Revenue Services Lesotho

GUIDELINES ON REQUIREMETNTS FOR DECLARATIONS WITH RSA TAX INVOICES

"Re Tjena Ka Uena"

This guide outlines the requirements for declaring goods purchased in South Africa using South African tax invoices and the supporting documentation required for VAT refund claims in South Africa.

1. **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, Invoice or 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 (for travelers)
- Have full and proper description of movable goods supplied (codes alone are not sufficient)
- Bear Physical address of the South African vendor
- Bear the physical address of the importer for purchases of M5,000 and above
- Bear proof of payment (cash receipt, point-of-sale slip or EFT copy) for goods valued at M10,000 and above

Note:

1. Electronic Funds Transfer (EFT) copy (proof of payment) must be supported by an official bank statement.
2. Photocopies or screenshots are not accepted except for electronically issued invoices certified by a Commissioner of Oaths.

2. 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 (for Travelers)
- Customs official release documentation (SAD500) for declarations made in the system
- A valid traders license (for traders) or valid tax clearance (Traders)

In addition to the above, the following requirements apply to registrable goods:

- A copy of Traders license or tax clearance certificate, where applicable
- A copy of Manufacturing Certificate (for new vehicles), copy of registration certificate (second hand vehicles) and a copy of VATII certificate
- A copy of SARPCCO Clearance Certificate (for second hand vehicles)

Note: The above requirements apply to commercial borders only: Maseru bridge, Ficksburg bridge, Caledonspoort, Vanroyen's gate and Qacha's nek gate. Importers bringing goods and services through non-commercial ports of entry (Ramats'eliso's Gate, Sani Pass, Peka Bridge, Tele Bridge, Makhaleng Bridge, and MIA) must pay VAT in cash.

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