



DECLARATION AND RETURN SUBMISSION VIA eFILING

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1 PURPOSE

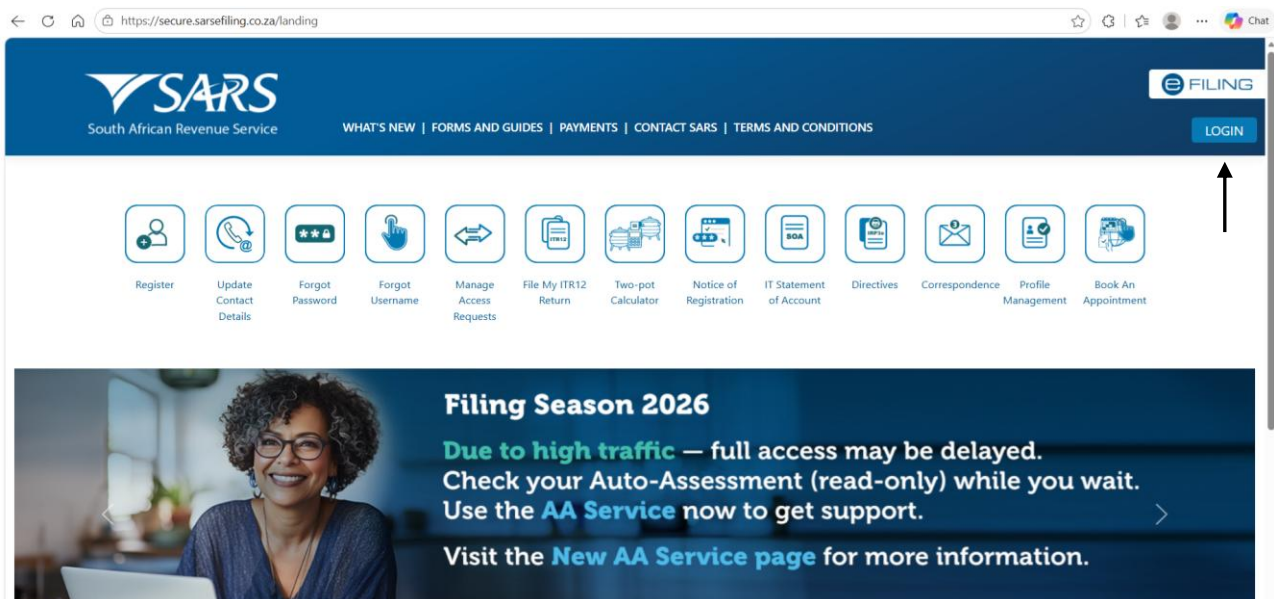
- a) This guide explains how clients can request, capture, save, validate, file and view excise declarations and returns through SARS eFiling.
- b) It provides guidance on the electronic submission of excise returns and declarations, including the applicable return types available to registered Excise clients on eFiling.

2 SCOPE

- a) This guide applies to clients who use SARS eFiling to manage Excise declarations and returns for registered Excise products and licensed warehouses.
- b) It covers the eFiling processes associated with the submission, validation and filing of Excise returns available to registered Excise clients, including applicable petroleum Excise return types.
- c) For petroleum Excise returns, the applicable return type depends on the licensed warehouse. The EXD159 applies to the petroleum account for a special storage warehouse, while the EXD160 applies to the petroleum account for a manufacturing warehouse.

3 Portfolio Management

- a) To access the SARS eFiling homepage, the client must:
 - i) Go to www.sarsefiling.co.za on their internet browser.
 - ii) Click on Login.



- iii) Enter their username.
- iv) Click on Next.

The screenshot shows the SARS eFiling login interface. On the left is a blue sidebar with the SARS logo and 'South African Revenue Service' text. The main area has a white login box titled 'Welcome, please login to SARS eFiling'. Inside the box, there is a 'Username *' input field with an arrow pointing to it. Below the field are links: 'Forgot Your Username?', 'Forgot Your Password?', and 'Update Contact Details?'. At the bottom of the box is a blue 'Next' button with an arrow pointing to it, and a link 'Don't have an account? Register'. Below the login box is a chatbot icon and the text 'Ask Lwazi, the SARS AI Assistant'.

- b)** Enter their password and click on Login.

The screenshot shows the SARS eFiling login interface. On the left is a blue sidebar with the SARS logo and 'South African Revenue Service' text. The main area has a white login box titled 'Welcome, please login to SARS eFiling'. Inside the box, there is a 'Password *' input field with an arrow pointing to it. Below the field are links: 'Forgot Your Username?' and 'Forgot Your Password?'. At the bottom of the box is a grey 'Login' button with an arrow pointing to it. Below the login box is a chatbot icon and the text 'Ask Lwazi, the SARS AI Assistant'.

- c) Clients will be required to enter a one-time PIN (OTP) sent to their registered email address or cell phone number to complete the sign-in process to their eFiling profile. Once they've entered the OTP, clients must click on Submit to proceed to log in.

- d) Once logged into SARS eFiling, the client must:

- i) Click on Duties & Levies.

Name of Taxpayer	Company/ ID Number	Reference Number	Last Return Filled	Last Accessed	Actions
T AUTOMATION	4704048658085		-	-	View Taxpayer
ACME_Auto_850902_125825	2024/125825/07	9407605188	-	-	View Taxpayer

- ii) Click on the Portfolio and Taxpayer drop-down arrows to select the portfolio associated with their Excise products and the taxpayer linked to their Excise profile.

TESTER AUTOMATION

Tax Reference Number: 3342806167
Identification Number: 4704048658085
[My Profile](#)

Transfer Duty
Excise Levies & Duties
Local Duties Payable
Refunds & Drawbacks Claims
Manage Bonds
Bond History
Special Links

Portfolio: ACME_Auto_850902_125825
Taxpayer: ACME_Auto_850902_125825
Organisation

Taxpayers

Name	Registration or ID number	Tax Reference Number
T AUTOMATION	4704048658085	-
ACME_Auto_850902_125825	2024/125825/07	9407605188

First | Previous | 0 | Next | Last

Ask Lwazi, the SARS AI Assistant

4 How to request a return

- a) Once the client has made the correct portfolio and taxpayer selections in paragraph 3, they can start the process of requesting a return. This process is applicable for all excise products (except CEB01 requests). The client must:

- i) Click on Excise Levies & Duties.
ii) Click on Request Return.

REQUEST RETURN

Trader Details

Trader Name: ACME_Auto_850902_125825
Registration Number: 2024/125825/07
Excise Client Code: 22041470

The table below contains a list of all products and warehouse numbers that are active against your Excise code.
Select a warehouse against which you want to transact and then click on the 'Request Return History Listing' button to obtain the latest detail against that warehouse.

If one or more of your warehouse numbers do not appear in the grid below after refreshing your list of registered products, please visit your nearest SARS branch for assistance.

Select	Industry	Warehouse Number
☒	FUEL MANUFACTURING WAREHOUSE	GMIRVM 01768
☐	Bio-Diesel – Type 2 Commercial	GMIRVM 01776
☐	Bio-Diesel – Type 2 Commercial Other	GMIRVM 01776
☐	FUEL SPECIAL STORAGE WAREHOUSE	GMRSOS02150
☐	FUEL SPECIAL STORAGE WAREHOUSE	GMRSOS02167

Refresh my list of registered Products | **Request Return History Listing**

Ask Lwazi, the SARS AI Assistant

- iii) Where a specific Excise product does not appear on the list provided, click on Refresh my list of registered Products.

REQUEST RETURN

Trader Details

Trader Name:	ACME_Auto_850902_125825
Registration Number:	2024/125825/07
Excise Client Code:	22041470

The table below contains a list of all products and warehouse numbers that are active against your Excise code.
Select a warehouse against which you want to transact and then click on the 'Request Return History Listing' button to obtain the latest detail against that warehouse.
If one or more of your warehouse numbers do not appear in the grid below after refreshing your list of registered products, please visit your nearest SARS branch for assistance.

Select	Industry	Warehouse Number
☐	FUEL MANUFACTURING WAREHOUSE	GMRVM 01768
☐	Bio-Diesel – Type 2 Commercial	GMRVM 01776
☐	Bio-Diesel – Type 2 Commercial. Other	GMRVM 01776
☐	FUEL SPECIAL STORAGE WAREHOUSE	GMRSS02159
☐	FUEL SPECIAL STORAGE WAREHOUSE	GMRSS02167

Refresh my list of registered Products | Request Return History Listing

Ask Lwazi, the SARS AI Assistant

- iv) Click on the relevant radio button to Select the applicable industry and corresponding warehouse number.
- v) Click on Request History Return Listing.
- vi) For petroleum Excise returns, the Request History Return Listing may also be used to locate an existing EXD159 or EXD160 return for viewing or any further action permitted by eFiling. The listing displays the applicable industry, warehouse, accounting period, return type and status.

REQUEST RETURN

Trader Details

Trader Name:	ACME_Auto_850902_125825
Registration Number:	2024/125825/07
Excise Client Code:	22041470

The table below contains a list of all products and warehouse numbers that are active against your Excise code.
Select a warehouse against which you want to transact and then click on the 'Request Return History Listing' button to obtain the latest detail against that warehouse.
If one or more of your warehouse numbers do not appear in the grid below after refreshing your list of registered products, please visit your nearest SARS branch for assistance.

Select	Industry	Warehouse Number
☐	FUEL MANUFACTURING WAREHOUSE	GMRVM 01768
☐	Bio-Diesel – Type 2 Commercial	GMRVM 01776
☐	Bio-Diesel – Type 2 Commercial. Other	GMRVM 01776
☐	FUEL SPECIAL STORAGE WAREHOUSE	GMRSS02159
☐	FUEL SPECIAL STORAGE WAREHOUSE	GMRSS02167

Refresh my list of registered Products | Request Return History Listing

Ask Lwazi, the SARS AI Assistant

- vii) To request the next available return, the client must:
- Click on the Select NEW.
 - Click on Request Next Return.

Return History Listing

Trader Details

Trader Name: ACME_Auto_850902_125825
Registration Number: 2024/125825/07
Excise Client Code: 22041470
Warehouse Number: GMRVM 01768

The table below contains a list of the last few returns submitted against the selected industry/warehouse.
You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.
To continue, select a record against which you want to transact and then click on the relevant button which will then become available.

Select	ERN	Period From Date	Period To Date	Submission Channel	Submission Date	Status	CSV Required ?	Can Amend ?	Exception
☒	NEW	2026-09-01	2026-09-30	N/A	N/A	NEW	NO	N/A	None
☐	GMRVM 0176820260831000	2026-08-01	2026-08-31	EFILING	2026-09-14T15:27:18	BUSY	NO	YES	None

View Request Correction Request Next Return

- b) The return has now been issued. The applicable return is activated according to the selected warehouse type: EXD159 for a Fuel Special Storage Warehouse or EXD160 for a Fuel Manufacturing Warehouse. The client must click on the activated EXD159 or EXD160 hyperlink to open the return.

EXCISE AND LEVIES WORK PAGE

TaxPayer Details

Trader Name: ACME_Auto_850902_125825
Registration Number: 2024/125825/07
Excise Client Code: 22041470

Industry	Warehouse Number	Period From Date	Period To Date	STATUS
FUEL MANUFACTURING WAREHOUSE	GMRVM 01768	01/09/2026	30/09/2026	Issued

Back to Search Refresh Return

5 How to upload Comma-Separated Values (CSV) files

a) Some excise products like Ad Valorem and the Health Promotion Levy on Sugary Beverages, require CSV files to be uploaded before a requested return can be issued. When required to upload a CSV file, the client must:

i) Click on Upload Data.

ii) Click on Choose File.

iii) Select the applicable CSV file.

iv) Click on Open.

v) Click on Upload and Submit.

- vi) Where the upload had previously failed, choose a different CSV file or re-upload the amended current file.
- vii) Click on Upload and Submit.

TAXPAYER DETAILS

Taxpayer Name	Test Profile 6 21028589
Registration Number	7987987987
Excise Client Code	21028589

C-SV File Upload

To send a file to SARS, click on 'Browse' and select the applicable file you want to upload. Then click on the 'Upload & Submit' button. The file will then be added to the table below and concurrently sent to SARS.

Should you wish to refresh your CSV data that is displayed in your return once it is issued, you may submit a new CSV file. Note however that a new return will automatically be issued with the updated data after it is successfully submitted to SARS. This will therefore override any information that you have captured in your return.

Document Name: [Choose File](#) | No file chosen | [Upload & Submit](#)

Upload failed

- Warehouse number discrepancy. Expected - CTNVS 90580, Supplied - JHBVS 01000
- Excise code discrepancy. Expected - 21028589, Supplied - 20991055
- From Date discrepancy. Expected - 20190401, Supplied - 20170701
- To Date discrepancy. Expected - 20190630, Supplied - 20170930

Very Important:

- The only file type which may be uploaded is .csv
- Password protected documents may not be uploaded.

UPLOADED DOCUMENTS

No documents have been uploaded.

[Back](#)

- b) Once the file has been uploaded successfully, click on the industry hyperlink to commence capturing the return.

EXCISE AND LEVIES WORK PAGE

Taxpayer Details

Trader Name	Test Profile 9 20991055
Registration Number	beulah 20991055
Excise Client Code	20991055

Industry	Warehouse Number	Period From Date	Period To Date	STATUS
Ad Valorem	JHBVS 01000	01/07/2017	30/09/2017	Issued

[Back to Search](#) | [Match Return](#)

Upload Document

[Click Upload CSV](#)

6 How to capture a return

- a) To commence capturing the return, the client must:
 - i) Expand the Licensee/Registrant Details header to verify their registration details.

The screenshot shows the SARS eFiling interface for a user named 'Mr. beuTest7184'. The 'Licensee / Registrant Details' header is expanded, showing the following information:

Excise Code *	21090466	Warehouse No. *	PTAVS 01570
Financial Accounting No. *	8130011540	VAT No.	4060103563
Licensee / Registrant	ESTEE LAUDER COMPANIES PTY LTD	Trading Name	ESTEE LAUDER COMPANIES PTY LTD
Accounting Period From Date	2017 / 10 / 01	Accounting Period To Date	2017 / 12 / 31
PRN No.		ETR	PTAVS 0157020171231A00

- ii) Expand and collapse the following headers to verify their registered addresses as well as their contact person's particulars:

- A) Licensee/Registrant Physical Address.
- B) Licensee/Registrant Postal Address.
- C) Particulars of Representative Person.
- D) Warehouse Physical Address.

The screenshot shows the SARS eFiling interface for a user named 'Mr. beuTest7184'. The 'Licensee / Registrant Details' header is expanded, showing the following information:

Excise Code *	21090466	Warehouse No. *	PTAVS 01570
Financial Accounting No. *	8130011540	VAT No.	4060103563
Licensee / Registrant	EDUARD ERIC OETTL	Trading Name	OETTL EE
Accounting Period From Date	2017 / 07 / 01	Accounting Period To Date	2017 / 09 / 30
PRN No.		ETR	JHBVS 010020170930A00
Case No.			

Below the grid, there are four expandable/collapsible headers with arrows indicating they can be toggled:

- Licensee / Registrant Physical Address
- Licensee / Registrant Postal Address
- Particulars of Representative Person / Agent e.g. Public Officer, Principal Officer, Senior Member, Senior Partner, Main Trustee etc.
- Warehouse Physical Address

- b) The client must expand all applicable headers and capture all relevant information either by drop-down list selection or insertion.

- c) Some excise products will require the client to:

- i) Add rebated removal items.

- ii) Select the applicable rebate items via drop-down lists.

The screenshot shows the 'Rebate Removals' section of the SARS eFiling system. A dropdown menu is open for the first item, showing a list of rebate codes. The table has columns for Product code, Tariff, and Amount. All amounts are currently 0.00.

Product code	Tariff	Amount
622050101	CTOB 104.35.05	0.00
622050201	CTOB 104.35.07	0.00
622050301	PTOB 104.35.01	0.00
622050401	PTOB 104.35.02	0.00
622070101	PTOB 104.35.03	0.00
	PTOB 104.35.09	0.00

- iii) Click on the ">" arrow to bring up the additional fields in order to capture more rebate items.

The screenshot shows the 'Duty Calculation' section of the SARS eFiling system. The table displays various duty fields for different product codes and tariffs. The 'Duty Payable' field is highlighted with a red box and a right arrow.

Product code	Tariff	Excise Value	Dutiable QTY	Quantity Code	Rate of Duty	Duty Payable
CTOB 104.35.05	0	-109744.06	KG	260.6000	-28599302.04	
CTOB 104.35.07	0	-8869.34	KG	260.6000	-2311350.00	
PTOB 104.35.01	0	-4213.17	KN	145.2000	-611752.28	
PTOB 104.35.02	0	-9982.79	KN	145.2000	-1449501.11	
PTOB 104.35.03	0	41.53	KN	145.2000	6030.16	
PTOB 104.35.09	0	-2282.61	KN	145.2000	-331434.97	

- iv) Once all rebate items have been captured, the client must click the Save button to save the return.

The screenshot shows the 'Petroleum (VM)' section of the SARS eFiling system. The 'Save' button is highlighted with a red box and a right arrow.

Petroleum (VM) EXD160

Licensee / Registrant Details

Product Details - PETROLEUM PRODUCTS: ACCOUNT FOR MANUFACTURING WAREHOUSE

Payment Details - VM - PETROLEUM PRODUCTS

Payment (see application for use product policy)

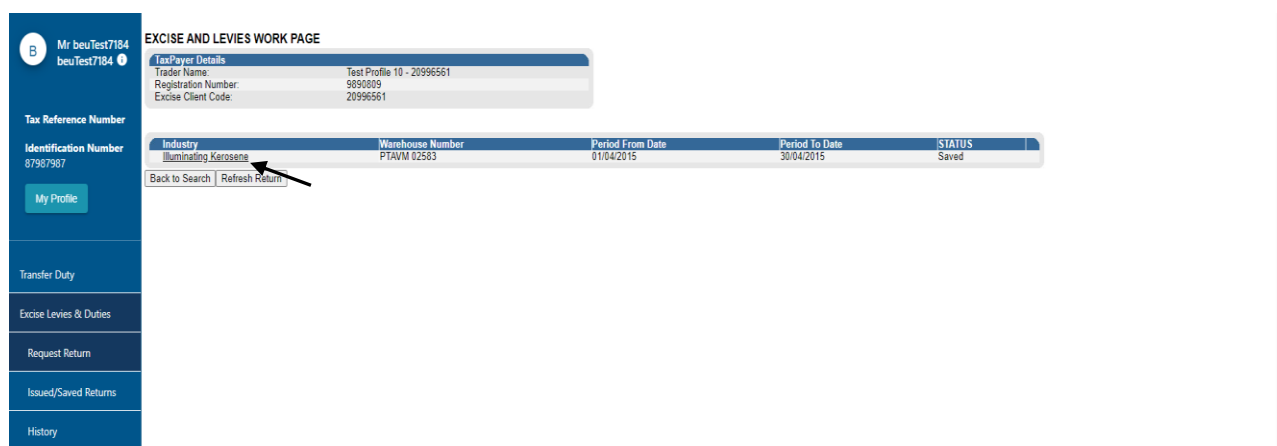
R 2393.10

Due date CCY/MM/DD 2015 / 05 / 28

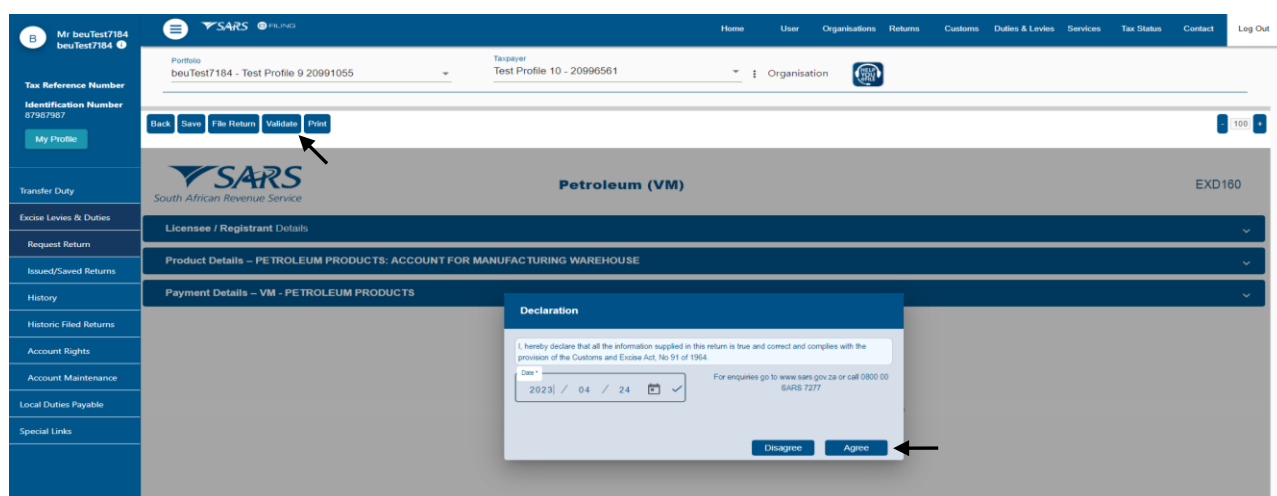
- v) A screen will appear to confirm that the return has been saved and provide the client with prompts to continue.
- vi) Click on the Continue button to access the return information captured.



- vii) Click on the Industry hyperlink to open the captured return information. This will display the Declaration pop-up window.



- viii) Click on Validate to confirm that all information has been captured correctly.
- ix) Click on Agree on the Declaration pop-up window.



x) Click on Continue.

The screenshot shows the SARS eFiling portal interface. On the left is a navigation menu with options like 'My Profile', 'Transfer Duty', 'Excise Levies & Duties', 'Request Return', 'Issued/Saved Returns', 'History', and 'Historic Filed Returns'. The main area displays the user's profile information (Mr. beuTest7184, Identification Number 87987987) and a 'DETAILS' section. Under 'DETAILS', there is a 'RESULT' section with a message: 'Your validation request has been successfully sent to SARS. The data submitted within your Excise Return is currently being assessed. Please check again later for the result of this validation.' Below this message is a 'Continue' button, which is highlighted by a black arrow.

d) If validation identifies errors in the return, the client must:

i) Click on the View Errors hyperlink to analyse the errors found.

The screenshot shows the 'EXCISE AND LEVIES WORK PAGE' in the SARS eFiling portal. It displays taxpayer details (Trader Name: Test Profile 9 20991055, Registration Number: beulah 20991055, Excise Client Code: 20991055). Below this is a table with columns: Industry, Warehouse Number, Period From Date, Period To Date, STATUS, and Errors. The table contains one row with the following data: Industry: Sugar/Beverages/Levy, Warehouse Number: P1AVIM 02427, Period From Date: 01/03/2023, Period To Date: 31/03/2023, STATUS: Saved - Return Validation Failed, and Errors: View Errors. A black arrow points to the 'View Errors' link in the Errors column. Below the table, there is an 'Upload Document' section with a 'Data Upload via CSV' button.

ii) Review the summary of errors requiring correction. These errors will be displayed in a new window.

The screenshot shows a 'RETURN ERRORS' window. It has a title bar 'Excise Return - Validation Errors' and a message: 'Please refer to the errors below in relation to your Excise Return. Note that you must correct all errors in order to file your Return successfully.' Below the message is a list of errors. The first error is 'Levy Rate is invalid: 0.0210', which is highlighted by a black arrow.

- iii) Once all the errors have been corrected, click on the Validate button. A declaration pop-up window will open. Click on the Agree button to make the required declaration.

The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'My Profile', 'Transfer Duty', 'Excise Levies & Duties', etc. The main area displays the 'Test Profile 9 20991055' with various tax fields. A 'Validate' button is highlighted with an arrow. A 'Declaration' pop-up window is open in the center, containing a declaration statement and a date field set to '2023 / 04 / 11'. An 'Agree' button is highlighted with an arrow.

- iv) Click on Continue.

The screenshot shows the SARS eFiling interface after validation. The main area displays a 'DETAILS' section with a 'RESULT' message: 'Thank you for submitting your Excise Return to SARS. The data submitted within it is currently being assessed. To view your captured form, you may select the 'Continue' button below to be directed to the work page.' A 'Continue' button is highlighted with an arrow.

- v) Click on Back to Search once the return has been validated successfully.

The screenshot shows the SARS eFiling interface on the 'EXCISE AND LEVIES WORK PAGE'. It displays a table with columns: 'Industry', 'Warehouse Number', 'Period From Date', 'Period To Date', and 'STATUS'. The first row shows 'Sugar Beverages Levy' with status 'Saved - Return Validation Successful'. A 'Back to Search' button is highlighted with an arrow. Below the table, there is a 'LETTER DESCRIPTION' section and an 'Upload Document' section.

- vi) Click on the File Return button. A declaration pop-up window will open. Click on the Agree button to make the required declaration.

The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'My Profile', 'Transfer Duty', 'Excise Levies & Duties', etc. The main area displays the 'Sugary Beverages Levy Return' for 'Mr. beuTest7184'. A 'Declaration' pop-up window is open, containing a declaration statement and a date field set to 2023/04/11. The 'Agree' button is highlighted with an arrow.

- vii) Click on Continue.

The screenshot shows the 'Continue' button highlighted with an arrow. The page displays a 'RESULT' section with a message: 'Thank you for submitting your Excise Return to SARS. The data submitted within it is currently being assessed. To view your captured form, you may select the 'Continue' button below to be directed to the work page.'

- e) The process is completed when the Status header reads Return Filed Successfully.

The screenshot shows the 'EXCISE AND LEVIES WORK PAGE'. It displays a table with columns: Industry, Warehouse Number, Period From Date, Period To Date, and STATUS. The 'STATUS' column for 'Sugar Beverages Levy' is highlighted with an arrow and shows 'Return Filed Successfully'. Below this, there is a 'LETTER DESCRIPTION' table with columns: LETTER DESCRIPTION, LETTER DATE, and OPEN. The 'LETTER DESCRIPTION' is 'Excise Notification for PRN generated', the 'LETTER DATE' is '2023/02/23', and the 'OPEN' status is 'Open'.

6.1 Amendment or correction of a filed EXD159 or EXD160

- a) A client may request an amendment or correction where information in a previously filed EXD159 or EXD160 is incorrect or requires amendment.
- b) To request an amendment or correction to a previously filed return, the user must:
 - i) Click on Duties & Levies;
 - ii) Click on Excise Levies & Duties; and
 - iii) Request Return.

The screenshot shows the SARS eFiling portal interface. The user is logged in as 'Mr b b'. The 'Duties & Levies' menu item is highlighted in the top navigation bar. The 'Request Return' button is visible in the left sidebar. The main content area shows a table of products and warehouse numbers.

Select	Industry	Warehouse Number
☐	Wine	PTAOS 03132
☐	Other Fermented Beverages	PTAOS 03132
☐	Vermouth	PTAOS 03132
☐	Wine	PTAOS 03159
☐	Other Fermented Beverages	PTAOS 03159
☐	Vermouth	PTAOS 03159
☐	Tobacco	PTASOS04233
☐	Malt Beer	PTASOS04248
☐	Spirits	PTASOS04256
☐	Wine	PTASOS04264
☐	Other Fermented Beverages	PTASOS04264
☐	Vermouth	PTASOS04264
☐	FUEL SPECIAL STORAGE WAREHOUSE	PTASOS04272
☐	FUEL SPECIAL STORAGE WAREHOUSE	PTASOS04299
☐	FUEL SPECIAL STORAGE WAREHOUSE	PTASOS04302
☐	Tobacco	PTAVM 00017
☐	Carbon Tax	PTAVM 03938
☐	Carbon Tax	PTAVM 06708
☐	Carbon Tax	PTAVM 06716
☐	Carbon Tax	PTAVM 06724
☐	Carbon Tax	PTAVM 06732
☐	Carbon Tax	PTAVM 06740
☐	Carbon Tax	PTAVM 06759
☐	Tobacco	PTAVM 07208
☐	Malt Beer	PTAVM 07216
☐	Carbon Tax	PTAVM 07240
☐	Tobacco	PTAVM 07348
☐	Malt Beer	PTAVM 07356
☐	Carbon Tax	PTAVM 07372
☐	Tobacco	PTAVM 07380
☐	Malt Beer	PTAVM 07396
☐	Electrical Energy	PTAVM 07372

- c) Select the applicable industry and warehouse number associated with the return to be amended or corrected; and click on Request Return History Listing.

The screenshot shows the SARS eFiling portal interface. The user is logged in as 'Mr b b'. The 'Request Return' button is visible in the left sidebar. The main content area shows a table of products and warehouse numbers. The 'Request Return History Listing' button is highlighted.

Select	Industry	Warehouse Number
☐	Wine	PTAOS 03132
☐	Other Fermented Beverages	PTAOS 03132
☐	Vermouth	PTAOS 03132
☐	Wine	PTAOS 03159
☐	Other Fermented Beverages	PTAOS 03159
☐	Vermouth	PTAOS 03159
☐	Tobacco	PTASOS04233
☐	Malt Beer	PTASOS04248
☐	Spirits	PTASOS04256
☐	Wine	PTASOS04264
☐	Other Fermented Beverages	PTASOS04264
☐	Vermouth	PTASOS04264
☐	FUEL SPECIAL STORAGE WAREHOUSE	PTASOS04272
☐	FUEL SPECIAL STORAGE WAREHOUSE	PTASOS04299
☐	FUEL SPECIAL STORAGE WAREHOUSE	PTASOS04302
☐	Tobacco	PTAVM 00017
☐	Carbon Tax	PTAVM 03938
☐	Carbon Tax	PTAVM 06708
☐	Carbon Tax	PTAVM 06716
☐	Carbon Tax	PTAVM 06724
☐	Carbon Tax	PTAVM 06732
☐	Carbon Tax	PTAVM 06740
☐	Carbon Tax	PTAVM 06759
☐	Tobacco	PTAVM 07208
☐	Malt Beer	PTAVM 07216
☐	Carbon Tax	PTAVM 07240
☐	Tobacco	PTAVM 07348
☐	Malt Beer	PTAVM 07356
☐	Electrical Energy	PTAVM 07372
☐	Sugar Beverages Levy	PTAVM 07380
☐	FUEL MANUFACTURING WAREHOUSE	PTAVM 07402
☐	Malt Beer	PTAVM 07410
☐	FUEL MANUFACTURING WAREHOUSE	PTAVM 07437
☐	FUEL MANUFACTURING WAREHOUSE	PTAVM 07453
☐	Wine	PTASVM03222
☐	Other Fermented Beverages	PTASVM03222
☐	Vermouth	PTASVM03222
☐	Traditional African Beer	PTASVM03238
☐	Traditional African Beer	PTASVM03257
☐	Wine	PTASVM03303
☐	Other Fermented Beverages	PTASVM03303
☐	Vermouth	PTASVM03303
☐	Traditional African Beer	PTASVM03311
☐	Spirits	PTASVM03354
☐	Spirits	PTAVMP00747
☐	Spirits	PTAVMP00763
☐	Spirits	PTAVMS00937
☐	Spirits	PTAVMS00945
☐	Spirits	PTAVMS00951
☐	Spirits	PTAVMS00978
☐	Diamond Levy	N/A

- i) Select the previously filed return; and
- ii) Click on Request Correction.

Return History Listing

The table below contains a list of the last few returns submitted against the selected industry/warehouse. You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information. To continue, select a record against which you want to transact and then click on the relevant button which will then become available.

Select	NEW	Period From Date	Period To Date	Submission Channel	Submission Date	Status	E-SV Required ?	E-on Amend ?	Exception
☒	NEW	2026-10-01	2026-12-31	N/A	N/A	NEW	NO	N/A	None
☐	PTASOS04302020260930000	2026-07-01	2026-09-30	EFILE	2026-10-19T16:49:28	COMPLETED	NO	YES	None

[View](#) | [Request Correction](#) | [Request Next Return](#)

- iii) Click on the Industry hyperlink.

EXCISE AND LEVIES WORK PAGE

Test Portal Details

Trader Name: test profile - 20996603
Registration Number: 78979
Excise Client Code: 20996603

Industry	Warehouse Number	Period From Date	Period To Date	STATUS
FUEL SPECIAL STORAGE WAREHOUSE	PTASOS04302	01/07/2025	30/09/2025	Issued

[Back to Search](#) | [Refresh Return](#)

LETTER DESCRIPTION

LETTER DESCRIPTION	LETTER DATE	OPEN
Excise Notification for PIN generated	2026/10/19	Open

- iv) Expand the Request for Amendment Details ribbon; and
- v) Complete the mandatory Request for Amendment Details, including the contact particulars, accounting period to be amended, ERN, PRN and reason for the request.

SARS
South African Revenue Service

Petroleum (SOS) EXD159

Request for Amendment Details

Surname * First Name * Cell No. *

Home Tel No. * Bus Tel No. * Contact Email *

Accounting period to be Amended

ERX Required to be Amended * PRN Relevant to the Declaration Required to be Amended *

Reason *

Licensee / Registrant Details

1. Product Details – PETROLEUM EXCISE ACCOUNT FOR SPECIAL STORAGE WAREHOUSE (SOS) Dutiable Volume Calculation

- vi) Expand the 1. Product Details ribbon and then correct the affected information;

SARS
South African Revenue Service

Petroleum (SOS) EXD159

1. Product Details – PETROLEUM EXCISE ACCOUNT FOR SPECIAL STORAGE WAREHOUSE (SOS) Dutiable Volume Calculation

Dutiable Volume Calculation

Product	Tax Code
PETROL	27101202
	27101226
	27101230
	27101239
	27101926
	27101930

Current	Current-1	Current-2	TOTAL
Removals Inward: Manufacturing Warehouses (Acquired) - Current	Removals Inward: Manufacturing Warehouses (Acquired) - Current-1	Removals Inward: Manufacturing Warehouses (Acquired) - Current-2	Removals Inward: Manufacturing Warehouses (Acquired) - Total
0.00	0.00	0.00	0.00
B. Total Removals Inward - Current *	B. Total Removals Inward - Current-1 *	B. Total Removals Inward - Current-2 *	B. Total Removals Inward - Current *
0.00	0.00	0.00	0.00

Removals Outwards

- vii) Save, validate and file the amended return in accordance with the process described in section 6.

- d) The client must ensure that any amended EXD159 or EXD160 reflects the correct tariff code, rate period, quantities, duties and levies, and must retain the related DA159 or DA160 account records including supporting schedules.

7 How to capture an EXD159 or EXD160 petroleum return

- a) To commence capturing the return, the client must:

- i) Expand the Licensee/Registrant Details header to verify their registration details.

- ii) Expand and collapse the following headers to verify their registered addresses and the representative person's particulars:

- A) Licensee/Registrant Physical Address.
- B) Licensee/Registrant Postal Address.
- C) Particulars of Representative Person.
- D) Warehouse Physical Address.

b) The client must expand the Product Details header and select the applicable petroleum product by clicking on the Tariff Code drop-down list. Where more than one tariff code applies, each applicable product/tariff-code line must be captured separately as presented on the return.

c) The list of tariff codes with the respective product names is provided below for ease of reference:

- i) 27101202 = Petrol
- ii) 27101226 = Illuminating Kerosene (Unmarked)
- iii) 27101230 = Distillate Fuel
- iv) 27101239 = Specified Aliphatic Hydrocarbon Solvents (Unmarked)
- v) 27101926 = Illuminating Kerosene (Unmarked)
- vi) 27101930 = Distillate Fuel
- vii) 27101939 = Specified Aliphatic Hydrocarbon Solvents (Unmarked)
- viii) 38260010 = Biodiesel

TESTER AUTOMATION

Tax Reference Number: 3342806167
Identification Number: 4704048658085
My Profile

Transfer Duty
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Historic Filed Returns
Account Rights
Account Maintenance

Portfolio: ACME_Auto_850902_125825
Taxpayer: ACME_Auto_850902_125825
Organisation

Back Save File Return Validate Print

Dutiable Volume Calculation

Product: LPL
Tiff Code: 27101202, 27101226, 27101230, 27101239, 27101926, 27101930

Current	Current-1	Current-2	TOTAL
Removals Inward: Manufacturing Warehouses (Acquired): 0.00	Removals Inward: Manufacturing Warehouses (Acquired): 0.00		Removals Inward: Manufacturing Warehouses (Acquired): 0.00

- d) The client must now capture the quantities under Dutiable Amount Litres against the applicable rate period shown on the return, including current, current-1 and current-2 where those periods are available and applicable.

TESTER AUTOMATION

Tax Reference Number: 3342806167
Identification Number: 4704048658085
My Profile

Transfer Duty
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Historic Filed Returns
Account Rights
Account Maintenance

Portfolio: ACME_Auto_850902_125825
Taxpayer: ACME_Auto_850902_125825
Organisation

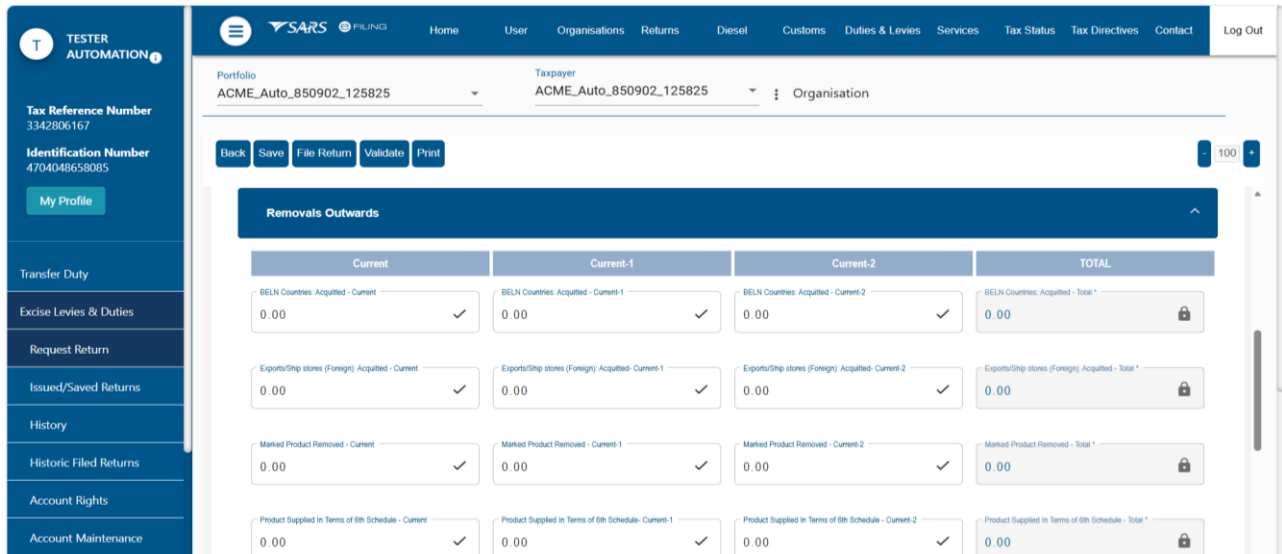
Back Save File Return Validate Print

Dutiable Volume Calculation

Product: LPL
Tiff Code: 27101202

Current	Current-1	Current-2	TOTAL
Removals Inward: Manufacturing Warehouses (Acquired): 0.00	Removals Inward: Manufacturing Warehouses (Acquired): 0.00		Removals Inward: Manufacturing Warehouses (Acquired): 0.00
B. Total Removals Inward - Current: 0.00	B. Total Removals Inward - Current-1: 0.00		B. Total Removals Inward - Current: 0.00

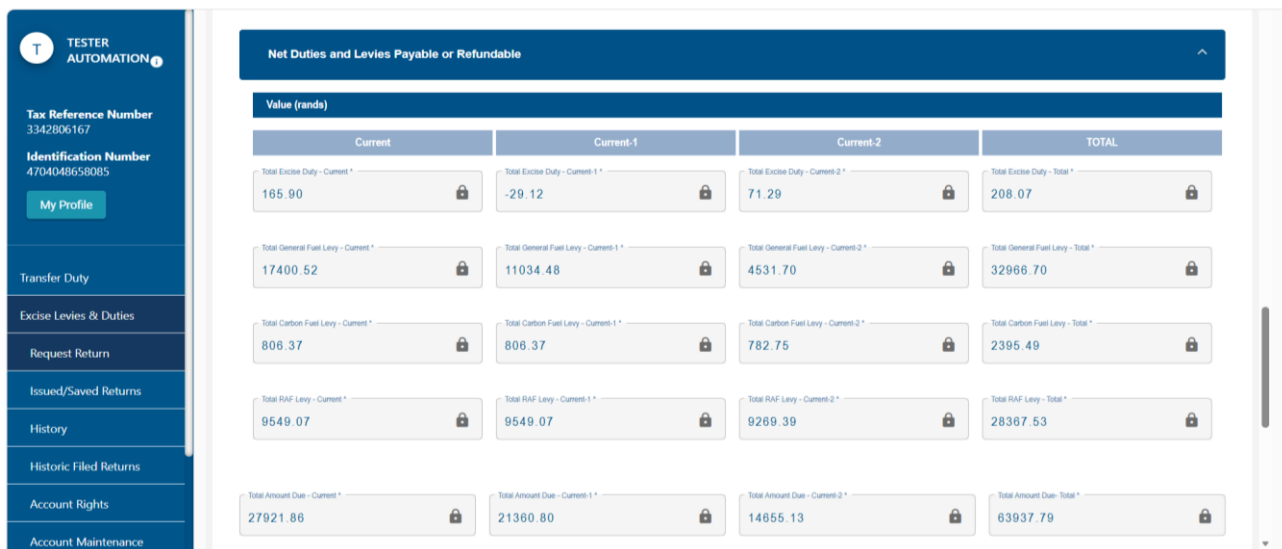
- e) The client must capture the quantities under Removals Outwards against the applicable rate period shown on the return, including current, current - 1 and current - 2 where those periods are available and applicable.



The screenshot shows the 'Removals Outwards' section of the SARS eFiling system. The interface includes a sidebar with user information (Tester Automation, Tax Reference Number 3342806167, Identification Number 4704048658085) and a main content area. The main area displays a table with columns for 'Current', 'Current-1', 'Current-2', and 'TOTAL'. The table lists various removal categories with their respective values and status indicators (checkmarks or lock icons).

Current	Current-1	Current-2	TOTAL
BEIN Countries: Acquired - Current: 0.00 ✓	BEIN Countries: Acquired - Current-1: 0.00 ✓	BEIN Countries: Acquired - Current-2: 0.00 ✓	BEIN Countries: Acquired - Total *: 0.00 🔒
Exports/Ship stores (Foreign): Acquired - Current: 0.00 ✓	Exports/Ship stores (Foreign): Acquired - Current-1: 0.00 ✓	Exports/Ship stores (Foreign): Acquired - Current-2: 0.00 ✓	Exports/Ship stores (Foreign): Acquired - Total *: 0.00 🔒
Marked Product Removed - Current: 0.00 ✓	Marked Product Removed - Current-1: 0.00 ✓	Marked Product Removed - Current-2: 0.00 ✓	Marked Product Removed - Total *: 0.00 🔒
Product Supplied in Terms of 6th Schedule - Current: 0.00 ✓	Product Supplied in Terms of 6th Schedule - Current-1: 0.00 ✓	Product Supplied in Terms of 6th Schedule - Current-2: 0.00 ✓	Product Supplied in Terms of 6th Schedule - Total *: 0.00 🔒

- f) The return separately reflects the applicable Excise duty, general fuel levy, carbon fuel levy and Road Accident Fund levy. The client must verify the values displayed or calculated for the relevant product, tariff code, quantity and rate period before validation.



The screenshot shows the 'Net Duties and Levies Payable or Refundable' section of the SARS eFiling system. The interface displays a table with columns for 'Current', 'Current-1', 'Current-2', and 'TOTAL'. The table lists various duty and levy categories with their respective values and status indicators (lock icons).

Current	Current-1	Current-2	TOTAL
Total Excise Duty - Current *: 165.90 🔒	Total Excise Duty - Current-1 *: -29.12 🔒	Total Excise Duty - Current-2 *: 71.29 🔒	Total Excise Duty - Total *: 208.07 🔒
Total General Fuel Levy - Current *: 17400.52 🔒	Total General Fuel Levy - Current-1 *: 11034.48 🔒	Total General Fuel Levy - Current-2 *: 4531.70 🔒	Total General Fuel Levy - Total *: 32966.70 🔒
Total Carbon Fuel Levy - Current *: 806.37 🔒	Total Carbon Fuel Levy - Current-1 *: 806.37 🔒	Total Carbon Fuel Levy - Current-2 *: 782.75 🔒	Total Carbon Fuel Levy - Total *: 2395.49 🔒
Total RAF Levy - Current *: 9549.07 🔒	Total RAF Levy - Current-1 *: 9549.07 🔒	Total RAF Levy - Current-2 *: 9269.39 🔒	Total RAF Levy - Total *: 28367.53 🔒
Total Amount Due - Current *: 27921.86 🔒	Total Amount Due - Current-1 *: 21360.80 🔒	Total Amount Due - Current-2 *: 14655.13 🔒	Total Amount Due - Total *: 63937.79 🔒

- g) The Reason for Loss/Gain field is mandatory. Possible reasons for loss or gain include, but are not limited to, the following:

- i) Loss:
- A) Allowable handling losses;
 - B) Metering or measurement variances identified during reconciliation;
 - C) Temperature correction adjustments;
 - D) Pipeline intermixture losses;
 - E) Product contamination resulting in approved destruction; or
 - F) *Vis Major* losses.

- ii) Gains:
- A) Stock adjustments identified during physical stock counts;
 - B) Correction of prior-period recording errors;
 - C) Metering or measurement corrections;
 - D) Opening balance adjustments; or
 - E) Unrecorded receipts identified during reconciliation.

TESTER AUTOMATION

Tax Reference Number: 3342806167
Identification Number: 4704048658085
My Profile

Transfer Duty
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Historic Filed Returns
Account Rights
Account Maintenance

Portfolio: ACME_Auto_850902_125825
Taxpayer: ACME_Auto_850902_125825
Organisation

Back Save File Return Validate Print

Total Amount Due - Current: 0.00
Total Amount Due - Current-1: 0.00
Total Amount Due - Current-2: 0.00
Total Amount Due - Total: 0.00

Reason For Loss / Gain *

Reason For Loss / Gain is a mandatory field.

+

Declaration

I, hereby declare that all the information supplied in this return is true and correct and complies with the provisions of the Customs and Excise Act, No 91 of 1964.

Date (CCYYMMDD): *

For enquires go to www.sars.gov.za or call 0800 00 7277

- h) Where the client must account for more than one petroleum product or tariff code on the same return, the client must click the plus sign (+) to add another product container.

TESTER AUTOMATION

Tax Reference Number: 3342806167
Identification Number: 4704048658085
My Profile

Transfer Duty
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Historic Filed Returns
Account Rights

Total Amount Due - Current: 5539.20
Total Amount Due - Current-1: 4258.25
Total Amount Due - Current-2: 1123.62
Total Amount Due - Total: 10921.07

Reason For Loss / Gain *

Reason For Loss / Gain is a mandatory field.

+

Declaration

I, hereby declare that all the information supplied in this return is true and correct and complies with the provisions of the Customs and Excise Act, No 91 of 1964.

Date (CCYYMMDD): *

2026 / 09 / 10

For enquires go to www.sars.gov.za or call 0800 00 7277

- i) The client must select the applicable tariff code and capture the relevant quantities for the additional product. eFiling will automatically calculate the applicable duties and levies.

- j) A product container added in error must be removed by clicking on the remove icon (x).

- k) Once all applicable petroleum product information has been captured, the client must follow the Save, Validate and File Return process described in section 6.

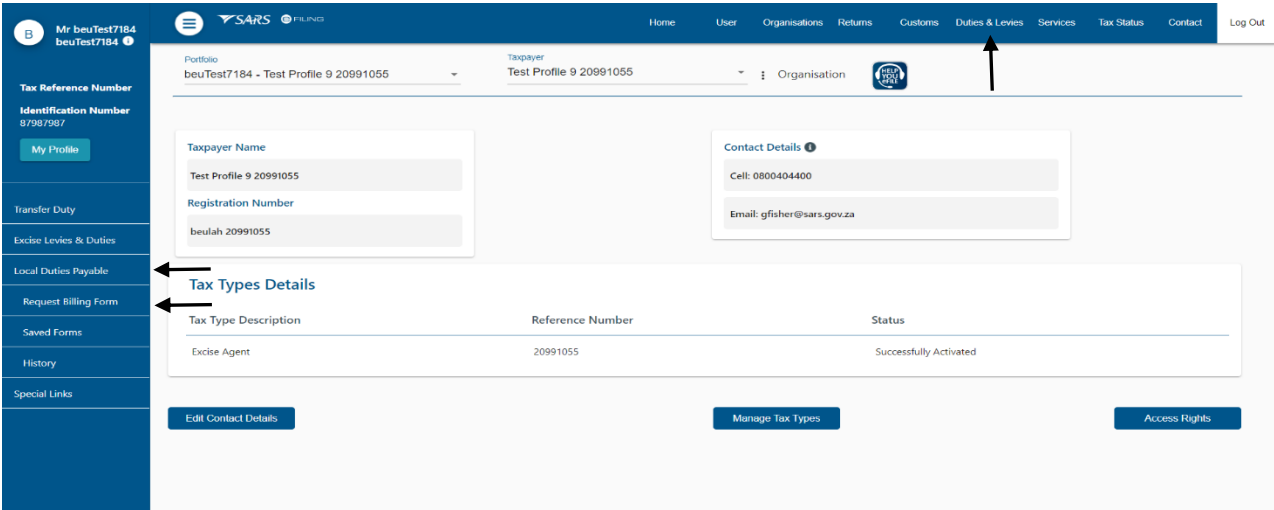
8 Supporting Records and Reconciliation Requirements

- Before filing, the client must reconcile the opening stock, receipts, production, removals, losses or gains, adjustments and closing stock for each applicable petroleum product, tariff code and rate period.
- The quantities, duties and levies declared on the EXD159 or EXD160 must agree with the applicable DA159 or DA160 account, supporting schedules and source records.
- Any difference identified during reconciliation must be investigated and corrected before filing. The client must retain the explanation and supporting evidence for any loss, gain or adjustment.
- The client must retain the applicable DA159 or DA160 account, supporting schedules and source records used to complete the EXD159 or EXD160.

- e) Supporting schedules may include stock records, meter readings, tank measurements, production records, receipts, removals, transfers, invoices, delivery documents, declarations and records supporting losses, gains or adjustments.
- f) Records must be retained for the period prescribed by the Customs and Excise Act and made available to SARS on request.

9 Request and submission of local manufacturing declarations – ZDP, ZGR and ZOL (CEB01)

- a) To request and submit a CEB01 billing form, the client must:
 - i) Click on Duties & Levies;
 - ii) Click on Local Duties Payable; and
 - iii) Click on Request Billing Form.



The screenshot displays the SARS eFiling portal interface. The top navigation bar includes links for Home, User, Organisations, Returns, Customs, Duties & Levies, Services, Tax Status, and Contact. The left sidebar menu lists various options, with 'Request Billing Form' highlighted. The main content area shows the 'Tax Types Details' section, which includes a table with the following data:

Tax Type Description	Reference Number	Status
Excise Agent	20991055	Successfully Activated

Buttons at the bottom of the page include 'Edit Contact Details', 'Manage Tax Types', and 'Access Rights'.

- b) The client must select the applicable billing form on the Industry, Warehouse Number and Action fields.
- c) The Status field indicates whether a billing form has already been issued to their profile.

- d) The following instructions apply to billing forms:
- If a billing form has already been issued, click on the Open hyperlink.
 - If a billing form has not been issued, click on Request to request one from SARS.
 - If a warehouse number does not appear on the list below, the client must make an appointment to visit their nearest SARS branch for assistance.

REQUEST BILLING FORM

Taxpayer Details
 Taxpayer Name: Test Profile 9 20991055
 Registration Number: beulah 20991055
 Excise Client Code: 20991055

Tax Reference Number
 Identification Number: 87987987
[My Profile](#)

Please select the 'Request Warehouse List' button below to obtain the warehouses for which you would like to complete a billing form.
 The 'Status' field for a specific warehouse indicates whether a billing form has already been issued to your profile.
 If a Billing Form has already been issued but has not yet been filed, click on the 'Open' link to access it.
 If no Billing Form has been issued, use the 'Request' link to request one from SARS.
 If one or more of your warehouse numbers do not appear in the grid below, please visit your nearest SARS branch for assistance.

Transfer Duty

Excise Levies & Duties

Local Duties Payable

Request Billing Form

Saved Forms

History

Special Links

Warehouse List

Industry	Warehouse Number	Status	Date	Action
Sugar Beverages Levy	JHEVM 00968	Request	23/02/2023	Request
Ad Valorem	JHEVS 01000	Request	23/02/2023	Request
Tyre	JHEVS 01000	Request	23/02/2023	Request
Ad Valorem	JHEVS 01027	Request	23/02/2023	Request
Tobacco	PTASOS02733	Request	23/02/2023	Request
Malt Beer	PTASOS02741	Request	23/02/2023	Request
Spirits	PTASOS02752	Request	23/02/2023	Request
Illuminating Kerosene	PTASOS03063	Request	23/02/2023	Request
Environmental Levies	PTAVM 02303	Request	23/02/2023	Request
Sugar Beverages Levy	PTAVM 02427	Request	23/02/2023	Request
Tobacco	PTAVM 02478	Request	23/02/2023	Request
Malt Beer	PTAVM 02486	Request	23/02/2023	Request
Petrol	PTAVM 02494	Request	23/02/2023	Request
Illuminating Kerosene	PTAVM 02494	Request	23/02/2023	Request
Diesel – Distillate Fuel	PTAVM 02494	Request	23/02/2023	Request
Specified Aliphatic Hydrocarbon Solvents	PTAVM 02494	Request	23/02/2023	Request
Bio-Diesel – Type 2 Commercial	PTAVM 02508	Request	23/02/2023	Request
Bio-Diesel – Type 2 Commercial: Other	PTAVM 02508	Request	23/02/2023	Request
Environmental Levies	PTAVM 02516	Request	23/02/2023	Request
Sugar Beverages Levy	PTAVM 02524	Request	23/02/2023	Request
Traditional African Beer	PTASVM01874	Request	23/02/2023	Request
Spirits	PTAVMP00305	Request	23/02/2023	Request
Spirits	PTAVMP00331	Request	23/02/2023	Request
Spirits	PTAVMP00348	Request	23/02/2023	Request
Environmental Levies	PRLVMS02294	Open	03/04/2018	Open
Wine, Vermouth and Other Fermented Beverages	PTAVM 02516	Open	10/04/2018	Open
Traditional African Beer	PTAVM 02532	Open	11/04/2018	Open
Bio-Diesel – Type 2 Commercial	PTASVM01874	Open	17/04/2018	Open
	PTAVM 02508	Open	06/04/2018	Open

- e) The client must click on the CEB01 hyperlink.

BILLING FORM WORK PAGE

Taxpayer Details
 Taxpayer Name: Test Profile 9 20991055
 Registration Number: beulah 20991055
 Excise Client Code: 20991055

Portfolio
 beulahTest7184 - Test Profile 9 20991055

Taxpayer
 Test Profile 9 20991055

Organisation
 Organisation

Billing Form
 CEB01

Status
 Issued

- f) To commence completing the form, the client must:
- i) Click on Excise Billing Details to expand its contents.

The screenshot shows the SARS eFiling portal interface. The user is logged in as 'Mr. beuTest7184'. The 'Excise Billing' section is active, and the 'Excise Billing Details' ribbon is selected. The 'Declaration' section is visible, with a date field set to 2023/04/06. A red arrow points to the 'Excise Billing Details' section header.

- ii) Insert the Closing Date of the Account as well as the Due Date under the Excise Billing Details ribbon.
- iii) Open the fields by clicking on the drop-down list and insertion under the Local Manufacturing heading.
- iv) Scroll down to the Line No. 1 – SCH 1 P 2A heading.

The screenshot shows the SARS eFiling portal interface. The user is logged in as 'Mr. beuTest7184'. The 'Excise Billing' section is active, and the 'Local Manufacturing' ribbon is selected. The 'Local Manufacturing' section is open, showing various fields for warehouse code, transport code, and dates. Red arrows point to the 'Closing Date of Account' and 'Due Date' fields.

- v) Click the drop-down list to open the fields where the information will be captured. Capture all information under the Line No. 1 – SCH 1 P 2A heading.
- vi) Scroll down to the Declaration heading.

- vii) Select the correct date under the Declaration heading.
- viii) Click on the File button if satisfied that all information captured is correct.

- ix) Click on Continue.

- g) The client will be able to keep track of the status of their return request as well as whether payment is due. The client will be contacted by SARS to communicate the outcome of their request.

Mr. Test7184

beuTest7184

Issued/Saved From Date:

Issued/Saved To Date:

Warehouse Number:

Search

Warehouse No	Status	Submitted Date	Amount Due	Payment	PRN	Open
PRLVMS00049	Filed	31/03/2023	100500	Submission Pending	8130009353EE0095517	Open
PRLVMP00037	Billing Form Filed Successfully	20/12/2017	0.0000	No Payment Due	8130009353EE0040302	Open
PTASOS02741	Filed	13/04/2018	38.56	Submission Pending	8130009353EE0003468	Open
PTAVM 02427	Filed	08/05/2018	1091.15	Submission Pending	8130009353EE0005006	Open
PTASOS02741	Billing Form Filed Successfully	08/05/2018	5	Make Payment	8130009353EE00056107	Open
PTAVM 02524	Billing Form Filed Successfully	08/05/2018	1393096.8	Make Payment	8130009353EE0005044	Open
PTAVM 02427	Billing Form Filed Successfully	08/05/2018	0.0000	No Payment Due	8130009353EE0005094	Open
PTAVM 02524	Billing Form Filed Successfully	08/05/2018	6.3	Make Payment	8130009353EE0005082	Open
PTAVM 02524	Filed	06/04/2023	231775	Submission Pending	8130009353EE0095629	Open
PTASOS01874	Filed	06/04/2023	0.0000	No Payment Due	8130009353EE0095631	Open
PTAOS 02713	Billing Form Filed Successfully	03/04/2018	0.0000	No Payment Due	8130009353EE0001756	Open
1						

Transfer Duty

Excise Levies & Duties

Local Duties Payable

Request Billing Form

Saved Forms

History

Special Links

10 REFERENCES

10.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 19, 19A, 24, 37A, 38, 44(2), 47, 75(18)(e), 101(1A) and 101A Customs and Excise Rules: Rules 19A.01 to 19A.10, 19A4, 37A.01 to 37A.15, 75.22 to 75.23, 101.01 to 101.03 and 101A.01 to 101A.12
Other Legislation:	None
International Instruments:	None

10.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SE-ACC-05	Submission of Accounts Returns – External Policy
SE-ACC-02-G01	eFiling Registration – External Guide
SE-OIL-02	Oil Industry – External Policy
SE-OIL-03	Completion of DA159 Petroleum Product Account – External Guide
SE-OIL-04	Completion of DA160 Petroleum Product Account – External Guide

10.3 Quality Records

NUMBER	TITLE
CEB 01	Customs/Excise Billing
DA159	Petroleum Product Account for Special Storage Warehouse
DA160	Petroleum Product Account for Manufacturing Warehouse
EXD159	Electronic Petroleum Excise Account for Special Storage Warehouse
EXD160	Electronic Petroleum Excise Account for Manufacturing Warehouse

10.4 Reference to Role, Functional Area, or Division

Where an organisational structural change occurs with or without modifications, any reference in this document to a role, functional area or division under the former organisational structure, unless the contrary intention appears, shall be construed as a reference to that role, functional area or division under the new organisational structure.

11 DEFINITIONS AND ACRONYMS

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

12 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).