South African Revenue Service

Effective Date: 21 September 2026

CUSTOMS AND EXCISE

SARS External Guide

SARS ONLINE QUERY SYSTEM

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1 PURPOSE

a) The purpose of this guide is to assist Customs and Excise clients in understanding how to raise queries with SARS on the SARS Online Query System (SOQS), without having to visit a SARS branch. SOQS is an easy-to-use online platform accessible via www.sars.gov.za.

b) To initiate a query, Customs and Excise clients must complete the online form by selecting a Query Type, capturing the required information, attaching supporting documentation where necessary, and submitting the data to SARS for processing and review.

2 SCOPE

a) This guide applies to Customs and Excise clients who use the SARS Online Query System (SOQS) to submit, request, view, or follow up on selected Customs and Excise related queries without visiting a SARS branch. It provides guidance on the information required, the steps to be followed when completing the relevant online forms, and the submission or retrieval of supporting documents, where applicable.

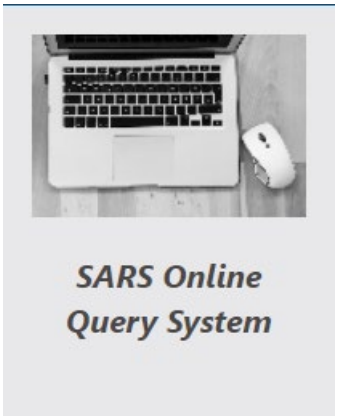
b) SOQS currently allows Customs and Excise clients to capture the following query types:

i) Register for Food Manufacturing Diesel Refund.
ii) Request RLA application status.
iii) Request a Customs code.
iv) Submit RLA supporting documents.
v) View RLA documents.
vi) Request a Diesel Refund Registration Number.
vii) Request SARS documents.
viii) Request or enquire about Diesel Refund Registration Status.
ix) Submit Diesel Refund supporting documents using the Submit Supporting Documents icon.

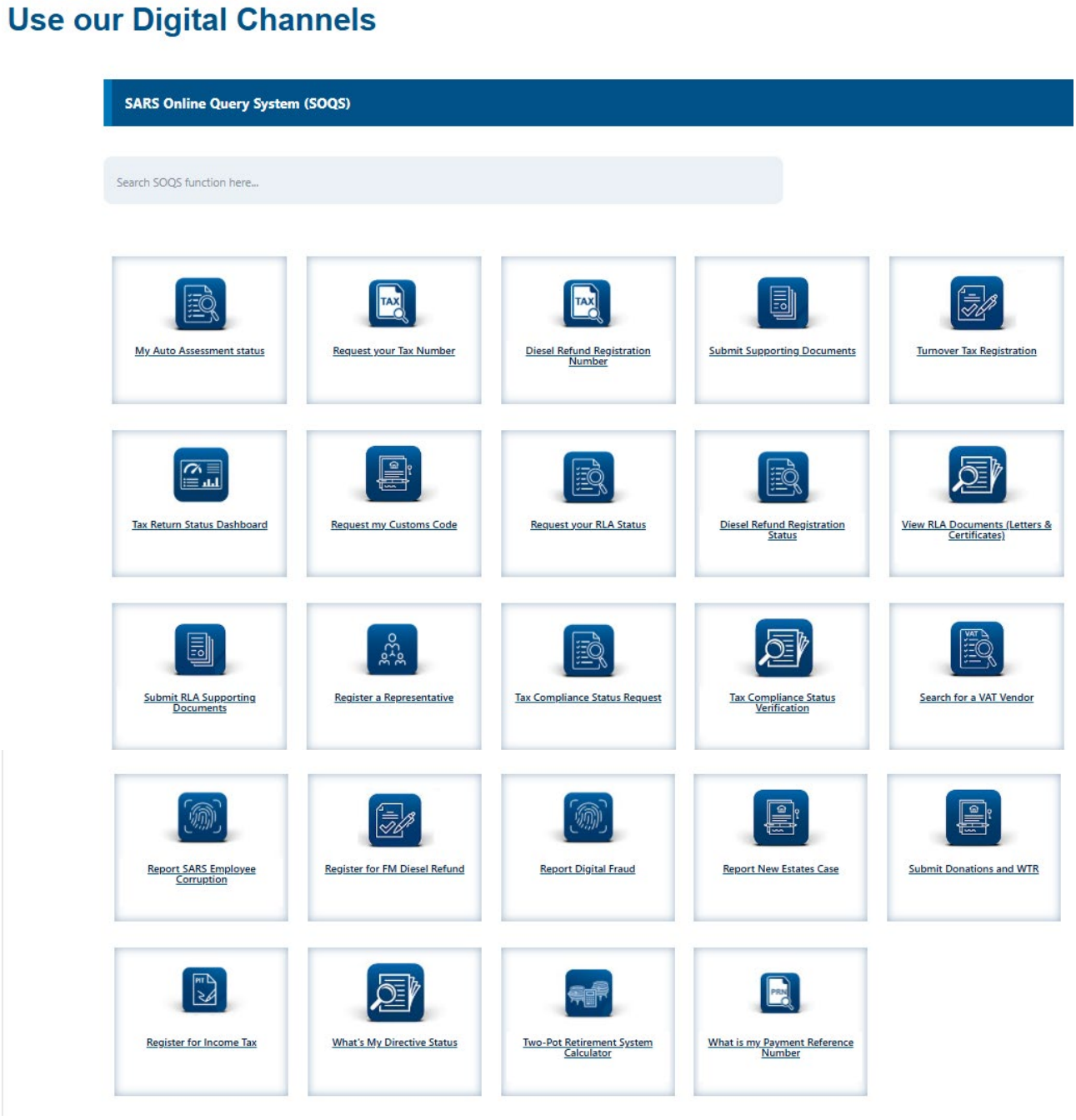
3 SUBMISSION OF QUERIES

3.1 How to submit a query online

a) To access SOQS visit the SARS website www.sars.gov.za on the Home Page click on > SARS Online Query System.



b) The following screen will be displayed: All the available query options will be displayed under this screen titled “Use our Digital Channels”.



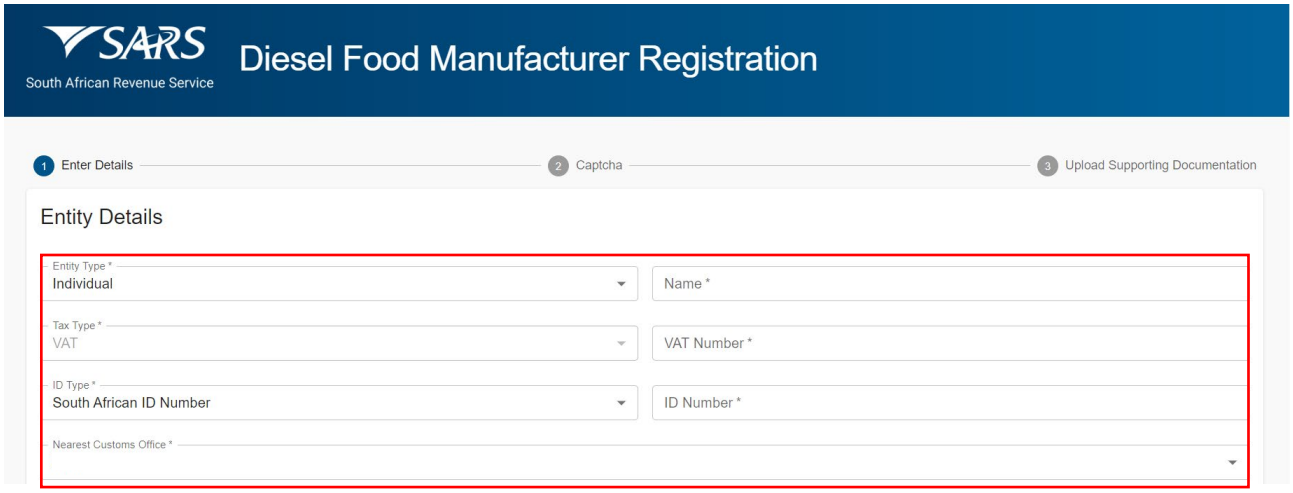
4 HOW TO CAPTURE QUERY TYPES

4.1 Register for FM Diesel Refund

a) This query must be used to submit request for registration in respect of Diesel Refunds for Food Manufacturing Scheme (DRFMS) Excise product.

b) The client must capture all the mandatory fields to be able to attach the supporting documents and submit the registration request.

c) Once the query is submitted, a case will be created for SARS to review the request.



d) Select the “Entity Type” from the dropdown list. The following can be selected:

i) Individual; or
ii) Company; or
iii) Trust.

e) Capture the “Name” or “Registered Name” depending on the type of entity selected.

f) The “Tax Type” will default to VAT.

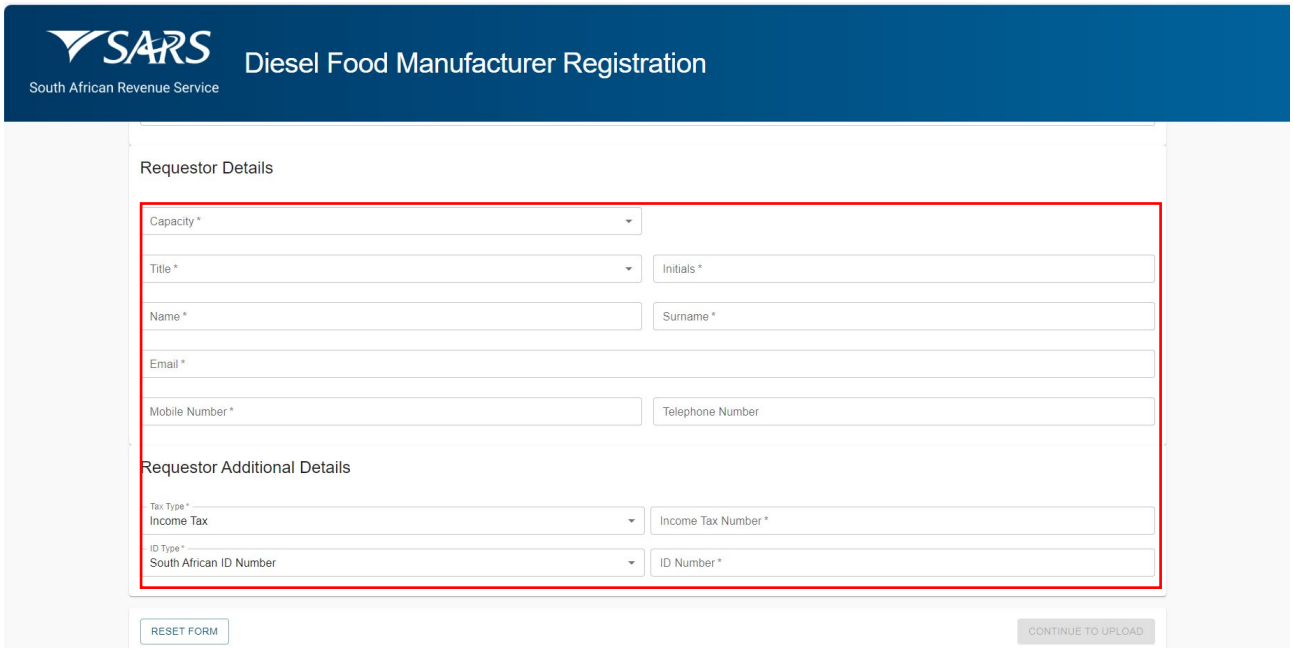
g) Capture the VAT Number for the Food Manufacturing Client.

h) Select the “ID Type” from the drop down list. Depending on the entity type selected, the drop down will be adjusted accordingly:

i) For Individual entity type, the following will be on the dropdown list:
   A) South African ID Number – If the Client is an individual and a South African resident, only a valid ID number will be accepted.
   B) Passport Number – If the Client is an individual and a foreigner, a valid passport number must be used.
ii) For Company entity type, the Company Registration Number will be on the dropdown list. Only a valid Company Registration number will be accepted.
iii) For Trust entity type the Trust Number will be on the dropdown. Only a valid Master of the High Court Trust registration number will be accepted.

i) Depending on the “ID Type” selected, capture the relevant number.

j) Select the “Nearest Customs Office” from the dropdown list.



k) Capture Requestor Details (these are the details of the person that is submitting this query to SARS) as follows:

i) Select the Capacity from the dropdown list as follows:
   A) Tax Practitioner
   B) Main Trustee
   C) Administrator (Estates)
   D) Executor
   E) Liquidator
   F) Curator
   G) Once-off Mandate
   H) Public Officer
   I) Accounting Officer
   J) Employee with Mandate
   K) Third Party with Mandate

ii) Select the Title from the dropdown list. The following can be selected:
   A) Ms for women irrespective of the marital status.
   B) Mr for men.
   C) Mrs for married women.
   D) Rev for Reverend.
   E) Prof for Professor.
   F) Dr for Doctor.
   G) Adv for Advocate.
   H) Hon for Honourable.

iii) Capture the “Initials” in the Initials field.
iv) Capture the “Name” in the Name field.
v) Capture the “Surname” in the Surname field.
vi) Capture the “Email” address in the Email address field.
vii) Capture the “Mobile” number in the Mobile field.
viii) Capture “Telephone” number in the Telephone number field. This field is optional.

l) Capture **Requestor Additional Details** as follows:

i) Select the Tax Type from the dropdown list. The tax type will default to Income Tax.
ii) Capture the “Income Tax Number” for the requestor. This field will be mandatory.

iii) The system will validate that the ID Number and Income tax reference number of the requestor belong to the same person where the information has been completed. If not, an error message will be displayed on submission.

iv) Select the ID Type from the dropdown list:

A) South African ID Number – If the requestor is an individual and is a South African resident, only a valid ID number will be accepted.

B) Passport Number – If the requestor is an individual and is a foreigner, a valid passport number must be used.

v) Capture the "ID No" depending on the ID Type selected.

m) Once all the mandatory information has been captured, click on "Continue to Upload" to go to the next page. If the information captured does not match the SARS records the following message will be displayed:

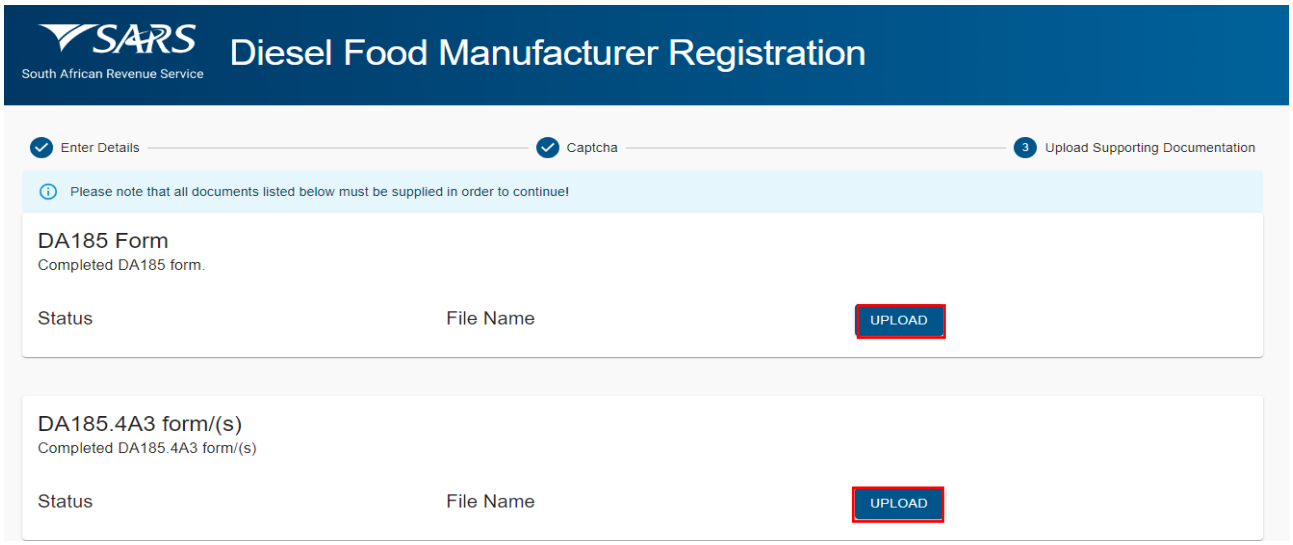


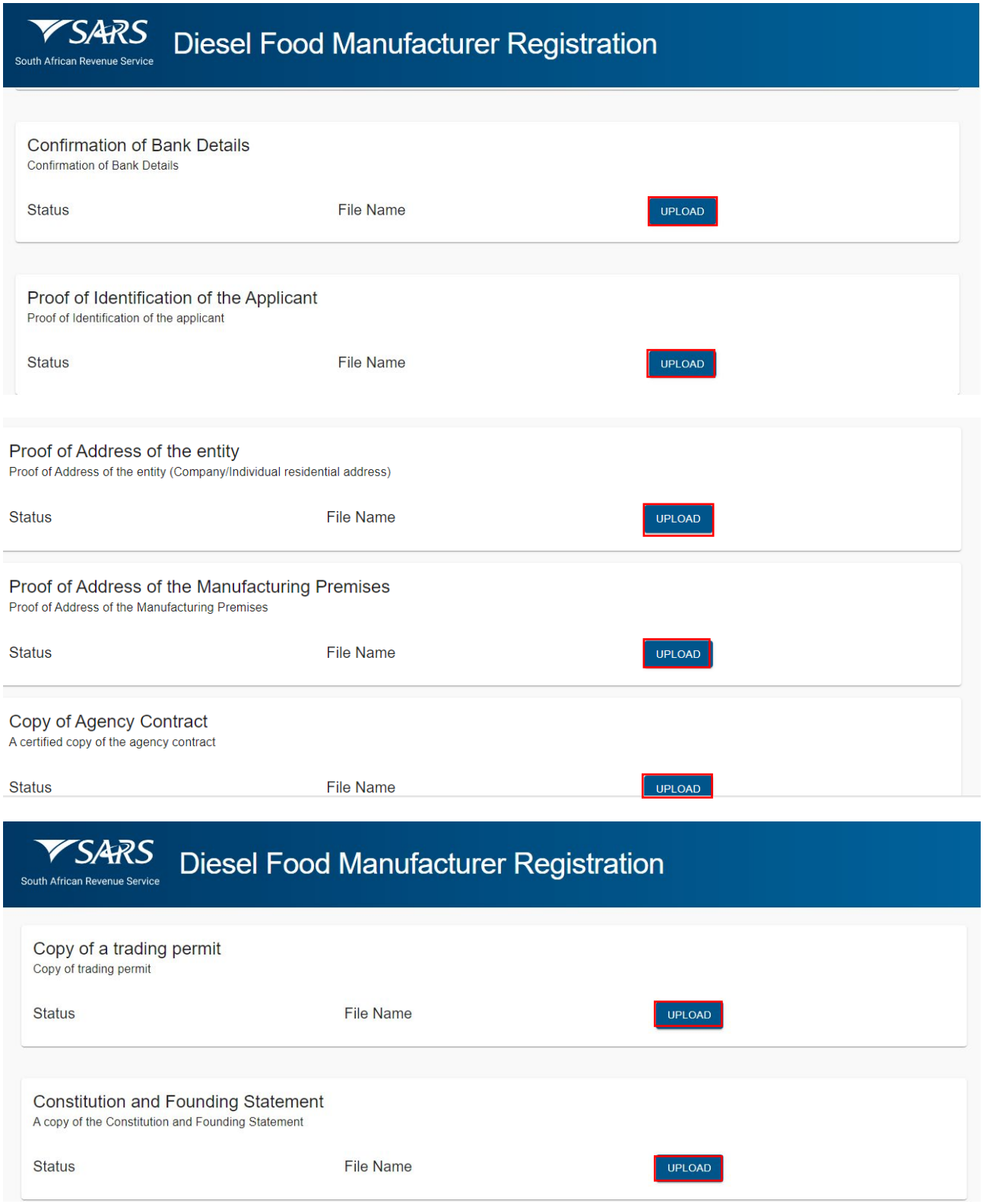
n) If the information captured matches the SARS records the following CAPTCHA screen will be displayed:



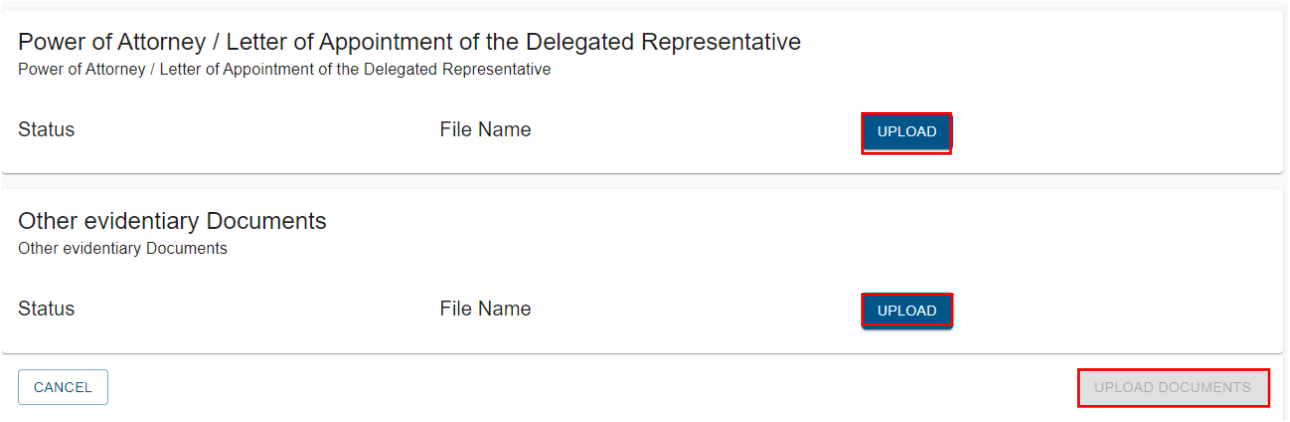
o) Complete the onscreen CAPTCHA field. Click on Submit to continue to the Upload Supporting Documentation screen.

p) If the completed information is correct, the following Upload Supporting Documentation screen will be displayed:




SARS
South African Revenue Service
Diesel Food Manufacturer Registration
Confirmation of Bank Details
Confirmation of Bank Details
Status
File Name
UPLOAD
Proof of Identification of the Applicant
Proof of Identification of the applicant
Status
File Name
UPLOAD
Proof of Address of the entity
Proof of Address of the entity (Company/Individual residential address)
Status
File Name
UPLOAD
Proof of Address of the Manufacturing Premises
Proof of Address of the Manufacturing Premises
Status
File Name
UPLOAD
Copy of Agency Contract
A certified copy of the agency contract
Status
File Name
UPLOAD

SARS
South African Revenue Service
Diesel Food Manufacturer Registration
Copy of a trading permit
Copy of trading permit
Status
File Name
UPLOAD
Constitution and Founding Statement
A copy of the Constitution and Founding Statement
Status
File Name
UPLOAD



q) There will be an upload button next to each supporting document required as per the screen above.

r) Upload only the specific document and/or item indicated per upload section.

   i) Where the required document is not applicable to the client, a letter explaining the reasons why the document is not applicable must be uploaded next to the required document.
   ii) Ensure that you upload the correct documents as uploading incorrect documents may lead to delays in processing your application.

s) Once all the supporting documents have been uploaded click on Upload Documents button to submit the request. The following message will be displayed:

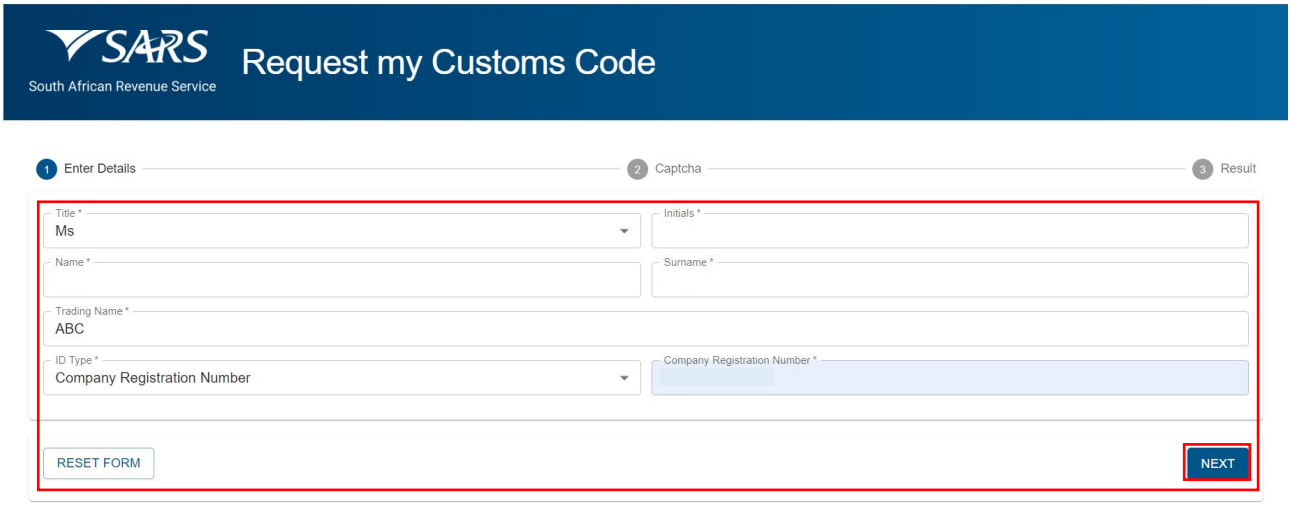


4.2 Request my Customs Code

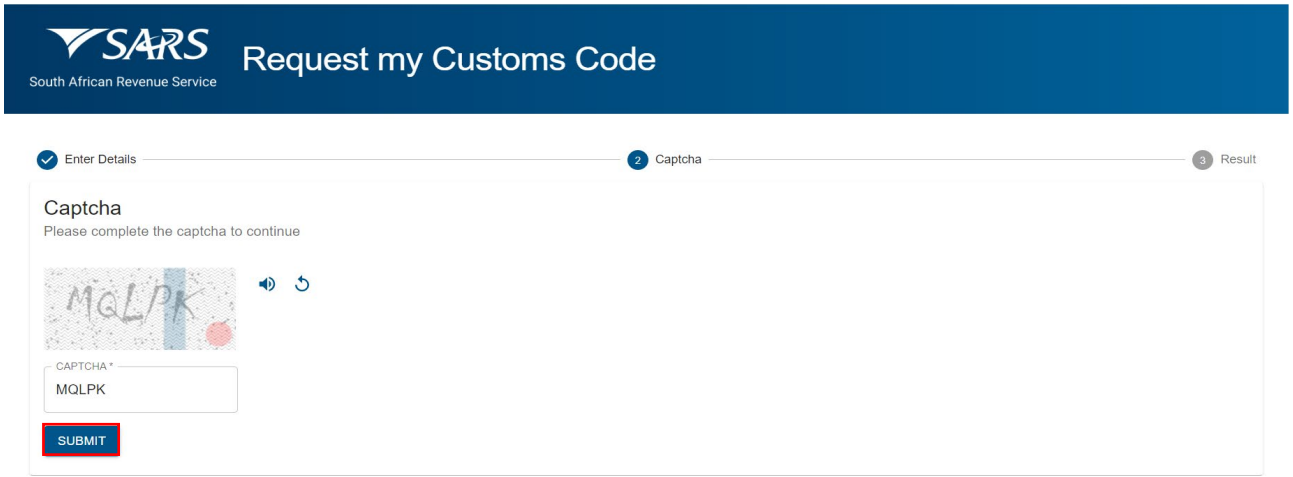
a) The User must capture all the mandatory fields that will be used for identification purposes:

   i) Select the Title from the dropdown list. The following can be selected:
      A) Ms for women irrespective of the marital status.
      B) Mr for men.
      C) Mrs for married women.
      D) Rev for Reverend.
      E) Prof for Professor.
      F) Dr for Doctor.
      G) Adv for Advocate.
      H) Hon for Honourable.
   ii) Capture the “Initials” in the Initials field.
   iii) Capture the “Name” in the Name field.
   iv) Capture the “Surname” in the Surname field.
   v) Capture the “Trading Name” in the Trading Name field.
   vi) Capture the Case Number” in the Case Number field.
   vii) Capture the “ID Type” in the ID Type field.
   viii) Capture the “ID No.” number in the ID No. field.
   ix) Click on “Reset Form” to clear all captured fields.

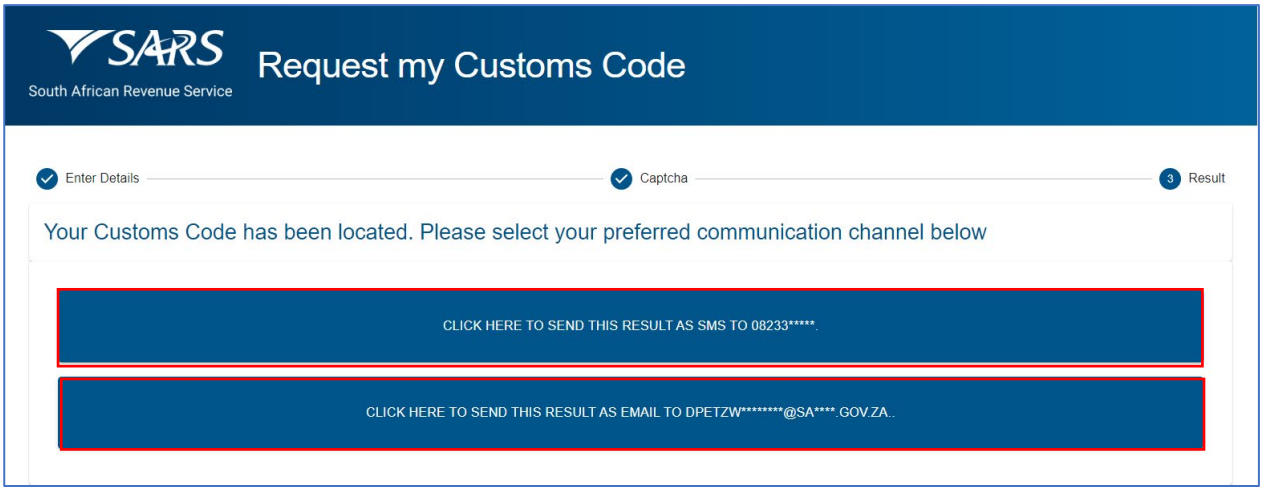
b) Once completed the user must click on the Next button.



c) The user will be required to complete the Captcha field before submission will be processed. Click on submit.



d) Once the captured data has been successfully validated. The following screen will appear. User must select the type of communication channel through which their Customs Code(s) can be sent:



e) Below is an example of an email and SMS communication that will be sent, to provide the user with the Custom Code, depending on the type of communication channel that was selected:

From: NOREPLY@sars.gov.za <NOREPLY@sars.gov.za>
Sent: Friday, April 5, 2024 9:15 AM
To:
Subject: Customs Code Query

Dear

Thank you for your Customs Code query.

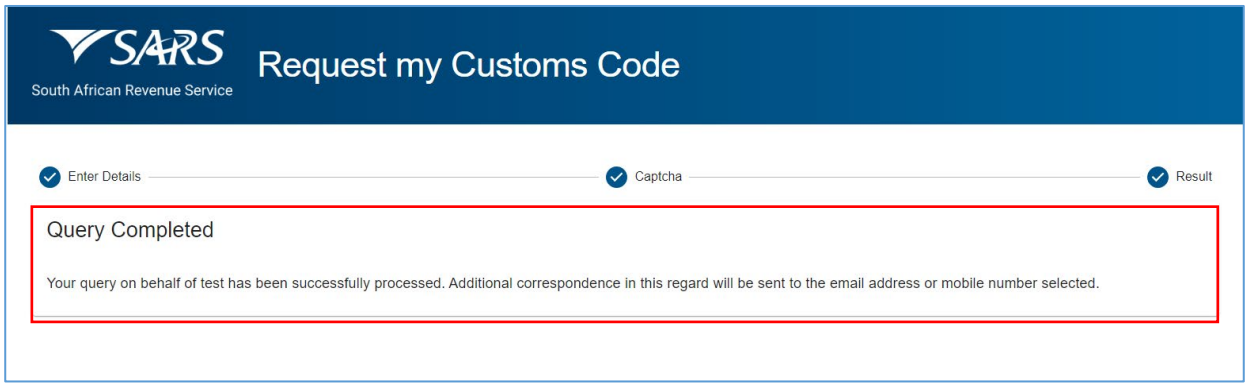
Your Customs Code is:

Sincerely

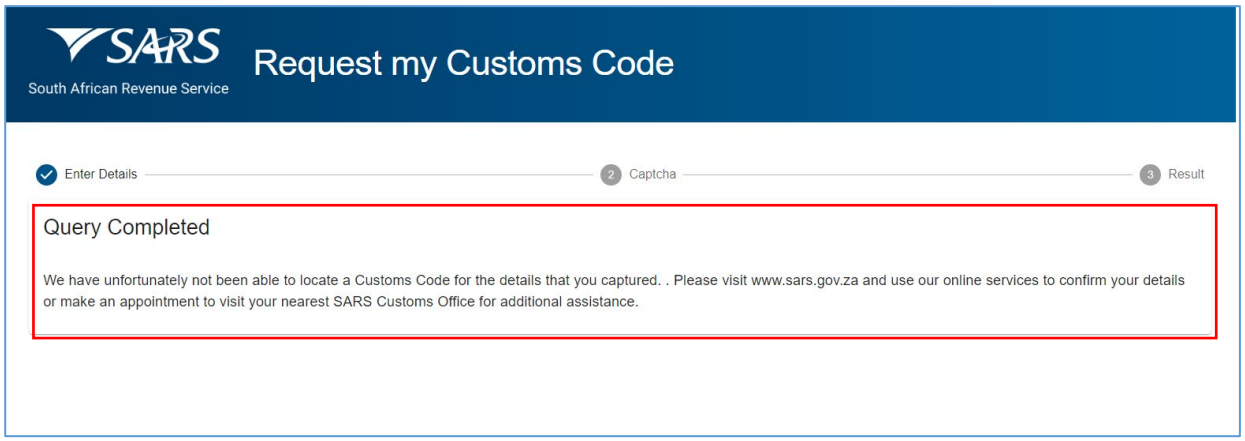
THE SOUTH AFRICAN REVENUE SERVICE

Dear
Thank you for your Customs Code query.
Your Customs Code(s):

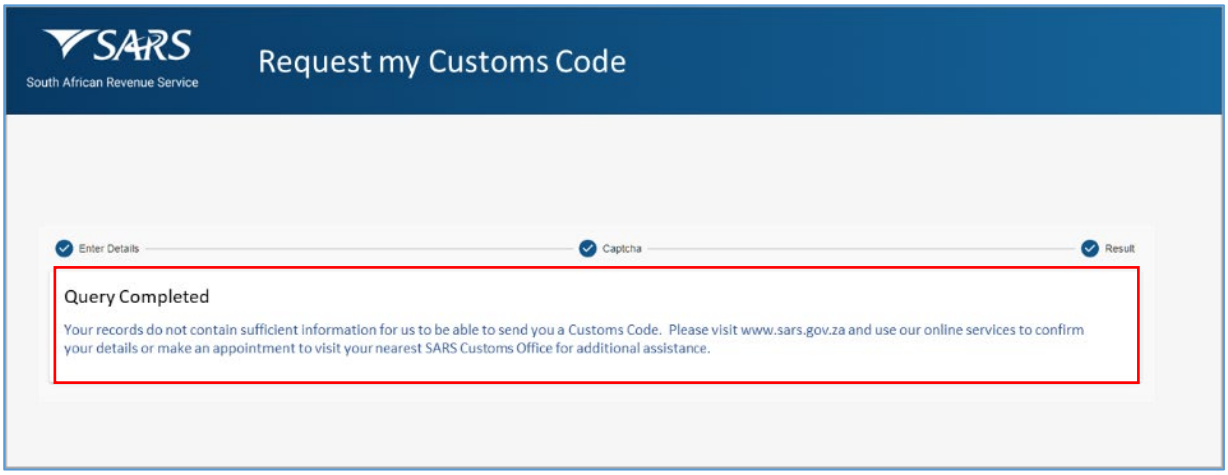
f) A Query Completed screen will appear to show that the process is complete, as displayed below:



g) If information is incorrectly completed. The following screen will be displayed:



h) If the information captured does not match the SARS records the following message will be displayed:



4.3 Request my RLA Application Status

a) A request to retrieve the status of an RLA Application Status can be made via the SARS Online Query System.

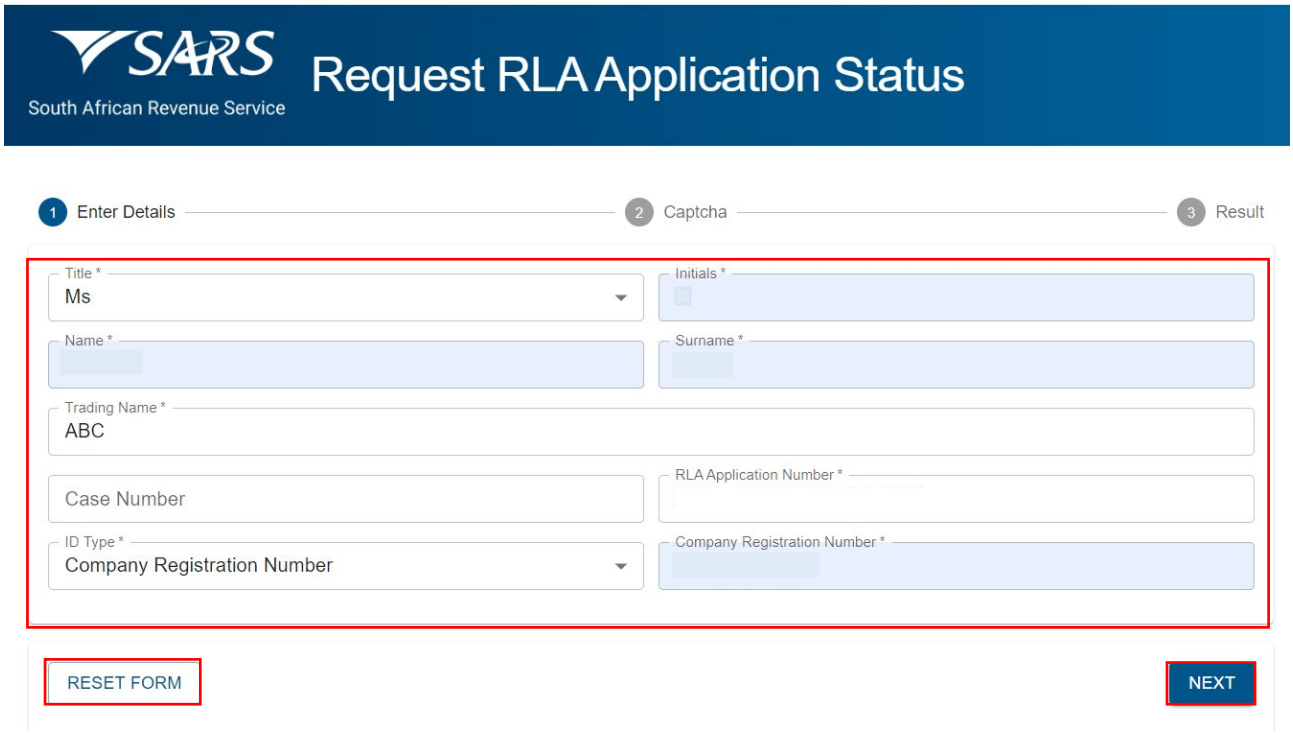
b) The User must capture all the mandatory fields that will be used for identification purposes:

i) Select the Title from the dropdown list. The following can be selected:
   A) Ms for women irrespective of the marital status.
   B) Mr for men.
   C) Mrs for married women.
   D) Rev for Reverend.
   E) Prof for Professor.
   F) Dr for Doctor.
   G) Adv for Advocate.
   H) Hon for Honourable.

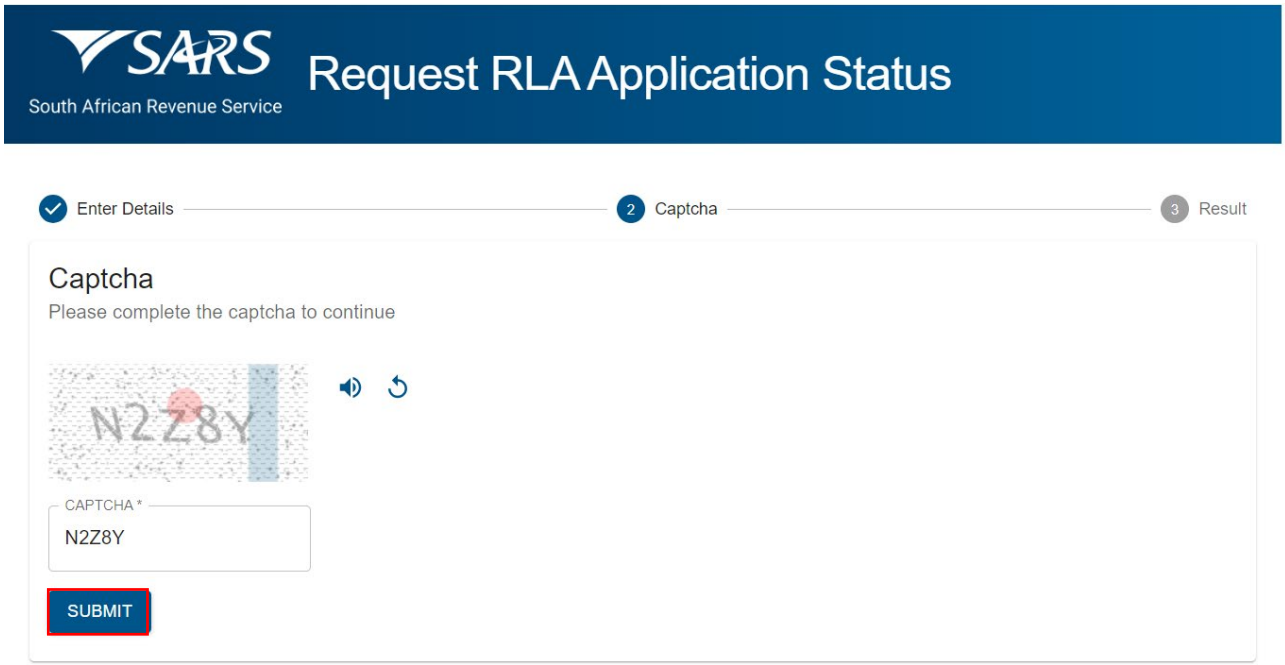
ii) Capture the “Initials” in the Initials field.
iii) Capture the “Name” in the Name field.
iv) Capture the “Surname” in the Surname field.
v) Capture the “Trading Name” in the Trading Name field.
vi) Capture the Case Number” in the Case Number field.
vii) Capture the “RLA Application Number” number in the RLA Application Number field.
viii) Capture the “ID Type” in the ID Type field.
ix) Capture the “ID No.” in the ID No. field.

b) Click on “Reset Form” to clear all captured fields.

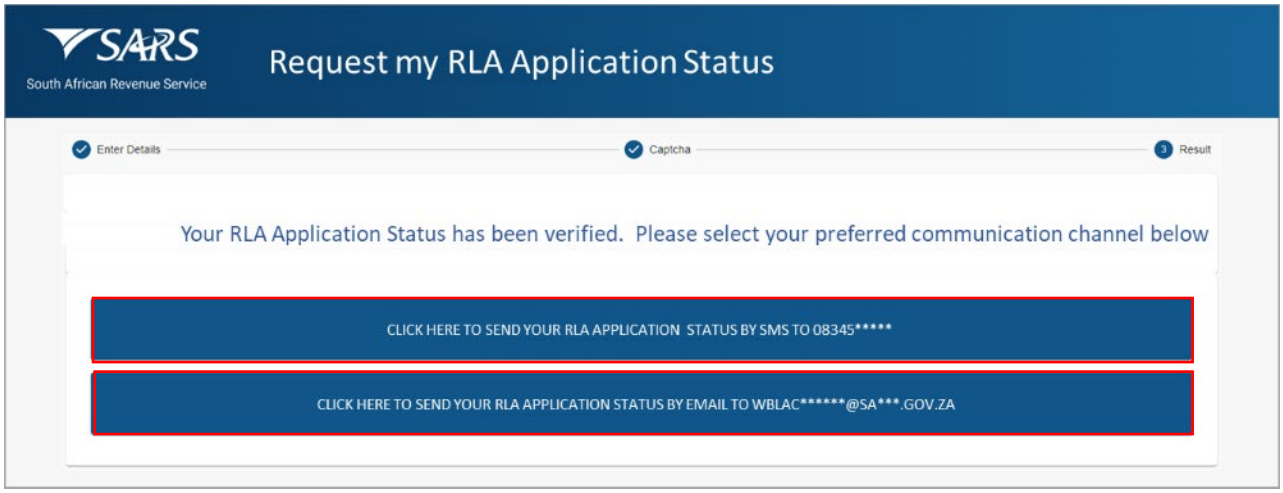
c) Once completed the user must click on the Next button.



d) The user will be required to complete the Captcha field before submission will be processed. Click on submit.



e) Once the captured data has been successfully validated. The following screen will appear. User must select the type of communication channel through which to have the RLA Application Status sent to them. The communication information will be pre-populated and the Client will select their preference:



f) Below is an example of an email and SMS communication that will be sent depending on the type of communication channel that was selected:

From: NOREPLY@sars.gov.za <NOREPLY@sars.gov.za>
Sent: Friday, April 5, 2024 9:24 AM
To:
Subject: RLA: Application status for BRLA-20230803-0007-01-01

Dear Automation Contact Person,

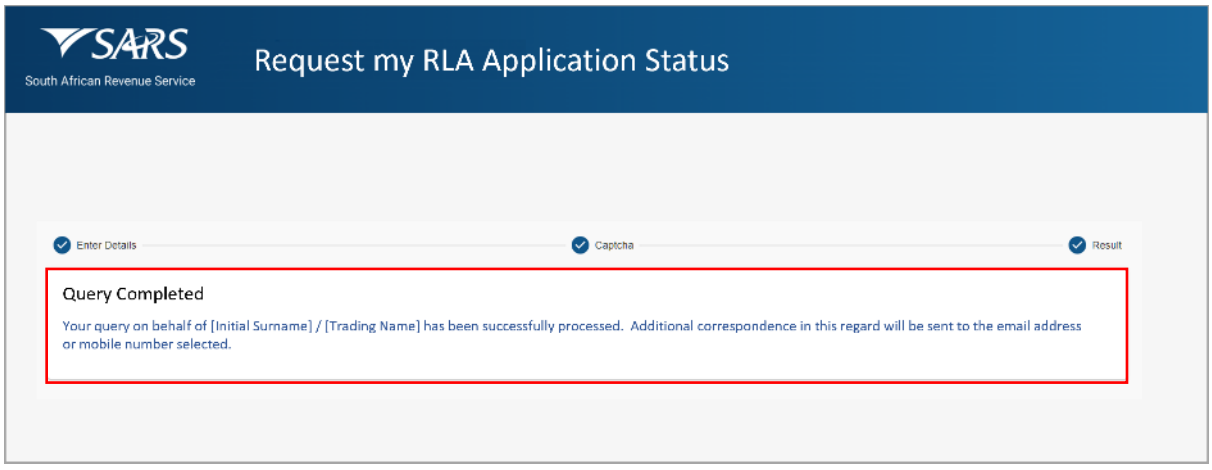
Your application with reference for Importer (local) is currently In Progress in Documentary Inspection.

Steps	Date Completed
Documentary Inspection	In Progress
Finalisation	Not Started

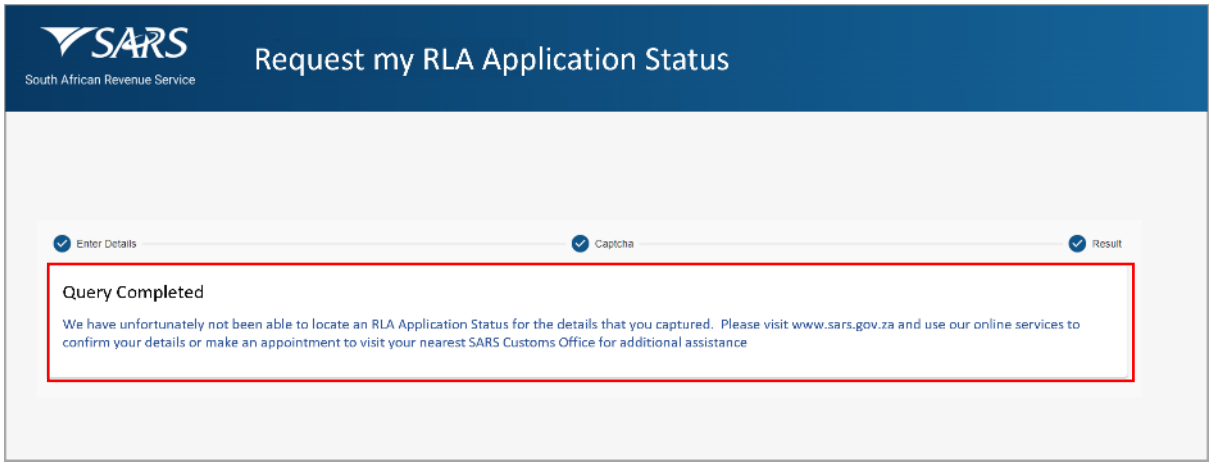
Herewith the SMS for RLA Application Status (SOQS)

1/3 - Dear Automation Contact Person, your application with reference for Importer (local) is currently In Progress
2/3 - in Documentary Inspection. Your application requires the following sequence of steps to be done by SARS: Documentary Inspection: In
3/3 - Progress > Finalisation: Not Started

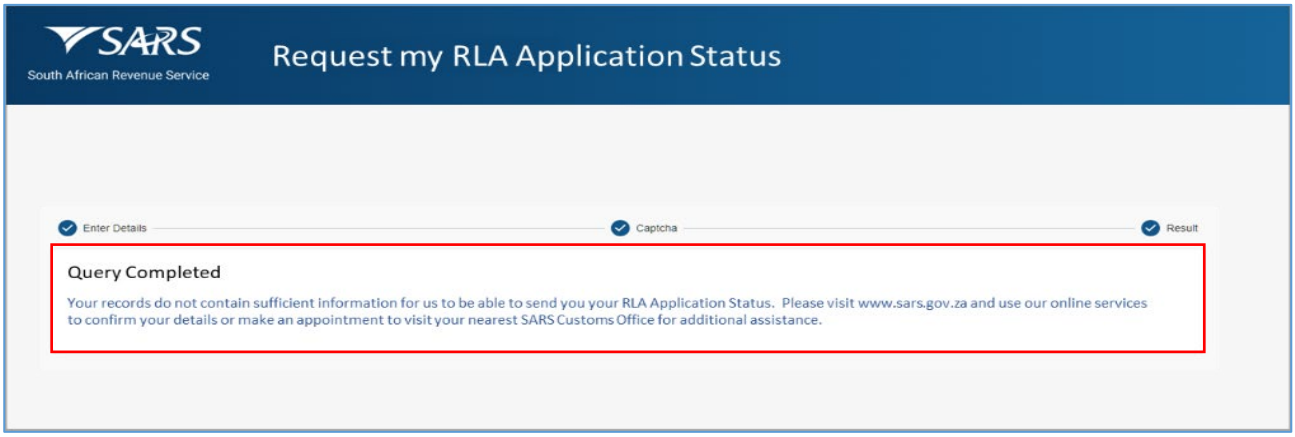
g) A Query Completed screen will be displayed below to demonstrate to the user that the process is complete:



h) Where RLA is unable to locate an RLA Application Status, an error message is returned to SOQS and the following screen will be displayed:



i) In instances where the information captured does not match SARS records, the following message will be displayed:



4.4 Submit RLA Supporting Documentation

a) RLA related supporting documentation can be submitted directly through the SARS Online Query System.

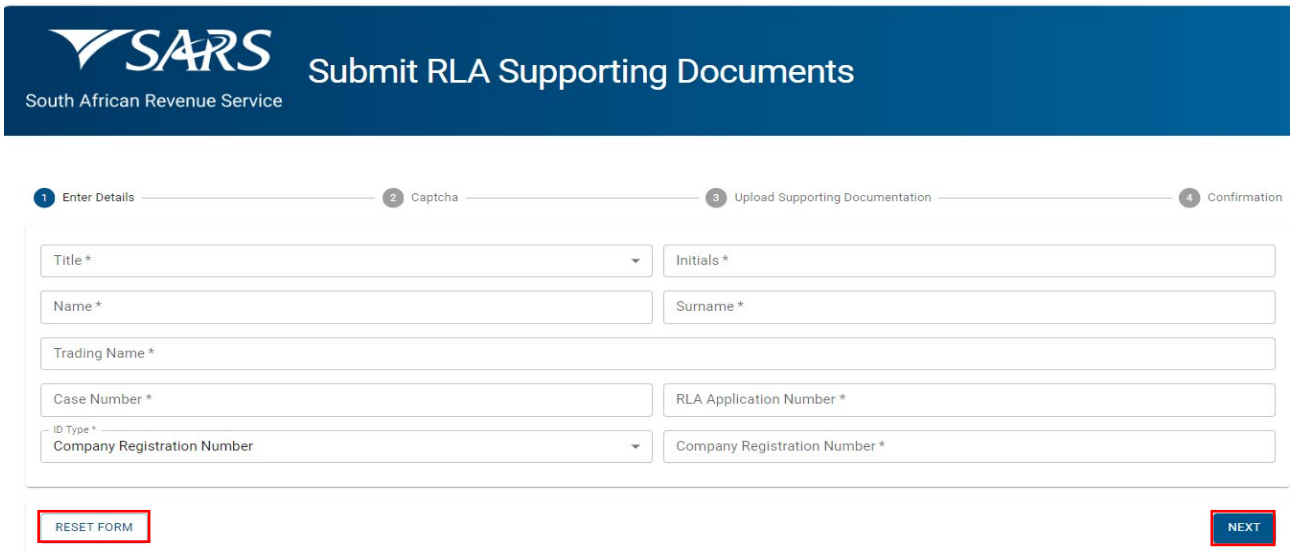
b) A designated person captures the mandatory information that will be used for identification purposes:

i) Select the Title from the dropdown list. The following can be selected:
   A) Ms for women irrespective of the marital status.
   B) Mr for men.
   C) Mrs for married women.
   D) Rev for Reverend.
   E) Prof for Professor.
   F) Dr for Doctor.
   G) Adv for Advocate.
   H) Hon for Honourable.

ii) Capture the “Initials” in the Initials field.
iii) Capture the “Name” in the Name field.
iv) Capture the “Surname” in the Surname field.
v) Capture the “Trading Name” in the Trading Name field.
vi) Capture the "Case Number” in the Case Number field.
vii) Capture the “RLA Application Number” in the “RLA Application Number” field.
viii) Capture the “ID Type” in the ID Type field.

c) Click on “Reset Form” to clear all captured fields.

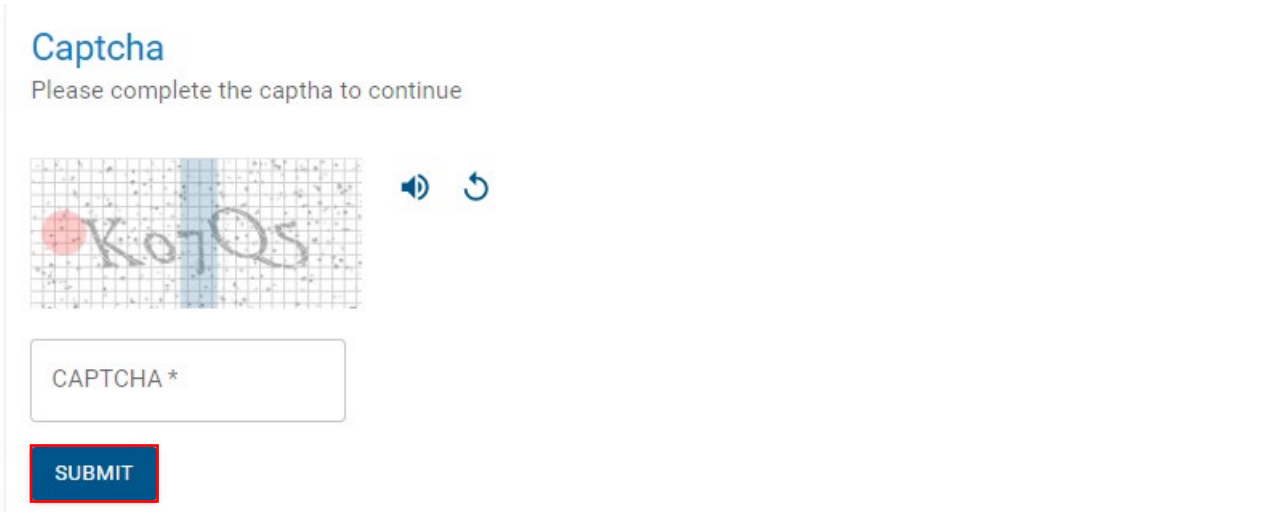
d) The user must click on the Next button after capturing information.



e) If the information captured matches the SARS records the following CAPTCHA screen will be displayed.

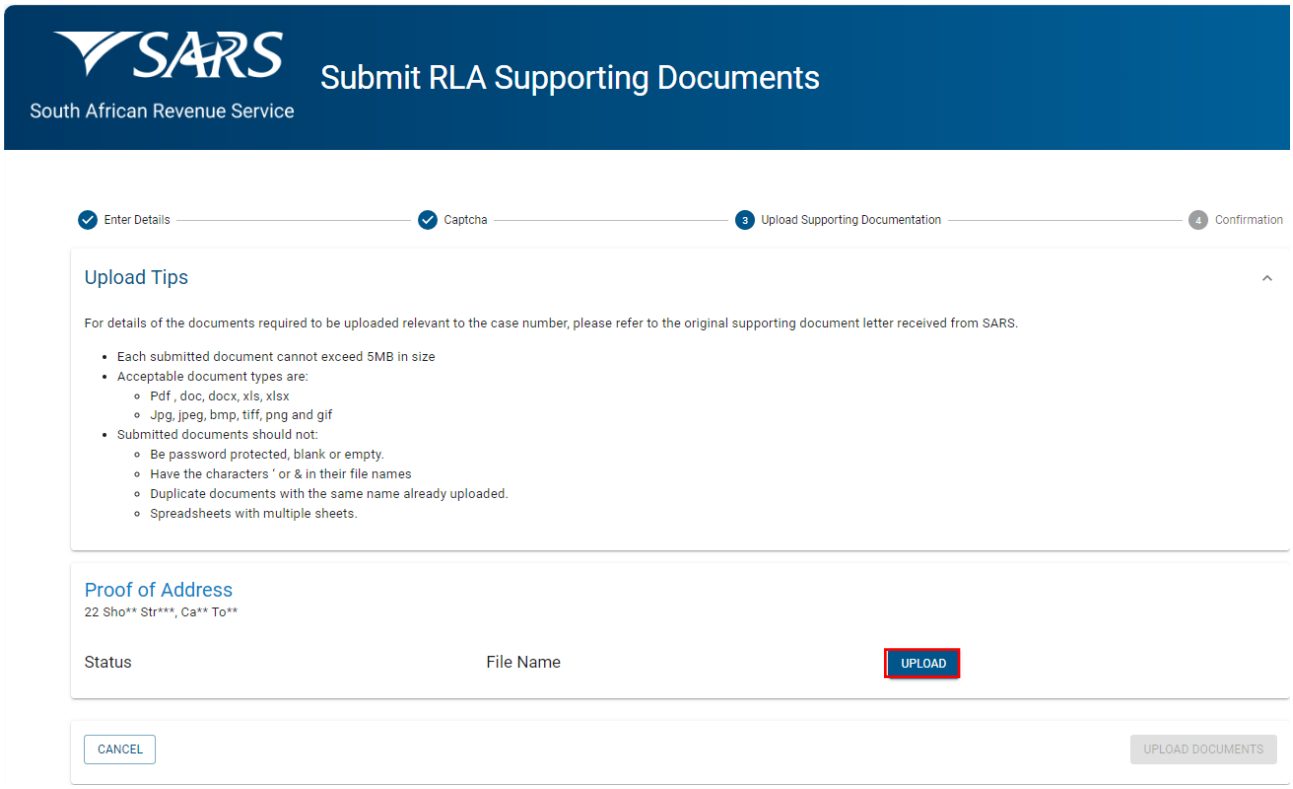
f) Submission will not be accepted if the Captcha is not correctly replicated.

g) An audio version of the Captcha is also available when the user clicks on the speaker icon.

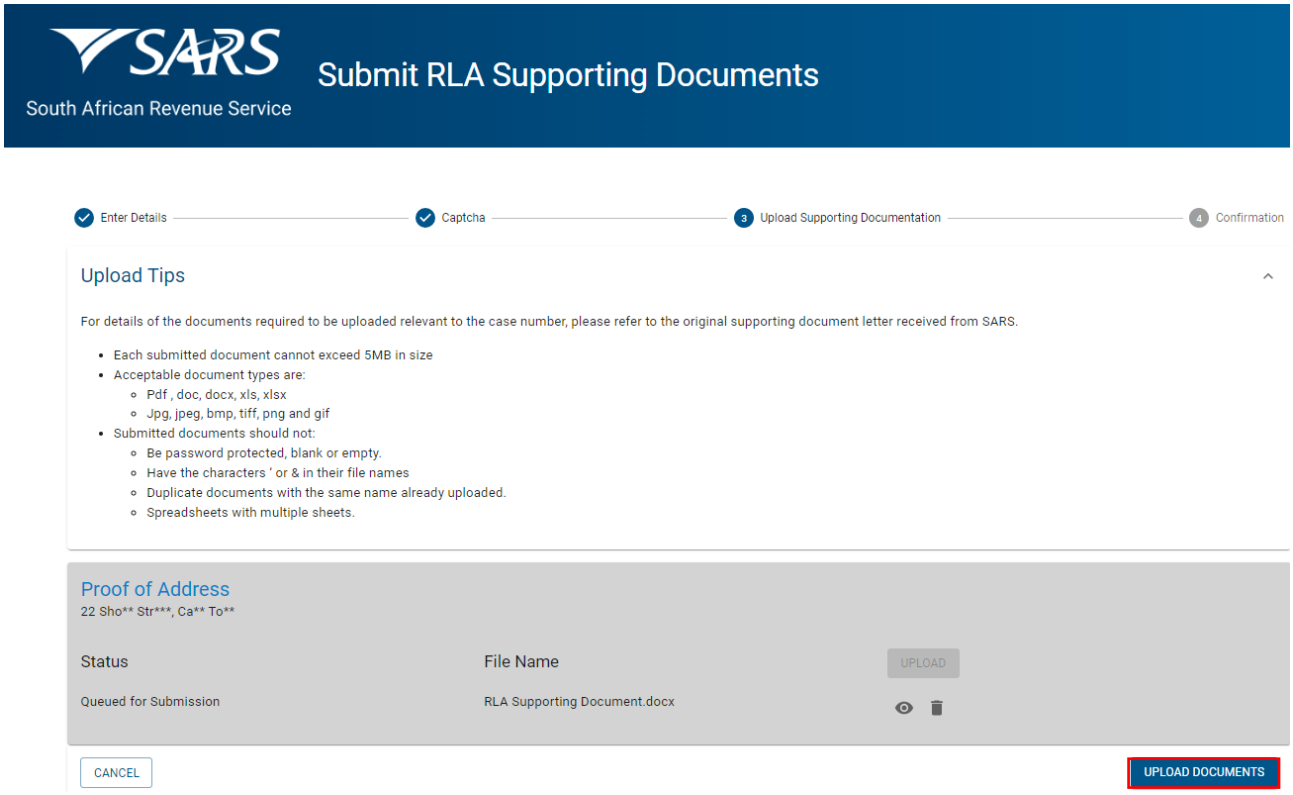


h) Should RLA request at least one required supporting documentation record, the user is presented with the SOQS Document Upload screen:

i) Click on the Upload button.



j) The following screen will appear. Click on “Upload Documents” button.



k) The following screen will appear to show documents uploaded successfully.



4.5 View RLA Documents

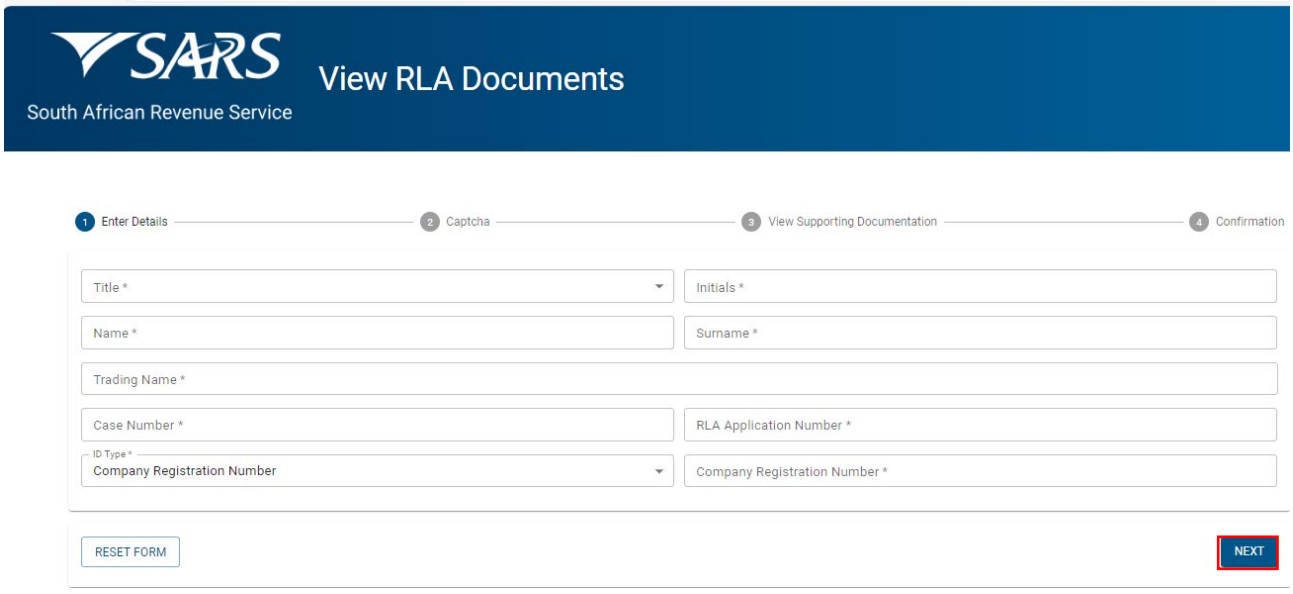
a) A designated person captures the mandatory information that will used for identification purposes:

i) Select the Title from the dropdown list. The following can be selected:
   A) Ms for women irrespective of the marital status.
   B) Mr for men.
   C) Mrs for married women.
   D) Rev for Reverend.
   E) Prof for Professor.
   F) Dr for Doctor.
   G) Adv for Advocate.
   H) Hon for Honourable.

ii) Capture the “Initials” in the Initials field.
iii) Capture the “Name” in the Name field.
iv) Capture the “Surname” in the Surname field.
v) Capture the “Trading Name” in the Trading Name field.
vi) Capture the "Case Number” in the Case Number field.
vii) Capture the “RLA Application Number” in the RLA Application Number” field.
viii) Capture the “ID Type” in the ID Type field.

l) Click on “Reset Form” to clear all captured fields.

m) The user must click on the Next button after capturing information.



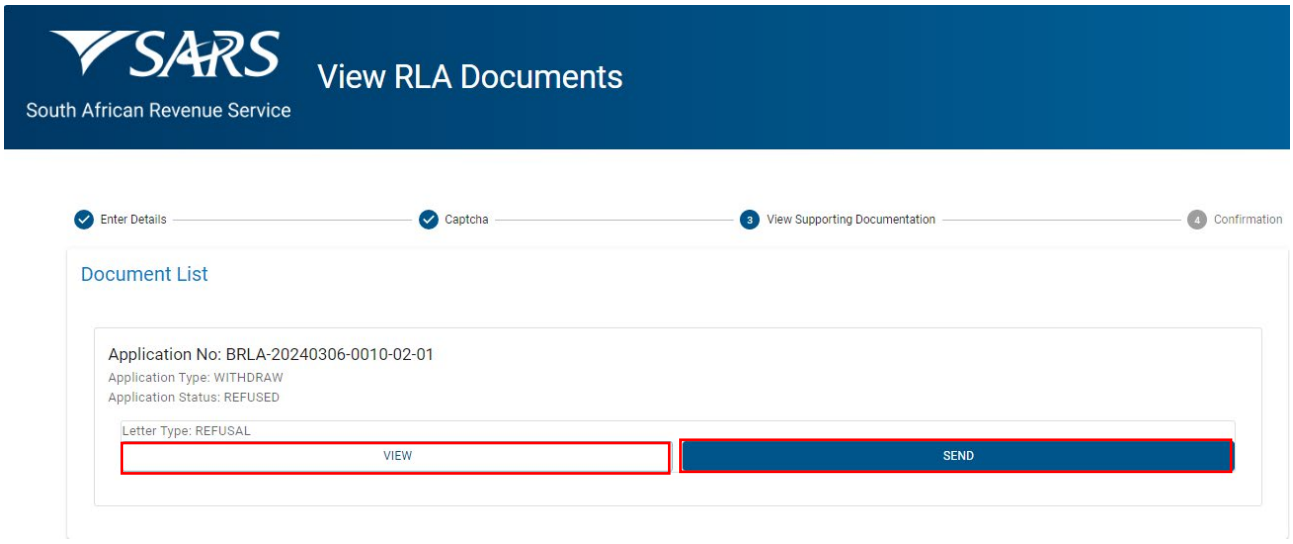
n) If the information captured matches the SARS records the following CAPTCHA screen will be displayed.

o) Submission will not be accepted if the Captcha is incorrectly replicated.

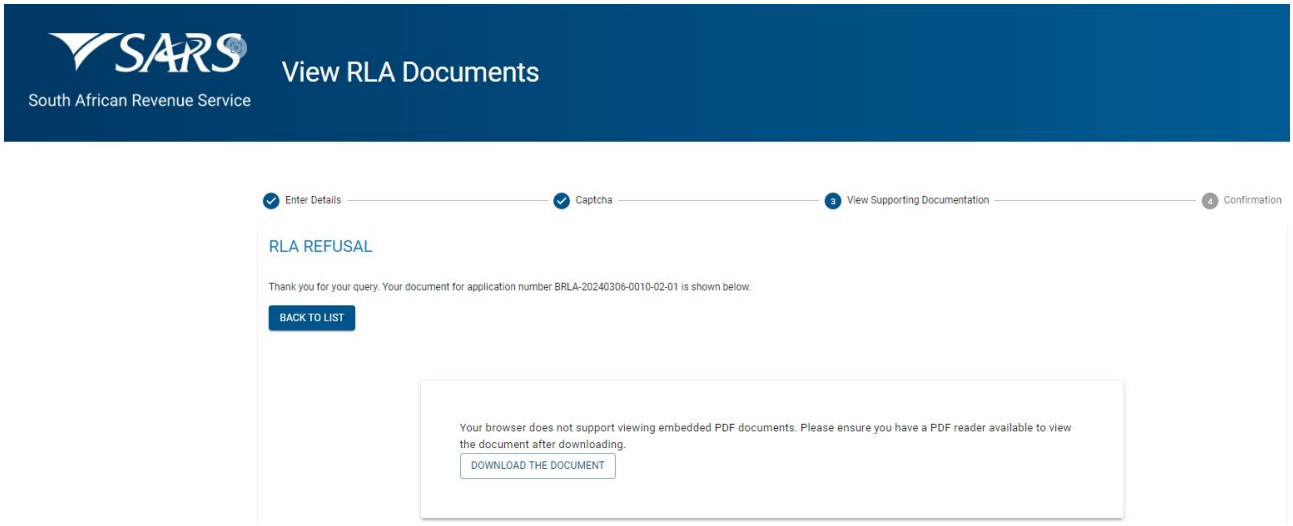
p) An audio version of the Captcha is also available when the user clicks on the speaker icon.



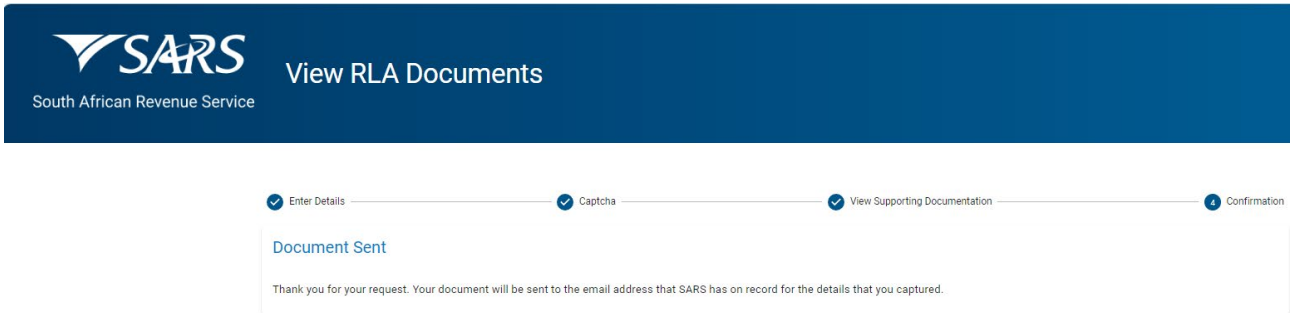
q) RLA will return the set of available documents (letters and certificates), which will be displayed in a list showing basic details about each one and allowing the user to either view or send to own email (please note these are not documents that were uploaded through SOQS. These documents are generated by RLA).



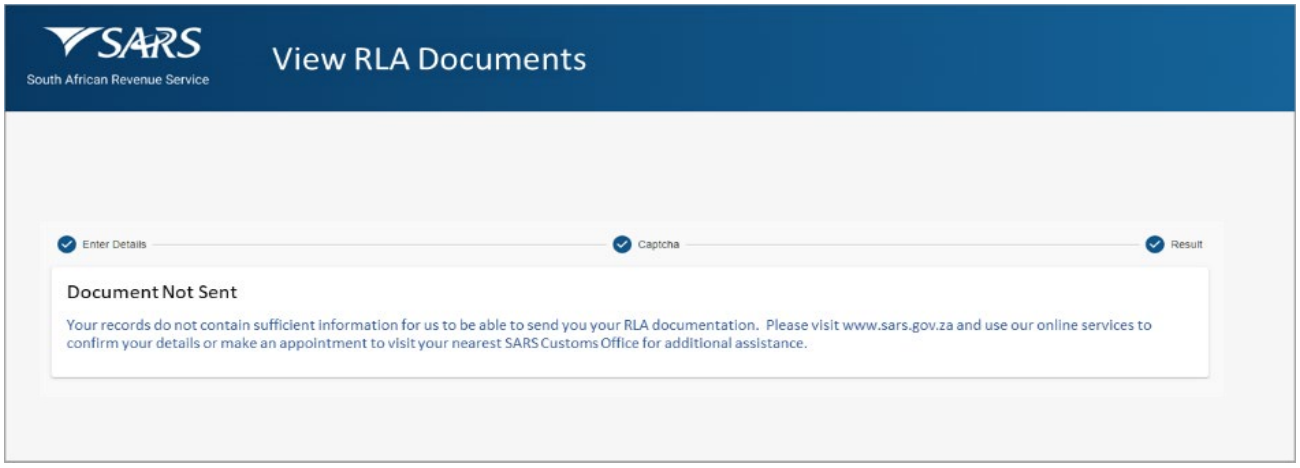
r) Should the user select to view a particular document, SOQS will use the Documentum ID supplied by RLA as part of the document list to retrieve the file and display for the user to view the document is displayed within a PDF Viewer plug-in that enables the user to view, print and download it.



s) The screen displayed will indicate that the document be sent to the email address that SARS has on record.



t) Where an email address cannot be found by SOQS, the following screen will be displayed:



4.6 Diesel Refund Registration Number

a) A request to retrieve a Diesel Refund Reference Number (DRRN) can be made via SOQS.

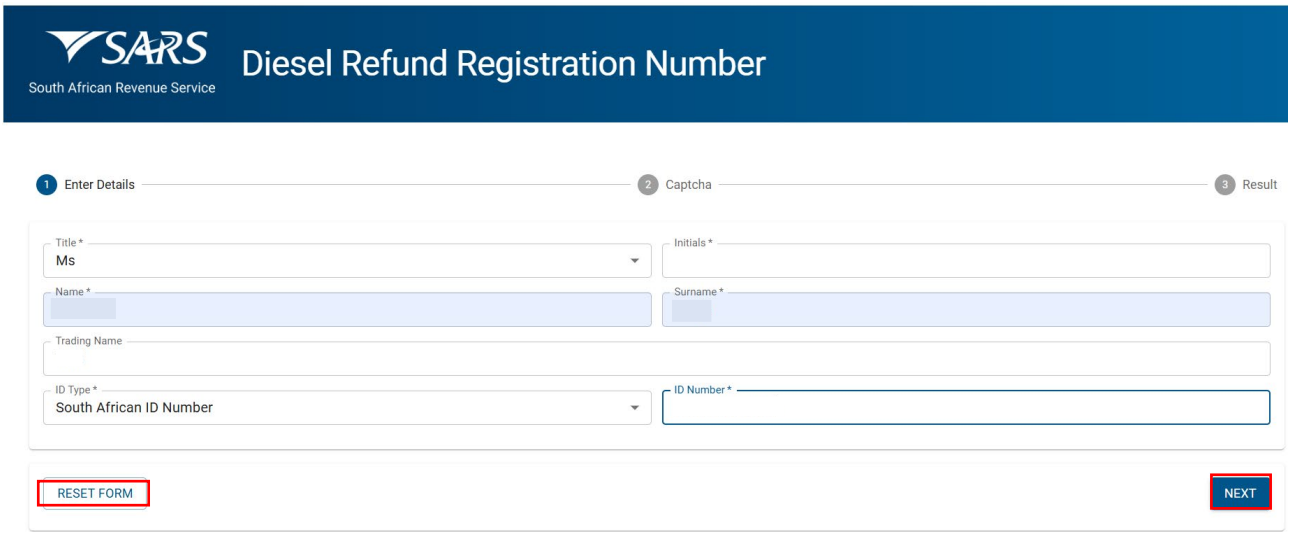
b) A designated person captures the mandatory information that will be used for identification purposes:

i) Request Diesel Refund Registration Number:Select the Title from the dropdown list. The following can be selected:
   A) Ms for women irrespective of the marital status.
   B) Mr for men.
   C) Mrs for married women.
   D) Rev for Reverend.
   E) Prof for Professor.
   F) Dr for Doctor.
   G) Adv for Advocate.
   H) Hon for Honourable.
   I) Judge

ii) Capture the “Initials” in the Initials field.
iii) Capture the “Name” in the Name field.
iv) Capture the “Surname” in the Surname field.
v) Capture the “Trading Name” in the Trading Name field.
vi) Select ID Type from the dropdown list:
   A) South African ID Number.
   B) Passport Number.
   C) Company Registration Number.
vii) Capture the “ID Number” in the ID Number field.
viii) Capture the Passport Number in the Passport Number field.
ix) Capture the “Company Registration Number” in the Company Registration Number field.

c) Click on “Reset Form” to clear all captured fields.

d) The Requestor must click on the Next button to continue to the CAPTCHA screen.

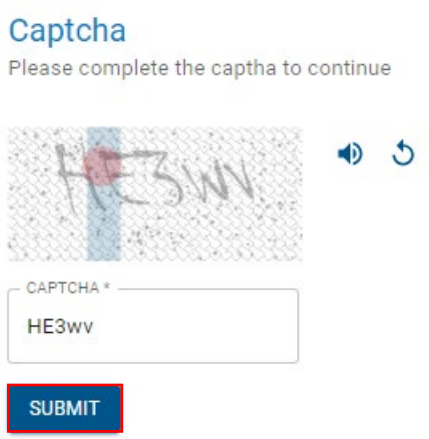


e) The Requestor will be required to complete an onscreen CAPTCHA field before their submission will be processed.

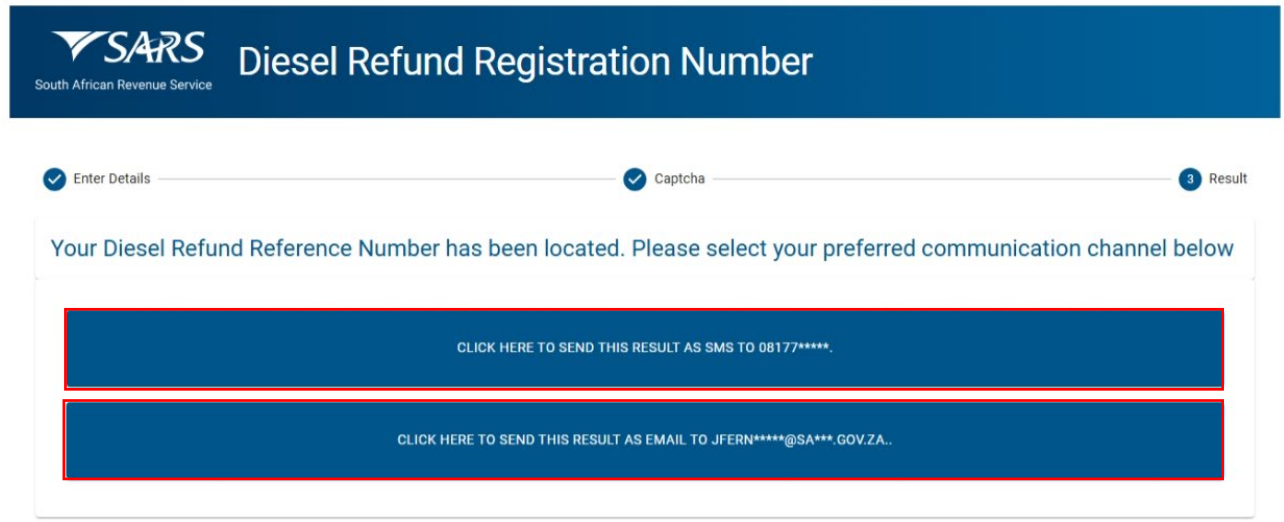
f) Submission will not be accepted if the Captcha is incorrectly replicated.

g) An audio version of the Captcha is also available when the user clicks on the speaker icon.

h) Click on Submit to continue.



i) Once the captured data has been successfully validated. The screen displayed below will appear. The requestor must select the type of communication channel through which to have the Diesel Refund Registration Number sent to them. The communication information will be pre-populated and the Requestor will select their preference:



j) A Query Completed screen is shown to the user to complete the process:



From: NOREPLY@sars.gov.za <NOREPLY@sars.gov.za>
Sent: 04 November 2025 11:15
To:
Subject: Diesel Refund Registration Number Request

Dear

Thank you for your Diesel Refund Registration Number request.

Your Diesel Refund Registration Number is: DU50000689

Sincerely

THE SOUTH AFRICAN REVENUE SERVICE

4.7 Request Documents

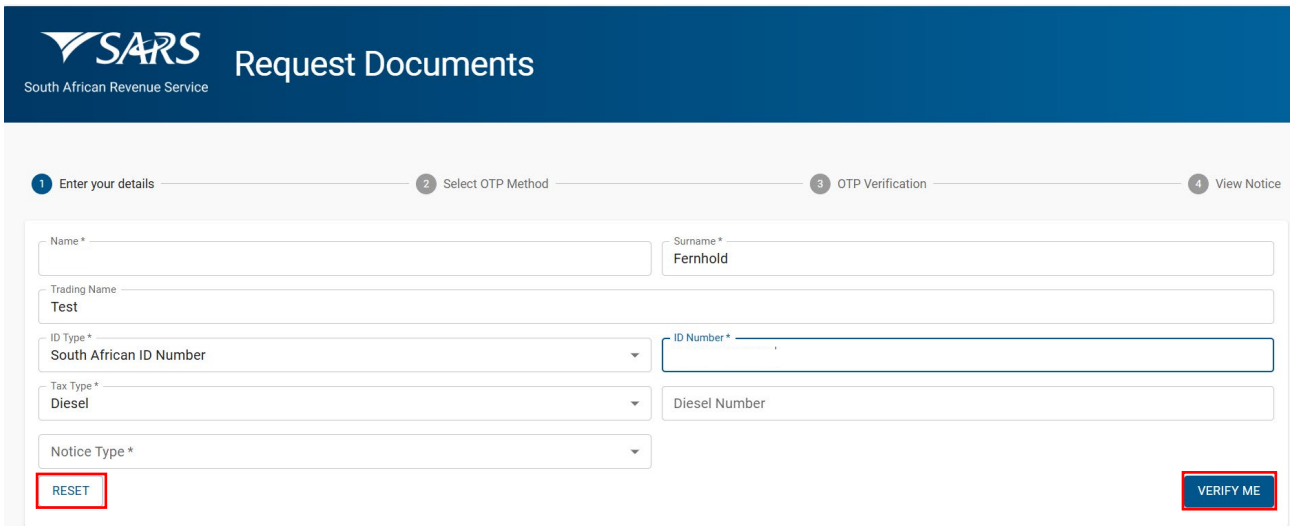
a) Request Documents is a query type where a client can request an acknowledgment of registration notification or notification of the outcome of their Diesel refund registration

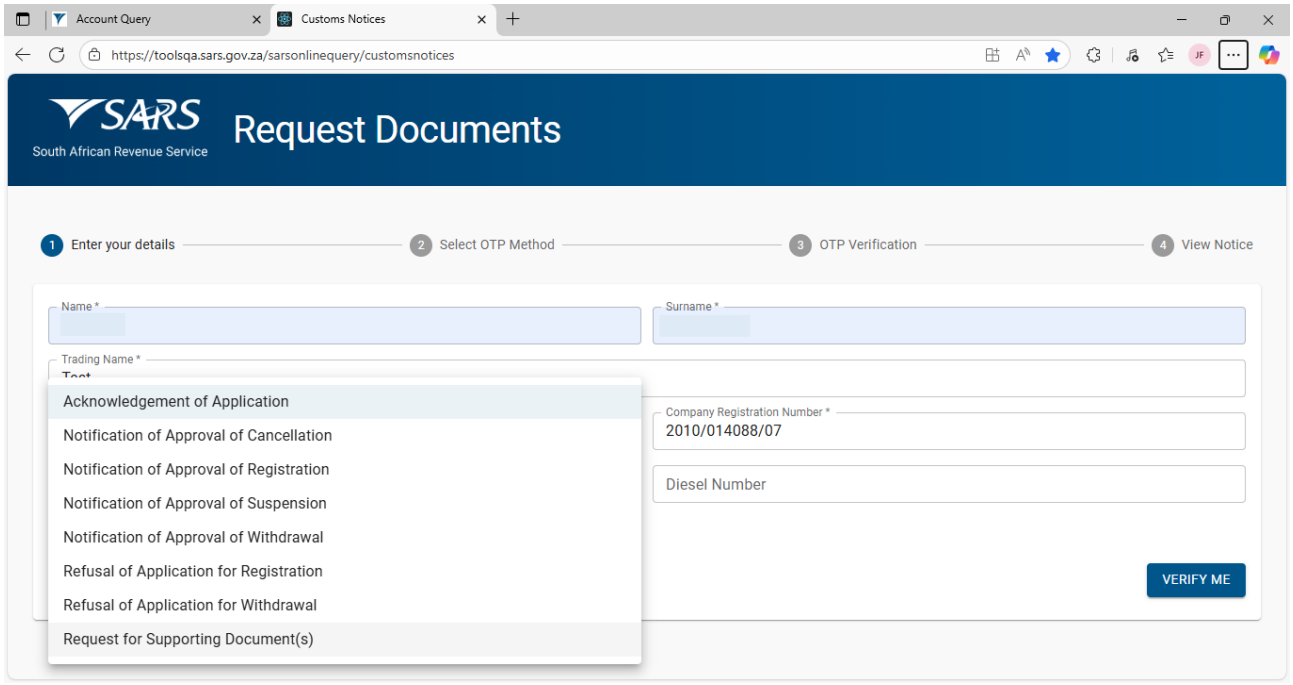
b) The request for a notice starts with the capturing of mandatory personal information of the requestor, followed by the selection of a Notice type and related details.

c) A designated person captures the mandatory personal information, listed below, that will used for identification purposes:

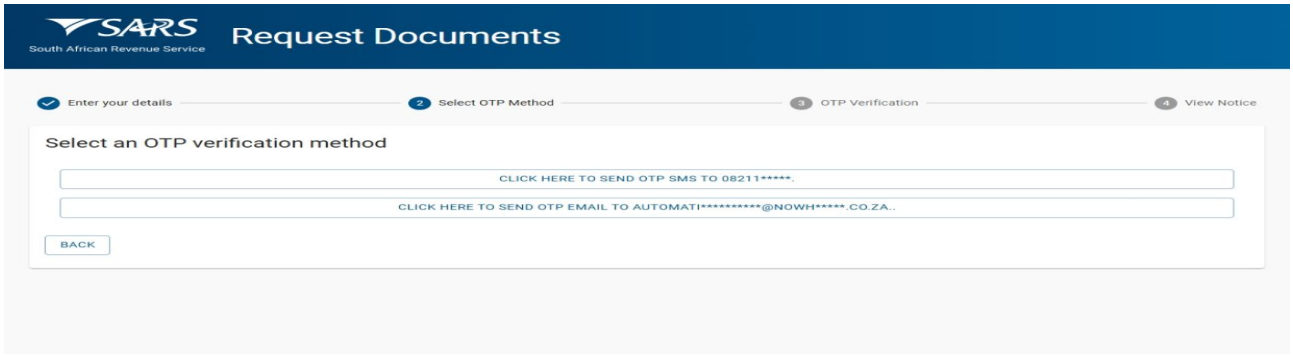
i) Personal information;
   A) Name" in the Name field.
   B) Surname in the Surname field.
   C) ID Type in the ID Type field.
   D) ID Number in the ID Number field.
   E) Tax Type in the Tax Type field.
   F) Diesel Refund Reference Number in the Diesel Refund Reference Number field.
ii) Select Document Type from the dropdown list.
iii) Types of Notices that can be requested:
   A) Notification of Cancellation.
   B) Notification of Approval of Registration.
   C) Notification of Suspension.
   D) Notification of Approval of Withdrawal.
iv) Click on "Tax Year"only when Notice Type equals to Income Tax Year Assessment.
v) Select To Date.

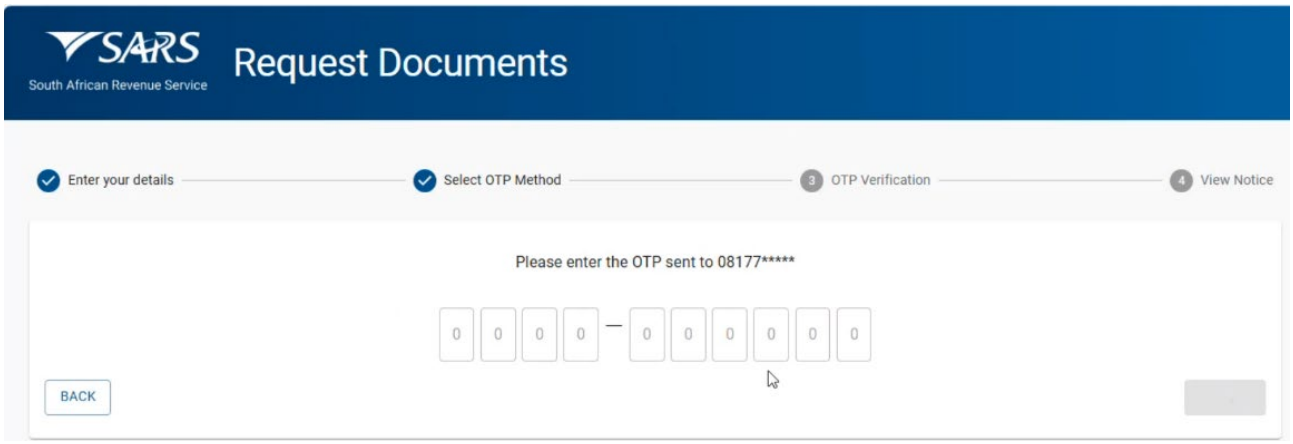
d) Once the personal details and notice type information has been captured, the requestor must click the "Verify" button to submit the form.



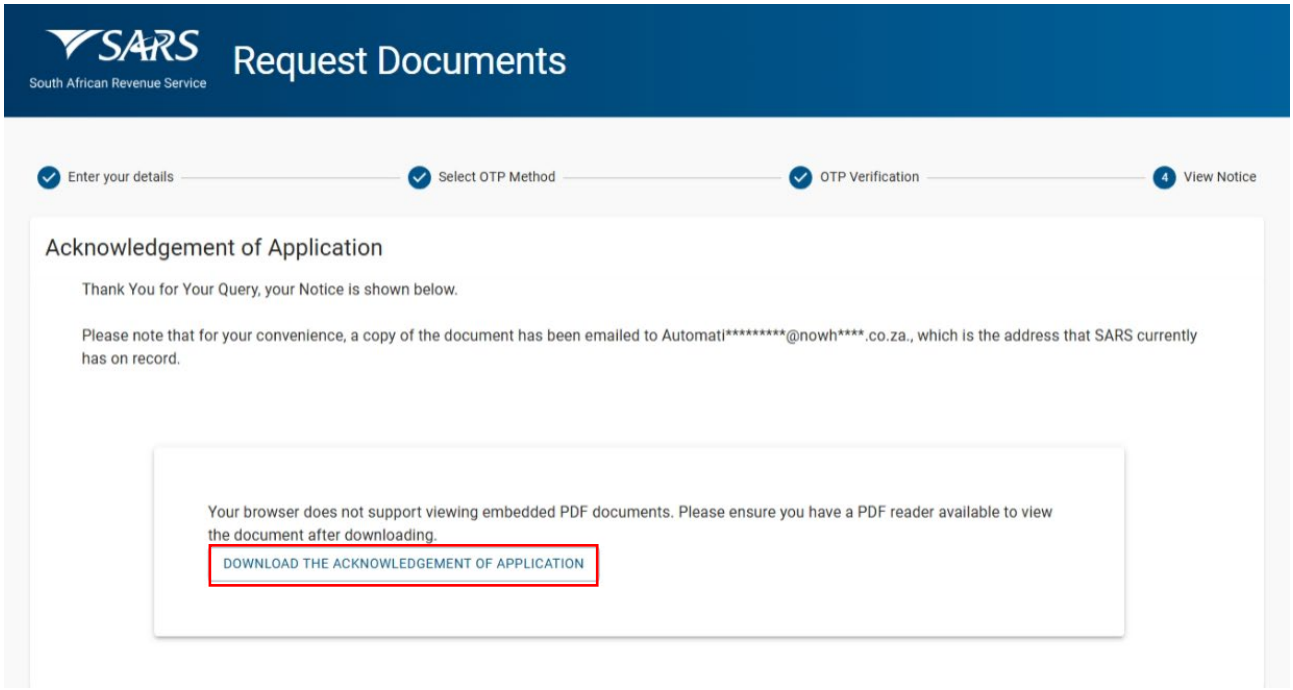


e) A One Time Pin (OTP) is then sent to the requestor for security purposes.





f) Requestor can download the Acknowledgement of Application notification,



4.8 Diesel Refund Registration Status

a) A request for a status of the Diesel Refund Registration can be made via the SOQS.

b) A designated person captures the information that will be used for identification purposes:

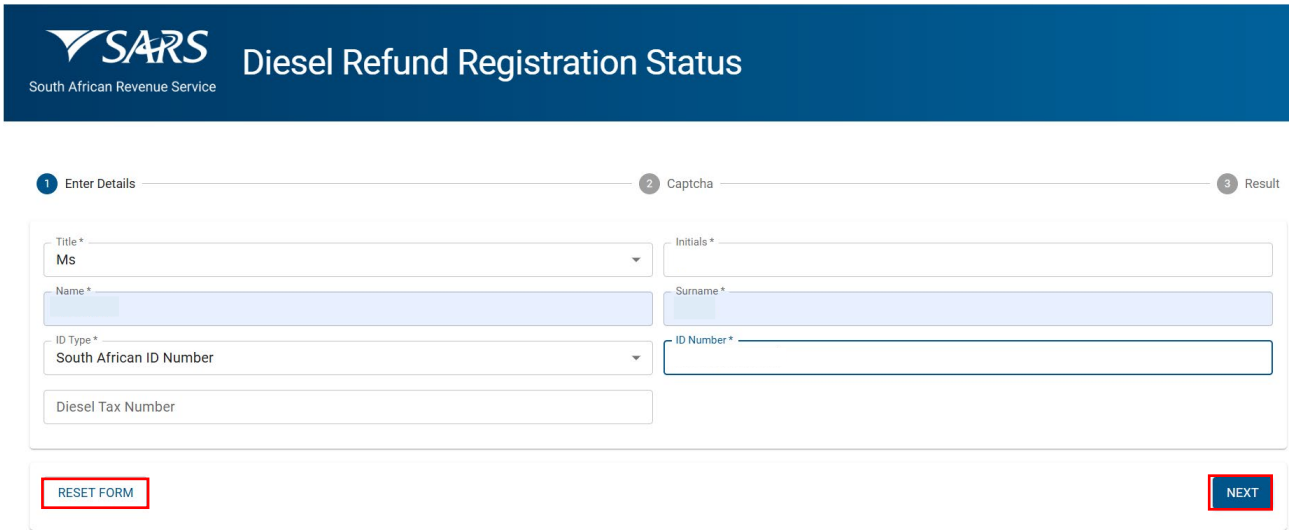
i) Select the Title from the dropdown list. The following can be selected:
   A) Ms for women irrespective of the marital status.
   B) Mr for men.
   C) Mrs for married women.
   D) Rev for Reverend.
   E) Prof for Professor.
   F) Dr for Doctor.
   G) Adv for Advocate.
   H) Hon for Honourable.

ii) Capture the “Initials” in the Initials field.
iii) Capture the “Name” in the Name field.
iv) Capture the “Surname” in the Surname field.
v) Capture the “ID Type” in the ID Type field.
vi) Capture the “ID Number” in the ID Number field.

vii) Capture the “Passport Number” in the Passport Number field.
viii) Capture the “Company Registration Number” in the Company Registration Number field.
ix) Capture the “Diesel Refund Reference Number” in the Diesel Refund Reference Number field.

c) Click on “Reset Form” to clear all captured fields.

d) The Requestor must click on the Next button after capturing information and to continue to the Capcha screen.



e) To ensure that individuals with malicious intent do not flood SOQS with requests, the Requestor will be required to complete an onscreen CAPTCHA field before their submission will be processed.

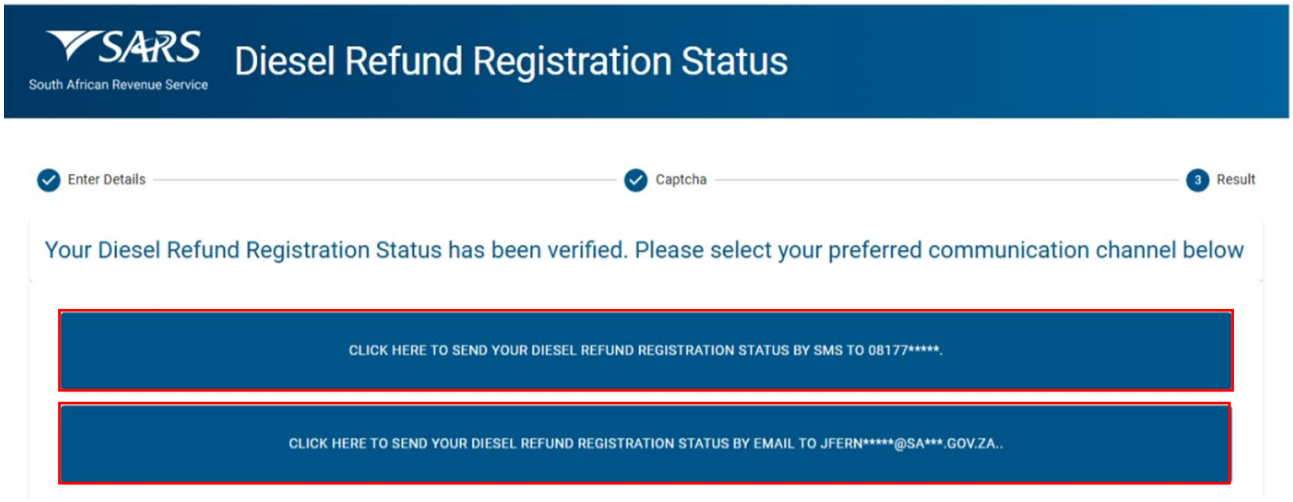
f) Submission will not be accepted if the Captcha is incorrectly replicated.

g) An audio version of the Captcha is also available when the user clicks on the speaker icon.

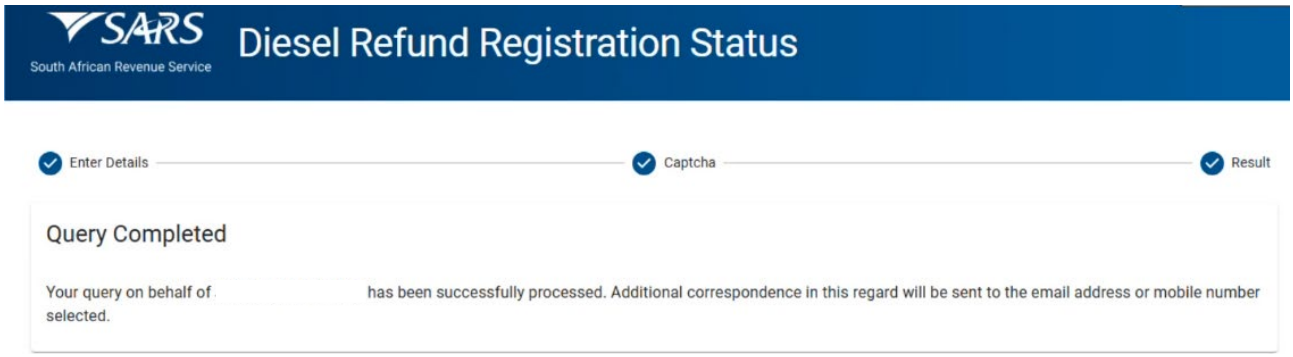
h) Click on Submit to continue.



i) Once the captured data has been successfully validated. The screen displayed below will appear. The Requestor must select the type of communication channel through which to have the Diesel Refund Registration Application Status sent to them. The communication information will be pre-populated and the Client will select their preference:



j) A Query Completed screen is shown to the user to as proof that the query iscomplete.



From: NOREPLY@sars.gov.za <NOREPLY@sars.gov.za>
Sent: 04 November 2025 11:17
To:
Subject: Diesel Refund Registration Status Request

Dear

Thank you for your Diesel Refund Registration Status query.

Your Status is: Your Diesel Refund Registration application request has been processed and was approved.

Sincerely

THE SOUTH AFRICAN REVENUE SERVICE

5 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: Glossary A-M | South African Revenue Service (sars.gov.za)

DISCLAIMER

Applicable to External Guides only.

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

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i) Visit the SARS website at www.sars.gov.za;
ii) Make a booking to visit the nearest SARS branch;
iii) Contact your own Customs agent / Excise representative / tax advisor / tax practitioner;
iv) If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
v) If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).