



# Requirements

## VAT REFUNDS

This comprehensive guide provides detailed information on the requirements and requisite documentation necessary for obtaining VAT refunds, as stipulated by the South African Revenue Service (SARS) regulations. Additionally, this guide elucidates the pertinent documentation that is accessible on the VAT Refund Agency's system upon the creation of a refund claim.





## GUIDE

# Invoice/ Claim REQUIREMENTS

The subsequent slides comprehensively outline the essential requirements for invoices and claims. It outlines the specifications of the invoice as well as the criteria that the VRA looks for in order to accept the invoice.

# Invoice Requirements



## Claim Minimum

The total including VAT amount of all invoices combined must be over R250.



## Invoices

Original invoices need to be provided.



## Customs

Invoices must have customs stamps from SARS customs officials or an SAD500 must be provided

# Claim

## *Requirements*



### **Claimable Goods**

The claimant may not claim services, returnable goods, airtime, TV licenses paid or from takeaway vendors



### **Export Timeline**

From the date of the invoice, the claimant has 90 days to export the goods. Taxidermy cases excluded.



### **Submission Timeline**

From export of goods, the claimant has 90 days to hand in their claim to the VRA.





## GUIDE

# Documentation QP AND CLAIM TYPE

The subsequent slides outline the essential documentation that must be prepared for a claim. It outlines the standard documentation needed for a VAT refund claim



# Foreign Individual claiming

The following documentation is necessary for when an individual is claiming , no cartage contractor has been used, and the goods are not registrable or second-hand

**01**

Copy of QPs Passport  
(Including pages showing  
QP name, passport, and  
country of residence)

**02**

Customs official release  
documentation  
(SAD500, TRD1, CN2,  
or customs stamp)

**03**

Issued VAT255 signed  
by QP (Issued by VRA)  
or signed postal  
application form

**04**

Copy of driver or  
representative's passport  
showing entry into the  
Republic

**05**

Proof of payment for  
movable goods  
exceeding R10,000.

**06**

Copy of driver or  
representative's  
passport showing exit  
from the Republic

# Individual claiming on behalf of a Company

The following documents are required when a company or an individual acting on behalf of a company is making a claim. For this instance the goods purchased are not second-hand or registrable and no cartage contractor was used.

- |           |  |           |   |
|-----------|--|-----------|---|
| <b>01</b> | Customs official release documentation (SAD500, TRD1, CN2 or customs stamp)  | <b>02</b> | Proof of payment for movable goods exceeding R10,000.                       |
| <b>03</b> | Letter of authorisation to represent QP  | <b>04</b> | ssued VAT255 signed by QP (Issued by VRA) or signed postal application form |
| <b>05</b> | Copy of company's trading license or similar documentation to prove they are conducting business in the export country | <b>06</b> | Copy of driver or representative's passport showing entry into the Republic |
| <b>07</b> | Copy of duly authorised persons passport (Including pages showing QP name, passport, and country of residence)         | <b>08</b> | Copy of driver or representative's passport showing exit from the Republic  |

# Foreign Diplomat

The following are documentation that is required for when the Qualifying Purchaser is a foreign diplomat who did not purchase second hand or registrable goods and who did not make use of a contractor

**01**

Copy of QPs Passport  
(Including pages showing  
QP name, passport, and  
country of residence)

**02**

Customs official release  
documentation  
(SAD500, TRD1, CN2,  
or customs stamp)

**03**

Letter stating QP is  
departing from  
republic  
permanently)

**04**

Issued VAT255 signed  
by QP (Issued by VRA)  
or signed postal  
application form

**05**

Proof of payment for  
movable goods  
exceeding R10,000.

**06**

Copy of QP's passport  
showing entry into the  
Republic and Exit Border  
Stamp



# Tourist with SA Passport

The following documents are required for an individual tourist with a South African passport.

**01**

Customs official release documentation (SAD500, TRD1, CN2 or customs stamp)

**02**

Issued VAT255 signed by QP (Issued by VRA) or signed postal application form

**03**

Proof of permanent residence in export country

**04**

Copy QP's passport showing entry into the Republic

**05**

Copy of QP's passport (Including pages showing QP name, passport, and country of residence)

**06**

Copy of QP's passport showing exit from the Republic

**07**

Proof of payment for movable goods exceeding R10,000.

# Contractor Used

The following are examples of documentation that are additionally required for cases when the QP uses a contractor/courier service to export their goods

**01**

Copy of air waybill or  
courier waybill

**02**

Goods received note

**03**

Tax Invoice from  
cartage contractor

**04**

Proof of delivery stamped and  
signed by recipients appointed  
representative

**05**

Delivery Note

**06**

Bill of lading (with full descriptions of  
movable goods to be exported)



## GUIDE

# Taxidermy

The subsequent slide outlines the essential considerations to take into account when a claimant uses a taxidermist and wants to export the animal/-s preserved.



# **Export** *Preserved Animals*

The supply of any part of a hunted animal to a qualifying purchaser, intended for preservation or mounting as a trophy, must be exported within 7 months from the earlier of the invoice date or payment receipt

