

EXCISE

EXTERNAL STANDARD

DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES FUEL REFUNDS

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1 SUMMARY OF MAIN POINTS

- a) This **standard** applies to Diplomatic and other Foreign Representatives including the Department of International Relations and Cooperation (DIRCO).
- b) This **standard does not cover the completion of the DA 90 Diplomatic and other foreign representatives' fuel refunds as this is dealt with in document SE-AM-09-M01.**

2 STANDARD

2.1 Responsibilities

- a) The South African Revenue Service (SARS) is responsible for the collection of the Excise duty and Fuel levy.
- b) The DIRCO certifies that the applicant is entitled to the privilege and is listed in the register maintained by its department in accordance with the provisions of the Diplomatic Immunities and Privileges Act No. 37 of 2001.
- c) Fuel refunds are refunded in terms of item(s) 623.01, 623.02, 623.03 and/or 670.01 of Schedule 6 as approved and determined by the Director-General: DIRCO.

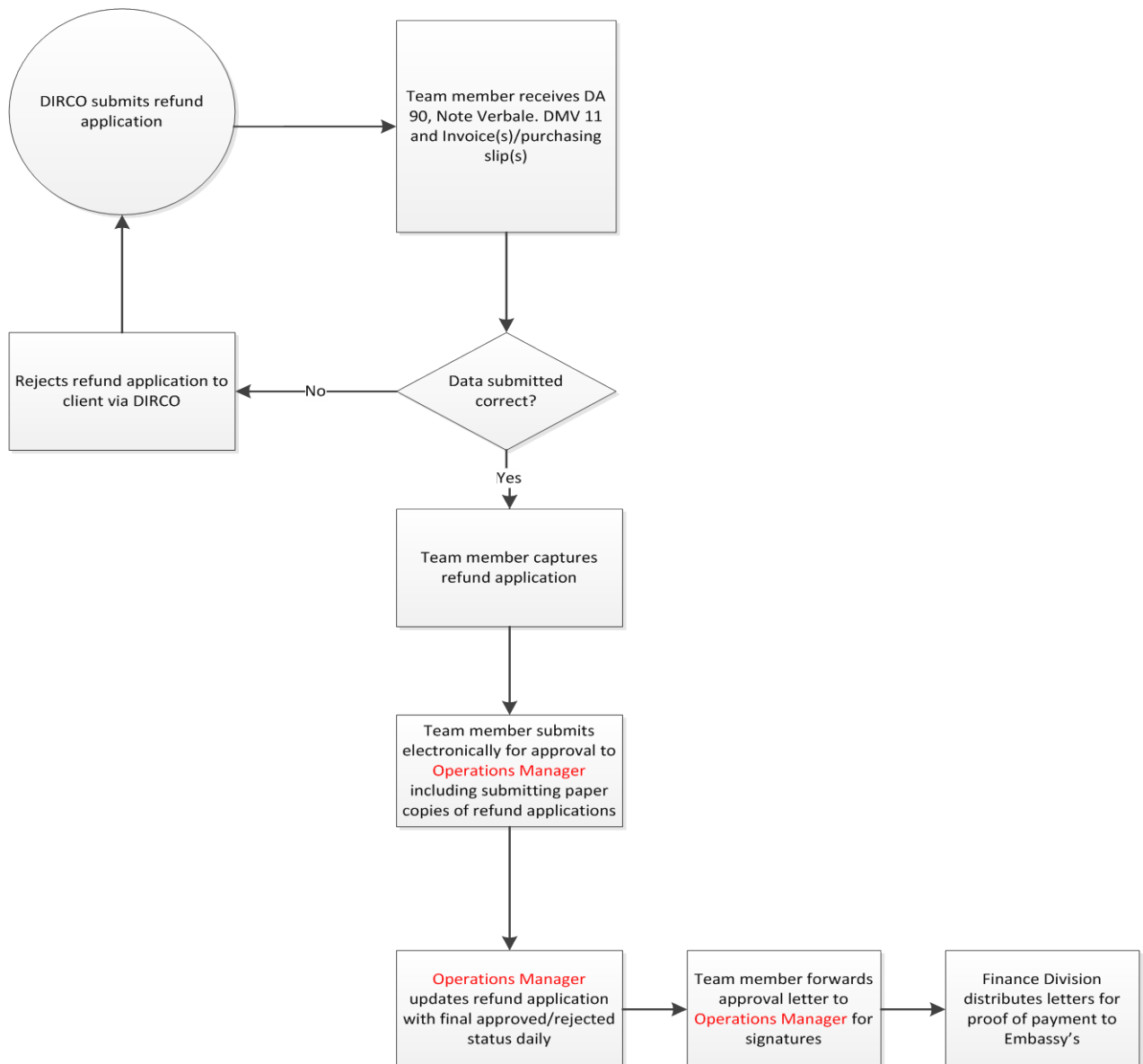
2.2 Penalties

- a) **Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence.**
- b) **Offences may render the client liable to monetary penalties as provided for in the Act.**

2.3 Appeal against decisions

- a) **In cases where clients are not satisfied with any decision taken in terms of the Customs and Excise Act they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document SC-CC-24.**
- b) **If clients disagree with a decision of any appeal committee their recourse will be to lodge an application for Alternative Dispute Resolution (ADR) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26.**
- c) **Should clients wish to appeal any decisions in terms of Value Added Tax (VAT) penalties, they are directed to the provisions of Sections 215 to 220 of the Tax Administration Act No. 28 of 2011 for the percentage based penalty and Section 224 of the Tax Administration Act No. 28 of 2011 for the understatement penalty. In this regard, please consult the SARS website or nearest SARS Branch Office.**

2.4 Procedure



a) Submission

- i) DIRCO submits the refund application in terms of Rebate Items 623.01, 623.02, 623.03 and/or 670.01 on behalf of an accredited member of the Diplomatic community.
- ii) The following source documents must accompany such refund application:
 - A) DA 90;
 - B) **Note:** Verbale, requesting DIRCO to submit the refund application to the South African Revenue Service (SARS);
 - C) DMV 11 (Summary of claims from DIRCO); and
 - D) Invoice(s)/purchasing slip(s) to support all refund applications.

b) Status

- i) **Rejection** - If the refund application is incomplete and/or invalid, it will be rejected and returned to the Head of the Mission/Embassy, etc. via DIRCO, indicating the reasons on pages three (3) and/or four (4) box A2 on the DA 90.
- ii) **Approval**
 - A) After the refund application(s) has been approved, payment will be made.
 - B) Embassies will be informed via post as to the amount refunded.

3 RELATED INFORMATION

3.1 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 of 2001: Section 9 National Road Traffic Act No. 93 of 1996: Section 4(3)
International Instruments:	None

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SC-CC-24	Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SE-AM-09-M01	DA 90 Diplomatic and other foreign representatives fuel refunds – Internal/External Completion Manual

3.3 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.

4 DEFINITIONS AND ACRONYMS

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

5 DOCUMENT MANAGEMENT

Standard Owner	Executive: Compliance Centre Operations
Detail of change from previous revision	The completion of the DA 90 (Diplomatic and other foreign representatives fuel refunds) has been taken up in a separate document; Paragraphs 2.2 and 2.3 dealing with penalties and appeals against decisions respectively, have been added; The External Policy and Standard Operating Procedure have been combined into one (1) document namely External Standard; Clarifying font colour; Template change; and Complete review.
Template number and revision	ECS-TM-03 - Rev 8