Proof with regards to the below-mentioned information must be produced in order for Customs to consider granting the importer rebate-item 407.04. This applies to a South African who only obtained permanent residence status abroad.

Returning South Africans who originally emigrated from South Africa.

- (a) proof of emigration from South Africa, in the form of, for instance:
 - sale of all fixed property in South Africa; and /or
 - notification of emigration to the Department of Home Affairs; and /or
 - deregistration as a tax payer with the Receiver of Revenue (SARS); and
- (b) proof of permanent residence obtained abroad, such as:
 - permanent residence permit

(c) Evidence that such permanent residence has been withdrawn (such as sale of all fixed property in foreign country;

- or proof of notification of change of permanent address to the Emigrations Department of a foreign country, proof of deregistration as a tax payer with the Receiver of Revenue of the foreign country.
- (d) evidence of permanent return to South Africa.1. (Have you purchased property /or are you going to lease property, if so how long.
- (e) Import Permit
- (f) Letter of Authority
- (g) Transport Document i.e. Bill of Lading
- (h) Car registration documents
- (i) 3 X Valutions
- (j) DA 304A