

Effective Date: 08 December 2023



CUSTOMS AND EXCISE REFUNDS AND DRAWBACKS

Effective Date: 08 December 2023

TABLE OF CONTENTS

1	SUMMARY	3
2	LOG IN TO eFILING	3
3	COMPLETE FORM	8
4	DEFINITIONS, ACRONYMS AND ABBREVIATIONS	17
5	DISCLAIMER	17

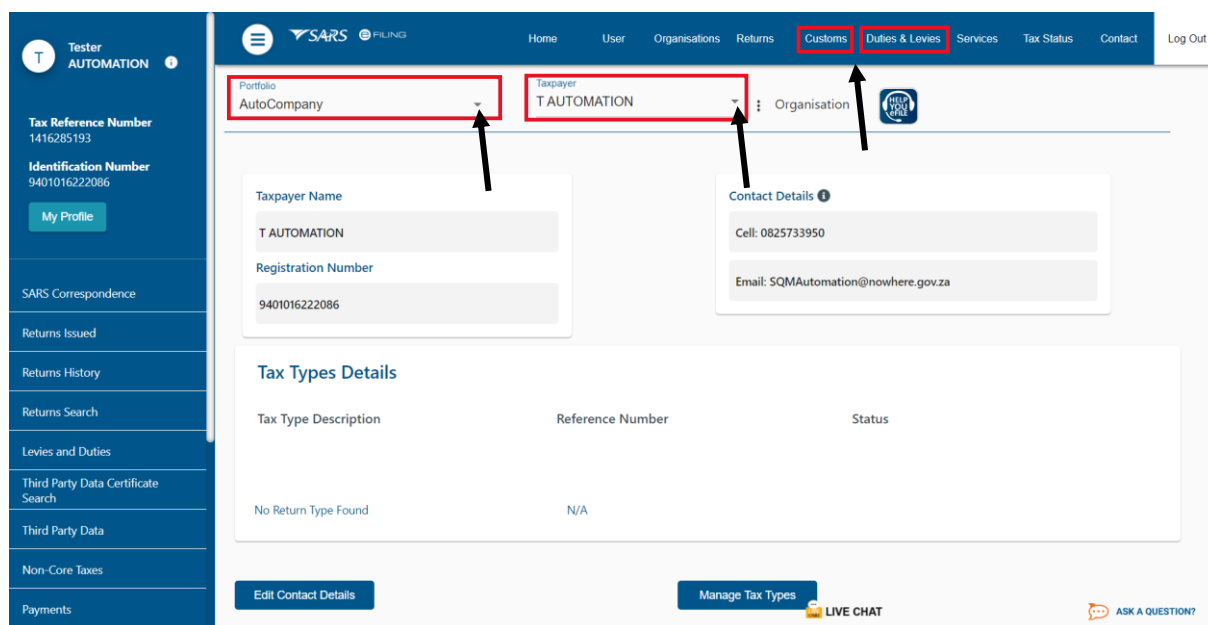
Effective Date: 08 December 2023

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).

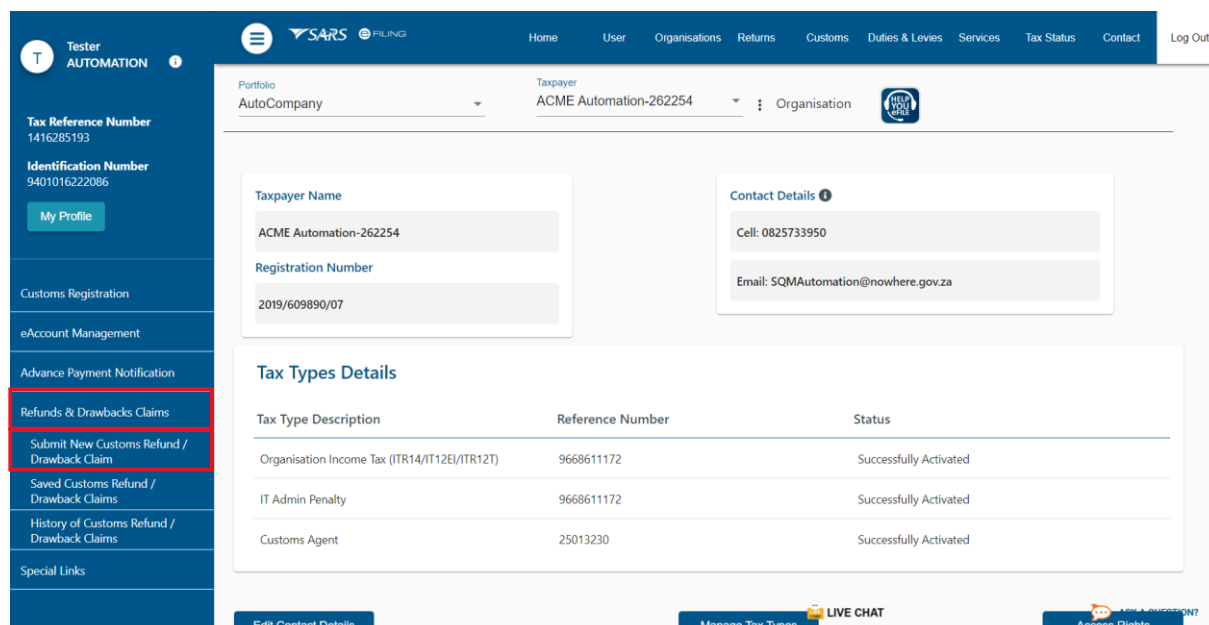


The screenshot displays the SARS eFiling platform interface. On the left, a sidebar shows the user's profile: 'Tester AUTOMATION' with a 'My Profile' button, and a list of links including 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Levies and Duties', 'Third Party Data Certificate Search', 'Third Party Data', 'Non-Core Taxes', and 'Payments'. The main content area features a top navigation bar with links: Home, User, Organisations, Returns, Customs, Duties & Levies, Services, Tax Status, Contact, and Log Out. Below this, a form contains two dropdown menus: 'Portfolio' (selected: AutoCompany) and 'Taxpayer' (selected: T AUTOMATION). To the right of these is an 'Organisation' link and a 'HELP DESK' icon. Below the dropdowns, there are sections for 'Taxpayer Name' (T AUTOMATION), 'Registration Number' (9401016222086), 'Contact Details' (Cell: 0825733950, Email: SQMAutomation@nowhere.gov.za), and 'Tax Types Details' (showing 'No Return Type Found' and 'N/A'). At the bottom, there are buttons for 'Edit Contact Details', 'Manage Tax Types', and a 'LIVE CHAT' icon with the text 'ASK A QUESTION?'. Red boxes highlight the 'Portfolio' and 'Taxpayer' dropdowns, and the 'Customs' and 'Duties & Levies' tabs in the top bar. Arrows point from the dropdowns to the 'Tax Types Details' section.

Effective Date: 08 December 2023

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.



Tester AUTOMATION

Tax Reference Number
1416285193

Identification Number
9401016222086

My Profile

Customs Registration

eAccount Management

Advance Payment Notification

Refunds & Drawbacks Claims

Submit New Customs Refund / Drawback Claim

Saved Customs Refund / Drawback Claims

History of Customs Refund / Drawback Claims

Special Links

Portfolio
AutoCompany

Taxpayer
ACME Automation-262254

Organisation

Taxpayer Name
ACME Automation-262254

Registration Number
2019/609890/07

Contact Details

Cell: 0825733950

Email: SQMAutomation@nowhere.gov.za

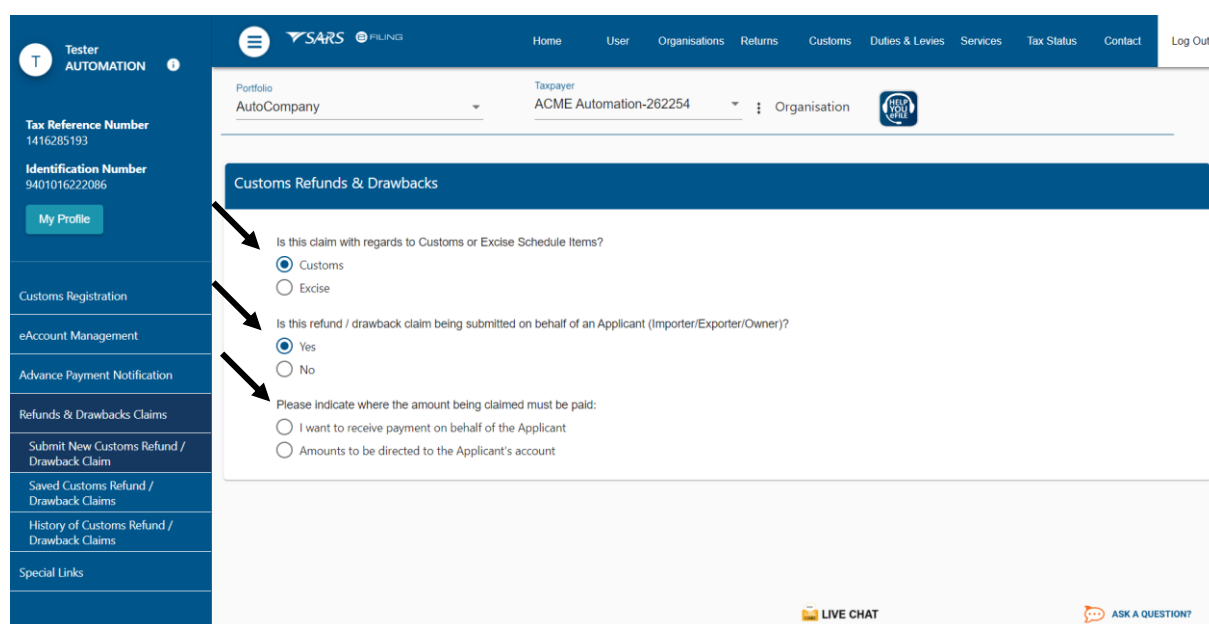
Tax Types Details

Tax Type Description	Reference Number	Status
Organisation Income Tax (ITR14/IT12E/ITR12T)	9668611172	Successfully Activated
IT Admin Penalty	9668611172	Successfully Activated
Customs Agent	25013230	Successfully Activated

Edit Contact Details **Manage Tax Types** **LIVE CHAT** **Access Rights**

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.



Customs Refunds & Drawbacks

Is this claim with regards to Customs or Excise Schedule Items?

☒ Customs

☐ Excise

Is this refund / drawback claim being submitted on behalf of an Applicant (Importer/Exporter/Owner)?

☒ Yes

☐ No

Please indicate where the amount being claimed must be paid:

☐ I want to receive payment on behalf of the Applicant

☐ Amounts to be directed to the Applicant's account

LIVE CHAT **ASK A QUESTION?**

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](#).

Effective Date: 08 December 2023

- 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.

Effective Date: 08 December 2023

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

Confirm Entity Details

Submitter
ACME AUTOMATION-262254

Submitter's Customs Number
25013230

Submitter's Capacity
CLEARING AGENT

Applicant's Details

Applicant's Name *
ACME Automation-961445

Applicant's Customs Number
25013117

Back Continue to Confirm

- iv) The submitter clicks Continue.

Customs Refunds & Drawbacks

Is this claim with regards to Customs or Excise Schedule Items?
☒ Customs
☐ Excise

Is this refund / drawback claim being submitted on behalf of an Applicant (Importer/Exporter/Owner)?
☒ Yes
☐ No

Please indicate where the amount being claimed must be paid:
☒ I want to receive payment on behalf of the Applicant
☐ Amounts to be directed to the Applicant's account

Submitter's Trading Name
ACME AUTOMATION-262254

Submitter's Customs Number
25013230

Submitter's Capacity
CLEARING AGENT

Applicant's Customs Number *
25013117

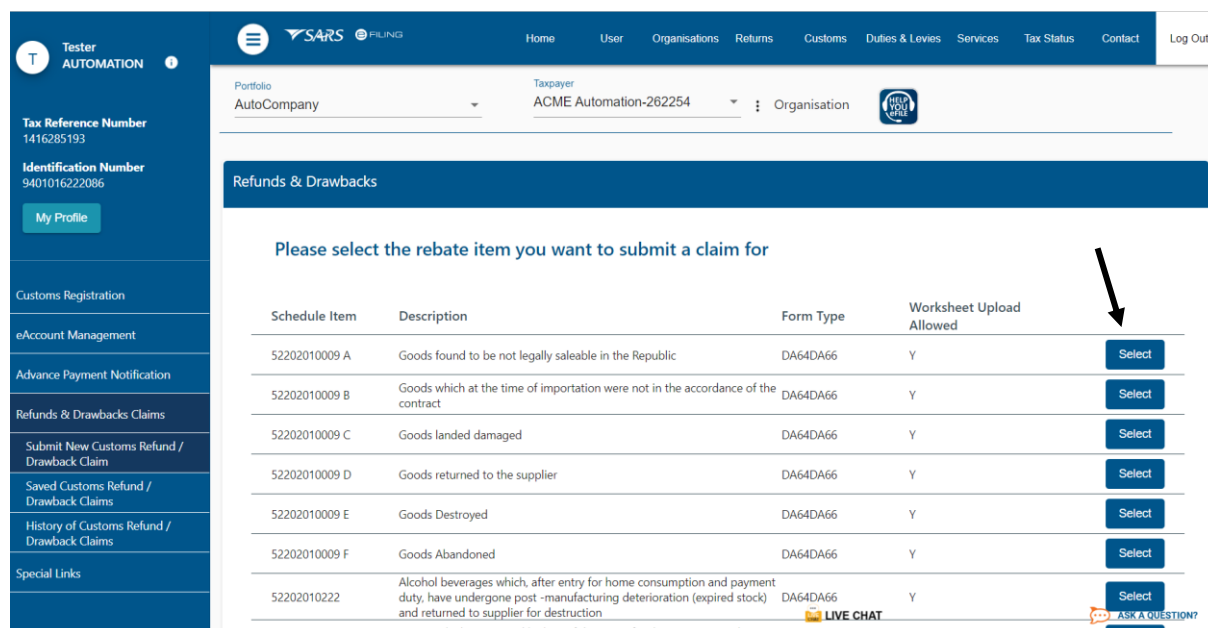
Applicant's Trading Name
ACME Automation-961445

LIVE CHAT

Continue

Effective Date: 08 December 2023

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



Refunds & Drawbacks

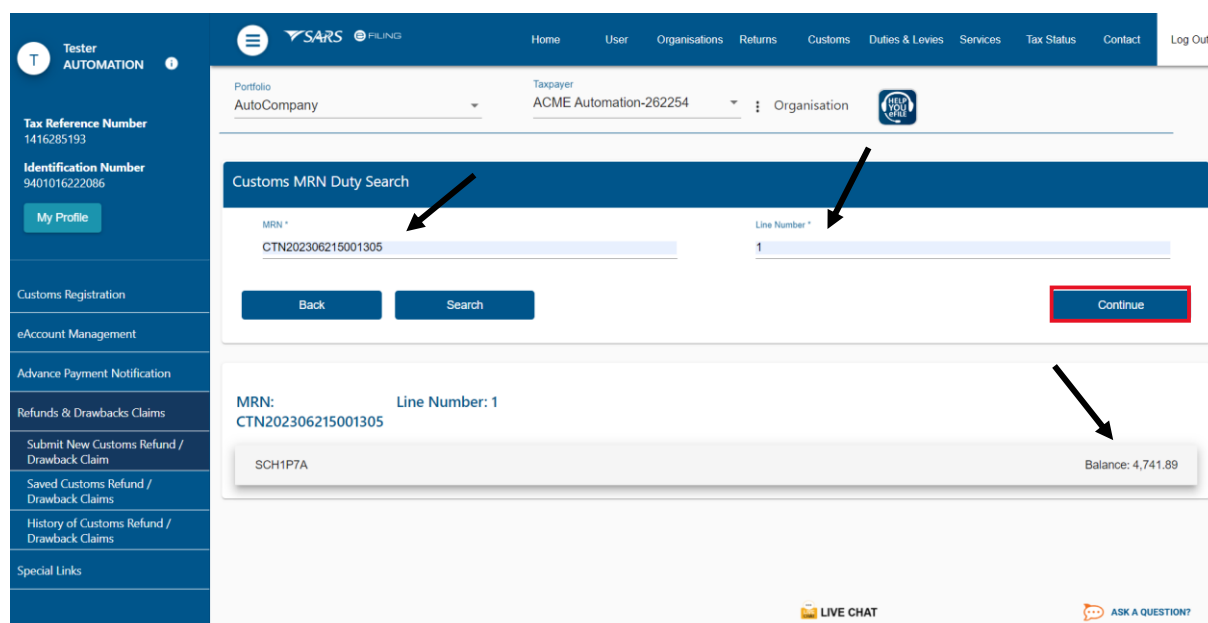
Please select the rebate item you want to submit a claim for

Schedule Item	Description	Form Type	Worksheet Upload Allowed	
52202010009 A	Goods found to be not legally saleable in the Republic	DA64DA66	Y	Select
52202010009 B	Goods which at the time of importation were not in the accordance of the contract	DA64DA66	Y	Select
52202010009 C	Goods landed damaged	DA64DA66	Y	Select
52202010009 D	Goods returned to the supplier	DA64DA66	Y	Select
52202010009 E	Goods Destroyed	DA64DA66	Y	Select
52202010009 F	Goods Abandoned	DA64DA66	Y	Select
52202010222	Alcohol beverages which, after entry for home consumption and payment duty, have undergone post -manufacturing deterioration (expired stock) and returned to supplier for destruction	DA64DA66	Y	Select

[LIVE CHAT](#) [ASK A QUESTION?](#)

- j) The submitter:

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



Customs MRN Duty Search

MRN * Line Number *

[Back](#) [Search](#) [Continue](#)

MRN: CTN202306215001305 Line Number: 1

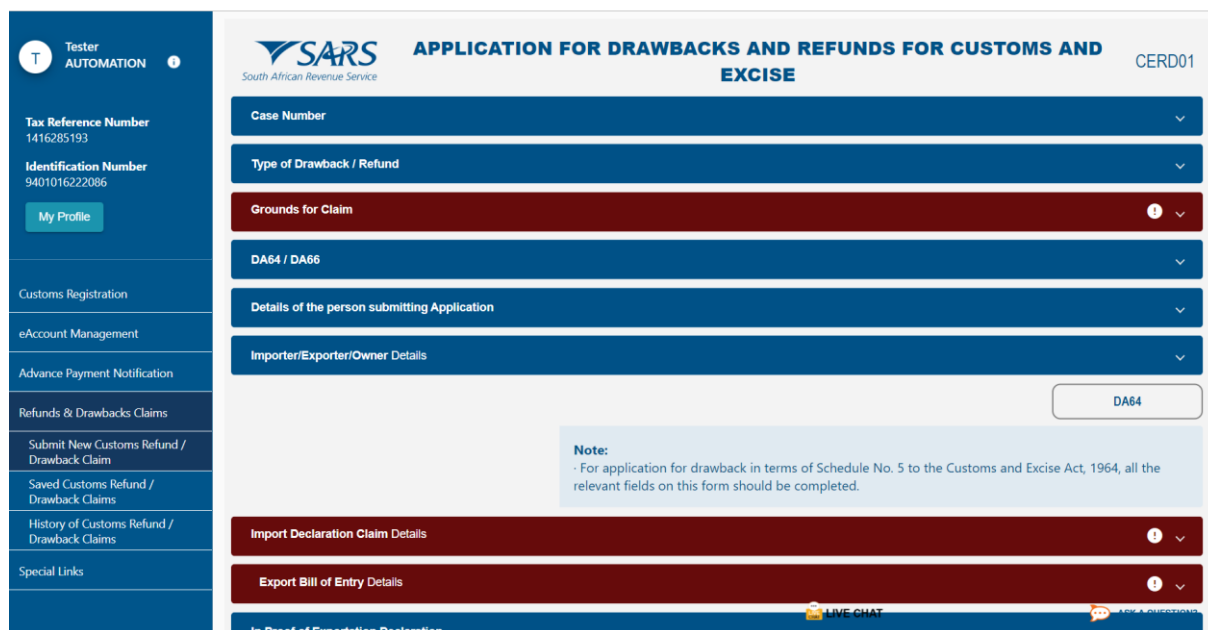
SCH1P7A Balance: 4,741.89

[LIVE CHAT](#) [ASK A QUESTION?](#)

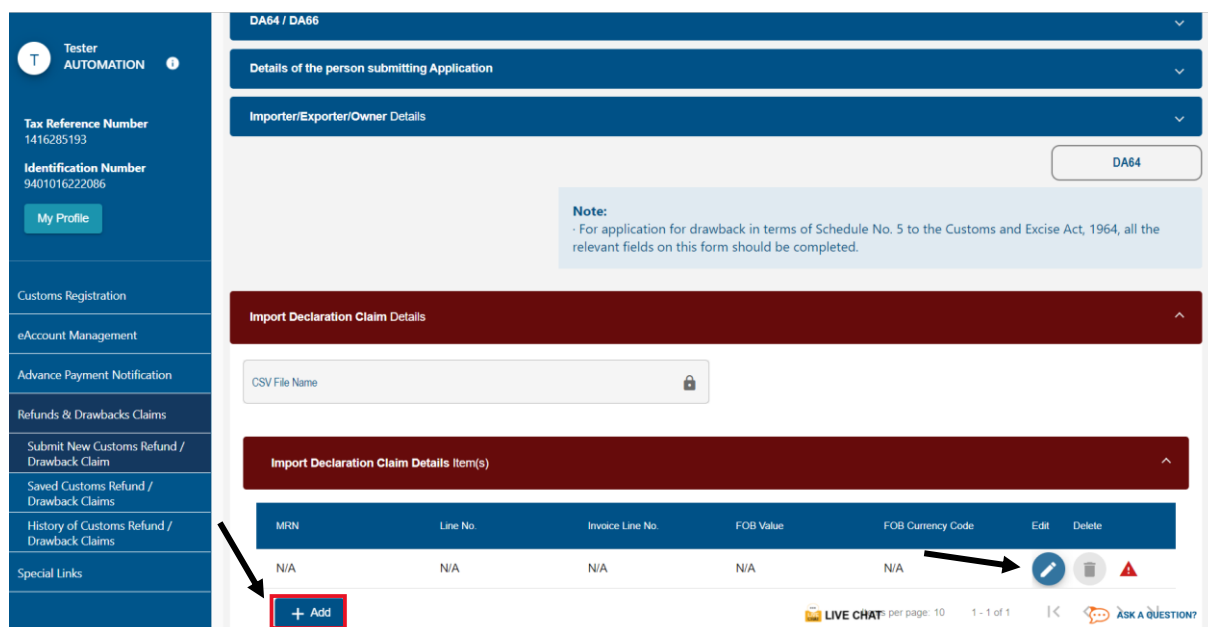
Effective Date: 08 December 2023

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 captures the declaration claim details by:
 - i) Clicking on the:
 - A) Edit icon; and
 - B) Add button if more lines are needed;



Effective Date: 08 December 2023

ii) Inserting specific declaration claim details.

T

Tester
AUTOMATION

Tax Reference Number
1416285193

Identification Number
9401016222086

My Profile

Customs Registration

eAccount Management

Advance Payment Notification

Refunds & Drawbacks Claims

Submit New Customs Refund / Drawback Claim

Saved Customs Refund / Drawback Claims

History of Customs Refund / Drawback Claims

Special Links

Portfolio
AutoCompany

Taxpayer
ACME Automation-262254

Organisation

Back

Print

Save

Submit

Upload

Import Declaration Claim Details

MRN *

Line No *

Invoice Line No *

R FOB Value *

FOB Currency Code

X or / *

Conversion Factor / Rate of Exchange *

R Customs Value *

Quantity *

Code *

R Customs Duty *

R VAT

R SchIP2A (Rands and Cents) *

R SchIP2B (Rands and Cents) *

Grounds for Claim

DA64 / DA66

Details of the person submitting Application

Importer/Exporter/Owner Details

DA64

Note:

For application for drawback in terms of Schedule No. 5 to the Customs and Excise Act, 1964, all the relevant fields on this form should be completed.

Import Declaration Claim Details

Export Bill of Entry Details

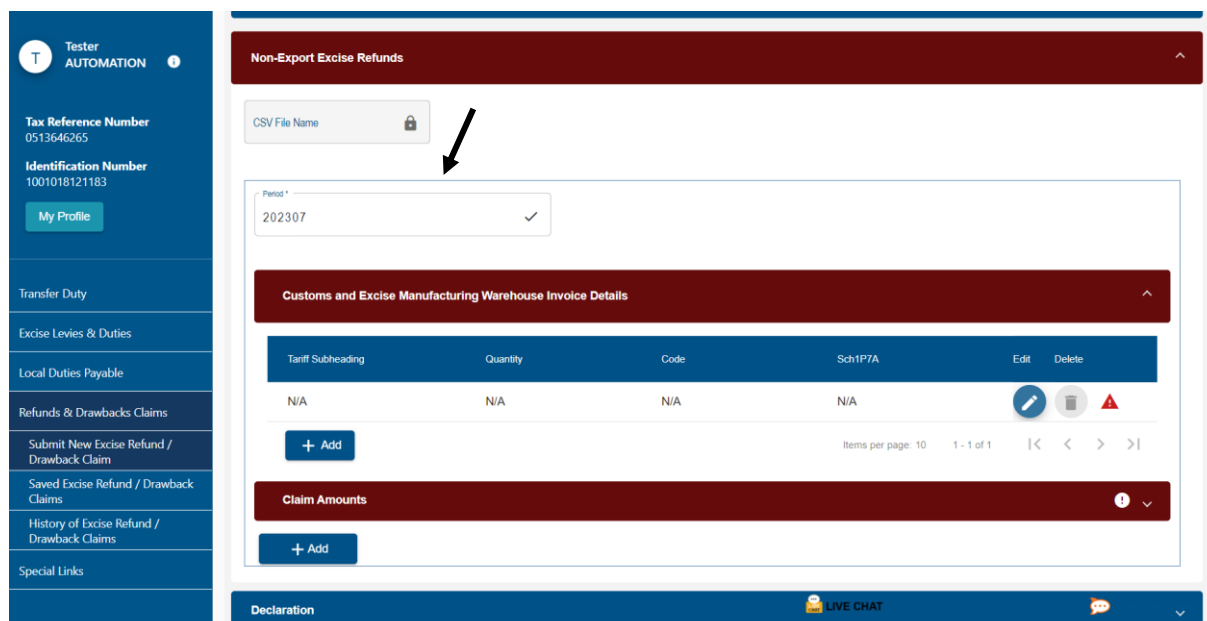
MRN	Line No.	Tariff Subheading	Quantity	Code	Edit	Delete
N/A	N/A	N/A	N/A	N/A		

+ Add

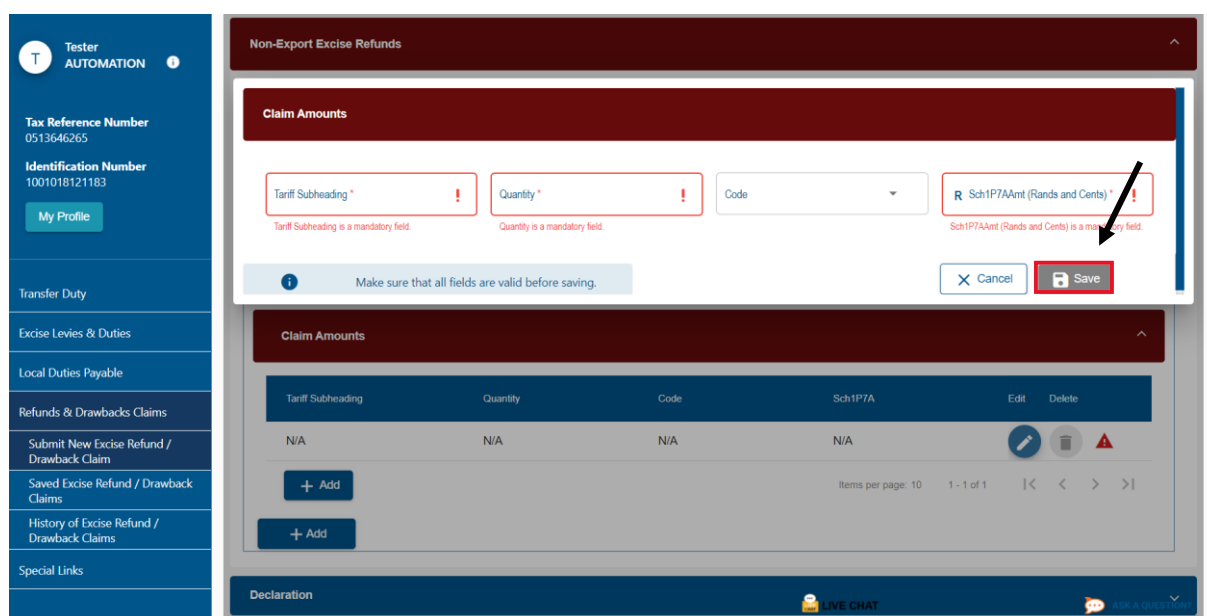
Items per page: 10 1 - 1 of 1

Effective Date: 08 December 2023

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



- d) The submitter captures the Claim Amount and clicks Save.

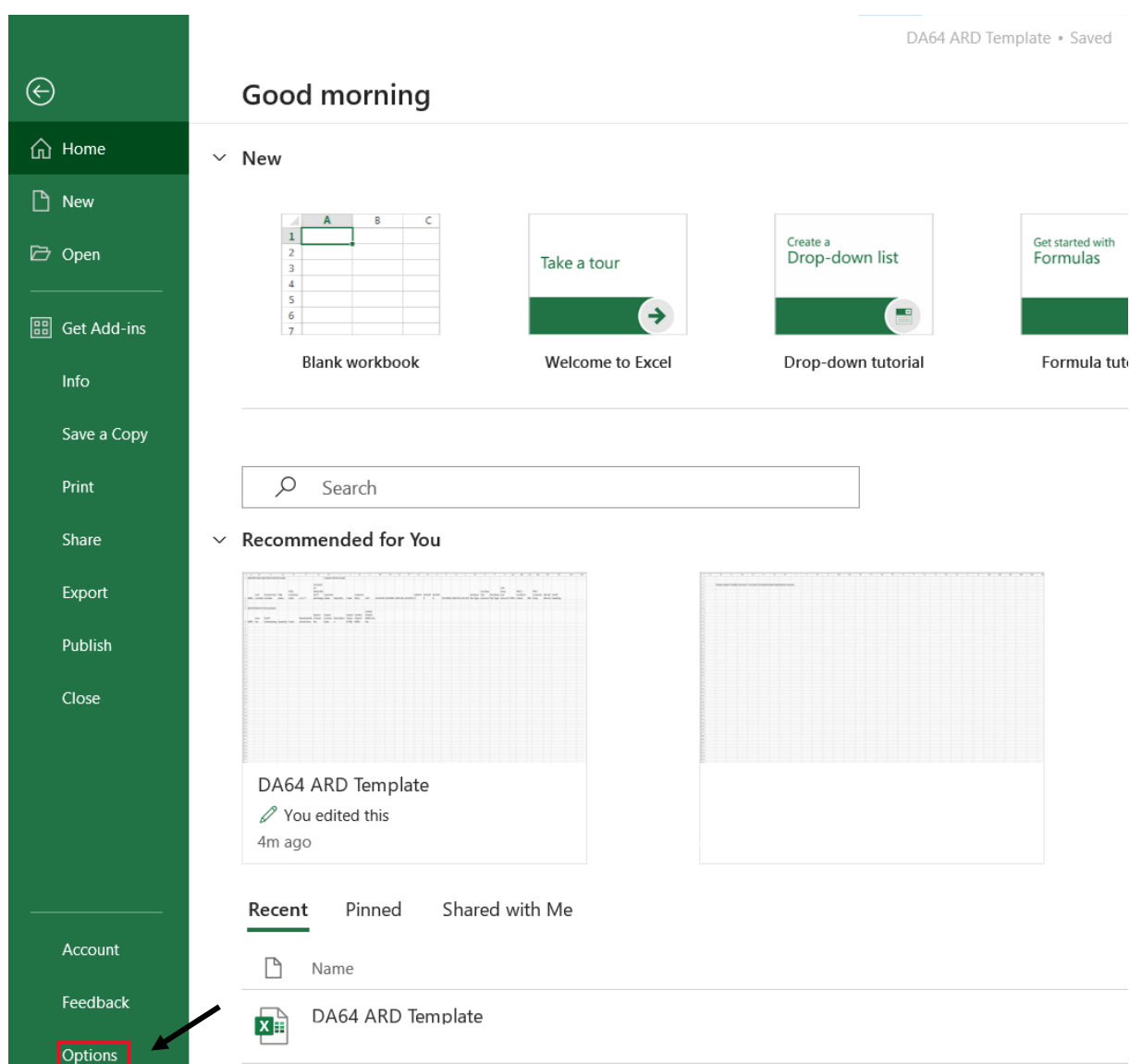
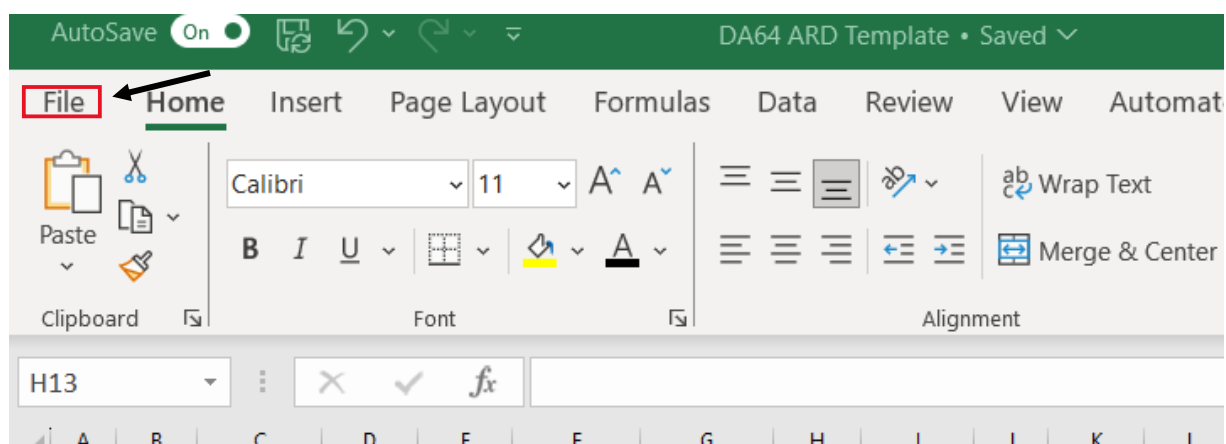


- e) Alternatively, the submitter can upload the **comma-separated value (CSV)** file where they have multiple transactions. The submitter requires access to Microsoft Excel to create the CSV file. The import **and/or** export declaration transaction particulars must be inserted in the Microsoft Excel. **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.

Effective Date: 08 December 2023



Effective Date: 08 December 2023

Excel Options

General
Formulas
Data
Proofing
Save
Language
Accessibility
Advanced
Customize Ribbon
Quick Access Toolbar
Add-ins
Trust Center

Advanced options for working with Excel.

Editing options

☒ After pressing Enter, move selection
Direction: Down

☐ Automatically insert a decimal point
Places: 2

☒ Enable fill handle and cell drag-and-drop

☒ Alert before overwriting cells

☒ Allow editing directly in cells

☒ Extend data range formats and formulas

☒ Enable automatic percent entry

☒ Enable AutoComplete for cell values

☒ Automatically Flash Fill

☐ Zoom on roll with IntelliMouse

☒ Alert the user when a potentially time consuming operation occurs
When this number of cells (in thousands) is affected: 33,554

☐ Use system separators
Decimal separator: .
Thousands separator: ,

Cursor movement:
☒ Logical
☐ Visual

☐ Do not automatically hyperlink screenshot

Cut, copy, and paste

OK Cancel

- 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.

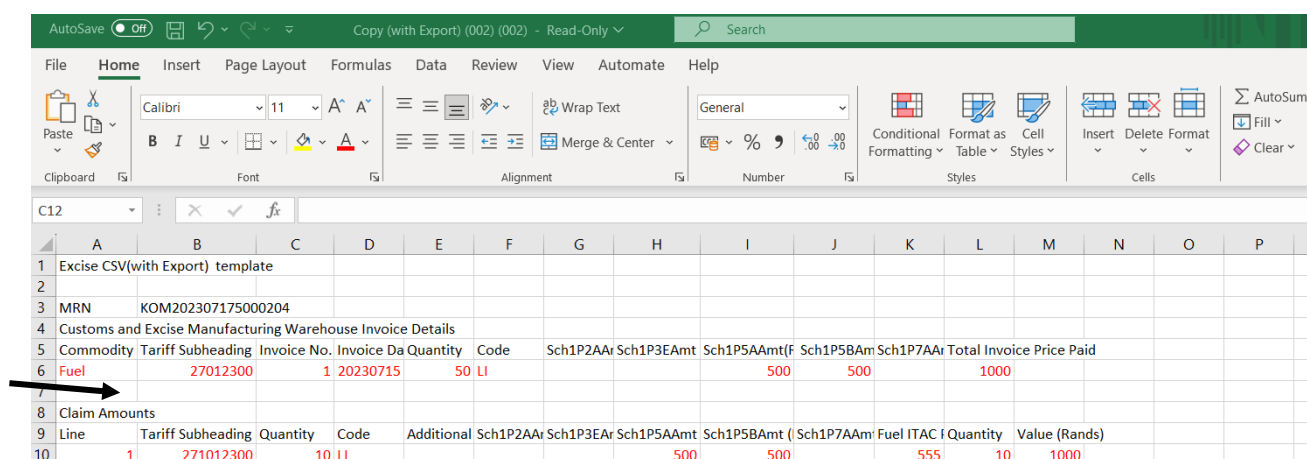
AutoSave Off DA64 ARD Template • Saved to this PC

File Home Insert Page Layout Formulas Data Review View Automate Help

Clipboard Font Alignment Number Styles Cells Editing

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	IMPORT DECLARATION PARTICULARS							CLAIM PARTICULARS										
2	MRN.	Line numbr	Invoice line	FOB value	FOB Curre	x or / *	Conversion	Customs v	Quantity	Code	Customs D	VAT	Sch1P2A	Sch1P2B	Sch1P3A	Sch1P3C	Sch1P3D	Sch1P3E
3	CTNxxxxxx	1	1	200	ZAR	X		1	200	10 LI		0		0	0	0	0	0
4																		
5	EXPORT Bill of Entry Details																	
6	MRN.	Line No.	Tariff Subhe	Quantity	Code	Drawback/Ref	Export Inv	Export Inv	Description	Export Val	Linked Imp	Linked Import	MRN line No.					
7	KOMxxxxxx	1	220291900	10	LI	52100010008	1	20230810	WATER	200	CTN20230	1						

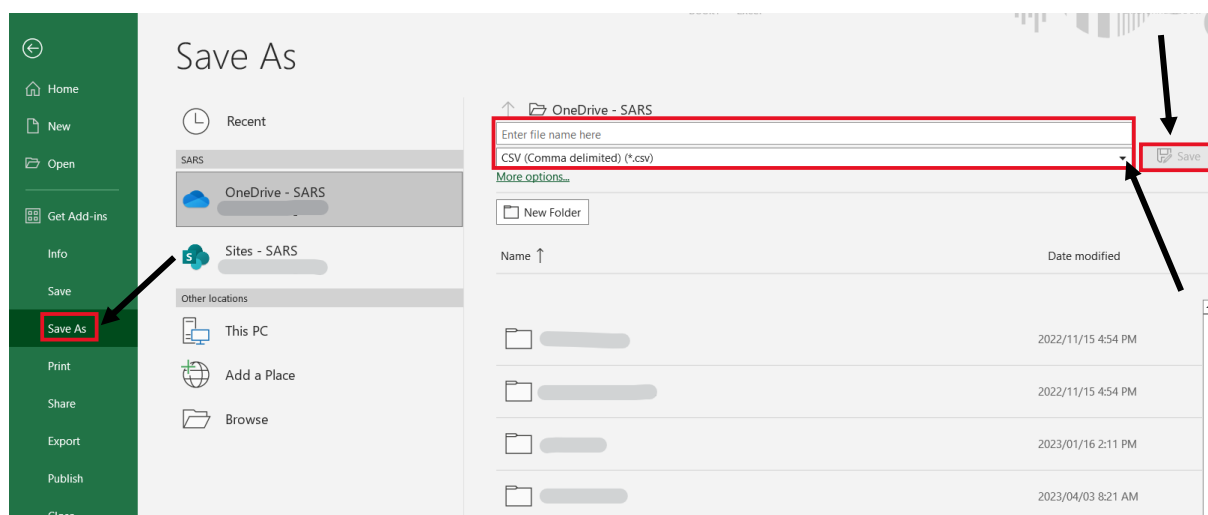
Effective Date: 08 December 2023



Commodity	Tariff Subheading	Invoice No.	Invoice Da	Quantity	Code	Sch1P2AAr	Sch1P3EAmt	Sch1P5AAmt(F	Sch1P5BAm	Sch1P7AAr	Total Invoice Price Paid
Fuel	27012300	1	20230715	50	LI			500	500		1000

Line	Tariff Subheading	Quantity	Code	Additional	Sch1P2AAr	Sch1P3EAmt	Sch1P5AAmt	Sch1P5BAm	Sch1P7AAr	Fuel ITAC I	Quantity	Value (Rands)
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.



Effective Date: 08 December 2023

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

The screenshot shows the SARS eFiling interface. On the left is a sidebar menu with options like 'Customs Registration', 'eAccount Management', and 'Refunds & Drawbacks Claims'. The main area displays the 'APPLICATION FOR DRAWBACKS AND REFUNDS FOR CUSTOMS AND EXCISE' form. At the top of the form, there are buttons: 'Back', 'Print', 'Save', 'Submit', and 'Upload'. The 'Upload' button is highlighted with a red box, and a black arrow points to it from the right. Below the buttons, the form fields are visible, including 'Case Number', 'Type of Drawback / Refund', 'Grounds for Claim', 'DA64 / DA66', 'Details of the person submitting Application', and 'Importer/Exporter/Owner Details'. The top navigation bar includes links like 'Home', 'User', 'Organisations', 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', 'Contact', and 'Log Out'.

- f) 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.

This screenshot shows the same SARS eFiling interface as the previous one, but with the 'Save' button highlighted with a red box and a black arrow pointing to it. The sidebar menu on the left has 'Saved Customs Refund / Drawback Claims' highlighted with a red box. The main form area is identical to the previous screenshot, showing the 'APPLICATION FOR DRAWBACKS AND REFUNDS FOR CUSTOMS AND EXCISE' form with various fields and a 'Note' at the bottom.

Effective Date: 08 December 2023

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

The screenshot shows the SARS eFiling interface for the 'APPLICATION FOR DRAWBACKS AND REFUNDS FOR CUSTOMS AND EXCISE' (CERD01). The top navigation bar includes 'Back', 'Print', 'Save', 'Submit' (highlighted with a red box and an arrow), and 'Upload'. The left sidebar contains various menu items like 'Tax Reference Number', 'Identification Number', 'My Profile', 'Customs Registration', etc. The main content area displays the application form with sections for 'Case Number', 'Type of Drawback / Refund', 'Grounds for Claim', 'DA64 / DA66', 'Details of the person submitting Application', and 'Importer/Exporter/Owner Details'. A 'DA64' button is visible at the bottom right. A note at the bottom states: 'Note: For application for drawback in terms of Schedule No. 5 to the Customs and Excise Act, 1964, all the relevant fields on this form should be completed.'

- h) A Case Number is generated.

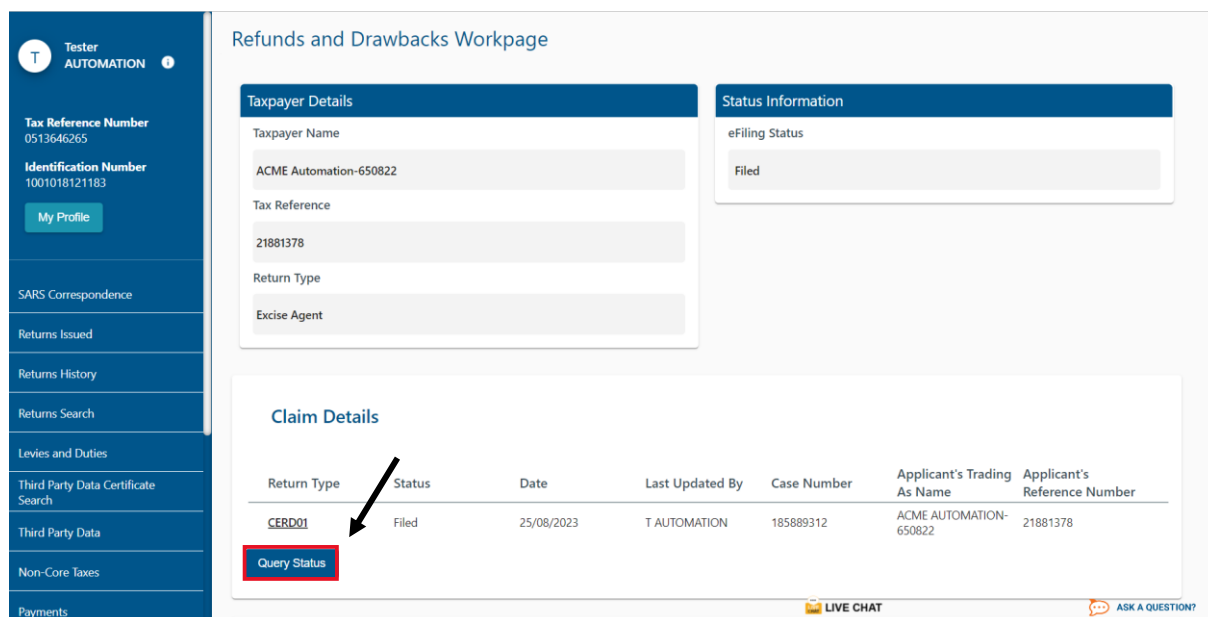
The screenshot shows the 'Refunds and Drawbacks Workpage' in the SARS eFiling system. The left sidebar contains menu items like 'Tax Reference Number', 'Identification Number', 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Levies and Duties', 'Third Party Data Certificate Search', 'Third Party Data', 'Non-Core Taxes', and 'Payments'. The main content area is divided into 'Taxpayer Details' and 'Status Information' sections. The 'Taxpayer Details' section shows 'Taxpayer Name' (ACME Automation-650822), 'Tax Reference' (21881378), 'Return Type', and 'Excise Agent'. The 'Status Information' section shows 'eFiling Status' (Filed). The 'Claim Details' section contains a table with the following data:

Return Type	Status	Date	Last Updated By	Case Number	Applicant's Trading As Name	Applicant's Reference Number
CERD01	Filed	25/08/2023	T AUTOMATION	185889312	ACME AUTOMATION-650822	21881378

The 'Case Number' (185889312) is highlighted with a red box and an arrow. A 'Query Status' button is located below the table. At the bottom right, there are 'LIVE CHAT' and 'ASK A QUESTION?' links.

Effective Date: 08 December 2023

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



Refunds and Drawbacks Workpage

Taxpayer Details

Taxpayer Name: ACME Automation-650822

Tax Reference: 21881378

Return Type: Excise Agent

Status Information

eFiling Status: Filed

Claim Details

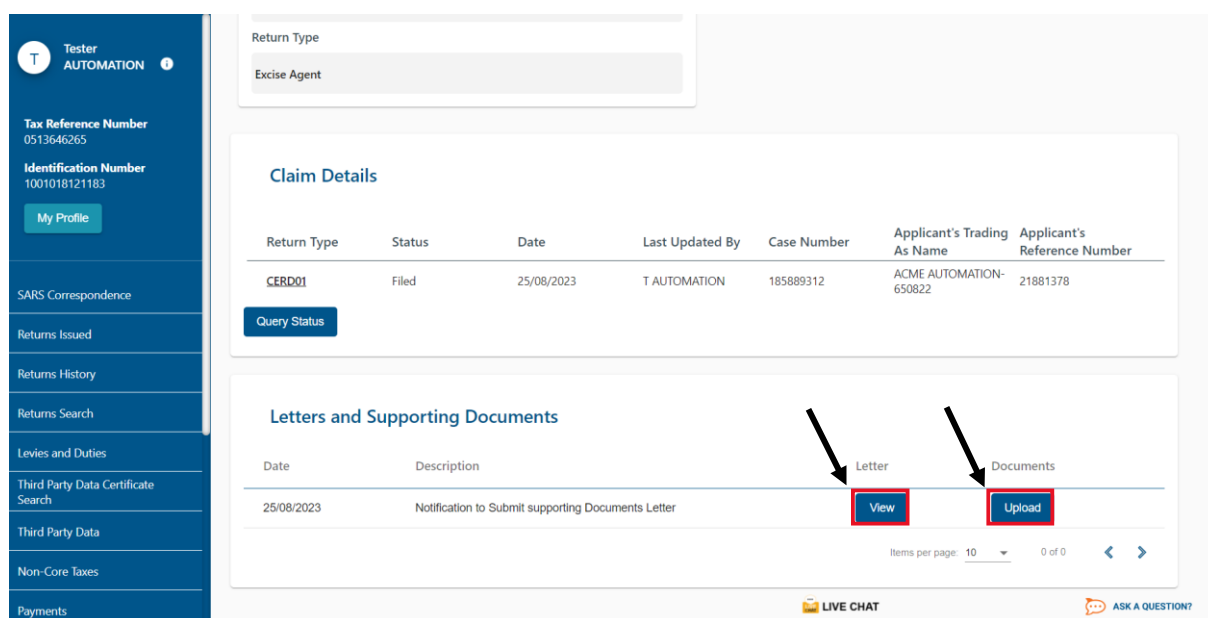
Return Type	Status	Date	Last Updated By	Case Number	Applicant's Trading As Name	Applicant's Reference Number
CERD01	Filed	25/08/2023	T AUTOMATION	185889312	ACME AUTOMATION-650822	21881378

Query Status

LIVE CHAT **ASK A QUESTION?**

- j) 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.



Refunds and Drawbacks Workpage

Taxpayer Details

Return Type: Excise Agent

Claim Details

Return Type	Status	Date	Last Updated By	Case Number	Applicant's Trading As Name	Applicant's Reference Number
CERD01	Filed	25/08/2023	T AUTOMATION	185889312	ACME AUTOMATION-650822	21881378

Query Status

Letters and Supporting Documents

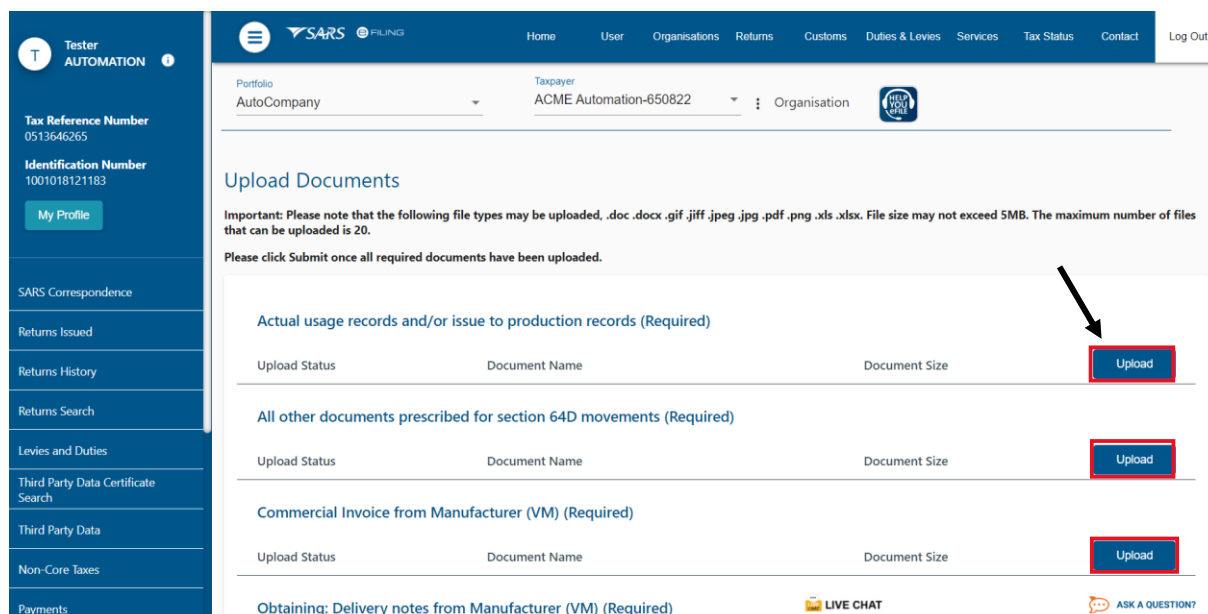
Date	Description	Letter	Documents
25/08/2023	Notification to Submit supporting Documents Letter	View	Upload

Items per page: 10 0 of 0

LIVE CHAT **ASK A QUESTION?**

Effective Date: 08 December 2023

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



Upload Documents

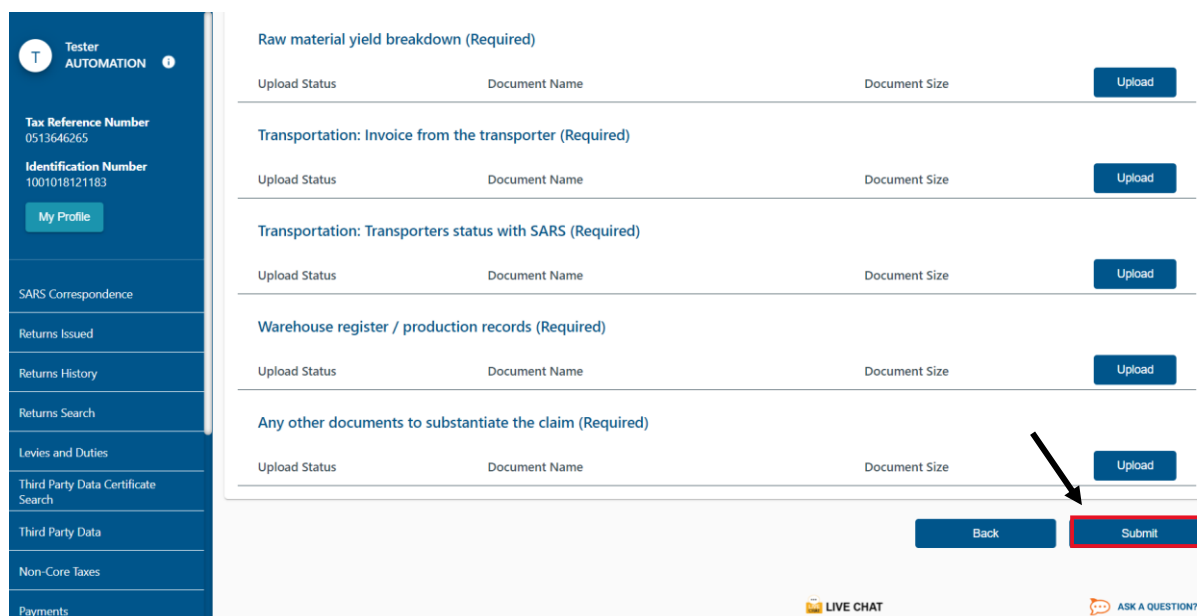
Important: Please note that the following file types may be uploaded, .doc .docx .gif .jiff .jpeg .jpg .pdf .png .xls .xlsx. File size may not exceed 5MB. The maximum number of files that can be uploaded is 20.

Please click Submit once all required documents have been uploaded.

Upload Status	Document Name	Document Size	Upload
Actual usage records and/or issue to production records (Required)			
			Upload
All other documents prescribed for section 64D movements (Required)			
			Upload
Commercial Invoice from Manufacturer (VM) (Required)			
			Upload
Obtaining: Delivery notes from Manufacturer (VM) (Required)			

[LIVE CHAT](#) [ASK A QUESTION?](#)

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



Raw material yield breakdown (Required)

Upload Status	Document Name	Document Size	Upload
			Upload

Transportation: Invoice from the transporter (Required)

Upload Status	Document Name	Document Size	Upload
			Upload

Transportation: Transporters status with SARS (Required)

Upload Status	Document Name	Document Size	Upload
			Upload

Warehouse register / production records (Required)

Upload Status	Document Name	Document Size	Upload
			Upload

Any other documents to substantiate the claim (Required)

Upload Status	Document Name	Document Size	Upload
			Upload

[Back](#) [Submit](#)

[LIVE CHAT](#) [ASK A QUESTION?](#)

4 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

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.

Effective Date: 08 December 2023

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).

DOCUMENT MANAGEMENT

Business Owner	Director: Customs Border Operations, Ports of Entry & Customs Compliance
Author	O Moeti
Detail of change from previous revision	Inserted additional instructions regarding CSV files Removed the CSV file images Changed the format of saving the file