EXCISE
EXTERNAL
USER MANUAL

eACCOUNT ON eFILING
# TABLE OF CONTENTS

1. **SCOPE**
   - [Effective 08 April 2016](#)

2. **eACCOUNT**
   - 2.1 Introduction
   - 2.2 Overview
   - 2.3 Getting started
     - 2.3.1 Step 1: Register as an eFiler
     - 2.3.2 Step 2: Update the clients eFiling profile to an ‘Organisation’
     - 2.3.3 Step 3: Activate the Excise client number on eFiling
     - 2.3.4 Step 4: Assign/Create an Admin User
     - 2.3.5 Step 5: Create users for each financial account
   - 2.4 Account overview and statements
     - 2.4.1 How to view the eAccount Management Dashboard
     - 2.4.2 To access the dashboard, follow the steps below
     - 2.4.3 Detailed account balances
     - 2.4.4 Excise Statement of Account (ESA)
   - 2.5 Payments
     - 2.5.1 How to pay my account
     - 2.5.2 Payment by declaration reference
     - 2.5.3 Payment by due date
     - 2.5.4 Top-up payment options
   - 2.6 Account maintenance
     - 2.6.1 Cash Top up selection options

3. **MEASURES**

4. **REFERENCES**
   - 4.1 Legislation
   - 4.2 Cross References
   - 4.3 Quality Records

5. **DEFINITIONS AND ACRONYMS**

6. **DOCUMENT MANAGEMENT**
1 SCOPE

a) This manual will explain account management functionality and show the user how to perform the various functions on eAccount, which is used for the self-management of a client’s financial account.

b) The manual, at this stage, does not cater for Air Passenger Tax (APT) clients.

c) This manual is not meant to delve into the precise technical and legal detail that is associated with Customs. It must, therefore, not be used as a legal reference.

d) Should the user require additional information regarding Customs payments, visit a Customs or Excise Branch Office (BO), call the South African Revenue Service (SARS) Contact Centre on 0800 00 SARS (7277), visit SARS online at www.sars.gov.za or contact your own advisors.

2 eACCOUNT

2.1 Introduction

a) The Excise eAccount will provide clients access to their accounts administered at Customs or Excise Offices. Clients will be able to register their Excise client number in order to gain access to this management tool. The eFiling eAccount allows full account management functionality per account for the client and reduces the necessity to interact over the counter at the Customs or Excise BO.

b) Clients must be assigned to their own unique financial account before being able to use and benefit from the eAccount.

c) Clients will receive their own unique financial account once they have authenticated their registration and banking details at a Customs or Excise BO. This financial account is treated as a national account and may be used for all declarations processed at the various Customs or Excise BO.

d) The eAccount does not cater for declaration processing but only deals with aspects relating to managing accounts with SARS.

2.2 Overview

a) The following functionality is available on eFiling for clients:

i) Administration – Register the clients Excise client number(s) and set up access rights for other users.

ii) View my account balance:
   A) This provides clients with an overview of their financial account(s) as processed in the current or previous accounting periods; and.
   B) Unallocated payments and credits are also visible.

iii) Statement of Account:
   A) Clients will be able to view previously issued progressive Statements of Account (SOA) as well as to request a SOA from the current month, including all transactions up until the date of request.
   B) The information displayed on the SOA is summarised and does not reflect detailed information. For more information on the SOA, please refer to the guide on the SARS website.

iv) Payments – Will allow the client to request specific declarations or a grouping of declarations and make payment against these items.

v) Account Maintenance:
   A) The Excise account applies auto-allocation rules to prevent manual account maintenance actions. Manual intervention is, however, required where an incorrect Payment Reference Number (PRN) has been used or an overpayment has been made.
   B) The Account Maintenance function will allow the client to request a declaration or a grouping of declarations to be allocated to an available credit.
2.3 Getting started

a) A number of things need to be in place before a client can access their Excise eAccount. For ease of reference, these have been set out below in the form of a number of steps. Detailed screen shots and accompanying explanations are included below:

i) **STEP 1 – Register as an eFiler:** The client must be a registered eFiling user to access the Excise eAccount. This will not be necessary if the client is already registered on eFiling for Excise filing of accounts or other taxes, such as VAT, PAYE, and/or Income Tax, in which event the client can proceed directly to STEP 2.

ii) **STEP 2 – Update the user’s eFiling Profile to an “Organisation”:** This will only be necessary if the client is currently registered as an Individual. Changing the clients profile to ‘Organisation’ allows certain added features, including access to the Excise eAccount. If the client is already registered as an ‘Organisation’, proceed directly to STEP 3.

iii) **STEP 3 – Activate the Excise client number on eFiling (if not already activated for Excise filing of accounts).** This allows SARS to activate the clients Excise profile on SARS eFiling using the Excise client number.

iv) **STEP 4 – Assign/Create an Admin User:** This is the person within the user’s organisation that will have overall responsibility to assign users and amend user access rights for the Excise eAccount, which is referred to as the role ‘Manage Excise Financial Account’. The administrator will also have the ability to restrict this, depending on the user’s requirements. This will determine which user can perform STEP 5. If the user is already an existing eFiler with an Admin User, the user will have the ability to also assign this person as the Excise Admin User. Alternatively, the user will have the ability to assign a completely different person to manage these Excise functions.

v) **STEP 5 – Create users for each Financial Account:** This is the most important step in the process as it allows one to set up user profiles aligned to the user’s organisational structure. An organisation that operates licensed premises across different branch offices will have been assigned a separate financial account for each licensee. In this step, one is able to create a single user to manage all accounts (to suit a centralised structure) or create separate users for each account (to suit a decentralised or branch structure). One also has the ability to set up multiple user groups in order to allow different users access to the Excise eAccount functionality:

   A) The group access will determine what actions each user linked to the group will be able to perform e.g. view only, maintain user groups, make payments and refund requests.

   B) A listing of all accounts will be available for selection. The group will only have access to the specific selected accounts.

b) The full set-up process for ‘Organisations’ is not covered in this manual as it is an existing function on eFiling (General guides are available on the eFiling site). However, this manual is aimed at providing Excise users with an understanding of the additional function necessary to effectively use the Excise eAccount.
2.3.1 Step 1: Register as an eFiler

a) To register for SARS eFiling the user will need internet access.

b) Go to the SARS eFiling website (www.sarsefiling.co.za).

c) If the user wants to register on eFiling the user must click on the Register button.

d) The user must click on the arrow under the heading For Organisations. This option will allow certain added features including access to the Excise eAccount.
e) Read the Terms and Conditions before the user ticks the **Accept** box. Click on **Continue** to proceed to the registration page.

f) Complete all the boxes and click on **Register**. A copy of the registrants South African ID or South African Passport and the SARS eFiling summary form must be faxed to the number provided.
g) On acceptance by SARS of an eFiler application, the eFiler will be supplied with a user name and initial password and the eFiler will have the choice to change the initial password to the users own acceptable unique password.

h) If the eFiler user is already registered on eFiling or the eFiler received the Logon details, enter the Login username and Password and click on the Login button.

2.3.2 Step 2: Update the clients eFiling profile to an ‘Organisation’

a) In order to allow an Excise client number to be activated, the eFiler must set up eFiling as an ‘Organisation’. If the eFiler is registered as an individual on eFiling, go to the Home page of the users profile (refer to screenshot below) in order to change the eFiling profile.
b) Select Change Website Profile.

c) Select **Organisation** under the **New Personality** dropdown list and click on the **Submit** button. The new profile will immediately change the background colours and additional options will be available.

d) If the eFiler needs to change the profile back from an **Organisation** to an **Individual**, the **Change Website Profile** can be found under the **User** tab.
e) Once the user is set up as an Organisation, the top right hand side will indicate that the user is now registered as an Organisation.
2.3.3 Step 3: Activate the Excise client number on eFiling

a) Select the Organisations tab and click on Organisation Tax Types in order to register the eFiler Excise client number. This step may already have been performed as part of the registration of the Excise client code for filing purposes.

b) Select the Excise Agent tick box for all Excise clients, type in the Excise client number in the Reference Number box, scroll down and click on the Register button.

c) The system will check if the user is an active user. If the user is not registered, an error message will be displayed. The user must then register on eFiling or contact the SARS Contact Centre on 0800 007277. The status will be updated once the Excise client number is verified and activated. This process may take 24 hours.
d) After registration of the eFiler Excise client number, the eFiler must add Excise to the Organisation tax types to allow eAccount functionality. Select **Manage Groups** under the **Rights Groups** and select the required group which will be using the eAccount functionality. Click on **Open** to edit the access for the selected group.

e) Select the tick box in front of the **Excise Agent** and click on **Update**, which will give this group access to the Excise eAccount.

f) Click on **Manage Payers**.

g) The **Add Taxpayers to Group** screen will be displayed.
h) Select the Excise Client number that must be added to the group.

i) Click on Manage Users to select the users who need to perform the specified actions on the selected accounts.

j) Select each user who needs to perform specific tasks relating to the group by clicking the tick box under the header In Group.

k) Clicks on the “Save” button.
2.3.4 Step 4: Assign/Create an Admin User

a) Once the Excise client number has been successfully activated, the eFiler needs to give the users in the organisation the required administrator rights.

b) An overall administrator (the person who initially registered the Excise client number), will be able to add users and give specific access rights to each user or group of users. This user profile is normally owned by a company’s financial department. Other SARS taxes such as Value-added Tax (VAT) and Pay-As-You-Earn (PAYE) are already administered on eFiling and Excise will be an additional tax type on the organisation’s overall profile. The users who can be set up to access the Excise accounts may include operational staff that are responsible for submission of declarations and/or making payments to SARS Excise for declarations. The main Organisation’s administrator needs to set up users, who will be given access to the Excise accounts, within the current eFiling Organisation’s Add User function.

c) If the user is an existing eFiler and would like to extend the current users in the organisation Administrator’s rights to Excise, select the User tab and select Change Details to extend the current administrator’s role to also include the required administrator Excise functionalities. If a new person is to be assigned, select Register New.
d) To review the details of the administrator click on **Change Details** under the **User** tab.

e) Select **Update Details** to move to the next screen.

f) Select the **Manage Excise Financial Account** button in order to allow the administrator access to the Excise accounts, and click on “Continue”. The User Role ‘Manage Excise Financial Account should only be given to the administrator, who will manage the roles relating to the Excise financial account.
g) Review the User Summary and click on the Continue button.

2.3.5 Step 5: Create users for each financial account

a) The client is provided with administrative tools to allow users different levels of access. For example, the eFiling administrator at the client’s head office can give access to each of the trader’s branch managers to use the eAccount functions per licensee account. The users will each receive a specific logon username and first time password, which need to be changed on initial login. Once the user is created, he/she can be linked to an Excise group.

b) This process must be achieved in two (2) steps:
   i) Firstly, create all the users by following steps (c) to (h); and
   ii) Secondly, assign these user(s) to a group and a financial account, steps (i) to (y).

c) Select Register New and complete the detail. Please remember that the user name and first time password needs to be given to the user to gain access to eFiling. The number of users will depend on the business requirements of the administrator and this process (i.e. (c) to (h)) can be repeated to create a number of users.

d) A user may be created with no role.
e) To create a user who should NOT have the **Manage Excise Financial Account** user role, the administrator does not need to select any user role. No user role should therefore be selected for a user who will not be able to edit and adjust the access rights of Excise account groups and users.

f) A message will be displayed to inform the administrator that if no groups are assigned the selected user will have limited access once logged onto eFiling.

g) To create a user who should be able to edit and adjust the access rights of Excise account groups and users, select the role of **Manage Excise Financial Account**. This is only provided to users who should be able to edit and adjust the access rights of Excise account groups and users.

h) Review the user summary and click on **Continue**.
i) To manage Account Rights click on **Duties and Levies**. To set up Groups and link these financial accounts, click **Account Rights** under the tab **Excise Levies & Duties**. This will allow the administrator to set up groups, select the accounts linked to a group and link the users. Users can only be set up by the administrator of the Organisation’s eFiling profile and needs to be done prior to maintaining groups.

j) Click on **Account Rights**.

k) Select **Setup New Group** and name the group to easily identify the specific use, branches, staff members or access rights.

l) Capture the required **Group Name** and click on **Add**.
m) Select the group which needs to be set up and click on “Open” to set up the groups access rights.

n) Select the specific access which the group needs to be able to perform a specific function and click on Update to save the access rights. Please ensure that the access rights are channelled to the correct persons/group. Once the selection has been made click on Update.

o) If the administrator wants to delete a Group Name the user needs to click on Open.

p) Click on Delete Group and the Accounts Rights groups will be updated.

q) Click Manage Payers to display all the accounts linked to the Excise client number. This will enable the administrator to view the selection that was made.

r) Select the financial accounts and link it to the group. The Financial Account Selection screen will be displayed, representing the Excise account (there is only one (1) national financial account for each
Excise client code). The account number will be a new SARS-generated account number, which are currently the first ten (10) digits of the clients Payment Reference Number (PRN).

s) Click on **Save** and **OK** if the administrator wants to link it to the group.

t) The message **Group successfully updated** will indicate that the changes were saved and then click on **Back**.

u) Click the **Manage Users** button to select the users who need to perform the specific actions on the selected accounts.

v) Select each user who needs to perform specific tasks relating to the group by clicking the tick box under **In Group**.
w) Click **Save** and **OK** if the selection is correct.

x) The message Group successfully updated will indicate that the changes or selection was saved.

y) The administrator may now inform each of the newly created users of their username and initial password. The individual users may then log on to eFiling using the username and password provided. eFiling will immediately require a new password and the user will thereafter have access according to the group, access rights and accounts to which they were linked.

z) The administrator can at any time remove users from groups, edit access rights and add or remove accounts. The client is responsible to maintain all access rights, groups and roles at all times.
2.4 Account overview and statements

2.4.1 How to view the eAccount Management Dashboard

a) The dashboard is an overview for a specific account which gives the use of all the information necessary to manage the account effectively. The dashboard also acts as the central point from which all account management functions can be selected.

b) The Account Balance Summary highlights the total account balance and any unallocated payments.

c) The total balance on account may consist of both unpaid declarations and also unallocated payments. These unallocated payments arise due to an incorrect PRN being specified which prevents the system from automatically allocating the payment. These unallocated payments need to be allocated by the user. Payment allocation serves to receipt the payment against declarations thus marking them off as paid/settled.

d) Monthly Statement of Accounts will be made available for each calendar month. The latest issued Statement of Account will be displayed on the dashboard for ease of use.

2.4.2 To access the dashboard, follow the steps below

a) Select Duties and Taxes and choose Account Maintenance

b) The eAccount – Financial Account Selection screen will be displayed. In the event that the user has limited access to selected user groups as explained in paragraph 2.3.5 (STEP 5), only those financial accounts linked to the user group will be displayed.
c) The **eAccount Management Dashboard** screen will now be displayed. The Dashboard screen will display the client’s details, status-related information and a summary of the account balance. The user will also be able to select a Statement of Account, view transactions and make or view payments history.

d) If the user wants to check the company’s most recent account balances, click **Refresh Balance** under the **eFiling Account Balance Summary** section. The **Refresh Balances** button will allow the user to refresh the screen to see the most recent balances from SARS which will be displayed immediately. If real time information is not available, an error message will be displayed.

### 2.4.3 Detailed account balances

a) The detailed account balances section provides a summary of transactions per processing date groupings, as well as a total balance. Transactions processed before the current month will display under **Prior Periods**, while transactions processed in the current month will display under **Current Month**. The unpaid balances are split between each different declaration and transaction type grouping. This allows complete transparency on the make-up of all unpaid or unallocated transactions on the account.

b) The user will be able to identify possible overdue declarations and payments requiring allocation at a glance.

c) The account balances will highlight the following:

i) Unpaid balances which require to be paid by the respective due dates; and

ii) Unallocated payments or credits which need to be allocated in order to utilise the payment against declarations.
d) On the eAccount Management Dashboard screen, select the View Detailed Balances button from the eFiling Account Balance Summary section.

e) This function will allow the user to view all detailed balance information from SARS.

f) The Excise Account Balance Details screen will be displayed. This function will allow the user to view all detailed balance information from SARS.

g) The user can also use this view to see a summary of the account.

h) Select the Back to Dashboard button to go back to the Account Management Dashboard screen.

2.4.4 Excise Statement of Account (ESA)

a) This will allow the user to view statements issued and request specific statements.

b) There are two types of statements:

i) The historic statement is a monthly Statement of Account (SOA) issued by SARS at the end of the accounting period. Each financial account will have its own statement. Because this is a request for payment/settlement, this statement includes a PRN specific to the payable statement balance. The user may select the monthly statement and make payment. All unallocated payments have to be allocated for full payment of the SOA to ensure that the full account is settled and all declarations paid.

ii) The interim SOA, which includes all transactions subsequent to the last monthly statement, is generated only on request by the client. This statement does not have a PRN and cannot be selected for payment. Payment against transactions included in this statement must be made using the payment process in paragraph 2.5.

c) In order to understand the detail contained in the SOA, please refer to the Customs and Excise Statement of Account (CSA/ESA) Guide on the SARS website.
d) To view a monthly SOA, selects the latest ESA from the SOA section on the eAccount Management Dashboard screen, or selects View All to select from previous ESA’s.

e) The latest SOA by SARS will be displayed on the dashboard. Clicks on the SOA on the dashboard in order to view the statement. In order to view all previously issued SOA, clicks on View All. The View All hyperlink will take the user to the Excise SOA Home Page, where the user will be able to view all ESA’s sent to eFiling or request interim ESA’s for the current month.

f) The SOA request screen will be displayed. Interim Statements of Account can be requested or viewed on this screen and Monthly SOA can be viewed or paid.

g) Only monthly Statements issued after registration on eFiling will be available on eFiling. If the SOA requested relates to a period before the company was registered for eFiling, the previously issued SOA will only be available from an Excise office.
h) Selects the Monthly SOA for display. The SOA can be paid by selecting the **Make Payment** option above ESA.

![Image of Statement of Account](image1)

i) The monthly SOA can also be paid by selecting the specific monthly SOA and clicking on **Pay Selected Item**.

![Image of Payment Summary](image2)

j) Clicks on **Pay Now**. The full SOA must be paid and any unallocated payments need to be allocated in order to ensure full settlement.

![Image of Payment Summary](image3)

k) Confirm that payment can proceed by clicking on **OK**.
l) The standard eFiling payment process needs to be completed. The bank account selected has to be set up as a Credit Push account for any Excise payments to be effected and that only final approval on the banking solution constitutes the actual payment.

m) Selects the I want to request an Interim/Ad-Hoc Statement of Account option and clicks on the Request button. The Interim SOA will only be available after 24 hours.

n) If the user has already requested an Interim SOA and it is already displayed on the eAccount the user will receive a message: Review requests made, information was already supplied. If the user has already requested an Interim SOA on a specific day and requests it again, the user will receive a message: Duplicate request. The Interim statement will still be available the next day.
o) If the user has not already requested an Interim SOA the user will receive the following message: Request has been scheduled for processing. Your interim Statement of Account should be available against your profile within 24 hours.

p) Clicks on the applicable statement to open it.

q) The Interim Statement of Account will be displayed.

r) The ESA will only display transactions up until the date of request. Payment cannot be made on the interim statement.

2.5 Payments

2.5.1 How to pay my account

a) There are a number of different options to make a payment. Once payment is made, it will result in automated allocation of payments.

b) If there are any unallocated payments or credits, this section will also give the user access to the Account Maintenance option where the allocation of unallocated payments can be made.

c) Excise payments can only be made if the selected bank account linked to eFiling is set up for a Credit Push payment. This means the user must approve every payment made on eFiling on the client's bank's online service. Any payment made via eFiling is only finalised at the point of approval by the bank and allocation to the declarations paid will follow thereafter.
d) The selection options for payment and account maintenance are the same in order to identify the declarations and grouping of declarations, but a monthly SOA can only be paid in full and any unallocated payment must be allocated in order for related declarations to be paid.
e) The selection options are as follows:

i) Individual n declarations under **I would like to make a payment by:**
   A) Declaration reference: Request a specific declaration reference (ERN) and only pay or perform account maintenance on this declaration. Only the specific ERN will be displayed if unpaid or a part thereof that is unpaid.
   B) Due Date: Request a list of declarations by due date. This option will return a list of all declarations and the trader may select specific declarations from the list for payment or to perform account maintenance. As above, only the ERN's will be displayed if unpaid or a part thereof that is unpaid.

ii) Transaction grouping selection options:
   A) **I would like to make a Cash Top up payment:** This option will use the Unpaid Cash Balance as an indication of the total value which can be paid or against which account maintenance will be performed. Declarations payable are grouped within the Cash Top up balance.
   B) The allocation of the payment or unallocated payment for this option will be allocated to any unpaid declaration on account and should only be used if the user does not specify which declaration needs to be paid.
   C) If any Top-up grouping option is selected, the amount displayed as the payable value can be edited on the next screen if payment needs to be made. However, in the event of account maintenance, the allocation will be done against the full value. It will be done from the oldest unpaid declaration to the most recent and no editing is available.

iii) When making payment, or allocating a credit, please note the following rules:
   A) Each PRN is linked to a specific declaration or grouping of declarations. The first ten (10) digits of the PRN represent the clients financial account number.
   B) Any excess payment that remains after clearing all declarations that relate to the PRN will remain on the account as an unallocated credit.
   C) Where there is an underpayment, the payment will first allocate to all cash declarations that are linked to the PRN. The payment will allocate to the oldest unpaid declaration first. Remaining declarations will remain on the account as unpaid.
   D) If a Top-up payment is selected, payment will be allocated to the oldest transaction in the group.
   E) When paying a Top-up, the client may edit the payment value.

f) The standard eFiling payment process is used after selecting the transaction or grouping for payment; therefore multiple declarations can be selected as single payments. These payments are all saved to the list of items which will be paid and a final single payment instruction for all items can be made. The final payment is only effected **after approval on the bank’s online solution.**

g) All recent payments and their applicable status will reflect on the dashboard.

h) Clicks on the **Make Payment** button on the eAccount Management Dashboard screen under Recent Payments.
i) The user can also make payment on the monthly Statement of Account, by clicking on the **Pay Selected Item** button on the respective functionality screens.

j) The ‘Excise Payment Options’ screen will now be displayed.

![Excise Payment Options Screen]

k) The user will have the option to choose different types of payments and then select the **Proceed to Account Maintenance** or **Proceed to Make Payment** or **Back to Dashboard** button at the bottom of the page.

### 2.5.2 Payment by declaration reference

a) If the user makes a payment for a single ERN, the ERN number must be inserted in the **Declaration Reference** box and the user must click on the **Proceed to make Payment** button.

![Payment by Declaration Reference Screen]

b) If a payment is made by declaration reference, the ERN number can be obtained from the declaration.

c) Select the ERN and click on the **Pay Now** button.
d) The user cannot edit the value for declarations and the full declaration must be paid (refer to Payment by Due Date below if the declaration has different due dates and only a part of the declaration which is due must be paid). The user can save payments by clicking on the Save Payment button and the payment will be done later. A message will be displayed to show that the payment has been saved.

e) Click on the OK button to proceed with the payment.

f) The Payment Details screen will be displayed and the standard eFiling payment process can then be followed.

g) The bank details should be set up when registering on eFiling. Only credit push payments will be allowed for payment of Excise declarations and a reminder message is displayed in red.
h) In the Payment Details section, select the bank account that was set up as a credit push payment type.

i) Click on the **Pay Now** button.

j) Confirm payment initiation by clicking on the **Confirm** button.

k) Click on the **OK** button.
l) Payment transactions that are initiated on the eFiling site are sent electronically to the bank as a payment request. Only after the user has logged into the banking product and authorised the payment request, is the payment actually made to SARS. Credit Push transactions are assumed to be irrevocable.

m) On the Payment Initiation Results screen, click on the **Continue** button.

n) To view, click on **eAccount Payments**.

o) On the eAccount Management Dashboard screen under the **Recent Payments** section, the payments made will be displayed.

### 2.5.3 Payment by due date
a) If the user wants to make a payment for a specific due date, select the Due Date and click on Proceed to Make Payment. This option will be used where a single declaration has multiple payment due dates and a payment must be made per due date.

b) The Payment Summary screen will be displayed with all the unpaid declarations due on the requested date.

c) To view the details of a specific declaration, click on the Doc No.

d) The Excise Transaction Listing Detail screen displays the details of the selected declaration.

e) Select the specific declarations for payment and click on the Pay Now button.
f) Click on the **OK** button to proceed with the payment.

g) The standard eFiling payment process can then be followed.

### 2.5.4 Top-up payment options

a) If the user would like to make a top-up payment in order to make a payment towards the oldest unpaid declaration, the user should make a Cash top-up payment. Select the option **I would like to make a Cash top up payment** and select the **Proceed to make Payment** button.

b) The amount is pre-populated with the total unpaid balance for the specific selection. This total value is only to help the user to understand the maximum value that can be paid. If no amount is unpaid, no top-up payment can be performed for the selection.

c) The **Payment Summary** screen will now be displayed.
d) The total amount that will actually be paid can be changed to the value that the user wants to pay towards the top-up option. The user can then continue to the next screen or click on the Pay Now button.

e) Change the amount if applicable and click on the Pay Now button.

f) The standard eFiling payment process must then be followed.

### 2.6 Account maintenance

a) Clients will use this functionality to resolve unallocated payments or credits that are highlighted in the Balance Summary section of the dashboard.

b) As part of the payment function from the dashboard, the client can allocate unallocated payments and credits to specific declarations or against the Cash top-up option.

c) The selection options to identify declarations or the Cash top-up options are the same as for when payments are made. Please refer to the explanation of the options under the Payments section.

d) The client cannot undo allocations and therefore needs to make sure that selections and allocations are done accurately. Similarly, the selected unallocated payment has to be carefully selected in order to ensure that the payment date precedes the due date of the declarations selected to reduce any possible penalties or interest.

e) The Account Maintenance screen will display the requested declaration/s or top-up option under the Uncleared Bills section and the available unallocated payments and credits will display under the Unallocated Payments section.

f) An allocation can only be performed by selecting a single unallocated payment at a time, but multiple unpaid declarations may be selected under the Uncleared Bills. If the trader decides that no allocation should be made and the Uncleared Bills should rather be paid, select “NONE SELECTED” under the Unallocated Payments and the Make Payment option will appear.
g) Select the Make a Payment button in order to gain access to the Account Maintenance option.

h) If the user wants to allocate a payment to specific declarations, capture the Declaration Reference (ERN) or the Due Date and click on the Proceed to Account Maintenance button. Only the selection for an ERN is explained here as selection by Due Date will be similar.
i) The requested ERN’s will display under **Uncleared Bills** and one (1) or more declarations can be selected. In order to identify the declarations due date and details, click on the **Doc No** of the declaration.

![Image of SARS eFiling interface](image)

j) The details of the selected declaration and due date will assist the user to select the correct declarations and the specific unallocated payment, which should be allocated against the declaration.

![Image of SARS eFiling interface](image)

k) Once the correct declaration(s) and unallocated payment are selected, click on **Assign selected values**.

![Image of SARS eFiling interface](image)
i) The selection will then be displayed in the Assigned section. This is the final review section and therefore care must be taken that the allocation is correct. If the allocation is correct, click on Submit Allocation.

m) A success message will display on completion and the account balances will be updated with the allocation.

2.6.1 Cash Top up selection options

a) The Cash top-up options with a positive balance will be available for selection to perform an allocation of unallocated payments towards the payable balance.

b) Go to the Account Maintenance screen and select the Cash Top-up option.
c) The user can view the top-up option selected in the Uncleared Bills section, while unallocated payments display under the Unallocated Payments section. The top-up option and the relevant unallocated payment need to be selected in order to assign the selection.

d) Select the relevant Uncleared Bill and Unallocated Payment and click on the Assign selected values button.

e) The user will have the option to select multiple declarations, but top-up options will only display the selected top-up option. The selected uncleared bills can be allocated against a single unallocated payment.
f) Once the **Assigned Bills** and the **Assigned Payments** are displayed, click on the **Submit Allocation** button.

g) The user can remove the ‘Assigned Bills and Payments’ by clicking on the **Remove Selected Items** button.

h) View the message that is displayed on the Allocation Confirmation screen and click on the **Continue** button.

i) After an open credit or allocation was successfully performed, the result will be processed immediately.

j) The Account Balance Summary can be refreshed to display the effect of the allocations which were performed.
3  MEASURES
a) None.

4  REFERENCES

4.1  Legislation

<table>
<thead>
<tr>
<th>TYPE OF REFERENCE</th>
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| Legislation and Rules administered by SARS: | Customs and Excise Act No. 91 of 1964: Sections 39, 44, 45, 47, 91, and 105  
South African Revenue Service Act No. 34 of 1997: Sections 3, 4, 9, 22 and 31  
Value-Added Tax Act No. 89 of 1991: Sections 27 and 28  
Tax Administration Act No. 28 of 2011: Sections 187, 188 and 189 |
| Other Legislation: | Bill of Exchange Act No. 34 of 1964: All  
Generally Accepted Accounting Practice (GAAP): All  
Generally Recognised Accounting Practice (GRAP): All  
Interpretation Act No. 33 of 1957: Sections 2 and 4  
National Payment System Act No. 78 of 1998: All  
Promotion of Administrative Justice Act No. 3 of 2000: Sections 3 and 5  
The Public Finance Management (PFMA) Act No. 1 of 1999: Sections 51 and 55  
Treasury Regulations issued in terms of PFMA Act No. 1 of 1999 – Paragraphs 7.1.1, 7.2.1, 15.4.2; 15.11 and 17.2.3  
South African Reserve Bank Act no.90 of 1989 – Section 17 (2) |
Kyoto Convention General Annex: Chapter 3 Clearance and other Customs Formalities, Standards 3.8, 3.12, 3.41 and 3.43; Chapter 4 (Duties and Taxes) All; Specific Annex J: Chapter 1 (Recommended Practise 15) |

4.2  Cross References

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
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<tbody>
<tr>
<td>BP-02</td>
<td>Payments – External Standard</td>
</tr>
<tr>
<td>QMS-01</td>
<td>Quality Management System Manual</td>
</tr>
<tr>
<td>SC-CC-24</td>
<td>Internal Administrative Appeal – External Policy</td>
</tr>
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<td>SC-CC-26</td>
<td>Alternative Dispute Resolution – External Policy</td>
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4.3  Quality Records

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5  DEFINITIONS AND ACRONYMS

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<tr>
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<tbody>
<tr>
<td>APT</td>
<td>Air Passenger Tax</td>
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<tr>
<td>BO</td>
<td>Branch Office</td>
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<tr>
<td>eFiling</td>
<td>eFiling is a secure electronic tax return and payment submission service offered free of charge by SARS. The service offers web-based capture of returns as well as convenient, reliable and accurate electronic payment facilities</td>
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<tr>
<td>EFT</td>
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## 6 DOCUMENT MANAGEMENT

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<thead>
<tr>
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<th>Executive: Excise Audit</th>
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<tr>
<td>Document Owner</td>
<td>Executive: Process Solutions Customs &amp; Support Services</td>
</tr>
<tr>
<td>Author</td>
<td>Antonette Marais</td>
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| Detail of change from previous revision | Initial release of CA-01-M01 - The combined Customs or Excise eAccount on eFiling Manual (FIN-AM-03) has now been split into two (2) documents with reference numbers CA-01-M01 - eAccount on eFiling (Customs) and EA-01-M01 - eAccount on eFiling (Excise); and The references to Legislation were updated. |

| Template number and revision | ECS-TM-17 – Rev 3 |