

## **METHODS OF PAYMENT AT THE PORTS OF ENTRY**

- VALID SOUTH AFRICAN TAX INVOICE
- CASH NOT EXCEEDING M20,000
- BANK GUARANTEED CHEQUES
- POINT OF SALE (POS/Speed point)
- ELECTRONIC FUNDS TRANSFER (EFT ) which MUST have the declaration  
Reference number
- DEFERRED PAYMENT

## **LRA BANKING DETAILS**

### **NEDBANK VAT ACCOUNT**

**ACCOUNT NAME: LRA VAT CURRENT ACCOUNT**

**ACCOUNT NUMBER: 0210 0006 0442**

**ACCOUNT TYPE: CURRENT ACCOUNT**

**BRANCH CODE: 390 161**

### **STANDARD LESOTHO BANK VAT ACCOUNT**

**ACCOUNT NAME: LRA VAT ACCOUNT**

**ACCOUNT NUMBER: 0140 0711 50301**

**ACCOUNT TYPE: CURRENT ACCOUNT**

**BRANCH CODE: 062 067**

### **FIRST NATIONAL BANK VAT ACCOUNT**

**ACCOUNT NAME: LRA VAT ACCOUNT**

**ACCOUNT NUMBER: 6223 5684 083**

**ACCOUNT TYPE: CURRENT ACCOUNT**

**BRANCH CODE: 280 261**

**NEDBANK SACU (DUTY) ACCOUNT**

**ACCOUNT NAME: LRA SACU CURRENT ACCOUNT**

**ACCOUNT NUMBER: 0210 0002 5469**

**ACCOUNT TYPE: CURRENT ACCOUNT**

**BRANCH CODE: 390 161**

## **VALID TAX INVOICE REQUIREMENTS**

**An original tax invoice should have the following normal/usual requirements of a valid Tax invoice:**

- **Be endorsed by SARS at the port of exit**
- **Be a Tax Invoice (Tax Invoice written)**
- **Be an original**
- **Bear a South African VAT Registration number with 10 digits that start with 4**
- **Have a unique invoice number**
- **Tax invoice date**
- **Standard rate of VAT charge must be shown (e.g. 14%)**
- **Tax invoice is valid for 90 days from the date of purchase**

**Additional requirements for invoice whose values are M5000.00 or above on commodities imported from South Africa are:**

- **Lesotho physical address of the importer/buyer**
- **The name / stamp of the exporter/supplier**
- **The name of importer/buyer**

**Note:** *This does not apply to commercial transactions alone but to private shoppers as well.*