EXCISE

EXTERNAL POLICY

REFUNDS
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1 SUMMARY OF MAIN POINTS

a) This policy prescribes the acceptance, checking and approval of Excise refund claims (including Duty at Source (DAS)) in the prescribed time and the lodgement of an application to the relevant Controller / Branch Manager.

b) The onus is on the applicant to ensure that the correct forms and supporting documents are attached before submitting the refund application to the SARS. The reason(s) provided by the applicant must be specific and adequately set out in the application.

c) The following refunds are excluded from this policy:
   i) Customs Refunds and Drawbacks as this is taken up in SC-DT-C-13;
   ii) VAT Export Incentive Scheme (VEIS) as this is taken up in SC-DT-C-07;
   iii) Provisional Payments in excess of R100 000 as this is taken up in SE-PP-02;
   iv) Diplomatic Refunds as this is taken up in document SE-REF-05; and
   v) Diesel / Biodiesel purchased for use and used for the purposes specified in, and subject to the compliance with Note 6 of Part 3 of Schedule 6 of the Act (farming, mining, commercial fishing, etc.)

2 POLICY

a) The South African Revenue Service (SARS) refunds duties in terms of the Customs and Excise Act, No. 91 of 1964 (the Act) to applicants in the following circumstances:

   i) General refunds in terms of Section 76 read with Section 76B of the Act; and
   ii) Specific rebates and refunds of duty in terms of Section 75 read with Section 76B of the Act.

2.1 Qualifying criteria

a) All applications for a refund of duty and / or levy in terms of Sections 75(14) and 76 of the Act must be made on a DA 66 (General application for Drawback / Refund) and must be received by the Controller / Branch Manager duly completed and supported by the necessary documents and other relevant evidence.

b) No refund will be paid if the refund applicant's banking details are not captured and authenticated on the relevant system (refer to SE-LR-02).

c) To enable the SARS staff to authenticate the applicant or representative in person, the following documents must be provided when the person engages the SARS Customs / Excise Branch Office:

   iii) Original identity document / passport / driver's licence or a temporary identity document / passport of the applicant / representative; or
   iv) Certified copy of identity document / passport / driver's licence or temporary identity document / passport of the applicant / representative;
   v) Original resolution / authorisation specifying who is authorised to act on behalf of the applicant (Company, Trust, Close Corporation, etc.) if applicable; or
   vi) A Power of Attorney / Letter of Authority is required when the applicant sends a representative to the SARS for the authentication process.

d) If the refund applicant's banking details change, the same process must be followed as mentioned in paragraph (c) above.

a) No refund shall be made under Sections 75 or 76, if, in the case of Excisable goods manufactured in South Africa, is less than R2-00.

e) Environmental or Health Promotion Levy (HPL) paid on goods exported to the BLNS can only be refunded on a DA 66 in terms of the relevant refund item as prescribed in Schedule 6.

f) Limitation on the period for which refund claims will be considered and the period within which the applications must be received by the Controller / Branch Manager is prescribed in Sections 75(14) and 76 read with Section 76B of the Act.
g) There is no discretionary power in relation to the extension of the time period within which refund applications may be submitted. The time periods are mandatory and should claims not be submitted within the prescribed time period, the refund application will not be considered.

h) The SARS has an obligation to ensure that refunds due are paid out in the shortest time possible and to the correct person.

i) Only page one (1) of the Customs Clearance Declaration (CCD) reflecting the Local Reference Number (LRN) and Movement Reference Number (MRN) and the relevant page(s) and or line(s) to which the refund has reference are required to be submitted, not the entire CCD.

j) All letter(s) of authority must reflect specific particulars to the clearance concerned and be original. No faxed / photocopies are acceptable.

k) Applicants must ensure that they collect any samples, rejected, and / or queried claims and documents from the relevant B/O.

l) Applicants must be aware that a deposit (e.g. to cover a possible penalty) for a contravention can be called for e.g. where an applicant claims more duties, levies and or Value Added Tax (VAT) than what he / she is entitled to.

2.2 Refunds

2.2.1 Requirements to qualify for refunds

b) The Commissioner may consider any application for a refund from any applicant who contends that he / she has paid any duty / levy or other charges for which he / she was not liable or that he / she is entitled to any refund (payment).

c) Excise duty may not be refunded for removals to BLNS countries.

d) The Customs Procedure Code (CPC) and refund item must appear in the appropriate boxes on the export declaration and the declaration must be processed by Customs before the assignment is shipped (refer to SC-CF-13 and SC-CF-55). If the refund item does not appear in the appropriate box on the export declaration, the refund claim must be rejected with the relevant reason on page four (4) of the DA 66 as a “No claim” and may not be forwarded to H/O.

e) Proof of export is prescribed in the Customs declaration policy (refer to SC-CF-55) and acquittal requirements (refer to SC-TR-01-02).

f) The supporting documents required to be submitted with a refund claim may vary and be specific in support of such refund claim (refer to paragraphs 2.3).

g) The supporting documents must be secured to the top left-hand corner of page three (3) of the DA 66 by means of a pin and not by means of staples and be arranged in sequence.

h) The supporting documents must be so arranged that they can all be read while holding the DA 66 in one (1) position, viz. upright. For the completion of the DA 66 refer to SE-REF-03-M01.

i) Section 99(2)(a) states that an applicant appointed by a client shall be liable for the fulfilment of all obligations including payment of Excise duties and / or levies. Where the applicant of a refund is not the person who originally paid the duties and / or levies, a letter of authority from the latter must accompany the claim. Such letter must reflect specific particulars of the clearance concerned (refer to paragraph 2.6).

j) Additional supporting documents or sample(s) may be requested to prove the claim.

k) No application for a refund of Diamond Export Levy will be considered unless it is:

   i) Made on a duly completed DL 66;

   ii) Supported by the necessary documentation and other evidence to prove that such a refund is due; and
iii) Delivered to the Controller / Branch Manager of Customs: Johannesburg.

m) Alternatively DL 66 application(s) can only be handed in at one (1) of the below mentioned B/O’s, for onward forwarding to the Controller / Branch Manager Johannesburg (situated at the Alberton campus):

i) Bloemfontein;
ii) Cape Town;
iii) Kimberley;
iv) OR Tambo International airport; or
v) Upington.

l) If the Commissioner finds that during the processing of a refund claim, that a registered person failed to settle any outstanding amount of tax, additional tax, duty, levy, charge, interest or penalty levied under the Diamond Export Levy Act or any other Act administered by the Commissioner within the period as prescribed, the Commissioner is entitled to set-off such amount which that person failed to pay before paying out a refund.

m) Applicants may enquire about the status of their refunds after thirty (30) working days from submission by calling the specific B/O where the claims were handed in.

2.2.2 Requirement to qualify for refund of Excise duty, Fuel levy and or Road Accident Fund (RAF) levy by a Licensed Distributor of fuel (LDF) – Duty at Source (DAS)

a) An application for a refund of Excise duty, Fuel levy and RAF levy by a LDF (Section 64F) which is subject to the provisions of tariff items 623.25, 671.09 and 671.11 of Schedule 6 may only be submitted on a monthly basis in respect of fuel levy goods actually delivered to the purchaser in a BLNS country or exported to a country outside the Southern African Customs Union (SACU) during the month preceding such application on a DA 66.

b) The correct CPC’s for the above mentioned tariff items must be used.

c) A separate refund application must be submitted in respect of –

i) Fuel levy and RAF levy for fuel removed to such BLNS country, and
ii) Excise duty, fuel levy and RAF levy for fuel exported to a country outside the SACU.

d) The LDF must submit a statement to the effect that –

i) The goods obtained from the licensee of the manufacturing warehouse (VM) and removed to other countries in the SACU or exported as reflected on such application were duly removed to and received in such other countries or were duly exported as the case may be;

ii) A record of such removal or export is available at the place of business of such LDF as contemplated in Rule 64F.05 and will be kept in accordance with the requirements of that Rule; and

iii) A copy of the invoice or dispatch delivery note in respect of fuel levy goods removed from stocks of a licensee of a VM with details complying with Rule 64F.04.

e) In the case of an export by a LDF, each such form shall bear the invoice number of the licensee of the manufacturing warehouse VM from whom the goods were obtained.

f) When fuel levy goods are exported, including supply as stores for foreign-going ships or aircraft, entry must be made thereof on an export declaration.

g) Where a blend of distillate fuel (diesel) with biodiesel is exported to any country outside SACU or removed to a BLNS country, the Excise duty, fuel levy and RAF levy which may be claimed by the LDF will be the rates applicable to biodiesel. (Excise duty on goods removed to BLNS countries may not be refunded). Blends of diesel and biodiesel must be classified according to the essential character which will be the determining factor for rate of duty purposes. (refer to additional Note 1 to Chapter 38 in the Tariff)).
Any such refund application must be supported by an export declaration - in the case of goods removed within / beyond SACU:

### 2.3 Documents required in support of a refund claim

a) Duly completed and signed DA 66 on which “Grounds for claim” – field B8 on page two (2) of the DA 66 clearly indicates under which refund item / tariff heading duty / levy is being claimed (refer to SE-REF-03-M01).

b) In the case of Diamond Export Levy the DL 66 must be accompanied by a true copy of the CCD, a copy of the return(s), VOC and any other document that might prove that such a refund is due under Section 14 of the Diamond Export Levy (Administration) Act.

c) If supporting documents are submitted on a compact disc, only one (1) storage device per application is allowed (refer to SC-CF-55).

#### 2.3.1 Excise refunds

a) In the case of Schedule 6 refunds [excluding Health Promotion Levy and fuel (LDF’s)], the following documents must be submitted with the duly completed DA 66:

   i) Customs declaration containing the MRN and copies of any VOC’s relative to such declaration.
   ii) Comprehensive worksheet.
   iii) Covering or financial statement, if applicable.
   iv) Proof of payment from a financial institution referring to the specific invoice if applicable.
   v) Commercial invoices (no pro forma invoices) (Rule 39.04 – 39.05).
   vi) Transport documents (bill of lading / air waybill / rail consignment note / road manifest).
   vii) Packing specifications (where necessary to assist in proving claim).
   viii) Any certificate or permit necessary to support admission of the goods.
   ix) Stop note / Detention note (DA 310) or Service Manager Inspection Report.
   x) Destruction certificate P.2.08.
   xi) Weighbridge certificates where applicable.
   xii) Export documents, invoices, amended worksheets, etc.
   xiii) Credit notes issued by the supplier, amended invoices and proof of payment for the quantity actually delivered.
   xiv) Proof of registration under Schedule 6.
   xv) Proof of retrospective schedule amendments (government gazette).
   xvi) Original letter of authority.
   xvii) Import / export clearing instructions.

#### 2.3.2 Fuel refunds

a) Fuel moved by all modes of transport except by pipeline:

   i) An export declaration (SAD 500) duly completed;
   ii) In all cases (including any removal transacted by means of an accommodation loan) - The invoice or a copy of a similar document recording the transaction from the licensee of the VM from whom the goods were obtained;
   iii) Proof of export;
   iv) In all cases a copy of the invoice or delivery note issued by the LDF;
   v) A certified copy of the export permit to be included in the claim; and
   vi) Customised worksheet.

b) LDF removing fuel:

   i) From the VM direct to the Ship: The following documents must be submitted with the duly completed DA 66:

      A) Invoice issued by refinery “A” to the LDF [Rule 64F.07(b)(ii)];
      B) The invoice must reflect the information stated in Rules 64F.04(a)(i) to (vii), 64F.04(b) and 64F.04(c);
      C) Copy of the invoice for each transaction between the LDF and the ship – Rule 64F.07(b)(ii);
D) Export declaration containing the MRN and SAD 502 or SAD 505 [Rule 64F.07(b)];
E) Proof of export – bunker receipt issued by refinery “A”, stamped and signed by an
authorised person of the ship;
F) The customised worksheet to summarise all the transactions for the month reflecting the
purchases by the LDF from the licensed VM, purchases from the LDF and export
declaration (refer to SE-REF-01-A01); and
G) Completed export declaration indicating the - Exporter – LDF, Ex Warehouse – Refinery
“A”, Remover – Refinery “A” and Mode of transport – code 7 (Pipeline) and if by Barge
boat the transport code must be “1”.

ii) **From the VM direct to the Client or ship (2 refineries) (pipeline)** - The following documents
must be submitted with the duly completed DA 66:
A) Invoice issued by refinery “A” to the LDF [Rule 64F.07 (b) (ii)];
B) The invoice must reflect the information stated in Rules 64F.04 (a) (i) to (vii), 64F.04 (b) and
64F.04(c);
C) Copy of the invoice for each transaction between the LDF and the ship – Rule 64F.07
(b)(ii);
D) Export declaration containing the MRN and SAD 502 or SAD 505 [Rule 64F.07(b)];
E) Proof of export – bunker receipt issued by refinery “B”, stamped and signed by an
authorised person of the ship. Rule 64F.07(b)(ii)(bb) requires a stamped and bunker
receipt signed by the authorised person of the ship;
F) The prescribed worksheet to summarise all the transactions for the month reflecting the
purchases by the LDF from the licensed VM warehouse, purchases from the LDF and export
declaration (refer to SE-REF-01-A01); and
G) Completed export declaration indicating the - Exporter – LDF, Ex Warehouse – Refinery
“B”, Remover – Refinery “B” and Mode of transport – code “7” (Pipeline) and if by Barge
boat the code must be “1”.

### 2.3.3 Health Promotion Levy on sugary beverages

**a)** In the case of Rebate Item 561.03, which must be verified by Excise, the following documents must be
submitted with the duly completed DA 66:

iii) P.2.53;
iv) Warehouse register showing the use of the sugary beverages product in manufacturing;
v) SAD 500;
vi) Bill of lading / Road manifest / Airway bill;
vii) Invoice / delivery note showing sugary beverage charged from the importer or storage
warehouse;
viii) Delivery note by the supplier;
ix) Proof of payment;
x) Customised worksheet;
x) The SARS Service Manager (SSM) case number of the import transaction; and
xii) Any other relevant documents to substantiate the refund.

**b)** In the case of Rebate Items 691.05 and 691.06, the following documents must be submitted with the
duly completed DA 66:

i) Warehouse register showing the use of the sugary beverage product in manufacturing;
ii) Invoice / delivery note from the manufacturer;
iii) Delivery note from the manufacturer;
iv) Proof of payment;
v) Customised worksheet; and
vi) Any other relevant documents to substantiate the refund.

**c)** In the case of exports from an unlicensed premise, the following documents must be submitted with
the duly completed DA 66:

i) Invoice / delivery note from the manufacturer;
ii) Proof of payment;
iii) Delivery note from the manufacturer;
iv) SAD 500;
v) Bill of lading / Road manifest / Airway bill;
vi) Delivery note to the client abroad;
vii) The SSM case number of the export transaction; and
viii) Customised worksheet.

2.4 Refunds in respect of sugary beverages imported and used in local manufacturing (Refund Item 561.03)

a) Claims for Refund Item 561.03(a) and (b) relates to goods that have been imported in respect of the Health Promotion Levy (HPL) on sugary beverages which was paid and were used in the manufacture of Health Promotion Levy goods or the manufacture of other goods by:

i) A warehouse licensed for the manufacturing of goods subject to the HPL; or

ii) An Excise manufacturing warehouse licensed for the manufacturing of goods not subject to the HPL.

b) In terms of refund item 561.00 (refer to SC-DT-C-06 and SC-DT-C-09), only one (1) DA 64 with multiple import declarations may accompany a refund application (DA 66).

c) The Customs Refunds and Drawbacks process in terms of SC-DT-C-13 (refer to paragraph 2.3.9) must be followed for the above mentioned refund item. The process will be as follows:

i) Customs –
   A) The refund claim (DA 66) must be submitted to the applicable Customs B/O.
   B) The relevant claim will be forwarded to the Excise division for verification.

ii) Excise division –
   A) The Excise division, upon receipt of the DA 66 refund claim, must ensure that a duly completed P.2.53 and the applicable SAD 500 is attached.
   B) The original P.2.53 must be completed and retained by the licensee of the VM and a copy thereof must be handed to the importer. A copy of the SAD 500 must be attached to the P.2.53.
   C) The Excise division must verify the VM’s manufacturing warehouse register [refer to paragraph (d) below] to establish the receipt and disposals of the imported sugary beverage in the manufacturing warehouse (VM).
   D) If it can be proved that the imported sugary beverage as per the SAD 500 was used in full, the total levy amount paid can be refunded.
   E) If the imported sugary beverage was not used in full in the manufacturing process and the applicant submits a refund claim, only the portion that was used can be claimed. The remaining un-used portion will be forfeited.
   F) The applicant must be informed of the above provision if he / she is not aware of it and he / she must indicate if the claim can be accepted as is.
   G) Only one (1) refund application per import declaration will be entertained.

d) Licensees of VM’s, who intend using imported products in the manufacturing of sugary beverages goods, must keep a manufacturing warehouse register reflecting the following information:

i) Opening and closing balance of the imported product.

ii) All receipts of the imported product –
   A) Name of importer;
   B) Date the imported product was received;
   C) Description of the product received;
   D) Quantity of such product received; and
   E) SAD 500 clearance documentation number and date per which such product was received.

iii) All disposals of the imported product –
   A) Opening stock (starting stock);
   B) Date of imported product issued for manufacturing purposes;
   C) Quantity in kilograms / litres of imported product issued for manufacturing purposes;
   D) The person who issued the product to production;
   E) Description of product manufactured; and
   F) Quantity of such product manufactured.

iv) Closing balance of the imported product.
2.5 Limitation on the period within which claims must be received

2.5.1 Refund claims resulting from determinations

a) Refunds in respect of any determination [Section 76B(1)(a)], new determination or amended determination in terms of Sections 47(9), 65 or 69 are limited to:

i) A refund in respect of goods entered for home consumption during a period of two (2) years immediately preceding the date of such determination, new determination or amendment whichever date occurs last; provided that where any such determination, new determination or amendment has been appealed against, the two (2) year period is calculated from the last date, notwithstanding the fact that a court may amend any determination of the Commissioner, or the Commissioner may, as a result of the finding of such court, amend such determination; and

ii) Any application for such refund which is received by the Controller / Branch Manager within a period of twelve (12) months from the date of such determination, new determination or amendment of a determination; or

iii) Any amendment by court or by the Commissioner as contemplated in the provision in Section 76B(1)(a)(i).

2.5.2 Refund claims resulting from an internal appeal / finding of a court

a) Refund claims in respect of any internal appeal to the Commissioner [Section 76B(1)(b)] or a finding of court which is not in respect of a determination contemplated in Sections 47(9), 65 or 69 are limited to:

i) Goods entered for home consumption during a period of two (2) years prior to the date of any final decision by the Commissioner; or any decision of the Commissioner to the extent that it is amended by or as a result of a finding of court; and

ii) Any application for such refund of drawback which is received by the Controller / Branch Manager within a period of twelve (12) months from the date of such decision or amended decision.

2.5.3 Refund claims due to retrospective amendment of a Schedule [Section 76B(1)(C)]

a) In the case where any Schedule to the Act is amended with retrospective effect.

b) Any such refund must be limited to an application therefore received by the Controller / Branch Manager within a period of twelve (12) months from the date on which the amendment is published in the Government Gazette.

2.5.4 Refund claims due to retrospective issue of a permit / certificate [Section 75(14B)]

a) In the case of a permit or certificate issued with retrospective effect as contemplated in Section 75(14B) any such refund must, notwithstanding the effective date of such permit or certificate, be limited to Section 76B(1)(d):

i) Goods entered for home consumption during a period of two (2) years prior to the date of issue of such permit or certificate; and

ii) Any application received by the Controller / Branch Manager within a period of twelve (12) months from the date of issue of such permit or certificate.

b) A retrospective permit is one (1) which is issued in respect of export transactions which take place prior to the date of issue of the permit.

2.6 Letter of authority

a) A letter of authority from the registrant / licensee is a requirement in terms of Section 100 when an agent, consultant, etc. applies on the registrant’s / licensees for a refund.

b) This authority may not be transferred to a third party (another agent, consultant, etc.).

c) The letter of authority must be:
i) On the registrant’s / licensee’s letterhead; and

ii) Specifically refer to the type of authority given, i.e.
   A) The specific export declaration reflecting the MRN; or
   B) The start and end date of the authority. In this case the agent / consultant must retain the
      original and produce such when requested to do so. Certified copies of the original letter
      must be submitted with each claim.

d) Letters that do not comply with paragraph (Error! Reference source not found. above will not be
   accepted in an effort to reduce the opportunity for fraudulent claims purported to be submitted on
   behalf of a registrant / licensee.

e) In the case of a refund application the original letter of authority must be attached to page two (2) of
   the DA 66 (refer to SE-REF-03-M01).

2.7 Keeping of records

a) Every client must keep for record purposes for a period of five (5) years:

   i)  Books, accounts and documents in respect of all transactions relating to the Rules for the
       purpose of any acquittal procedure; and
   
   ii) Any data related to such documents created by means of a computer.

b) The five (5) year period is calculated from the end of the calendar year in which the document was
   created, lodged or required. (Sections 101 and 101A).

c) Every client must produce such books, accounts and documents on demand.

2.8 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, as provided for in the Act:

   i) Monetary penalties;
   
   ii) Criminal prosecution; and / or
   
   iii) Suspension / cancellation of registration / license.

2.9 Promotion of Administrative Justice Act

a) The Promotion of Administrative Justice Act (PAJA) No. 3 of 2000 gives effect to everyone’s right to
   administrative action that is lawful, reasonable and procedurally fair. Any person whose rights have
   been adversely affected by administrative action has the right to be given written reasons, as
   contemplated in Section 33 of the Constitution of the Republic of South Africa, 1996. PAJA:

   i) Provides for the review of administrative action by a court or where appropriate, an independent
      and impartial tribunal;
   
   ii) Imposes a duty on the State to give effect to those rights;
   
   iii) Promotes an efficient administration as well as good governance; and
   
   iv) Creates a culture of accountability, openness and transparency in the Public Administration or in
       the exercise of a public power or the performance of a public function, by giving effect to the
       right to just administrative action.

b) Administrative action which significantly and unfavourably affects the rights or valid expectations of
   any person must be procedurally fair. A fair administrative procedure depends on the circumstances of
   each case.

c) A person must be given:

   i) Written reasons of the nature and purpose of the proposed administrative action;
   
   ii) A reasonable opportunity to make representations;
   
   iii) A clear statement of the administrative action; and
   
   iv) Adequate notice of any right of review or internal appeal, where applicable.
d) Before administrative action can be taken by Excise, the client must be allowed the opportunity to:

i) Obtain assistance and, in serious or complex cases, legal representation;

ii) Present and dispute information and arguments; and

iii) Appear in person.

e) Just administrative action requires the Excise Officer to consider all the facts presented and obtained in addition to affording the client the opportunity to be heard, prior to instituting any administrative action.

f) Clients whose rights have been significantly and unfavourably affected by administrative action and who have not been given reasons for the action may, within ninety (90) days after the date on which the client became aware of the action, request Excise to furnish written reasons for the action.

g) Excise must within ninety (90) days after receiving the request, give the client adequate reasons in writing for the administrative action. If Excise fails to furnish adequate reasons for the administrative action, it is presumed in any proceedings for judicial review that the administrative action was taken without good reason.

2.10 Appeals 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 ADR (Alternative Dispute Resolution) 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 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.

3 RELATED INFORMATION

3.1 Legislation

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<tr>
<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 38, 39, 40, 47(9), 64F, 65, 69, 75, 76, 76A, 76B, 76C, 77B (2) 77I, 80, 91, 92, 98, 99, 99A, 100 and 101A</td>
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<td>Customs and Excise Rules: Rules 19A4.04€: 39.04, 39.05, 41, 64F.04, 64F.05, 64F.07, 75, 76, 77I.01 to 77I.23, 106 and 202.00</td>
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<td>Customs and Excise Tariff: Schedule 6 and Additional Note 1 to Chapter 38</td>
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<td>Value-Added Tax Act No. 89 of 1991: Sections 7, 11, 13, 16, 39, 40 and 54</td>
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<td>Diamond Export Levy (Administration) Act No. 14 of 2007: Section 14.01</td>
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<td>Other Legislation:</td>
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<td>Promotion of Access to Information Act 2000: All</td>
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<td>Public Finance Management Act No.1 of 1999: Sections 6, 7, 8, 10, 12, 36, and 76</td>
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<td>International Instruments:</td>
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3.2 Cross References

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<td>SC-CC-24</td>
<td>Administrative Appeal – External Policy</td>
</tr>
<tr>
<td>SC-CC-26</td>
<td>Alternative Dispute Resolution – External Policy</td>
</tr>
<tr>
<td>SC-CF-55</td>
<td>Customs Clearance Declarations – External Policy</td>
</tr>
<tr>
<td>SC-DL-17</td>
<td>Customs Refunds and Drawbacks – External Policy</td>
</tr>
<tr>
<td>SC-TR-01-02</td>
<td>Acquisition of Customs Declarations – External Policy</td>
</tr>
<tr>
<td>SE-LR-02</td>
<td>Licensing and Registration – External Policy</td>
</tr>
<tr>
<td>SE-PP-02</td>
<td>Provisional Payment – External Policy</td>
</tr>
<tr>
<td>SE-REF-03-M01</td>
<td>Completion of DA 66 – External Manual</td>
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<tr>
<td>SE-REF-05</td>
<td>Diplomatic Fuel Refunds – External Policy</td>
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3.3 Quality Records

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<thead>
<tr>
<th>Number</th>
<th>Title</th>
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<tr>
<td>DA 66</td>
<td>General Application for Refund</td>
</tr>
<tr>
<td>P2.08</td>
<td>Destruction Certificate</td>
</tr>
<tr>
<td>P.2.53</td>
<td>Receipt of imported goods into the VM for manufacturing purposes</td>
</tr>
<tr>
<td>SAD 500</td>
<td>Customs Declaration</td>
</tr>
</tbody>
</table>

4 DEFINITIONS AND ACRONYMS

**Applicant**  Importer, exporter, owner, agent, consultant, Licensed Distributor, Licensee, Registrant etc. applying for a refund.

**BLNS**  The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland.

**B/O**  Branch Office

**CCD**  Customs Clearance Documentation

**Controller** / **Branch Manager**  The officer designated by the Commissioner to be the Controller / Branch Manager of Customs and Excise in respect of that area or matter and includes officers acting under the control or direction of any officer so designated by the Commissioner.

**DAS**  Duty at Source – assessment of duty and levies at the time when fuel and other excisable products except wine are removed from the manufacturing warehouse.

**DAS claim**  An application for a refund of Excise duty or fuel levy by a licensed distributor (Section 64F) which is subject to the provisions of tariff items 623.25, 671.09 and 671.11 of schedule 6.

**HPL**  Health Promotion Levy

**LDF**  Licensed Distributor of Fuel

**LRN**  Local reference Number

**MRN**  Movement Reference Number

**RAF**  Road Accident Fund

**SACU**  The Southern African Customs Union, consisting of: The Republic of South Africa; The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland.

**SARS**  South African Revenue Service

**VM**  Manufacturing Warehouse
5 DOCUMENT MANAGEMENT

| Policy Owner | Executive: Excise Audit Enforcement |
| Detail of change from previous revision | Provision has been made for Refund Item 561.03 regarding the Health Promotion Levy on sugary beverages being imported and used in the local manufacturing process; Document Q-code changed from SE-FS-19 to SE-REF-02; and Template Q-code changed from ECS-TM-03 to GC-TM-03 |
| Template number and revision | GC-TM-03 - Rev 9 |