



**VALUE-ADDED TAX (VAT)**  
(Value-Added Tax Act, 1991 [the Act])

**VAT 262**

**Zero-rating of VAT in respect of services\*  
supplied directly to goods temporarily  
admitted into the RSA from an export country,  
for the purposes of being repaired or serviced**

**ORIGINAL**

This document is valid, only if issued\* by the RSA Customs and Excise Official to whom the goods were declared and only if duly endorsed to this effect.

**This document is self carbonised and consists of 4 pages.**

**This page is to be retained by RSA Customs**

**PART A (To be completed by the Official mentioned above)**

Description of goods declared to be temporarily admitted

*(If the goods consist of registrable goods\*: attach a copy of the registration certificate for the item in the export country to the ORIGINAL page of this form)*

Make and Model Registration or Serial No.

Engine/Chassis No. Other Identification

Name of Importer

Passport No. Nationality

Name of Business (if any)

Physical address outside RSA (**not P.O. Box No.**)

Country Telephone No.

**DECLARATION BY IMPORTER**

I hereby declare that this information is  
**correct and that the goods have been declared to be temporarily admitted and will, within 30 days from the date of entry, be removed from the RSA on completion of being repaired or serviced. Furthermore, that I will submit the 2nd copy of this form to a RSA Customs Official on re-exportation of the goods.**

Signature of the Importer

Serial no. of RSA Customs' importation document/s

Serial no. of RSA Customs' DA 70

Date

RSA Customs and  
Excise Stamp

Full Name of Customs Official

Telephone number of Customs Official

Signature of Customs Official

Date

N.B. - In terms of section 59 of the Act, it is an offence for any person to furnish any false answer to any request for information by the Commissioner of the South African Revenue Service. This form is invalid unless completed in full.



Zero-rating of VAT in respect of services\*
supplied directly to goods temporarily
admitted into the RSA from an export country,
for the purposes of being repaired or serviced

1st. COPY

This document is valid, only if issued\* by the RSA Customs and Excise Official to whom the goods were declared and only if duly endorsed to this effect.

This document is self carbonised and consists of 4 pages.

This page is to be retained by the RSA vendor for a period of five years.

PART A (To be completed by the Official mentioned above)

Description of goods declared to be temporarily admitted

(If the goods consist of registrable goods\*: attach a copy of the registration certificate for the item in the export country to the ORIGINAL page of this form)

Make and Model Registration or Serial No.

Engine/Chassis No. Other Identification

Name of Importer

Passport No. Nationality

Name of Business (if any)

Physical address outside RSA (not P.O. Box No.)

Country Telephone No.

DECLARATION BY IMPORTER

I hereby declare that this information is correct and that the goods have been declared to be temporarily admitted and will, within 30 days from the date of entry, be removed from the RSA on completion of being repaired or serviced. Furthermore, that I will submit the 2nd copy of this form to a RSA Customs Official on re-exportation of the goods.

Signature of the Importer Date

Serial no. of RSA Customs' importation document/s

Serial no. of RSA Customs' DA 70

Full Name of Customs Official Telephone number of Customs Official

Signature of Customs Official Date

RSA Customs and Excise Stamp

PART B (To be completed by the RSA vendor supplying the service of repairing or servicing the goods)

Service supplied by (Name of RSA Vendor)

VAT Registration No. 4 Date on which service was supplied

Brief description of service supplied:

Consideration charged in respect of service R Tax Invoice No.

If paid in foreign currency state currency Foreign Currency Amount R

Method of payment (Tick the appropriate box): Cash Credit Card Cheque Account

I declare that the service performed in respect of the goods detailed above has been supplied to the person/business mentioned in Part A above.

Signature of supplier of service Capacity Date

N.B. - In terms of section 59 of the Act, it is an offence for any person to furnish any false answer to any request for information by the Commissioner of the South African Revenue Service. This form is invalid unless completed in full.

\* Read notes overleaf



Zero-rating of VAT in respect of services\*
supplied directly to goods temporarily
admitted into the RSA from an export country,
for the purposes of being repaired or serviced

2nd. COPY

This document is valid, only if issued\* by the RSA Customs and Excise Official to whom the goods were declared and only if duly endorsed to this effect.

This document is self carbonised and consists of 4 pages.

This page is to be retained by the Importer and to be submitted on exiting the RSA to RSA Customs.

PART A (To be completed by the Official mentioned above)

Description of goods declared to be temporarily admitted

(If the goods consist of registrable goods\*: attach a copy of the registration certificate for the item in the export country to the ORIGINAL page of this form)

Make and Model Registration or Serial No.

Engine/Chassis No. Other Identification

Name of Importer

Passport No. Nationality

Name of Business (if any)

Physical address outside RSA (not P.O. Box No.)

Country Telephone No.

DECLARATION BY IMPORTER

I hereby declare that this information is correct and that the goods have been declared to be temporarily admitted and will, within 30 days from the date of entry, be removed from the RSA on completion of being repaired or serviced. Furthermore, that I will submit the 2nd copy of this form to a RSA Customs Official on re-exportation of the goods.

[Signature box]

Signature of the Importer

Serial no. of RSA Customs' importation document/s

Serial no. of RSA Customs' DA 70

Date

RSA Customs and Excise Stamp

Full Name of Customs Official

Telephone number of Customs Official

[Signature box]

Signature of Customs Official

Date

PART B (To be completed by the RSA vendor supplying the service of repairing or servicing the goods)

Service supplied by (Name of RSA Vendor)

VAT Registration No

Date on which service was supplied

Brief description of service supplied:

Consideration charged in respect of service R

Tax Invoice No.

If paid in foreign currency state currency

Foreign Currency Amount R

Method of payment (Tick the appropriate box):

Cash

Credit Card

Cheque

Account

I declare that the service performed in respect of the goods detailed above has been supplied to the person/business mentioned in Part A above.

[Signature box]

Signature of supplier of service

Capacity

Date

N.B. - In terms of section 59 of the Act, it is an offence for any person to furnish any false answer to any request for information by the Commissioner of the South African Revenue Service. This form is invalid unless completed in full.



## NOTES

### 1. Issuing of the VAT 262 form

This form is to be issued only when goods are **temporarily admitted into the RSA** for the purposes of being repaired or serviced.

This form does not replace the applicable declaration form required for Customs purposes, (i.e. the CCA1 or the Bill of Entry), and it is essential that the relevant Customs declaration form be completed and clearly marked "temporarily imported for the purposes of being repaired or serviced."

A provisional payment may be required on the imported goods as security for the VAT. A DA 70 form must be issued if security for the VAT is Required.

The ORIGINAL page of the VAT 262 form, together with the applicable copy of the Bill of Entry, as well as a copy of the DA 70 form, (if applicable) must be filed in the RSA Customs "Temporary Imports" file.

On re-exportation of the goods, the original import documents **must** be acquitted (even if a DA 70 was not issued), and if applicable the provisional payment may be refunded. If the documents are not acquitted within 30 days from the date of the temporarily import, the provisional payment may be subject to forfeiture or where a provisional payment was not required, the importer must pay the VAT.

### 2. Services

The supply of services directly in respect of goods temporarily admitted into the RSA from an export country, where the importation of the goods is exempt from VAT in terms of Item No. 470.01/00.00/02.00 in paragraph 8 of Schedule 1 to the VAT Act, may be supplied at the zero rate.

(See Section 11(2)(g)(ii) of the VAT Act.)

### 3. Goods

In the course of providing the services that are zero-rated in terms of section 11(2)(g)(ii) of the VAT Act, certain goods will be supplied as part of the service. These goods may also be supplied at the zero rate where they are:

- (i) Wrought into, affixed to, attached to or otherwise form part of the goods which have been temporarily admitted; or are
- (ii) Consumable goods which become unusable or worthless as a direct result of being used in the repair, renovation, modification or treatment Process.

(See Section 11(1)(b) of the VAT Act.)

### 4. Registrable goods

Registrable goods means goods consisting of any aircraft, ship or other vessel, motor cycle or other vehicle, caravan or trailer in respect of which any form of registration is required under law in force in the RSA or any similar law in force in an export country.