



#### Office Details

South African High  
Commission,  
South Africa House,  
Trafalgar Square,  
London  
WC2N 5DP.

### **MOTOR VEHICLES: RETURNING SA RESIDENTS**

Returning South African Nationals who emigrated from the Republic and were granted permanent residence status in a country abroad can, on deciding to return to South Africa, come into consideration to import their vehicle under rebate of Customs duty. In this regard representations must be made to the Commissioner for the South Africa Revenue Service, Private Bag X923, Pretoria, 0001, before the vehicle is shipped to the Republic.

Permanent Residence permit holders who had left the Republic on a permanent basis, and decide to return to South Africa permanently, may also come into consideration to import their vehicle under rebate of Customs duty. Representations must be made to the Commissioner for the South African Revenue Service, Private Bag X923, Pretoria, 0001.

The representation must contain evidence of the following:

- Termination of service in South Africa.
- Transfer of funds from South Africa.
- Disposal of fixed property in South Africa.
- Export of household and personal effects from South Africa.
- Acquisition/disposal of any fixed property in country of residence.
- Granting of permanent residence abroad.

A further condition is that the vehicle being imported must have been owned and used for a minimum period of 12 months prior to the importer's departure for the Republic, in other words, the motor vehicle must have been registered in the importer's name during this period.

A 12-month period is calculated from the date of which the vehicle was first registered in the name of the owner, to the date of which it is handed over for shipment. For this purpose the importer must have been personally present at all reasonable times at the place where he was using the vehicle. Please note that a vehicle registered in a company's name does not qualify for a concession.

Provision does exist for the importation of a vehicle which has not been owned for the full 12 months prior to the date of departure to the Republic, to be imported under a partial rebate of duty and VAT, where duty will be calculated pro-rata on a daily basis according to the number of days less than 12 months.

After importation, the importer becomes liable for the full duty rebated if he is away for a continuous period of more than 3 months from the place where he normally uses the vehicle in the Republic.

The vehicle may not be alienated in any way, i.e. lent, hired, sold, exchanged etc. for a period of 20 months from the date of entry thereof in terms of rebate item 407.04 without the written approval of the Commissioner for the South African Revenue Service, and without the outstanding duties being paid.

An import permit is required from the Director: Import & Export Control, Private Bag X192, Pretoria, 0001 and a Letter of Authority (LoA) from the SABS, Private Bag X191, Pretoria, 0001, and a fee of R1800,00 must accompany this application. Please note that only one car per household will be allowed free of duty. For the necessary application forms see "Documents required".

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