



**Revenue
Services**
Lesotho

**GUIDE ON VAT REFUND
DECLARATION
REQUIREMENTS
(REGISTRABLE GOODS)**

“Re Tjena Ka Uena”

VAT REFUND DECLARATION REQUIREMENTS (REGISTRABLE GOODS)

1. Valid Tax Invoice

To qualify for a VAT refund, travelers must present an original tax invoice clearly marked "Tax Invoice/VAT Invoice" and containing the supplier's VAT number, invoice number, date, supplier details, full description of goods, and VAT charged at 15%. The invoice must be issued within 90 days of export. *Photocopies or screenshots are not accepted, except for electronically issued invoices certified by a Commissioner of Oaths.*

2. Invoice Requirements by Value

- ❖ For invoices M5,000.00, the South Africa's vendor's details and address, importer's full name, and Lesotho address must appear on the invoice.
- ❖ Proof of payment is required for invoices of M10,000.00 and above including;
 - A cash receipt issued by a vendor. Currency of M25,000.00 and above **MUST** be declared to both RSL and SARS Customs when crossing the border.
 - Point of Sale (POS) slip issued by a Vendor,
 - Electronic Funds Transfer (EFT) confirmation supported by an official bank confirmation or bank statement. *Proof of Payment (POP) details, including the value paid, payer, and payee, must correspond with the buyer's details as reflected on the valid tax invoice.*

3. Supporting Documents

- ❖ A copy of the buyer's valid passport showing personal details together with entry and exit stamps from immigration South Africa.
- ❖ Where applicable, a copy of a valid passport reflecting the buyer's representative's personal details together with the relevant South African entry and exit stamps must be provided, accompanied by a signed authorization letter in English confirming that the representative is authorized to import goods on behalf of the owner. In addition, a valid copy of the buyer's identification document or passport reflecting the buyer's personal details must also be submitted.
- ❖ Lesotho and South African Single Administrative Declaration (SAD) 500 documents are required, supported by a DA185D (nomination form) where a Clearing Agent has been nominated as the exporter.

For brand New Motor Vehicles

- ❖ Where applicable, a copy Traders license and a copy of RSL tax clearance certificate.
- ❖ A copy of Manufacturing Certificate and a copy of Lesotho Registration Certificate

For Second Hand Motor Vehicles

- ❖ Where applicable, a copy of Traders license and a copy of RSL tax clearance certificate.
- ❖ A copy South Africa's de/registration Certificate, a copy of Lesotho's Registration Certificate and SARPCCO Clearance Certificate

4. Exclusions

- ❖ VAT refunds will not be granted for services rendered in South Africa,
- ❖ Directly imported goods,
- ❖ Late claims submitted after 90 days, or claims with incomplete supporting documents not corrected within the required period.

Important Notice

Failure to comply with these requirements may result in the rejection of the VAT refund claim, payment of import taxes, or detention of goods linked to the rejected claim.

Disclaimer

This Guide is for general information only, and has no binding legal authority. For any queries, you may contact RSL toll free number on 80022009/WhatsApp line: 6221 0090 or email us: info@rsl.org.ls or visit the nearest RSL digital service centre for further assistance and guidance. Please take note that it is your obligation to verify independently any matters dealt with in this Guide from primary sources of information and by taking specific professional advice, should it be necessary. The RSL excludes any liability for any costs, losses, claims, damages, expenses or proceedings (including special, incidental or consequential loss or damage, loss of profits and wasted management time) incurred or suffered by you arising directly or indirectly in connection with this Guide.