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Dear Member of the Diplomatic Community

SARS has recently observed that certain embassies are not always in possession of a valid tax invoice when claiming their VAT refund.

We therefore wish to highlight the requirements of a valid tax invoice. The following information must be present on a tax invoice:

Full Tax invoice (where the consideration for the supply is R5 000 or more)	Abridged Tax invoice (where the consideration for the supply is less than R5 000)
<p>The words <b>"TAX INVOICE"</b> , <b>"VAT INVOICE"</b> or <b>"INVOICE"</b> in a prominent place;</p> <p>Name, address and VAT registration number of the supplier;</p> <p>Name, address and VAT registration number of recipient;</p> <p>Serial number and date of issue;</p> <p>Full and proper description of the goods and/or services;</p> <p>Quantity or volume of goods or services supplied;</p> <p>Value &amp; amount of VAT</p>	<p>The words <b>"TAX INVOICE"</b> , <b>"VAT INVOICE"</b> or <b>"INVOICE"</b> in a prominent place;</p> <p>Name, address and VAT registration number of the supplier;</p> <p>Serial number and date of issue;</p> <p>A description of the goods and/or services;</p> <p>Value &amp; amount of VAT</p>

Please note that with effect from 1 April 2015, SARS will be disallowing claims where the above requirements have not been satisfied in full.

The additional words **'VAT INVOICE'** and **'INVOICE'** were effective from 8 January 2016.

Kind regards  
Commissioner for SARS