





**NOTES:**

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

CCA - Customs Controlled Area  
CCAЕ - Customs Controlled Area Enterprise  
SEZ Operator - Special Economic Zone Operator  
SEZ - Special Economic 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/SEZ Operator where the CCAE/SEZ Operator or the CCAE's/SEZ Operator's cartage contractor takes delivery of the goods outside a CCA but within the Republic.
- (b) Goods are supplied to a CCAE/SEZ Operator where the vendor or the vendor's cartage contractor physically delivers the goods to the CCAE/SEZ Operator in a CCA.
- (c) Goods are supplied to a CCAE/SEZ 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/SEZ Operator.
- (e) Goods originally supplied in terms of a rental agreement, charter party or charter agreement to a CCAE/SEZ Operator are subsequently returned to the supplier by the CCAE/SEZ Operator.
- (f) Goods are temporarily removed from a CCA to a place outside the CCA, but within the Republic.
- (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 SEZ 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 SEZ.

3. A copy of the tax invoice/invoice/delivery note/order/quotation endorsed by the SEZ 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 SEZ 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 the Tax Administration Act (TAA) 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 SEZ Operator.



# VALUE-ADDED TAX

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

VAT267

\*Copy to be retained by the CCAE/IDZ Operator

1st Copy

## A: Particulars of CCAE / SEZ Operator

Name of CCAE\* / SEZ Operator

VAT registration number (if applicable)

Physical address in the CCA

Unit no.

Complex (if applicable)

Street no.

Street/

Suburb/ District

Name of farm

City/Town

Postal Code

Customs and Excise client number

## B1: Particulars of supplier / goods and services supplied to a CCAE / SEZ 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 / SEZ 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/

Suburb/ District

Name of farm

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





# VALUE-ADDED TAX

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

VAT267

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

2nd Copy

## A: Particulars of CCAE / SEZ Operator

Name of CCAE\* / SEZ 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 / SEZ 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 / SEZ 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







