the Republic; and
- An import permit from ITAC(used vehicles)
- A Letter of Authority from the SABS

Additional information

1. A vehicle shall not be deemed to be personally owned and used by an importer unless such importer was at all reasonable times personally present at the place where the vehicle was used. The period of use is deemed to be from the date on which physical delivery was taken of the vehicle/the date on which the vehicle was registered in the name of the importer (whichever is the later), until the date on which the vehicle was delivered by the importer to the shipper or other agent for the purpose of shipment or dispatch to the Republic.
2. Vehicles imported under the provisions of item 407.04 may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of being cleared for Customs purposes in

the RSA. Prior permission must be obtained should an importer wish to dispose of the vehicle within the 20 month period after the date of clearance.

3. For the purposes of item 407.04 during the initial period of 20 months after the date of clearance in the Republic, an importer shall, if he or she is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, be deemed not to have imported the vehicle for his/her own or personal use, and the duty determined by the Commissioner for the S.A. Revenue Service shall be payable as from the date of such absence.

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