

## Motor Vehicles: First Time Immigrants

First time immigrants to South Africa may import one motor vehicle per household under rebate of duty, on condition that they have owned and used the vehicle for a minimum period of 12 months prior to departure to South Africa. In this regard representation must be made to the **Commissioner for the [South African Revenue Service](#), Private Bag X923, Pretoria, 001, before the vehicle is shipped to the Republic.**

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 on 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/she was using the vehicle.

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

A signed declaration form (**DA304A**) for motor vehicles must be presented when clearance is effected. First time immigrants must produce their Permanent Residence permits.

The importer becomes liable for the full duty rebated if he/she is away for a continuous period of more than 3 months from the place where he/she 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 for a second hand vehicle from the Director: Import & Export Control, Private Bag X192, Pretoria, 0001. Once this permit has been granted they must apply for a **Letter of Authority (LOA)** from the South African Bureau of Standards, Private Bag X191, Pretoria, 0001, and a fee of R1800,00 must accompany this application. Please note that only one motor vehicle per household will be allowed free of duty.

## Motor Vehicles: South African Citizens

No concession exists for returning South African Nationals/Permanent Resident holders (including persons normally resident in the Republic who go abroad to work or study) to import a motor vehicle without payment of Customs duty.

The vehicle (if second-hand) will also be subject to an import permit from the Directorate: Import & Export Control, Pretoria and a Letter of Authority (LoA) from the South African Bureau of Standards. Applications for import permits for the importation of goods which are subject to import control measures must be applied for on the prescribed [application form](#).

Returning residents are cautioned not to assume that import permits will be issued automatically as long as they undertake to pay the applicable duties.

The import duties on motor vehicles are at present as follows:

- Customs duty: 40%
- Ad-Valorem Customs duty: on a sliding scale with a maximum of 20%

### **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,- must accompany this application. Please note that only one car per household will be allowed free of duty.

### **Importation of a Motor Cycle**

At present the Customs duty on motor cycles imported into South Africa is free.

However, please note that ad-valorem duty is payable as follows:

- Motor cycles with an engine capacity not exceeding 800cm - 5%
- With an engine capacity exceeding 800cm - 10%

The ad valorem duty is calculated on the value for Customs duty purposes plus 15% thereof, plus the Customs duty.

These duties are subject to change without prior notice.

Second-hand motor cycles are also subject to an import permit and Letter of Authority (LOA). See the necessary [application forms](#)