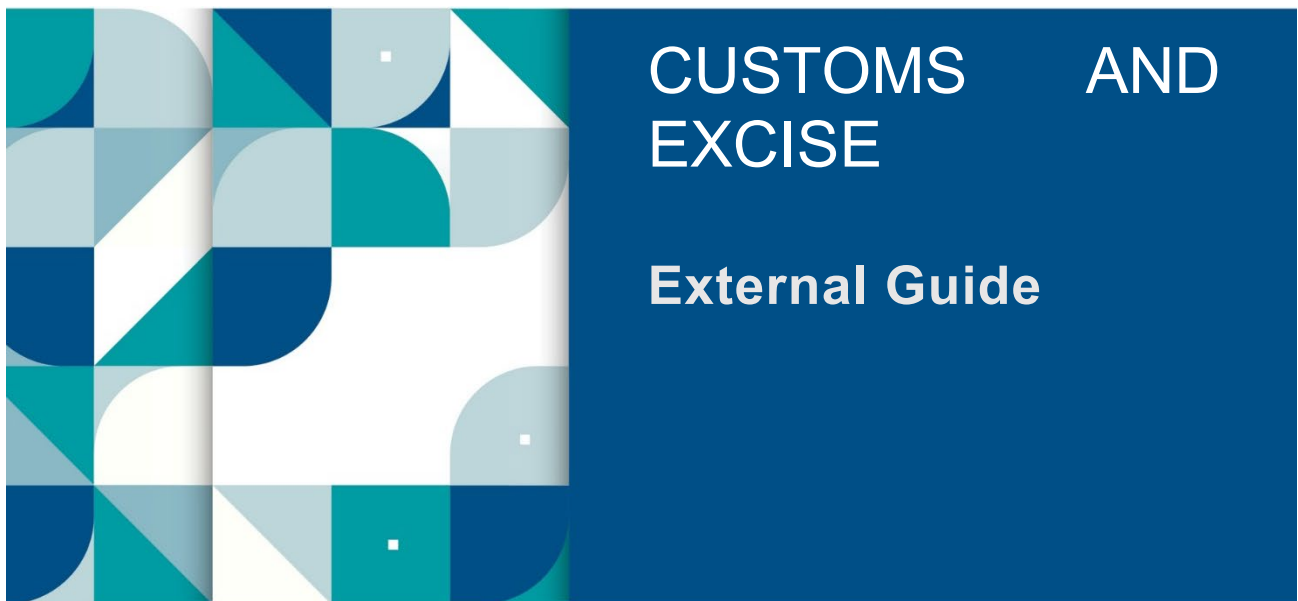


+/-



# DIESEL REFUND RELATIONSHIP MANAGEMENT

Effective Date: 21 September 2026

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## 1 PURPOSE

- a) The purpose of this guide is to assist Diesel Refund clients with step-by-step guidance on how to declare, create, view and cancel relationships linked to their Diesel Refund registration on the Relationship Management function within eFiling.
- b) The guide explains how relationships are captured between Diesel Refund Users and Diesel Sellers, as well as among Diesel Refund Users to ensure accurate registration information and compliance with the relevant legislative requirements.

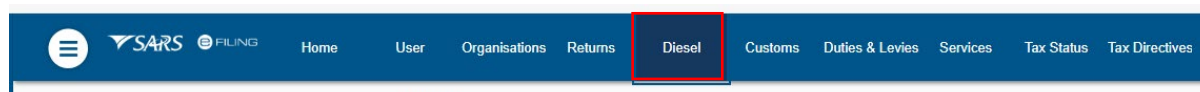
## 2 SCOPE

- a) This guide applies to Diesel Refund clients who use eFiling to declare and manage relationships linked to a Diesel Refund registration. It covers the end-to-end use of the Relationship Management functionality such as;
  - i) Accessing the Diesel menu;
  - ii) Opening the Relationship Management dashboard;
  - iii) Requesting a new relationship completing via the DR01 form (Managing Diesel Refunds Relationship);
  - iv) Capturing and submitting relationship details between Diesel Refund Users and Diesel Sellers,
  - v) Capturing and submitting relationship details between Diesel Refund Users themselves;
  - vi) Viewing relationship details and status; and
  - vii) Cancelling an existing relationship and viewing the related system messages/notifications.
- b) Only the registered representative of a legal entity may grant access to shared access as prescribed in SC-CF-43.
- c) This guide does not cover the submission or processing of Diesel Refund applications or claims, or any SARS internal processing steps.
- d) **Types of relationships:**
  - i) **User to Seller.**
  - ii) **User to User.**
  - iii) **Seller to User.**

## 3 RELATIONSHIP MANAGEMENT

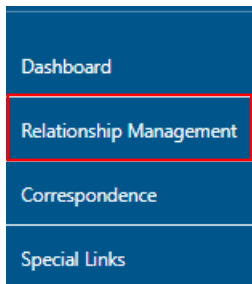
### 3.1 Relationship request between Diesel User and a Seller

- a) **The Diesel option on the menu bar will only become available once the Diesel registration has been approved and the Diesel number has been activated under the Manage Tax Types option.**
- b) For Diesel clients to declare relationships between themselves on the Relationship Management, the Diesel client:
  - i) Logs into eFiling (as described in SC-CF-42).
  - ii) Selects Diesel from the top menu bar.

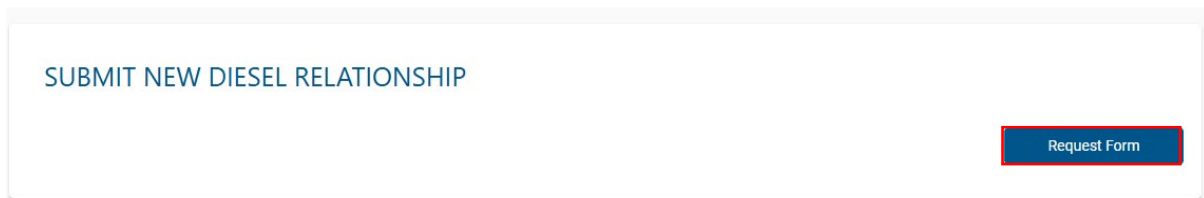


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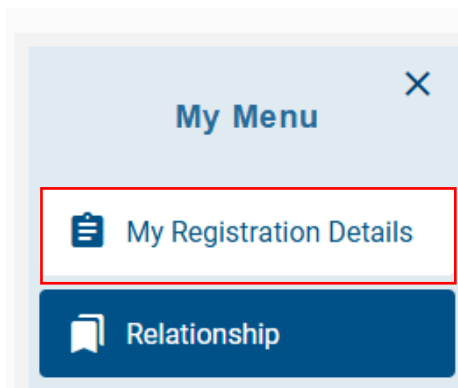
- c) The diesel menu will open, the client:
  - i) Selects Relationship Management.



- d) A request to submit a new Diesel Relationship window will be displayed, the client:
  - i) Clicks on the Request Form button.



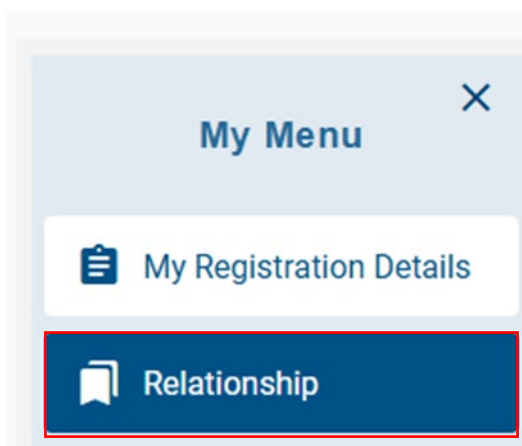
- e) My menu items will be displayed with the options as displayed below:
  - i) My registration Details, and
  - ii) Relationship Management.
  - iii) Click on My Registration Details option,



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- f) My Registration Details button will open the form as displayed below that allows to view my registered particulars:

- g) To capture a relationship, click on the Relationship button on My Menu.



- h) Functions that can be performed on the Relationship Management are:

- i) Add a new relationship.
- ii) Cancel an existing captured relationship.

- i) To add a new relationship, click on Add new Relationship button:

- j) Select the type of relationship to be captured. Only one selection is permitted. The following relationship types are available for selection:

- i) Partnership/Joint Venture/Unincorporated body of persons
- ii) Hiring, leasing or chartering any asset to perform any qualifying activity
- iii) Seller of eligible purchases to the diesel refund user

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- iv) Contracting or sub-contracting any person to perform any qualifying activity.

### Diesel Refund Relationships

Note: Diesel refund relationships of the diesel refund user means any business relationships which the diesel refund user entered into for the purposes of any qualifying activity

Type of Relationships

☐ Partnership/Joint Venture/Unincorporated body of persons
 ☒ Seller of eligible purchases to the diesel refund user

☐ Hiring, leasing or chartering any asset to perform any qualifying activity
 ☐ Contracting or sub-contracting any person to perform any qualifying activity.

- k) Fill the details of the “other entity you want to be in a relationship with”.

### Seller of eligible purchases to the diesel refund user

#### Other entity you want to be in a relationship with

Diesel Refund Client No \*

✓

Diesel Refund Client Type

Seller

Status \*

NEW

Name \*

✓

- l) Once all the details have been captured. Click on **Done** and then the **Submit** button.

Back
Submit

- 100 +

### My Relationship

Cancel Done

**Managing Diesel Refunds Relationship**

Taxpayer Reference...
DR01

### Diesel Refund Relationships

- m) Click on Discard to cancel the application. The screen displayed below **will show the** transaction to be discarded.

### My Relationship

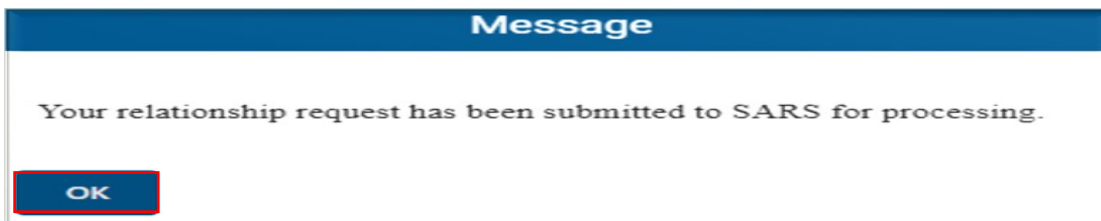
Add new Relationship

| Diesel Refund Client Number | Entity Name | Type Of Relationship                                   | Diesel Refund Client Type | Relationship Status | Status Management |
|-----------------------------|-------------|--------------------------------------------------------|---------------------------|---------------------|-------------------|
| DS50003238                  | TRAINING    | Seller of eligible purchases to the diesel refund user | SELLER                    | NEW                 | Discard           |

Items per page: 10
1 - 1 of 1

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- n) A pop-up message will be displayed confirming that a relationship request has been captured.
- o) Click on OK to proceed.



- p) eFiling will return a confirmation of the Submitted Relationship message, as described below.

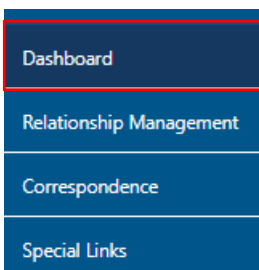


### 3.2 Dashboard

- a) The Dashboard allows Clients to view the relationships captured and the status. The client: selects Diesel from the top menu bar.



- b) The Diesel Ribbon menu open then the client clicks on Dashboard.



- c) All the relationships will be revealed on the Dashboard. If there is a pending relationship transaction, it will be identified by the "in-progress" classification on the status field. To view the details of the transaction, click on View button next to the relevant transaction under the action field.

| DIESEL REFUND RELATIONSHIPS |                                |                                   |                   |                         |                                |             |                      |
|-----------------------------|--------------------------------|-----------------------------------|-------------------|-------------------------|--------------------------------|-------------|----------------------|
| OTHER CLIENT NAME           | OTHER CLIENT REGISTRATION TYPE | OTHER CLIENT DIESEL REFUND NUMBER | RELATIONSHIP TYPE | RELATIONSHIP START DATE | RELATIONSHIP CANCELLATION DATE | STATUS      | ACTION               |
| UAT NEW RELATIONSHIP        | SELLER                         | DS50003238                        | PARTNERSHIP       | 07-04-2026              | 07-04-2026                     | Cancelled   | <a href="#">VIEW</a> |
| TRAINING                    | SELLER                         | DS50003238                        | SELLER            |                         |                                | In Progress | <a href="#">VIEW</a> |

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- d) The **My Relationship details screen** will be displayed with information captured against a diesel refund client.

Back
Submit

- 100 +

My Menu

My Registration Details

Relationship

My Relationship

Diesel Refund Client Number

Entity Name

Type Of Relationship

Diesel Refund Client Type

Relationship Status

Status Management

|            |                      |                                                          |        |             |  |
|------------|----------------------|----------------------------------------------------------|--------|-------------|--|
| DS50003238 | UAT NEW RELATIONSHIP | Partnership/Joint venture/Unincorporated body of persons | SELLER | CANCELLED   |  |
| DS50003238 | TRAINING             | Seller of eligible purchases to the diesel refund user   | SELLER | In Progress |  |

Add new Relationship

### 3.3 Approval of the relationship of Diesel Refund User with a Seller

- a) The Diesel refund client in their capacity as a User or a Seller will login into eFiling. Users can also follow the same steps and screens when capturing the approval of the relationship,
- b) Open the Diesel Refund Dashboard, to see the relationships that require approval.
- c) Options available for selections when considering the applications are:
- Approve.
  - Reject.
  - View.
- d) To view the details of the relationship captured, under the action field of the relevant relationship transaction the client clicks on the View button;

| DIESEL REFUND RELATIONSHIPS |                                |                                   |                   |                         |                                |             |                                                                   |
|-----------------------------|--------------------------------|-----------------------------------|-------------------|-------------------------|--------------------------------|-------------|-------------------------------------------------------------------|
| OTHER CLIENT NAME           | OTHER CLIENT REGISTRATION TYPE | OTHER CLIENT DIESEL REFUND NUMBER | RELATIONSHIP TYPE | RELATIONSHIP START DATE | RELATIONSHIP CANCELLATION DATE | STATUS      | ACTION                                                            |
| UAT NEW RELATIONSHIP        | USER                           | DU50002835                        | PARTNERSHIP       | 07-04-2026              | 07-04-2026                     | Cancelled   | <button>VIEW</button>                                             |
| TRAINING                    | USER                           | DU50002835                        | SELLER            |                         |                                | In Progress | <div> <div>APPROVE</div> <div>REJECT</div> <div>VIEW</div> </div> |

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- e) The Diesel Refund Relationship form (DR01) will be displayed to view after checking the details, then the can click Back button to approve or reject.

- f) To reject the application. Click on Reject button under the action fields of the relevant relationship captured.

| DIESEL REFUND RELATIONSHIPS |                                |                                   |                   |                         |                                |             |                                                                     |
|-----------------------------|--------------------------------|-----------------------------------|-------------------|-------------------------|--------------------------------|-------------|---------------------------------------------------------------------|
| OTHER CLIENT NAME           | OTHER CLIENT REGISTRATION TYPE | OTHER CLIENT DIESEL REFUND NUMBER | RELATIONSHIP TYPE | RELATIONSHIP START DATE | RELATIONSHIP CANCELLATION DATE | STATUS      | ACTION                                                              |
| UAT NEW RELATIONSHIP        | USER                           | DU50002835                        | PARTNERSHIP       | 07-04-2026              | 07-04-2026                     | Cancelled   | <a href="#">VIEW</a>                                                |
| TRAINING                    | USER                           | DU50002835                        | SELLER            |                         |                                | In Progress | <a href="#">APPROVE</a> <a href="#">REJECT</a> <a href="#">VIEW</a> |

- g) A pop-up message will be displayed requesting the nominee to accept the rejection of the relationship, and thereafter Click on Ok

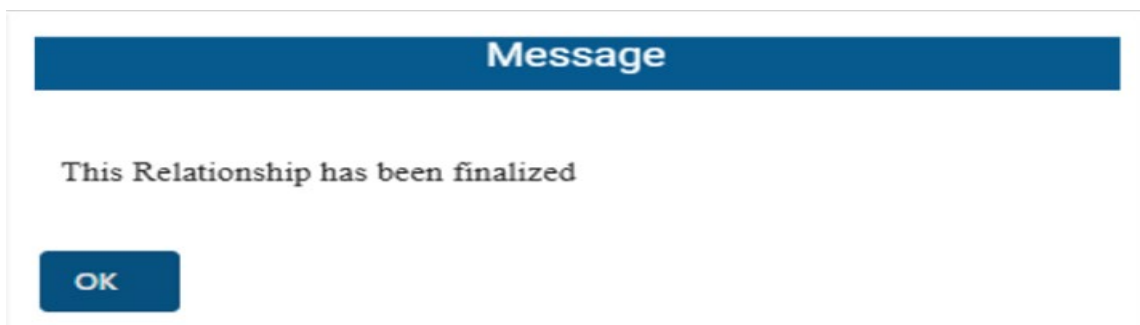
- h) A pop-up message will be displayed, confirming that the rejection has been finalised.

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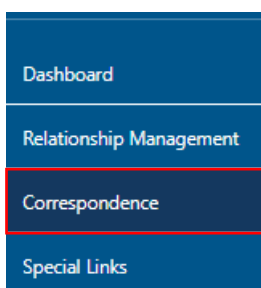
- i) To approve the application. Click on Approve.

| DIESEL REFUND RELATIONSHIPS |                                |                                   |                   |                         |                                |             |                                                                     |
|-----------------------------|--------------------------------|-----------------------------------|-------------------|-------------------------|--------------------------------|-------------|---------------------------------------------------------------------|
| OTHER CLIENT NAME           | OTHER CLIENT REGISTRATION TYPE | OTHER CLIENT DIESEL REFUND NUMBER | RELATIONSHIP TYPE | RELATIONSHIP START DATE | RELATIONSHIP CANCELLATION DATE | STATUS      | ACTION                                                              |
| UAT NEW RELATIONSHIP        | USER                           | DU50002835                        | PARTNERSHIP       | 07-04-2026              | 07-04-2026                     | Cancelled   | <a href="#">VIEW</a>                                                |
| TRAINING                    | USER                           | DU50002835                        | SELLER            |                         |                                | In Progress | <a href="#">APPROVE</a> <a href="#">REJECT</a> <a href="#">VIEW</a> |

- j) A pop-up message will be displayed, confirming that the Approval is finalised



- k) The above steps must also be followed where the relationship management is between a User and another User for all relationship types.
- l) To view your Relationship correspondence, Click on Correspondence menu.



## 4 REFERENCES

### 4.1 Legislation

- a) N/A

### 4.2 Cross References

- a) N/A

### 4.3 Quality Records

- a) N/A:

| NUMBER | TITLE                               |
|--------|-------------------------------------|
| DR01   | Managing Diesel Refund Relationship |

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

## **DISCLAIMER**

**Note: 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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- 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).