



**Revenue
Services**
Lesotho

**GUIDE ON VAT REFUND
DECLARATION
REQUIREMENTS
(TRAVELLERS/PRIVATE
SHOPPERS)**

“Re Tjena Ka Uena”

VAT REFUND DECLARATION REQUIREMENTS ((TRAVELLERS/PRIVATE SHOPPERS)

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. SARS Customs Endorsement

Goods and invoices valued at M250.00 and above must be presented to SARS Customs at a designated commercial port for **registration** and **endorsement** before leaving South Africa.

3. 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 (POP) 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.*

4. Supporting Documents

- ❖ A copy of a valid buyer’s 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.
- ❖ For e-commerce items purchased before arrival in South Africa, **an affidavit** confirming the pre-order transaction is required.

5. 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

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