VALUE-ADDED TAX

Declaration in respect of goods and services supplied and delivered / rendered to a CCAE* / IDZ Operator* in a CCA* and the temporary admittance / removal of goods to / from a CCA

Print Form

VAT267

*To be retained by the IDZ Operator

ORIGINAL

A: Particulars of CCAE / IDZ Operator

Name of CCAE* / IDZ Operator

VAT registration number (if applicable)

Physical address in the CCA

Unit no.

Complex (if applicable)

Street no.

Street/ Name of farm

Suburb/ District

City/Town

Postal Code

Customs and Excise client number

B1: Particulars of supplier / goods and services supplied to a CCAE / IDZ Operator

Name of supplier

VAT registration number (if applicable)

Date of tax invoice / invoice / delivery note / order / quotation

Reference number tax invoice / invoice / delivery note / order / quotation

Total amount (if applicable) R

Permanent ☐ Temporary ☐ admittance of goods into the CCA

In the case of temporary admittance, state the reason

B2: Temporary / permanent removal of goods by a CCAE / IDZ Operator from a CCA, e.g. for repairs, cleaning, reconditioning

Name of supplier to whom the goods are being sent

Physical business address of supplier

Unit no.

Complex (if applicable)

Street no.

Street/ Name of farm

Suburb/ District

City/Town

Postal Code

Date of order / delivery note / quotation issued by the supplier

Reference number of order / delivery note / quotation issued by the supplier

Description of goods including serial / identification numbers

Quantity and mass of goods

Date of removal from CCA

Date of re-entry into CCA

Reason for removal

C: Particulars of Transporter if goods are supplied

Name of transporter - if goods are supplied.

VAT registration number (if applicable)

Vehicle registration number / rail note number

SARS

D: Declaration by Supplier

I the duly authorised representative hereby declare that the particulars contained herein are true and correct and, if applicable comply with the provisions of the Value-Added Tax Act, No. 89 of 1991 (VAT Act)

Initials Surname

Representative of (Name of Supplier)

Date (CCYYMMDD) Signature

E: Declaration by CCAE / IDZ Operator

I the duly

duly authorised authorised representative of

hereby acknowledge that the goods / services as indicated per the attached tax invoice / invoice / delivery note / order / quotation have been physically delivered / rendered to

(name of CCAE/IDZ Operator) in the

(name of CCA) situated in (name of IDZ).

Date (CCYYMMDD) Signature

F: Endorsement by IDZ Operator

Date of entry into CCA (CCYYMMDD)

Date of exit from CCA (CCYYMMDD)

Date (CCYYMMDD)

Signature

IDZ OPERATOR STAMP

G: Particulars of additional goods temporary / permanently removed by a CCAE / IDZ Operator from a CCA

Tax Invoice/Invoice/ Delivery Note Number	Date	Amount	Description	Serial/Identification Number	Quantity/Mass

NOTES:

1. The abbreviations used on this declaration have the meaning assigned, as set out below:

   CCA - Customs Controlled Area
   CCAE - Customs Controlled Area Enterprise
   IDZ Operator - Industrial Development Zone Operator
   IDZ - Industrial Development Zone
   Controller - Controller of Customs and Excise
   Commissioner - Commissioner for the South African Revenue Service
   Republic - the Republic of South Africa

2. This declaration must be completed by the supplier of goods or services (irrespective whether the supplier is a vendor or not) when:

   (a) Goods are supplied to a CCAE/IDZ Operator where the CCAE/IDZ Operator or the CCAE's/IDZ Operator's cartage contractor takes delivery of the goods outside a CCA but within the Republic.

   (b) Goods are supplied to a CCAE/IDZ Operator where the vendor or the vendor's cartage contractor physically delivers the goods to the CCAE/IDZ Operator in a CCA.

   (c) Goods are supplied to a CCAE/IDZ Operator in terms of a rental agreement, charter party or charter agreement where the goods are used exclusively in a CCA.

   (d) Services are physically rendered in a CCA to a CCAE/IDZ Operator.

   (e) Goods originally supplied in terms of a rental agreement, charter party or charter agreement to a CCAE/IDZ Operator are subsequently returned to the supplier by the CCAE/IDZ Operator.

   (f) Goods are temporarily removed from a CCA to a place outside the CCA, but within the Republlic.

   (g) When the goods are re-entered into the CCA, the 2nd Copy of the VAT267 form previously used to remove the goods from the CCA must be furnished.

   (h) Goods are supplied by one CCAE in terms of a rental agreement, charter party or charter agreement to another CCAE situated in another IDZ for exclusive use in that CCA.

   (i) Goods are supplied by a CCAE to a recipient in the Republic.

   (j) Services are physically rendered by one CCAE to another CCAE situated in another CCA in the same or another IDZ.

3. A copy of the tax invoice/invoice/delivery note/order/quotation endorsed by the IDZ Operator must be attached to this declaration.

4. Where goods are temporarily removed from a place in a CCA to a place outside the CCA, and those goods are not returned to the CCA within 30 days from the date of removal from the CCA or within the period arranged in writing with the Controller, the CCAE or IDZ Operator must make an output tax adjustment. The value of the output tax adjustment must be calculated by applying the tax fraction to the open market value of the goods. The output tax adjustment must be made on the last day on which the 30 day period expires or on the last day on which the approved extended period expires and must be declared and paid using the VAT 201 corresponding to the relevant last day.

5. In instances where the space provided for in Part B2 is not adequate, kindly complete the relevant details as per Part G.

6. In terms of section 59 of the VAT Act, it is an offence for any person to give any false answer, whether verbally or in writing, to any request for information made by the Commissioner.

7. In all instances this declaration must be endorsed by the IDZ Operator.

VALUE-ADDED TAX

Declaration in respect of goods and services supplied and delivered / rendered to a CCAE* / IDZ Operator* in a CCA* and the temporary admittance / removal of goods to / from a CCA

Print Form

VAT267

*Copy to be retained by the CCAE/IDZ Operator

1st Copy

A: Particulars of CCAE / IDZ Operator

Name of CCAE* / IDZ Operator

VAT registration number (if applicable)

Physical address in the CCA

Unit no.

Complex (if applicable)

Street no.

Street/ Name of farm

Suburb/ District

City/Town

Postal Code

Customs and Excise client number

B1: Particulars of supplier / goods and services supplied to a CCAE / IDZ Operator

Name of supplier

VAT registration number (if applicable)

Date of tax invoice / invoice / delivery note / order / quotation

Reference number tax invoice / invoice / delivery note / order / quotation

Total amount (if applicable) R

Permanent ☐ Temporary ☐ admittance of goods into the CCA

In the case of temporary admittance, state the reason

B2: Temporary / permanent removal of goods by a CCAE / IDZ Operator from a CCA, e.g. for repairs, cleaning, reconditioning

Name of supplier to whom the goods are being sent

Physical business address of supplier

Unit no.

Complex (if applicable)

Street no.

Street/ Name of farm

Suburb/ District

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Date of order / delivery note / quotation issued by the supplier

Reference number of order / delivery note / quotation issued by the supplier

Description of goods including serial / identification numbers

Quantity and mass of goods

Date of removal from CCA

Date of re-entry into CCA

Reason for removal

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Name of transporter - if goods are supplied.

VAT registration number (if applicable)

Vehicle registration number / rail note number

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D: Declaration by Supplier

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Initials Surname

Representative of (Name of Supplier)

Date (CCYYMMDD) Signature

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duly authorised authorised representative of

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(name of CCAE/IDZ Operator) in the

(name of CCA) situated in (name of IDZ).

Date (CCYYMMDD) Signature

F: Endorsement by IDZ Operator

Date of entry into CCA (CCYYMMDD)

Date of exit from CCA (CCYYMMDD)

Date (CCYYMMDD)

Signature

IDZ OPERATOR STAMP

G: Particulars of additional goods temporary / permanently removed by a CCAE / IDZ Operator from a CCA

Tax Invoice/Invoice/ Delivery Note Number	Date	Amount	Description	Serial/Identification Number	Quantity/Mass

VALUE-ADDED TAX

Declaration in respect of goods and services supplied and delivered / rendered to a CCAE* / IDZ Operator* in a CCA* and the temporary admittance / removal of goods to / from a CCA

Print Form

VAT267

*Copy to be retained by the supplying vendor/CCAE/IDZ Operator and be submitted on entry to or exit from the CCA to the IDZ Operator

2nd Copy

A: Particulars of CCAE / IDZ Operator

Name of CCAE* / IDZ Operator

VAT registration number (if applicable)

Physical address in the CCA

Unit no.

Complex (if applicable)

Street no.

Street/ Name of farm

Suburb/ District

City/Town

Postal Code

Customs and Excise client number

B1: Particulars of supplier / goods and services supplied to a CCAE / IDZ Operator

Name of supplier

VAT registration number (if applicable)

Date of tax invoice / invoice / delivery note / order / quotation

Reference number tax invoice / invoice / delivery note / order / quotation

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Physical business address of supplier

Unit no.

Complex (if applicable)

Street no.

Street/ Name of farm

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Reference number of order / delivery note / quotation issued by the supplier

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(name of CCA) situated in (name of IDZ).

Date (CCYYMMDD) Signature

F: Endorsement by IDZ Operator

Date of entry into CCA (CCYYMMDD)

Date of exit from CCA (CCYYMMDD)

Date (CCYYMMDD)

Signature

IDZ OPERATOR STAMP

G: Particulars of additional goods temporary / permanently removed by a CCAE / IDZ Operator from a CCA

Tax Invoice/Invoice/ Delivery Note Number	Date	Amount	Description	Serial/Identification Number	Quantity/Mass

VALUE-ADDED TAX

Declaration in respect of goods and services supplied and delivered / rendered to a CCAE* / IDZ Operator* in a CCA* and the temporary admittance / removal of goods to / from a CCA

Print Form

VAT267

*Copy to be retained by the supplying vendor/CCAE/IDZ Operator

3rd Copy

A: Particulars of CCAE / IDZ Operator

Name of CCAE* / IDZ Operator

VAT registration number (if applicable)

Physical address in the CCA

Unit no.

Complex (if applicable)

Street no.

Street/ Name of farm

Suburb/ District

City/Town

Postal Code

Customs and Excise client number

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Name of transporter - if goods are supplied.

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Initials Surname

Representative of (Name of Supplier)

Date (CCYYMMDD) Signature

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(name of CCAE/IDZ Operator) in the

(name of CCA) situated in (name of IDZ).

Date (CCYYMMDD) Signature

F: Endorsement by IDZ Operator

Date of entry into CCA (CCYYMMDD)

Date of exit from CCA (CCYYMMDD)

Date (CCYYMMDD)

Signature

IDZ OPERATOR STAMP

G: Particulars of additional goods temporary / permanently removed by a CCAE / IDZ Operator from a CCA

Tax Invoice/Invoice/ Delivery Note Number	Date	Amount	Description	Serial/Identification Number	Quantity/Mass