
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3884

15 September 2023

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 59A, 60, 64F, 75, 101A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 15 September 2023**.



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 59A.06A

1. Rule 59A.06A is hereby amended by the substitution for subparagraph (vi) of paragraph (b) of the following subparagraph:

“(vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the registered person to—

- (aa) use the customs and excise client number of the registered person on documents submitted by that party to the Commissioner on behalf of the registered person;
- (bb) submit refund or drawback applications on behalf of the registered person; **[or]**
- (cc) apply for a duty deferment benefit on behalf of the registered person, or operate on a deferment account of the registered person, if that person is a deferment benefit holder[.]; or
- (dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the registered person.

Amendment of rule 60.06A

2. Rule 60.06A is hereby amended by the substitution for paragraph (vi) of paragraph (b) of the following subparagraph:

- “(vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the licensee to—
- (aa) use the customs and excise client number of the licensee on documents submitted by that party to the Commissioner on behalf of the licensee;
 - (bb) submit refund or drawback applications on behalf of the licensee **[: or]**
 - (cc) apply for a duty deferment benefit on behalf of the licensee, or operate on a deferment account of the licensee, if that person is a deferment benefit holder[.]; or
 - (dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the licensee.”

Amendment of rule 64F.07

3. Rule 64F.07 is hereby amended –

- (a) by the substitution in paragraph (b) for the words preceding subparagraph (i) of the following words:

“(b) Any such application must be made on the electronic equivalent of form DA 66 submitted as required in rule 75.26.03, read with rule 75.26.04,

- and **[must be]** the following supporting documents must at the time of application be submitted: [supported by –]; and
- (b) by the addition in paragraph (b) of the word “and” at the end of subparagraph (ii).

Insertion of rules

4. The following rules are hereby inserted after rule 75.25:

“75.26 The rules numbered 75.26 followed by further digits relate to the submission of applications for drawbacks and refunds contemplated in Schedule No. 5, and for refunds contemplated in Schedule No. 6 to the Act through eFiling or through the electronic data interchange system (EDI)”

Definitions

75.26.01 For the purposes of these rules, any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and unless otherwise specified or the context otherwise indicates –

“**Customs and Excise Office**” means a Customs and Excise Office as indicated on the SARS website, where applications contemplated in these rules may be submitted;

“**electronic data interchange**” or “**EDI**” means the electronic transfer from computer to computer of information using an agreed standard to structure the information;

“**eFiling**” means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions, and any grammatical derivative has a corresponding meaning;

“**form DA 63**”, “**form DA 64**” or “**form DA 66**” respectively, means the electronic equivalent of the relevant prescribed form to

be used for purposes of eFiling or EDI, unless expressly stated otherwise; and

“these rules” means the rules contemplated in rule 75.26.

Persons submitting applications in terms of these rules to be registered electronic users

75.26.02 A person submitting an application in accordance with rule 75.26.03(a) must be registered, depending on the mode of electronic submission selected, as an electronic user for—
(a) eFiling as contemplated in rule 59A.01A(b)(iB); or
(b) electronic data interchange (EDI) as contemplated in rule 101A.02(3).

Applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 that must be submitted electronically

75.26.03 (a) An application for a drawback or refund relating to the items in Schedules No. 5 and 6 referred to in this rule must, subject to rule 75.26.04, be made electronically by submitting the relevant electronic form and supporting documents through either eFiling or EDI.

(b) Form DA 66 together with form DA 64 must be submitted in accordance with paragraph (a) in respect of applications for drawbacks or refunds, as the case may be, relating to the items in Schedule No. 5, subject to paragraph (c).

(c) (i) Form DA 66, together with form DA 63 reflecting the information as certified by the Controller in the paper format of form DA 63, must be submitted in accordance with paragraph (a) in respect of applications for drawbacks or refunds, as the case

may be, relating to the following items in Schedule No. 5:

(aa) 522.03; and

(bb) 522.05 and 522.06.

(ii) Form DA 63, as certified by the Controller in paper format, must at the time of application be submitted as a supporting document to the application referred to in subparagraph (i).

(d) Form DA 66 must be submitted in accordance with paragraph (a) in respect of applications for refunds relating to the following items in Schedule No. 6:

(i) 671.09 and 671.11;

(ii) 623.25;

(iii) 691.02 and 691.03;

(iv) 691.05 and 691.06; and

(v) 681.04, 681.05 and 681.06.

Submission of applications dealt with in these rules in the event of systems failure

75.26.04 When, in the event of a systems failure, an electronic user referred to in rule 76.26.02 cannot submit an application for a drawback or refund dealt with in these rules electronically as required in terms of rule 75.26.03, such application may be made at a Customs and Excise Office by manual submission of the of the relevant prescribed form in paper format, printed from the SARS website, as well as any supporting documents as may be required for the relevant application.

Communication through eFiling for purposes of applying for drawbacks and refunds

75.26.05 (a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication through eFiling as contemplated in these rules, subject to paragraph (b).

(b) The rules for electronic communication referred to in paragraph (a) apply with any necessary changes as the context may require, and in such application any reference in those rules to –

- (i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;
- (ii) an electronic filing system must be read as including a reference to eFiling for purposes of submission of applications for drawbacks and refunds and related messages in terms of these rules;
- (iii) an electronic filing transaction must be read as including a reference to submission of an application for a drawback or refund in terms of these rules;
- (iv) an electronic communicator or registered electronic user must be read as including a reference to an importer, exporter or any other person entitled to claim a drawback or refund, registered in terms of section 59A as an electronic user for eFiling;
- (v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user for eFiling and who is authorised to submit applications for drawbacks and refunds dealt with in these rules electronically as a clearing agent, registered agent or other representative on behalf of another; and
- (vi) a taxpayer must be read as including a reference to a registered importer, exporter or any other person entitled to claim a drawback or refund.

(c) In the event of any inconsistency between a provision of the rules under section 75 and the rules for electronic communication referred to in paragraph (a), the provision of the former prevails.

Communication through the electronic data interchange system (EDI) for purposes of applying for drawbacks and refunds

75.26.06 The rules under section 101A apply for purposes of electronic communication through EDI as contemplated in these rules.

Transitional arrangements

75.26.07 (a) An application for a drawback or refund dealt with in these rules submitted manually in paper format prior to the effective date of these rules, must be considered in accordance with the process for manual submissions, subject to paragraph (b).

(b) Where it is determined during consideration of an application contemplated in paragraph (a) that a new application must be submitted, such application must be submitted either through eFiling or EDI, in accordance with rule 75.26.03.”.

Amendment of rule 101A(2)

5. Rule 101A.01A(2) is hereby amended by-

- (a) the substitution for the heading of the following heading:
“Mandatory electronic communication of reports, **[and]** declarations and certain applications”;
- (b) the deletion in paragraph (a) of the word “and” at the end of subparagraph (i);
- (c) the substitution in paragraph (a) for the full stop at the end of subparagraph (v) of the expression “; and”;
- (d) the addition in paragraph (a) after subparagraph (v) of the following subparagraph:

- “(vi) if submission through EDI is selected in terms of rule 75.26.03, applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 contemplated in that rule by a person entitled to submit such application terms of the provisions of this Act.”;
- (e) the substitution for paragraph (b) of the following paragraph:
- “(b) Every person contemplated in paragraphs (a)(i) to ~~[(v)]vi~~ that is required to submit a report ~~[or]~~, declaration or application electronically to the Commissioner must register as a user in accordance with the provisions of rule 101A and comply with the rules made thereunder.”; and
- (c) the addition after paragraph (d) of the following paragraph:
- “(d) These rules are applicable to any application for drawbacks and refunds contemplated in rule 75.26 submitted through the electronic data interchange system (EDI), on or after the effective date of the rules numbered 75.26.”.

Amendment to the Schedule to the Rules

6. (a) Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:
- “DA 63 Application for refund – Export for trade purposes of imported duty paid goods (Refund item 522.03)
- DA 64 Application for drawback/refund
- DA 66 General Application for drawback/refund”.
- (b) Item 202.01 is hereby amended –
- (i) by the substitution for the words in subitem 02 preceding paragraph (a) of the following words:
- “02. in respect of forms **[DA 63, DA 64,]** SAD 504, SAD 506, SAD 514, SAD 551, SAD 554, SAD 601, SAD 604, SAD 611 and SAD 614, must –”; and
- (ii) by the deletion of subitem 03.

APPLICATION FOR REFUND – EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY PAID GOODS (Refund item 522.03) DA 63

Customs Code: _____ Name and Address: _____
 Country of destination: _____ Transport code: _____ Place of final delivery: _____
 Exporter: _____
 Agent: _____

Export B/E Line No	DA 63 line No	Import Declaration MRN	Line	Origin	Tariff Subheading	Quantity	Code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment**	
												Amount	Duty Tax Type
Marks, Nos. No. and description of packages													
Description and particulars of goods for duty purposes													
Description and particulars of goods for duty purposes													
Description and particulars of goods for duty purposes													
Description and particulars of goods for duty purposes													

I, _____ for _____ *exporter / agent, hereby declare that the above is a true description and complete return of the goods in the above-mentioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522.03 of Schedule No. 5 to the Customs and Excise Act, I hereby apply for a refund of the duty originally paid on the goods as indicated above	I hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct.	DA 63 Number and Date
		Export Declaration MRN
Date: _____ Signature for exporter / agent: _____	Official Date Stamp: _____ Signature Customs and Excise Officer: _____	Place of entry
		Total amount claimed

* Delete which is not applicable
 ** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration

APPLICATION FOR DRAWBACK / REFUND							DA 64				
THE CONTROLLER OF CUSTOMS AND EXCISE: DATE:											
*I / we hereby declare that duty / levy was paid on importation, on the *materials / articles used in the manufacture / processing / packing of the goods which *I / we exported, and now being claimed below:											
IMPORT DECLARATION PARTICULARS			CLAIM PARTICULARS								
MRN	Line No.	Customs value	Quantity	Code	Customs Duty	Sch 1P2B	VAT	Other Payments			
								Duty tax type **	Amount	Duty tax type **	Amount
Total amounts claimed											

* Delete whichever is not applicable
 ** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration



**SOUTH AFRICAN REVENUE SERVICE:
GENERAL APPLICATION FOR DRAWBACK / REFUND**

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE												
A1: Approval by Controller												
Alphabetical district office code							
	<i>Name of Refund Officer</i>				<i>Signature of Refund Officer</i>							
A2: Claim particulars												
Date of receipt	Date of receipt	Date of receipt	Date of receipt	Claim date and number								
B. FOR COMPLETION BY APPLICANT												
B1: Applicant information												
Name			Code No:									
Address												
Name of Bank:												
Branch Name:					Branch Code:							
Type of Account:				Account number:								
B2: * <input type="checkbox"/> Importer <input type="checkbox"/> Owner <input type="checkbox"/> Exporter information (mark one block with an X)												
Name			Code No.									
Address				For *applicant's / importer's / owner's / exporter's use:								
B3: Summary of amount(s) claimed												
Type of duty/revenue	Rand				Cent	Type of duty/revenue	Rand				Cent	
Customs Duty						Excise Duty						
Anti-Dumping Duty						Duty: Sch. 1 Part 2B						
**VAT						Other						
Total amount claimed												
B4: Particulars of document under cover of which payment was made												
Form No. (e.g. SAD500)				Customs Declaration CPC (e.g. A 11-00)								
MRN												
Date on which payment was effected			C	C	Y	Y	M	M	D	D	Alphabetical district office code	
C. FOR COMPLETION BY BOOKKEEPING (H/O)												
Financial Voucher No.	Electronic Fund Transfer No.			Cheque No.			Financial Voucher / Cheque / EFT Date					

* Delete which is not applicable

** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

B. FOR COMPLETION BY APPLICANT (continue from page 1)

B5: Type of Refund

Please indicate the type of refund with an "X" in the appropriate box

Overplus		General refunds i.t.o. section 76	
Drawback (Part 1, Schedule 5)		Committed an error in calculating duty	
Goods exported in the same condition as imported (Part 2 Schedule 5)		Assessed duty on value higher than value for duty purposes	
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tariff determination under section 47 (9)	
	Goods abandoned	Goods having been damaged, destroyed or irrecoverably lost prior to release	
	Goods used for the manufacture of excisable goods	Short landed, short shipped or short packed goods	
Refund by Licensed Distributor		Adjustment of bill of entry i.t.o. section 40 (3)	
Refund of excise duty (Schedule 6)		Other (please specify):	
Drawback of excise duty (Schedule 6)			

B6: Documents to prove claim

The following documents to prove this claim are attached to page 3:

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.....

.....

B7: Indemnity

In consideration of this claim being paid *1 / we (Applicant),
 herein represented by (Person's full name),
 in *his / her capacity as, *he / she being duly authorised to furnish this indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue Service against any claim, loss or damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or incurred by the said office, as a result of payment of this claim.

Signed on this..... day of the month (ccyy)

At (Place) Signature

B8: Grounds for claim

Important note:- It is of the utmost importance that the reasons advanced for this claim be fully motivated and set out hereunder. It is incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting documents. If these requirements are not strictly adhered to, the claim will be rejected and may become time-expired.

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.....

I, (Person's full name),
 on behalf of the (Applicant's name)
 declare that I am duly authorised to make this declaration; that the grounds for this claim and the particulars entered herein and which are referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.

Signed on this day of the month (ccyy)

At (Place) Signature

* Delete which is not applicable

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue from page 1)

A3: Query to applicant

To whom it may concern,
This refund claim cannot be entertained for the under-mentioned reasons. If this claim is re-submitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

Your attention is invited to sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule No. 5 in regard to the prescriptive period in which claims may be lodged.

D. FOR COMPLETION BY HEAD OFFICE

D1: Query to Controller

D2: Approval of claim

Audited by:
Date:	Signature
Approved by:
Date:	Signature