

Remodelled, Processed, Repaired or Exchanged Goods

In cases where residents of South Africa who are travelling abroad have had goods (e.g. jewellery, etc) re-modelled, processed or repaired, duty is payable on the costs incurred in these processes. 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.

Returning residents must ensure that the goods in question are clearly described and that they can provide documentary proof of these transaction(s) and the costs involved.