

ENHANCED VAT REFUND PROCEDURE

SOUTH AFRICA – International Airports

IMPORTANT NOTICE

The VAT Refund Administrator (Pty) Ltd (VRA) is appointed by SARS to process VAT refund claims for movable goods exported by qualifying purchasers. The introduction of enhanced procedure for claiming a VAT refund for movable goods exported through International airport is hereby announced. The implementation date of the enhanced procedure is 1 January 2012.

In order to claim a VAT refund in terms of the new process a qualifying purchaser must comply with the following procedures:

- The goods against which a VAT refund is claimed must be declared to RSA Customs in accordance with the Customs and Excise Act and relevant procedures.
- The goods must also be declared to the Customs authority in the country to which the goods are exported in accordance with that country's customs and excise formalities.
- After the movable goods have been declared to both customs administrations and exported, only then can the qualifying purchaser apply for a VAT refund.

The following documents must be lodged when making application for a VAT refund:

- The original tax invoice/s for which the VAT refund is claimed
- Proof that the goods were declared to RSA Customs where applicable
- Proof that the goods were declared to the Customs authority in the country to which they were exported
- A copy of the qualifying purchaser's passport reflecting entry and exit from the RSA
- An address to which the VAT refund payment should be sent once approved

In the case of claims by a foreign enterprise the following documents must also be lodged:

- The certificate of incorporation, trading license or similar proof of registration
- A letter of authorization on the foreign enterprise's letterhead authorizing an individual person to lodge the claim on its behalf
- A copy of the authorized person's passport

Refund claims may be posted to VAT Refund Administrator (Pty) Ltd P O Box 107, O R Tambo International Airport, 1627, South Africa.

Physical address: 206/1 High Road, Bredell, Kempton Park, 1619

Telephone: +27 873 100 200

Email: info@taxrefunds.co.za

www.taxrefunds.co.za