

REQUIRED DOCUMENTATION

This comprehensive guide provides detailed information on the requisite documentation necessary for obtaining VAT refunds, as stipulated by the South African Revenue Service (SARS) regulations. Additionally, this guide elucidates the pertinent documentation that is accessible on the VAT Refund Agency's system upon the creation of a refund claim.

| Foreign Individual Claiming | Company Claiming/ Person claiming on behalf of company | If items are Second-hand/ Used |
|--|---|--|
| <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. POPI Consent Form</div><div>4. Issued VAT255 signed by QP</div><div>5. Proof of payment for movable goods exceeding R10,000.</div><div>6. Copy of QPs passport showing entry into the Republic and Exit Border Stamp</div><div>7. Declaration Slip</div></div> | <div><div>1. Copy of duly authorised persons passport (Including pages showing QP name, passport, and country of residence)</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp</div><div>5. Letter of authorisation to represent QP</div><div>6. Copy of QPs trading license or similar documentation to prove they are conducting business in the export country</div><div>7. Declaration Envelope</div></div> | <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp</div><div>5. VAT264 form which is a declaration for the supply of second-hand goods</div><div>6. Declaration Slip or Declaration Envelope</div></div> |
| Registrable goods | If individual is foreign diplomat | If Individual is Tourist with South African passport |
| <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp</div><div>5. Copy of registration certification certified by commissioner of oaths and Proof of registration</div><div>6. Declaration Slip or Declaration Envelope</div></div> | <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp</div><div>5. Letter stating QP is departing from republic permanently</div><div>6. Declaration Slip or Declaration Envelope</div></div> | <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp</div><div>5. Proof of permanent residence in export country</div><div>6. Proof that QP currently resides in export country</div><div>7. Declaration Slip or Declaration Envelope</div></div> |

CARTAGE CONTRACTOR

The following comprehensively outline the essential documentation that must be prepared when a Qualifying Purchaser (QP), specifically a foreign individual, engages the services of a cartage contractor for the transportation of goods from South Africa to an export country. This documentation serves as a crucial component in ensuring a smooth and compliant shipping process.

| Export Via Air | Company Claiming/ Person claiming on behalf of company | If items are Second-hand/ Used |
|---|--|---|
| <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp</div><div>5. Verified copy of the tax invoice or invoice from the QPs cartage contractor to the QP</div><div>6. Goods received note issued by cartage contractor</div><div>7. Delivery note from cartage contractor</div><div>8. Vendor tax invoice (in respect of goods) signed and stamped by cartage contractor</div><div>9. Proof of delivery in export country stamped and signed by recipients appointed representative or recipient</div><div>10. Copy of air waybill</div><div>11. Flight number</div><div>12. Date and place of departure of consignment</div><div>13. Declaration Slip or Declaration Envelope</div></div> | <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QP's passport showing entry into the Republic and Exit Border Stamp</div><div>5. A copy of the freight transit order issued by Spoornet</div><div>6. A copy of the combined consignment notes and invoice issued by Spoornet</div><div>7. QP that is not registered as exporter: Proof of importation into export country if VRA is not present at commercial port</div><div>8. Declaration Slip or Declaration Envelope</div></div> | <div><div>1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence</div><div>2. Customs official release documentation (SAD500, TRD1, CN2)</div><div>3. Proof of payment for movable goods exceeding R10,000.</div><div>4. Copy of QP's passport showing entry into the Republic and Exit Border Stamp</div><div>5. Verified copy of the tax invoice or invoice from the QPs cartage contractor to the QP</div><div>6. Goods received note issued by cartage contractor</div><div>7. Delivery note issued by cartage contractor</div><div>8. Relevant documentation for movable goods</div><div>9. Proof of delivery in export country stamped and signed by recipients appointed representative or recipient</div><div>10. Vendor tax invoice (in respect of goods) signed and stamped by cartage contractor</div><div>11. Declaration Slip or Declaration Envelope</div></div> |

TAX INVOICE / CLAIM REQUIREMENTS

Including Amount > R10 000 = Proof of Payment Required

Claims < R250 = No Claim

Including Amount > R5 000 = Full Tax Invoice (Claimant's Name and Address on Tax Invoice)

Food purchases = Exported within 3 days

FULL TAX INVOICE = SUPPLY EXCEEDS R5 000

Contains the words "Tax Invoice", "VAT Invoice" or "Invoice"

Name, address and VAT registration number of the supplier

Name, address and where the recipient is a vendor, the recipient's VAT registration number

Serial number and date of issue of invoice

Accurate description of goods and /or services (indicating where applicable that the goods are second hand goods)

Quantity or volume of goods or services supplied

Value of the supply, the amount of tax charged and the consideration of the supply (value and the tax)

ABRIDGED TAX INVOICE = SUPPLY > R50 AND < THAN R5 000

Contains the words "Tax Invoice", "VAT Invoice" or "Invoice"

Name, address and VAT registration number of the supplier

Serial number and date of issue of invoice

Accurate description of goods and /or services (indicating where applicable that the goods are second hand goods)

Quantity or volume of goods or services supplied

Value of the supply, the amount of tax charged and the consideration of the supply (value and the tax)