

Customs Statement of Account Guide

October 2015

1. What is a Customs Statement of Account (CSA)?

The Customs Statement of Account lists all the financial transactions processed in a monthly progressive statement providing a complete view of a client's account during the previous month and the effect of this on the open account balance.

Financial transactions include all payable declarations submitted, amended declarations, payments made, as well as additional charges relating to penalties and interest, if applicable.

An open account balance on the statement represents the net amount due by, or if in credit, the amount due to the client at the end of the statement period. This amount is normally made up of unpaid declarations (debits) and/or unallocated payments (credits).

2. Who will get a CSA?

Every client will receive at least one CSA on a monthly basis.

Clients registered on the Customs Deferment Scheme (Deferment registrants) will receive a statement in respect of each SARS Customs office where a deferment facility is active, as well as a general statement covering all other SARS Customs offices.

All other clients will receive a single general statement covering all SARS Customs offices where they transact.

3. When will the CSA be issued?

SARS will issue statements automatically for each client:

- at the end of the deferment statement period, and
- for general statements at the end of the calendar month.

These automated statements are referred to as "monthly" CSA. Clients may also request a statement at any point using SARS eFiling or by contacting the SARS Contact Centre on 0800 00 SARS (7277). These are referred to as "interim" CSA. An interim CSA contains all the financial transactions posted to a client's account since the last monthly CSA issued by SARS.

4. What detail will the CSA contain?

The CSA (illustrated below) is made up of five basic sections:

- A header section that contains the trader's address, financial account number, statement issue date, the transaction period to which the statement relates, as well as a summary of the financial transactions appearing on the statement (illustrated below as A)
- A detailed transaction section reflecting all transactions processed against the account with all unallocated payments listed separately (illustrated below as B)
- The ageing of all transactions processed against the account (illustrated below as C)
- A deferment information section which contains information pertinent to managing the deferment facility effectively (illustrated below as D)
- A payment advice section which indicates the unique payment reference number (PRN) for this specific statement and the total payable amount (illustrated below as E).



CUSTOMS
Statement of Account

Enquiries should be addressed to SARS:

Contact Centre

xx
 xxx
 Tel: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx Website: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Details

Reference number: XXXXXXXXXXXXX Always quote this reference number when contacting SARS
 Date: CCYY/MM/DD
 Statement period: CCYY/MM/DD to CCYY/MM/DD

Summary Information: Customs & Excise Account

Opening Balance:	X.XXX.XXX.XXX.XXX
Deferred Declarations	X.XXX.XXX.XXX.XXX
Cash Declarations	X.XXX.XXX.XXX.XXX
Penalties	X.XXX.XXX.XXX.XXX
Interest	X.XXX.XXX.XXX.XXX
Payments	X.XXX.XXX.XXX.XXX
Refunds/Drawbacks	X.XXX.XXX.XXX.XXX
Other:	X.XXX.XXX.XXX.XXX
Closing Balance:	X.XXX.XXX.XXX.XXX

<Name Line 1>
 <Name Line 2>
 <Address 1>
 <Address 2>
 <Address 3>
 <Address 4>
 <Postal Code>

Account Details

Document Date	Due Date	Transaction Reference	Transaction Description	Transaction Value	Account Balance
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX

Unallocated Payments included in the Closing Balance

XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX

Ageing – Transactions are aged according to your statement period

Current	30 Days	60 Days	90 Days	90+ Days	Total
X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX	X.XXX.XXX.XXX.XXX

Deferment Information

Deferment due date	CCYY/MM/DD	Deferment status	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Deferment duty and VAT payable	X.XXX.XXX.XXX.XXX	VAT deferment credit available	X.XXX.XXX.XXX.XXX
Duties deferment credit available	X.XXX.XXX.XXX.XXX		

The amount reflected as Deferment Duty and Vat Payable must be settled by the Deferment Due Date. Should you not agree with this amount you are required to immediately make a detailed submission setting out fully the grounds for disagreement to your nearest branch office. The provisions of the deferment agreement and the policy of deferment sets out your rights and obligations. Failure to settle this amount in full by the Deferment Due Date, will result in the immediate suspension of your deferment facility. A lesser amount will only be accepted if approved in writing by SARS on or prior to the Deferment Due Date.

CUSTOMS
Payment Advice CSA

Name	XX								
Reference Number	XXXXXXXXXXXXXXXX								
Note	<table border="1"> <tr> <td>Name of banking institution</td> <td>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td> </tr> <tr> <td>Bank account name</td> <td>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</td> </tr> <tr> <td>Payment reference number</td> <td>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</td> </tr> <tr> <td>Amount payable</td> <td style="text-align: right;">X.XXX.XXX.XXX.XXX</td> </tr> </table> <p>Payment may be made using the payment facilities of banking institutions, as defined, or via eFiling. The payment reference number must be quoted at all times when making a payment.</p>	Name of banking institution	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Bank account name	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Payment reference number	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Amount payable	X.XXX.XXX.XXX.XXX
Name of banking institution	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX								
Bank account name	XXXXXXXXXXXXXXXXXXXXXXXXXXXX								
Payment reference number	XXXXXXXXXXXXXXXXXXXXXXXXXXXX								
Amount payable	X.XXX.XXX.XXX.XXX								

A
B
C
D
E

The statement also contains general information on the reverse side. A brief overview of the sort of transactions that would appear on a CSA is provided in section 6.

5. What is the purpose of a Customs Statement of Account (CSA)?

The CSA is a progressive statement, meaning that it brings forward the open account balance from the previous month, against which the current month's transactions are added or deducted, resulting in a closing balance.

The CSA gives clients a complete view of their transactions and latest financial status regarding the amount of:

- Deferment duties and VAT that is payable by a specified date
- Unpaid items arising from previous statements, and
- Unallocated payments that have not been assigned to a declaration and which must either be allocated or requested for refund.

Clients are required to ensure that their accounts are accurate and complete, all unallocated credits are resolved prior to the statement period end date and any outstanding debt is settled within the defined payment terms. Deferment duties and VAT in particular must be settled in full by the prescribed payment failing which such facility will be suspended.

Clients are therefore encouraged to draw interim statements on a regular basis to keep accounts fully reconciled and to ensure that all discrepancies are resolved prior to payment date. An electronic self-help facility on SARS eFiling, referred to as the Customs eAccount, has been provided for this purpose. This service enables clients to electronically request statements and perform payments and allocations.

6. What sort of transactions could be displayed on a CSA?

Below is a brief explanation of some of the transactions that could be displayed on a CSA. Please note that these are only examples which attempt to give the trader an understanding of the transactions.

• **Statement transactions**

Both the interim and monthly statements start with an opening balance. This represents the closing balance of the previous monthly statement issued by SARS. Previous statements can be requested electronically via SARS eFiling or by contacting the SARS Contact Centre.

The summary information section in CSA lists all transactions that were processed in the specific statement period in the 'Details' section [B]. All transactions processed in the trader's account at a specific border post where a deferment account is registered are included in the Statement of Account. In contrast, a general statement issued in respect of non-deferment account transactions will include all transactions with SARS Customs at all offices.

All deferment declarations, including any amendments and cancellations relating to such entries that were processed in the statement period, will be summarised per processing date in order to provide an effective summary of large volumes of transactions. Amended deferred declarations that relate to an original declaration that was deferred in a previous statement period, will be listed separately and the Local Reference Number (LRN) indicated in the transaction reference field of the statement.

The due date specified for Deferment daily summaries is the date at which payment must be made in terms of the deferment agreement.

Cash declarations that are immediately payable are displayed per declaration LRN. This is to enable each declaration to be settled separately in order to allow goods to be cleared. Each transaction will have its own due date to signify when payment must occur.

All declarations made will be deemed payable. Where duplicate or incorrect declarations were made, clients must submit an amended, substitution, or cancellation entry to correct this, as the case may be.

All payments made in the current statement period will be displayed on the statement according to the date on which SARS' bank account was credited.

- **Settling statement transactions**

Payments appear on the CSA by receipt date. The payment reference number or PRN used when making payment will appear in the transaction reference field of the CSA.

Payments need to be made with the unique PRN in order to allocate automatically to the correct linked transactions. Where a payment exceeds the value of the amounts paid, the unallocated portion of the payment is displayed under the section: 'Unallocated payments included in the Closing Balance'. This is explained in more detail under the next section.

In instances where payments appear on the Statement of Account, but the related declarations did not receive a 'Proceed to Port/Release' Customs Response message (CUSRES) via Electronic Data Interchange (EDI), the payments should be in the 'Unallocated payment' section.

The manner in which the PRN is generated depends on the type of entry:

- If the declaration is a cash declaration (i.e. payable immediately) a PRN will be provided via EDI on the CUSRES requesting payment. The payment must then be made using this unique PRN. On receipt, SARS will automatically allocate the payment to the declaration associated to the PRN, and if fully paid, an immediate "proceed to port" will be issued (unless additional documents are requested to be uploaded via the EDI CUSRES). Non-payment or an incorrect allocation of the PRN will prevent a "proceed to port" from being issued.
- If the declaration is subject to deferment, a credit check will be performed against the deferment facility and if approved, an immediate "proceed to port" will be issued. A CSA will be issued at the end of the deferment cycle requesting payment, together with a PRN. This PRN is linked to all transactions appearing on the CSA. On payment, the system will automatically assign the receipt to each of the declarations appearing on the CSA. An incorrect allocation (PRN) could result in the deferment facility being underpaid and therefore subject to suspension.
- The Customs and Excise Billing declarations (CEB01) relating to provisional payments, audit schedules, and other miscellaneous billing are treated much like a cash declaration. Each CEB01 will receive its own unique LRN as well as a unique PRN. This PRN must be used when making payment to ensure immediate allocation occurs.

For more information regarding SARS payment rules, please go to www.sars.gov.za and select "I want to make a payment..." to view the SARS payment rules.

- **Unallocated payments**

An unallocated payment is any payment (or portion thereof) that could not be assigned to a specific declaration or group of declarations. This could occur in instances where a client paid more than the value of the declaration/s, paid using a previous payment reference number (PRN), or did not specify the correct payment reference number (PRN) when making payment.

Unallocated payments will be ignored for the purposes of applying Deferment suspension rules, determining available credit limits, and in levying late payment penalties. The obligation rests solely on the client to allocate this payment prior to payment due date.

Section 8 contains an explanation on how to resolve unallocated payments.

- **Ageing**

Transactions are aged according to each client's statement period.

The ageing table on the CSA shows the length of time that a particular statement balance has remained unpaid. A positive balance in an ageing category, other than current, indicates that a previous statement has not been fully settled at the time of issuing the latest statement. Please note that failure to settle a statement by the stipulated due date will result in recovery procedures being instituted. A negative balance in any ageing category means that a credit exists that clients are required to either allocate or request back as a refund.

In the case of deferment accounts, this statement period will be from the start of the deferment period to the end of that period for that client. For cash accounts, the statement period will be a calendar month.

Each ageing category is explained below:

CURRENT	30 DAYS	60 DAYS	90 DAYS	+90 DAYS	TOTAL
Transactions posted in this statement that remain unpaid (e.g. September)	Transactions posted to your previous statement that remain unpaid (e.g. August)	Transactions posted to your previous-1 statement that remain unpaid (e.g. July)	Transactions posted to your previous-2 statement that remain unpaid (e.g. June)	Transactions posted prior to your previous-2 statement that remain unpaid (e.g. prior to June)	The closing balance of your current statement

- **Current:** Any transaction, posted to the account during the current statement period, which is not yet settled when the statement was issued (the statement period and statement issue date are indicated in section [A] of the CSA).
- **30 Days:** All transactions included in the previous statement period that are still outstanding at this statement's issue date.
- **60 Days:** All transactions included in the previous minus one statement period that are still outstanding at this statement's issue date.
- **90 Days:** All transactions included in the previous minus two statement periods that are still outstanding at this statement's issue date.
- **90 + Days:** All transactions included in the opening balance of the previous minus two statement period that are still outstanding at this statement's issue date.
- **Deferment duty and VAT payable**

Indicates the value of duties and VAT that was deferred during the current statement period and which remains unpaid at this statement's issue date. This amount must be paid by the due date of this statement. This amount will be included in the ageing category of "Current".

This value consequently does not include any unpaid deferred duties and VAT relating to prior statement periods, which if overdue, must be immediately settled. These amounts, if any, will be included in the ageing category of "30 Days" or older.

7. What do clients need to check when reviewing their statement?

Clients should:

- Review the Summary Information section [A] for reasonableness given the period of the statement and the type of entries submitted to SARS, particularly payments.
- Regularly check that declarations processed to their account are accurate and complete. [B] Omissions and/or errors need to be followed up in a timely manner and rectified / amended by clients by processing the necessary amended declarations.
- Ensure that all unallocated payments are resolved prior to the statement period end date. [B] This may be done by either assigning the payment to outstanding debits or by requesting a refund.
- Check the ageing section to ensure that no transactions have become overdue [C]. Any value that is reflected in the ageing category "30 Days" will be overdue if the statement was drawn eight days into the current deferment period.
- Review their deferment information in order to confirm their payment date for the deferred transactions and current available credit balances [D]

The payment advice [E] will immediately inform the trader of the total amount payable on the monthly CSA. Payment must be made using the unique payment reference number (PRN) provided on the statement.

The total statement amount payable may include transactions which are not yet due for payment. Clients need to ensure that all transactions are settled in full prior to becoming overdue in order to avoid suspension of their deferment facility.

8. How do I go about resolving account inaccuracies?

- **Unallocated payments:** Use the SARS eFiling eAccount, an electronic self-help facility, to link unallocated payments to specific declarations. A step-by-step guide is available on the SARS website (www.sars.gov.za) to assist users in performing this process. Go to www.sars.gov.za click on 'Individuals', then 'How do I pay' and lastly on '[Make a payment](#)'.
- **Missing payments:** Contact the SARS Contact Centre to follow up on missing payments that do not appear on the statement.
- **Duplicate declarations or incorrect declarations:** All declarations are processed into the client's account and any declarations which should be amended or cancelled can be rectified in the form of an amendment, substitution, or cancellation as provided for in the declaration processing policy.

9. What should I do if I cannot correct my account?

All declaration errors are able to be corrected by the client via the submission of an amendment, substitution, or cancellation entry. Clients are also provided with account management tools, in the form of the eFiling eAccount, in order to allocate credits.

SC-DT-B-02 – Deferments – External Standard sets out a client's obligation to settle their deferment account(s) in full by payment date. A lesser amount will only be accepted if approved in writing by SARS on or prior to payment date.

A procedure has been put in place for clients to log account errors with the local SARS Branch. This procedure is set out in SC-DT-B-02 – Deferments – External Standard and only applies to specific circumstances/ transactions.