

IMPORTATION OF PRIVATE MOTOR VEHICLES : IMMIGRANTS AND RETURNING RESIDENT

Importation of a motor vehicle by natural persons on change of permanent residence to South Africa

REBATE OF DUTIES

1. In terms of item 407.04 of Schedule number 4 to the Customs and Excise Act -

- Immigrants; and
- South African residents who originally emigrated from the Republic of South Africa obtained permanent residents status abroad, and thereafter return,

Being natural persons, may after obtaining permanent residence in South Africa/return to South Africa 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 for South Africa.

South African Residents, please note that unless you comply with all three elements, i.e. -

01. you originally emigrated from South Africa;
02. you obtained permanent residents' status abroad; and
03. you again return to South Africa permanently,
you **do not** qualify for the rebate of duty.

➤ Note:

- a) 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.
- b) If the vehicle is second-hand, an application for an import permit must be made, prior to shipment of the vehicle to South Africa, to:

The Director: Import and Export Control
Att Rene van Vuuren
Private Bag X192
PRETORIA
0001
Tel.: +27(0)12 394 3610
Fax : +27(0)12 394 0157
More info: www.itac.org.za
rvuuren@itac.org.za

- c) All vehicles being imported into South Africa require an original Letter of Authority, which must be obtained prior to importation thereof, for which application can be made with:

The National Regulator for Compulsory Specifications (NRCS)
PO Box: NRCS Private Bag X25, Brooklyn 0075
Tel : +27(0)12 428 6534 OR +27(0)12 428 6891
Fax: +27(0)12 428 5199
More info: <http://www.nrcs.org.za>

Your attention is drawn to the fact that the importation of left-hand drive vehicles is generally prohibited if registered in the name of an importer on or after 1 January 2000.

SPECIFIC EXCLUSIONS

2. 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.
3. 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

4. In support of the clearance of the vehicle in South Africa, 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 South Africa, proof of permanent residence obtained abroad as well as evidence that such permanent residence has been withdrawn. If this permit has any limitations or restriction reflected thereon, it is not considered to be a permanent residence permit even if it states that it is.
 - There are returning South African residents who had residency in more than one country before they left the RSA. They are allowed to travel freely between these countries without having to obtain permits and visas. Emigration from the RSA can therefore not be proven with a permanent residence permit from the foreign country. In these instances proof must be produced that immovable property has been sold (letter from lawyer), that bank accounts have been closed (correspondence with bank), that policies were cancelled (letter from the insurance company), that the Receiver of Revenue was advised of the emigration (correspondence with SARS) etc. This must be proven in both the RSA and the foreign country.
 - A duly completed form DA 304 A (available on the website of the South African Revenue Services at www.sars.gov.za – all forms – customs)
 - Purchase documents;

- 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 South Africa
- An import permit (used vehicles) ; and
- An original Letter of Authority (all vehicles)

ADDITIONAL INFORMATION

5. A vehicle shall not be deemed to be 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 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 South Africa.
6. 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 it being cleared for Customs purposes in South Africa. Prior permission must be obtained, should an importer wish to dispose of the vehicle within the 20 month period after the date of clearance.
7. For the purposes of item 407.04, during the initial period of 20 months after the date of clearance in South Africa, 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 South Africa, be deemed not to have imported the vehicle for his/her own or personal use, and the duty determined by the Commissioner for the South African Revenue Service shall be payable as from the date of such absence.
8. For the purpose of the concession in terms of rebate item 407.04, a motor cycle is considered to be a motor vehicle and includes a quad bike, motor cars, station wagons or similar dual purpose vehicles, campers and goods vehicles, may be imported for own use under rebate item 407.04. One of the vehicles mentioned above, and only one may qualify for the rebate of duty.

IMPORTANT NOTICE

9. Due to the fact that the provisions of the rebate item and the rate of VAT may be subject to change and also to avoid any misunderstanding regarding the provisions of the rebate item, you are advised to confirm the above information prior to deciding to ship a vehicle to South Africa. Enquiries in this regard should be addressed to:

South African Revenue Service
 Customs Commercial Services
 Private Bag X923
 PRETORIA
 0001

Tel: +27 (0)12 422 45 68 OR +27 (0)12 422 67 90

Fax: +27 (0)12 422 69 78

CUSTOMS AND EXCISE.

MOTOR VEHICLE

DECLARATION BY A NATURAL PERSON ON PERMANENT CHANGE OF RESIDENCE TO THE REPUBLIC ITEM 407.04
SCHEDULE No. 4 TO THE CUSTOMS AND EXCISE ACT OF 1964

PERSONAL AND TRAVEL PARTICULARS

Name		Passport No.	
Address		Nationality	
Mode of travel		Place of departure	
Place of arrival		Date of arrival	

PARTICULARS OF MOTOR VEHICLE

Type of motor vehicle		Year of manufacture	
Date of purchase		Value of vehicle	
Date of registration of vehicle in name of importer			
Date on which physical delivery was taken from seller			
Date and place of handing over for shipment			
Date of shipment (Bill of lading date)			

NOTES

1. Documentary proof in support of these particulars must be furnished.
2. A separate declaration (DA 304) must be completed in respect of household effect.

DECLARATION

I, hereby declare that -

*(i) I am an immigrant

*(ii) I am a returning South African resident who left the Republic with the intention to settle permanently in
.....

(*Delete which is not applicable)

and that I have permanently changed the residence of myself and my family to the Republic of South Africa, that the motor vehicle described above is the *bona fide* property of myself and has been owned and used by me for the period of year(s) months prior to my departure for the Republic of South Africa and that it was not acquired under a tax rebate scheme.

I further declare 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 two years of the date of entry thereof under rebate of duty without payment of duty as specified in the Regulations.

I undertake to pay the applicable duty as specified in the Regulations should I be absent without the vehicle in question for a period of longer than 3 months from the place where such a vehicle is usually used in the Republic.

Signature of
Importer Witnesses: 1.
Date 2.

FOR OFFICIAL USE ONLY

Immigration Permit No.		Date		Date of arrival (in passport)	
Remarks:					

ISSUED 15 MAY 2009

APPLICATION

**FOR A LETTER OF AUTHORITY 1
TO IMPORT AND REGISTER/LICENSE
ONE MOTOR VEHICLE**

- PLEASE COMPLETE THE FORM IN INK AND WITH BLOCKLETTERS
- PLEASE PROVIDE CORRECT CONTACT DETAILS FOR UNDELAYED COMMUNICATION
- INCORRECT OR MISSING INFORMATION MAY CAUSE DELAYS OR THE CANCELLATION OF THE APPLICATION

APPLICANT DATA

1. INDICATE THE PURPOSE FOR IMPORTING THE MOTOR VEHICLE, BY MARKING THE APPLICABLE BUTTON

- FOR PERSONAL & PRIVATE USE FOR USE IN OR FOR BUSINESS
 DIPLOMATIC USE DONATION OR GIFT
 OTHERS, SPECIFY

2. CATEGORY OF OF APPLICANT

- BUSINESS / COMPANY IMMIGRANT FOREIGN DIPLOMAT NATIONAL AUTH.
 RSA-RESIDENT RSA-DIPLOMAT SECT. 21-COMPANY PROVINCIAL AUTH.
 RETURNING RSA-RESIDENT ASSOCIATION INSTITUTION LOCAL AUTH.

3. NAME OF APPLICANT:
PERSON/COMPANY
ORGANISATION/PROXY

4. THE COMPANY-REGISTRATION No.

5. APPLICANT OR PROXY: ID-No or PASSPORT-No.

NB: APPLICANT MUST SUPPLY A CONTACT ADDRESS & TELEPHONE NUMBER IN SOUTH AFRICA

6. CONTACT ADDRESS:
POSTAL ADDRESS

PHYSICAL/STREET
ADDRESS

7. PHONE
FAX

CODE	<input type="text"/>
CODE	<input type="text"/>

CELL
E-MAIL

<input type="text"/>
<input type="text"/>

IF THIS FORM IS SUBMITTED FROM A FOREIGN COUNTRY PLEASE SUBMIT FOREIGN CONTACT DETAILS TO ALLOW COMMUNICATION

8. FOREIGN
CONTACT
ADDRESS

PHONE
FAX

E-MAIL

DESCRIPTION OF VEHICLE

9. VEHICLE STATUS NEW USED VINTAGE REBUILT

OTHERS, SPECIFY

10. NAME OF
MANUFACTURER

 eg Delta, Toyota, Volkswagen, Renault, etc

11. SERIES
NAME

 eg Golf, Astra, Hilux, etc

12. TYPE OF
VEHICLE

 eg 4-Door Sedan, LDV, Trailer, Truck, Motorcycle, etc

13. MODEL
NAME

 eg 150 GTi, TDi 110, etc

14. COUNTRY OF MANUFACTURE

YEAR OF MANUFACTURE

15. COUNTRY OF CURRENT/LAST
REGISTRATION OF VEHICLE

**NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS
APPLICATION FOR LETTER OF AUTHORITY – LoA1**

PLEASE READ CAREFULLY BEFORE COMPLETING THE APPLICATION FORM

1. Submit **ONLY** the documentation required.
2. Do **NOT** send **original** documents where certified copies are required. We cannot accept responsibility for lost documents.
3. Documentation must be in English. A certified translation must be submitted where applicable.
4. The time required to issue a LoA1 is dependant on the Applicant submitting a fully completed application, together with the correct documentation and payment of the required fee.
5. The application must be completed and signed by the applicant, or for ALL organizations or companies, an appointed proxy. In ALL cases the name of the applicant/proxy and ID/passport number must appear on the application (Questions 4/5/6).
6. Delivery of LoA-Certificate: If the Certificate is not collected at the Pretoria NRCS office, please indicate delivery address clearly by
 - Registered Mail - a postal (e.g. PO Box) OR street address
 - Courier - a street (physical) address for delivery (a courier cannot deliver to a PO Box)
7. The SA courier delivery fee is R80, 00 The foreign mail delivery fee is R100, 00. The applicant should make his/her own arrangements for courier delivery to a foreign country – documents must be collected from the SABS.
8. **Applications will only be considered once the required non-refundable fee has been paid.** Fees are listed in the table below and can be paid in cash, by cheque or bank deposit. Proof of a bank deposit must be submitted to the LoA office to confirm payment.
9. **Certificate of Compliance (Question 29) – passenger & goods vehicles & agricultural tractors**
Proof of Conformity with the South African Compulsory Vehicle Specifications and Road Traffic Regulations for all vehicles (including trailers), manufactured 1st January 1997, by production of
 - A letter from the SA Manufacturer, Importer or Builder, certifying the South African origin of the vehicle, or
 - A Certificate of Conformity (issued by the MANUFACTURER) to the SA or equivalent (ie EEC or UN ECE) or ADR Rules Regulations.
 - **NOTE!!! - LEFT HAND DRIVE VEHICLES MAY ONLY BE LEGALLY IMPORTED & OPERATED ON SA ROADS IF IT WAS REGISTERED IN THE REPUBLIC IN TO HIS/HER NAME BEFORE 1st JANUARY 2000. (REF NATIONAL ROAD TRAFFIC ACT- REGULATION 200 (2B)**
 - **AGRICULTURAL TRACTORS – NEW OR USED, MUST CONFORM TO THE COMPULSORY SPECIFICATION GAZETTED ON 20TH FEBRUARY 2004. PROOF TO BE SUPPLIED BY THE IMPORTER.**
10. An Import Permit must be obtained from ITAC (Department of Trade & Industries). Contact persons: Ms R v Vuuren/ Ms De Beer Tel: 012 – 394 3610. Web Site www.itac.org.za, Import Control. Email rvanvuuren@itac.org.za

ADDRESSES FOR PERSONAL, MAIL & COURIER DELIVERIES TO SABS MAIN RECEPTION:

APPLICANT’S SURNAMES STARTING WITH LETTERS:

X –Y – Z, DIPLOMAT & DONATIONS	CONTACT SIFISO PHAKATHI	phakatsz@nrcs.org.za
D – E – F –M –O –P –Q- T & U	CONTACT CHARLOTTE MAKOU	makouck@nrcs.org.za
J – K – L – S & W & I-V-R	CONTACT VUYO NGELE	ngelene@nrcs.org.za
A -B-C & G- H & N	CONTACT ROSINA MAPONYA	maponyrm@nrcs.co.za

Postal Address for Registered Mail & Postnet overnight service:
National Regulator for Compulsory Specification
Private Bag X25
Brooklyn
0075

Street Address for personal/Courier delivery:
National Regulator for Compulsory Specification
1 Dr Lategan Road
GROENKLOOF Pretoria
0181

TELEPHONE & FAX

Call Center Tel : (012) 428 6276/6891/6534
Fax number : (012) 428 6565

**DOCUMENTATION REQUIRED FOR IMPORTING A VEHICLE
FOR OWN USE BY A PRIVATE PERSON/ORGANIZATION/COMPANY**

NB This is the minimum documentation required and must be submitted with the application. Additional documentation may be required if deemed necessary. The NRCS may require that any vehicle be inspected, at its sole discretion.

A. NEW VEHICLES – NOT MOTORCYCLES

Certified copies sent by post /courier Or Colour Scanned documents sent by email must be submitted– faxed copies not accepted

1. Proof of compliance with South African or equivalent, (EEC or ECE) Regulations issued by the original manufacturer of the vehicle. See Question 30 of Application form.
2. ID or passport of applicant or proxy
3. Proof of purchase or ownership of the vehicle – Commercial Invoice and Bill of Lading/Air weighbill
4. Proof of payment to the NRCS – copy of deposit slip in case of bank transfer

NOTE: No new left-hand drive vehicle may be imported into South Africa

NOTE: ALL new vehicles are not allowed to be sold within 2 years of importation

B. USED VEHICLES – SOUTH AFRICAN MANUFACTURED VEHICLES INCLUDING TRAILERS

Copies of documents must be submitted, **faxed copies** accepted.

1. ID or passport of applicant; or ID of proxy in case if the applicant is a company
2. Letter of proxy on company's letterhead with copy of ID, where applicable
3. Registration document of country where vehicle was last registered prior to export to South Africa
4. Confirmation of the South African origin of the vehicle: certificate from the original manufacturer or importer; or previous SA license document; or Bill of Entry for Export / Police Clearance when the vehicle was exported from SA
5. Proof of purchase of vehicle, unless registered in applicant's name
6. Request for Police identification – RPI (fully completed) or Police Clearance **OR**
7. The SARPCO or Interpol clearance from the country from which the vehicle is being exported if RPI or SA Police Clearance cannot be obtained.
8. Proof of payment of fee to the NRCS – copy of deposit slip in case of bank transfer

C. USED VEHICLE – FOREIGN VEHICLES

Certified copies sent by post /courier OR colour scanned by email must be submitted – faxed copies not accepted

1. Proof of Compliance with European Regulations (EEC or ECE) or ADR Rules issued by the original manufacturer. See Question 30 of Application form and note above.

Note: Vehicles manufactured before 1 January 1997 are exempted from producing Proof of Compliance

2. ID or passport of applicant
3. All vehicles manufactured after 1 January 1997 must have 17 Character VIN.
4. Vehicle registration documents in foreign country, officially translated, if not in English **OR**
5. Proof of ownership – the vehicle should be registered in the applicant's name
6. Proof of payment to the NRCS – copy of deposit slip in case of bank transfer

NOTE: No left-hand drive vehicle can be imported if first registered on or after 1 January 2000.

(See note No: 9)

D. MOTORCYCLES – USED & NEW

Certified copies sent by post /courier OR colour scanned by email must be submitted– faxed copies not accepted

1. South African ID or passport of applicant
2. Vehicle registration documents of foreign country, officially translated if not in English
3. Proof of purchase (if not registered in applicant's name)
4. Proof of payment to the NRCS – copy of deposit slip in case of bank transfer

E. TRAILERS – USED

Certified copies sent by post /courier OR colour Scanned by email if it is a foreign manufactured trailer

1. Applications for trailers manufactured after 1 January 1997 must be accompanied by Proof of Compliance with European Regulations (EEC or ECE) issued by the original manufacturer.
1. ID or passport of applicant
2. Registration document of foreign country officially translated if not in English.
3. Letter and ID of proxy in case of a company
4. Proof of ownership – the trailer should be registered in the applicant's name.
5. Proof of payment to the NRCS – copy of deposit slip in case of bank transfer
6. **Note:** Document issued subject to inspection by SABS if deemed necessary

F. TRAILERS – NEW

Certified copies sent by post /courier OR colour Scanned by email if it is a foreign manufactured trailer

1. Proof of Compliance with European Regulations (EEC or ECE) issued by the original manufacturer.
2. ID or passport of applicant
3. Proof of purchase
4. Letter and ID of proxy in case of a company
5. Proof of payment to the NRCS – copy of deposit slip in case of bank transfer
6. **Note:** Document issued subject to inspection by NRCS if deemed necessary

G. DONATIONS AND INHERITANCE

DONATIONS CAN ONLY BE MADE BY A REGISTERED OWNER OF A VEHICLE.

All applicable documentation is required, plus a letter from the Donor to confirm donation or a copy of the will.

NB: No Private donations.

H. DOCUMENTATION REQUIRED BY FOREIGN DIPLOMATS

1. Diplomatic ID and/or Note Verbal.
2. Proof of ownership or previous registration in the name of the applicant.
3. Proof of Compliance as above.
4. Payment to NRCS.

NOTE: No left-hand drive vehicle may be imported unless first registered in the name of the importer before 1st Jan 2000. (See note No:9)

COSTS OF LETTERS OF AUTHORITY

LETTER OF AUTHORITY 1 – SA VEHICLES (PASSENGER & GOODS VEHICLES, TRAILERS):

YEAR OF MANUFACTURE 1997 & LATER: R500; OLDER VEHICLES R300

YEAR OF MANUFACTURE 1996 – OLDER VEHICLES R300

FOREIGN VEHICLES (PASSENGER & GOODS VEHICLES & TRAILERS)

YEAR OF MANUFACTURE 1997 & LATER: R1800;

YEAR OF MANUFACTURE 1990 – 1996: R1000;

YEAR OF MANUFACTURE 1980 – 1989: R500

OLDER VEHICLES: R300

COLLECTORS ITEMS: R1800 (not registered in applicant's name)

SA MOTOR CYCLES:

SA MANUFACTURED OR PREVIOUSLY REGISTERED IN SA: R300

FOREIGN MOTOR CYCLES:

ENGINE CAPACITY UP TO 250cc – R400

ABOVE 250cc: - R750

SPECIAL VEHICLES:

AGRICULTURAL TRACTORS & COMBINE HARVESTERS: R300

MOBILE CRANES:

ALL REPRINTS: R50

ALL LETTERS: R100

PAYMENT DETAILS

A. PAYMENT FROM WITHIN SOUTH AFRICA:

Applicants may submit the prescribed payment either by

- CHEQUE issued by any South African commercial bank or
- CASH personal payment only or
- MONEY TRANSFER from any commercial Bank
- INTERNET TRANSFER

CHEQUE OR MONEY TRANSFER PAYMENTS MUST PLEASE BE MADE OUT TO THE **NATIONAL REGULATOR FOR COMPULSORY SPECIFICATION** or **NRCS**

B. FOREIGN PAYMENTS BY BANK OR INTERNET TRANSFER

PLEASE TRANSFER FUNDS IN RSA CURRENCY ONLY – SA RANDS

Our Banking Details:

Name of Account: **NRCS**
Name of Bank: **ABSA BANK**
Branch: **BROOKLYN BRANCH**
Branch Code: **335345**
Account No: **4072161682**
Swift Code: **ABSAZAJJ** (for international money transfers)
Our Reference / Deposit ID No: **00663437**

WHEN DEPOSITING FUNDS INTO THE ABOVE ACCOUNT, PLEASE ENSURE TO QUOTE OUR REFERENCE / DEPOSIT No: 00663437 ON THE DEPOSIT SLIP!

C. PROOF OF PAYMENT:

When making payment by means of BANK OR ELECTRONIC MONEY TRANSFER it is essential to send a copy of the deposit receipt with your application & documents, or fax it to the NRCS at FAX No 012-428 6565 or International +27 12 428 6565, **marked clearly with the name of the applicant for the LOA.**