



TAX REFUNDS FOR TOURISTS DEPARTING BY AIR OR SEA

WHO CAN CLAIM? – Non-resident foreign passport holders, older than 7 years of age, on a temporary visit to South Africa are able to claim a VAT Refund on movable goods exported on departure, provided that VAT was levied by the supplier, and that the supplier is a VAT registered vendor.

HOW TO CLAIM YOUR REFUND?

STEP 1

DOCUMENTATION – Identify yourself as a tourist to the shop assistant, and request a tax invoice for the goods you have purchased. A tax invoice must contain the following information:

- The words "Tax Invoice"
- The seller's VAT registration number
- A tax invoice number
- The cost of the goods supplied in Rands
- In the case of purchases over R 3000, the purchaser's name and address must appear on the tax invoice
- The seller's name and address
- The date of issue of the tax invoice
- A full description of the goods purchased or the quantity of the goods
- The amount of VAT charged, or a statement that VAT at the rate of 14% is included in the total cost of the goods

STEP 2

INSPECTION – The goods purchased must be presented for inspection on your final departure from South Africa. Inspections must be evidenced by an endorsement on the relevant tax invoice by a VAT Refund official or a South African Customs Official.

Should you depart from OR Tambo International Airport, King Shaka International Airport or Cape Town International Airport, you must present your purchases as well as the relevant tax invoices. If your purchases are too large to be kept as hand-luggage and are to be transported as part of checked luggage, you must present the goods and relevant tax invoices at a VAT Refund or RSA Customs inspection desks prior to the goods being checked in.

Remember: No inspection - No Refund!

STEP 3

CLAIM YOUR VAT REFUND – On departure from one of the three International Airports, present your claim at the VAT Refund Office. The method of payment of your VAT Refund will be determined according to the value of the refund and other factors. Payment methods include a VISA Electron cash card loaded in foreign currency, a Rand cheque or foreign currency cheque/draft. Details will be provided by the VAT Refund Administrator's office at the airport.

Remember: No refund will be made if the claim is not lodged before departure.

(However, in extreme circumstances you may submit your claim by post for consideration. Such claims must be accompanied by a fully completed "export declaration form" which is available from the VRA offices, as proof that the goods have been declared for Customs purposes in the country to which the goods are exported. You must also enclose a letter of explanation, a copy of your passport showing your personal details as well as the entry and exit stamps into and from South Africa. These postal refund claims will only be considered if received by the VAT Refund Administrator within 90 days of the date of export. The Vat Refund Administrator will forward these claims to the Commissioner, SARS, for consideration).

Should you depart from one of the Airports or Harbours listed below, you must present your purchases and the relevant tax invoices to a South African Customs Official.

Airports: Lanseria, Bloemfontein, Gateway, Kruger Mpumalanga International Airport, Pilansberg, Port Elizabeth, Upington.

Harbours: Cape Town, Port Elizabeth, Durban, East London, Richards Bay, Mosselbay, Saldanha.

The claim documentation can be handed to the Customs Official at the departure point or be posted to the Vat Refund Administrator. Claims submitted by post must be accompanied by proof, in addition to the tax invoice, that the goods have been declared for Customs purposes in the country to which the goods are exported. A copy of the South African Customs and Excise export documentation (SAD500) bearing an original Customs stamp must also be enclosed. You must also enclose a copy of your passport showing your personal details as well as the entry and exit stamps into and from South Africa. Postal refund claims will only be considered if received by the Vat Refund Administrator within 90 days of the date of export.

GENERAL INFORMATION

- Only claims where the value of the goods exported at one time is R 250, or more will be considered for a VAT refund.
- The Commissioner determines the value of refunds paid on departure. Refunds exceeding this limit will be posted.
- Goods consumed and services rendered in South Africa, do not qualify for a VAT refund.
- Only original tax invoices will be considered for a refund.
- The items purchased must be exported within 90 days of the date of issue of the tax invoice.
- An administration fee of 1.3% of the VAT inclusive value of the claim will be deducted, subject to a minimum fee of R 10 and maximum of R 250.
- Diplomats posted to South Africa should contact their Embassies for details of the applicable Refund Scheme.
- Special rules apply to registerable items and second hand goods, which will result in a postal refund once the Commissioner has determined the amount refundable.
- Refund cheques are issued solely at the discretion of the Administrator.
- Information contained herein is subject to a change or variation without notice.
- Exports via land border posts are dealt with in a separate pamphlet.

**For further information contact the Vat Refund Administrator (Pty) Ltd
PO Box 107, OR Tambo International Airport Post Office, South Africa, 1627
Tel: +27(0)87 3100 200 Fax: +27(0)86 503 9530 E-Mail: info@taxrefunds.co.za**