



JANUARY 2011:

INFORMATION SHEET – MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE TO THE REPUBLIC OF SOUTH AFRICA

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 return,

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 importer's departure to the Republic. South African Residents, please note that 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.

you do **not** qualify for the rebate of duty.

Note:

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. An import permit must be obtained, prior to shipment of the vehicle to South Africa. Further information and/or application can be obtained from The International Trade Administration Commission of South Africa, as follows:

ITAC, Private Bag X753, Pretoria, 0001
www.ITAC.org.za -> Services -> Import & Export -> Import Control -> Guideline to importation of 2nd hand vehicles.
3. All motor vehicles must comply with the standards as set by the National Regulator for Compulsory Specifications (NRCS) and to confirm status an LOA (Letter of Authority) must be obtained prior to shipment. Further information and/or application can be obtained from:

NRCS, Private Bag X25, Brooklyn 0075 [tel +27 (0)12 428 5000] or
www.NRCS.org.za -> Vehicles -> Letter of Authority -> Import

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/Customs –

- 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, proof of permanent residence obtained abroad as well as evidence that such permanent residence has been withdrawn;
- A duly completed form DA 304A;
- Purchase invoice OR 3 valuations from registered dealers abroad;
- 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 (Bill of Lading will suffice); and
- Import permit and Letter of Authority.

ADDITIONAL INFORMATION

1. A vehicle shall not be deemed to have been 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.

	Motor Vehicle Declaration by a natural person on permanent change of residence to the Republic (Item 407.04 of Schedule No. 4 to the Customs and Excise Act, 1964)	DA 304A
		Customs Client Code:

Notes:

1. Application must be made on form DA 185 for registration as a customs client.
2. Whenever an * appears, please delete whichever is not applicable.
3. Indicate with an X in the appropriate block regarding the mode of travel.
4. Documentary proof in support of the particulars in section A and B must be furnished.
5. A separate declaration (DA 304) must be completed in respect of household effects.
6. Sections A, B and C must be completed. Please see Page 2 for Section C.
7. For the purposes of paragraph (d) of section C, the period the vehicle has been owned and used must be determined in terms of Note 8 to item 407.00 of Schedule No. 4 to the Customs and Excise Act, 1964.
Note 8 and item 407.00 are available on the SARS web site – www.sars.gov.za

A. Personal and Travel Particulars

Name of person:											
ID No (If returning RSA resident)											
Passport No.						Nationality:					
Physical address in RSA - Street name and number:											
Building name and number:											
Suburb:											
City/Town:						Street					
Mode of Travel:		Air	<input type="radio"/>	Sea	<input type="radio"/>	Road	<input type="radio"/>	Rail	<input type="radio"/>	Place of departure:	
Date of Arrival:										Place of arrival:	

B. Particulars of Motor Vehicle

Type:											Year of manufacture:		
Chassis No:											Engine No:		
Registration No:											Date of purchase:		
Licence no.											VIN No:		
Date of registration in name of importer:													
Date on which physical delivery was taken from seller:													
Date and place of handing over for shipment or dispatch:													
Date of shipment (Transport Document Date):													
If imported on own wheels, the date of entry into RSA:													

Please complete Part C on Page 2

C. Declaration

I,, hereby declare that -

- (a) (i) I am the importer of the vehicle described in section B;
 *(ii) I am an immigrant; a citizen of;
- *(b) I am a returning South African resident who left the Republic with the intention to settle permanently in; and
- (c) I have permanently changed my residence and that of my family to the Republic of South Africa; and
- (d) the motor vehicle described above is my private property and has been owned and used by me for a period ofyear(s),month(s),day(s) prior to my departure for the Republic within the meaning of Note 7 to this form.

I further undertake -

- (a) that the motor vehicle here concerned will not be offered for sale, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within the period specified in item 407.04 from the date of entry thereof under rebate of duty.
- (b) to pay the applicable duty should I be absent for a continuous period of longer than three months from the place where such vehicle is usually used in the Republic.

Signed on this day of 20

at

Signature of Importer

Print name

For Official Use only

Immigration		Date		Date of Arrival															
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Remarks:

SAD 500 Form Particulars

Form number	Form date	Number of days on which duty and VAT is calculated:
		4

Official Stamp of Office

Signature of Official

Date

I,
HEREBY DECLARE THAT NONE OF THE UNDER-MENTIONED ARTICLES, WITH THE EXCEPTION OF
THOSE MARKED IS INCLUDED IN MY HOUSEHOLD EFFECTS.

<input type="checkbox"/> Plants, Bulbs, Seeds	<input type="checkbox"/> Honey in any form or contained in preparations
<input type="checkbox"/> Spirituous beverages, Tobacco, Cigarettes	<input type="checkbox"/> Beeswax
<input type="checkbox"/> Sugar - Cane	<input type="checkbox"/> Used beehive appliances
<input type="checkbox"/> Raw cotton	<input type="checkbox"/> Drugs, e.g. opium, cocaine, morphine, marijuana (Indian Hemp)
<input type="checkbox"/> Other vegetable matter and fruit of any description	<input type="checkbox"/> Indecent and obscene books or other objectionable articles
<input type="checkbox"/> Live animals or animal products	<input type="checkbox"/> Firearms, ammunition and explosives
<input type="checkbox"/> Live fish, crustaceans, molluscs	<input type="checkbox"/> Two way radio sets (Walkie Talkie)
<input type="checkbox"/> Parrots or other birds	<input type="checkbox"/> Eggs of poultry or birds
<input type="checkbox"/> Uncooked meat and poultry	<input type="checkbox"/> Uncut diamonds, unwrought gold
<input type="checkbox"/> Bees and their larvae or eggs	<input type="checkbox"/> Motor car (s)
<input type="checkbox"/> Television receiving sets	<input type="checkbox"/> Other motor vehicles

.....
DATE.....
SIGNATURE

- NOTE.- 1) ONLY A BILL OF ENTRY FOR HOME CONSUMPTION MAY BE PASSED WHEN
THIS DECLARATION IS USED
- 2) THE ARTICLES MARKED "X" ARE TO BE SEPARATELY REFLECTED ON THE
BILL OF ENTRY

**AFFIDAVIT FOR CLEARING A RETURNING RESIDENT'S
GOODS THROUGH CUSTOMS AND EXCISE**

This is to certify that I, _____, left South
Africa on (Year) _____ (Month) _____ (Day) _____

My reason for leaving the country was _____

The period of time I spent abroad was (Years) _____ (Months) _____

I permanently returned to South Africa on (Y) _____ (M) _____ (D) _____

The goods I am bringing in are all used goods for my own personal use and
not for resale.

I have no objection to taking the prescribed oath to this effect. I consider
the prescribed oath to be binding on my conscience. I know and understand
the contents of the above declaration.

Signature: _____ Date: _____

The above affidavit must be witnessed & attested by the South African Police
Or By the Post Office.

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