

Importation of Household and Personal Effects

RETURNING RESIDENTS

Returning South African nationals and permanent residents who have been abroad for more than six months for any other purpose than touring, i.e. working, training, studying, research, etc. and if their accommodation whilst abroad was unfurnished or semi-furnished, may import the following items free of Customs duty and VAT, provided they are the bona fide property of a natural person and members of his family, imported for own use.

- Household furniture,
- Other household effects,
- Other removable effects,
- Equipment necessary for the exercise of the calling, trade or profession of the person (tools of the trade).

The following items are excluded:

- Industrial, commercial and agricultural plant,
- Motor Vehicles
- Alcoholic beverages and tobacco products.

Conditions

This concession covers goods imported for the importer's own use only, and such goods may not be sold or disposed of in any other way for at least 6 months from the date of clearance

Documents Required

- A signed declaration (form DA304) and form PI.160 which are obtainable from the Controller of Customs & Excise at the port of entry
- Proof of absence from the Republic
- Proof of employment/research/study/ etc.
- Proof that accommodation was unfurnished or semi-furnished
- Passport
- Full inventory of the goods imported

These documents must be presented when clearance of the goods is effectuated.

RE-IMPORTATION OF HOUSEHOLD AND PERSONAL EFFECTS

Household and personal effects exported from South Africa will be allowed re-entry, free of Customs duty and VAT, provided it can be proved that the goods were originally exported from the Republic. Proof of such export (the export bill of entry and the transport documents, i.e. bill of lading) must be furnished to the Controller of Customs & Excise at the port of re-entry of the goods. Only if the goods are adequately described on the documents and can be identified beyond all doubt as the goods, which originally left the country, will the application for a rebate of the duties due be considered.