

BEQUEATHED/INHERITED GOODS

Specific provision is made in the Customs and Excise Act, for used personal and household effects, bequeathed/inherited to persons in the Republic, to be imported under full rebate of duty. This concession does not extend to include motor vehicles. The importation of such goods into the Republic is subject to the following conditions:

- a) Formal customs clearance at the port of entry.
- b) A written statement by the recipient of the circumstances and particulars of the bequest and that the goods are for own use and not for sale.
- c) Production of:
 - a copy of the relevant Death Certificate;
 - a copy of the Will;
 - a letter from the Executors of the bequest; and
 - an import permit issued by the Director of Import and Export Control, Private Bag X192, Pretoria, 0001.

Where a resident is a beneficiary under an estate, but the inheritance is other than in the form of a written Will or Testament, the matter should then be referred to the Commissioner for the South African Revenue Service, Private Bag X923, Pretoria, 0001.