EXCISE
EXTERNAL
USER MANUAL
eFILING REGISTRATION
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2 SCOPE

a) The manual will enable licensees / registrants to:

i) Register as an eFiling user;
ii) Register as an Excise user on eFiling;
iii) Load banking details;
iv) Request a return (EXD 01);
v) View errors;
vi) Recover a saved return;
vii) View historic filed returns; and
viii) Make payment of Excise duties and / or levies via eFiling.

b) Clients must also refer to EA-01-M01 for all the eFiling processes regarding registration and how to manage the eAccount; and to SE-ACC-02-M02 for the capturing and submission of returns. The payment rules can be viewed in BP-02.

c) Clients who are not licensed / registered with an active Excise client number will not be able to follow the eFiling submission process. Clients need to complete a DA 185 as prescribed in SE-LR-02 and SE-LR-03 respectively. On receipt of the Excise client number, entities can register as an eFiling user. This process will provide the client with a Financial Account Number (FAN). The FAN will form part of the client’s Payment Reference Number (PRN) that must be used to make payment. This will ensure that the client’s account will be updated with the correct information and no penalties and interest will incur, provided that the return and payment are not late.

d) The manual does not cover the submission of returns for Air Passenger Tax (APT).

e) The Declaration and Return submission via eFiling manual (SE-ACC-02-M02) covers the capturing and submission of returns for the following products:

i) Sch1P2A – Specific Excise duties;
   A) Traditional African beer and beer powder;
   B) Malt beer;
   C) Wine, Vermouth and Other Fermented Beverages;
   D) Spirits;
   E) Tobacco; and
   F) Mineral Products (Fuel Levy -Sch1P5A and Road Accident – Sch1P5B).

ii) Sch1P2B – Ad Valorem.

iii) Sch1P3 – Environmental Levies:
   A) Plastic bags;
   B) Electricity levy;
   C) Non energy-saving (filament) light bulbs levy;
   D) Carbon dioxide (CO2), emission levy; and
   E) Tyre levy.

iv) Sch1P7A – Health Promotion Levy:
   A) Sugary Beverages.

v) Diamond Export levy; and

vi) Request, complete and submit local manufacturing declarations – ZDP, ZGR and ZOL (CEB 01).
3 eFILING

3.1 How to register as an eFiling user

a) Access the eFiling website ([www.sarsefiling.co.za](http://www.sarsefiling.co.za)).

b) Click on the REGISTER button.

c) If you have an existing eFiling account, click on the LOGIN button and proceed to paragraph (e) below.

d) Click on the FOR ORGANISATIONS button, accept the terms and conditions on the bottom of the page and click on the Continue button to proceed to the next page.
e) The user must complete all the login details and click on Register.

f) A first-time user will receive confirmation that registration was successful and login details will be provided.

3.2 Register as an Excise user

a) Enter your Login details and Password that was provided. Press enter or click on Login.

b) The user will now be able to register as an Excise client on eFiling.
c) On the home page, click on **FOR ORGANISATIONS** and then on **Register New**.

d) The user must complete the relevant detail and click on **Continue**.

e) Warning messages will appear if any of the boxes are left blank. Click on **OK**, complete the missing information and click on the **Continue** button.
f) Tick the **System Default** box and click on **Continue**.

![System Default Box](image)

**System Default** box is ticked in the image.

---

g) Verify if the information under the TAX Organisation Summary is correct and click on **Continue**.

![TAX Organisation Summary](image)

The information under the **TAX Organisation Summary** is correct.

---

h) Scroll down to Excise Agent and tick the **Excise Agent** box.

![Excise Agent](image)

The **Excise Agent** box is ticked in the image.

---

i) The user must complete the **Reference Number** (Excise client code) and select the **Tax Office** (Excise Branch Office) and click on **Register**.

![Register Button](image)

**Register** button is clicked in the image.
j) A message will be displayed to confirm that the Tax type has been successfully updated.

3.3 Load banking details (Credit Push)

a) Clients only have to perform this process once. After the banking details have been captured on eFiling, the client can just select the banking details and make payment on or before the due date of the filed (submitted) returns.

b) Click on Organisations and on the side menu option and then on Banking Details.
c) Click on **Setup New Account** button.

![SARS eFiling interface with Banking Details highlighted]

**Banking Information**

Payments can be made from a banking account of your choice, by:

- **Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the banking product for approval. Payment requests only once the user has logged into the banking product and authorised the payment request in this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.

- **Authorised Debit Push** - Payment transactions initiated on the eFiling site and authorised for each transaction. The transaction is assumed to be successful after user authorisation on eFiling. This payment mechanism utilises the inter-banking facility, ACB, that involves the initiation of payment instructions from the originating bank to the clients bank. The Debit Push mechanism may reverse due to insufficient funds once the request is processed by the originating bank. Please ensure correct branch details are provided to ensure the payment is successful.

<table>
<thead>
<tr>
<th>Description</th>
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<tr>
<td>dia2</td>
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</tr>
<tr>
<td>r</td>
<td>FNB - CAMS, Online Banking, Internet Banking</td>
<td>Open</td>
</tr>
</tbody>
</table>

d) Select the **Credit Push option** and complete the banking detail boxes. Only the Credit Push option can be selected for eFiling payments. Then click on **Save**.

![SARS eFiling interface with Banking Details highlighted]

e) Banking details will be displayed. If there is more than one bank account detail displayed, click on **Open** next to the applicable banking details.
3.4 How to request a return

a) After the client registered on eFiling he/she will be able to request a return on eFiling.

b) If the eFiler has more than one (1) warehouse, all the warehouses will be displayed and the user must select the warehouse type for which he/she wants to submit a return.

c) If an account was already submitted for a period, the client will not be able to submit another account for the same period.

d) **Refunds** – Clients will not be able to request refunds for over-payments. Over-payments can be set-off against the next month’s account.

e) **Opening balance(s)** – Opening balances must only be inserted on accounts where there was a balance at the end of the previous accounting period (all warehouses except VMS). Opening balances must be indicated as per product type (e.g., 104.15.01 Sparkling wine, etc.). If the client’s registration date is greater than the date of implementation, there will be no opening balance(s).

f) **Negative balance(s)** – If the capturing of the account results in a negative figure, the client will be able to submit the returns but it will create a case for the office to investigate. The outcome of the investigation will determine what must happen to correct the return or punitive measures will be put in place.

g) When capturing the return information on eFiling, please ensure that the data is inserted in the correct column as the calculations are done accordingly. Over or under declarations may be generated should the information not be inserted in the correct columns.

h) Log onto the SARS website and access the eFiling page, click on **Duties and Levies** and from the side menu option, select **Excise Duties and Levies** and then click on **Request Return**.

i) A list of the warehouse number(s) that are active against the Excise client number will be displayed if the client is licensed for more than one warehouse.
j) Click on **Refresh my list of registered Products** button to ensure that the latest information is displayed. Before the user clicks on the **Refresh my list of registered Products** button, a blue pop up screen will give an indication of what the client will achieve if he / she clicks on the button.

k) The same will apply if the user moves the mouse to the adjacent button the **Request Return History Listing** pop up screen will appear.

l) The user must select the button next to the applicable warehouse and click on the **Request Return History Listing** to proceed to the next screen.
m) The user must select **New** and click on **View** to display the return. The following warning **Messages from the webpage** might be displayed:

i) The client requested the return before the first day of the next accounting period a warning **Message from the webpage** will be displayed to inform the user when the next return will be available; or

ii) There is currently an active intervention case, new return not allowed; or

iii) There is currently an active intervention case, amendment not allowed. Intervention cases must be solved before the client will be able to complete and submit the next return.
n) If a previous submitted return needs to be amended, select the specific return and click on Request Correction. The return will be displayed and the user can make the necessary amendments.

o) If there are no warning messages the user can continue with the process to request a return.

p) Select the applicable return and click on Request Next Return.
q) The screen will be displayed if the selection is made for a licensee in the Motor Industry for Ad Valorem and for Sugar Beverages Levy purposes only. The user must click on **Upload Data** to upload the **Comma Separated Value** file (CSV – file).

r) The user must read the message in green before he / she clicks on **Browse**. The following screen will be displayed.

s) The user must search for the applicable CSV – file that must be uploaded for the return period. The user must click on **Open**. The previous screen will appear and then the user must click on **Upload and Submit**.
t) If the user clicks on View, the uploaded CSV – file will be displayed. See screen below.

![CSV file display](image)

u) To close the CSV – file, click on the close button and then on Close all tabs.

![Close all tabs](image)

v) If the upload was unsuccessful, a message will be displayed to confirm it.
w) If the CSV – file uploaded successfully the user can continue.

x) The user must refer to the Declaration and Return Submission via eFiling (SE-ACC-02-M01) for the capturing and submission of the returns.

y) For more functionality on eFiling refer to the paragraphs down below:

i) Paragraph 3.5 – How to view errors;
ii) Paragraph 3.6 – How to recover a return that was saved but not yet submitted (filed);
iii) Paragraph 3.7 – How to view previous captured and submitted returns; and
iv) Paragraph 3.8 – How to make payment.

3.5 View errors

a) The user can be prompted with Error messages while he/she are busy with the capturing of the return.

b) If the client made a capturing error, an Error pop up message will appear to inform the client that the captured information might be incorrect. The client will be able to review the captured information and make corrections where applicable. The client must ensure that all the information is captured correctly before the return is submitted to the SARS.
c) If users request that the captured information on the return must be validated, the system will save the return on eFiling and performs a simulated tax calculation.

d) The client will receive a Result notification, if he / she requested a return validation on the system. Examples of errors that can occur are indicated below. Click on Continue to proceed to the next page.

e) If any errors were detected the status of the return will indicated that the “Return Validation Failed”. In the case of Tyres, click on Tyre and View Errors. All the errors detected on the return will be visible to the client.

f) If the client clicks on the Back to Search, button the client will be returned to the Excise and Levies work page.

g) To refresh the return information, click on the Refresh Return button. Select Tyre and the saved return will open at the registration page.
i) If the client omitted to capture or incorrectly captured information in any of the required boxes, an \textbf{Error} message will be displayed. The boxes that need to be completed or amended will be encircled in red. \textbf{Error} messages will be displayed if errors are encountered:

A) Mandatory fields must be completed;

B) The same levy item cannot be selected again as totals for the same item must be consolidated into one (1) total. Click on \textbf{Ok} and make corrections were necessary.

\section*{3.6 Recover a saved return}

a) If a return has been captured and saved by the client previously and has not yet been submitted to the SARS, the client can return to the saved return and do amendments, save it again or submit it to the SARS. The return must be filed by the client before it will be visible by the SARS.

b) Select \textbf{Issued / Saved Returns} on the menu bar and click on \textbf{Open}.
3.7 View historic filed returns

a) All previous returns submitted can be viewed.

b) Click on Duties and Levies, Excise Levies and Duties and then on Historic Filed Returns.

3.8 Make payment

a) The payment date(s) and amount(s) will be displayed on the last page of the return. The payment information is automatically generated by the system and the due date displayed will be the date of payment. Weekend and holidays were incorporated in the calculation of the date.

b) After the return was filed, the user will receive a message that indicates that the return was submitted and is ready to be paid.
c) The user must select what option he/she wants to execute. If the Pay Now button is selected, the user will proceed to the next step and if the user selects Pay Later, the user can make payment at a later stage. Late payments can incur penalties and interest and therefore users must ensure that the payment is not late (after the specified date and time).

d) For payment, the client must click on Make Payment and the client’s eFiling eAccount will open. To make payment, refer to the eAccount on eFiling document (EA-01-M01) and for the payment rules refer to BP-02.

4 MEASURES

a) None

5 REFERENCES

5.1 Legislation

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<thead>
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<th>TYPE OF REFERENCE</th>
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<tr>
<td>Legislation and Rules administered by SARS:</td>
<td>Customs and Excise Act No. 91 of 1964: Sections 19, 27, 60 and Chapter VA and VB</td>
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<td>Customs and Excise Rules: 19, 27, 54FA.01 to 54FA.09, 54I.01 to 54I.09 60.08(2)(a)(i), 119A.R101A(10)(d) and 200.03</td>
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<tr>
<td>Other Legislation:</td>
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<td>International Instruments:</td>
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5.2 Cross References

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<tr>
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<td>Payments – External Standard</td>
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<tr>
<td>EA-01-M01</td>
<td>eAccount on eFiling – External Manual</td>
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<td>SE-ACC-02-M02</td>
<td>Declaration and Return Submission via eFiling – External Manual</td>
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5.3 Quality Records

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<td>DA 185</td>
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<tr>
<td>EXD 01</td>
<td>Excise Duty and Levy Return</td>
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6 DEFINITIONS AND ACRONYMS

| APT  | Air Passenger Tax |
| CO2  | Carbon Dioxide    |
| CSV  | Comma Separated Value |
| FAN  | Financial Account Number |
| PRN  | Payment Reference Number |

7 DOCUMENT MANAGEMENT

| Business Owner | Executive: Excise Audit Enforcement |
| Document Owner | Executive: Governance |
| Detail of change from previous revision | The manual SE-AM-19-M01 has been split into two (2) manuals with new Q-codes: |
| | • SE-ACC-02-M01 – eFiling Registration; and |
| | • SE-ACC-02-M02 – Declaration and Return Submission via eFiling; |
| | Updated the list of products with the Health Promotion Levy on sugary beverages that can be submitted on a EXD 01 via eFiling; |
| | Updated outdated screens and information pertaining to it; and |
| | Updated the Legislation section with the Health Promotion Levy on sugary beverages information. |

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