Effective Date: 30 June 2025



CUSTOMS AND EXCISE REFUNDS AND DRAWBACKS

Effective Date: 30 June 2025

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1 SUMMARY

a) The purpose of this guide is to provide the trader with step by step guidance on the Customs and Excise Automated Refund and Drawback (ARD) claims submitted on eFiling.

b) The application may be completed by the clearing agent, importer, exporter, owner and any person with the permission to submit on behalf of the applicant.

2 LOG IN TO eFILING

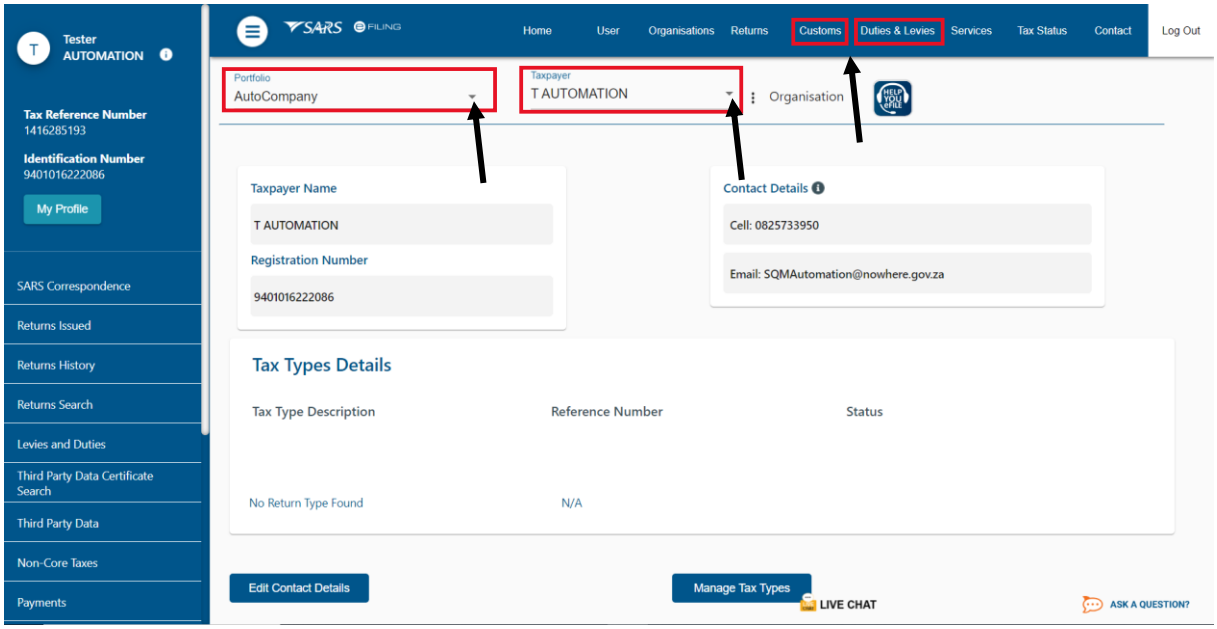
a) The submitter logs in to the eFiling platform as described in SC-CF-42 – Customs Trader Portal – External Guide.

b) The system displays the trader details. The submitter selects:

i) The applicable portfolio by clicking on the portfolio dropdown list; and
ii) The trader name by clicking on the taxpayer dropdown list.

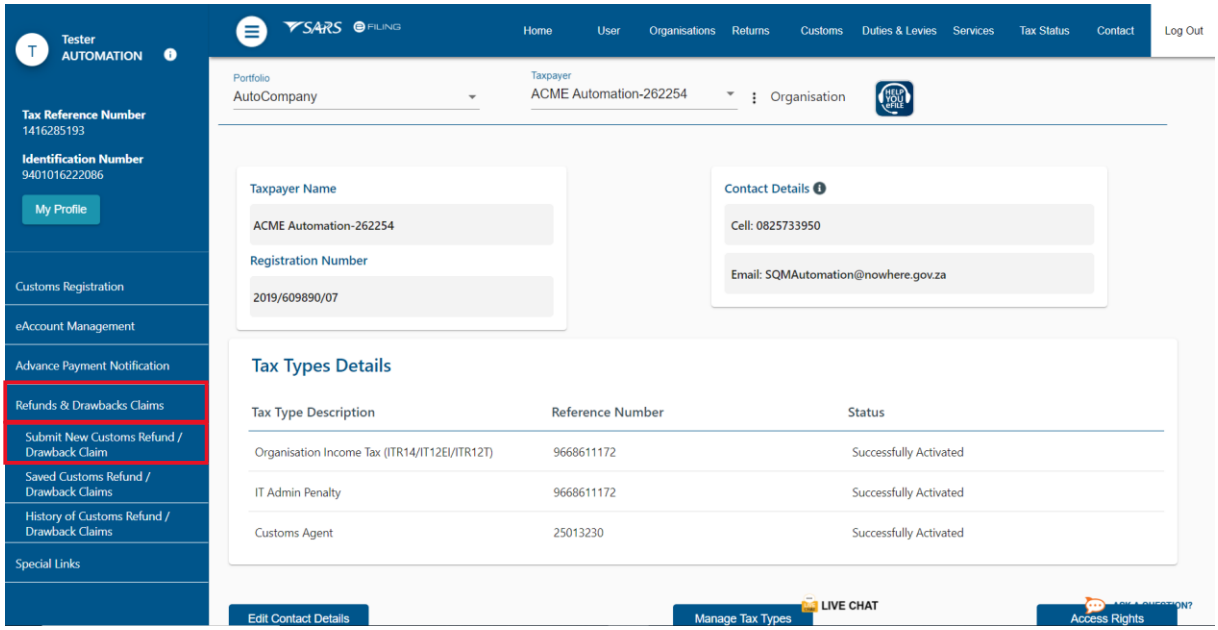
c) The submitter must select the relevant tab from the ribbon:

i) Customs (both Schedule 5 and Schedule 6 items will be available); and
ii) Duties & Levies (only Schedule 6 items will be available).



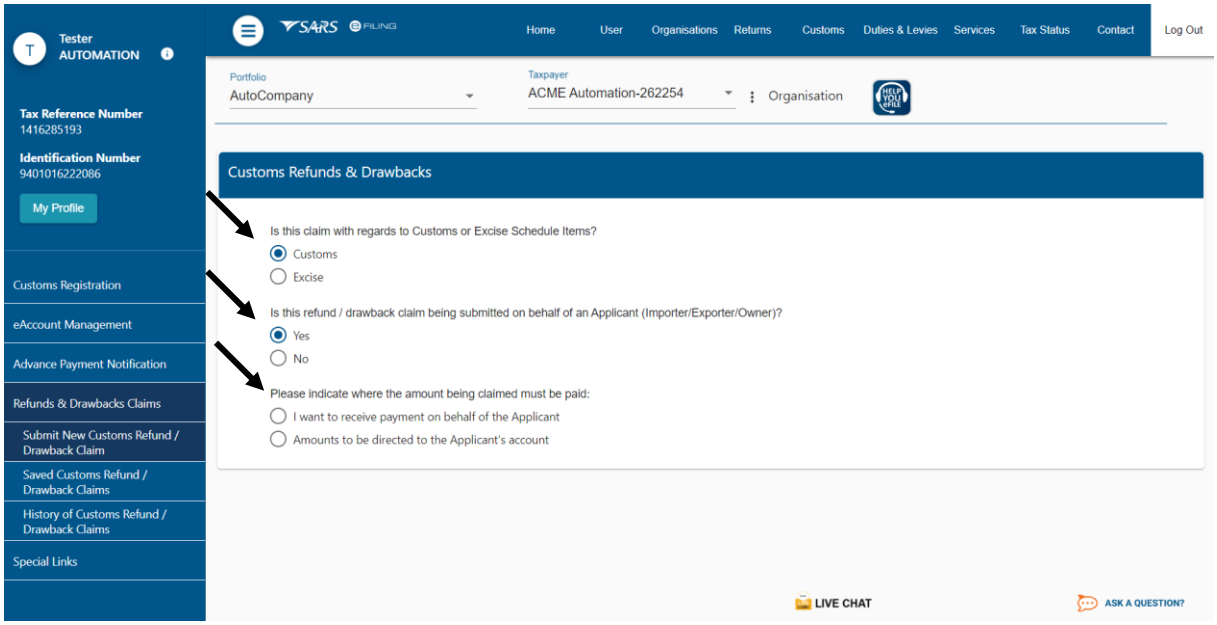
d) The submitter selects the following from the menu on the left side:

i) Refunds and Drawback Claims; and
ii) Submit new Customs Refunds/Drawback Claim.



e) The submitter selects the relevant radio button:

i) Whether the claim is with regards to Customs (Schedule 5 items) or Excise (Schedule 6 items);
ii) Whether the refund/drawback claim is being submitted on behalf of an Applicant (Importer/ Exported/ owner); and
iii) Where the amount being claimed must be paid (only applicable for Schedule 5 items). This radio button will not be available for Excise.

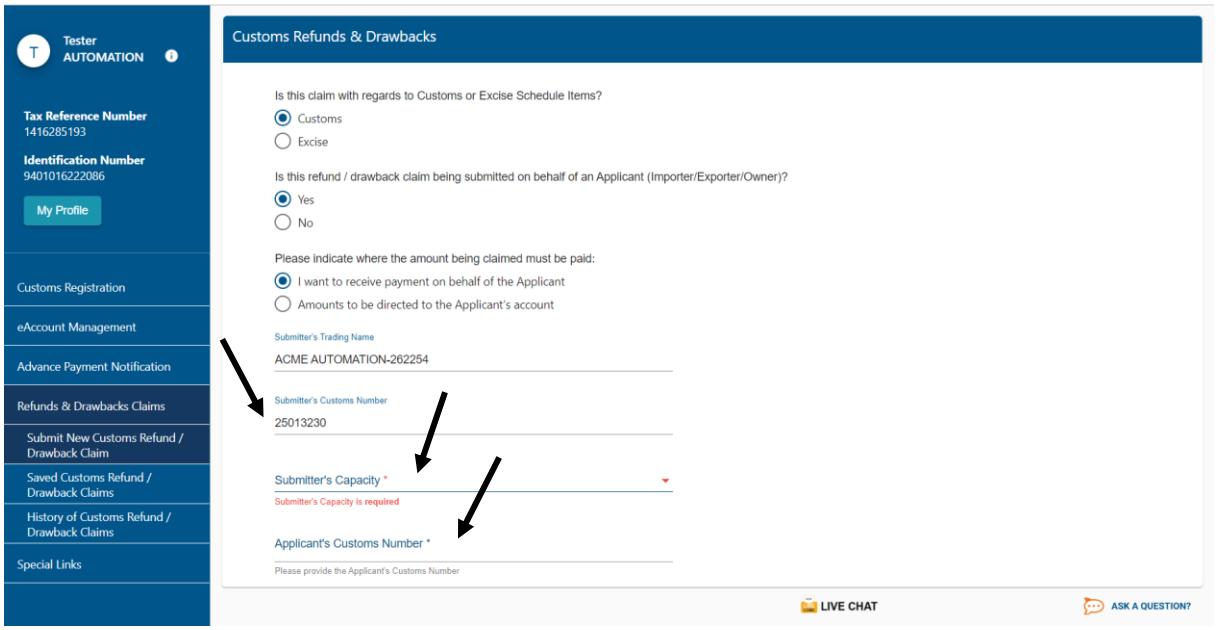


f) The submitter can only submit on behalf of an importer/exporter/owner if the permissions are granted on the RLA relationship management module. Refer Customs & Excise Guide to Relationship Management.

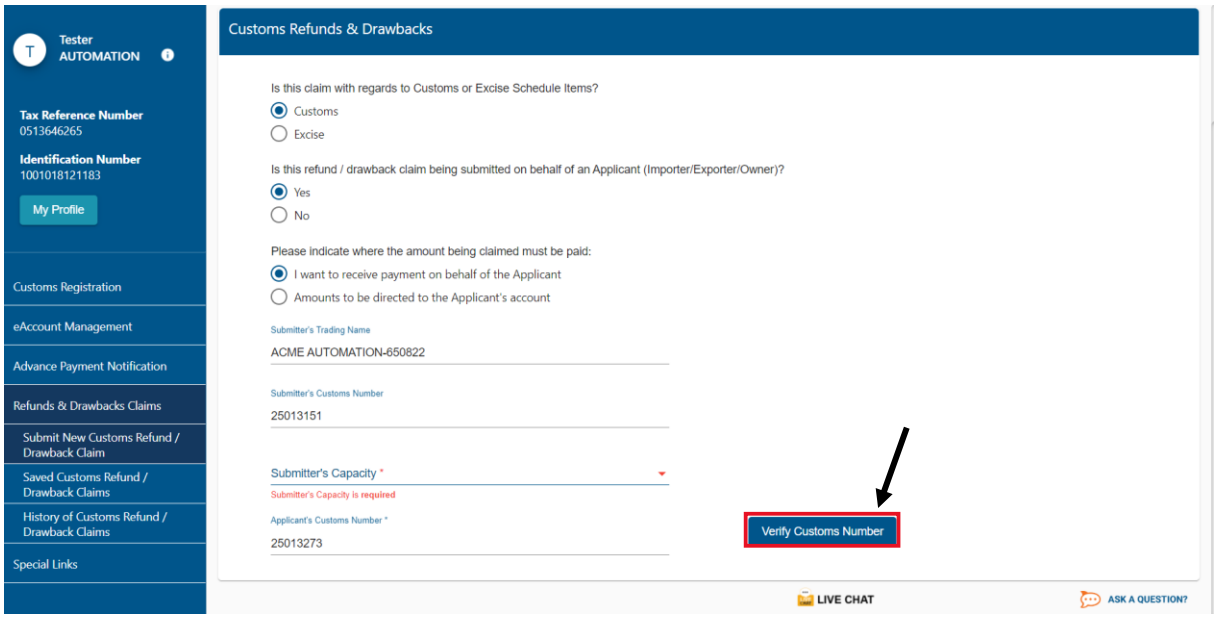
g) If the submitter is an importer/exporter/owner the system will move to paragraph i).

h) If the submitter is applying on behalf of an importer/exporter/owner:

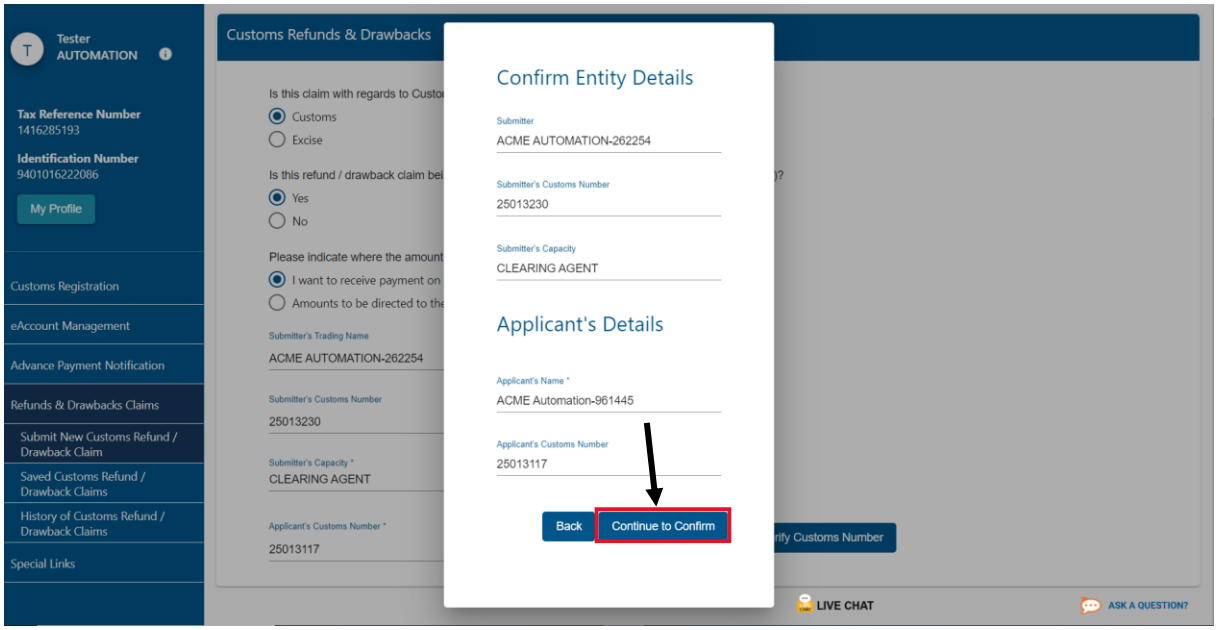
i) They must insert the following details:
A) Their own Customs Number;
B) Their Capacity; and
C) The Customs Number of the importer/exporter/owner.



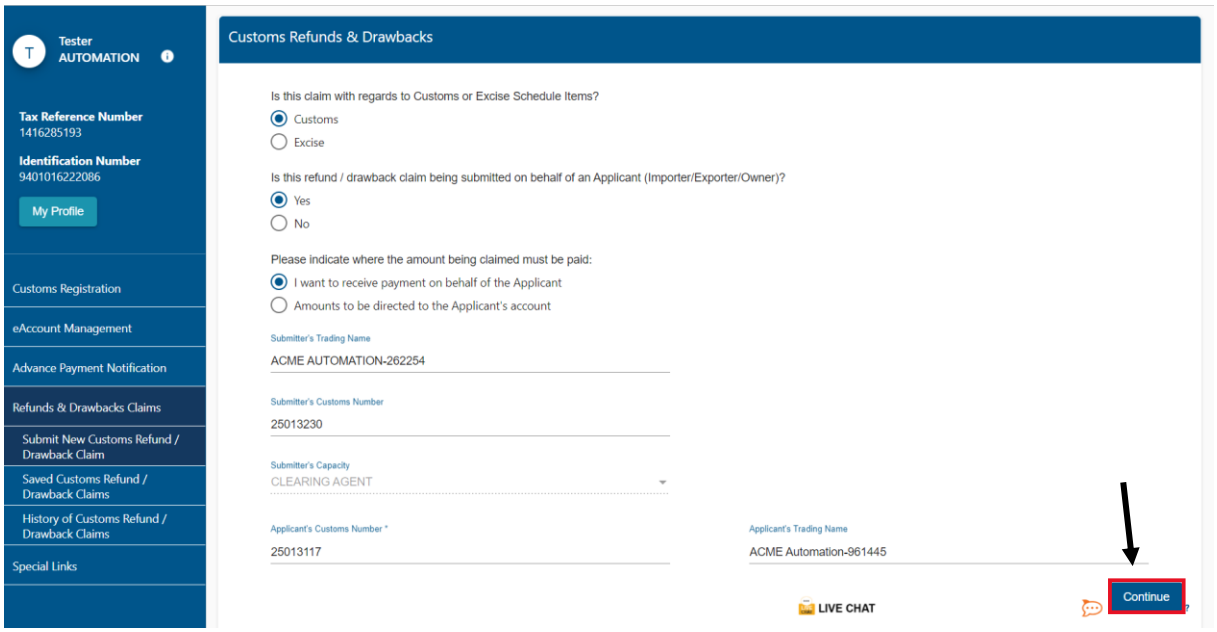
ii) The submitter clicks Verify Customs Number.



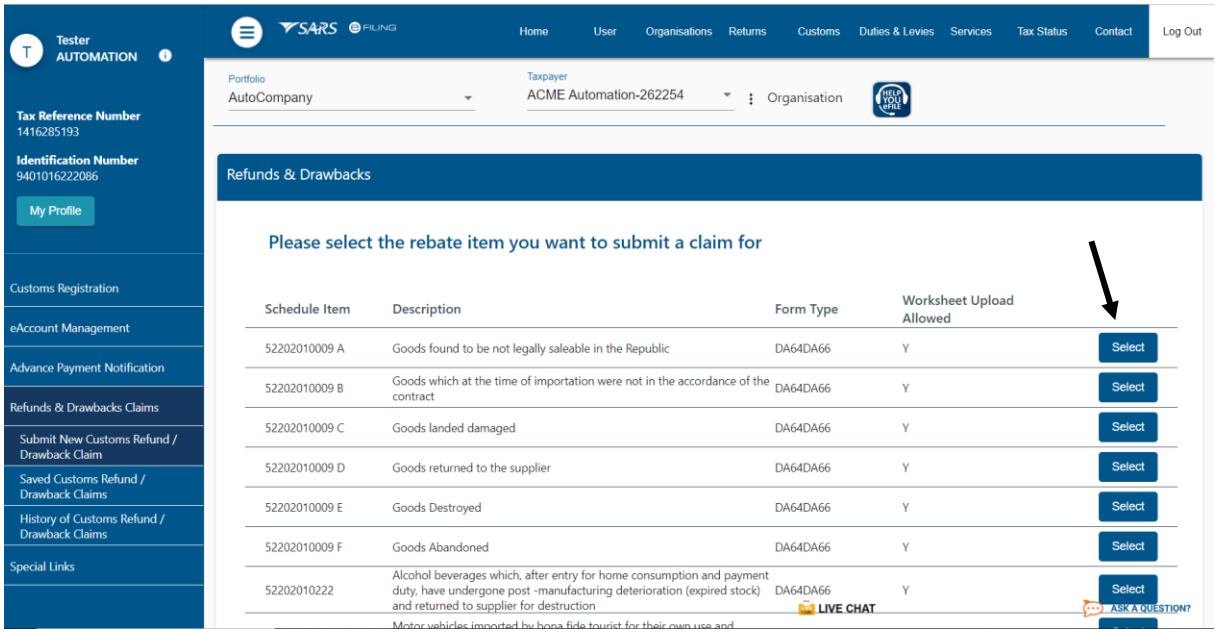
iii) The submitter must confirm the entity details by clicking Continue to Confirm.



iv) The submitter clicks Continue.



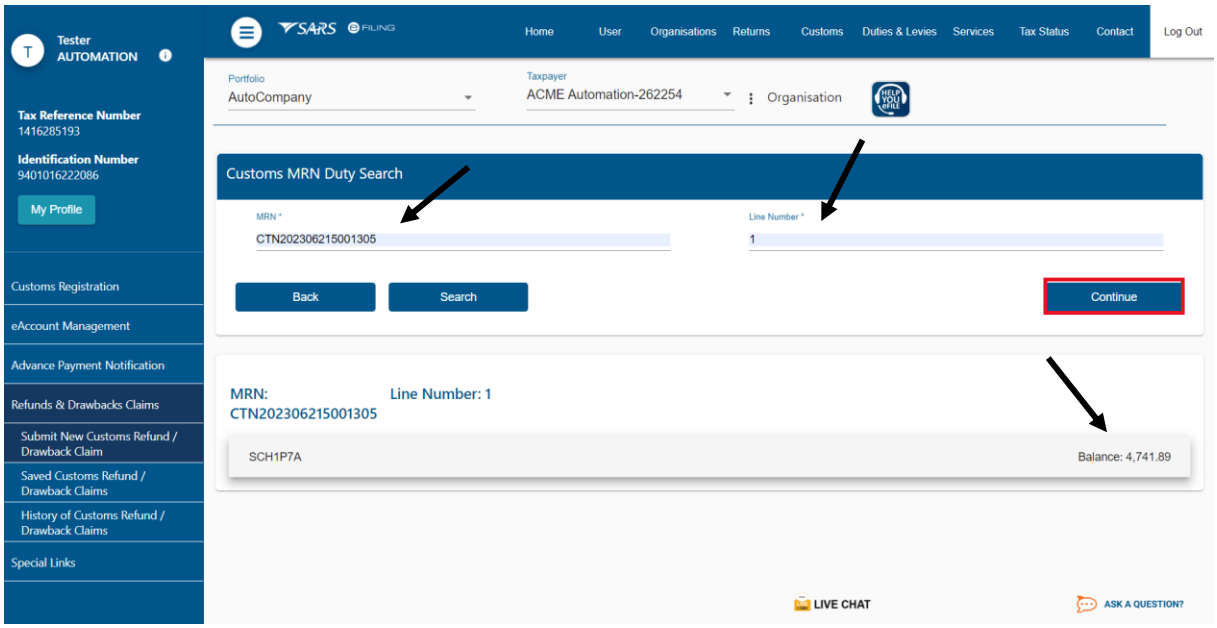
i) The submitter selects the rebate item they want to submit a claim for.



j) The submitter:

i) May insert the Move Reference Number (MRN) and Line Number to search the available balance on the MRN they want to claim against; and

ii) Must click on Continue.



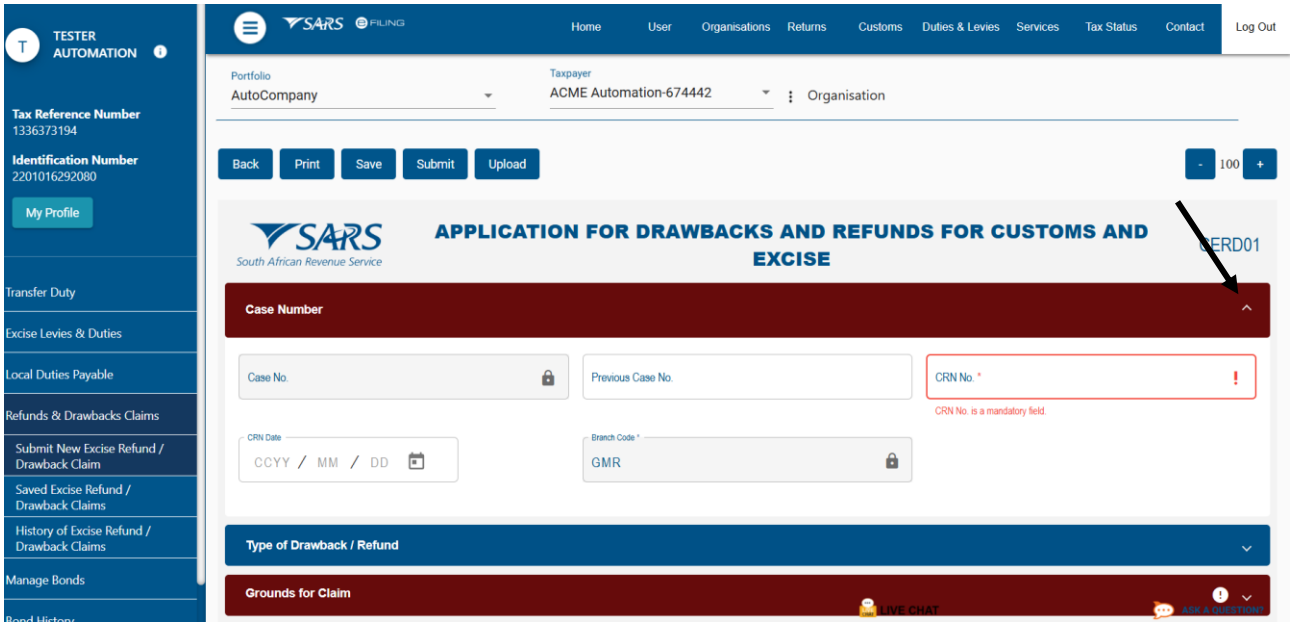
3 COMPLETE FORM

a) The submitter completes the Application for Refunds and Drawbacks for Customs and Excise Form (CERD01).

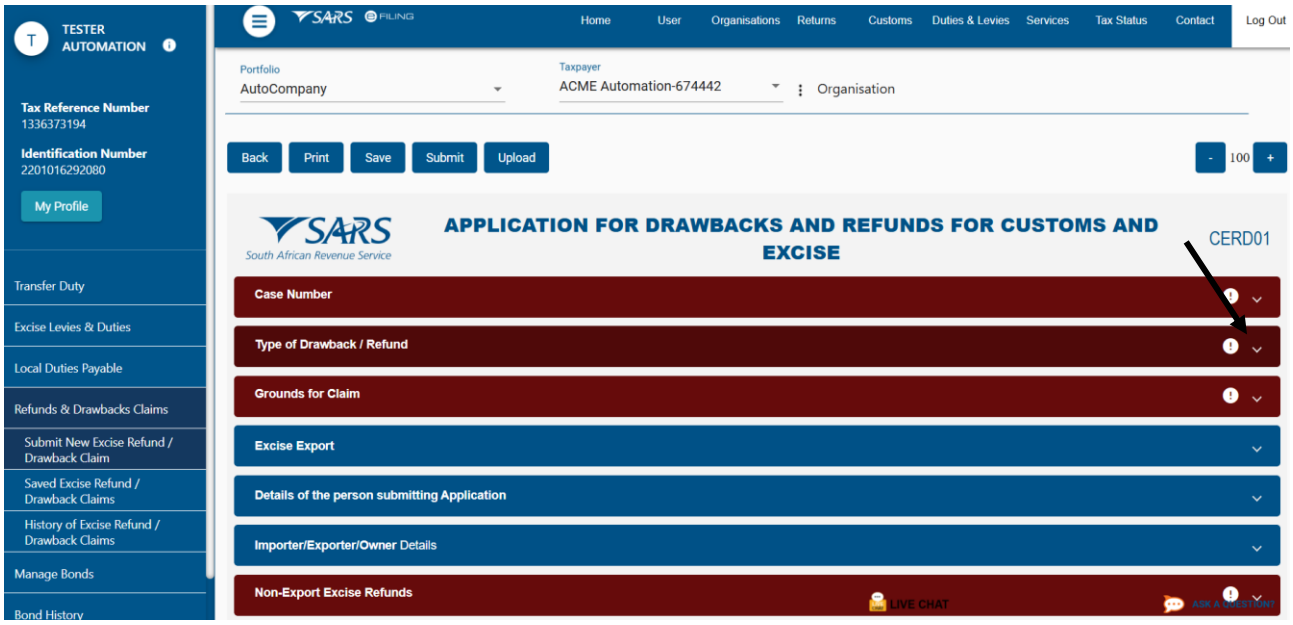
i) The form will differ depending on the rebate item chosen.
ii) The maroon tabs are mandatory and must be completed.

b) The submitter selects:

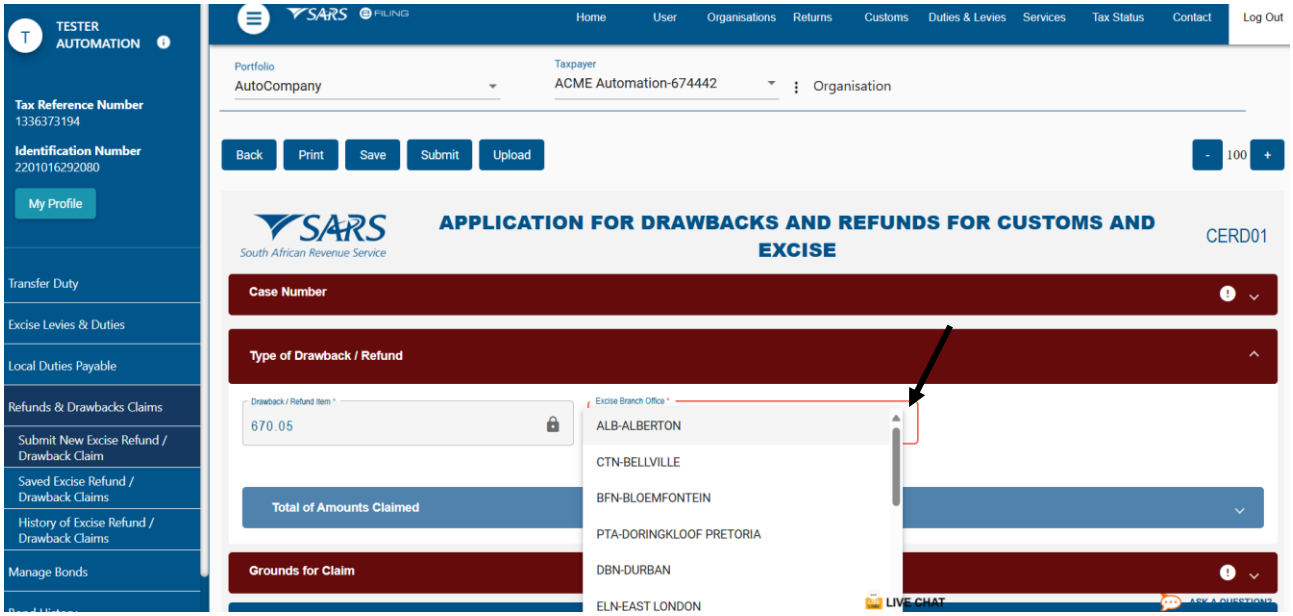
i) Case Number and completes the CRN No.



ii) Type of Drawback/ Refund dropdown (only applicable to Excise foodstuff manufacturers).

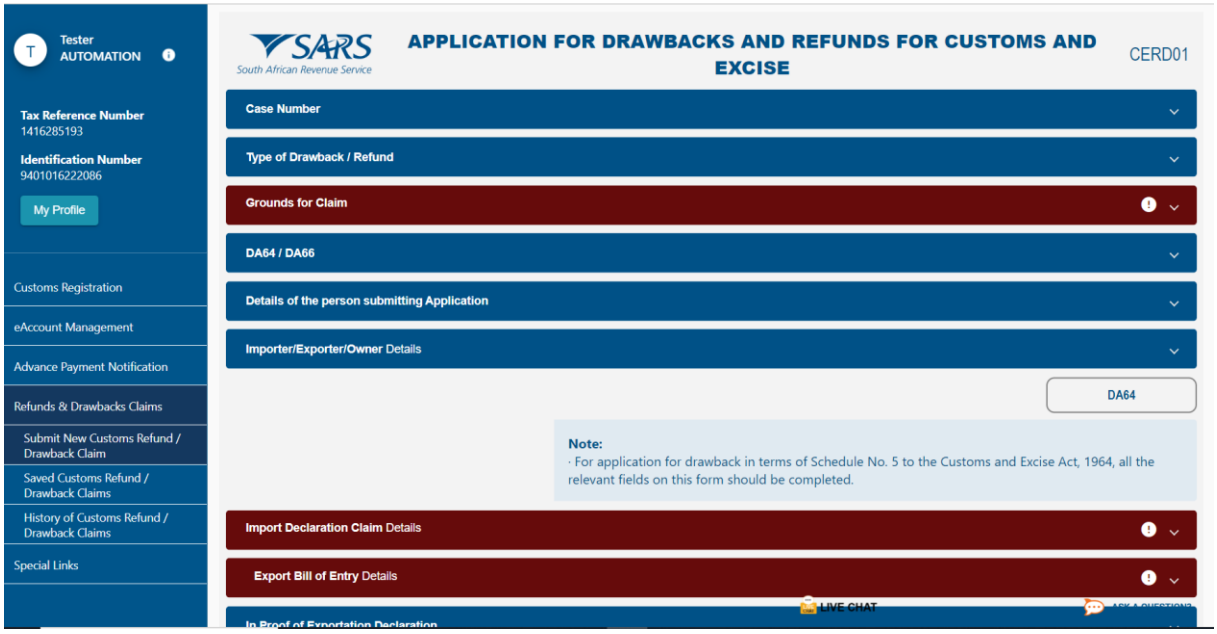


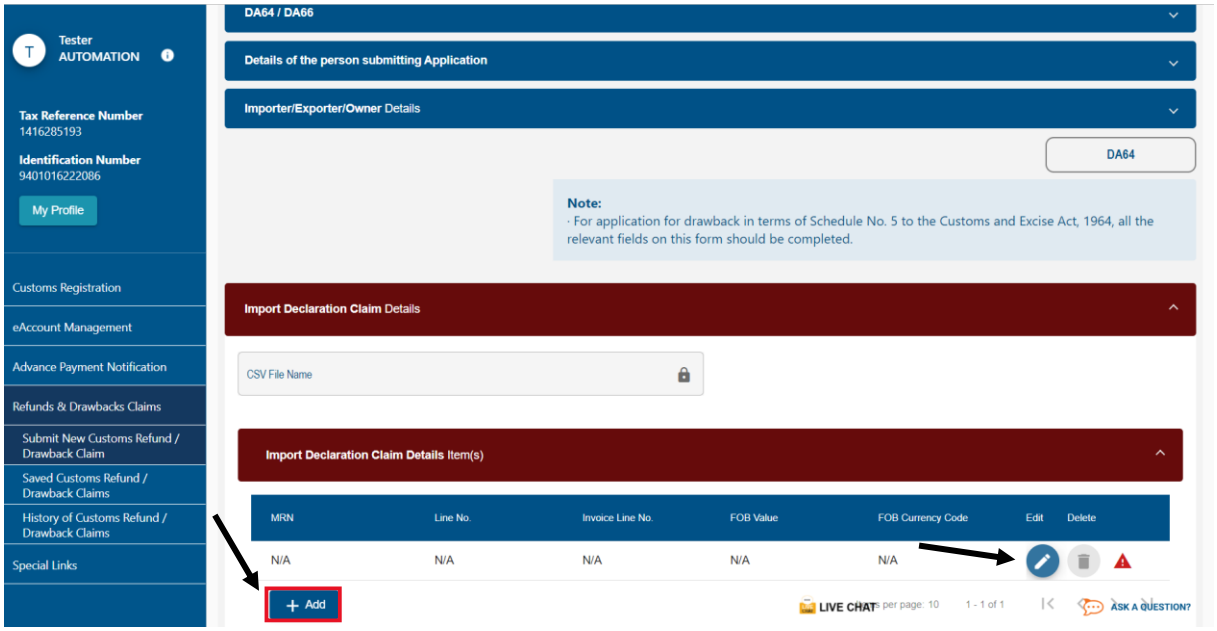
iii) The Excise office closest to the manufacturing site from the Excise Branch Office dropdown list.



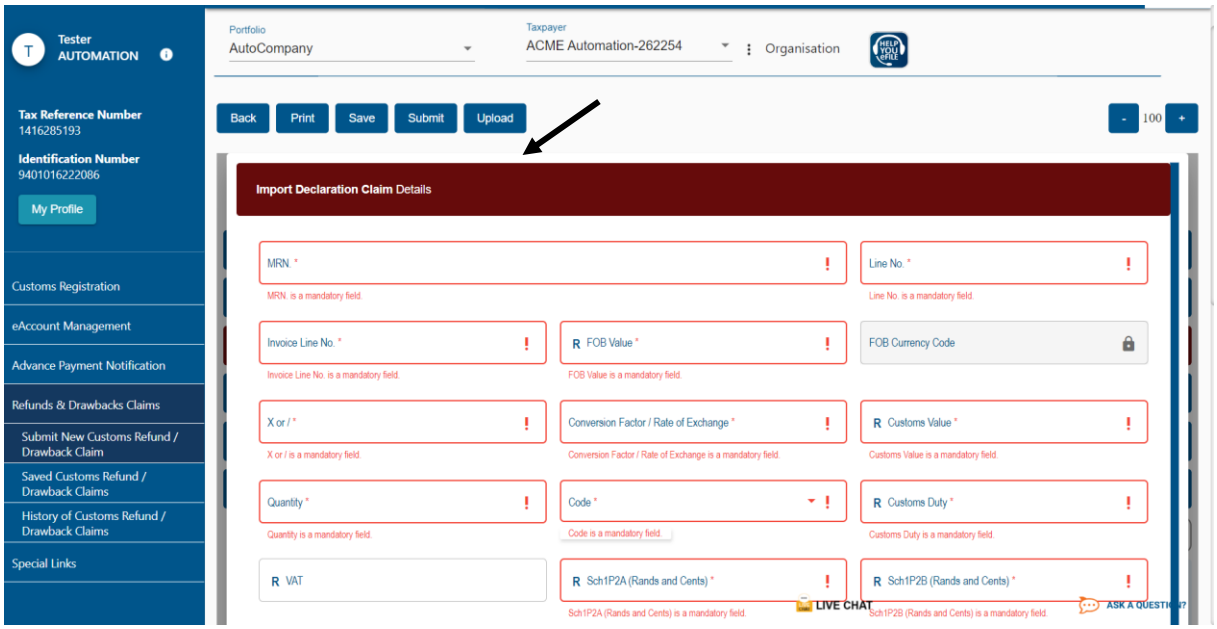
c) The submitter captures the declaration claim details by:

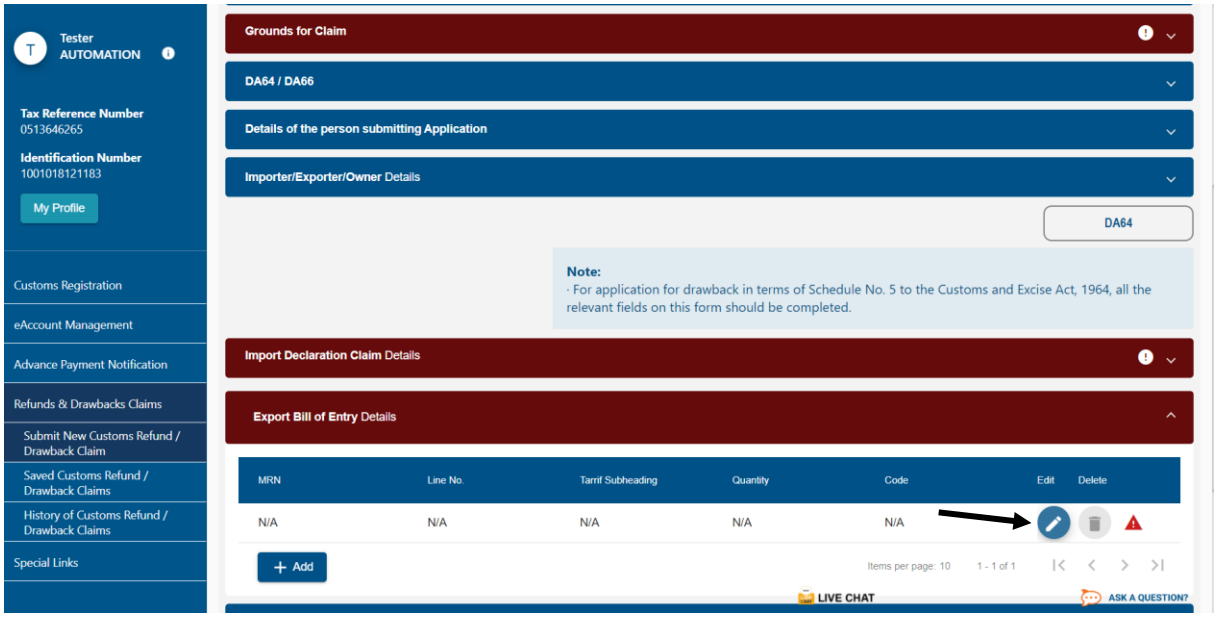
i) Clicking on the:
A) Edit icon; and
B) Add button if more lines are needed;



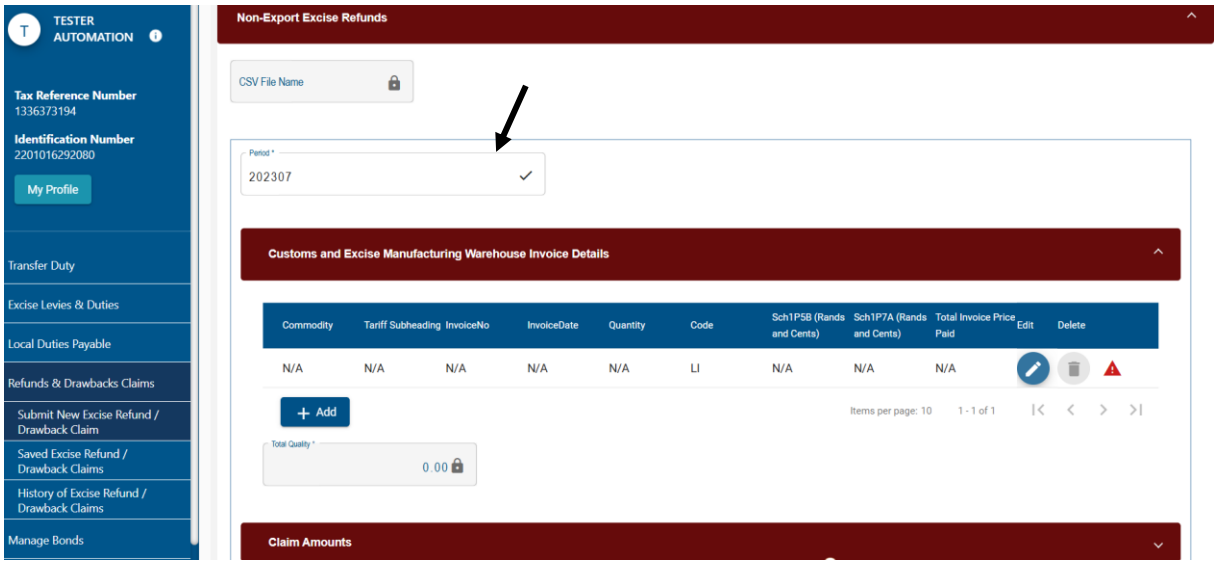


ii) Inserting specific declaration claim details.



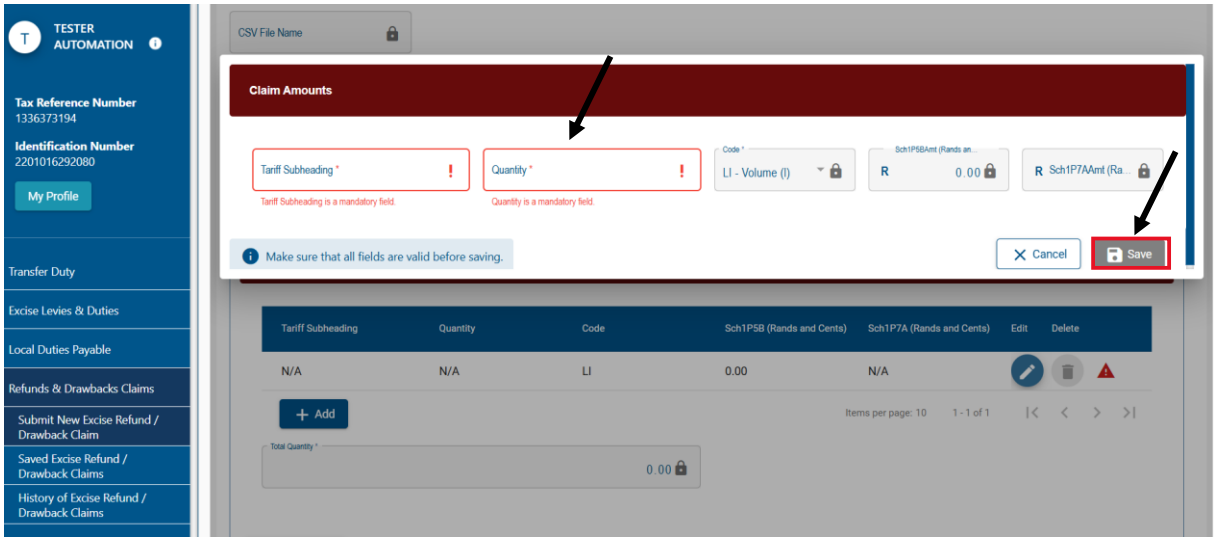


d) For Excise, the claim will either be for a specific period or for a MRN.



e) The submitter captures the Claim Amount and clicks Save.

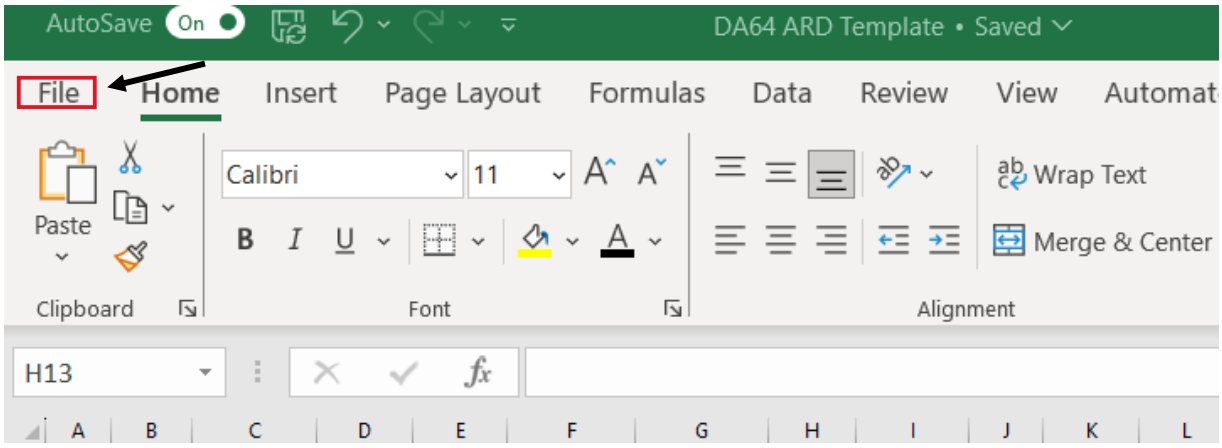
f) If a refund relates to food manufacturers the submitter captures the quantity claimed only and then click save.

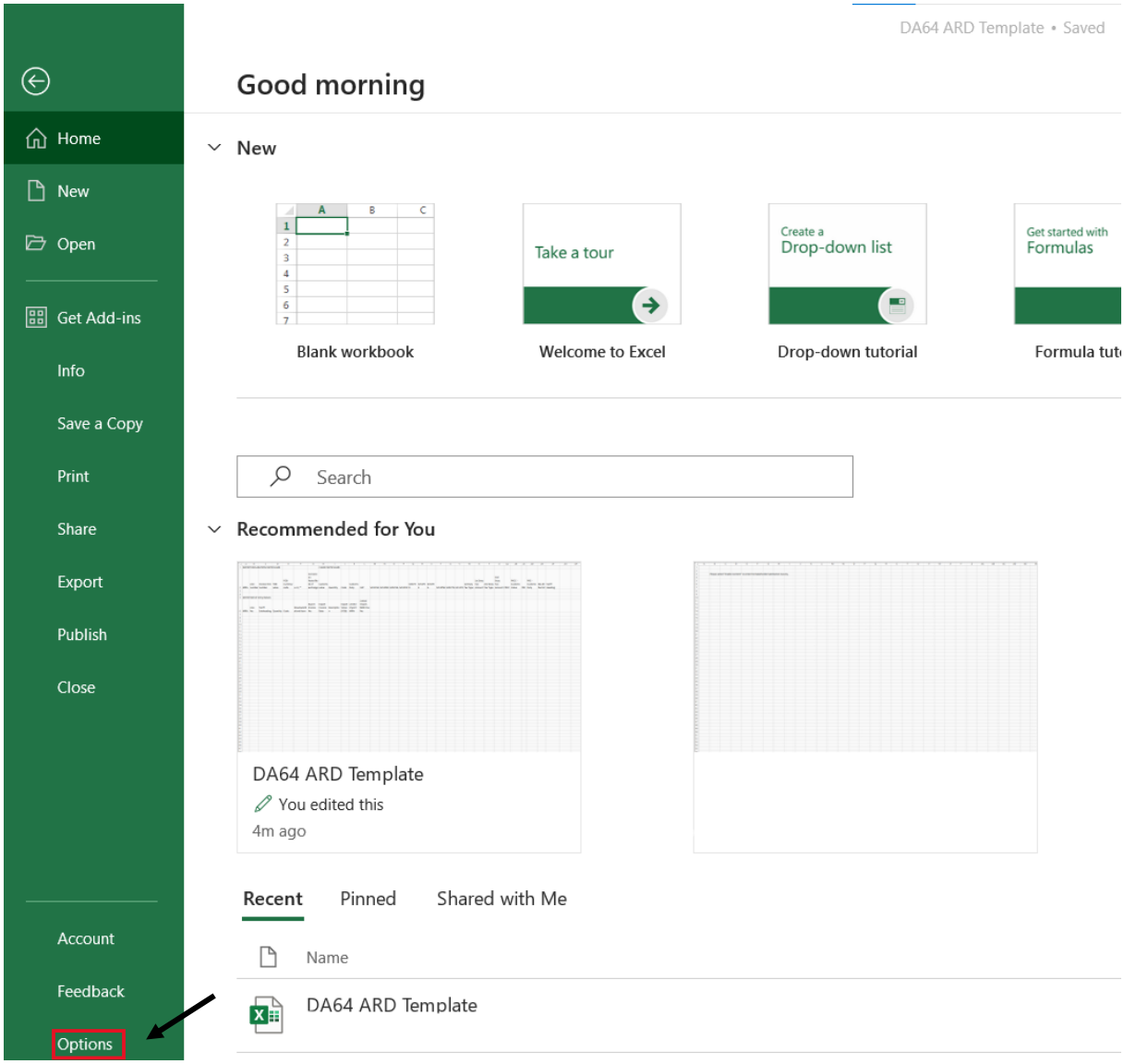


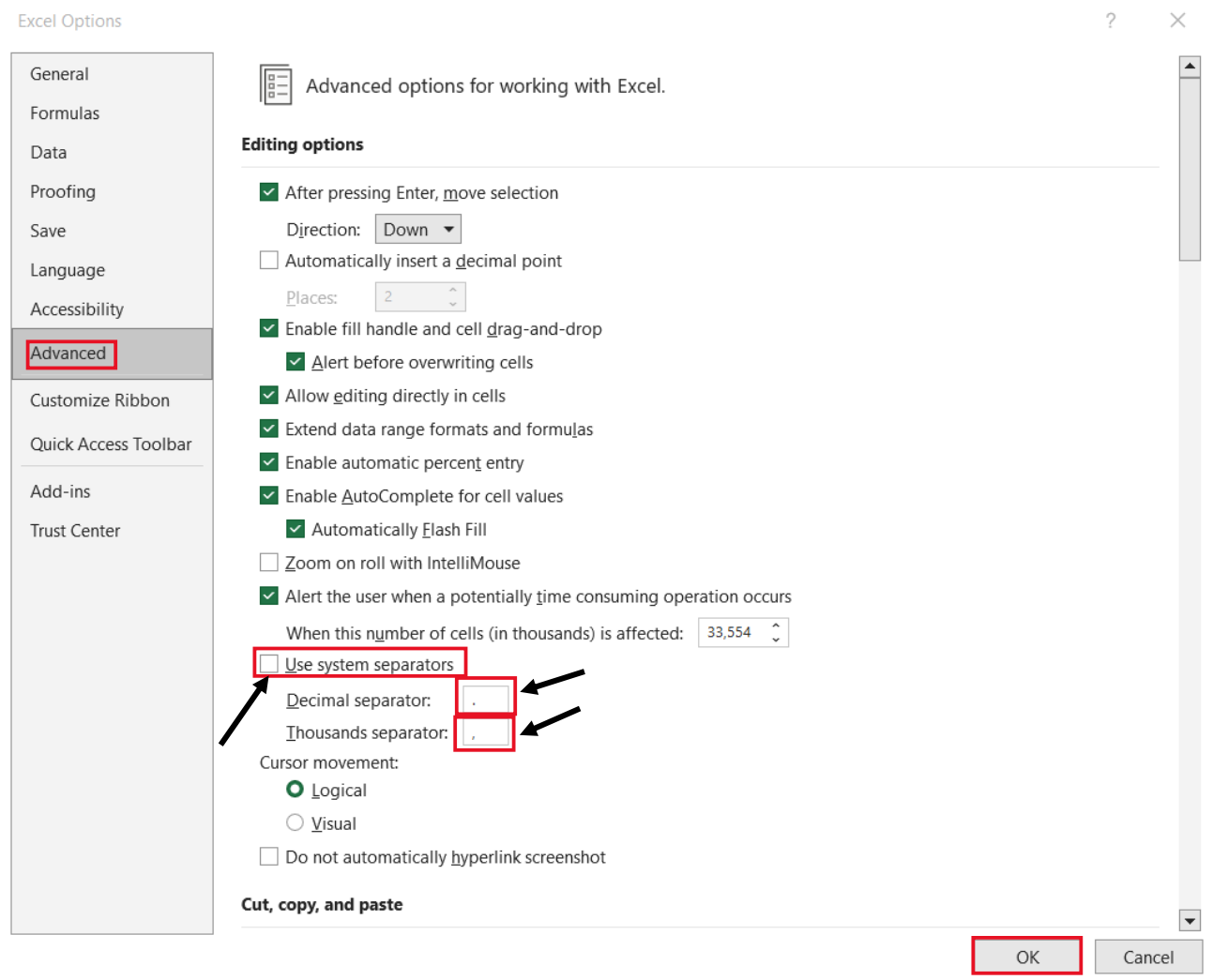
g) Alternatively, the submitter can upload the comma-separated value (CSV) file where they have multiple transactions. The submitter requires access to Microsoft Excel to create the CSV file. The import and/or export declaration transaction particulars must be inserted in the Microsoft Excel. Refer SC-DT-C-13-A15, SC-DT-C-13-A16, SC-DT-C-13-A17, SC-DT-C-13-A18 for template CSV files. The submitter must take care:

i) To set the excel spreadsheet settings as follows, click:

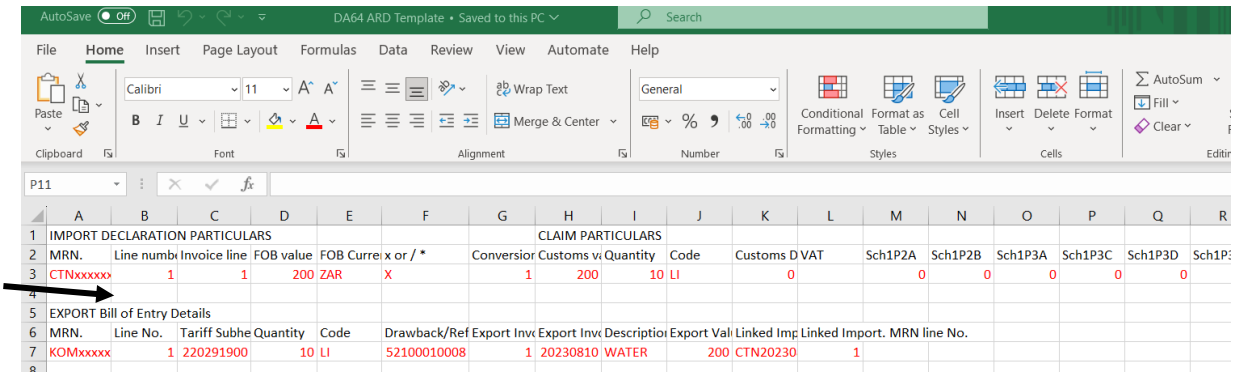
A) File;
B) Options;
C) Advanced;
D) Use system separators;
I) Decimal separator must be (.);
II) Thousand separator must be (,); and
E) Ok.

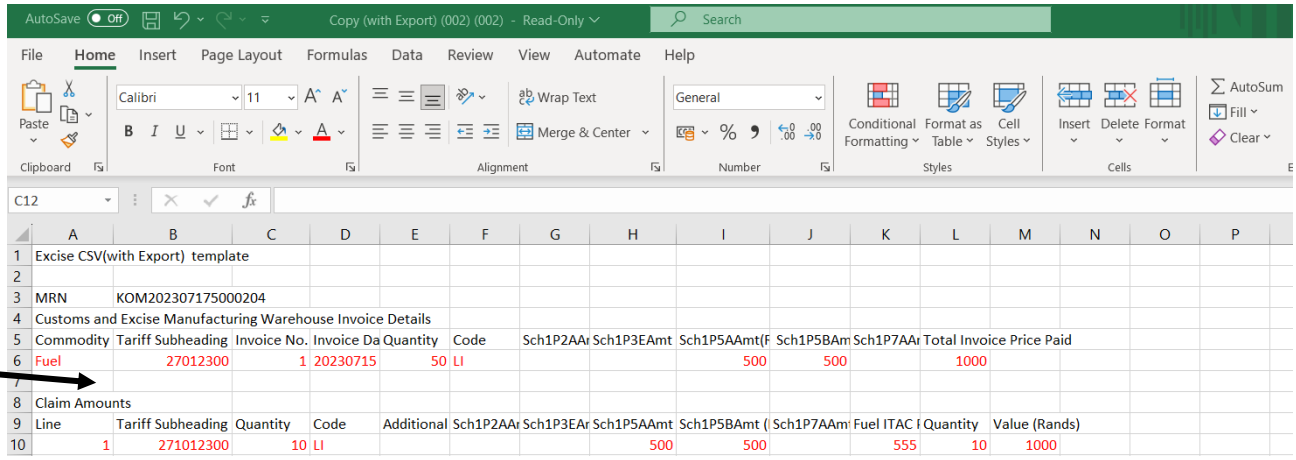



DA64 ARD Template • Saved
Good morning
Home
New
Open
Get Add-ins
Info
Save a Copy
Print
Share
Export
Publish
Close
Account
Feedback
Options
New
Blank workbook
Take a tour
Welcome to Excel
Create a
Drop-down list
Drop-down tutorial
Get started with
Formulas
Formula tut
Search
Recommended for You
DA64 ARD Template
You edited this
4m ago
Recent
Pinned
Shared with Me
Name
DA64 ARD Template



ii) To insert the relevant information under the correct heading.
iii) To capture the date in the CCYY/MM/DD format.
iv) To insert the applicable duty amounts under the correct schedule item listed.
v) To note that code refers to the quantity code.
vi) Not to add or delete any headings including where the claim does not have exports.
vii) To ensure to leave one (1) line space before:
   A) Export details; or
   B) Claim amounts in the case of Excise.





	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Excise CSV(with Export) template															
2																
3	MRN	KOM202307175000204														
4	Customs and Excise Manufacturing Warehouse Invoice Details															
5	Commodity	Tariff Subheading	Invoice No.	Invoice Da	Quantity	Code	Sch1P2AAr	Sch1P3EAmt	Sch1P5AAmt(F	Sch1P5BAm	Sch1P7AAr	Total Invoice Price Paid				
6	Fuel	27012300	1	20230715	50	LI			500	500		1000				
7																
8	Claim Amounts															
9	Line	Tariff Subheading	Quantity	Code	Additional	Sch1P2AAr	Sch1P3EAr	Sch1P5AAmt	Sch1P5BAmt (	Sch1P7AAm	Fuel ITAC I	Quantity	Value (Rands)			
10	1	271012300	10	LI				500	500		555	10	1000			

viii) To ensure there are no dots (or full stops) in the Tariff Heading and that it contains the check digit e.g. 401110055.

ix) Not to insert any dots or full stops in the rebate item e.g. 55102010000.

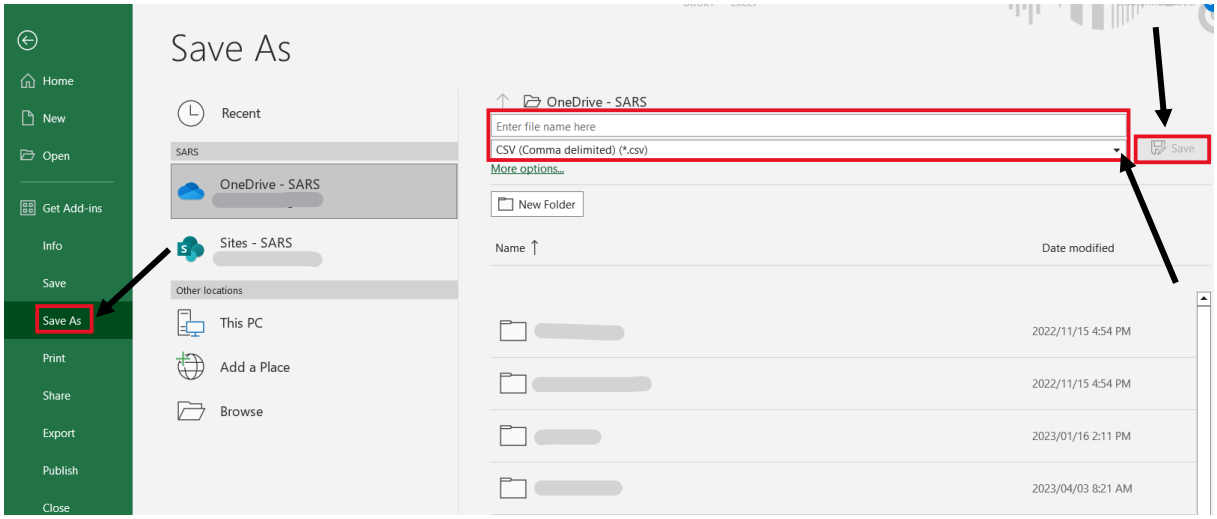
x) To save the captured excel spreadsheet into a CSV file. The submitter clicks on:

A) File Save As;

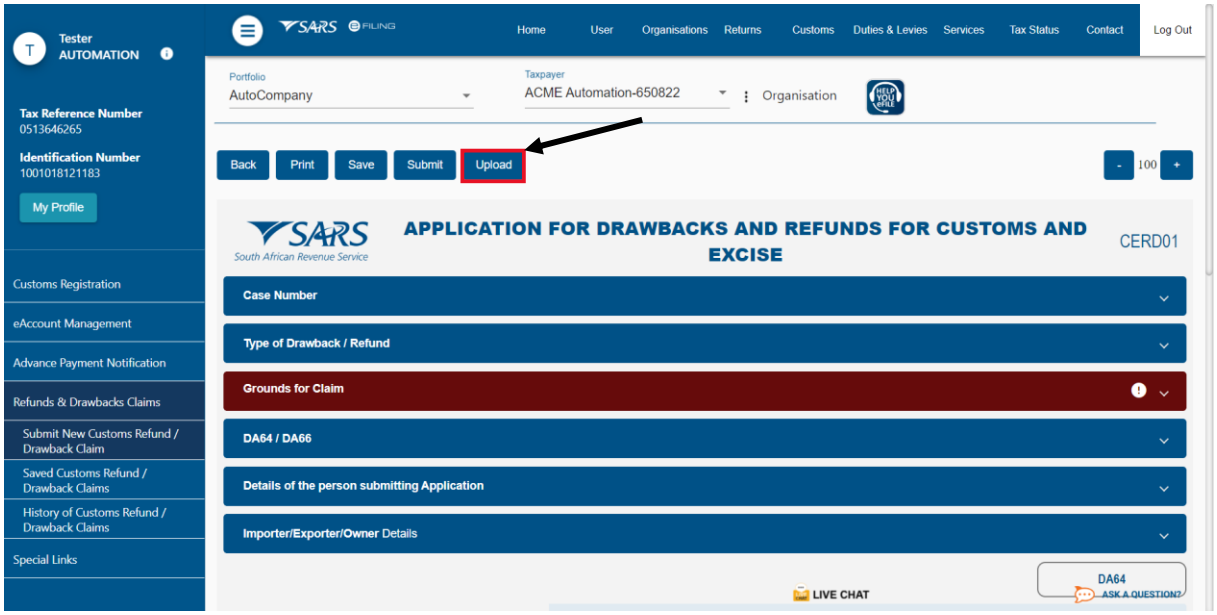
B) Dropdown menu and select:

I) CSV (Comma delimited); and

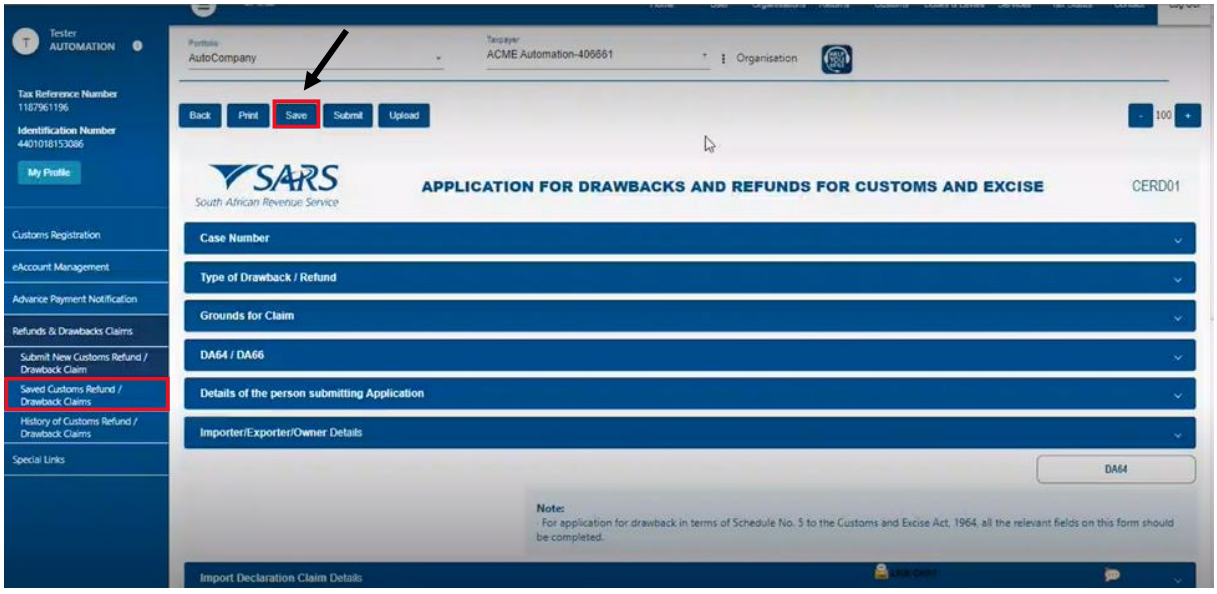
II) Save.



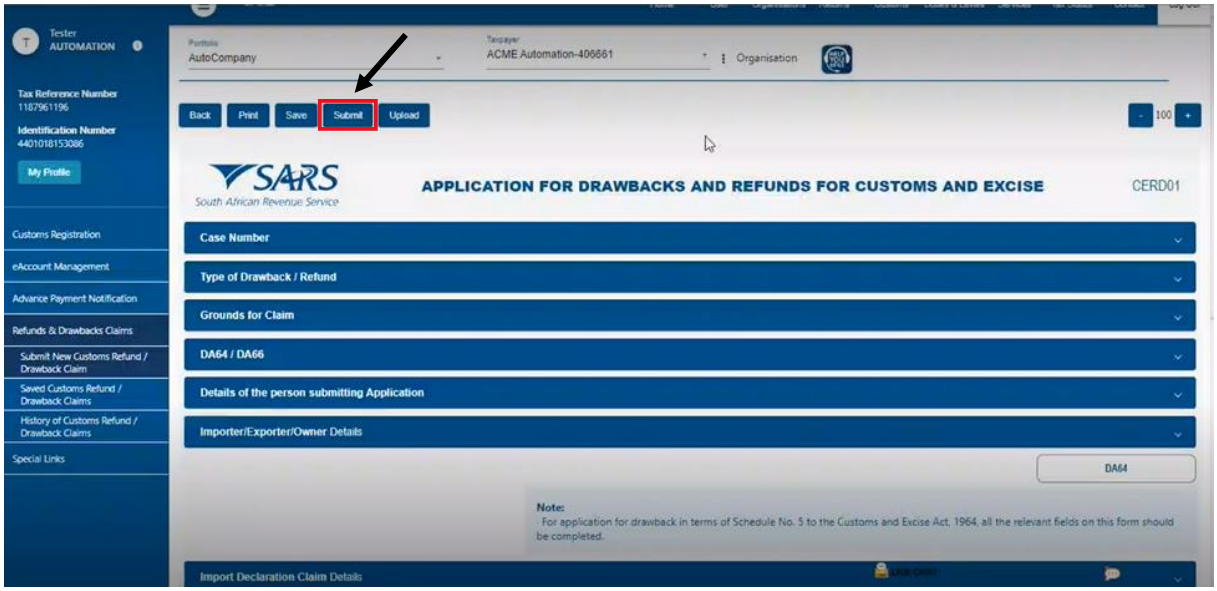
xi) The submitter clicks Upload to submit the completed CSV file.



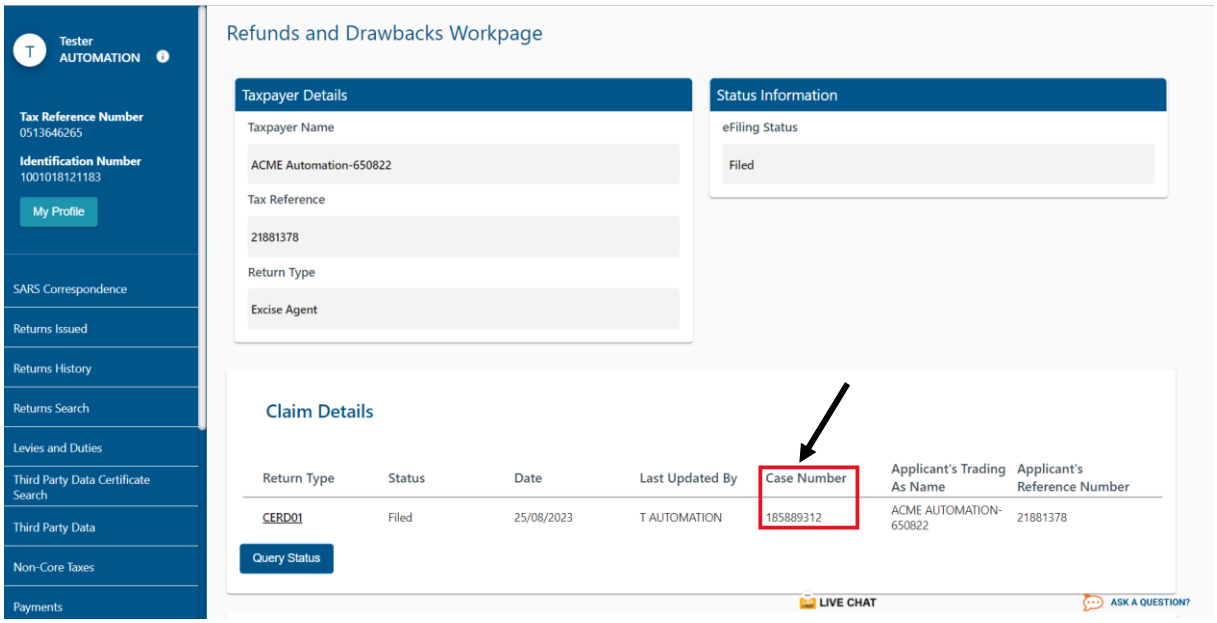
h) The form allows the submitter to click Save to continue at a later stage. The saved claim can be accessed by clicking on the Saved Customs Refunds/Drawback Claims in the menu on the left side.



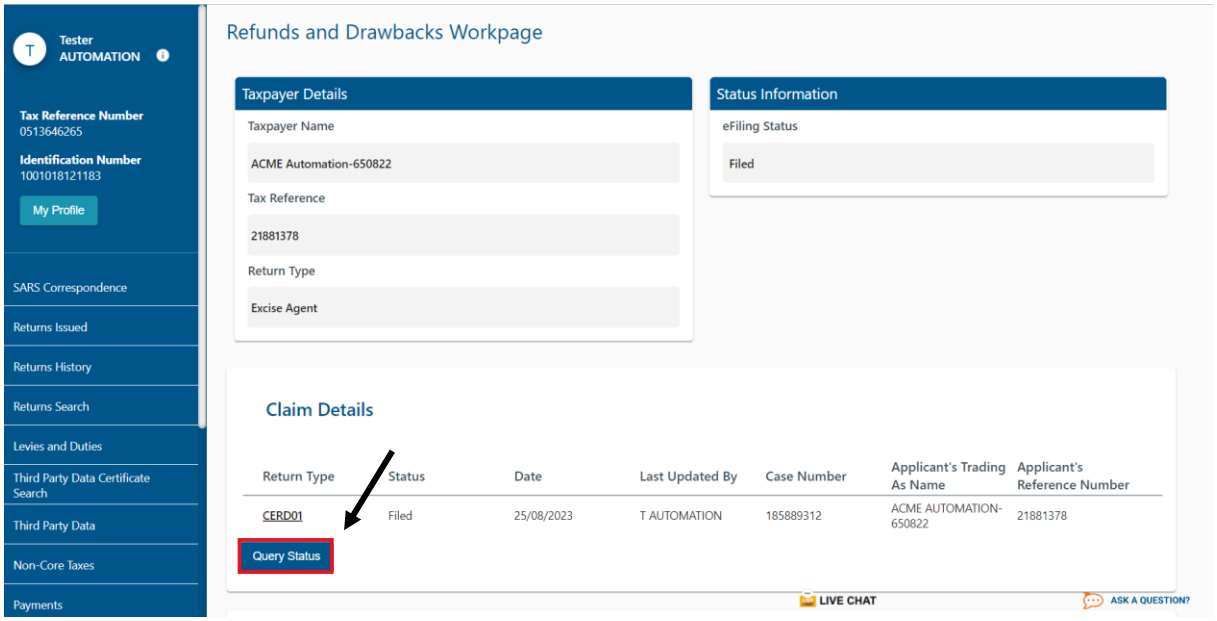
i) The submitter clicks Submit when the Application for Refunds and Drawbacks for Customs and Excise Form CERD01 form is completed.



j) A Case Number is generated.

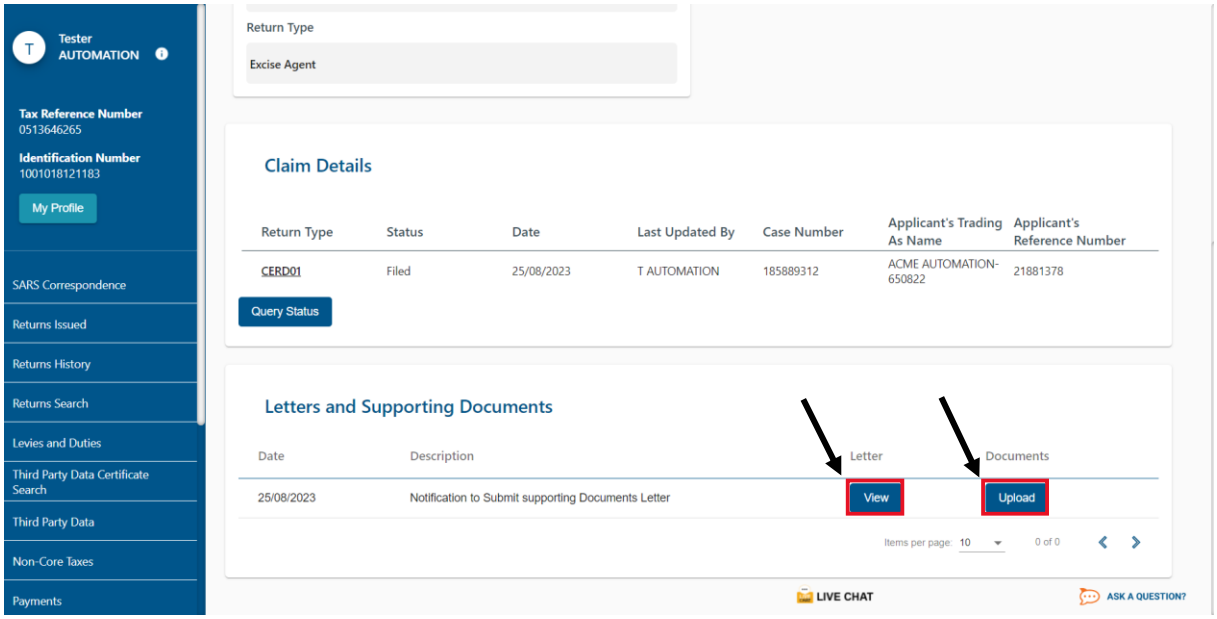


k) The submitter may click on Query Status to check the status of the application.

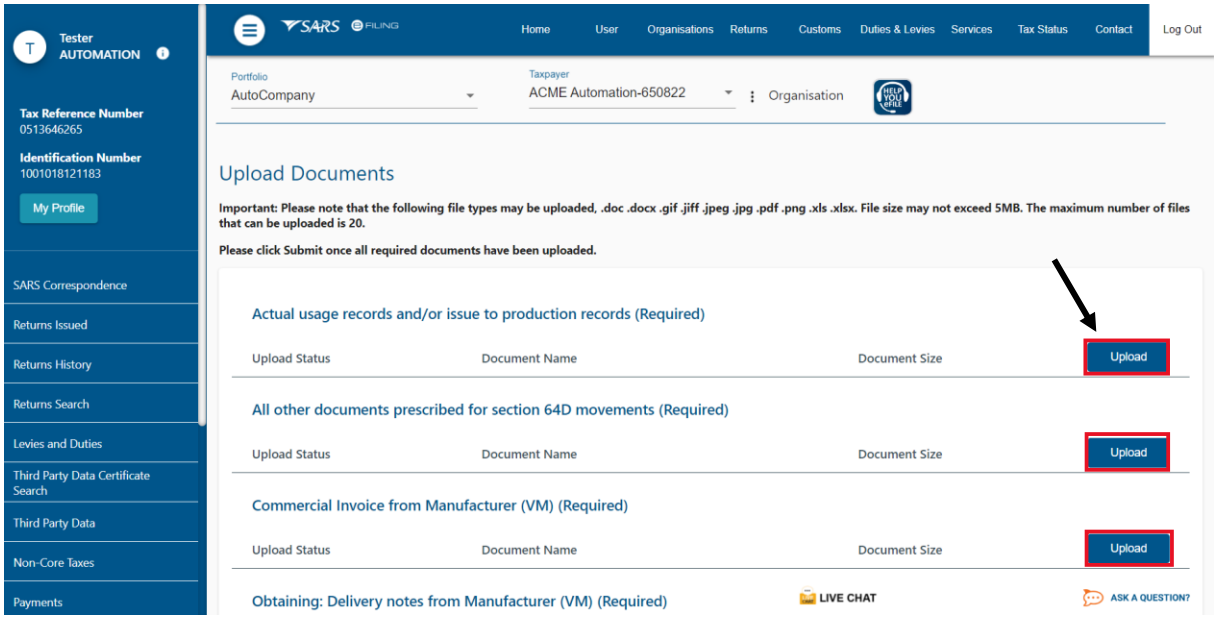


l) A letter requesting supporting documentation is available for viewing. The submitter clicks on:

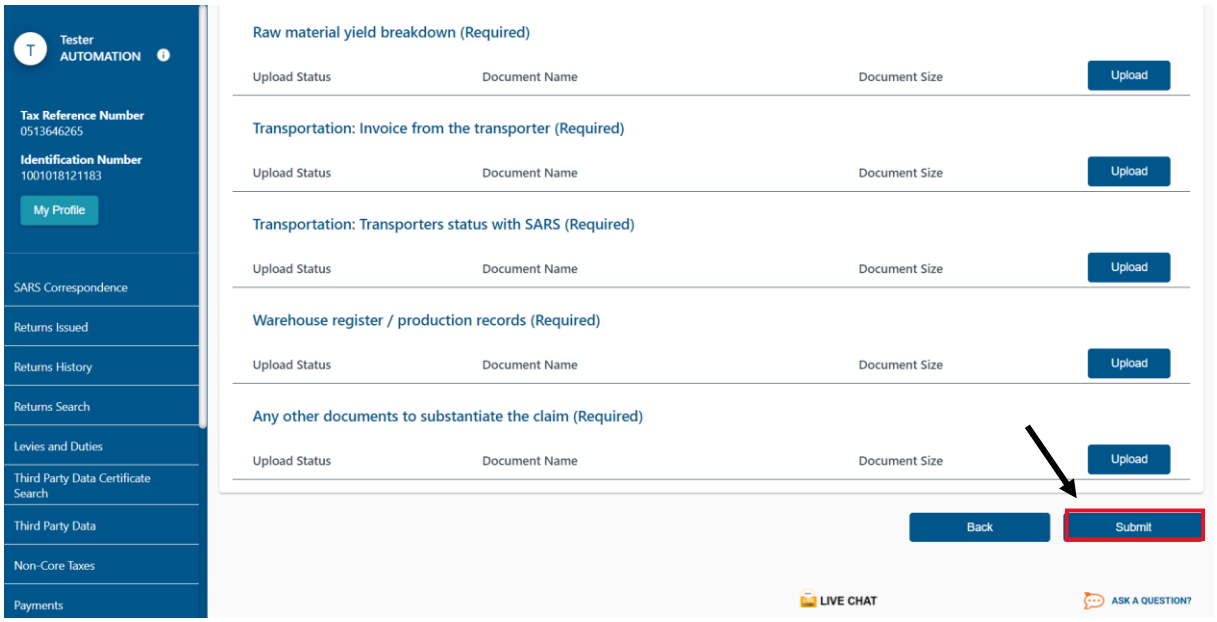
i) View to read the letter; and
ii) Upload to submit the requested documents.



m) The submitter must upload the requested documents individually by clicking Upload for each document.



n) The submitter clicks Submit when all requested documents are uploaded.



4 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

The definitions, acronyms and abbreviations can be accessed via the following link: Glossary A-M | South African Revenue Service (sars.gov.za)

5 DISCLAIMER

a) 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.

b) For **more information about the contents of this publication you may:**

i) Visit the SARS website at www.sars.gov.za;
ii) Make a booking to visit the nearest SARS branch;
iii) Contact your own 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).