**Guideline for VAT Refunds on Indirect Exports of Goods**

**1. Required Documents and Timing**

**1.1 Original Tax Invoice Requirements**

* **Details to Include:**
  + **Vendor's name, address, and VAT registration number.**
  + **Unique invoice number and issue date.**
  + **Description of goods, their value, and VAT charged.**
  + **Purchaser's name and address (if the total exceeds R5,000).**
* **Format:**
  + **Original hard copy is mandatory.**
  + **The invoice must later be stamped/endorsed by South African Customs at the point of exit.**

**1.2 Additional Requirements for Digital Invoices**

* **If the vendor provides a digital invoice:**
  + **The claimant must share the email from the vendor with the VAT Refund Agency (VRA) team.**
  + **The VRA team can endorse the PDF version of the invoice on the system.**
  + **However, the claimant must still provide an original printed copy endorsed by SARS customs.**

**2. Proof of Shipment (Waybill/Consignment Note)**

* **Issued By:**
  + **Courier or shipping company as evidence of goods being dispatched.**
* **Format:**
  + **Can be submitted electronically or as a scanned copy.**

**3. Upon Receipt of Goods in the Destination Country**

**3.1 Delivery Note or Courier Receipt**

* **Purpose:**
  + **Confirms receipt of goods in the destination country.**
* **Format:**
  + **Can be submitted electronically or as a scanned copy.**

**4. At the Point of Exit from South Africa**

**4.1 Proof of Inspection**

* **Requirements for Goods Exported via Border Posts:**
  + **Original tax invoice stamped by Customs.**
  + **SAD 500 document.**

**4.2 Important Note on the SAD 500**

* **Exporter Information:**
  + **The vendor may not be listed as the exporter.**
  + **The exporter could be the claimant, courier/contractor, or a clearing agency.**
* **SAD 500 Requirements:**
  + **Required when goods are exported via formal customs channels (e.g., border posts, ports, international airports).**
  + **The claimant typically receives the SAD 500 from the clearing agent or courier in electronic or hard copy format.**
  + **It must be submitted to support the VAT refund claim.**

**5. Documents Required for VAT Refund Claim**

**5.1 Customs-Stamped Original Tax Invoice**

* **Format:**
  + **Hard copy submission is required.**

**5.2 Proof of Export**

* **Examples:**
  + **Courier waybill/consignment note or other export documentation.**
* **Format:**
  + **May be submitted electronically via email or the online submission system.**

**5.3 Proof of Receipt in Destination Country**

* **Examples:**
  + **Delivery note or courier receipt showing delivery in the recipient’s country.**
* **Format:**
  + **May be submitted electronically via email or the online submission system.**

**5.4 Proof of Payment**

* **Requirement:**
  + **Needed if the total purchase amount exceeds R10,000.**
* **Format:**
  + **May be submitted electronically via email or the online submission system.**

**5.5 Claimant’s Details**

* **Information Required:**
  + **Bank details (including bank address).**
  + **Claimant’s physical address.**
* **Format:**
  + **May be submitted electronically via email or the online submission system.**

**5.6 Copy of Passport**

* **Pages Required:**
  + **Pages showing entry into South Africa and exit stamps.**
* **Format:**
  + **May be submitted electronically via email or the online submission system.**

**6. Additional Requirements**

**6.1 For Claimants Who Are Foreign Companies**

* **Additional Documents Required:**
  + **Copy of the company’s trading license or similar documentation proving business operations in the export country.**
  + **Letter of authorisation for the representative claiming on behalf of the company.**

**6.2 For Foreign Diplomats**

* **Additional Requirement:**
  + **A letter stating that the claimant is departing from South Africa permanently.**

**6.3 For Tourists with a South African Passport**

* **Additional Requirement:**
  + **Proof of permanent residence in the export country (e.g., utility bill).**

**7. Submission Guidelines**

**7.1 Original Customs-Stamped Tax Invoice**

* **Requirement:**
  + **Must be submitted as a physical hard copy.**
  + **This is required for the refund process and cannot be substituted with a digital version.**

**7.2 All Other Supporting Documentation**

* **Submission Options:**
  + **May be submitted electronically via email or uploaded through the VAT Refund Agency’s online submission system.**

**7.3 Timing for Submission**

* **Deadlines:**
  + **Goods must be exported from South Africa within 90 days from the date of the tax invoice.**
  + **All documents must be submitted within 90 days of the goods being exported.**