

## PROCEDURE CHANGES ON THE SEKULULA VAT Easy System

CHANGE	AFFECTED IMPORTERS	ACTION	EFFECTIVE DATE
Invoices worth more than E10,000 to have a proof of payment.	Commercial and non-commercial importers	Attach a proof of payment to a claim form at the border, in addition to the usual documents used for claiming.	13 Nov 2017
Cite the Swaziland importer and NOT the South African supplier as the 'exporter' on the Customs declaration form SAD500.	Commercial importers	<ul style="list-style-type: none"> <li>• Register with SARS as a foreign entity exporter/importer</li> <li>• Nominate South African agent for representation (with SARS) on Customs matters (either own or that of agent)</li> <li>• All commercial declarations should use the SARS code</li> </ul>	1 Feb 2018
Goods bought on credit shall not be cleared under Sekulula; however an importer may claim for VAT paid in South Africa once payment has been made to supplier.	Commercial and non-commercial	<ul style="list-style-type: none"> <li>• Payment of VAT at time of entry of goods.</li> <li>• Lodge claim for refund of VAT within 60 days of invoice date.</li> </ul>	1 Dec 2017
Goods not fit for personal use must be declared on SAD 500. These include gifts, good imported for resale or any other commercial exchange.	Non-commercial	<ul style="list-style-type: none"> <li>• Register with SRA to obtain TIN.</li> <li>• Register with SARS as a foreign entity exporter/importer.</li> <li>• Nominate a South African agent for representation (with SARS) on Customs matters.</li> <li>• All commercial declarations must use the SARS codes.</li> </ul>	13 Nov 2017
Individuals who wish to import a vehicle must register with SARS; upon importation the declaration must bear the Swazi importer details in the 'exporter' field of the SAD500	Non commercial	<ul style="list-style-type: none"> <li>• Register with SARS as a foreign entity exporter/importer.</li> <li>• Nominate South African agent for representation (with SARS) on Customs matters.</li> <li>• All commercial declarations must use the SARS code.</li> </ul>	1 Feb 2018