

EXCISE

INTERNAL/EXTERNAL

COMPLETION MANUAL

**DA 90 DIPLOMATIC AND OTHER
FOREIGN REPRESENTATIVES FUEL
REFUNDS**

TABLE OF CONTENTS

1	SCOPE	3
2	DA 90 - APPLICATION FOR REFUND IN RESPECT OF EXCISE DUTY AND FUEL LEVY ON MOTOR FUEL USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES	3
2.1	Claiming of refunds	3
2.2	Completion of the DA 90	3
3	MEASURES	6
4	REFERENCES	6
4.1	Legislation	6
4.2	Cross References	6
4.3	Quality Records	6
5	DEFINITIONS AND ACRONYMS	6
6	DOCUMENT MANAGEMENT	6

1 SCOPE

- a) The completion manual is to assist Missions, Embassies and other foreign representatives to complete the application for fuel refunds (DA 90) in respect of Excise duty and Fuel levy on motor fuel used by Diplomatic and other Foreign Representatives in terms of Rebate Items 623.01, 623.02, 623.03 and 670.01 of Schedule 6.

2 DA 90 - APPLICATION FOR REFUND IN RESPECT OF EXCISE DUTY AND FUEL LEVY ON MOTOR FUEL USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES

2.1 Claiming of refunds

- a) Missions, Embassies and other foreign representatives are entitled to claim a refund of Excise duty and Fuel levy on petrol/diesel or biodiesel purchased for use in their motor vehicles (private/official).
- b) The fuel refund will be applicable to two (2) privileged vehicles per married official, one (1) per unmarried official, as well as to all official vehicles belonging to Missions, Embassies or other foreign representatives.
- c) The DA 90 is the summarising document which **must** be completed in full by each accredited representative, per vehicle, registered for participation in the fuel refund system. **Refer to SE-AM-09-A01 for the electronic version of the DA 90.**
- d) **The following additional buttons have been added to the form:**
- i) **Reset** – this button allows the applicant to reset the form to its original state;
 - ii) **Print** - The button will allow the applicant to physically print the form; and
 - iii) **Save** – this button allows the user to save the form with the current information that has been entered.
- e) All applicable invoices/purchasing slips must be attached to the DA 90 for a specific claiming period.
- f) The duly completed DA 90 must be submitted to The Department of International Relations and Cooperation (DIRCO) under cover of a Note Verbale for onward submission to the South African Revenue Service (SARS) for processing.
- g) The limitation period for which refund claims will be considered is prescribed in Section 76B which states that applications must not be older than two (2) years of the date of receipt by SARS i.e. the invoices/purchasing slips must not be older than two (2) years when submitted to SARS.

2.2 Completion of the DA 90

- a) Notes for completion are indicated on the top left hand corner of the DA 90.
- b) **A1 Claim receipt Particulars: (SARS):**
- i) **Date(s) of receipt** - This is the date(s) on which the refund application is received;
 - ii) **Group number** -
 - A) After capturing the refund application information, a group number **must** be allocated to all refund applications received per Head of Mission/Embassies and other foreign representatives; **and**
 - B) This group number **must** be inserted by the designated SARS official processing the refund applications.
 - iii) **Claim number** -
 - A) After capturing the refund application information, a refund application number will be allocated to all refund applications received per Head of Mission/Embassy and other foreign representatives; **and**
 - B) This refund application number will be inserted by the team member.

c) **B1 Information: (Applicant):**

- i) **Name** - The name of the applicant applying for the refund application must be inserted here.
- ii) **Designation** - The designation of the applicant must be inserted here.
- iii) **Certificate of identity number issued by DIRCO:**
 - A) Number – The number as it appears on the certificate of identity must be inserted here; **and**
 - B) Passport number – The number as it appears on the certificate of identity must be inserted here.
- iv) **Mission/Embassy etc. details -**
 - A) **The SARS reference number** - Reference number issued by the SARS to the Mission/Embassy and other foreign representatives must be inserted here; **and**
 - B) Name of Mission/Embassy and other foreign representatives. - The name of the Mission/Embassy and other foreign representatives where the applicant resorts under must be inserted here.
- v) **Mission/Embassy, etc. Bank details -**
 - A) Name of account holder – The Mission/Embassy or other foreign representative to whom such Excise duty and Fuel levy must be paid out to must appear in this box;
 - B) Name of bank – The full name of the bank utilised by the Mission/Embassy or other foreign representatives must be inserted here;
 - C) Account number - The account number as issued by the bank to the Mission/Embassy or other foreign representatives must be inserted here;
 - D) Branch name - The branch name where the Mission/Embassy or other foreign representatives is the holder of the account must be inserted here;
 - E) Branch code - The branch code allocated to the bank must be inserted here; **and**
 - F) Type of account - The type of account i.e. current/savings or other type of account (to be specified), must be inserted here.

d) **B2 Amount claimed: (Applicant)**

- i) The applicant **must** indicate the correct amount of litres for which a refund is applied for against the allocation description as indicated in box B3 page two (2) of the DA 90; **and**
- ii) This amount **must** correspond with the totals as indicated in box B3 on page two (2) of the DA 90.

e) **C1 Payment Details: (SARS)**

- i) Financial voucher no. - The sequential number allocated by Bookkeeping must be inserted in this box;
- ii) Electronic Fund Transfer (EFT) number - The sequential number allocated by Bookkeeping for electronic payments must be inserted in this box;
- iii) Cheque no. - The cheque number allocated by Bookkeeping for one (1) claim or for a group claim must be inserted in this box; **and**
- iv) Date(s) - The date(s) to be inserted here are the date(s) of the Financial Voucher, EFT number or the date the cheque was affected, whichever is applicable.

f) **B3 Original invoice(s)/purchasing slip(s) to support the refund application: (Applicant)**

- i) Original invoice(s)/purchasing slip(s) to support the refund application must be attached to page two (2). These invoice(s)/purchasing slips must correspond with the information indicated as per line one (1) – 28 including the totals;
- ii) Copies of the invoice(s)/purchasing slip(s) that support this refund application must be retained by the applicant and kept for five (5) years;
- iii) Line No. – The purpose of the line number is the listing of the totals of invoice(s)/purchasing slip(s) submitted;
- iv) Vehicle reg. no.:
 - A) This must be the vehicle registration number, registered in terms of Section 4(3) of the National Road Traffic Act No. 93 of 1996; **and**
 - B) A separate DA 90 must be completed for each vehicle.

- v) Date (yy/mm/dd) - This must be the date when the petrol or diesel/biodiesel was purchased from a fuel station;
- vi) Name of supplier(s) - The name of the fuel station where the petrol or diesel/biodiesel, whichever is applicable, was purchased from must be inserted here;
- vii) Petrol (Leaded/Unleaded litres):
 - A) The applicant must indicate the type of petrol purchased in litres; **and**
 - B) This figure must be rounded off to two (2) digits.
- viii) Diesel litres:
 - A) The applicant must indicate the diesel purchased in litres; **and**
 - B) This figure must be rounded off to two (2) digits.
- ix) Bio diesel litres:
 - A) The applicant must indicate the bio diesel purchased in litres; **and**
 - B) This figure must be rounded off to two (2) digits.
- x) Amount - The applicant must indicate the amount paid on the invoice/purchasing slip(s) for the petrol, diesel/biodiesel purchased; **and**
- xi) Total - The applicant must indicate the total amount of petrol, diesel/biodiesel purchased as per the refund application.

g) **B4 Declaration of Certification: (Head of Mission/Embassy, etc.)**

- i) The name of the official completing this part on behalf of the Mission/Embassy etc. must be inserted here;
- ii) The designation of the official completing this part on behalf of the Mission/Embassy etc. must be inserted here;
- iii) The signature of the official certifying on behalf of the Mission/Embassy etc. must be inserted here;
- iv) The date, month and year when completing this part must be inserted here; **and**
- v) A box is provided which must carry the official stamp of the Head of Mission/Embassy, etc. to certify that the person(s) applying for the refund enjoy Diplomatic and/or other foreign privileges.

h) **D1 Declaration of Certification: (DIRCO)**

- i) The name of the official completing this part on behalf of DIRCO must be inserted here;
- ii) The designation of the official completing this part on behalf of DIRCO must be inserted here;
- iii) The signature of the official certifying on behalf of DIRCO must be inserted here;
- iv) The date, month and year when completing this part must be inserted here; **and**
- v) A box is provided which must carry the official stamp of DIRCO to certify that the person(s) applying for the refund qualify to enjoy Diplomatic and/or other foreign privileges.

i) **A2 Query to applicant: (SARS)**

- i) This part must be completed by the office of the Commissioner if the refund application is subject to rejection; **and**
- ii) The query must be forwarded to DIRCO and not to individual clients.

j) **A3 Amount refunded: (SARS) - Amount - This part must be completed by the team member.**

k) **A4 Audited by: (SARS)**

- i) The name of the team member auditing the refund application must be inserted here;
- ii) The designation of the team member concerned must be inserted here;
- iii) The signature of the team member must be inserted here; **and**
- iv) The day, month and year on which the application is audited must be inserted here.

l) **A5 Approved by: (SARS)**

- i) The name of the team member approving the refund application must be inserted here;
- ii) The designation of the team member concerned must be inserted here;
- iii) The signature of the team member approving must be inserted here; **and**
- iv) The day, month and year on which the application is approved must be inserted here.

3 MEASURES

a) **N/A**

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act. No. 91 of 1964: Section 75(14)(b)(ii) and 76B Customs and Excise Tariff: Schedule 6
Other Legislation:	Diplomatic Immunities and Privileges Act No. 37, 2001: Section 9 National Road Traffic Act No. 93 of 1996: Section 4(3)
International Instruments:	None

4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
QMS-01	Quality Management System Manual
SE-AM-07	Diplomatic and other foreign representatives fuel refunds – Internal Policy
SE-AM-07-S01	Diplomatic and other foreign representatives fuel refunds – Internal SOP
SE-AM-08	Diplomatic and other foreign representatives fuel refunds – External Standard

4.3 Quality Records

NUMBER	TITLE
DA 90	Application for refund in respect of Excise duty and fuel levy on motor fuel used by Diplomatic and other Foreign Representatives in terms of item(s) 623.01, 623.02, 623.03 and 670.01 of Schedule 6 to the Customs and Excise Act, No. 91 of 1964.

5 DEFINITIONS AND ACRONYMS

Note Verbale	The official written form of communication with the Protocol Directorate
Schedule 6	Refunds and Rebates of Excise Duties Fuel Levy and Environmental levy
Standard	Used to convey the standards mandated by legislation and the sequential steps to be followed.

6 DOCUMENT MANAGEMENT

Business Owner	Executive: Compliance Centre Operations
Document Owner	Executive: Process Solutions Customs & Support Services
Author	Christolene Botha
Detail of change from previous revision	Complete review; Provision is made for the completion of an electronic version of the DA 90; Document number has been changed from SE-AM-09 to SE-AM-09-M01; Clarifying font colour; and Template change.
Template number and revision	ECS-TM-16 – Rev 4