CUSTOMS AND EXCISE

EXTERNAL

COMPLETION OF DA 66

1   REQUIREMENTS FOR A DA 66

The DA 66 **will not** be accepted at any Office where a general refund application (amended Customs declaration) in terms of Section 76 must be submitted electronically. The CR1 in terms of Rule 76.04 must be used for refunds applications involving amended Customs clearance declarations (CCD). See SC-DT-C-13-A08 for completion of the CR1.

a)   The DA 66 must only be used for drawback / refunds and manual refund applications (Refer to SC-DT-C-13).

b)   The DA 66 is prescribed in Rule 202.01.03 and must comply with the following conditions:

   i)   Consists of four (4) pages;
   ii)   Be printed so that it forms a folder;
   iii)   Have dimensions of 420 mm x 297 mm;
   iv)   Be printed upright;
   v)   Be printed in black ink on white paper with a mass of not less than 80g/m²; and
   vi)   Any field, not requiring information, may be left blank.

c)   All information completed on the DA 66 must be typed or printed in block letters and must be legible.

d)   In all instances where a date is required, such must be completed in the sequence: century, year, and month and day sequence, e.g. 2023.01.15.

e)   A claim number which is made up of a yearly, calendar numeric number per Branch Office will be automatically generated by the CER system, the moment the claim data is accepted.

f)   The information captured on the CER system must be a mirror image of the completed DA 66.

g)   Any amendment (typed or printed) to any field of the DA 66 must be initialled by the person who signed / audited the form. No amendments are allowed by any SARS official on pages one (1) and two (2) of the DA 66 as the applicant furnishes an indemnity on page two (2) of the DA 66 whereby he / she holds SARS harmless against any claim, loss or damage, etc. as prescribed in Field B7 of the DA 66.

h)   A DA 66 must not be submitted in a dilapidated or torn condition.

i)   Supporting documents, other than the import and export customs clearance declarations, such as the letter of authority, permits, certificates, EWP, etc. must be affixed to page 2 of DA 66.

2   FIELD A1-2 – COMPLETION BY CONTROLLER / BRANCH MANAGER

a)   **Field A1**: Approval by Controller / Branch Manager

FIELD DESCRIPTION	EXPLANATION
Alpha District Office Code	The alphabetical Branch Office code allocated to the Controller / Branch Manager's Office where the refund claim is processed must be inserted here e.g. GMR (Refer to SC-CF-55-A02).
Name of Refund Officer	**For official use** The full names (John Doe) and not only initials (J. Doe or John) of the Refund Officer at the Branch Offices who approved the claim must be legibly printed in this field.
Signature of Refund Officer	**For official use** On approval, the Verification officer mentioned in the previous block must sign the claim in this field.

3   FIELD A2: CLAIM PARTICULARS

FIELD DESCRIPTION	EXPLANATION
Date of receipt / Date of receipt / Date of receipt / Date of receipt	**For official use** This is the date on which the actual refund claim was received at the Branch Office. The date will only be changed if the claimant forfeits the date of receipt when the claim is rejected by Customs. The limitation period is prescribed in Section 76B.
Claim date and number	**For official use** By capturing the claim particulars a claim number and date will be allocated to a claim for the life span of the claim. The Controller's / Branch Manager's office must transfer this electronic allocated number to the DA 66.

4   FIELD B1- 4 – FOR COMPLETION BY APPLICANT

a)   **Field B1:** Applicant information

FIELD DESCRIPTION	EXPLANATION
Name	i) The name of the applicant entered in this field must be identical to that on the SARS Licencing and Registration System. ii) **For official use** A) If the claim is finalised by the Branch Office, the refund payment will be finalised by Head Office: Account Maintenance if the refund payment has not been paid automatically. The Customs client number on the new DA 494 and DA 66 must be in the name of the client and not in the name of SARS. B) Only refund payments related to refund claims, will be issued by Head Office: Refund Payment Division for DA 494 refunds.
Code No.	i) The client number allocated to the applicant must be entered in this field. ii) The applicant can also be the importer, exporter or owner. iii) EFT payments are issued in the name of the applicant whose registered client number appears in this field.
Address	The physical street address and contact details must be inserted in this field e.g. 561 Ella Street, Pretoria.

FIELD DESCRIPTION	EXPLANATION
Name of Bank	The full name of the applicant's financial institution must be inserted in this field.
Branch Name	The specific branch name where the account is held must be inserted in this field e.g. Brooklyn, Pretoria.
Branch Code	The specific branch code number where the account is held must be inserted in this field e.g. 01-00-45-00.
Type of Account	The type of account i.e. cheque, savings, etc. must be inserted in this field.
Account Number	The account number must be inserted in this field e.g. 010234567.

b) **Field B2**: ☐ Importer ☐ Exporter ☐ Owner Information (mark one block with an X). One (1) block must be completed. If the applicant's information in block B1 is the same as the information required in block B2, it must still be completed.

FIELD DESCRIPTION	EXPLANATION
Name	The name of the importer, exporter or owner/ licensee or registrant must be identical to the name reflected on the Registration and Licensing System, e.g. Joe Soap.
Code No.	i) The client number allocated to the client must be inserted in this field, e.g. 3060004. ii) If the applicant (Field B1) is not the same person as the importer, exporter or owner/ licensee or registrant (Field B2) the client number will differ.
Address	The physical street address of the owner's premises must be inserted in this field, e.g. 561 Ella Street, Pretoria. A telephone number or email address can also be inserted as additional information in this field.
For *applicant's / exporter's / importer's / owner's use	Although the applicant, importer, exporter or owner/ licensee or registrant reserves this field for their use, it must at all times be completed as accurately as possible. This field will be used for enquiry purposes.

c) **Field B3:** Summary of amount(s) claimed. The correct amount of duty / levy must be inserted against the type of duty. The amount per type of duty and the total amount claimed must correspond with the amounts claimed on the DA 63 or DA 64 or worksheet in respect of drawbacks.

d) The field "Other" will be the total of all levies that are brought forward from page 3 of the DA 66.

TYPE OF DUTY/REVENUE	RAND	CENT	TYPE OF DUTY/REVENUE	RAND	CENT
Customs duty			Excise duty		
Anti-dumping duty			Duty: Sch 1 Part 2B		
VAT			Other		
			Total amount claimed		

e) **Field B4:** Particulars of documents under cover of which payment was made

FIELD DESCRIPTION	EXPLANATION
Form No. e.g. SAD 500.	The CCD type e.g. SAD 500 etc. on which the duty / levy was paid must be inserted in this field.
Customs Declaration CPC (e.g. A11-00)	The Customs procedure code, which indicates the purpose for which the goods were cleared e.g. A 11-00 must be inserted in this field. (Refer to SC-CF-55-A03.

FIELD DESCRIPTION	EXPLANATION
MRN	The Movement Reference Number (MRN) e.g. PEZ20160119123456 in respect of the CCD on which the claim is based must be inserted in this field. Where a drawback is lodged and a claim is made against various CCDs the word **various** must be inserted in this field.
Date on which payment was effected	This information is only required if the CCD was released under the deferment scheme. The date on which the deferment amount was paid must be inserted in this field.
Alphabetical District Office Code	The code of the Branch Office where the CCD was processed must appear here. (Refer to SC-CF-55-A02).

5   FIELD C – FOR COMPLETION BY BOOKKEEPING (Head Office)

FIELD DESCRIPTION	EXPLANATION
Financial Voucher No.	**For official use** The sequential number allocated by Head Office Refund Payments must be inserted in this field.
Electronic Fund Transfer No.	**For official use** The sequential number allocated by Head Office Refund Payments to electronic payments must be inserted in this field.
Cheque No.	**For official use** This field will no longer be completed as cheques are decommissioned.
Voucher / Cheque / EFT Date	**For official use** The date on which EFT payment was effected must be inserted in this field.

6   FIELD B5-8 – FOR COMPLETION BY APPLICANT (CONTINUE)

a)   **Field B5:** Type of Refund. The type of drawback / refund must be indicated with an "X" in the appropriate box.

b)   The fields completed must only reflect the drawback / refund items and not general refunds.

c)   The column for General refunds in terms of Section 76 must not be used.

Please indicate the type of refund with an "X" in the appropriate box				
Overplus			General refunds i.t.o. Section 76	
Drawback (Part 1, Schedule 5)			Committed an error in calculating duty	
Goods exported in the same condition as imported (Part 2, Schedule 5)			Assessed duty on value higher than value for duty purposes	
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances		Incorrect tariff classification/tariff determination under Section 47(9)	
	Goods abandoned		Goods having been damaged, destroyed or irrecoverably lost prior to release	
	Goods used for the manufacture of excisable goods		Short landed, short shipped or short packed goods	
Refund by Licensed Distributor			Adjustment of declaration i.t.o. Section 40(3)	
Refund of excise duty (Schedule 6)			Other (Please specify) …………….………….…	
Drawback of excise duty (Schedule 6)			……………….……….……….……….……….….	

d)   **Field B6:** Documents to prove claim

i)   The documents, which will accompany the claim, must be listed in this field, e.g. invoice, worksheet, CCD MRN PEZ20160119123456 amended worksheet, ITAC Permit etc.

ii)   If a sample is submitted under separate cover, mention to this effect must be made in this field.

e)   **Field B7:** Indemnity

i)   The indemnity must at all times be completed by inserting the name of the applicant/importer, exporter or owner as it would appear in column B1. The person to whom the refund is made must provide the indemnity.

ii)   The full names (Joe Soap) and not only initials (J. Soap) of the person who signs the indemnity on behalf of the applicant must be legibly printed in this field.

iii)   The person's capacity (e.g. director) must be inserted in the third line.

iv)   The original signature of the person whose name appears in the column of the indemnity must be inserted in this field.

v)   Only the claimant may sign the indemnity.

f)   **Field B8:** Grounds for claim

i)   The reasons for this claim must be fully motivated and set out in this field. The claimant must explain clearly, why a refund is due and ensure that the claim is proved by means of supporting documents. If these requirements are not strictly adhered to the claim will be rejected and may then become time-expired.

ii)   If more space is required for the grounds of the claim the claimant may use an additional page for the reasons and attach it to page (two) 2 of the DA 66.

iii)   The full names (Joe Soap) and not only initials (J. Soap) of the person who signs the grounds for the claim on behalf of the applicant must be legibly printed in this field.

iv)   The declaration must at all times be completed by inserting the name of the applicant as it would appear in column B1.

v)   The original signature of the person whose name appears in the column of the declaration must be inserted in this field.

vi)   Only the claimant may sign the grounds for the claim.

g)   Note on page three (3) of the DA 66 **–** General Application For Drawback / Refund

i)   A copy of the amended CCD, worksheet in terms of Schedule 5, DA 63 or DA 64 must be pasted to the top of this page.

ii)   The supporting documents must be securely fastened on this page in order that they can all be in a readable position from left to right corner of this page.

7   FIELD B9 – DETAILS OF AMOUNTS CLAIMED AS PER SUPPORTING DOCUMENTS PER ALLOCATION CODE

a)   The claimant must insert:

i)   The duty tax type code listed in SC-CF-55-A01;

ii)   The allocation code as prescribed in SC-DT-C-13-A06; and

iii)   The amount that is claimed against each duty tax type.

b)   The various line total amounts claimed against the duty tax types per allocation code must be added together and inserted at the bottom of page three (3) of the DA 66. These totals must be brought forward to correspond with the totals on page one (1) of the DA 66.

c)   Where the amounts differ from the amount on the DA 63, DA 64, worksheet in terms of Schedule 5 or on page one (1) of the DA 66 the claim is rejected as no Officer has the authorisation to amend any amounts claimed.

d) An example of the insertion of the duty tax type code, the allocation code and amount in Field B9 are as follows:

i) Scenario 1: An exporter exports various goods including a motor vehicle to Botswana, Eswatini, Lesotho or Namibia (BELN). Customs duties and taxes were paid at the time of importation. The Total Other amount of R1 063.00 and the Total Amount claimed must be brought forward to the relevant Summary of amounts claimed on page one(1) of the DA 66.

Duty tax type code	Allocation code	Amount
13D	662R11	613.00
13E	639R11	450.00
Total Customs Duty		0
Total Excise Duty		0
Total Anti-Dumping Duty		0
Total Sch 1P2B Duty		0
Total VAT		0
Total Other		1 063.00
Total Amount Claimed		1 063.00

ii) Scenario 2: If the same scenario is used and the goods are exported to Zimbabwe the Total Customs Duty of R2 000.00, Total Other amount of R1 063.00 and the Total amount claimed (R3 063.00) must be brought forward to the relevant Summary of amounts claimed on page one (1) of the DA 66 in the correct fields.

Duty tax type code	Allocation code	Amount
1P1	100R05	2 000.00
13D	662R05	613.00
13E	639R05	450.00
Total Excise Duty		0
Total Anti-Dumping Duty		0
Total Sch 1P2B Duty		0
Total VAT		0
Total Other		1 063.00
Total Amount Claimed		3 063.00

8 FIELD A3 – FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (CONTINUE) - QUERY TO APPLICANT

a) For official use.

b) The full motivation for the rejection of the claim by the Controller / Branch Manager must be completed in this field.

c) In cases where the claim is queried, the reasons for the query will be captured in the system and be printed for attachment to the claim.

d) The Officer who queried or rejected the claim must print his / her full names e.g. John Doe, sign and date it as the information is not printed from the CER system.

9 FIELD D – FOR COMPLETION BY HEAD OFFICE

a) **Field D1:** Query to Controller / Branch Manager

i) For official use.
ii) In cases where query is raised with the Controller/ Branch Manager by the Commissioner, the full reasons for the query will be captured on the system, printed, attached to the claim and referred to in this field.
iii) The officer who queried or rejected the claim must print his / her full names e.g. John Doe, sign and date it if the information is not printed from the system.

b) **Field D2:** Approval of claim

FIELD DESCRIPTION	EXPLANATION
Audited by Date: …………………………… Signature	The full names e.g. John Doe of the Quality Assurer/ Auditor: Excise in the Branch Office must print his/her name in this field, insert the date and sign the claim if he/she is satisfied that the claim may be approved.
Approved by: Date: …………………………… Signature	The full names e.g. John Doe of the Verification Officer approving the refund claim in Head Office must print his/her name in this field, insert the date and sign the claim to authorise payment of the claim. The Quality Assurer in Head Office (Refunds) will initial and date stamp the refund applications which he/she quality assured.