



**NOTICE!            NOTICE!            NOTICE!**

**REQUIREMENTS OF A VALID VRA CLAIM FOR CONSIGNMENTS ABOVE M5, 000.00 (five thousand)**

The Lesotho Revenue Authority through its Customs Division wishes to inform traders, border users and the general public of the changes in the use of tax invoice as a means of payment on Import VAT for the goods imported from South Africa.

Effective from 1<sup>st</sup> of October 2014, all Tax Invoices used for payment of import VAT should bear a **PHYSICAL ADDRESS** of an importer and NOT Postal address. This is over and above the usual conditions/requirements such as being an original, bearing the name or stamp of the exporter, invoice date and number as well as the Supplier's particulars: name and vat registration number, as well as the VAT indication.

Below are examples of the correct and the wrong format of writing the physical address

<p><b>The Correct:</b> </p> <p>Lebohang Ntai Naledi ha Rasetimela Maseru - Lesotho.</p>	<p><b>The wrong:</b> </p> <p>Lebohang Ntai Naledi ha Rasetimela P O Box 1085 Maseru - Lesotho</p>
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The importer should attach the CN1 and CN2 forms obtainable from SARS upon declaration as proof of export. The two forms together with a copy of the declaration form should be attached to the original invoice and be submitted to the Customs officers at the Lesotho side for declaration and payment of import VAT due.

**NB.**

- Invoices used for **Direct Imports** should exclude VAT i.e. the importer should pay at the Lesotho Customs office.
- The requirements do not only apply on commercial transactions but to the PRIVATE SHOPPERS as well.
- Failure to comply with the above requirements lead to cash payment for the import VAT arising out of the imported consignment.