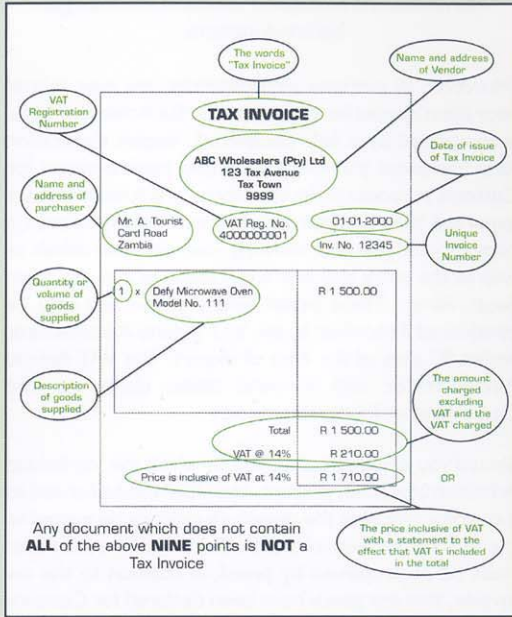


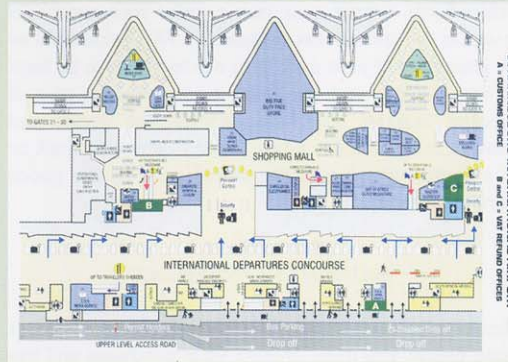
## THE TAX INVOICE



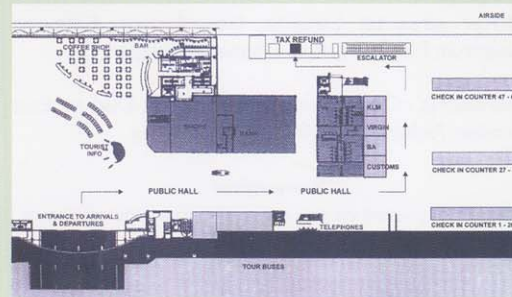
- Only original Tax Invoices will be considered for a refund.
- The items purchased must be exported within 90 days of the date of issue of the Tax Invoice.
- An administration fee of 1.5% of the VAT inclusive value of the claim will be deducted, subject to a minimum of R10.00 and a maximum of R250.00.
- 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 change or variation without notice.
- Exports via land border posts are dealt with in a separate pamphlet.

## VAT REFUND FACILITIES

### JOHANNESBURG INTERNATIONAL AIRPORT



### CAPE TOWN INTERNATIONAL AIRPORT



## CONTACT DETAILS

Should you have any queries or experience any difficulties with the refund procedures, you are invited to contact the VAT Refund Administrator on the following numbers:

Tel (011) 394 1117  
Fax (011) 394 1430

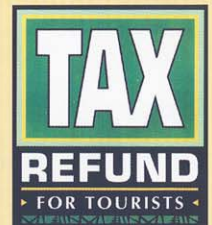
PO Box 107  
Johannesburg International Airport Post Office  
1627

E-mail info@taxrefunds.co.za  
Website www.taxrefunds.co.za

# VALUE-ADDED TAX REFUND PROCEDURE



INFORMATION  
BROCHURE



## 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, provided that VAT was levied by the supplier, and the supplier is a VAT registered vendor. South African residents and passport holders, are excluded.

### HOW TO CLAIM YOUR REFUND?

#### STEP 1.

**DOCUMENTATION** - Simply 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 all the following information:

- The words "Tax Invoice"
- The seller's name and address
- The seller's VAT registration number
- The date of issue of the tax invoice
- A tax invoice number
- A full description of the goods purchased
- The cost of the goods supplied in Rands
- The amount of VAT charged, or a statement that VAT at the rate of 14% is included in the total cost of the goods
- In the case of purchases over R1000, the purchaser's name and address and the quantity or volume of the goods must appear on the tax invoice.

#### Remember:

Only the person whose name appears on the invoice may claim the refund.

#### STEP 2.

**INSPECTION** - 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 Johannesburg International Airport, Durban International Airport or Cape Town International Airport, you must present your purchases as well as the relevant tax invoices to a VAT Refund official for inspection. 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 inspection desk or to a South African customs official prior to the goods being checked in.

#### Remember:

No Inspection - No Refund!

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.

**Other airports:** Lanseria; Bloemfontein; Gateway; Nelspruit; Pilansberg; Port Elizabeth; Upington

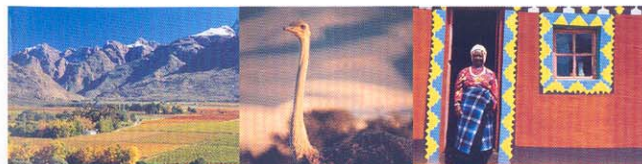
**Harbours:** Cape Town; Port Elizabeth; Durban; East London; Richards Bay; Mossel Bay; Saldanha

#### Remember

Goods exported via any other departure point do not qualify for a VAT refund.

#### STEP 3.

**CLAIM YOUR VAT REFUND** - On departure from one of the three international airports, present your claim at the VAT refund office. Your refund will be made by rand cheque payable anywhere in the world, except South Africa. The cheques may be cashed at the airport banking facility, into a major currency of your choice. 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" 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 endorsements 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 for consideration.)

Should you depart from a point at which the Vat Refund Administrator is not present, the claim can be handed to a 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 (DA550) 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 endorsements 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 R250.00 or more, will be considered for a VAT refund.
- The Commissioner determines the value of refund cheques issued on departure. Refunds exceeding this limit will be posted.
- Goods consumed and services rendered in South Africa, do not qualify for a VAT refund.