

**Effective Date: 19 December 2025**



# **MANAGE eACCOUNTS ON eFILING**

Effective Date: 19 December 2025

## TABLE OF CONTENTS

<b>1</b>	<b>PURPOSE</b>	<b>3</b>
<b>2</b>	<b>SCOPE</b>	<b>3</b>
<b>3</b>	<b>eACCOUNT MANAGEMENT</b>	<b>3</b>
3.1	Introduction	3
3.2	Account Overview and Statements	4
3.2.1	How to view the eAccount Management Dashboard	4
3.2.2	How to access the eAccount Management Dashboard	4
3.2.3	How to View Detailed Account Balances	5
3.2.4	How to Request a Statement of Account	7
3.2.5	Bonds Management	9
3.3	How to pay your account	13
3.3.1	Payment by Declaration Reference	16
3.3.2	Payment by Due Date	19
3.3.3	Top-up Payment Options	22
3.4	Account Maintenance	25
3.4.1	Account Maintenance by Declaration Reference and Due Date	26
3.4.2	Top-Up Options	27
3.5	Requesting refunds	29
<b>4</b>	<b>DEFINITIONS AND ACRONYMS</b>	<b>31</b>

## 1 PURPOSE

- a) This document provides guidance on the use of Customs eAccount functionalities available to eFiling users.
- b) It is intended to support users in the effective management of their Customs and Excise accounts, including account maintenance, payment options, and refund requests, while ensuring compliance with relevant legislative and procedural requirements.

## 2 SCOPE

- a) This guide applies to all eFiling users who access and manage Customs and Excise accounts via the eAccount platform.
- b) It covers all aspects of account maintenance, including registration, authentication, allocation of payments, and the process for requesting refunds.
- c) The guide is relevant to both deferment and non-deferment account holders and is applicable to all functionalities administered through the Customs or Excise Branch Office and the eFiling system.

## 3 eACCOUNT MANAGEMENT

### 3.1 Introduction

- a) The Customs eAccount will provide users with access to their accounts administered at a Customs or Excise Branch Office(B/O). Clients will be able to register their Customs client numbers in order to gain access to this management tool.
- b) The eFiling eAccount allows full account management functionality per account for the client and reduces the necessity to interact over the counter at the Customs or Excise B/O.
- c) Clients must be assigned to their own unique financial account before being able to use and benefit from the eAccount.
- d) Clients that only process non-deferment (cash) declarations will only receive their own unique financial account once they have authenticated their registration and banking details at a Customs or Excise B/O. This financial account is treated as a national (non-deferment or cash) account and may be used for all declarations processed at the various Customs or Excise B/O.
- e) In contrast, Customs deferment account holders will automatically receive accounts for each deferment facility that is registered at a particular Customs Office. These deferment accounts are Customs Office specific, and all deferment and non-deferment declarations processed at that Customs Office will be processed against such account.
- f) Deferment registrants may also receive their own national (cash) account, which will be used at Offices where they do not hold a deferment facility. This national account will be assigned once they have authenticated their registration and banking details at a Customs Office.
- g) In instances where clients make use of agents with their own accounts and respective Electronic Data Interchange (EDI) profiles, declarations processed in such a manner by the agents will not reflect on the clients' accounts. Declarations will only display on the declarant's account based on the EDI profile used.
- h) The eAccount does not cater for declaration processing but only deals with aspects relating to managing accounts with SARS.

Effective Date: 19 December 2025

- i) A new feature has been introduced on the eAccount Dashboard that allows users to view and manage their bonds online. This feature is part of the eFiling system that enables the client to file their tax returns electronically and access various tax related services.

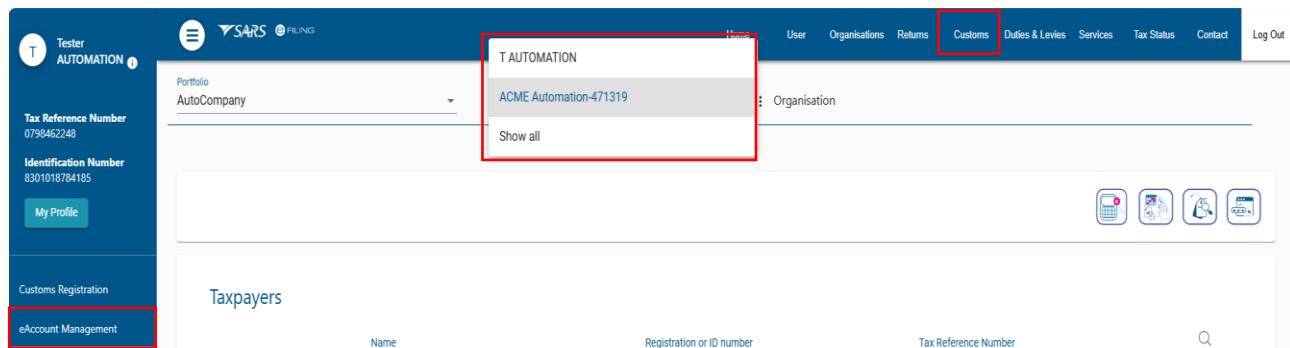
## 3.2 Account Overview and Statements

### 3.2.1 How to view the eAccount Management Dashboard

- a) The dashboard is an overview for a specific account, which gives you all the information necessary to manage the account effectively. The dashboard also acts as the central point from which all account management functions can be selected.
- b) Basic registration details and deferment account status information will be reflected which will assist in highlighting any issues with a deferment account or the fact that no deferment facility exists.
- c) The Account Balance Summary highlights the total account balance and any unallocated payments.
- d) The total balance on account may consist of both unpaid declarations and unallocated payments. These unallocated payments arise due to an incorrect PRN being specified which prevents the system from automatically allocating the payment. These unallocated payments need to be allocated by you. Payment allocation serves to receipt the payment against deferment declarations, thus marking them off as paid/settled. Therefore, even where the total balance on account is in credit due to unallocated payments exceeding unpaid declarations, the unpaid declarations will still result in interest, penalties and suspension of deferment facilities.
- e) Monthly Statements of Account will be made available on the statement date for all deferment accounts and on the calendar month end for any non-deferment accounts. The latest issued statement of account will be displayed on the dashboard for ease of use.
- f) Lastly, users may select to make a payment or request an unallocated payment to be refunded. The VOC process to request a refund based on a reduced declaration still needs to be submitted via EDI and will only reflect on the eAccount following authorisation and acceptance by SARS.

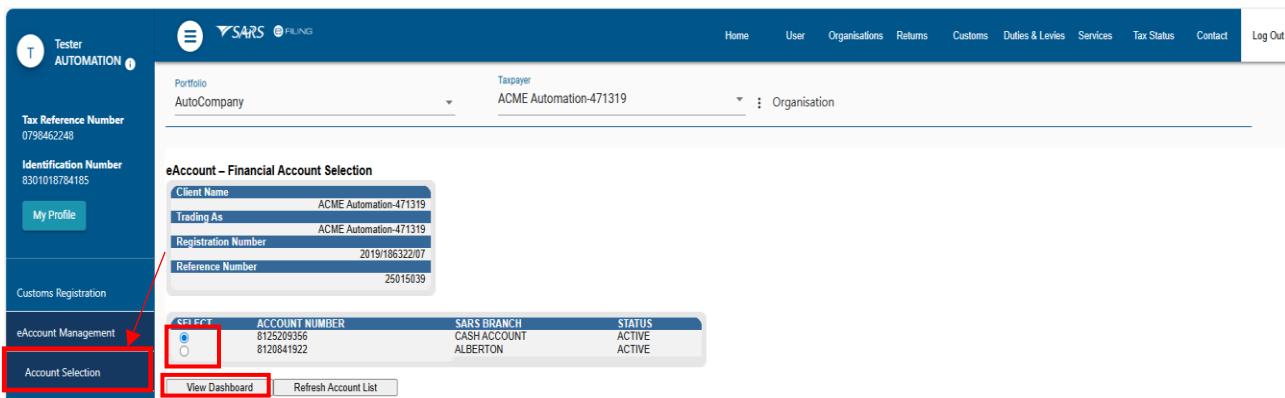
### 3.2.2 How to access the eAccount Management Dashboard

- a) To access the Dashboard once logged onto the eFiling website, the user must:
  - i) Click on Customs;
  - ii) Select Taxpayer;
  - iii) Click on eAccount Management;



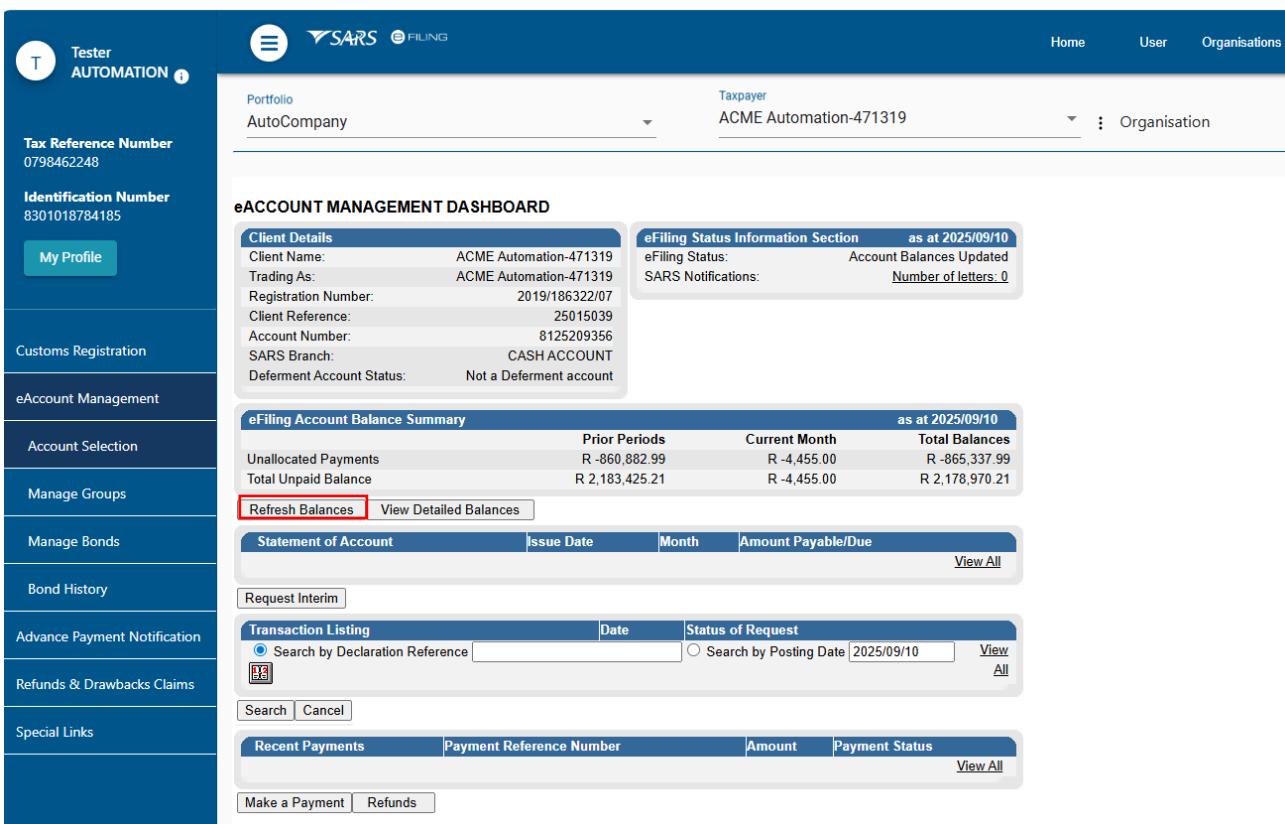
- iv) Click on Account Selection;
- v) Select the Select option; and
- vi) Click on View Dashboard.

Effective Date: 19 December 2025



The screenshot shows the eAccount Management Dashboard. On the left sidebar, the 'Account Selection' button is highlighted with a red box. At the bottom of the dashboard, the 'View Dashboard' button is also highlighted with a red box.

b) The eAccount Management Dashboard screen will now be displayed. It will display the client's account details, status-related information, and a summary of the account balance. The user will also be able to select and view a Statement of Account, view historic transactions, or make and view payments history. To view their most recent account balances, the user must click on Refresh Balances. This will allow the user to view the most recent balances payable or to be refunded in real time.



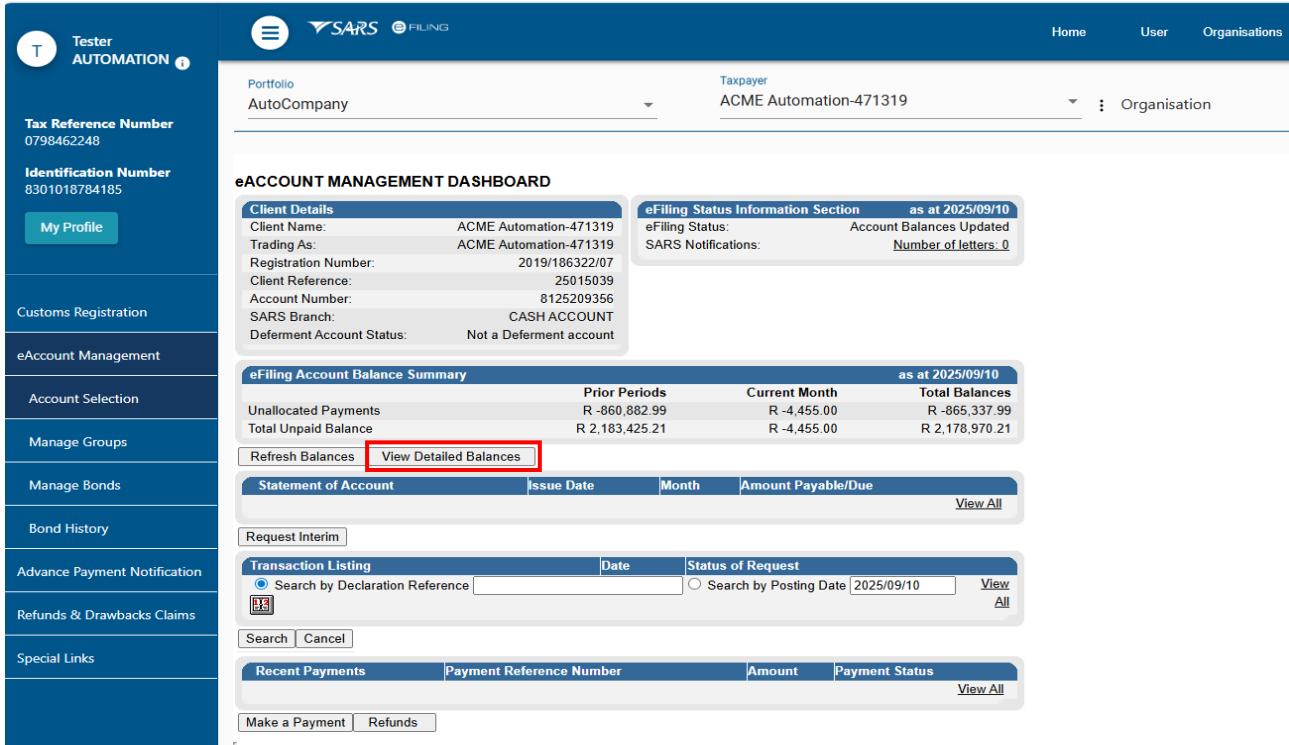
The screenshot shows the eAccount Management Dashboard. The 'Refresh Balances' button is highlighted with a red box. Other buttons like 'View Detailed Balances', 'View All', and 'View All' for other sections are also visible.

### 3.2.3 How to View Detailed Account Balances

a) The detailed account balances section provides a summary of transactions per processing date groupings, as well as a total balance. Transactions processed before the current month will display under Prior Periods, while transactions processed in the current month will display under Current Month. The unpaid balances are split between each different declaration and transaction type grouping.

**Effective Date: 19 December 2025**

b) To view the detailed account balances, the user must click on View Detailed Balances.

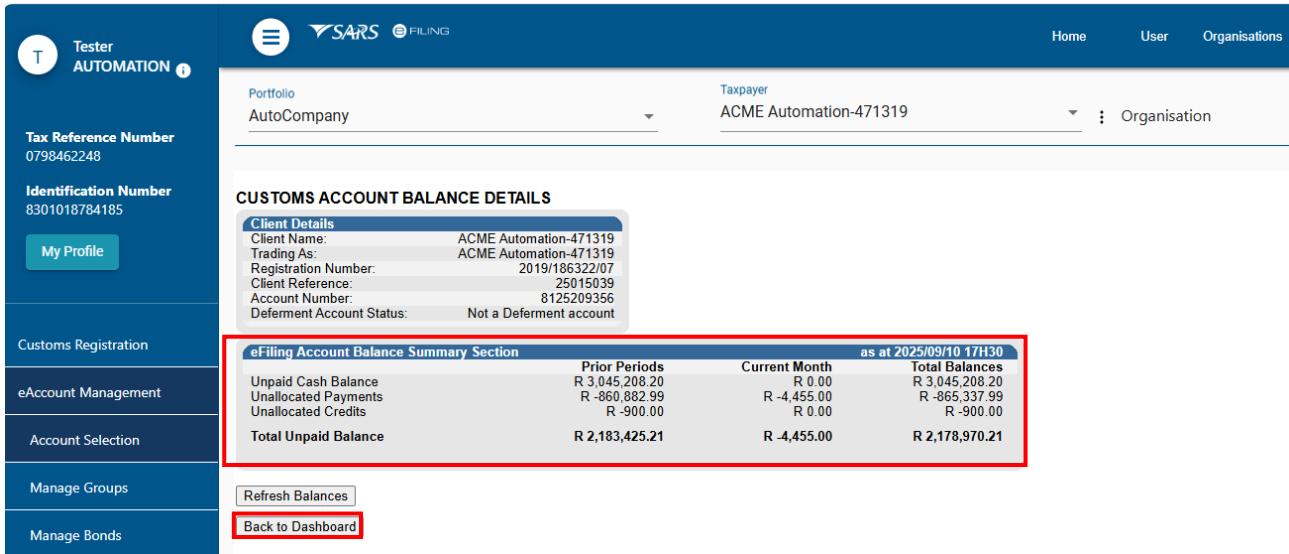


The screenshot shows the eAccount Management Dashboard. On the left, a sidebar lists various navigation options. The main content area is titled 'eACCOUNT MANAGEMENT DASHBOARD'. It contains several sections: 'Client Details', 'eFiling Status Information Section', 'eFiling Account Balance Summary', 'Statement of Account', 'Transaction Listing', 'Recent Payments', and 'Make a Payment / Refunds'. The 'eFiling Account Balance Summary' section is highlighted with a red box around the 'View Detailed Balances' button.

c) The eFiling Account Balance Summary Section will highlight the following:

- i) Unpaid balances if any, which are required to be paid by specific due dates; and
- ii) Unallocated payments or credits if any, which need to be allocated to utilise the payment against declarations.

d) To return to the Account Maintenance Dashboard, the user must click on Back to Dashboard.

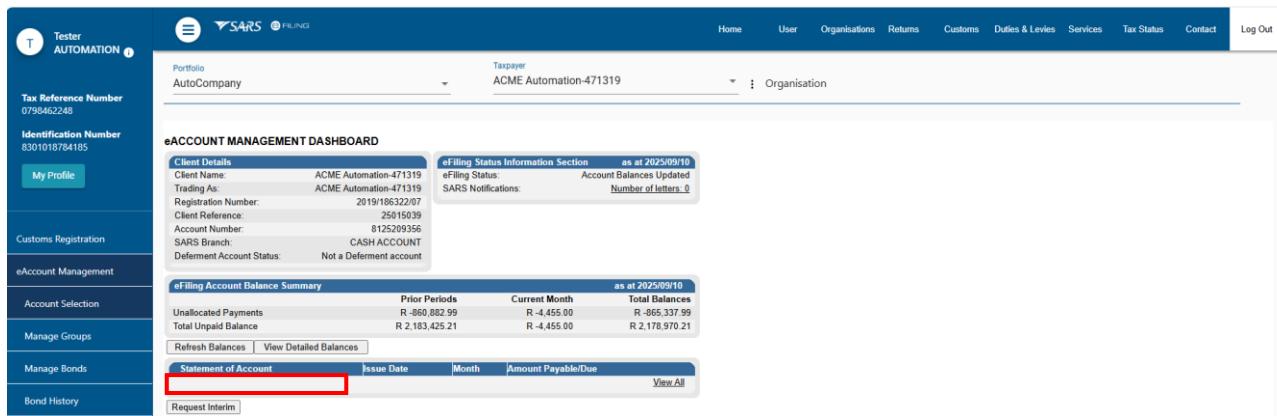


The screenshot shows the 'CUSTOMS ACCOUNT BALANCE DETAILS' page. The left sidebar is identical to the previous dashboard. The main content area is titled 'CUSTOMS ACCOUNT BALANCE DETAILS'. It contains sections for 'Client Details' and 'eFiling Account Balance Summary Section'. The 'eFiling Account Balance Summary Section' is highlighted with a red box around the 'Back to Dashboard' button.

Effective Date: 19 December 2025

### 3.2.4 How to Request a Statement of Account

- a) This functionality will allow the user to view statements and request specific statements.
- b) The user will have two types of statements available to choose from, namely:
  - i) Monthly Statement of Account: It is issued at the end of the accounting period. Each financial account will have its own statement and as this is a request for payment/settlement, this statement includes a PRN specific to the payable statement balance. The user may select the monthly statement and make payment. All unallocated payments must be allocated for full payment of the SOA to ensure that the full account is settled, and all declarations paid.
  - ii) Interim Statement of Account: It includes all transactions after the last monthly statement and is generated only on request by the client. This statement does not have a PRN and cannot be selected for payment.
- c) To view the Monthly Statement of Account, from the eAccount Management Dashboard, the user must:
  - i) Click on the applicable CSA Monthly hyperlink under the Statement of Account sub-header.

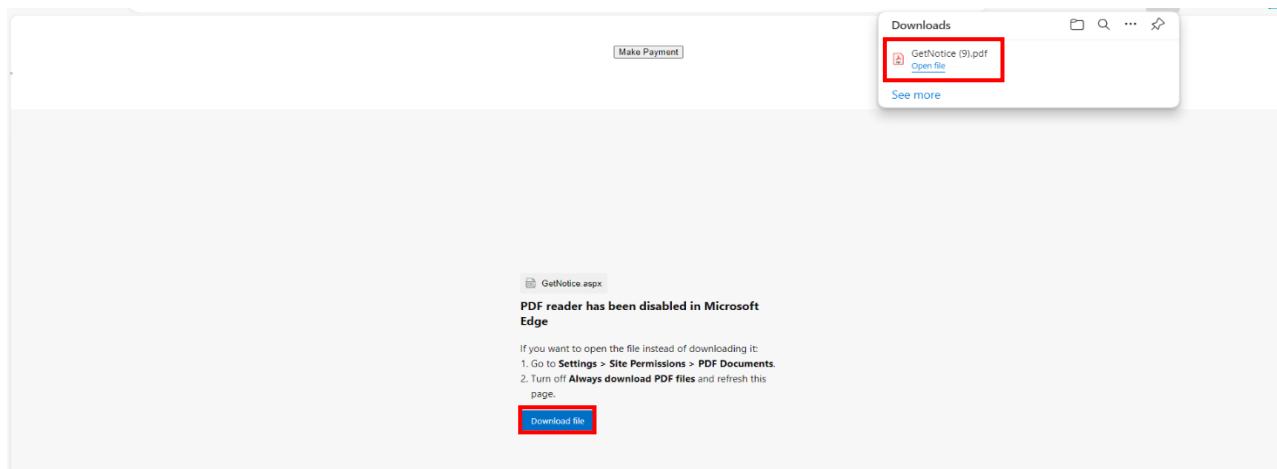


The screenshot shows the eAccount Management Dashboard. On the left, there is a sidebar with various links: Tester AUTOMATION, Tax Reference Number (0798462248), Identification Number (8301018764185), My Profile (highlighted in green), Customs Registration, eAccount Management, Account Selection, Manage Groups, Manage Bonds, and Bond History. The main content area is titled 'eACCOUNT MANAGEMENT DASHBOARD'. It shows 'Client Details' for 'ACME Automation-471319' and 'eFiling Status Information Section' as at 2025/09/10. Below this is the 'eFiling Account Balance Summary' table:

	Prior Periods	Current Month	Total Balances
Unallocated Payments	R 460,882.99	R 4,455.00	R 465,337.99
Total Unpaid Balance	R 2,183,425.21	R 4,455.00	R 2,178,970.21

Below the table are buttons for 'Refresh Balances', 'View Detailed Balances', 'Statement of Account' (highlighted with a red box), 'Issue Date', 'Month', 'Amount Payable/Due', and 'View All'. At the bottom of the dashboard is a 'Request Interim' button.

- ii) Click on Download File.
- iii) Click on Open File under Downloads once the file has downloaded successfully.

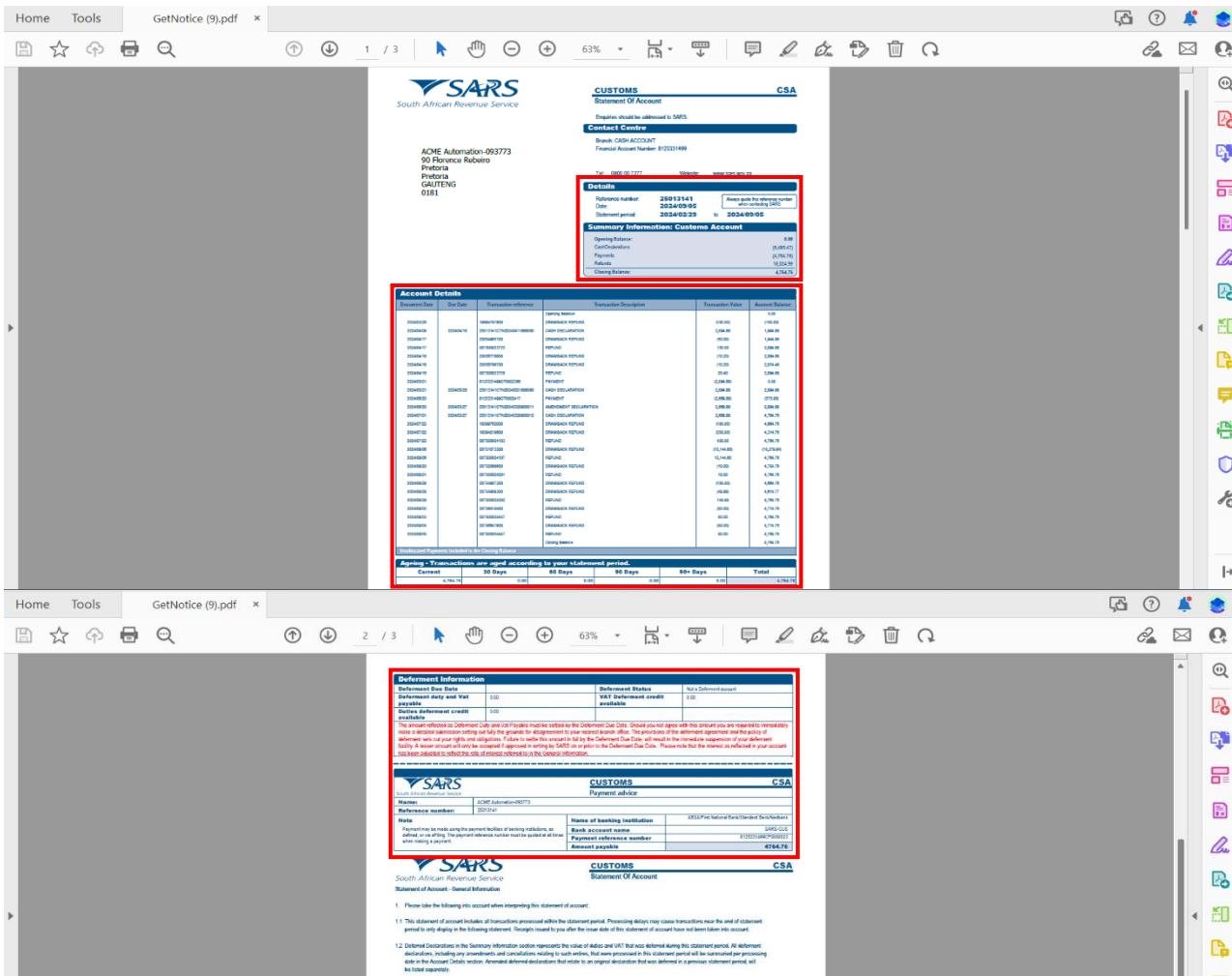


The screenshot shows a browser window with a download dialog box. The dialog box is titled 'Downloads' and contains a single item: 'GetNotice (9).pdf' with an 'Open file' button. Below the dialog box, the main page content shows a message: 'PDF reader has been disabled in Microsoft Edge'. It provides instructions: 'If you want to open the file instead of downloading it: 1. Go to Settings > Site Permissions > PDF Documents. 2. Turn off Always download PDF files and refresh this page.' At the bottom of the page is a 'Download file' button (highlighted with a red box).

- d) The Statement of Account is now displayed and will provide the client with the following information:
  - i) A summary of opening balance;
  - ii) A summary of closing balance due;
  - iii) An age analysis providing a breakdown of transactions making up the closing balance;
  - iv) Payment details;
  - v) SARS' bank details as well as the PRN; and

Effective Date: 19 December 2025

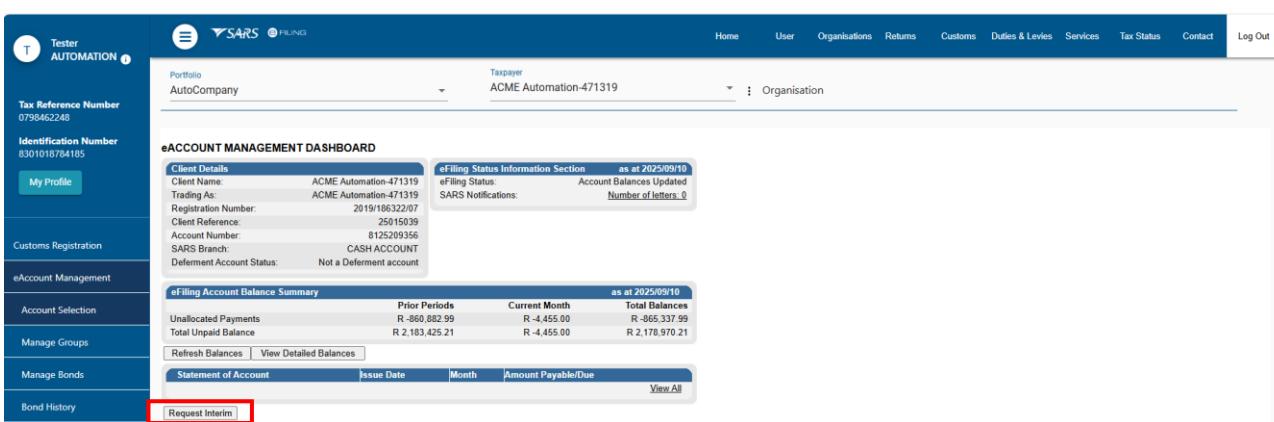
vi) Amount payable.



The screenshot shows two separate windows of the SARS eFiling system. The top window displays the 'Statement of Account' for ACME Automation-093773, showing a summary of customs account details and a detailed transaction table. The bottom window displays 'Deferment Information' for the same client, showing a table of deferment details and a summary table at the bottom.

e) To view an Interim Monthly Statement of Account, from the eAccount Management Dashboard, the user must:

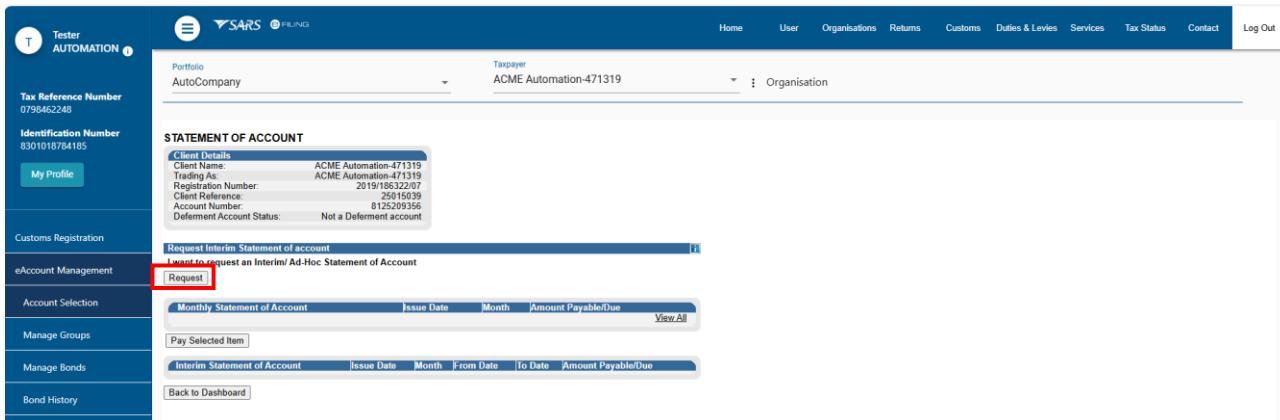
i) Click on Request Interim; and



The screenshot shows the eAccount Management Dashboard for ACME Automation-471319. The 'Request Interim' button is highlighted with a red box in the bottom left corner of the main content area.

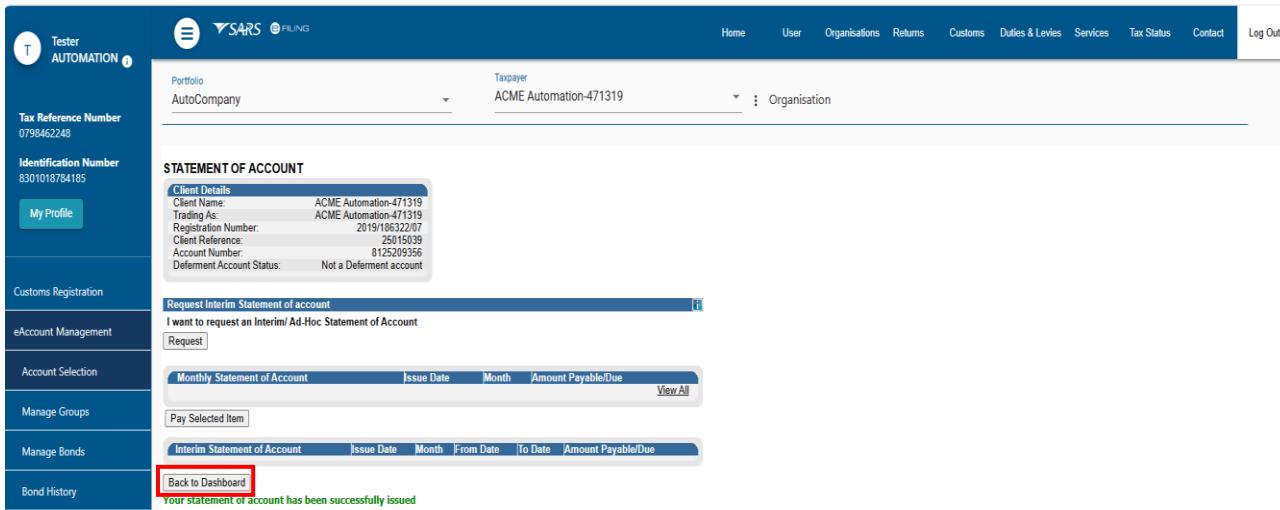
**Effective Date: 19 December 2025**

ii) Click on Request;



The screenshot shows the SARS eFiling interface. On the left, a sidebar lists 'My Profile', 'Customs Registration', 'eAccount Management', 'Account Selection', 'Manage Groups', 'Manage Bonds', and 'Bond History'. The main content area is titled 'STATEMENT OF ACCOUNT'. It shows 'Client Details' for ACME Automation-471319. Below this is a section for 'Request Interim Statement of account' with a 'Request' button highlighted by a red box. At the bottom of the page, there is a 'Back to Dashboard' button.

f) The request for an Interim Statement of Account is acknowledged and will be available to view from the Dashboard. To return to the Dashboard, click on Back to Dashboard.



The screenshot shows the SARS eFiling interface. The 'Request Interim Statement of account' section is visible, showing the 'Request' button. At the bottom of the page, there is a 'Back to Dashboard' button highlighted by a red box. A green message at the bottom states: 'Your statement of account has been successfully issued'.

g) The requested Interim Statement of Account, once available, will appear on the Statement of Account page. The user must click on the CSA-Interim hyperlink to view the statement.

h) The user must then follow the same procedure as in 2.2.3 c) and d) above to download and view the Interim Statement of Account.

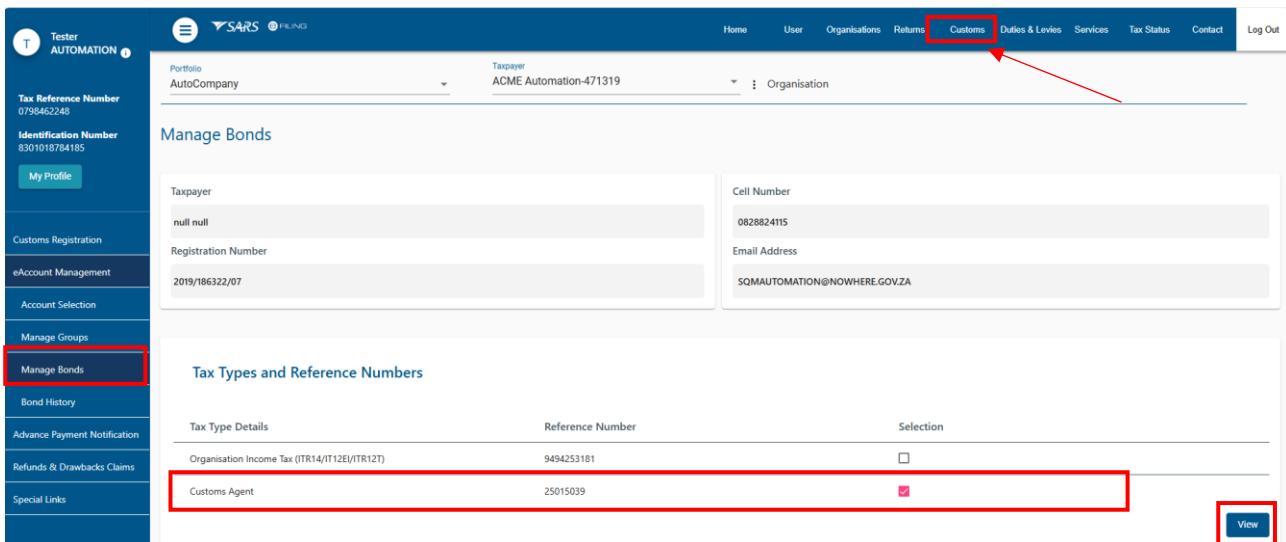
### 3.2.5 Bonds Management

a) In an ongoing effort to enhance the user experience and to make tax compliance easier for all taxpayers, the SARS eFiling platform introduced an option for managing bonds under the eAccount menu. This feature is designed to simplify the process for clients who need to declare, manage, or obtain information regarding their bonds (home loans etc.) in relation to their tax obligations.

b) To access a list of bonds registered in the client's name, once logged onto the eFiling platform and portfolio, the user must:

- Click on Customs;
- eAccount Management;
- Click on Manage Bonds;
- Click on the Customs Agent Selection field; and
- Click on View.

Effective Date: 19 December 2025

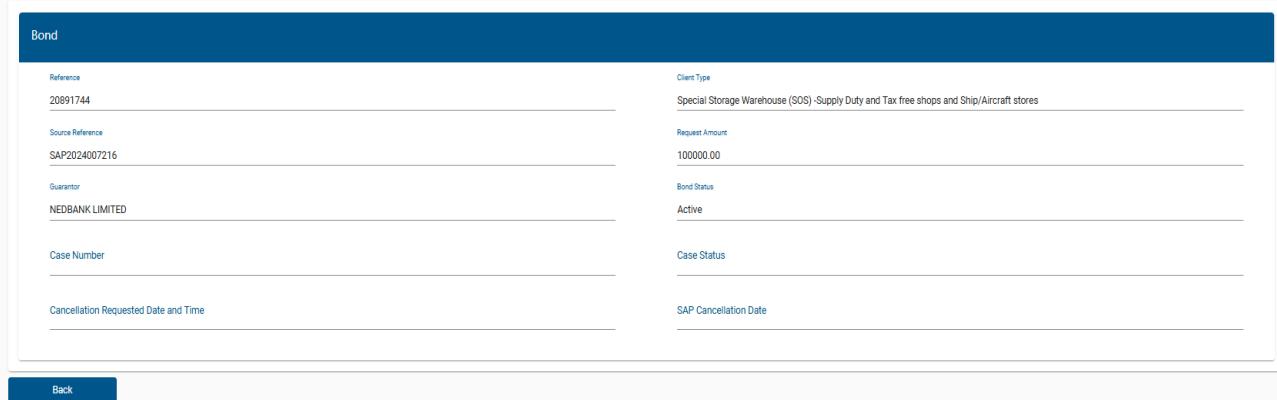


- c) A list of bonds registered on the client's profile will be listed. This may include active, cancelled and de-linked bonds.
- d) An **active bond** is a bond that is currently active and registered on the SARS eFiling website for eAccount maintenance. An active bond means that SARS is still able to claim the relevant interest and principal of the bond from the issuer. An active bond can be viewed and managed by the client on the eFiling platform.
- e) A **cancelled bond** is a bond that has been cancelled by the bond holder, bond issuer, or intermediary due to various reasons, such as early repayment, default, foreclosure, or maturity. A cancelled bond means that SARS can no longer claim the relevant interest and principal of the bond from the issuer. A cancelled bond cannot be viewed or managed by the client on the eFiling platform, but it may still appear in the client's historical records.
- f) A **de-linked bond** is a bond that has been de-linked from the SARS eFiling website eAccount maintenance at the client's request. A de-linked bond means that the client does not want to access or manage the bond information on the eFiling platform, and that the client must contact the bond issuer or intermediary directly for any bond-related matters. Once a bond is de-linked, it will be classified as a cancelled bond.
- g) To cancel a bond for reasons mentioned in e) above, the client must:
  - i) Click on View/Manage;

Bonds								
Reference	Client Name	Source Reference	Request Amount	Guarantor	Bond Status	Case Number	Case Status	Action
20891744	Remover of goods in Bond by road (Local)	SAP2024007006	100000.00	NEDBANK LIMITED	Active			<a href="#">View/Manage</a>
20891744	Special Storage Warehouse (SOS) -Supply Duty and Tax free shops and Ship/Aircraft stores	SAP2024007216	100000.00	NEDBANK LIMITED	Active			<a href="#">View/Manage</a>
Items per page: 10   1 - 2 of 2   < >								

**Effective Date: 19 December 2025**

ii) Click on Request Bond Cancellation;

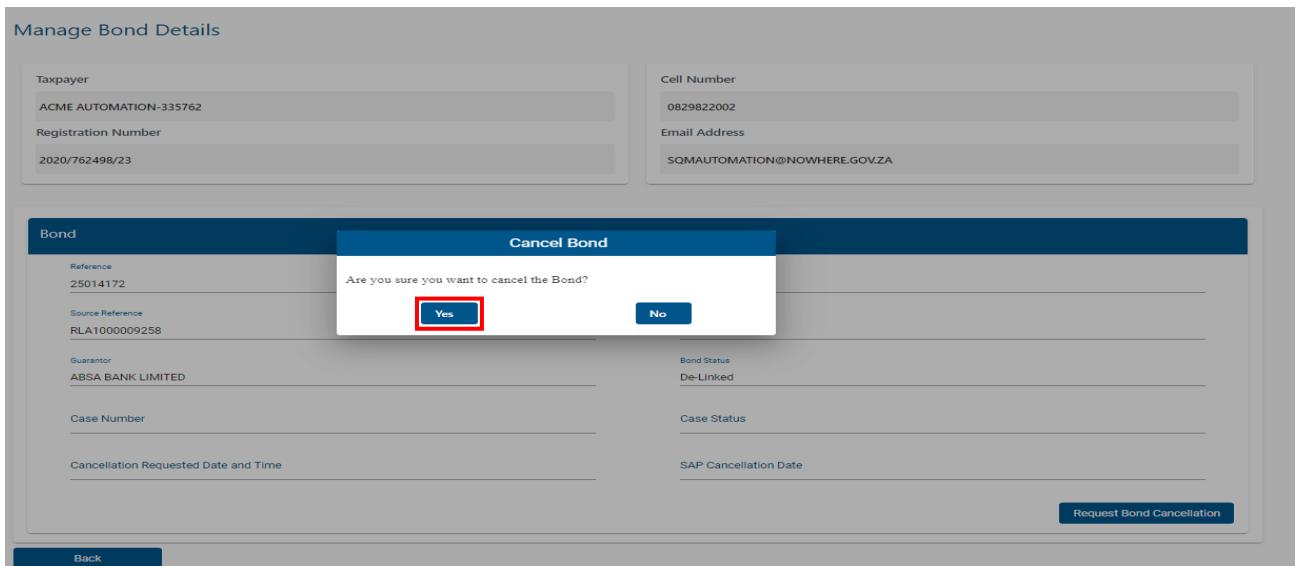


The screenshot shows a 'Bond' page with the following fields:

- Reference:** 20891744
- Source Reference:** SAP2024007216
- Guarantor:** NEDBANK LIMITED
- Case Number:** (empty)
- Cancellation Requested Date and Time:** (empty)
- Client Type:** Special Storage Warehouse (SOS)-Supply Duty and Tax free shops and Ship/Aircraft stores
- Request Amount:** 100000.00
- Bond Status:** Active
- Case Status:** (empty)
- SAP Cancellation Date:** (empty)

At the bottom left is a 'Back' button.

iii) Click on Yes to process the bond cancellation request.



The screenshot shows a 'Manage Bond Details' page with the following fields:

- Taxpayer:** ACME AUTOMATION-335762
- Registration Number:** 2020/762498/23
- Cell Number:** 0829822002
- Email Address:** SQMAUTOMATION@NOWHERE.GOV.ZA

The main area shows bond details:

- Reference:** 25014172
- Source Reference:** RLA1000009258
- Guarantor:** ABSA BANK LIMITED
- Case Number:** (empty)
- Cancellation Requested Date and Time:** (empty)

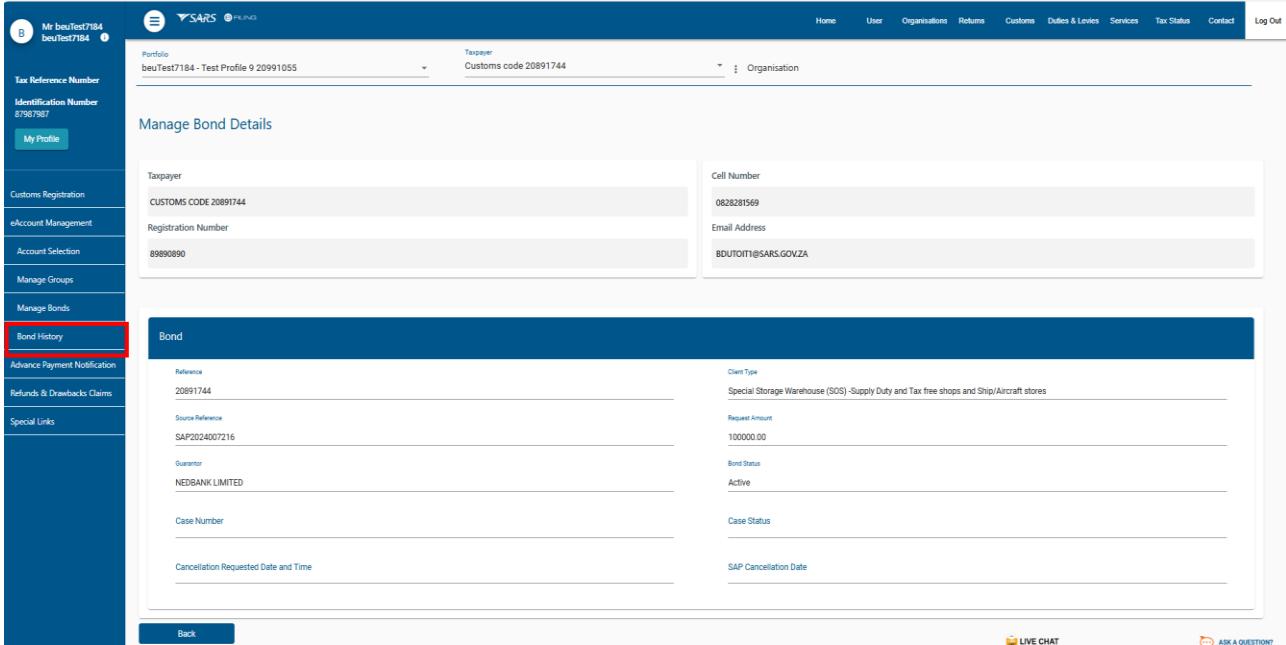
A central 'Cancel Bond' dialog box is displayed with the message: "Are you sure you want to cancel the Bond?" It contains two buttons: 'Yes' (highlighted with a red box) and 'No'.

At the bottom right is a 'Request Bond Cancellation' button.

At the bottom left is a 'Back' button.

Effective Date: 19 December 2025

h) eFiling provide clients with a functionality to check the progress of their bond cancellation request. To check this, the client must click on Bond History.



Manage Bond Details

Taxpayer	Cell Number
CUSTOMS CODE 20891744	0828281569
Registration Number	Email Address
89890890	BDUTOITI@SARS.GOV.ZA

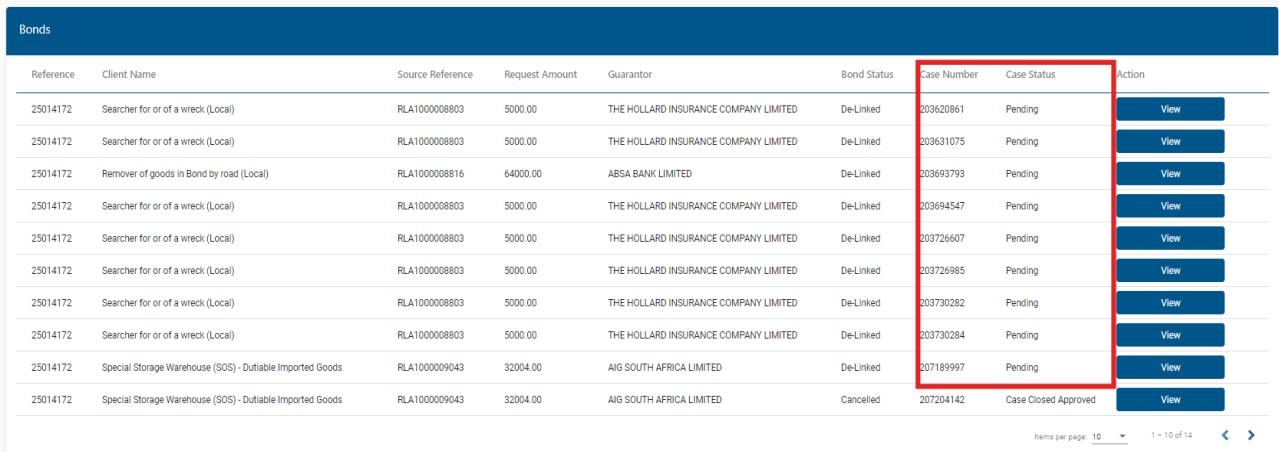
**Bond**

Reference 20891744	Client Type Special Storage Warehouse (SOS) - Supply Duty and Tax free shops and Ship/Aircraft stores
Source Reference SAP2024007216	Request Amount 100000.00
Guarantor NEDBANK LIMITED	Bond Status Active
Case Number	Case Status
Cancellation Requested Date and Time	SAP Cancellation Date

Back LIVE CHAT  ASK A QUESTION 

i) A list of cancelled requests of bonds has been received but not processed yet, are displayed in Case Status as Pending. Bonds currently active or already cancelled, will not be displayed.

j) Bonds which status reads Case Closed Approved means that the client has successfully cancelled a bond and that SARS has verified and approved the cancellation. This happens when the client follows the procedure for cancelling a linked bond and provided sufficient proof of the de-linking to SARS.



Reference	Client Name	Source Reference	Request Amount	Guarantor	Bond Status	Case Number	Case Status	Action
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203620861	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203631075	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Remover of goods in Bond by road (Local)	RLA1000008816	64000.00	ABSA BANK LIMITED	De-Linked	203693793	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203694547	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203726607	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203726985	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203730282	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203730284	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Special Storage Warehouse (SOS) - Dutiable Imported Goods	RLA1000009043	32004.00	AIG SOUTH AFRICA LIMITED	De-Linked	207189997	Pending	<span style="border: 1px solid red; padding: 2px;">View</span>
25014172	Special Storage Warehouse (SOS) - Dutiable Imported Goods	RLA1000009043	32004.00	AIG SOUTH AFRICA LIMITED	Cancelled	207204142	Case Closed Approved	<span style="border: 1px solid red; padding: 2px;">View</span>

Items per page: 10 1 - 10 of 14  

Effective Date: 19 December 2025

k) To gather more information on a specific bond, the user must click on View.

Bonds								
Reference	Client Name	Source Reference	Request Amount	Guarantor	Bond Status	Case Number	Case Status	Action
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203620861	Pending	<button>View</button>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203631075	Pending	<button>View</button>
25014172	Remover of goods in Bond by road (Local)	RLA1000008816	64000.00	ABSA BANK LIMITED	De-Linked	203693793	Pending	<button>View</button>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203694547	Pending	<button>View</button>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203726607	Pending	<button>View</button>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203726985	Pending	<button>View</button>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203730282	Pending	<button>View</button>
25014172	Searcher for or of a wreck (Local)	RLA1000008803	5000.00	THE HOLLARD INSURANCE COMPANY LIMITED	De-Linked	203730284	Pending	<button>View</button>
25014172	Special Storage Warehouse (SOS) - Dutiable Imported Goods	RLA1000009043	32004.00	AIG SOUTH AFRICA LIMITED	De-Linked	207189997	Pending	<button>View</button>
25014172	Special Storage Warehouse (SOS) - Dutiable Imported Goods	RLA1000009043	32004.00	AIG SOUTH AFRICA LIMITED	Cancelled	207204142	Case Closed Approved	<button>View</button>

Items per page: 10 1 - 10 of 14 &lt; &gt;

l) Information specific to the bond under enquiry, such as the case number, bond and case statuses can be viewed as displayed below.

[View Bond Details](#)

Taxpayer ACME AUTOMATION-335762	Cell Number 0829822002
Registration Number 2020/762498/23	Email Address SOMAUTOMATION@NOWHERE.GOV.ZA

<b>Bond</b>	
Reference 25014172	Client Type Remover of goods in Bond by road (Local)
Source Reference RLA1000008816	Request Amount 64000.00
Guarantor ABSA BANK LIMITED	Bond Status De-Linked
Case Number 203693793	Case Status Pending
Cancellation Requested Date and Time 2024-06-05T18:16:35.163	SAP Cancellation Date

[Back](#)

### 3.3 How to pay your account

a) If the user wants to make payment on their accounts, they have several options at their disposal to do so. Once payment is made, it will result in automated allocation of payments.

b) If the client has any unallocated payments or credits, this section will also give them access to the 'Account Maintenance' tab where allocation of unallocated payments can be made.

c) Customs payments can only be made if the selected bank account linked to eFiling is set up for a 'Credit Push' payment. This means you need to approve every payment made on eFiling on your bank's online service. Any payment made via eFiling is only finalised at the point of approval by the bank and allocation to the declarations paid will follow thereafter.

d) The selection options for payment and account maintenance are the same in order to identify the declarations and grouping of declarations, but a monthly SOA can only be paid in full and any unallocated payment must be allocated in order for related declarations to be paid.

e) The selection options are as follows:

- i) Individual non-deferment declarations under 'I would like to make a payment by':

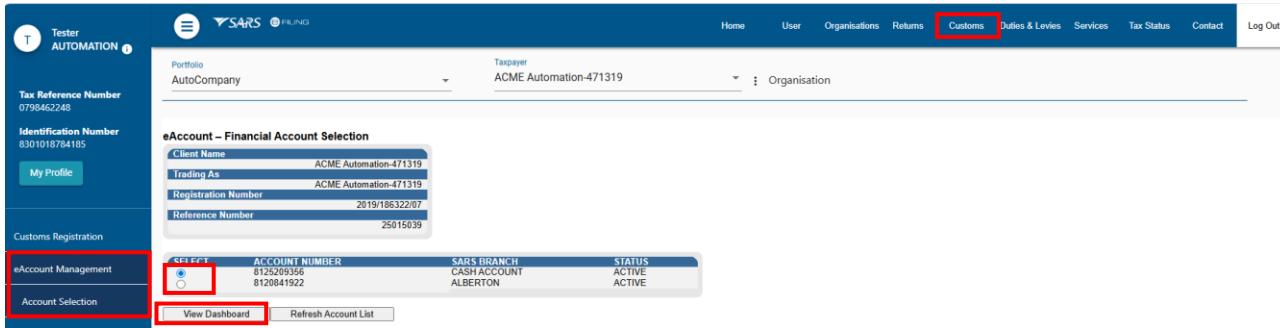
Effective Date: 19 December 2025

- A) **Declaration reference:** Request a specific declaration reference (ERN) and only pay or perform account maintenance on this declaration. Only the specific ERN will be displayed if unpaid or a part thereof that is unpaid.
- B) **Due Date:** Request a list of declarations by due date. This option will return a list of all declarations and the trader may select specific declarations from the list for payment or to perform account maintenance. As with the Declaration Reference option, only the ERN's will be displayed if unpaid or a part thereof that is unpaid. Clients to type the due date as seen on the excise declaration.
- C) **'I would like to make a Duties Deferment Top-Up payment':** This option will use the 'Unpaid Duties Deferred Balance' as an indication of the total value which can be paid or against which account maintenance will be performed. Only declarations with duties/levies deferred will be affected; i.e. where a single declaration has both duties/levies and VAT deferred, only the duties/levies component will be paid.
- D) **'I would like to make a Cash Top-Up payment':** This option will use the 'Unpaid Cash Balance' as an indication of the total value which can be paid or against which account maintenance will be performed. If any Top-up grouping option is selected, the amount displayed as the payable value can be edited on the next screen if payment needs to be made. However, in the event of account maintenance, the allocation will be done against the full value. It will be done from the oldest unpaid declaration to the most recent and no editing is available.
  - I) The allocation of the payment or unallocated payment for this option will be allocated to any unpaid non-deferment declaration on account and must only be used if you do not specify which non-deferment declaration needs to be paid.
  - II) Where specific declarations require a 'Proceed to Port/Release' CUSRES, please use the 'I would like to make a payment by' declaration reference or due date option above.
- E) **'I would like to make a VAT Deferment Top up payment':** This option will use the 'Unpaid VAT Deferred Balance' as an indication of the total value which can be paid or against which account maintenance will be performed. Only declarations with VAT deferred will be affected i.e. where a single declaration has both duties and VAT deferred, only the VAT component will be paid.
- ii) If any Top-Up grouping option is selected, the amount displayed as the payable value can be edited on the next screen if payment needs to be made. However, in the event of account maintenance, the allocation will be done against the full value. It will be done from the oldest unpaid declaration to the most recent and no editing is available.
- iii) When making payment, or allocating a credit, please note the following rules:
  - A) Each ERN is linked to a specific declaration or grouping of declarations. The first ten (10) digits of the ERN represent your financial account number.
  - B) Any excess payment that remains after clearing all declarations that relate to the PRN will remain on the account as an unallocated credit.
  - C) Where there is an underpayment, the payment will first allocate to all cash declarations that are linked to the ERN, if any, and thereafter, to deferment transactions. The payment will allocate to the oldest unpaid declaration first. Remaining declarations will remain on the account as unpaid.
  - D) If a 'Top-Up' payment is selected, payment will be allocated to the oldest transaction in the group, i.e. if payments are made for 'Duties Deferment Top-up', the payment will allocate to the oldest unpaid declaration with deferred duties.
  - E) When paying a 'Top-up', the client may edit the payment value. No partial statements need to be requested in the future if payments need to be made prior to the end of the statement period, as a top-up payment will have the same effect and reduce complexities around the selection of specific ERN's.
- f) The standard eFiling payment process is used after selecting the transaction or grouping for payment; therefore multiple declarations can be selected as single payments. These payments are all saved to the list of items, which will be paid, and a final single payment instruction for all items can be made. The final payment is only effected after approval on the client's bank's online solution.

Effective Date: 19 December 2025

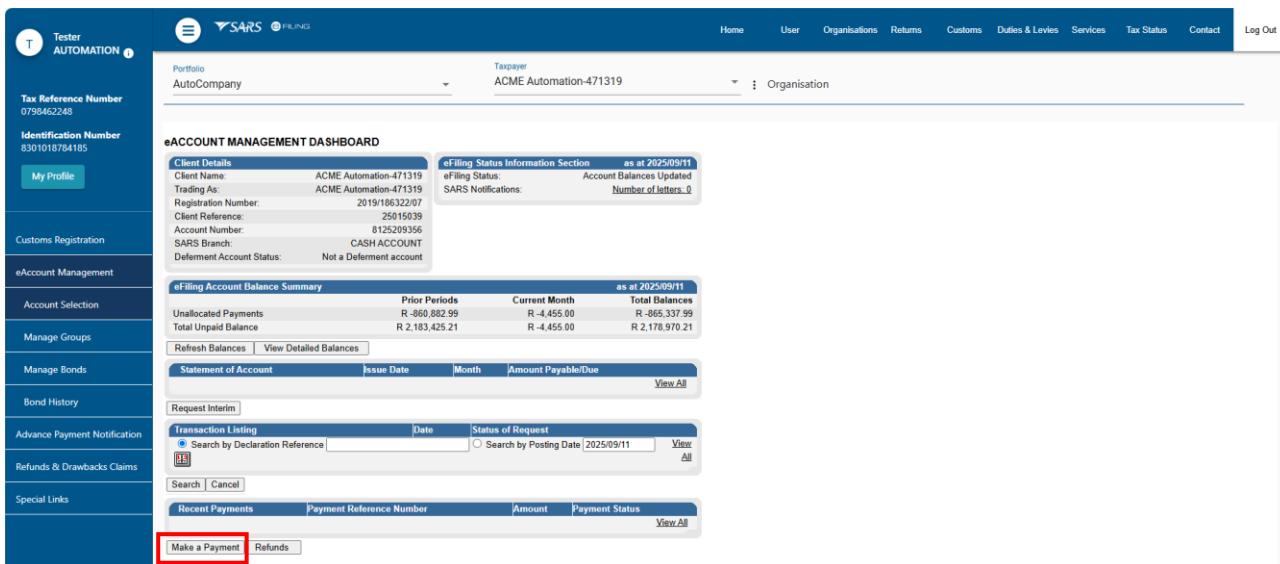
g) To access the Dashboard from where payments can be made, the user must:

- i) Click on Customs.
- ii) Click on eAccount Management.
- iii) Click on Account Selection;
- iv) Click on the Select option, and
- v) Click on View Dashboard.



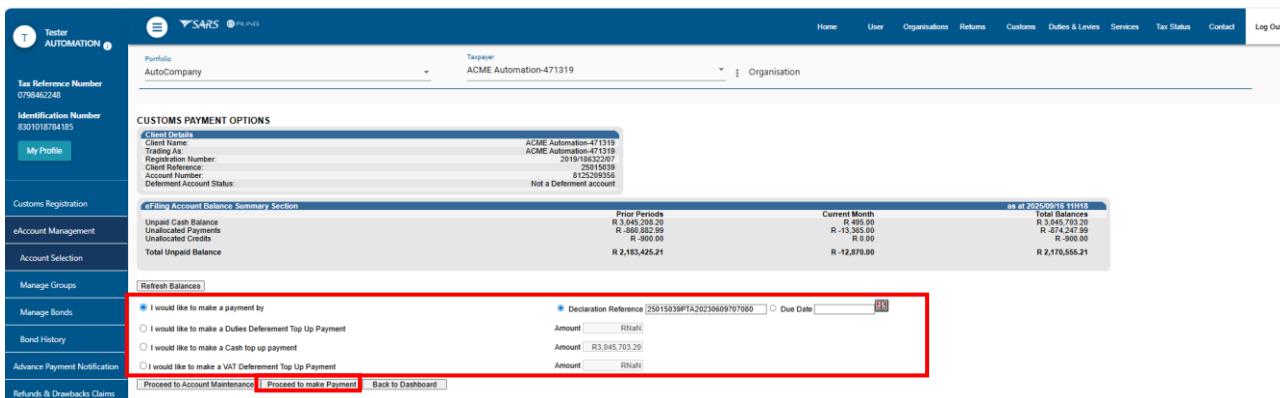
The screenshot shows the SARS eFiling dashboard. The left sidebar has a red box around the 'Account Selection' link. The main content area shows 'eAccount – Financial Account Selection' with a table. A red box highlights the 'View Dashboard' button at the bottom of the table.

vi) Click on Make a Payment;



The screenshot shows the 'eACCOUNT MANAGEMENT DASHBOARD'. The left sidebar has a red box around the 'Make a Payment' link. The main content area shows 'eFiling Status Information Section' and 'eFiling Account Balance Summary'. A red box highlights the 'Make a Payment' button at the bottom of the page.

vii) Select any of the payment options described in e) above; and  
viii) Click on Proceed to make Payment.



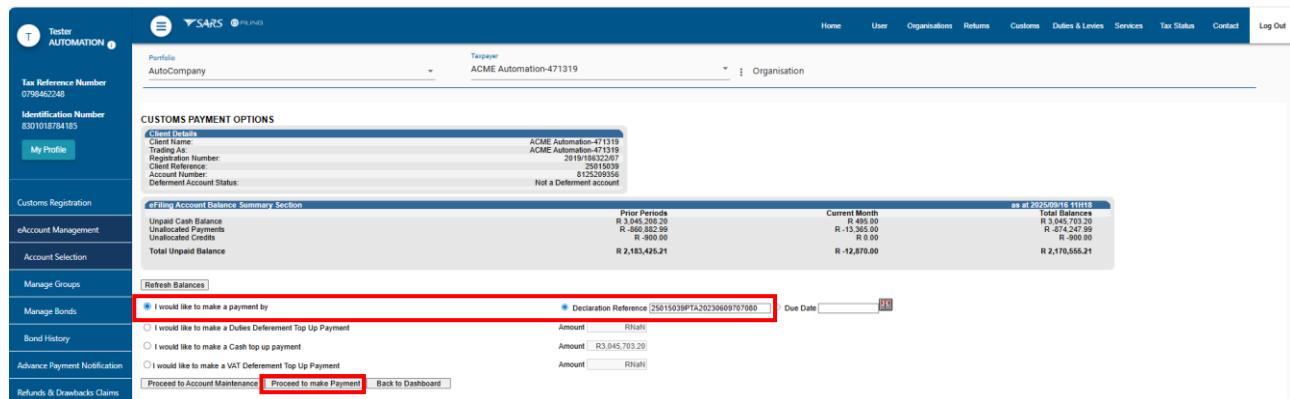
The screenshot shows the 'CUSTOMS PAYMENT OPTIONS' section. The left sidebar has a red box around the 'Proceed to make Payment' link. The main content area shows 'eFiling Account Balance Summary Section' with a table. A red box highlights the 'Proceed to make Payment' button at the bottom of the page.

Effective Date: 19 December 2025

### 3.3.1 Payment by Declaration Reference

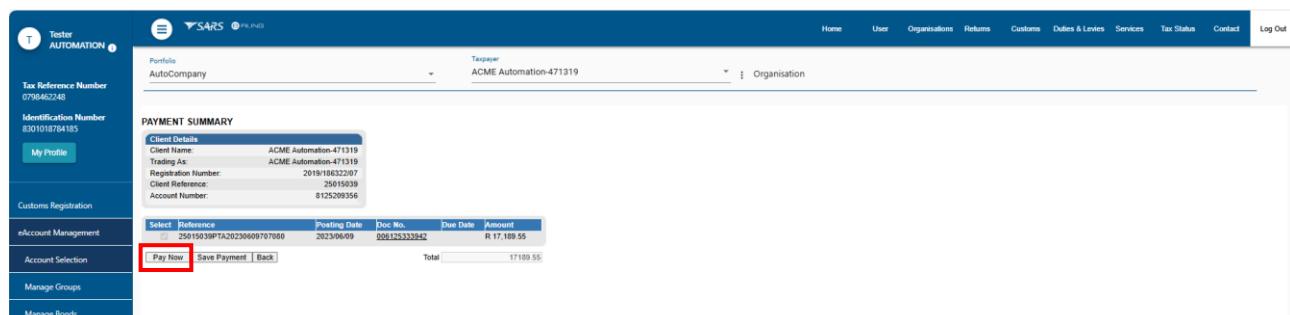
a) To make a payment by Declaration Reference, from the Customs Payment Options landing page, the user must:

- Make sure to select the Declaration Reference option.
- Insert the local reference number.
- Click on Proceed to Payment.

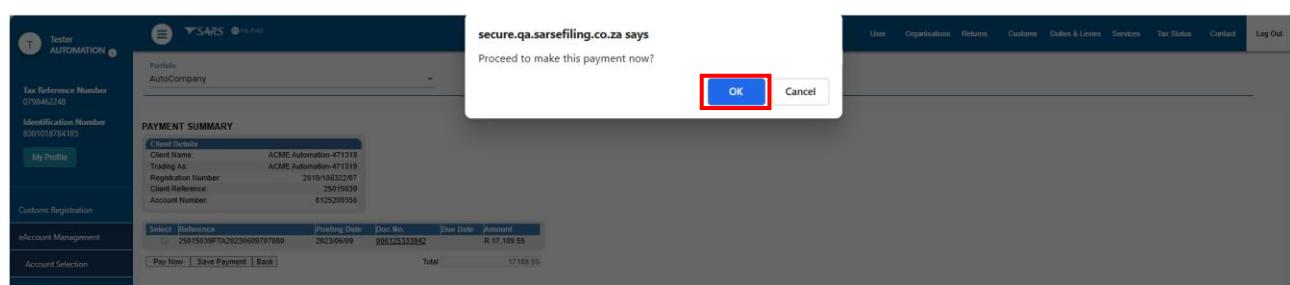


The screenshot shows the 'CUSTOMS PAYMENT OPTIONS' section. The 'Declaration Reference' option is selected. The local reference number '25015039PTA20230609707050' is entered in the 'Due Date' field. The 'Proceed to make Payment' button is highlighted with a red box.

iv) Click on Pay Now.  
 v) Click on OK.



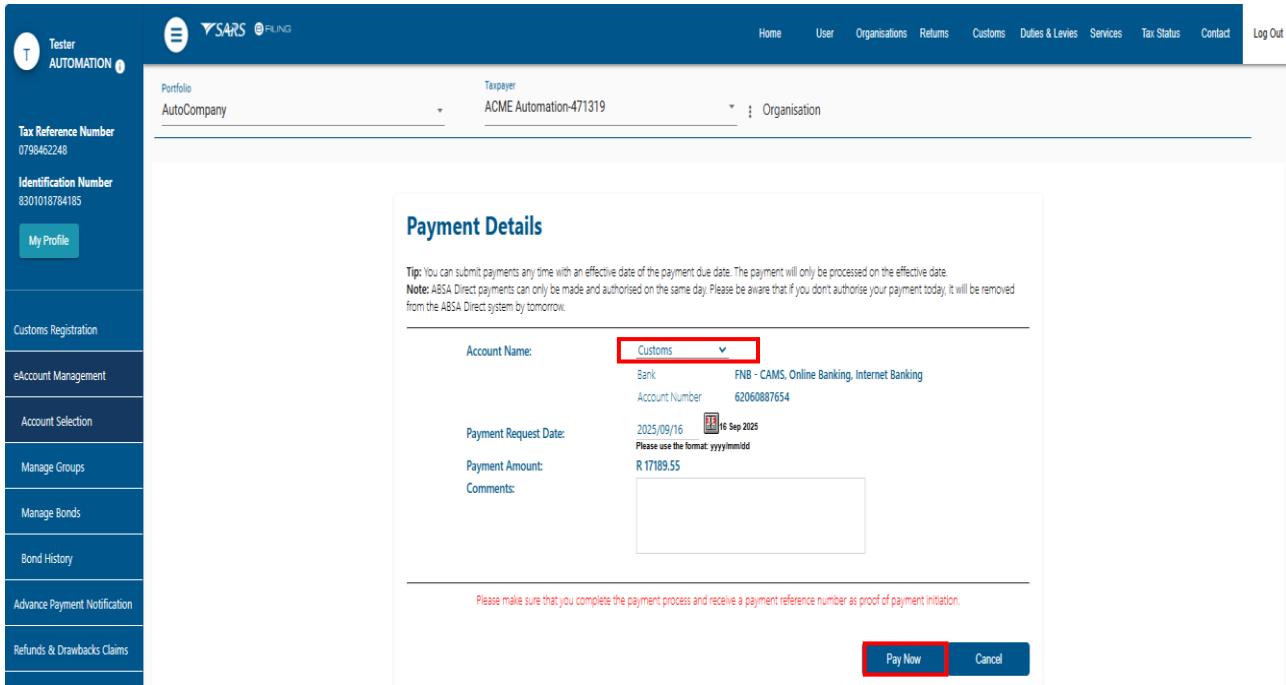
The screenshot shows the 'PAYMENT SUMMARY' section. The 'Pay Now' button is highlighted with a red box.



The screenshot shows a confirmation dialog box with the text 'secure.qa.sarsfiling.co.za says' and 'Proceed to make this payment now?'. The 'OK' button is highlighted with a red box.

**Effective Date: 19 December 2025**

- vi) Select the applicable Account Name from the drop-down list.
- vii) Click on Pay Now.



**Payment Details**

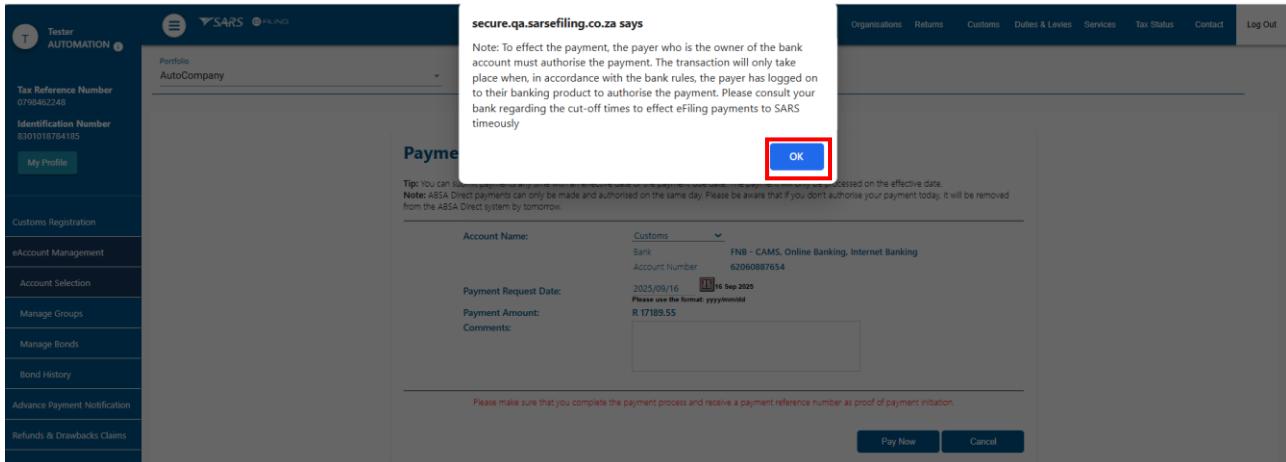
Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.  
 Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name:	Customs
Bank:	FNB - CAMS, Online Banking, Internet Banking
Account Number:	62060887654
Payment Request Date:	2025/09/16
Payment Amount:	R 17189.55
Comments:	

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

**Pay Now** **Cancel**

- viii) Click on OK.



**secure.qa.sarsfiling.co.za says**

Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timely

**OK**

**Payment Details**

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.  
 Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name:	Customs
Bank:	FNB - CAMS, Online Banking, Internet Banking
Account Number:	62060887654
Payment Request Date:	2025/09/16
Payment Amount:	R 17189.55
Comments:	

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

**Pay Now** **Cancel**

Effective Date: 19 December 2025

- ix) Click on Confirm.
- x) Click on OK.

## Confirm Payment Initiation

### Summary of payment transaction details

Payment for: 1 item  
 Amount: R 17189.55  
 Payment Request Date: 2025/09/16  
 Account Name: Customs  
 Bank Name: FNB - CAMS, Online Banking, Internet Banking

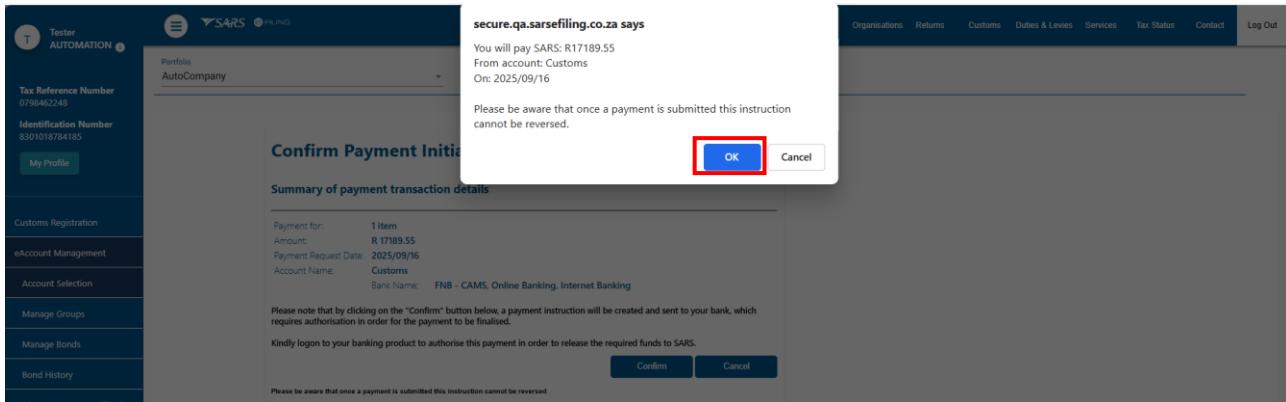
Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

**Confirm**

**Cancel**

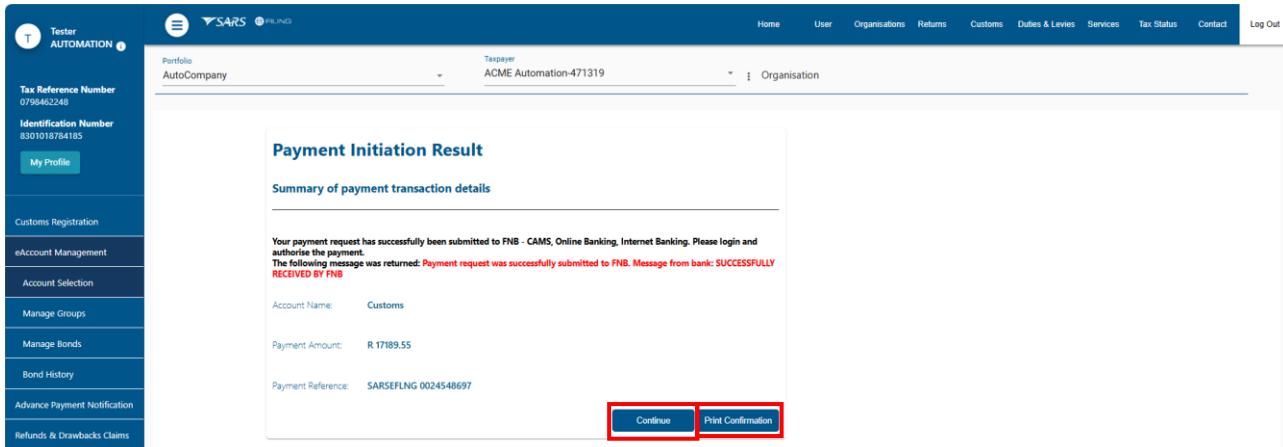
Please be aware that once a payment is submitted this instruction cannot be reversed



**Effective Date: 19 December 2025**

b) To finalise the process, the user must;

- i) Click on Continue, or
- ii) Click on Print Confirmation to print the proof that payment has been initiated, and
- iii) Access their designated bank account to release the payment.



**Payment Initiation Result**

**Summary of payment transaction details**

Your payment request has successfully been submitted to FNB - CAMS, Online Banking, Internet Banking. Please login and authorise the payment.  
The following message was returned: Payment request was successfully submitted to FNB. Message from bank: SUCCESSFULLY RECEIVED BY FNB

Account Name: Customs

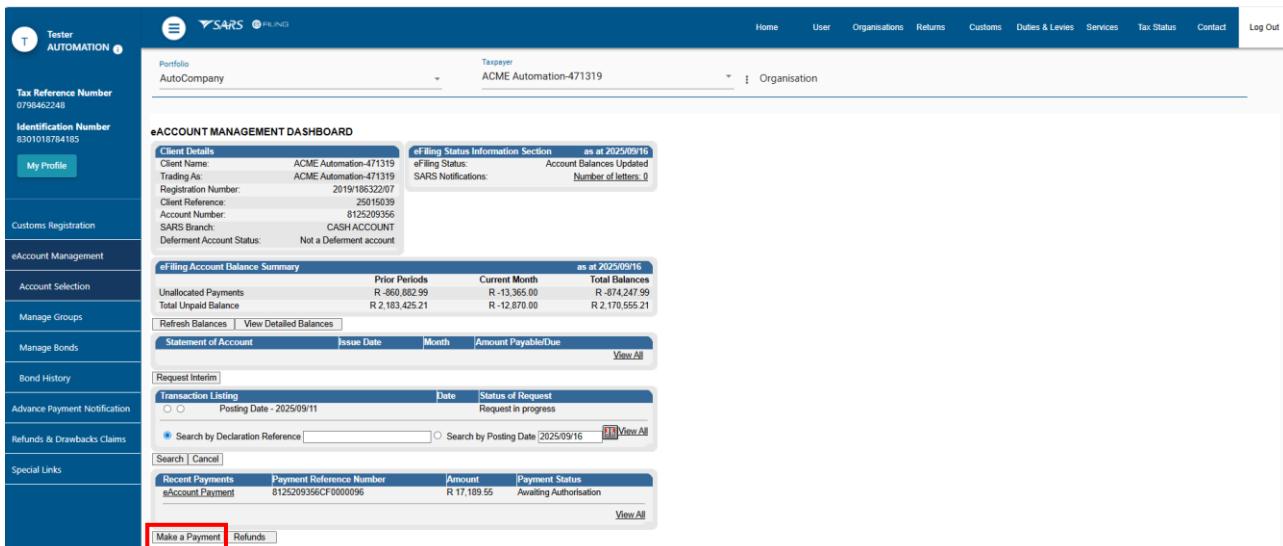
Payment Amount: R 17189.55

Payment Reference: SARSEFLNG 0024548697

**Continue** **Print Confirmation**

### 3.3.2 Payment by Due Date

- a) This payment option is used where a single declaration has multiple payment due dates, and a payment must be made per due date.
- b) From the eAccount Management Dashboard, the user must click on Make a Payment.



**eACCOUNT MANAGEMENT DASHBOARD**

**eFiling Status Information Section** as at 2025/09/16

Client Details	eFiling Status	Account Balances Updated
Client Name: ACME Automation-471319 Trading As: ACME Automation-471319	eFiling Status: 2019/186322/07	Account Balances Updated: 25/09/2025
Registration Number: 8301018784185	Number of letters: 0	
Client Reference: 25915039		
Account Number: 8125209356		
SARS Branch: CASH ACCOUNT		
Deferment Account Status: Not a Deferment account		

**eFiling Account Balance Summary** as at 2025/09/16

Prior Periods	Current Month	Total Balances
Unallocated Payments R 360 882.99	R 13 365.00	R 874 247.99
Total Unpaid Balance R 2 183 425.21	R 12 870.00	R 2 170 555.21

**Recent Payments**

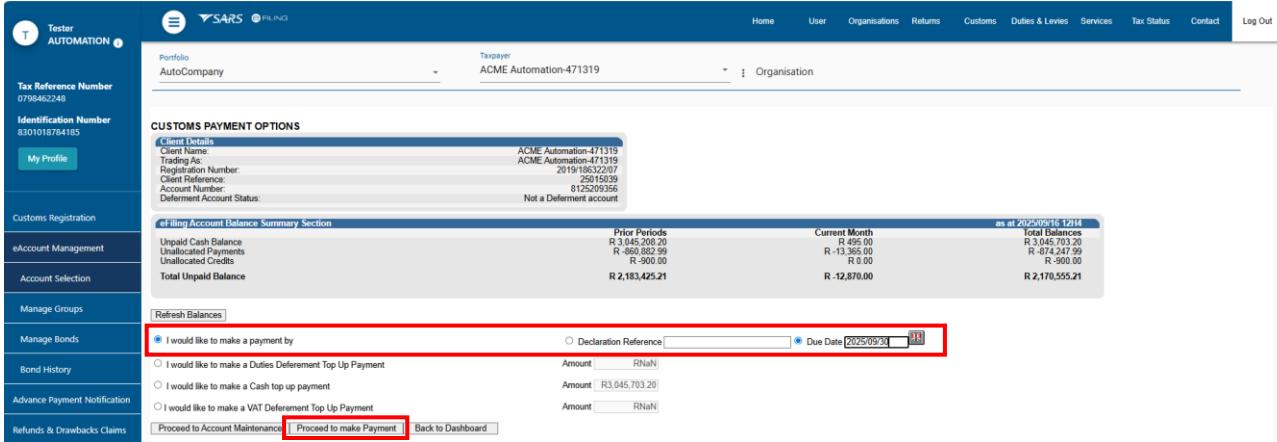
Payment Reference Number	Amount	Payment Status
8125209356CF0000096	R 17 189.55	Awaiting Authorisation

**Make a Payment**

**Effective Date: 19 December 2025**

c) From the Customs Payment Options landing page, the user must:

- i) Make sure to select the Due Date option;
- ii) Capture the due date by:
  - A) Manually inserting the CCYY/MM/DD format; or
  - B) Clicking on the Calendar icon next to the Due Date field and select the date; and
- iii) Click on Proceed to Payment.

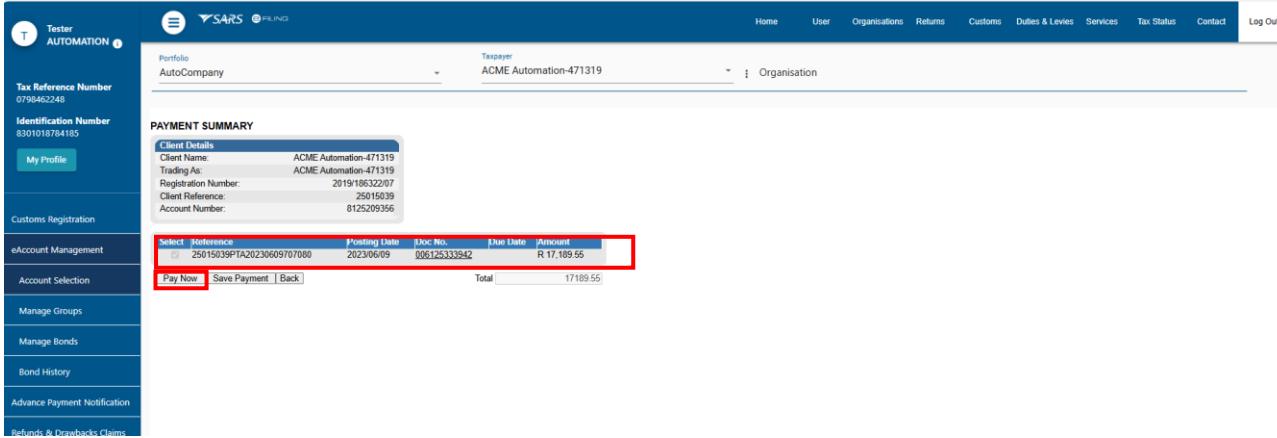


The screenshot shows the 'CUSTOMS PAYMENT OPTIONS' section. It includes a 'Client Details' box and a 'Balance Summary' table. Below these, there are several radio button options for payment types, with the 'I would like to make a payment by' option selected and highlighted with a red box. The 'Proceed to make Payment' button is also highlighted with a red box at the bottom of the page.

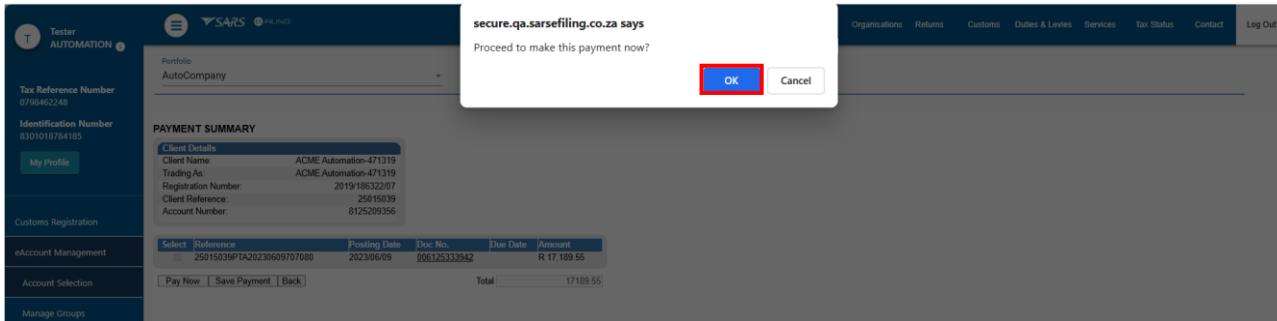
d) All payments that are due on the selected due date will be listed on the Payment Summary page. Clients are allowed to select and deselect any of the declarations listed.

e) To continue with the payment process, the user must:

- i) Select the declaration(s) to be paid.
- ii) Click on Pay Now.
- iii) Click on OK.



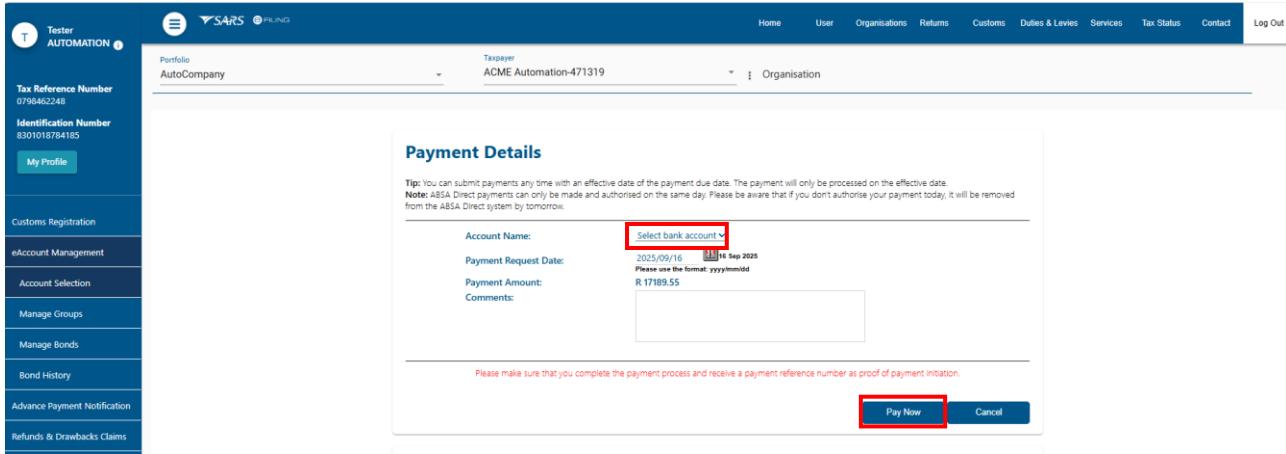
The screenshot shows the 'PAYMENT SUMMARY' section. It includes a 'Client Details' box and a table of payment records. The 'Pay Now' button is highlighted with a red box. The 'OK' button in the confirmation dialog is also highlighted with a red box.



The screenshot shows a confirmation dialog box with the text 'secure.qa.sarsfiling.co.za says' and 'Proceed to make this payment now?'. The 'OK' button is highlighted with a red box.

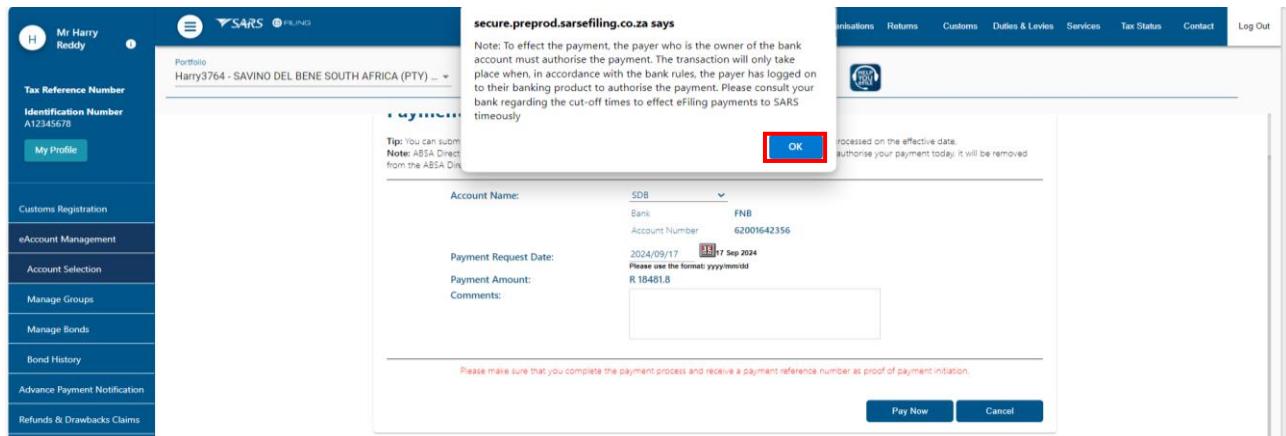
Effective Date: 19 December 2025

iv) Select the applicable Account Name from the drop-down list.  
 v) Click on Pay Now.



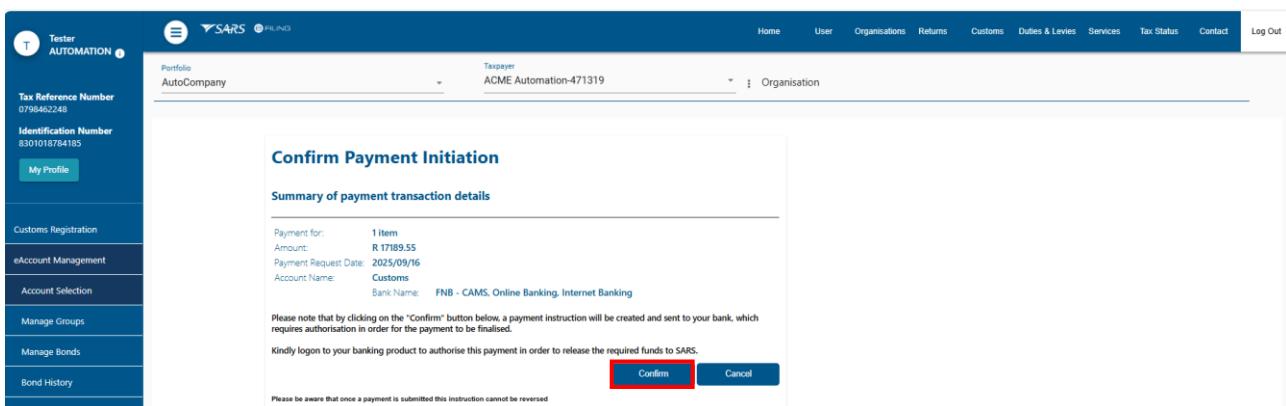
The screenshot shows the SARS eFiling interface. On the left, a sidebar lists various tax-related options like 'My Profile', 'Customs Registration', and 'eAccount Management'. The main area is titled 'Payment Details'. It shows a dropdown for 'Account Name' with 'Select bank account' as the option. Below it, 'Payment Request Date' is set to '2025/09/16' (highlighted with a red box) and 'Payment Amount' is 'R 17189.55'. A note at the bottom says 'Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.' At the bottom right are 'Pay Now' and 'Cancel' buttons, with 'Pay Now' also highlighted with a red box.

vi) Click on OK.



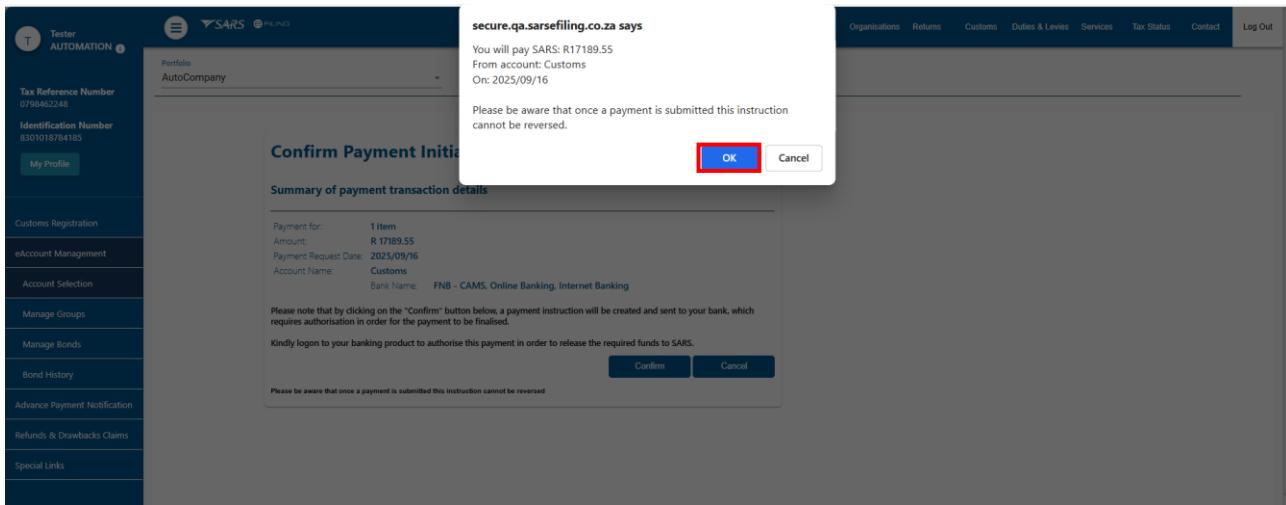
The screenshot shows a confirmation dialog box from 'secure.preprod.sarsfiling.co.za says'. It contains a note: 'Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timously.' Below this is a 'OK' button, which is highlighted with a red box. The background shows the same 'Payment Details' screen as the previous screenshot.

vii) Click on Confirm; and  
 viii) Click on Ok.



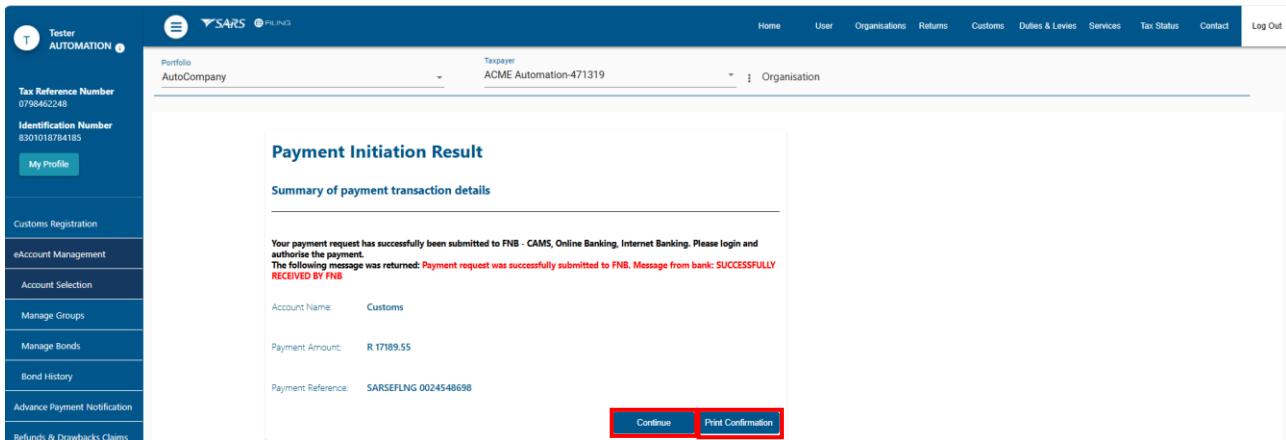
The screenshot shows the 'Confirm Payment Initiation' step. It displays a summary of payment transaction details: 'Payment for: 1 Item', 'Amount: R 17189.55', 'Payment Request Date: 2025/09/16', 'Account Name: Customs', and 'Bank Name: FNB - CAMS, Online Banking, Internet Banking'. A note says 'Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.' Below this is a 'Confirm' button, which is highlighted with a red box. The background shows the same 'Payment Details' screen as the previous screenshots.

Effective Date: 19 December 2025



f) To finalise the process, the user must;

- i) Click on Continue, or
- ii) Click on Print Confirmation to print the proof that payment has been initiated, and
- iii) Access their designated bank account to release the payment.

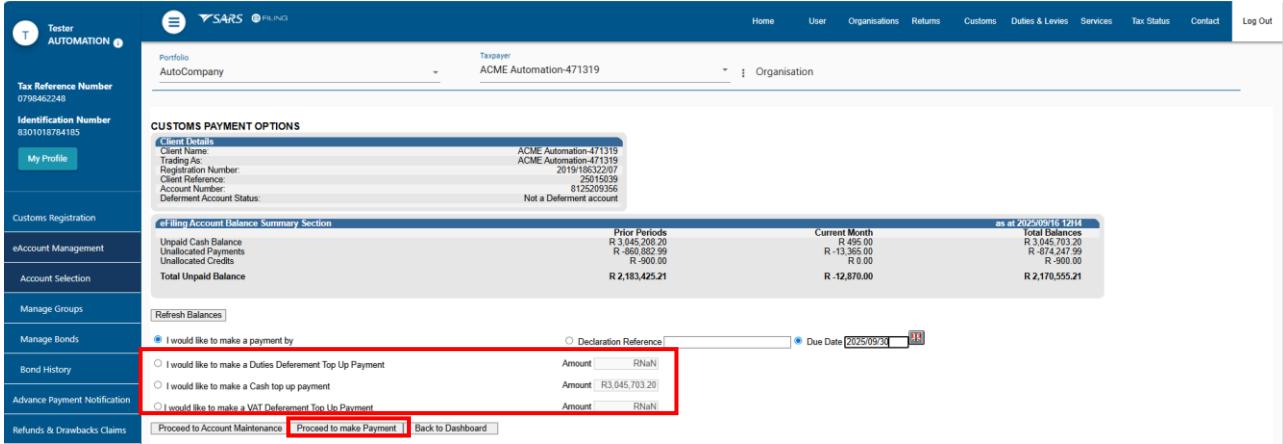


### 3.3.3 Top-up Payment Options

- a) The same procedure is used when making a payment using the different top-up payment options.
- b) To commence payment, from the Customs Payment Option landing page, the user must:
  - i) Select one of the three top-up payment options;
    - A) The amount is pre-populated with the total unpaid balance for all outstanding transactions.
    - B) This total value is assisting the user in identifying the maximum amount that can be paid.
    - C) If there are no amount outstanding against the client's Financial Accounting Number (FAN), this top-up option won't be available for selection. The option will be greyed out or deactivated.

**Effective Date: 19 December 2025**

ii) Click on Proceed to make a Payment;



**CUSTOMS PAYMENT OPTIONS**

I would like to make a payment by  Declaration Reference  Due Date 2025/09/30

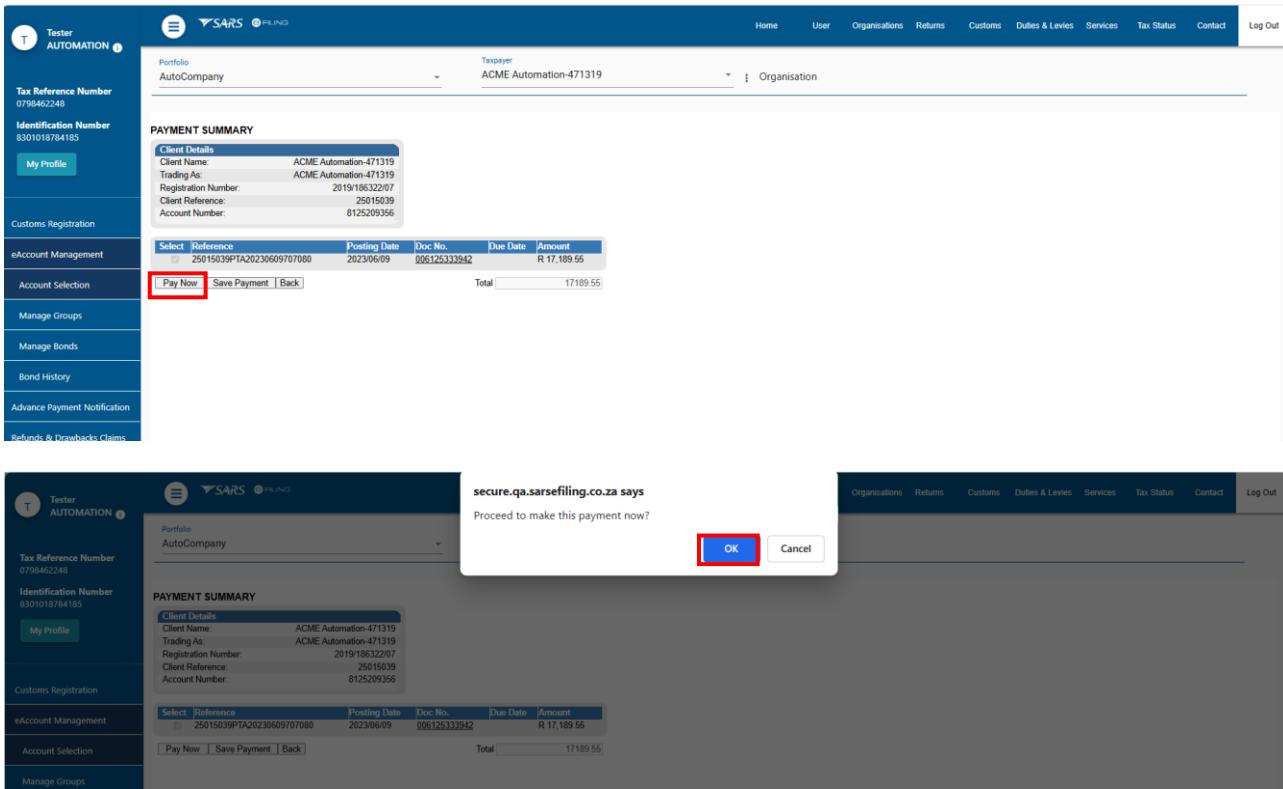
I would like to make a Duties Deferment Top Up Payment  Amount R0.00

I would like to make a Cash top up payment  Amount R3,045,703.20

I would like to make a VAT Deferment Top Up Payment  Amount R0.00

Proceed to Account Maintenance  Proceed to make Payment  Back to Dashboard

iii) Click on Pay Now;  
iv) Click on OK;



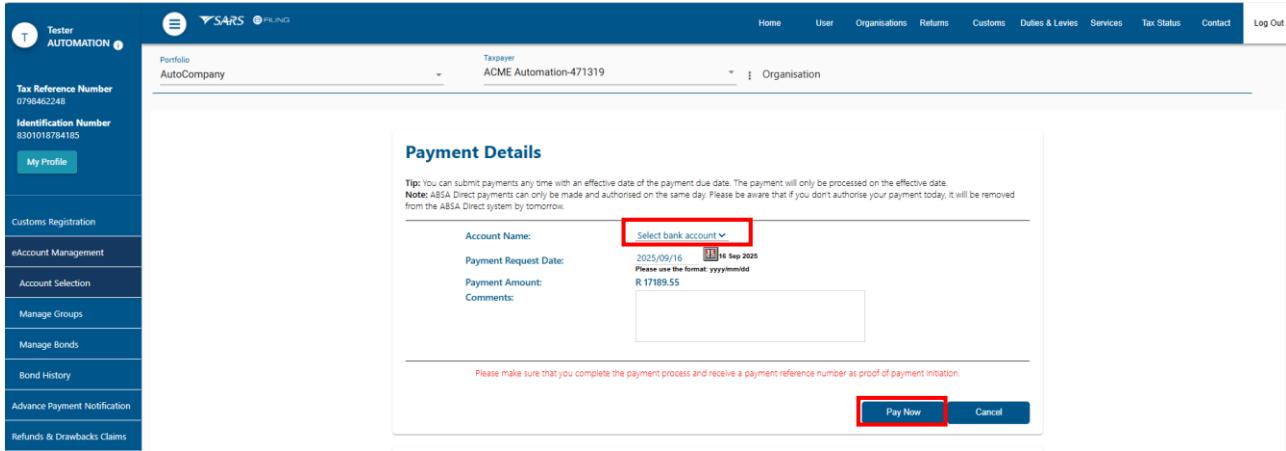
**PAYMENT SUMMARY**

25015039PTA20230609707080 2023/06/09 006125333942 R 17,189.55

secure.qa.sarsfiling.co.za says  
Proceed to make this payment now?

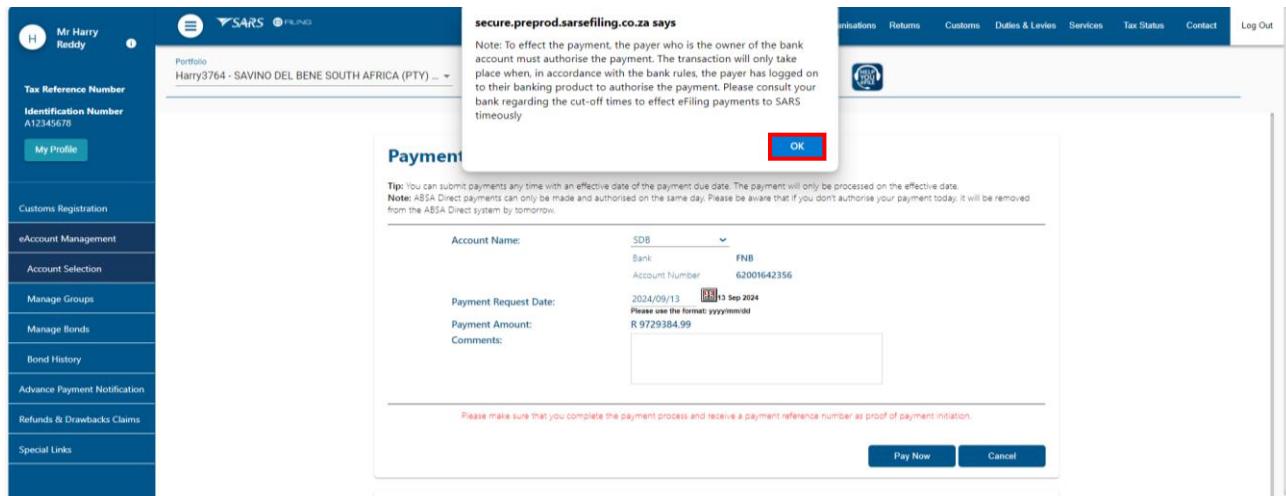
Effective Date: 19 December 2025

v) Select the applicable account from the Account Name drop-down list.  
 vi) Click on Pay Now.



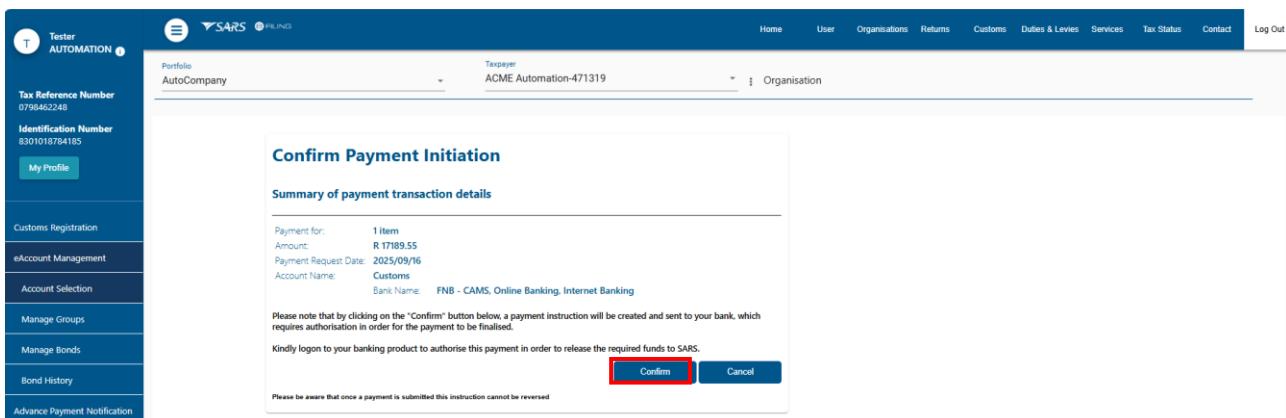
The screenshot shows the SARS eFiling interface. On the left, a sidebar lists various tax-related options like 'My Profile', 'Customs Registration', and 'eAccount Management'. The main area is titled 'Payment Details'. It shows a dropdown for 'Account Name' with 'Select bank account' and a red box around it. Below it, 'Payment Request Date' is set to '2025/09/16' (16 Sep 2025), 'Payment Amount' is 'R 17189.55', and there's a 'Comments' field. At the bottom, a note says 'Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.' Two buttons are at the bottom: 'Pay Now' (highlighted with a red box) and 'Cancel'.

vii) Click on OK.



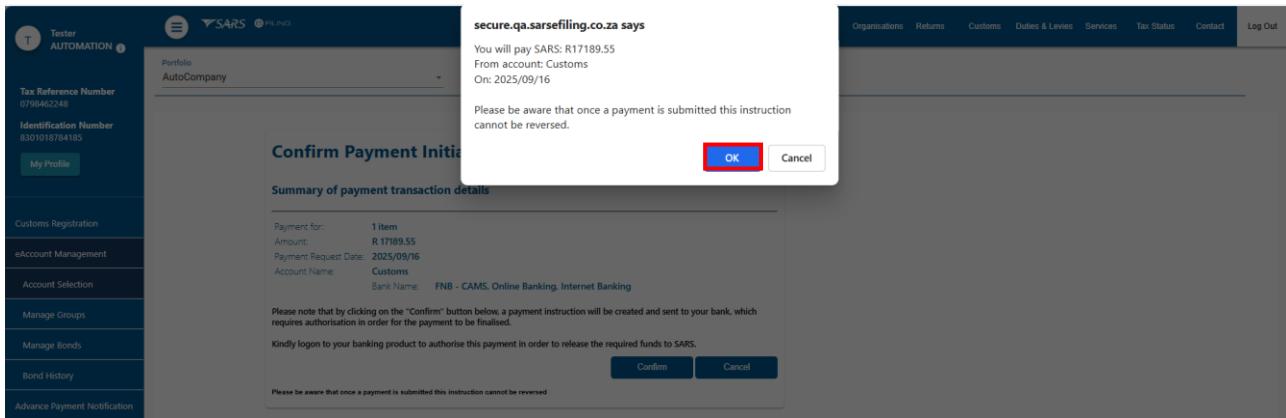
The screenshot shows a confirmation dialog box from 'secure.preprod.sarsfiling.co.za says'. The message says: 'Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timely.' Below the message are fields for 'Account Name' (SDB), 'Bank' (FNB), and 'Account Number' (62001642356). The 'Payment Request Date' is '2024/09/13' (13 Sep 2024), 'Payment Amount' is 'R 9729384.99', and a 'Comments' field. A note at the bottom says 'Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.' At the bottom of the dialog are 'Pay Now' and 'Cancel' buttons, with 'Pay Now' highlighted with a red box.

viii) Click on Confirm.  
 ix) Click on OK.



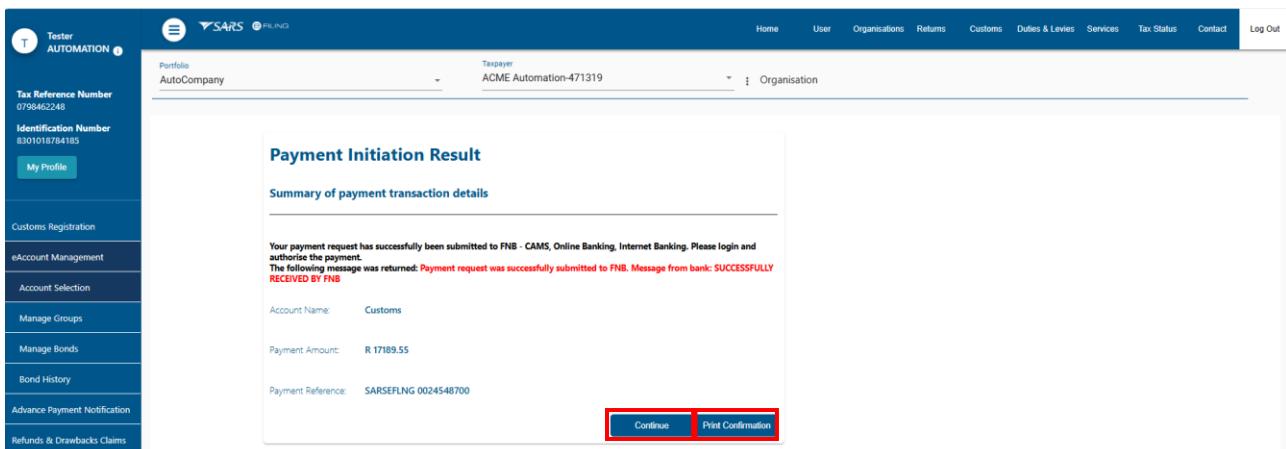
The screenshot shows the 'Confirm Payment Initiation' step. It displays a summary of payment transaction details: 'Payment for: 1 Item', 'Amount: R 17189.55', 'Payment Request Date: 2025/09/16', 'Account Name: FNB - CAMS, Online Banking, Internet Banking', and 'Bank Name: FNB - CAMS, Online Banking, Internet Banking'. A note says: 'Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.' Another note says: 'Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.' At the bottom are 'Confirm' (highlighted with a red box) and 'Cancel' buttons.

**Effective Date: 19 December 2025**



c) To finalise the process, the user must:

- i) Click on Continue, or
- ii) Click on Print Confirmation as evidence that payment has been initiated, and
- iii) Access the designated bank account to approve and release the payment.



### 3.4 Account Maintenance

- a) Clients will use this functionality to resolve unallocated payments or credits that are highlighted in the Balance Summary section of the dashboard.
- b) As part of the payment function from the dashboard, the client can allocate unallocated payments and credits to specific non-deferment declarations or against Duties/Levies Deferment, VAT Deferment or Cash declaration Top-Up options.
- c) The selection options to identify non-deferment declarations or top-up options are the same as for when payments are made.
- d) Allocations requested are final and the Proceed to Port/Release CUSRES will be issued for the selected declarations or those included in the Cash Top-Up option. The client cannot undo allocations and therefore needs to ensure that selections and allocations are done accurately. Similarly, the selected unallocated payment has to be carefully selected in order to ensure that the payment date precedes the due date of the declarations selected to reduce any possible penalties or interest.
- e) The Account Maintenance screen will display the requested non-deferment declaration/s or Top-Up option under the Uncleared Bills section and the available unallocated payments and credits will display under the Unallocated Payments section.

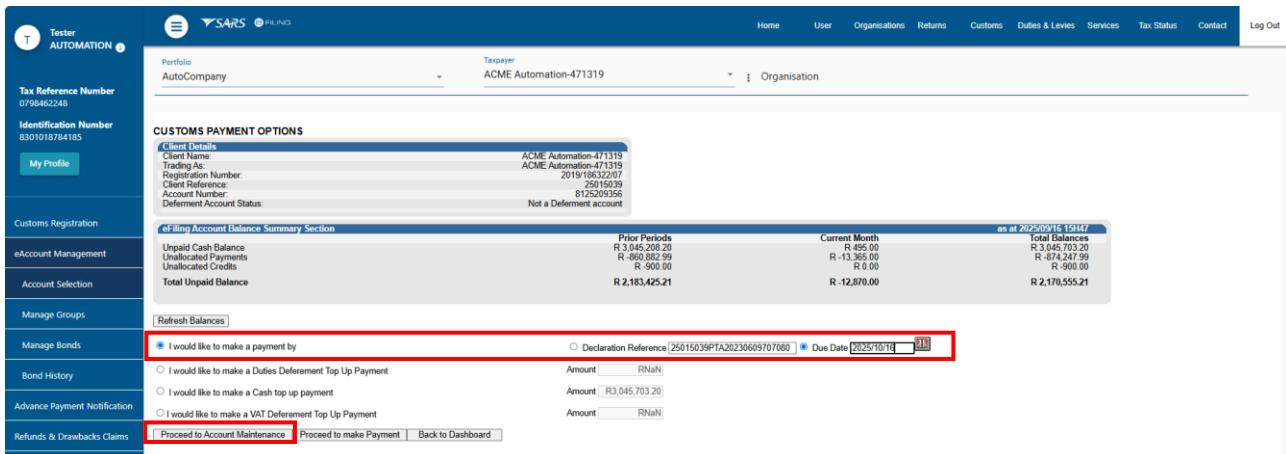
Effective Date: 19 December 2025

f) An allocation can only be performed by selecting a single unallocated payment at a time, but multiple unpaid declarations may be selected under the Uncleared Bills. If the trader decides that no allocation should be made and the Uncleared Bills must rather be paid, select NONE SELECTED under the Unallocated Payments and the Make Payment option will appear.

### 3.4.1 Account Maintenance by Declaration Reference and Due Date

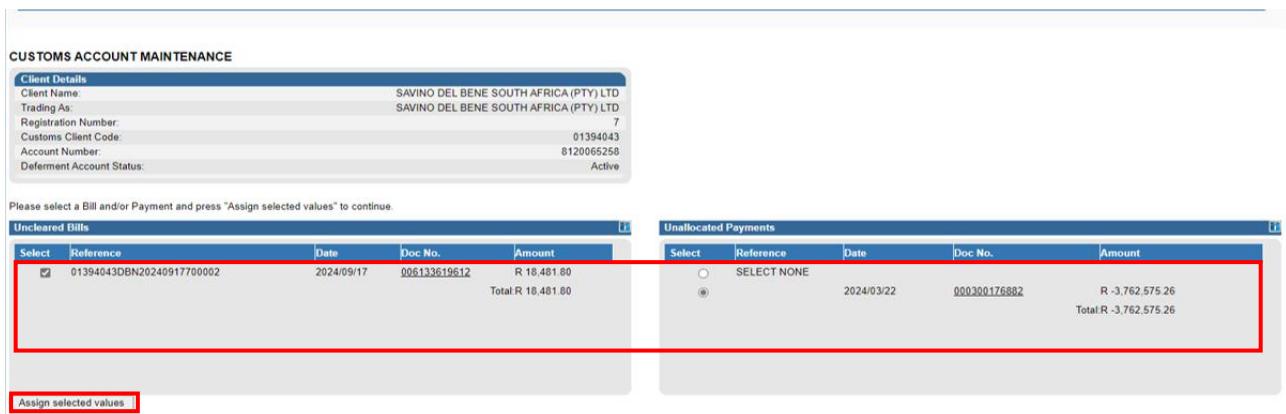
a) To perform account maintenance using the declarations or due date, from the Customs Payment Options landing page, the user must:

- Select the Declaration Reference option for account maintenance by declaration reference; and
- Insert the applicable Customs Reference Number, or
- Select the Due Date option for account maintenance by due date; and
- Insert the applicable due date; and
- Click on Proceed to Account Maintenance.



The screenshot shows the 'CUSTOMS PAYMENT OPTIONS' page. At the top, it displays 'Portfolio: AutoCompany' and 'Taxpayer: ACME Automation-471319'. Below this is a 'CUSTOMS PAYMENT OPTIONS' section with a 'Declaration Reference' field containing '25015039PTA20230609707080' and a 'Due Date' field containing '2025/10/10'. A red box highlights these two fields. At the bottom of this section is a 'Proceed to Account Maintenance' button, which is also highlighted with a red box.

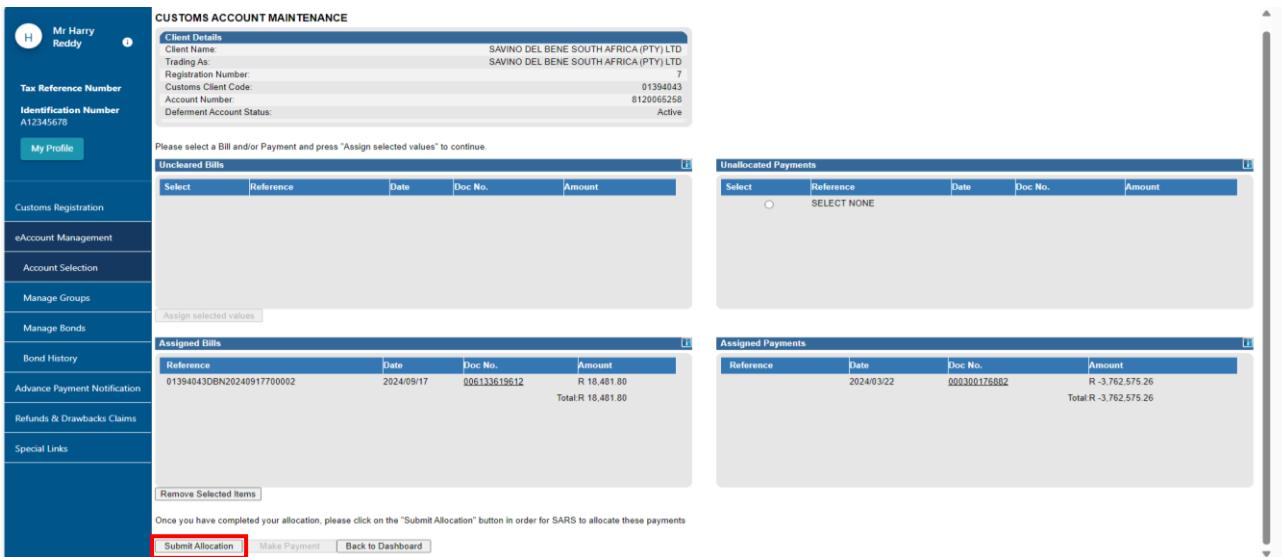
b) The requested payment will be displayed under Uncleared Bills. It should be selected and assigned to a payment under Unallocated Payments. Once the correct declaration(s) and payment has been selected, click on Assign selected values.



The screenshot shows the 'CUSTOMS ACCOUNT MAINTENANCE' page. It features two tables: 'Uncleared Bills' and 'Unallocated Payments'. The 'Uncleared Bills' table has a single row selected, and the 'Unallocated Payments' table has a single row selected. Both the selected rows in each table are highlighted with a red box. At the bottom left of the page is a button labeled 'Assign selected values', which is also highlighted with a red box.

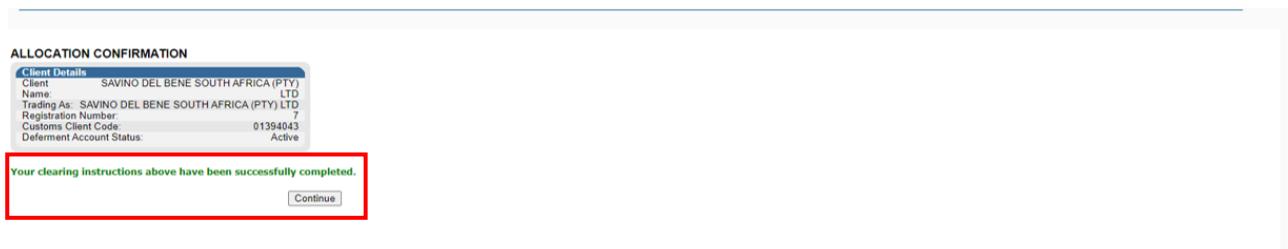
**Effective Date: 19 December 2025**

c) The selection will then be displayed in the Assigned Bills and Assigned Payments sections. If the allocation is correct, click on Submit Allocation.



The screenshot shows the 'CUSTOMS ACCOUNT MAINTENANCE' page. On the left, a sidebar lists 'My Profile', 'Tax Reference Number', 'Identification Number' (A12345678), 'Customs Registration', 'eAccount Management', 'Account Selection', 'Manage Groups', 'Manage Bonds', 'Bond History', 'Advance Payment Notification', 'Refunds & Drawbacks Claims', and 'Special Links'. The main area has tabs for 'CUSTOMS ACCOUNT MAINTENANCE', 'Uncleared Bills', 'Assigned Bills', 'Unallocated Payments', and 'Assigned Payments'. Under 'Assigned Bills', there is one entry: Reference 01394043DBN2024091770002, Date 2024/09/17, Doc No. 006133619612, Amount R 18,481.80, with a total of R 18,481.80. Under 'Assigned Payments', there is one entry: Reference 000300176882, Date 2024/03/22, Doc No. 000300176882, Amount R -3,762.575.26, with a total of R -3,762.575.26. At the bottom, a message says 'Once you have completed your allocation, please click on the "Submit Allocation" button in order for SARS to allocate these payments'. Below this are buttons for 'Submit Allocation' (highlighted with a red box), 'Make Payment', and 'Back to Dashboard'.

d) A successful completion message will display in green and the account balances will be updated with the payment allocation in real time. Click on Continue to confirm the payment allocation.



The screenshot shows the 'ALLOCATION CONFIRMATION' page. It displays the same client details as the previous screen. A green message box in the center states 'Your clearing instructions above have been successfully completed.' Below this message is a 'Continue' button.

### 3.4.2 Top-Up Options

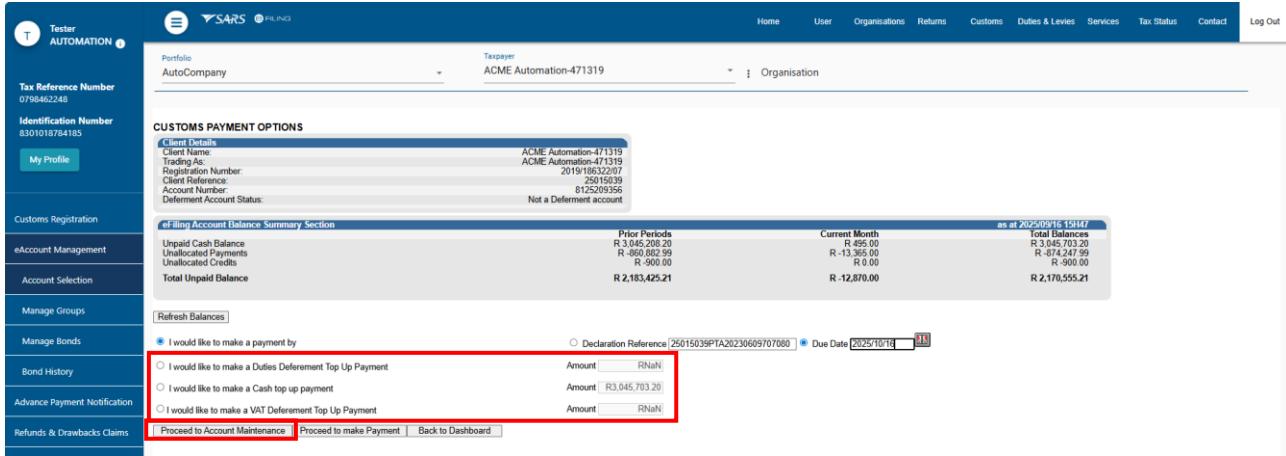
a) This option is only available if the selected account has a positive balance. The balance can be utilised when performing account maintenance.

b) The user will perform account maintenance for all three (3) top-up options in the same manner.

**Effective Date: 19 December 2025**

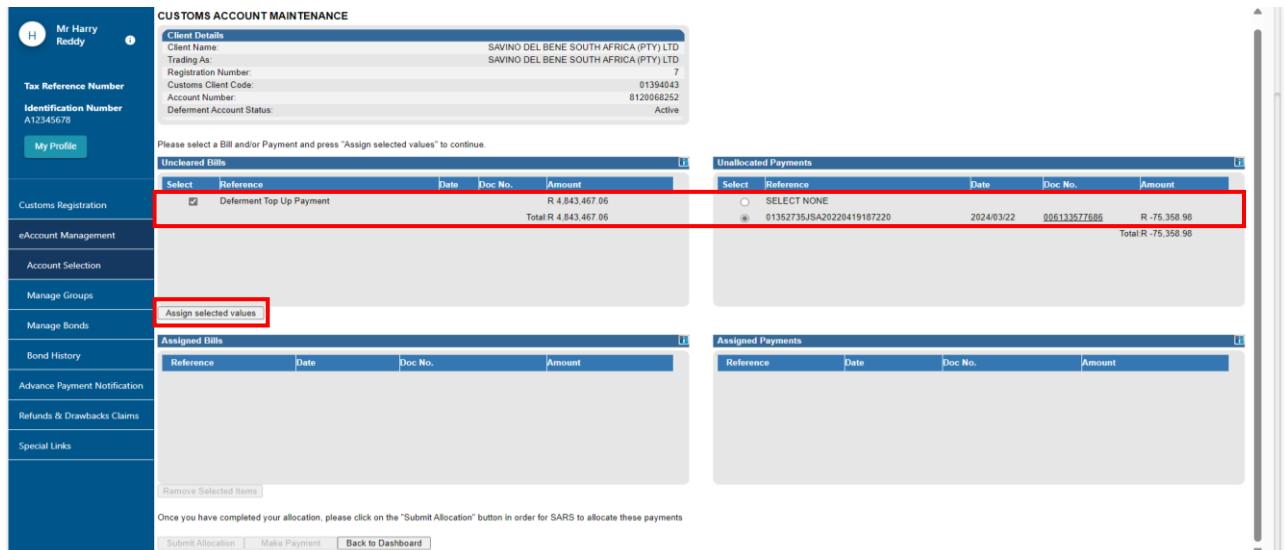
c) To commence with account maintenance, from the Customs Payment Options landing page, the user must:

- i) Select any of the Top Up payment options, and
- ii) Click on Proceed to Account Maintenance.



The screenshot shows the 'CUSTOMS PAYMENT OPTIONS' page. The 'My Profile' section is highlighted. The 'Proceed to Account Maintenance' button is highlighted with a red box.

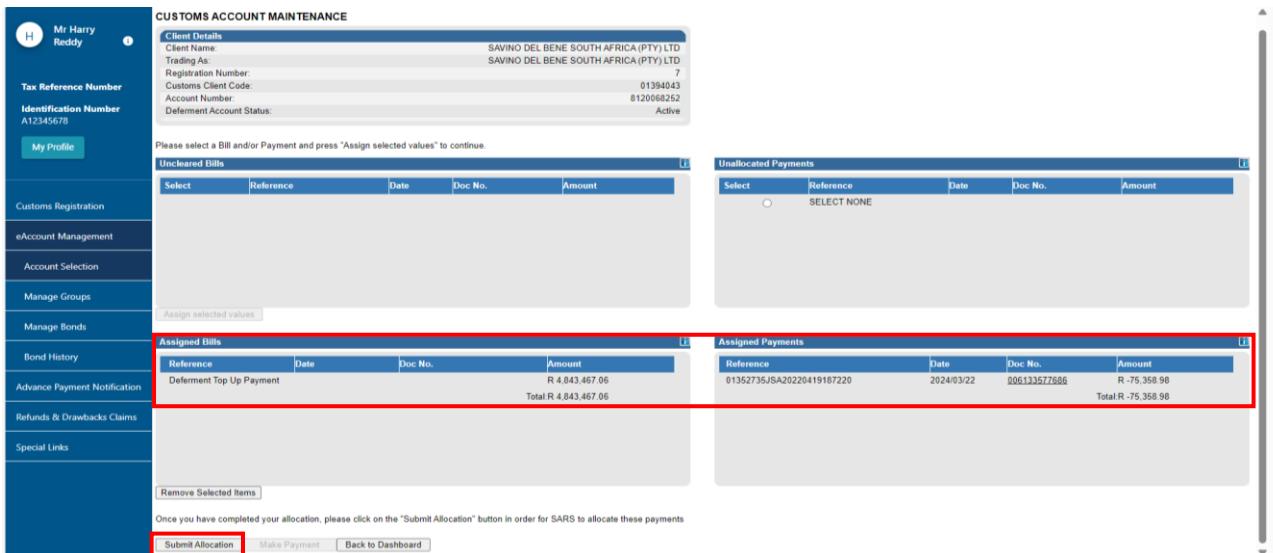
d) The requested Cash Top Up payment will be displayed under Uncleared Bills. It should be selected and assigned to a payment under Unallocated Payments. Once the correct declaration(s) and payment has been selected, click on Assign selected values.



The screenshot shows the 'CUSTOMS ACCOUNT MAINTENANCE' page. The 'Assign selected values' button is highlighted with a red box.

Effective Date: 19 December 2025

e) The selection will then be displayed in the Assigned Bills and Assigned Payments sections. If the allocation is correct, click on Submit Allocation.



**CUSTOMS ACCOUNT MAINTENANCE**

**Client Details**

Client Name:	SAVINO DEL BENE SOUTH AFRICA (PTY) LTD
Trading As:	SAVINO DEL BENE SOUTH AFRICA (PTY) LTD
Registration Number:	7
Customs Client Code:	01394043
Account Number:	8120068262
Deferment Account Status:	Active

Please select a Bill and/or Payment and press "Assign selected values" to continue.

**Uncleared Bills**

Select	Reference	Date	Doc No.	Amount
--------	-----------	------	---------	--------

**Assigned Bills**

Reference	Date	Doc No.	Amount
Deferment Top Up Payment			R 4,843,467.06
			Total R 4,843,467.06

**Unallocated Payments**

Select	Reference	Date	Doc No.	Amount
	SELECT NONE			

**Assigned Payments**

Reference	Date	Doc No.	Amount
01352735JS20220419187220	2024/03/22	006133577686	R -75,358.98
			Total R -75,358.98

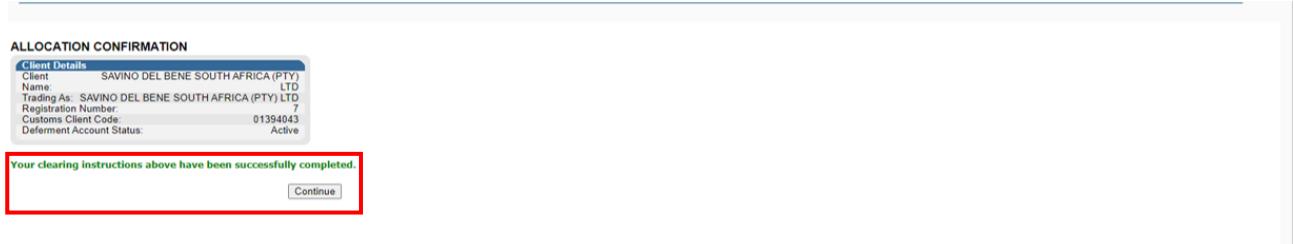
**Actions:**

- Assign selected values
- Remove Selected Items
- Once you have completed your allocation, please click on the "Submit Allocation" button in order for SARS to allocate these payments

**Buttons:**

- Submit Allocation (highlighted with a red box)
- Make Payment
- Back to Dashboard

f) A successful completion message will display in green and the account balances will be updated with the payment allocation in real time. Click on Continue to confirm the payment allocation.



**ALLOCATION CONFIRMATION**

**Client Details**

Client Name:	SAVINO DEL BENE SOUTH AFRICA (PTY) LTD
Trading As:	SAVINO DEL BENE SOUTH AFRICA (PTY) LTD
Registration Number:	7
Customs Client Code:	01394043
Deferment Account Status:	Active

Your clearing instructions above have been successfully completed.

**Buttons:**

- Continue (highlighted with a red box)

g) After an open credit or allocation was successfully performed, the result will be processed immediately. The effect for each option is as follows:

- i) For the VAT Deferment or Duties/Levies Deferment top-up options, the Unpaid Duties/Levies or VAT deferred balances will be updated, and the available credit will increase accordingly.
- ii) For cash top-up and individually selected non-deferment declaration allocations, the relevant Proceed to Port/Release CUSRES will be sent via EDI to the declarant for all non-deferred declarations.

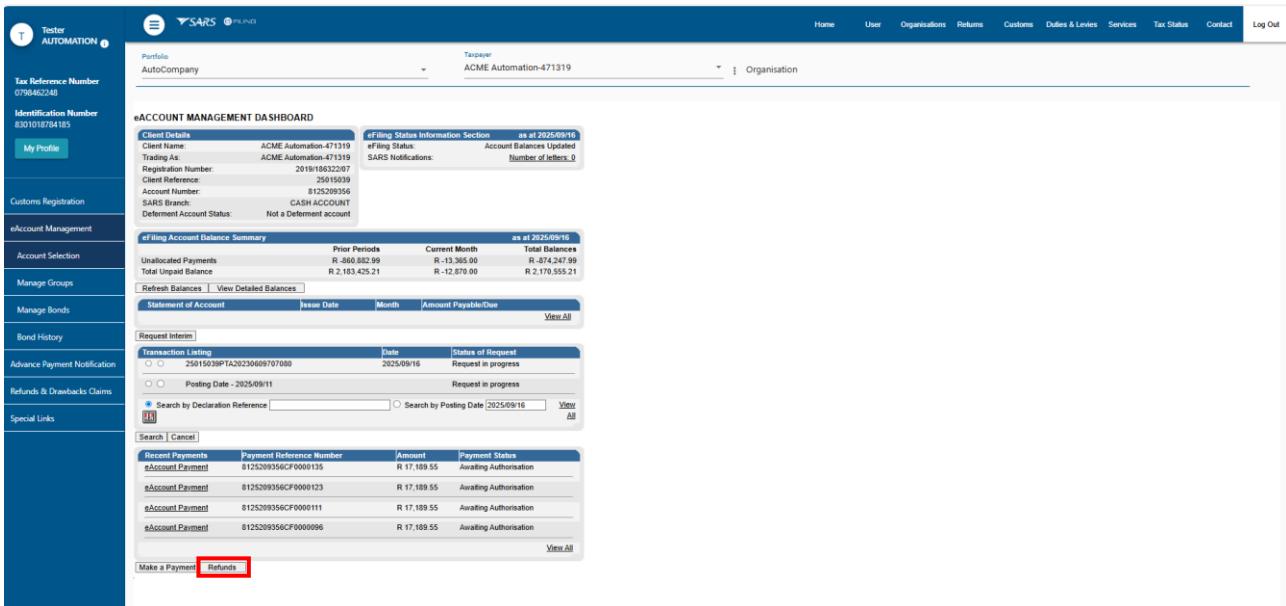
h) The Account Balance Summary can be refreshed to display the effect of the allocations which were performed.

### 3.5 Requesting refunds

- a) This section will allow users to request a refund of an unallocated payment or credit to be paid back as an EFT to your authenticated bank account.
- b) An unallocated payment can arise due to an overpayment or where a refund VOC was accepted by SARS and the original declaration value was reduced. As a result, a payment or part of the payment which was allocated against it becomes available as an unallocated payment.
- c) This section only deals with requesting a credit that already exists on the account to be paid back. The existing refund VOC process via EDI and refund application process still needs to be followed. Credits will be available on the account only upon final acceptance of the VOC.

**Effective Date: 19 December 2025**

- d) If a LRN is unpaid/partially paid, the credit on the account will not be refundable and you will not be able to allocate the credit until such time as the LRN debt has been settled.
- e) The unallocated credit will only be refunded via EFT and therefore valid banking details have to have been provided to a Customs office prior to the request. The credit requested for refund will remain available for Account Maintenance until the item is actually paid back. If it is allocated prior to actual payment, the refund request will be deemed as cancelled.
- f) To request a refund, the user must:
  - i) Click on Refunds from the eAccount Management Dashboard landing page.



The screenshot shows the eAccount Management Dashboard. On the left is a sidebar with various links: Tester, AUTOMATION, Tax Reference Number (079646248), Identification Number (8301018784185), My Profile (highlighted in blue), Customs Registration, eAccount Management, Account Selection, Manage Groups, Manage Bonds, Bond History, Advance Payment Notification, Refunds & Drawbacks Claims, and Special Links. The main content area is titled 'eACCOUNT MANAGEMENT DASHBOARD'. It shows 'Client Details' for 'ACME Automation-471319' and 'eFiling Status Information Section' as at 2025/09/16. Below this is the 'eFiling Account Balance Summary' table. Further down are sections for 'Request Items' (Transaction Listing, Search by Declaration Reference, Search by Posting Date), 'Recent Payments' table, and buttons for 'Make a Payment' and 'Refunds' (highlighted with a red box). The top navigation bar includes Home, User, Organisations, Refunds, Customs, Duties & Levies, Services, Tax Status, Contact, and Log Out.

- ii) Select any available refundable credit.
- iii) Click on Request Refund.



The screenshot shows the 'CUSTOMS ACCOUNT REFUNDS' page. It includes 'Client Details' for 'SAVINO DEL BENE SOUTH AFRICA (PTY) LTD' and a 'Refundable Credits I want to request for refund' table. The table has a single row with a red border, showing a credit of R -3,762,575.26. Below the table is a 'Request Refund' button. Further down are sections for 'Refunds I want to Cancel' (table with one row) and a 'Cancel Refund' button. At the bottom are 'Back to Dashboard' and 'Print' buttons.

Effective Date: 19 December 2025

g) A message will notify the user that their refund request has been processed.

**CUSTOMS ACCOUNT REFUNDS**

Client Details	SAVINO DEL BENE SOUTH AFRICA (PTY) LTD SAVINO DEL BENE SOUTH AFRICA (PTY) LTD 7 01394043 8120065258 Active			
Refundable Credits I want to request for refund				
Select	Status	Date	Doc No.	Amount
<input type="checkbox"/>	Approved	2024/03/22	000300176882	R -3,762,575.26
<a href="#">Request Refund</a>				
Refunds I want to Cancel				
Select	Status	Date	Doc No.	Amount
<input type="checkbox"/>	Approved	2024/03/22	000300176882	R -3,762,575.26
<a href="#">Cancel Refund</a>				
<a href="#">Back to Dashboard</a>				
<b>Your instruction has been processed</b>				

h) Previously requested refunds can be cancelled at any point prior to the refund being paid. To cancel any available refund, the user must select a previously requested refund and click on Cancel Refund. Cancelled refund requests will remain on the list and may again be requested for refund.

i) Refundable credits will remain available for allocation in the Account Maintenance section until the payment is made. Once the payment is utilised for allocation, any existing refund request on the payment is automatically cancelled.

**CUSTOMS ACCOUNT REFUNDS**

Client Details	SAVINO DEL BENE SOUTH AFRICA (PTY) LTD SAVINO DEL BENE SOUTH AFRICA (PTY) LTD 7 01394043 8120065258 Active			
Refundable Credits I want to request for refund				
Select	Status	Date	Doc No.	Amount
<input type="checkbox"/>	Refund request cancelled	2024/03/22	000300176882	R -3,762,575.26
<a href="#">Request Refund</a>				
Refunds I want to Cancel				
Select	Status	Date	Doc No.	Amount
<input type="checkbox"/>	Refund request cancelled	2024/03/22	000300176882	R -3,762,575.26
<a href="#">Cancel Refund</a>				
<a href="#">Back to Dashboard</a>				
<b>Your instruction has been processed</b>				

## 4 DEFINITIONS AND ACRONYMS

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

### DISCLAIMER

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.

### For more information about the contents of this publication you may:

- Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za);
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or

**Effective Date: 19 December 2025**

- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).