

GENERAL REQUIREMENTS FOR SARS VAT REFUND CLAIM

Tax Invoice Claim Requirements

1. Including Amount > R10 000 = Proof of Payment Required
 2. Claims < R250 = No Claim
- Including Amount > R5 000 = Full Tax Invoice (Claimant's Name and Address on Tax Invoice)
3. Food purchases = Exported within 3 days

Full Tax Invoice = Supply Exceeds R5 000

1. Contains the words "Tax Invoice", "VAT Invoice" or "Invoice"
2. Name, address and VAT registration number of the supplier
3. Name, address and where the recipient is a vendor, the recipient's VAT registration number
4. Serial number and date of issue of invoice
5. 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
6. 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

1. Contains the words "Tax Invoice", "VAT Invoice" or "Invoice" Name, address and VAT registration number of the supplier
2. Serial number and date of issue of invoice
3. 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
4. Value of the supply, the amount of tax charged and the consideration of the supply (value and the tax)

SPECIFIC DOCUMENTATION PER SCENARIO

This comprehensive guide outlines the essential documentation that must be prepared when a Qualifying Purchaser (QP), specifically a foreign individual, claims by themselves or on behalf of a company

Foreign Individual Claiming

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. POPI Consent Form
4. Issued VAT255 signed by QP
5. Proof of payment for movable goods exceeding R10,000.
6. Copy of QPs passport showing entry into the Republic and Exit Border Stamp
7. Declaration Slip

Company Claiming/ Person claiming on behalf of company

1. Copy of duly authorised persons passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp
5. Letter of authorisation to represent QP
6. Copy of QPs trading license or similar documentation to prove they are conducting business in the export country
7. Declaration Envelope

If items are Second-hand/ Used

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp
5. VAT264 form which is a declaration for the supply of second-hand goods
6. Declaration Slip or Declaration Envelope

Registrable goods

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp
5. Copy of registration certification certified by commissioner of oaths and Proof of registration
6. Declaration Slip or Declaration Envelope

If individual is foreign diplomat

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp
5. Letter stating QP is departing from republic permanently
6. Declaration Slip or Declaration Envelope

If Individual is Tourist with South African passport

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp
5. Proof of permanent residence in export country
6. Proof that QP currently resides in export country
7. Declaration Slip or Declaration Envelope

CARTAGE CONTRACTOR

This comprehensive guide outlines 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

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QPs passport showing entry into the Republic and Exit Border Stamp
5. Verified copy of the tax invoice or invoice from the QPs cartage contractor to the QP
6. Goods received note issued by cartage contractor
7. Delivery note from cartage contractor

Company Claiming/ Person claiming on behalf of company

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QP's passport showing entry into the Republic and Exit Border Stamp
5. A copy of the freight transit order issued by Spoomet
6. A copy of the combined consignment notes and invoice issued by Spoomet

If items are Second-hand/ Used

1. Copy of QP's Passport (Including pages showing QP name, passport, and country of residence)
2. Customs official release documentation (SAD500, TRD1, CN2)
3. Proof of payment for movable goods exceeding R10,000.
4. Copy of QP's passport showing entry into the Republic and Exit Border Stamp
5. Verified copy of the tax invoice or invoice from the QPs cartage contractor to the QP
6. Goods received note issued by cartage contractor
7. Delivery note issued by cartage contractor

Export Via Air

8. Vendor tax invoice (in respect of goods) signed and stamped by cartage contractor
9. Proof of delivery in export country stamped and signed by recipients appointed representative or recipient
10. Copy of air waybill
11. Flight number
12. Date and place of departure of consignment
13. Declaration Slip or Declaration Envelope

Company Claiming/ Person claiming on behalf of company

7. QP that is not registered as exporter:
Proof of importation into export country if VRA is not present at commercial port
8. Declaration Slip or Declaration Envelope

If items are Second-hand/ Used

8. Relevant documentation for movable goods
9. Proof of delivery in export country stamped and signed by recipients appointed representative or recipient
10. Vendor tax invoice (in respect of goods) signed and stamped by cartage contractor
11. Declaration Slip or Declaration Envelope