



**Revenue
Services**
Lesotho

**GUIDE ON
REQUIREMENTS FOR
DECLARATIONS WITH
RSA TAX INVOICES**

“Re Tjena Ka Uena”

Requirements for Declarations with RSA Tax Invoices

Characteristics of a Valid Tax Invoice

A valid tax invoice has to:

- [Be from a VAT registered South African Vendor; i.e. bears a South African VAT Registration number which has 10 digits starting with 4](#)
- [Be An original not a copy or scan](#)
- Bear the words "Tax/VAT Invoice"
- Have a unique Invoice Number
- Bear- the Tax Invoice Date
- Be within 90 days from the date of purchase
- Indicate the standard rate of VAT charged at 15% or the VAT amount equivalent to 15% when calculated.
- be endorsed/stamped by SARS officials

Note:

1. Tax Invoice with a value of M5,000.00 (private shoppers) or above must have:
 - Names of the supplier and of the importer;
 - Importer's address (physical or postal) in Lesotho to confirm that the goods are indeed for consumption in Lesotho;
2. In addition to the above, goods to the value of M10,000 and above must have proof of payment (cash receipt, Point of sale slip, EFT proof)
 - Exporters code (private shoppers who courier goods and traders)

NOTE: With regard to Direct Exports by South African Suppliers and Direct Imports by Lesotho Vendors, The RSA VAT Law as interpreted by South African Revenue Services (SARS) states that such supplies are to be Zero-Rated, meaning that VAT is not to be charged by a supplier in South Africa BUT should be paid by Lesotho Vendor (importer) upon importation of such supplies at the port of entry. This has not changed. Therefore such invoices are still not accepted for VAT refund from SARS.

Required Additional Documentation Necessary for Claiming VAT Refunds from RSA

- Copy of qualified purchaser's passport showing travel (a qualified purchaser is an importer in possession of Lesotho passport or a foreigner that has work permit or residential permit in Lesotho).

- Valid Tax Invoice (endorsed by SARS)
- Customs official release documentation (SAD500, TRD1, CN2) for declarations made in the system
- A valid traders license (Traders)
- A valid tax clearance (Traders)
- In a case of registrable goods the following are required:
 - Lesotho registration certificate e.g. Motor vehicle registration certificate
 - Proof of payment of import VAT e.g. cash receipt of import VAT on registrable goods.
 - Note: A Tax invoice for registrable goods upon importation is unacceptable as mode of payment hence the importer should pay cash that will be refundable after acquisition of Lesotho registration certificate.

For further information please contact the following numbers:

Maseru Bridge: 22316997/21312204/522151898

Maputsoe Bridge : 22431175/22430257

Caledonspoor : 28462385

Van Rooyen's Gate : 22224700

Qacha's Nek Gate : 22950290

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