

Remodelled, Processed, Repaired or Exchanged Goods

Should you decide to have goods (e.g. jewellery, etc.) taken with you from South Africa remodelled, processed or repaired while you are abroad or should you decide to exchange your goods for other goods, you must ensure that you obtain and retain documentary evidence of the relative transaction(s).

You must also ensure that the goods in question are clearly described and that all costs involved are reflected in such evidence.

In cases where goods have been re-modelled, processed or repaired, the costs incurred in the process are dutiable. In cases where goods have been exchanged, duty is payable on the full value of the article received in exchange. These goods may qualify for the duty-free allowance of R5 000 and the flat-rate assessment.