

**Declaration of goods (including fuel) supplied at the zero rate**

Section 11(1)(a)(i), read with paragraphs (b) and (c) of the definition of \* "exported" in section 1 of the Value-Added Tax Act, 1991.

Zero-rating of the supply of goods by a vendor where the goods are delivered by the vendor to the owner or charterer of any \*\* 'foreign-going aircraft' or \*\*\* 'foreign-going ship' for the use or consumption in such aircraft or ship.

**Part A. Particulars of purchaser**

|   |                      |                      |
|---|----------------------|----------------------|
| Registered name   | <input type="text"/> |                      |
| Trading name  | <input type="text"/> |                      |
| Passport number/Company registration number   | <input type="text"/> |                      |
| Nationality/Country   | <input type="text"/> |                      |
| Physical business address in foreign country  | <input type="text"/> |                      |
|   | <input type="text"/> |                      |
|   | <input type="text"/> |                      |
| Business telephone number   | <input type="text"/> | <input type="text"/> |
| Represented by (Full name)  | <input type="text"/> |                      |
| Physical residential address of representative  | <input type="text"/> |                      |
|   | <input type="text"/> |                      |
| Country   | <input type="text"/> |                      |
| I, <input type="text"/> declare that the goods described in Part D below are for use or consumption in the foreign-going aircraft/foreign-going ship (delete one) detailed in Part B below and that I am entitled to acquire them at the zero rate. |                      |                      |
| <input type="text"/>  | <input type="text"/> | <input type="text"/> |
| Signature   | Capacity             | Date                 |

**Part B. Particulars of the foreign-going aircraft/foreign-going ship**

NOTE: A copy of the DA2 form or the DA1 form together with the DA3 form must be attached

|                         |                      |
|-------------------------|----------------------|
| Make/Type               | <input type="text"/> |
| Name                    | <input type="text"/> |
| Registration number     | <input type="text"/> |
| Country of registration | <input type="text"/> |

**Part C. Particulars of the vendor**

|                           |                      |                      |
|---------------------------|----------------------|----------------------|
| Registered name           | <input type="text"/> |                      |
| Trading name              | <input type="text"/> |                      |
| VAT registration number   | <input type="text"/> |                      |
| Physical business address | <input type="text"/> |                      |
|                           | <input type="text"/> |                      |
|                           | <input type="text"/> |                      |
| Business telephone number | <input type="text"/> | <input type="text"/> |

**Part D. Particulars of the zero-rated tax invoice**

|  |                      |      |                      |
|--|----------------------|------|----------------------|
| Tax invoice number                                       | <input type="text"/> | Date | <input type="text"/> |
| Consideration (Rands only) R                             | <input type="text"/> |      |                      |
| Description of the goods being supplied at the zero rate | <input type="text"/> |      |                      |
|  | <input type="text"/> |      |                      |
|  | <input type="text"/> |      |                      |

## Notes

1. If all the information/documentation called for on this form has not been furnished, the supply of the goods may not be zero-rated.
2. This declaration form must be used to substantiate the application of the zero rate:
  - Where the vendor supplies goods which are delivered by him to the owner or charterer of any foreign-going ship contemplated in paragraph (a) of the definition of 'foreign-going ship' in section 1 of the Act or to a 'foreign-going aircraft' as defined in section 1 of the Act **when such ship or aircraft is going to a destination in an export country and such goods are for use or consumption in such ship or aircraft, as the case may be;** or
  - Where the vendor supplies goods which are delivered by him to the owner or charterer of any foreign-going ship contemplated in paragraph (b) of the definition of 'foreign-going ship' in section 1 of the Act for use in such ship.
3. A copy of the following must be attached to this declaration form in order to qualify for the zero rate on the supply of goods.
  - a) Foreign-going aircraft:
    - DA2 form as required by the Customs and Excise Act, 1964
  - b) Foreign-going ship:
    - DA1 form as required by the Customs and Excise Act, 1964; and
    - DA3 form as required by the Customs and Excise Act, 1964
4. Part A and Part B of this form must be completed by the purchaser at the time of purchase.
5. Part C and Part D of this form must be completed by the vendor when applying the zero rate to the supply of the goods and attached to the vendor's copy of the zero-rated tax invoice and must be retained for a period of five years.
6. Any purchaser who is found to have made a false declaration concerning the purchase of goods will be liable to prosecution, as well as, for the payment of any tax, additional tax, penalty and interest which may become due in terms of the VAT Act.
7. This declaration form is not required in respect of supplies of fuel levy goods as defined in Section 1 of the Customs and Excise Act 1964, (e.g. petrol and diesel.), which are zero-rated goods in terms of Section 11(i)(h) of the Act.

## Definitions (extracts from the relevant definitions in section 1 of the VAT Act )

### \* Paragraphs (b) and (c) of the definition of 'exported'

In relation to any movable goods supplied by any vendor under a sale or an instalment credit agreement, means -

"b) delivered by the vendor to the owner or charterer of any foreign-going ship contemplated in paragraph (a) of the definition of 'foreign-going ship' or to a 'foreign-going aircraft' when such ship or aircraft is going to a destination in an export country and such goods are for use or consumption in such ship or aircraft, as the case may be; or"

"c) delivered by the vendor to the owner or charterer of any foreign-going ship contemplated in paragraph (b) of the definition of 'foreign-going ship' for use in such ship"

### \*\* 'Foreign-Going Aircraft'

"means any aircraft engaged in the transportation for reward of passengers or goods wholly or mainly on flights between airports in the Republic and airports in export countries or between airports in export countries"

### \*\*\* 'Foreign-Going Ship'

"means -

- a) any ship or other vessel engaged in the transportation for reward of passengers or goods wholly or mainly on voyages between ports in the Republic and ports in export countries or between ports in export countries; or
- b) any ship or other vessel registered in an export country where such ship or vessel is utilised for the purposes of a commercial, fishing or other concern conducted outside the Republic by a person who is not a vendor and is not a resident of the Republic;"