

Customs

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South African Revenue Service

Dear Trader/Agent

## **ENHANCED CUSTOMS STATEMENT OF ACCOUNT AND EFILING PAYMENT PROCESS**

As from 9 October 2015 SARS is introducing the first phase of improvements to the Customs account management and payment processes. This phase is aimed at enhancing the Customs Statement of Account (CSA) and the eFiling payment process, initiated via the CSA.

The enhanced CSA provides you with additional information to make reconciliation easier. The CSA has been updated with the following changes:

- **Summary information section:** Declarations have been split between “deferred declarations” and “cash declarations”, where deferred declarations represents the value of duties and Value-Added Tax (VAT) that was deferred during your current statement period
- **Ageing section:** Has been updated to age your transactions according to your statement period. For example, an item processed in your current statement period that is still unpaid would display as “Current”, whereas an item included on your previous statement that is still unpaid at the time of issuing your current statement, would display as “30 Days”
- **Deferment Information:** A new container has been added to display the total Deferment duty and VAT payable in terms of your current statement period
- **Additional information:** The statement contains general information on the reverse side which must be read when reviewing your statement.

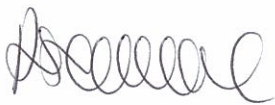
Although eFiling will continue to pre-populate the total value of the CSA, this amount can now be edited to offer you the ability to increase or decrease your final payment amount. A systems warning has been added to identify instances where the edited payment value is

less than the "Deferment duty & VAT payable" amount reflected on the CSA. Should you decide to go ahead with paying a lesser amount you will still be able to do so.

While the new CSA will provide you with more control over your own accounts, it is important to remember that you are ultimately responsible for managing your accounts and adhering to the payment due dates in order to avoid suspension of your deferment facility. A process has been set up to assist you in reporting account errors that you are unable to resolve using standard declaration and payment processes. For more information on these procedures please visit our website [www.sars.gov.za](http://www.sars.gov.za) go to SARS Home > Client Segments > Customs and Excise > Processing > Assessment > Duties.

For queries, please call or email the contact person indicated above.

Sincerely



**RAE CRUIKSHANK**

**GROUP EXECUTIVE: CUSTOMS OPERATIONS**