SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 28361 NO. R.1259

2005-12-30

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (NO. DAR/16)

Under sections 64 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in the Schedule to the rules for the form DA 66 of the following form:
"DA 66 - General Application for Drawback / Refund"



SOUTH AFRICAN REVENUE SERVICE: **GENERAL APPLICATION FOR DRAWBACK / REFUND**

A1: Approv	/al by				CC	MP	LE	τιο	ΝB	Y	CO	NT	R	OLLER OF	CU	ST	OM	IS A	ND	EX	CI	ЗE						
Alphabetical	district of	office	code																									
							Ι	Vame	e of F	Refi	und (Offic	cer	-				S	ignat	ure	of F	Refun	d O)ffic	er			
A2: Claim p	particu	Ilars	;												1													
CAPE system identification number and I date			Da	Date of receipt				Date of receipt				Date of receipt					Claim date and number											
B1: Applica	nt info	orma	ation					В.	. F(DR	CC	DM	Ρl	ETION BY	΄ ΑΡ	PL	ICA	ANT										
Name														Co	de No):												
Address																												
Name of Bank:																												-
Branch Name:												_					Bra	nch (Code	:				┢	⊥		╷	
Type of Accoun	it:											ŀ	Acc	count number:														
B2: * 🗌 Im	nporte	r 🗌	Ow	ner	r 🗌] E>	кро	orte	r inf	for	ma	tio	n	(mark one l	oloc	k w	vith	an)	()									
Name																С	ode	No.										
Address														For *applic	ant's	/ in	npor	ter's	/ owi	ner's	s / e	xpor	ter's	s us	e:			
B3: Amoun		aime	ed																									
Type of duty/re	evenue	+		\top		Rand					C	Cent	t	Type of duty	/reve	nue	•				F	Rand	Т				<u> </u>	Cent
Customs Duty				+							_			Excise Duty					_			_	_	_			_	_
Anti-Dumping D	Duty													Duty: Sch. 1	Part 2	2B												
VAT														Other*														
														Total amour	nt cla	ime	d											
B4: Particu	lars o	f do	cum	ent	t ur	nder	. co	over	r of	wł	nich	n p	ay	ment was	mad	le	-	_	-	_	-	_						_
Form No. (e.g. I	DA500)													Bill of entry	purp	ose	e coo	de (e	.g. D	P or	r XD	P)						
Final No.														Date	0	C,)	Y		Y		M		ľv	4	D		D
Date on which p	payment	was	effect	ed		С	С	1	1	Y	ľv	1	M	D D	Alp	hab	etica	al dis	trict	offic	e co	de						
					(C. F	0	R CO	OM	PL	ETI	ON	N E	ву воокк	EEF	PIN	G (H/O)									
Financial	Financial Voucher No. Electronic Fund Transfer No.						CI	neque	e No	Cheque No. Financial Voucher / Cheque / E Date									Cheq	ue / I	EFT							

* Delete which is not applicable

** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991). *** Please specify the "other" type of duty/revenue.

B. FOR COMPLETION BY APPLICANT (continue from page 1)

B5: Type of Refund

B5: Type of	r Refund							
Please indic	cate the type of refund with an "X" in th	e appropriate box						
Overplus		General ref	unds i.t.o. section 76					
Drawback (Part	1, Schedule 5)	Committed an error in calculating duty						
Goods exported Schedule 5)	in the same condition as imported (Part 2	Assessed duty on value higher than value for duty purposes						
, 	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / ta 47 (9)	ariff determination under section					
(Part 3 Schedule 5)	Goods abandoned	Goods having been damaged, prior to release	destroyed or irrecoverably lost					
	Goods used for the manufacture of excisable goods	Short landed, short shipped or	short packed goods					
Refund by Licer	nsed Distributor	Adjustment of bill of entry i.t.o.	section 40 (3)					
Refund of excis	e duty (Schedule 6)	Other (please specify):						
Drawback of ex	cise duty (Schedule 6)							
B6: Deaum	anto to provo alaim							
Bo: Docum	ents to prove claim							
The following do	ocuments to prove this claim are attached to page 3:							
B7: Indemn	nity							
In consideration	o of this claim being paid *I / we		(Applicant),					
herein represen	ted by		(Person's full name)					
in *his / her capacity as, *he / she being duly authorised to furnish this indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue Service against any claim, loss or damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or incurred by the said office, as a result of payment of this claim.								
Signed on this day of the month								
At(Place) Signature								
B8: Grounds for claim (continue on page 3)								
<i>Important note:</i> - It is of the utmost importance that the reasons advanced for this claim be fully motivated and set out hereunder. It is incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting documents. If these requirements are not strictly adhered to, the claim will be rejected and may become time-expired.								
l,			(Person's full name),					
on behalf of the	on behalf of the							
declare that I am duly authorised to make this declaration; that the grounds for this claim and the particulars entered herein and which are referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.								
Signed on this .	day of the month	(ccyy)						
At		(Place)	Signature					
* Delete which i	is not applicable							

NOTE: - A copy of the draft Voucher of Correction or other correcting document(s) must be pasted on this space. All other supporting documents must be attached to this page.

Grounds for claim (continued from page 2)

Approval of claim by the SARS Branch Office where the importer is registered as a VAT vendor

Note: If VAT has been overpaid, it should be claimed as an input tax deduction by the importer, (being a VAT vendor), on the VAT201 return. VAT will not be refunded by SARS Customs

The following documents to prove this claim are attached to page 3:

A letter from the applicant, stating why the	VAT vendor cannot claim the VAT on his/her VAT201 return
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An undertaking confirming that the VAT vendor has not and will not claim an input tax deduction in future; and

An undertaking confirming where applicable, proof that the VAT has been paid to SARS Customs.

Reasons why the amount applied for on page one of the application-

*(a) may not be refunded for the fo	llowing reasons;	••	
*(b) may be refunded in terms of Customs and Excise Act.	section 44(2) of the Value Add	led Tax Act by Customs, if the appli	ication complies with the provisions of the
Name of SARS Office	Persal Number	SARS Official date stamp	Signature of duly authorized SARS Officer

* Delete which is not applicable

** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue from page 1)

A3: Query to applicant

To whom it may concern,

This refund claim cannot be entertained for the under-mentioned reasons. If this claim is re-submitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

Your attention is invited to sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule No. 5 in regard to the prescriptive period in which claims may be lodged.

D. FOR COMPLETION BY FUNCTIONAL AUDIT (H/O)

D1: Query to Controller

D2: Approval of claim

Allocation No.	Amount						
R	R		Audited by:				
R							
R			Date:	Signature			
R							
R			Approved by:				
R							
Total			Date:	Signature			