Effective Date: 02 November 2026

EXCISE

SARS External Guide

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.

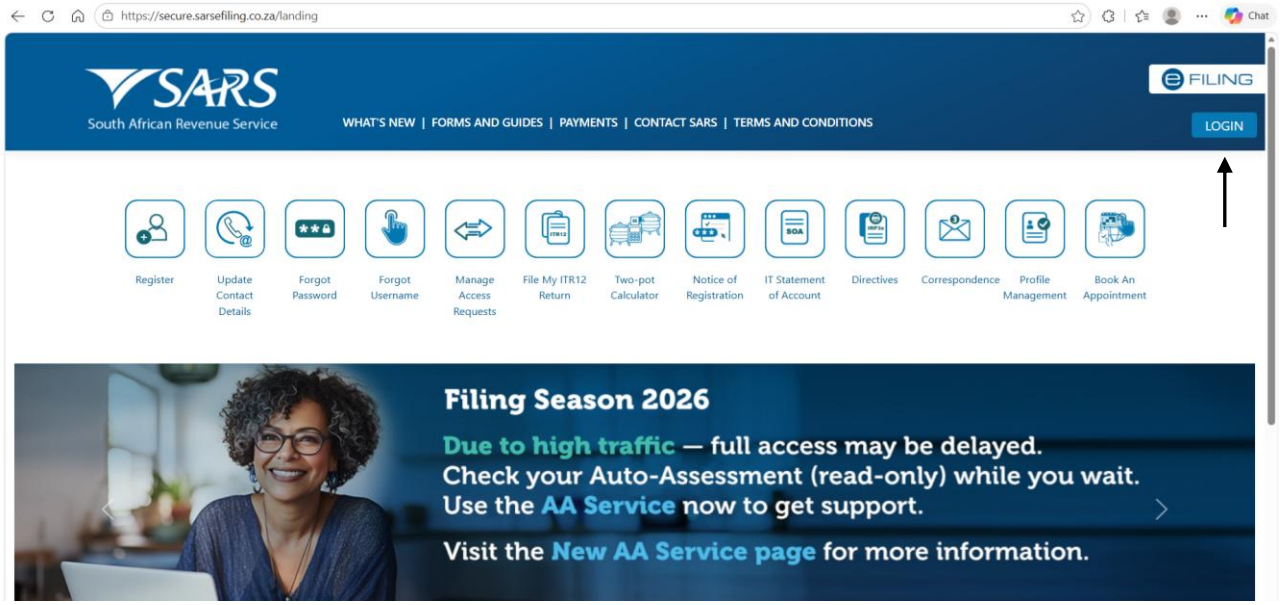
b) It covers the eFiling processes associated with the submission, validation and filing of Excise returns available to registered Excise clients, including applicable petroleum Excise return types.

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.

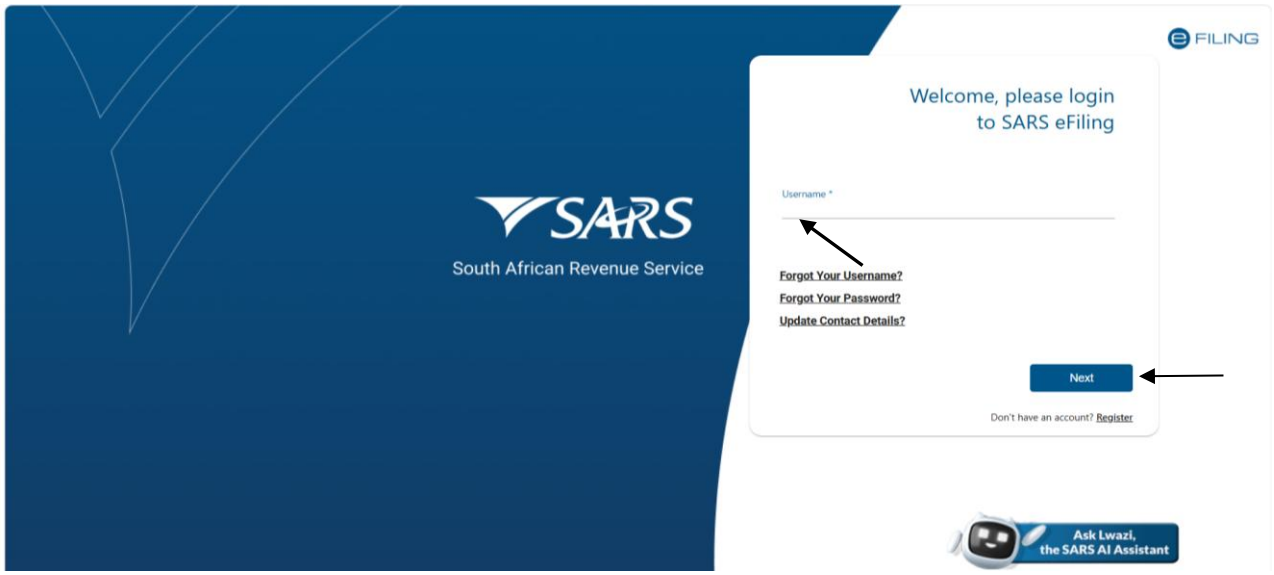
3 Portfolio Management

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.



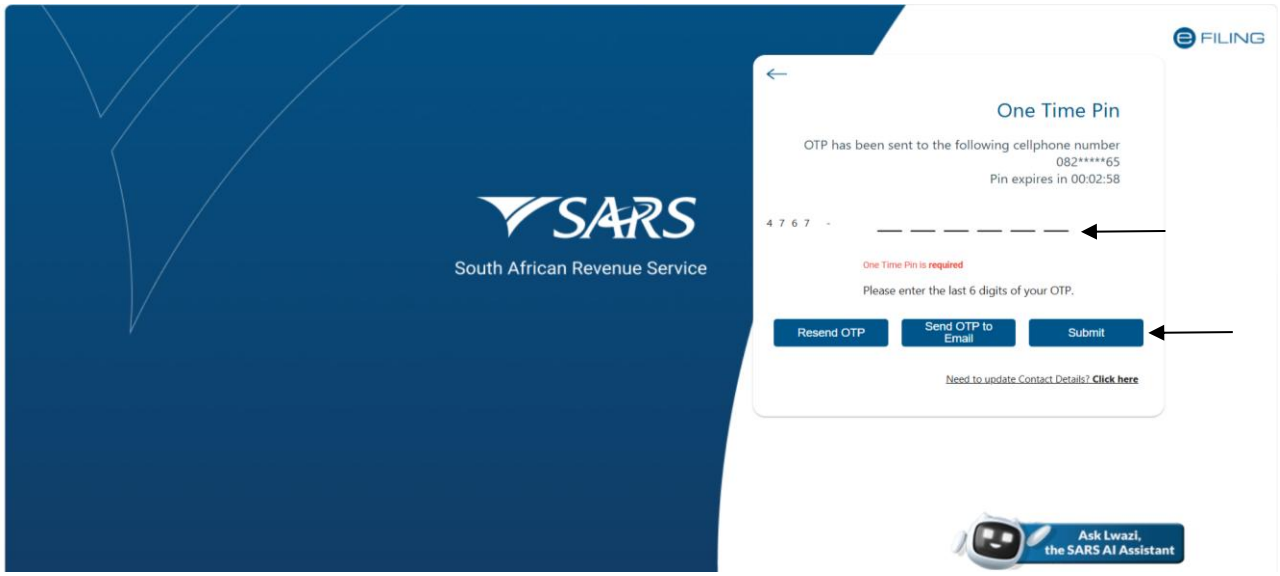
iii) Enter their username.
iv) Click on Next.



b) Enter their password and click on Login.

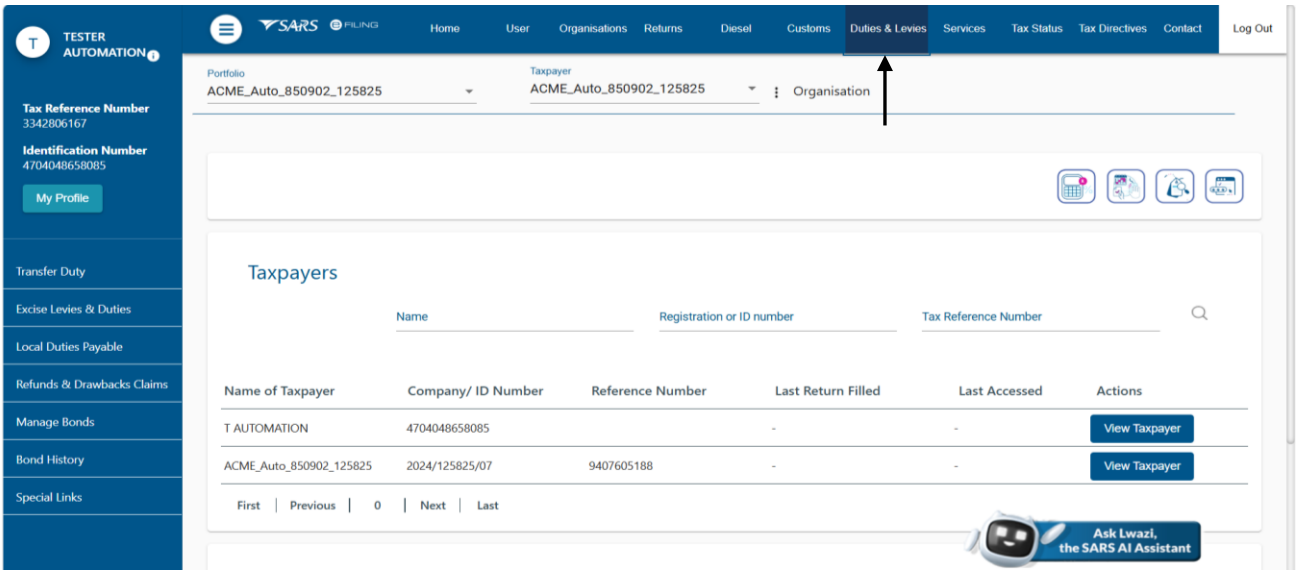


c) Clients will be required to enter a one-time PIN (OTP) sent to their registered email address or cell phone number to complete the sign-in process to their eFiling profile. Once they've entered the OTP, clients must click on Submit to proceed to log in.

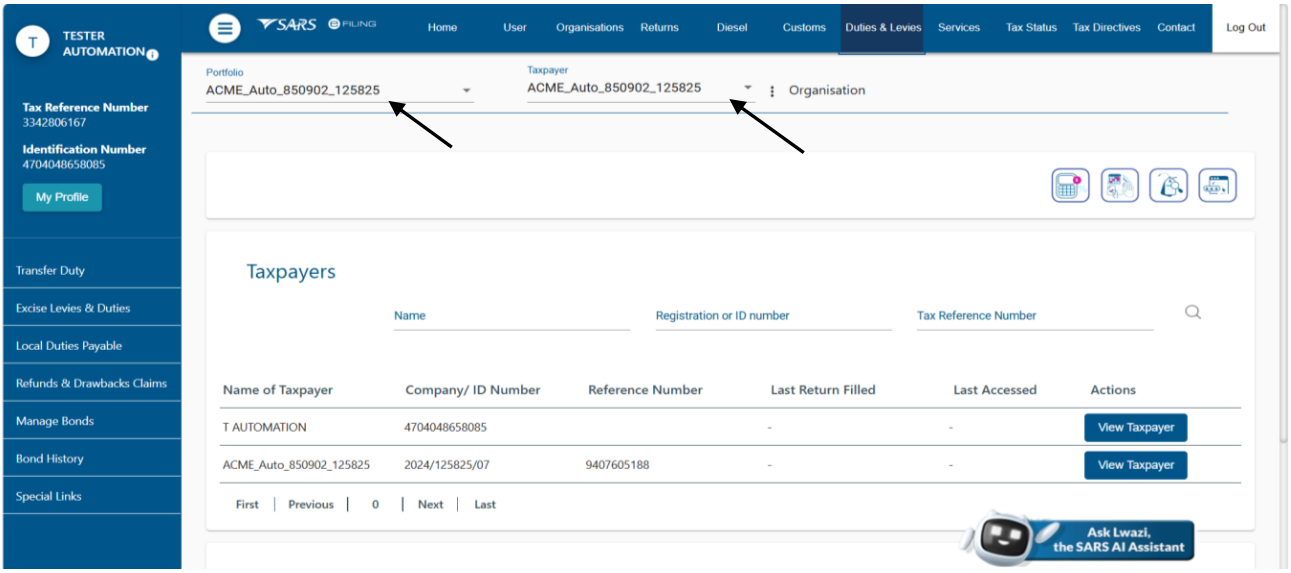


d) Once logged into SARS eFiling, the client must:

i) Click on Duties & Levies.



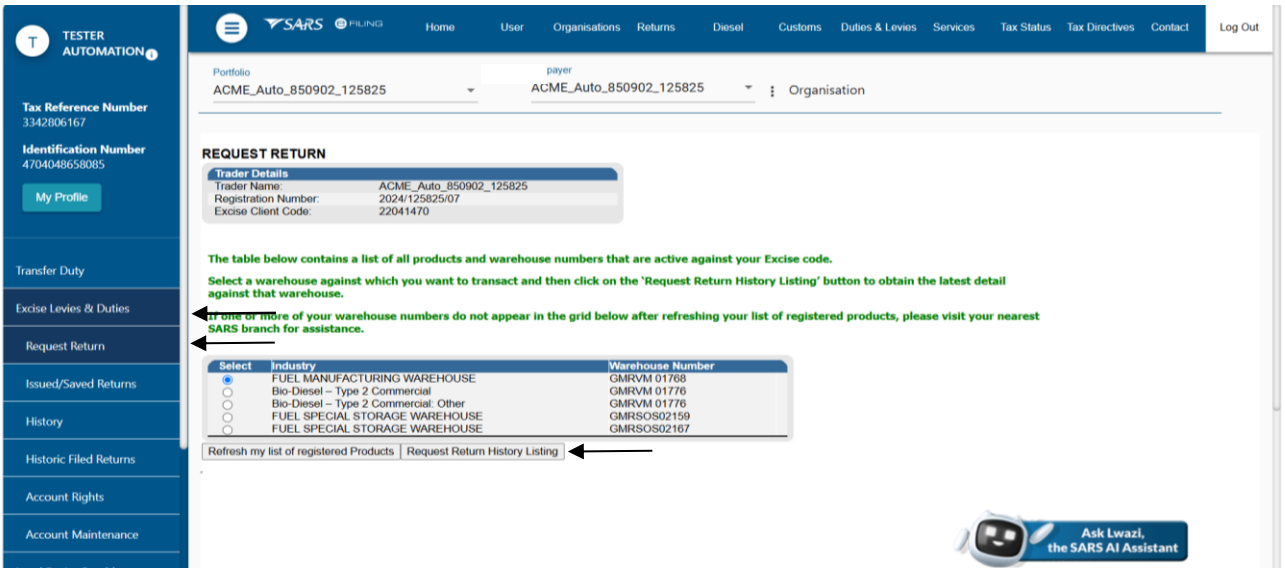
ii) Click on the Portfolio and Taxpayer drop-down arrows to select the portfolio associated with their Excise products and the taxpayer linked to their Excise profile.



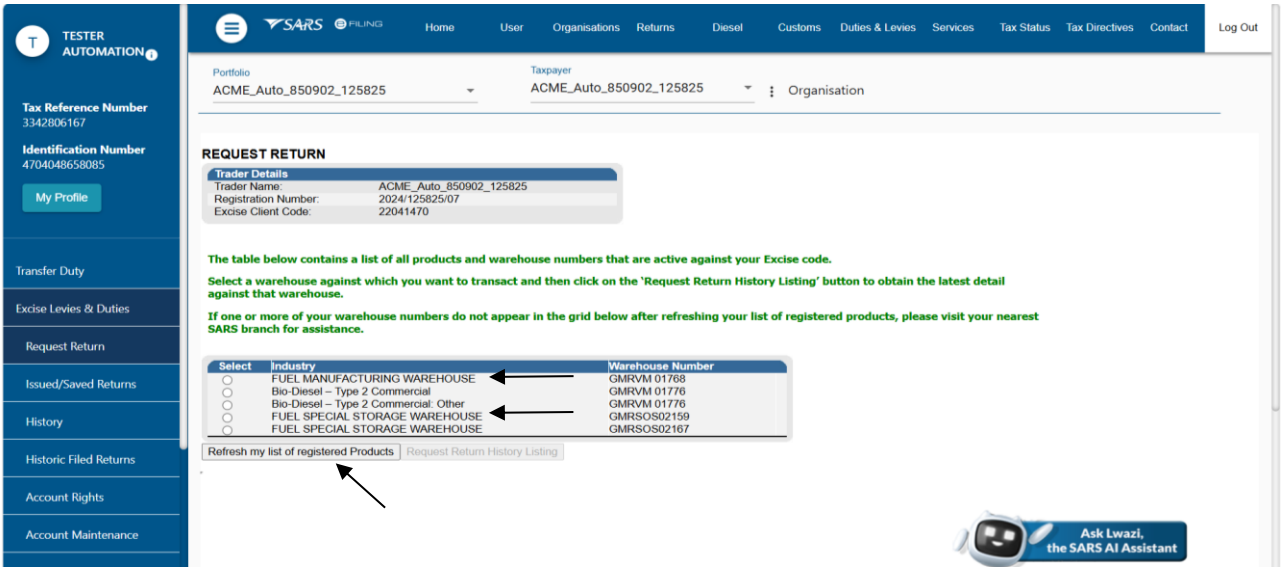
4 How to request a return

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.



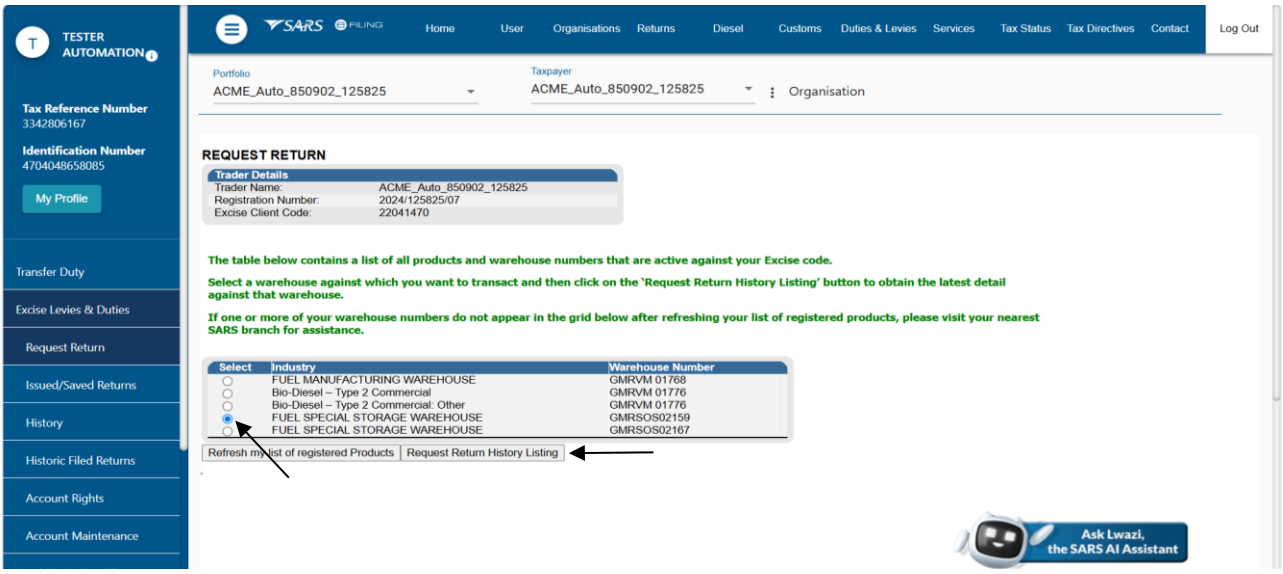
iii) Where a specific Excise product does not appear on the list provided, click on Refresh my list of registered Products.



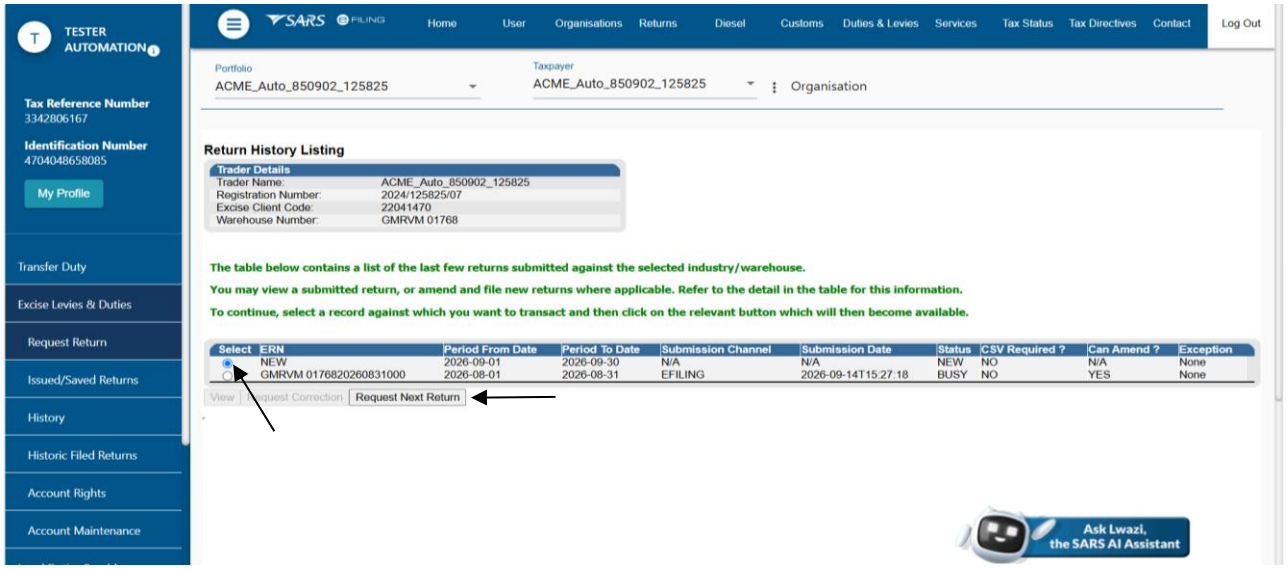
iv) Click on the relevant radio button to Select the applicable industry and corresponding warehouse number.

v) Click on Request History Return Listing.

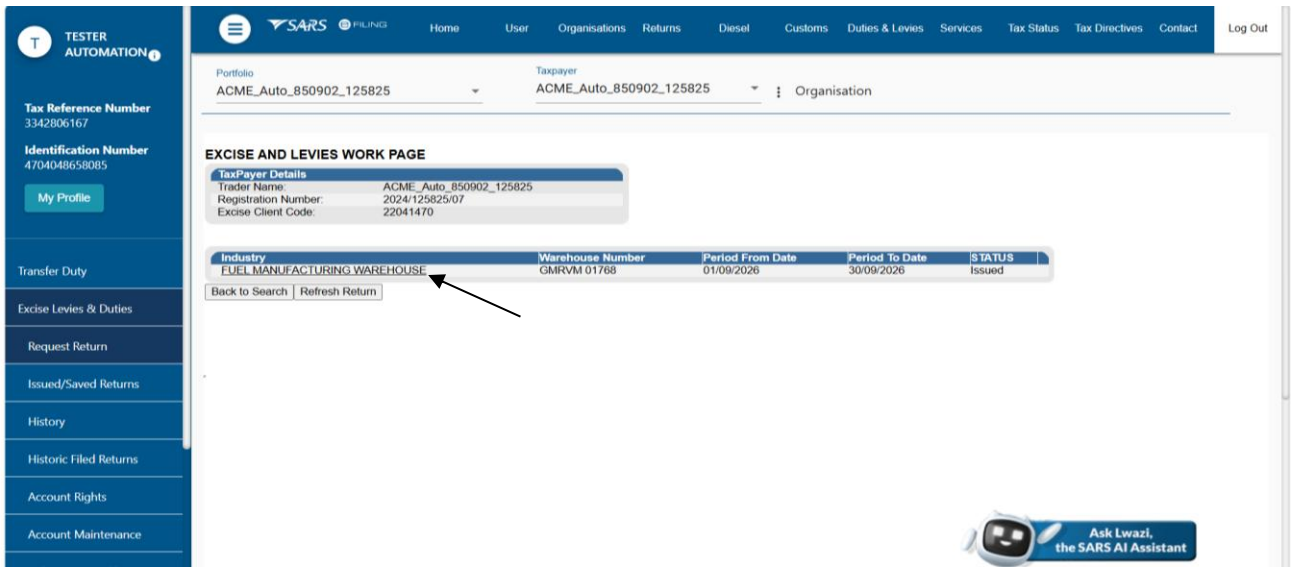
vi) For petroleum Excise returns, the Request History Return Listing may also be used to locate an existing EXD159 or EXD160 return for viewing or any further action permitted by eFiling. The listing displays the applicable industry, warehouse, accounting period, return type and status.



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



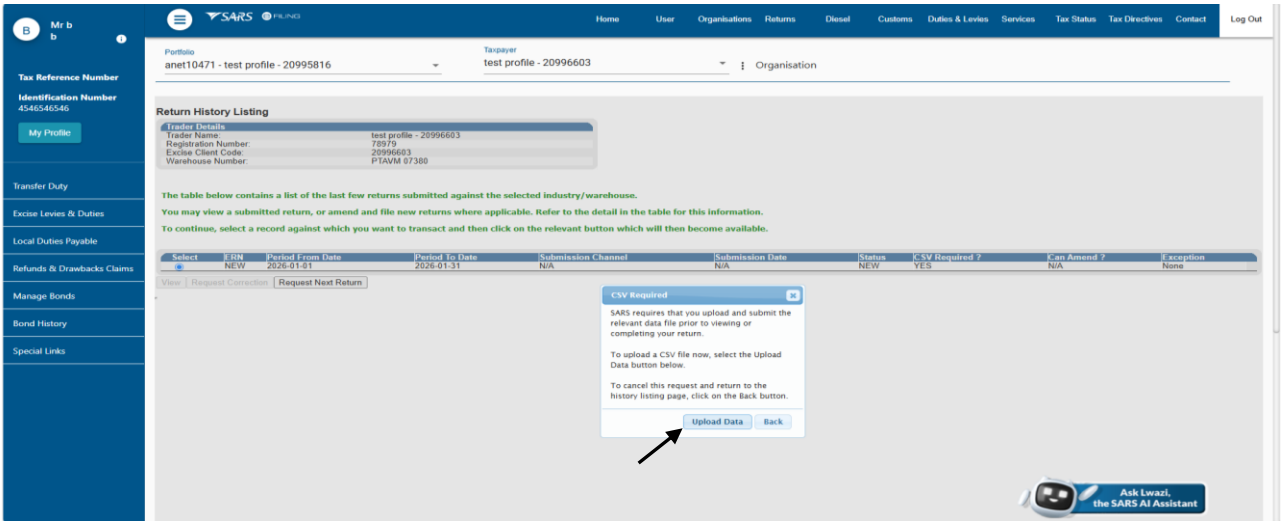
b) The return has now been issued. The applicable return is activated according to the selected warehouse type: EXD159 for a Fuel Special Storage Warehouse or EXD160 for a Fuel Manufacturing Warehouse. The client must click on the activated EXD159 or EXD160 hyperlink to open the return.



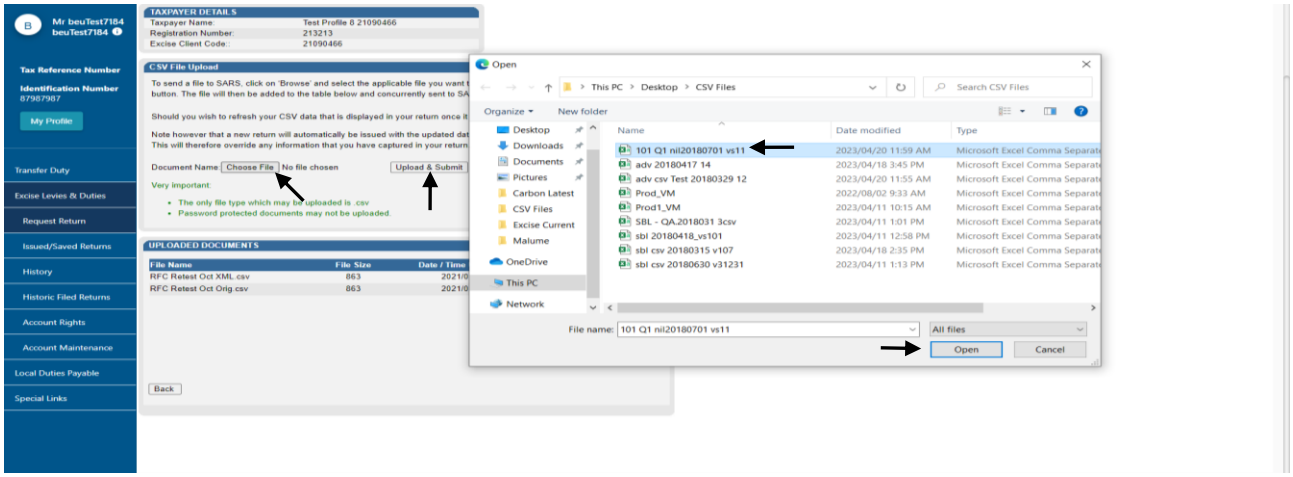
5 How to upload Comma-Separated Values (CSV) files

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.

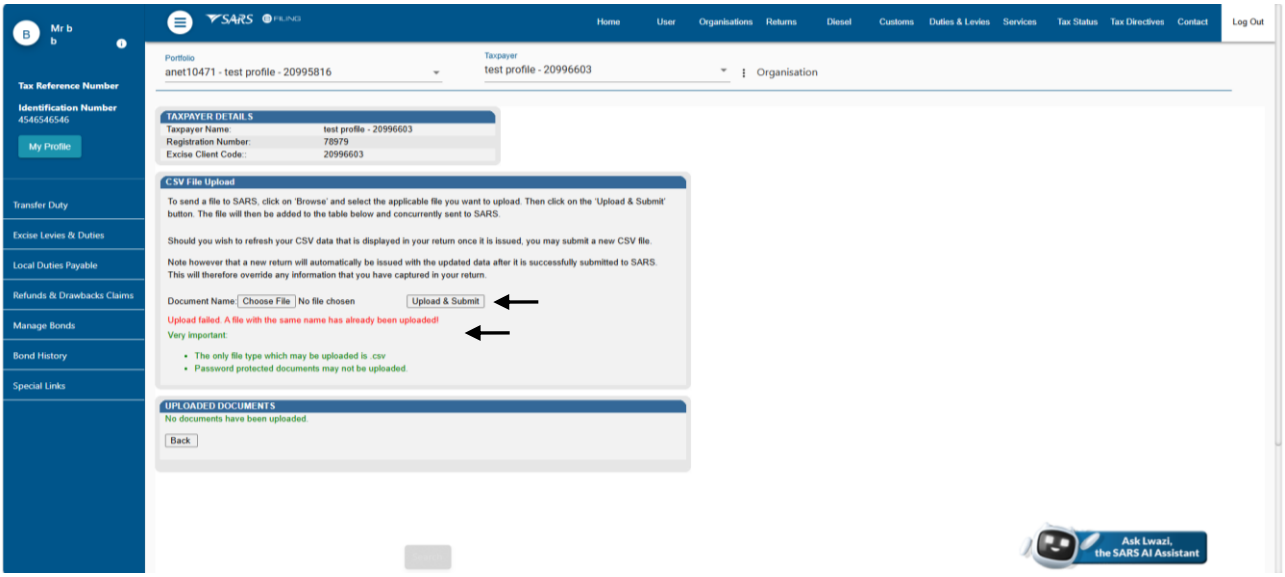


ii) Click on Choose File.
iii) Select the applicable CSV file.
iv) Click on Open.
v) Click on Upload and Submit.

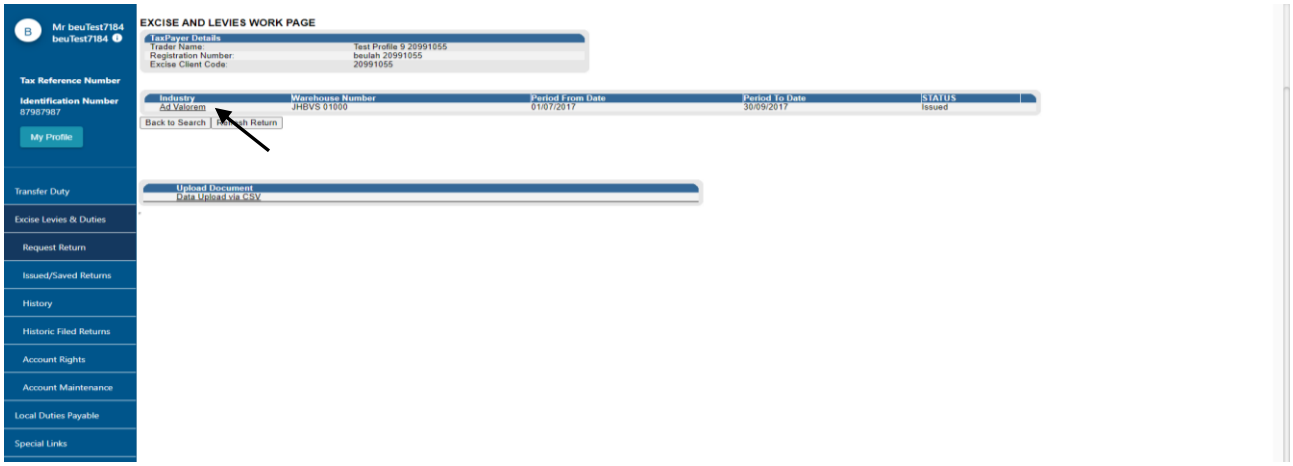


vi) Where the upload had previously failed, choose a different CSV file or re-upload the amended current file.

vii) Click on Upload and Submit.



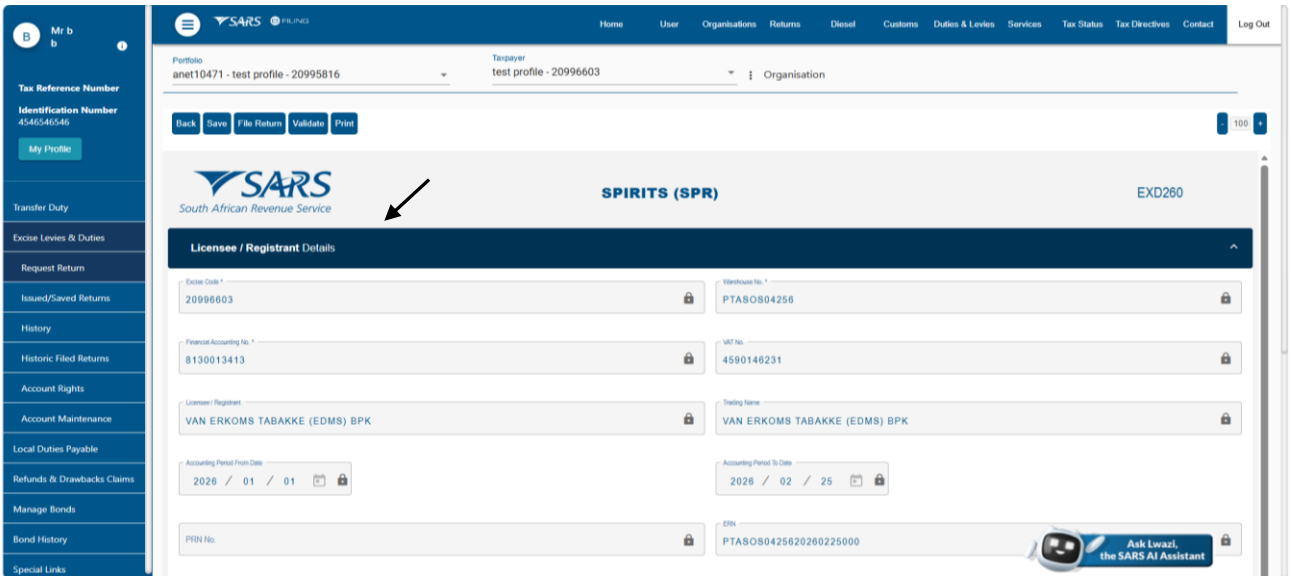
b) Once the file has been uploaded successfully, click on the industry hyperlink to commence capturing the return.



6 How to capture a return

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

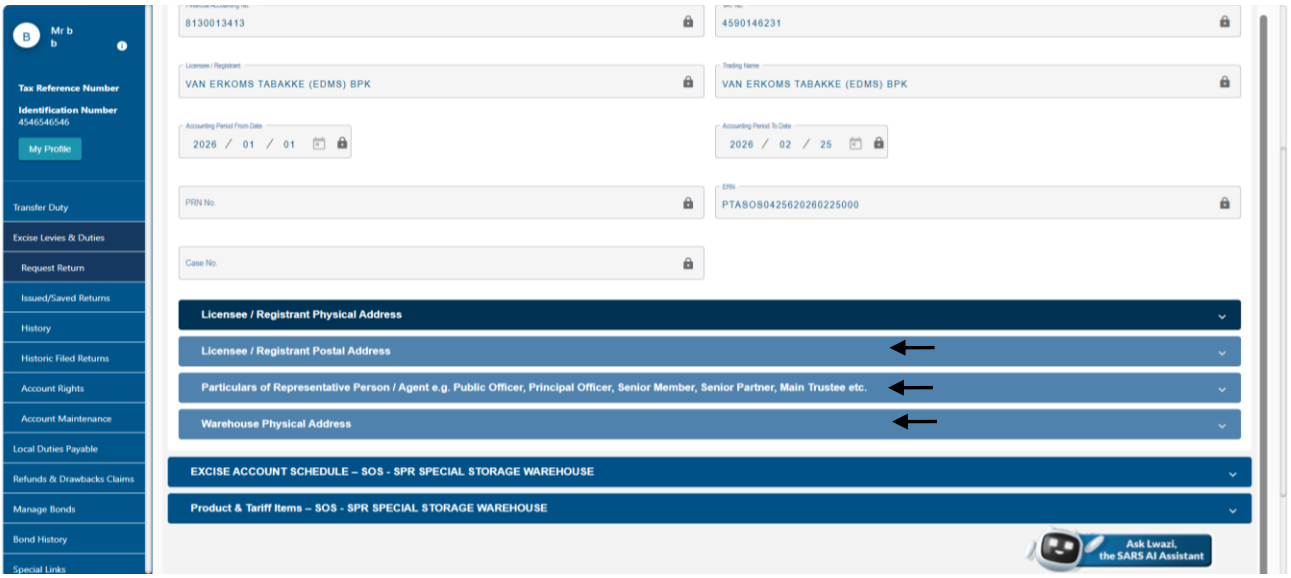
i) Expand the Licensee/Registrant Details header to verify their registration details.



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.

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

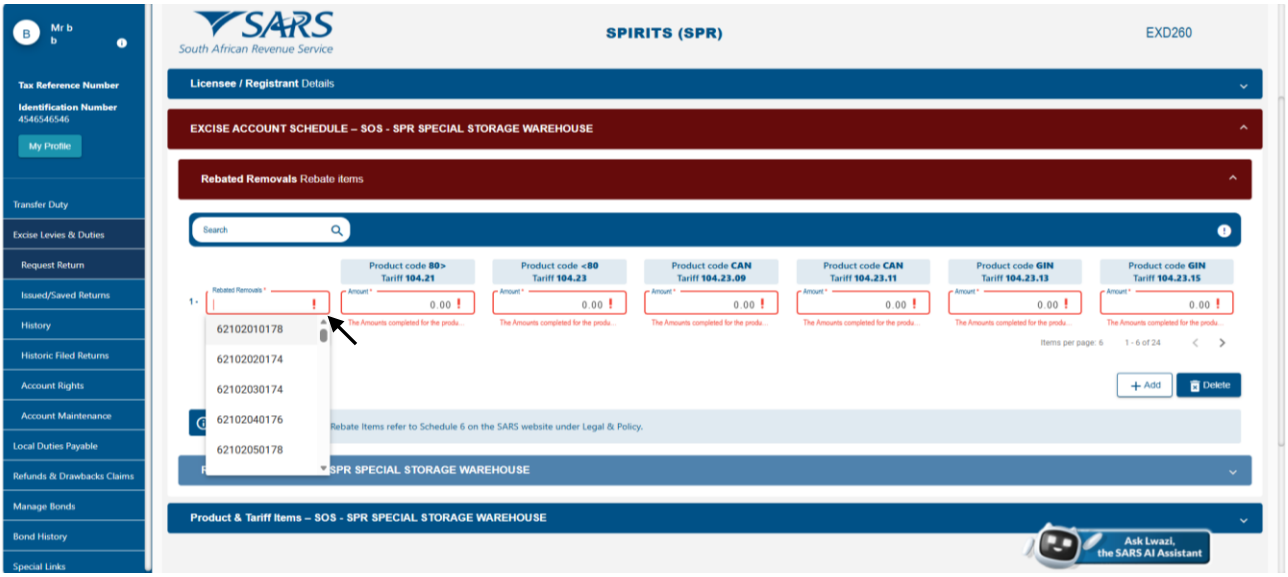


c) Some excise products will require the client to:

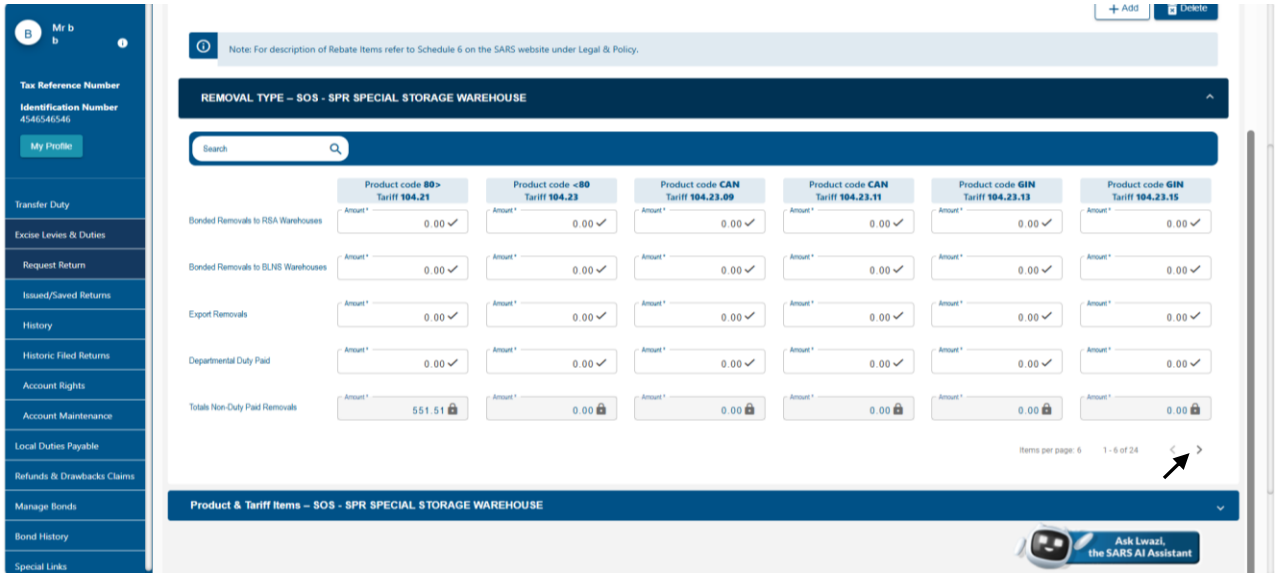
i) Add rebated removal items.



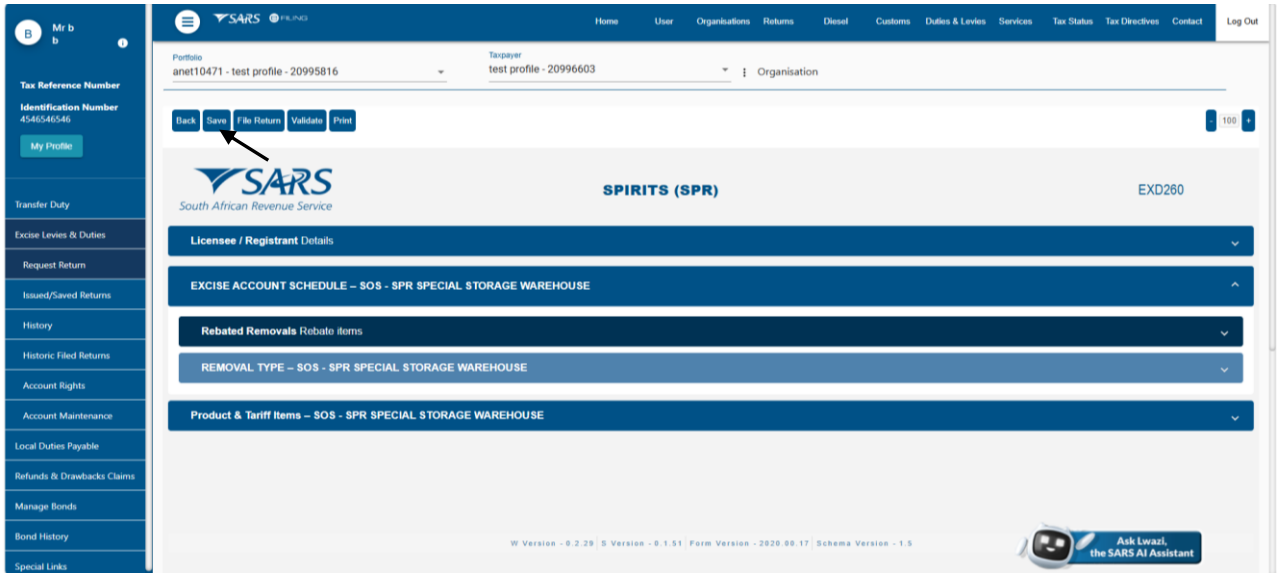
ii) Select the applicable rebate items via drop-down lists.



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

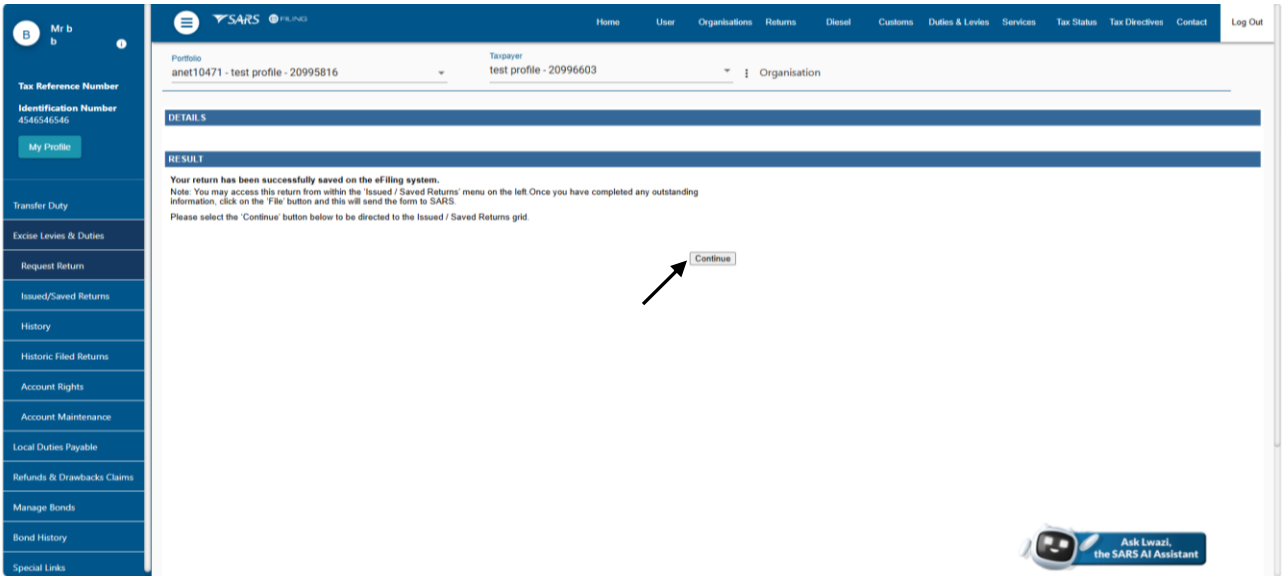


iv) Once all rebate items have been captured, the client must click the Save button to save the return.

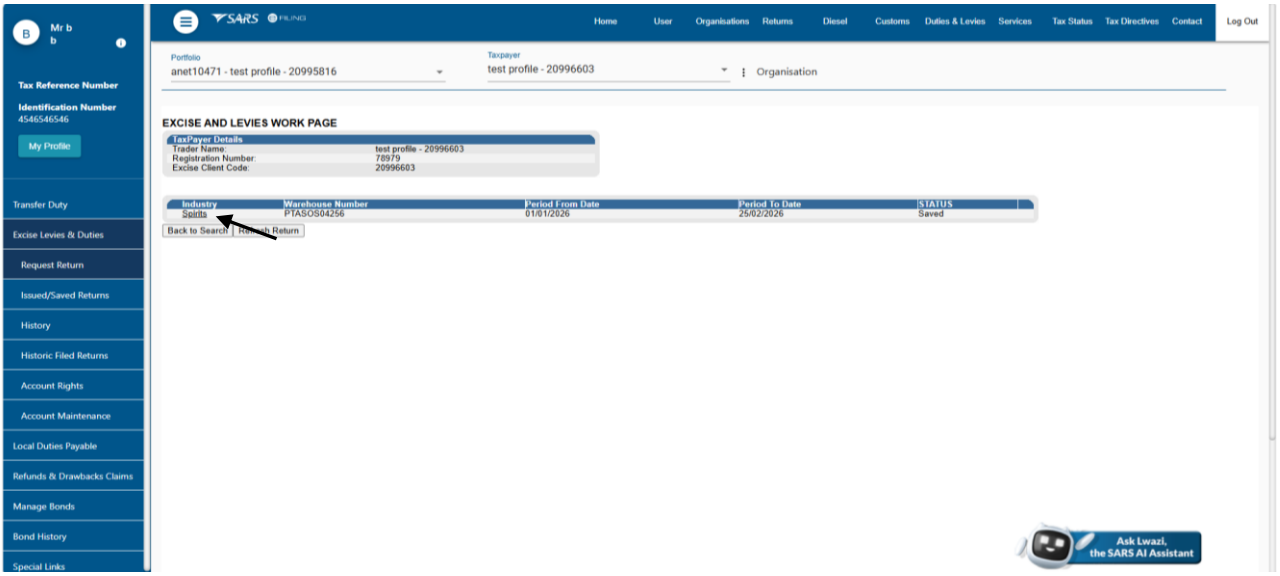


v) A screen will appear to confirm that the return has been saved and provide the client with prompts to continue.

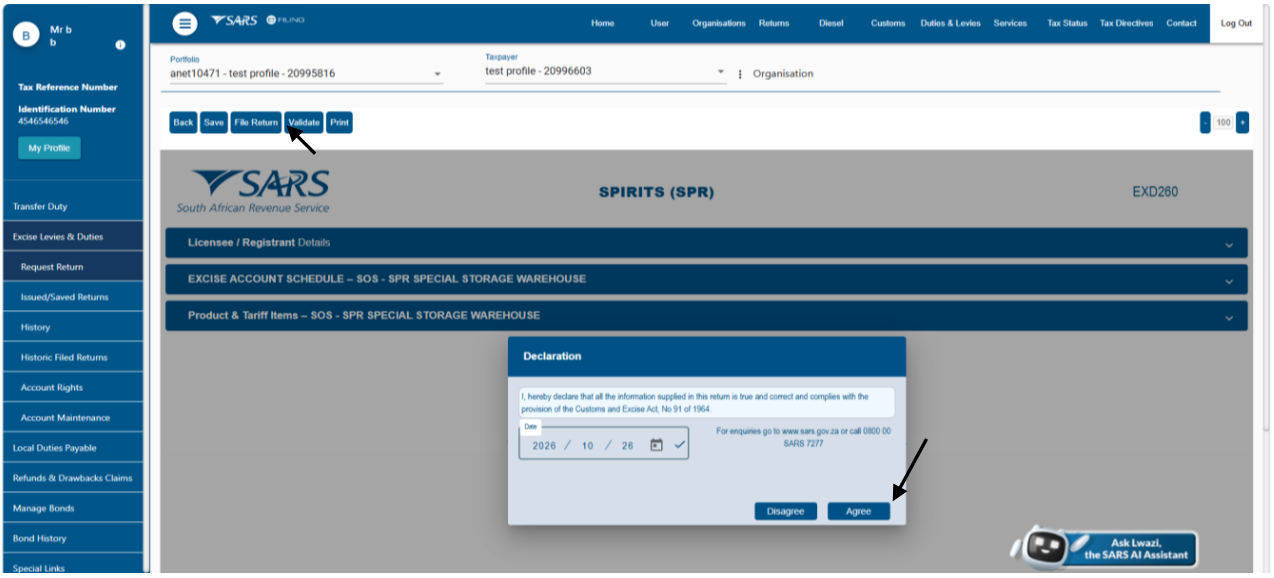
vi) Click on the Continue button to access the return information captured.



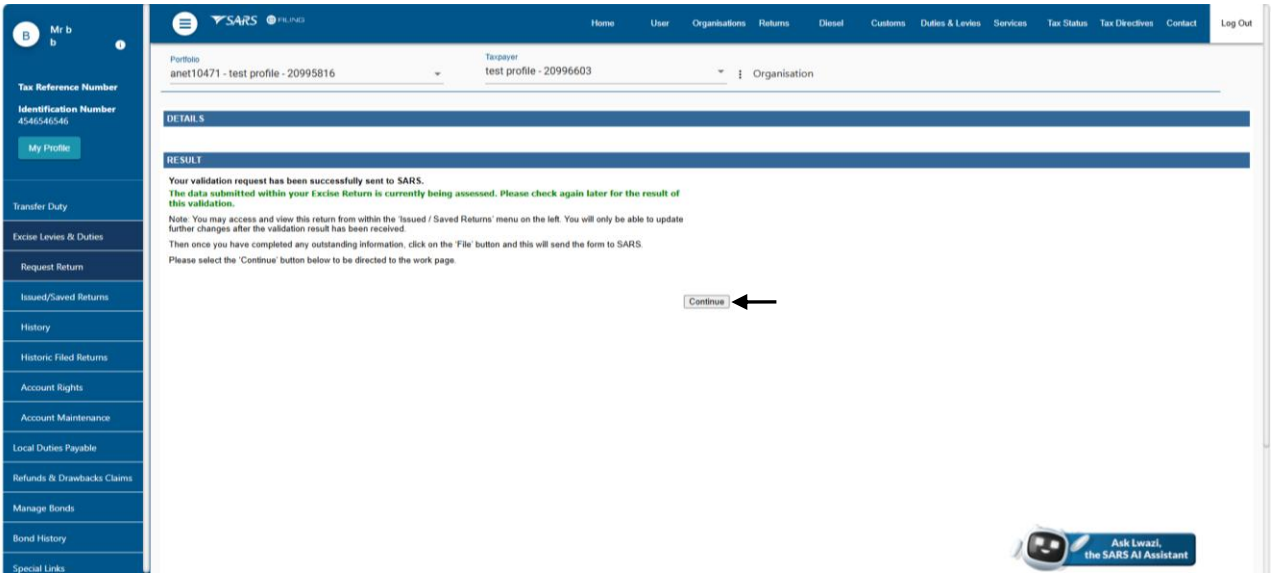
vii) Click on the Industry hyperlink to open the captured return information. This will display the Declaration pop-up window.



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

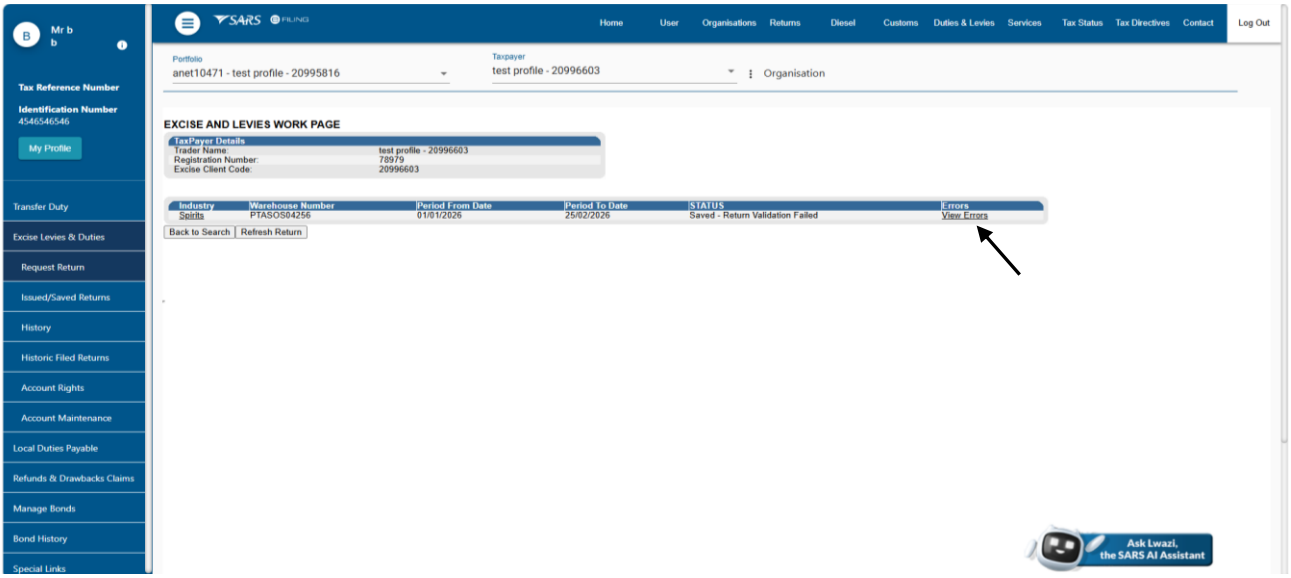


x) Click on Continue.



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

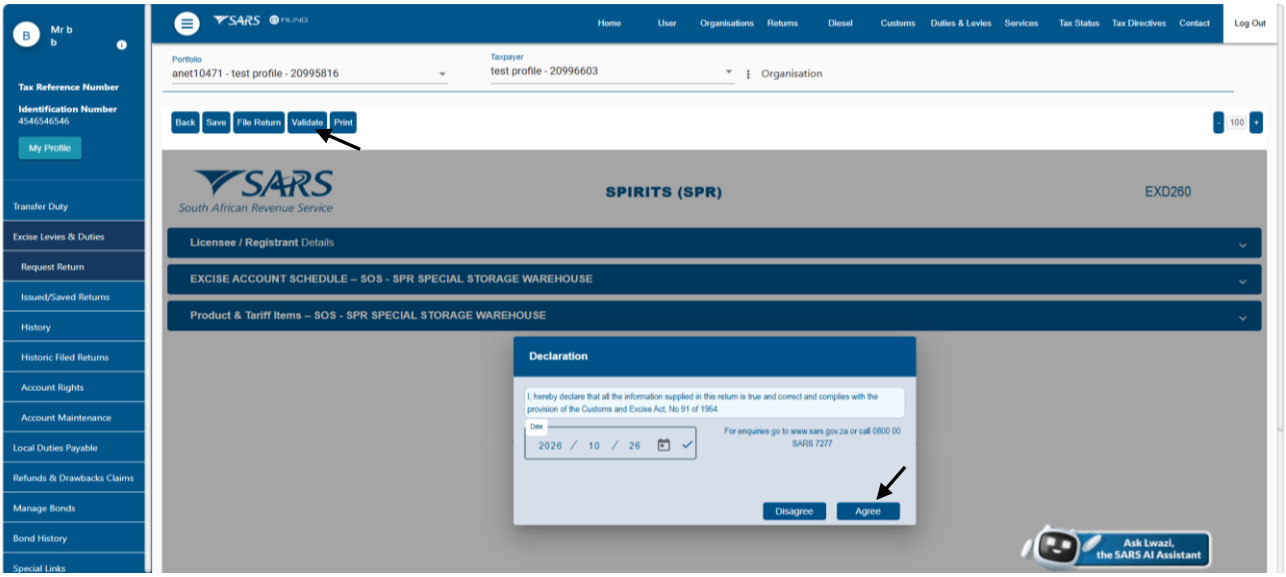
i) Click on the View Errors hyperlink to analyse the errors found.



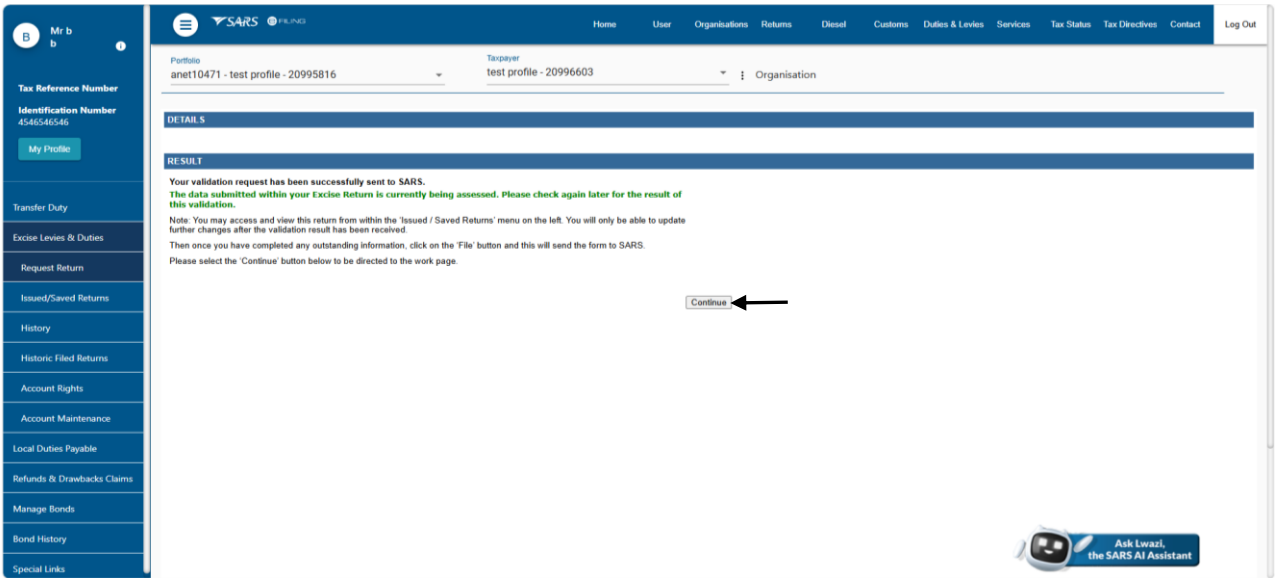
ii) Review the summary of errors requiring correction. These errors will be displayed in a new window.



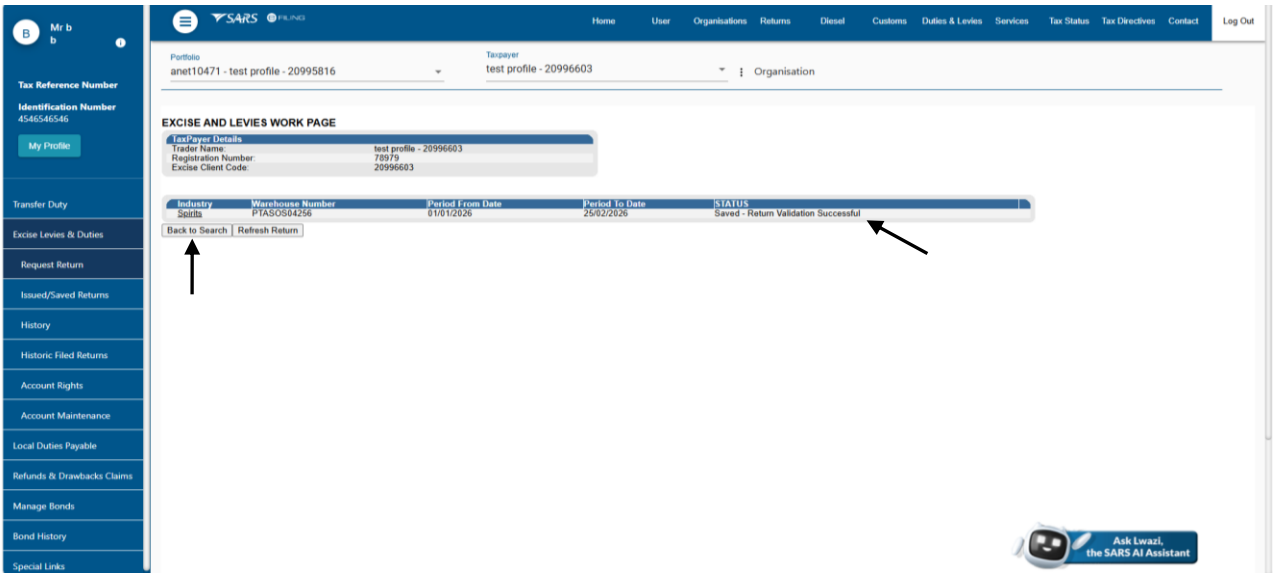
iii) Once all the errors have been corrected, click on the Validate button. A declaration pop-up window will open. Click on the Agree button to make the required declaration.



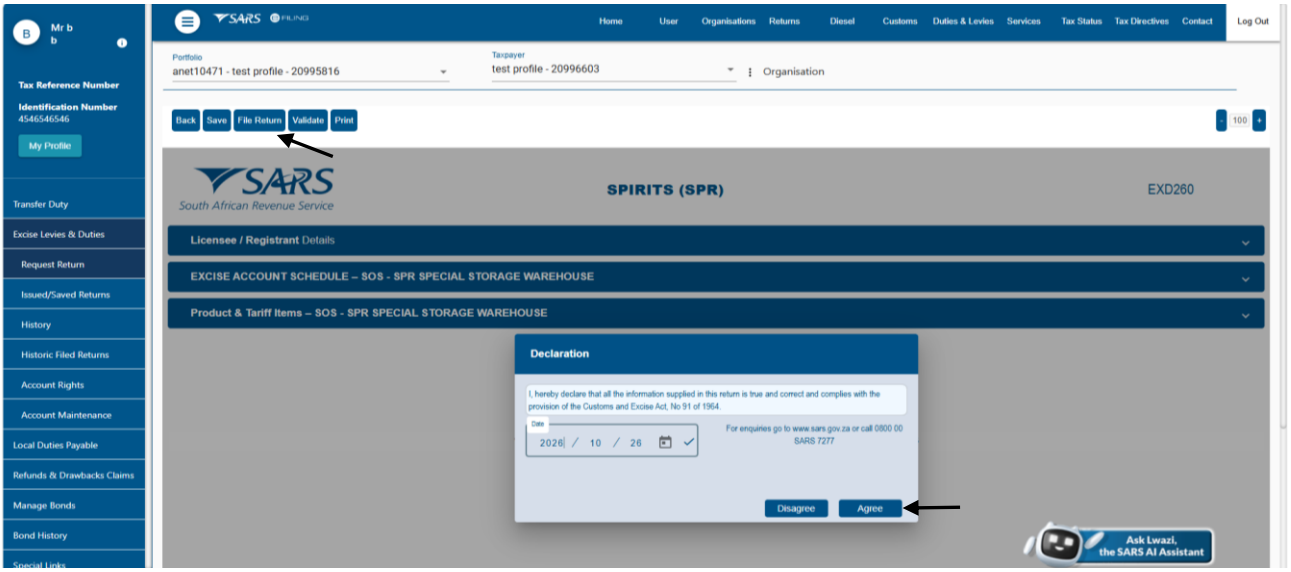
iv) Click on Continue.



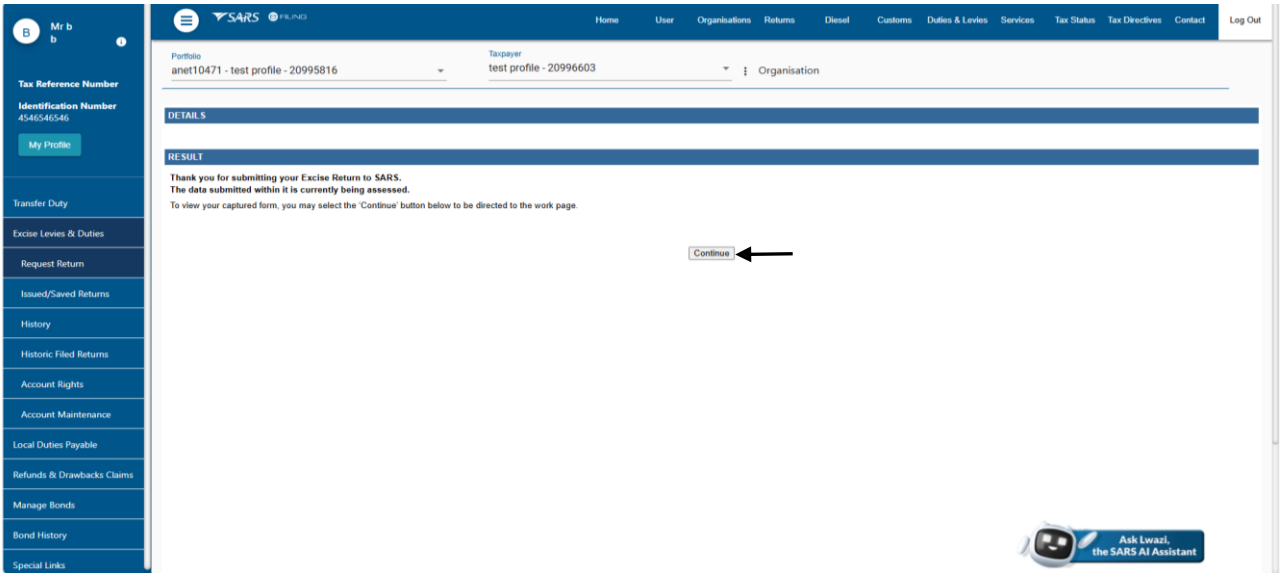
v) Click on Back to Search once the return has been validated successfully.



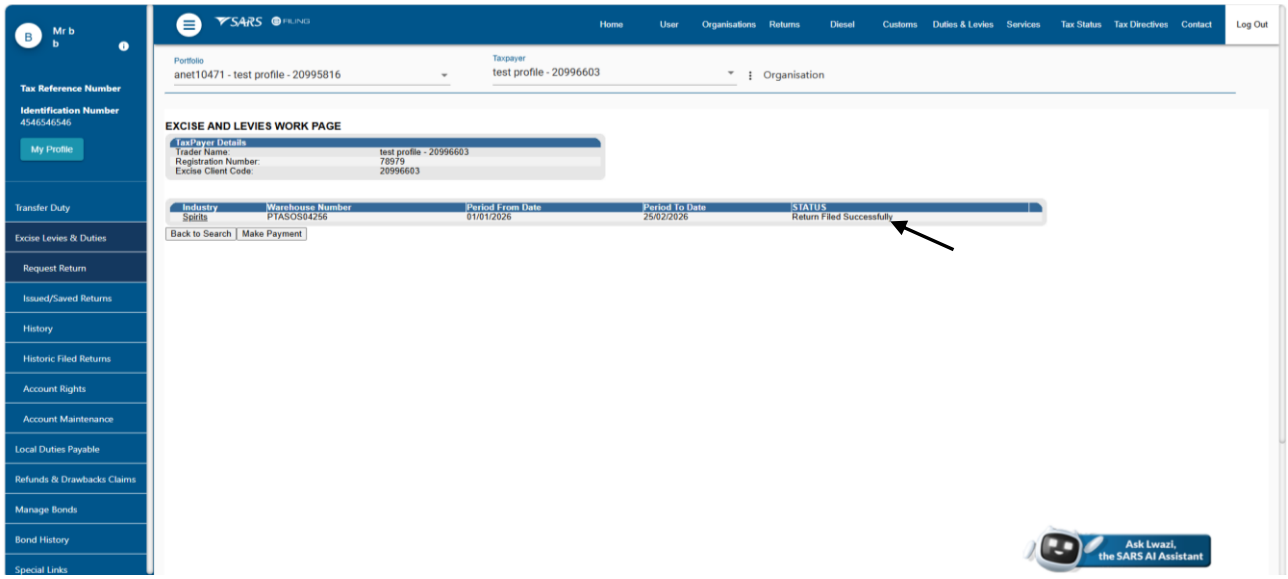
vi) Click on the File Return button. A declaration pop-up window will open. Click on the Agree button to make the required declaration.



vii) Click on Continue.



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

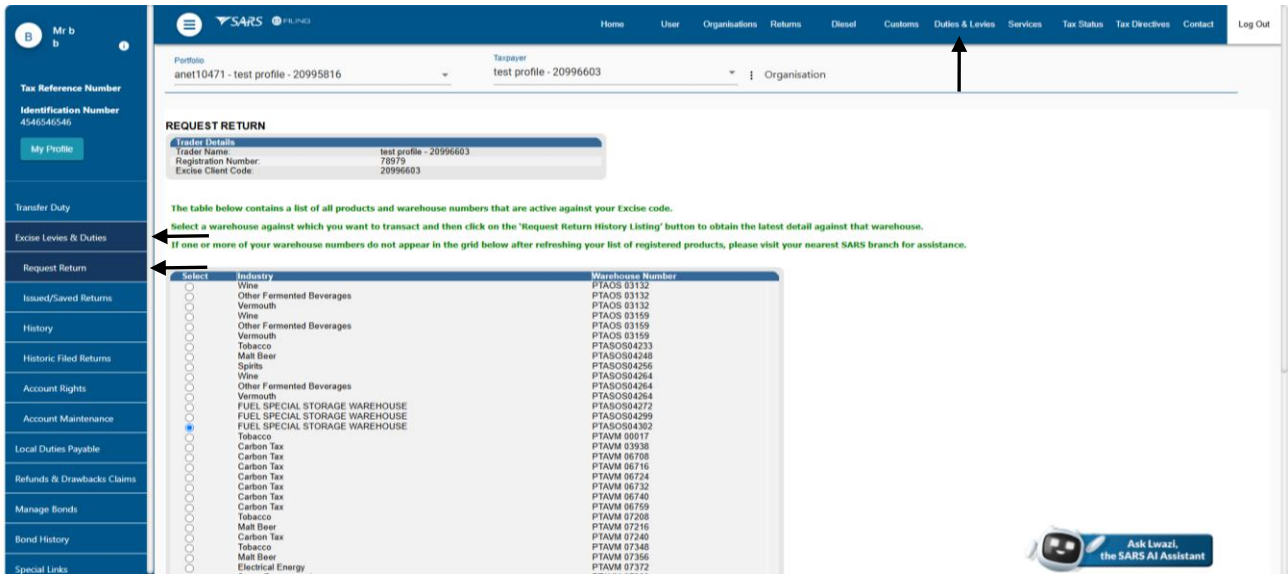


6.1 Amendment or correction of a filed EXD159 or EXD160

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:

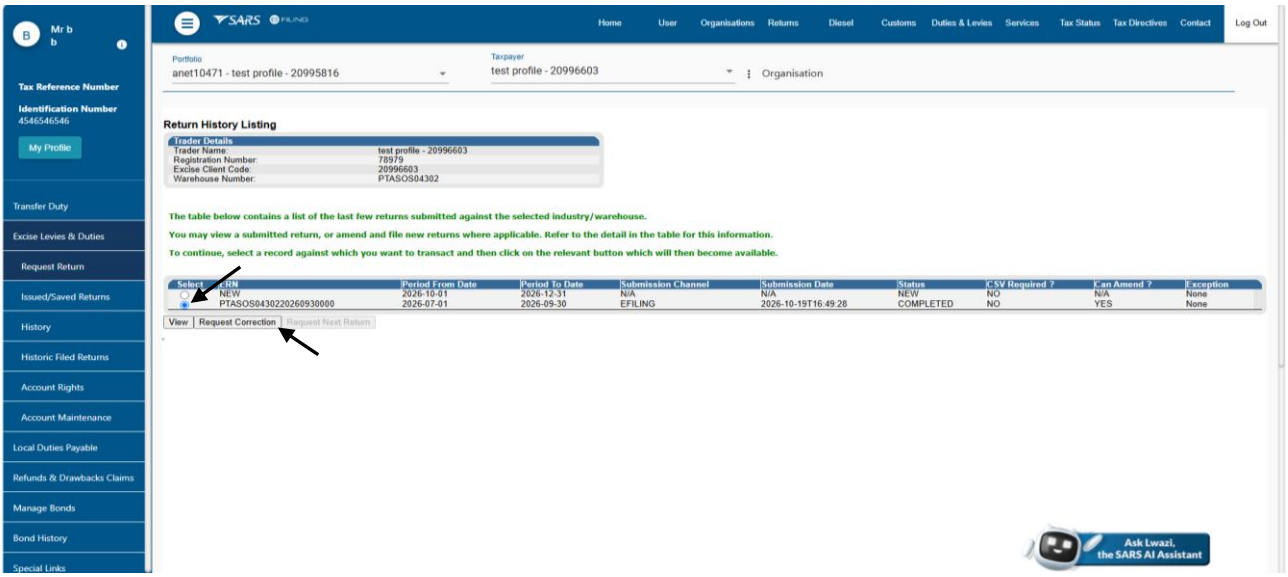
i) Click on Duties & Levies;
ii) Click on Excise Levies & Duties; and
iii) Request Return.



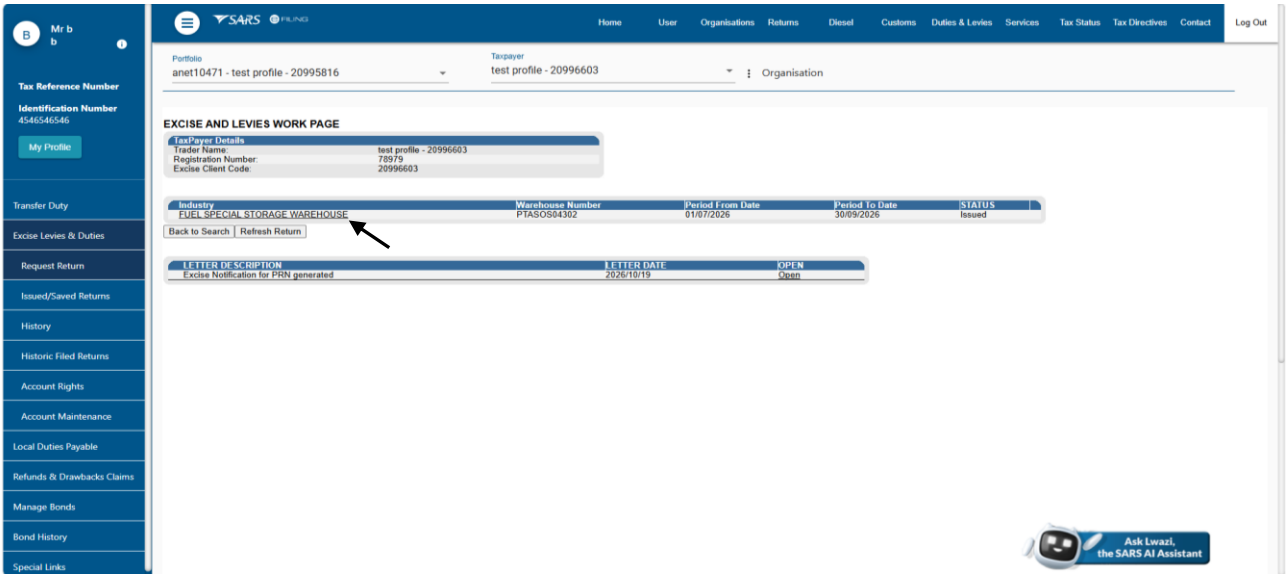
c) Select the applicable industry and warehouse number associated with the return to be amended or corrected; and click on Request Return History Listing.



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

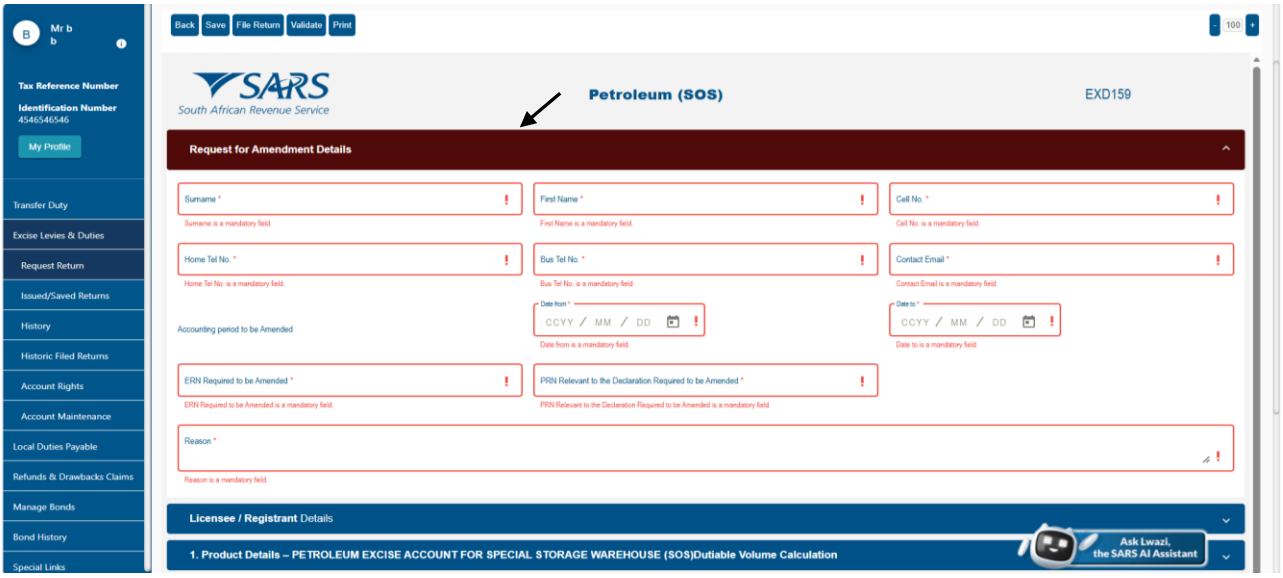


iii) Click on the Industry hyperlink.

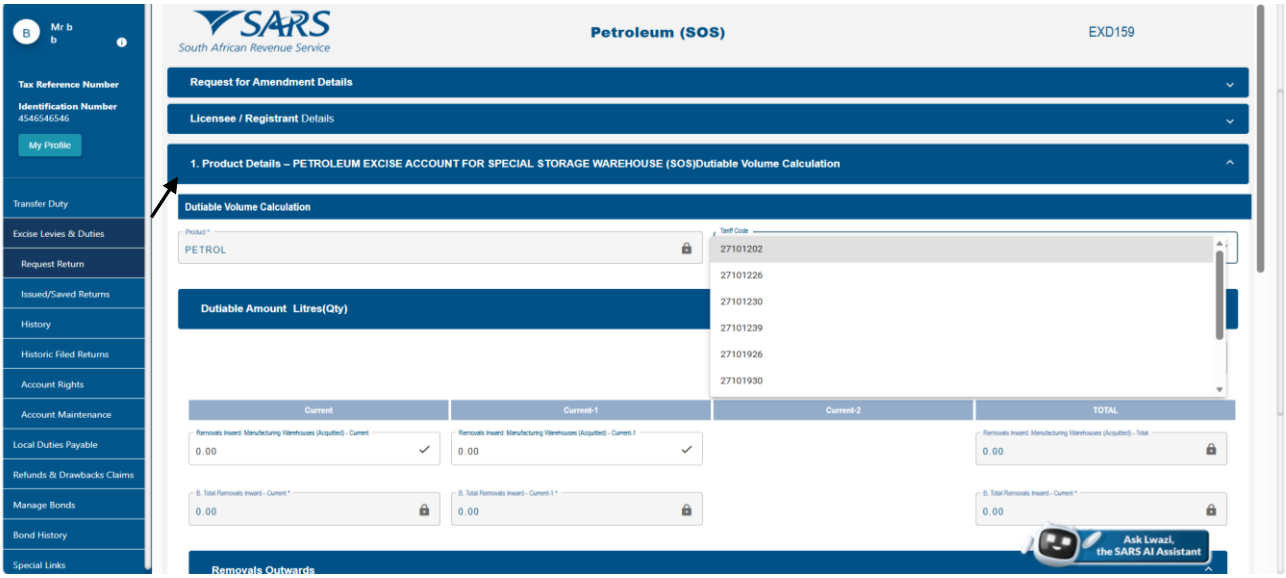


iv) Expand the Request for Amendment Details ribbon; and

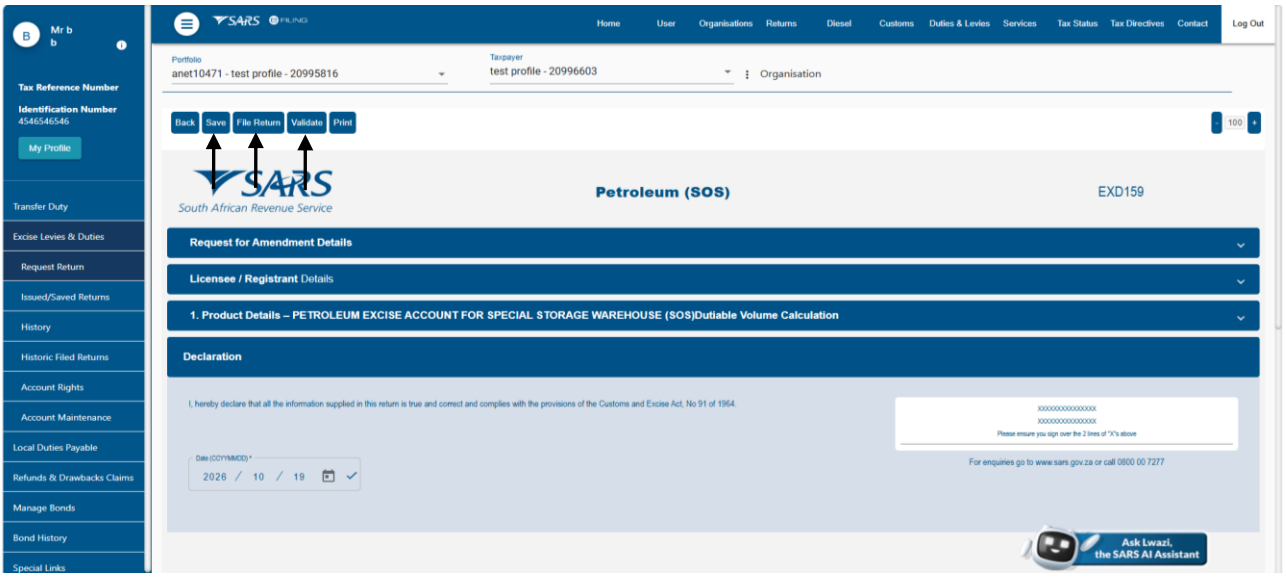
v) Complete the mandatory Request for Amendment Details, including the contact particulars, accounting period to be amended, ERN, PRN and reason for the request.



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



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

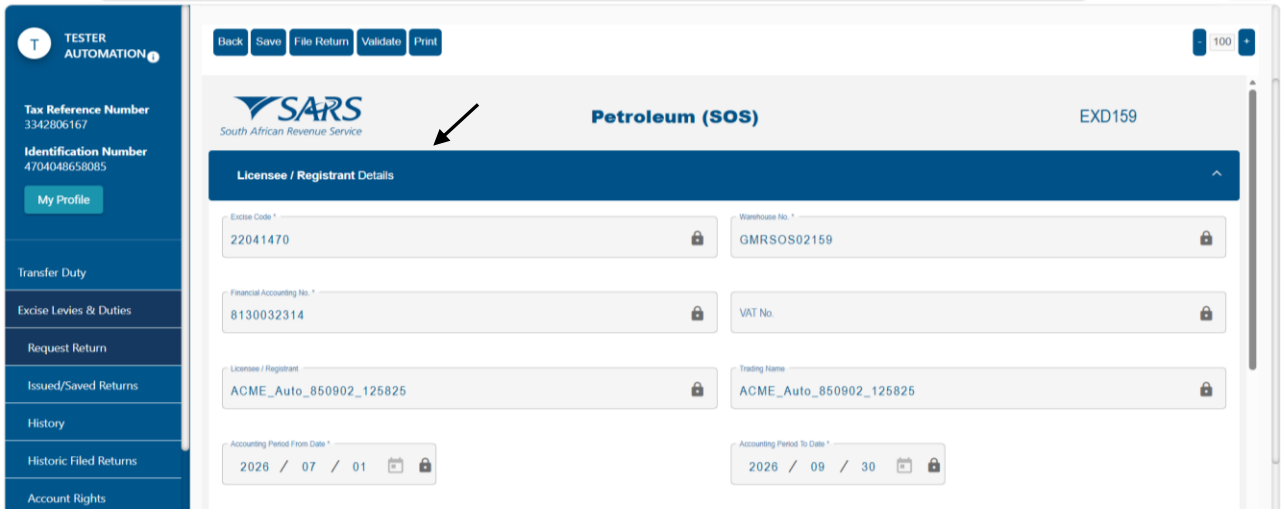


d) The client must ensure that any amended EXD159 or EXD160 reflects the correct tariff code, rate period, quantities, duties and levies, and must retain the related DA159 or DA160 account records including supporting schedules.

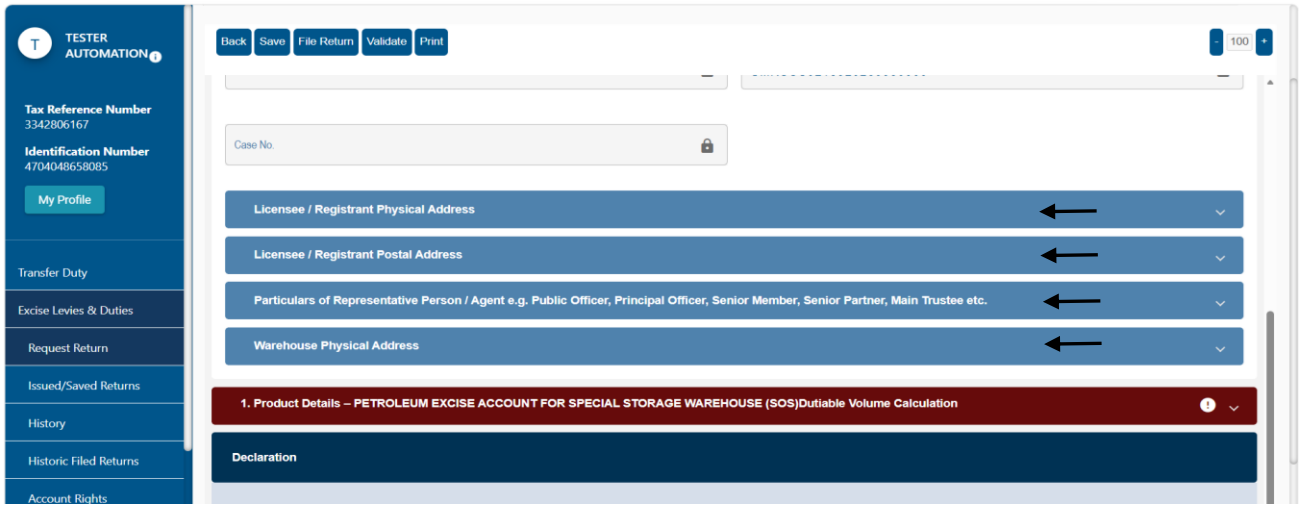
7 How to capture an EXD159 or EXD160 petroleum return

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.

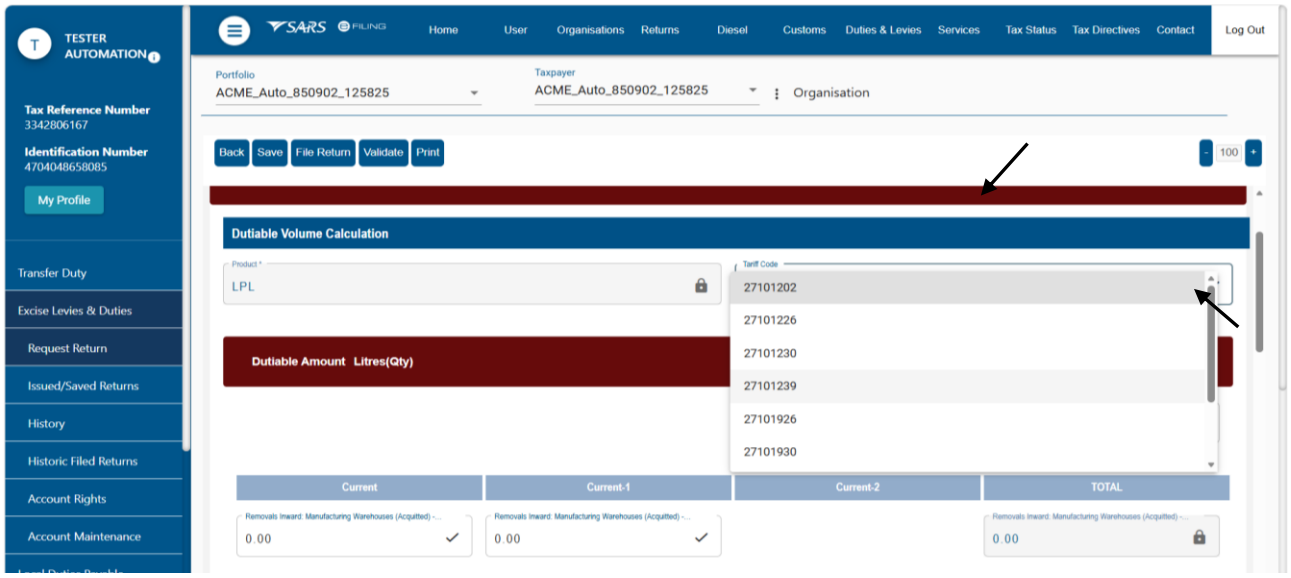


b) The client must expand the Product Details header and select the applicable petroleum product by clicking on the Tariff Code drop-down list. Where more than one tariff code applies, each applicable product/tariff-code line must be captured separately as presented on the return.

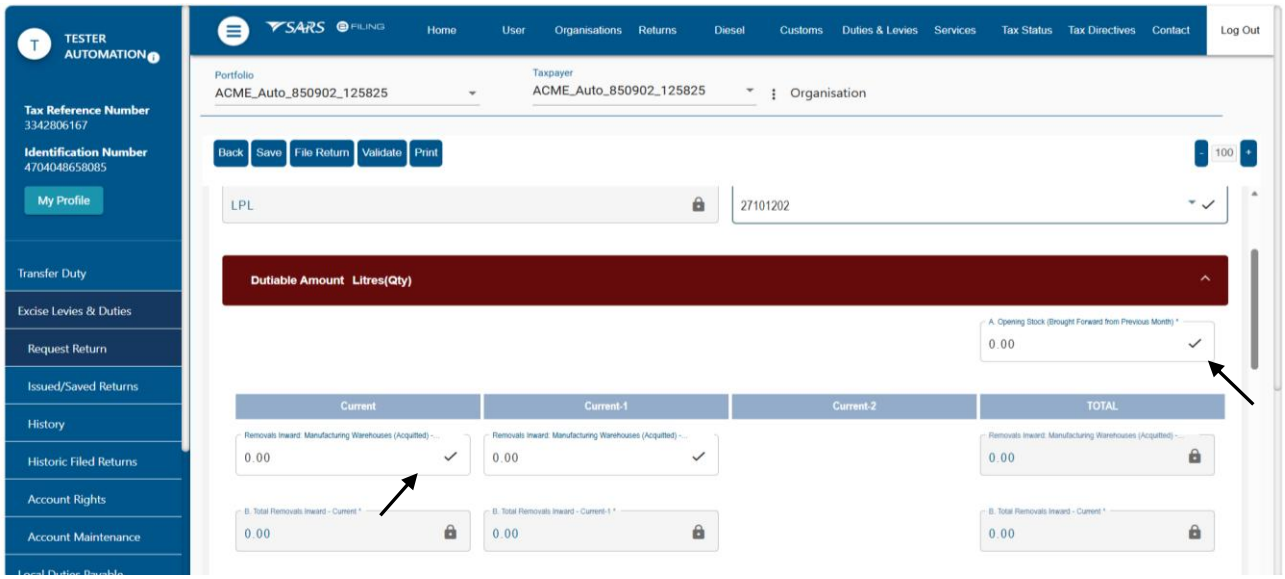
c) The list of tariff codes with the respective product names is provided below for ease of reference:

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

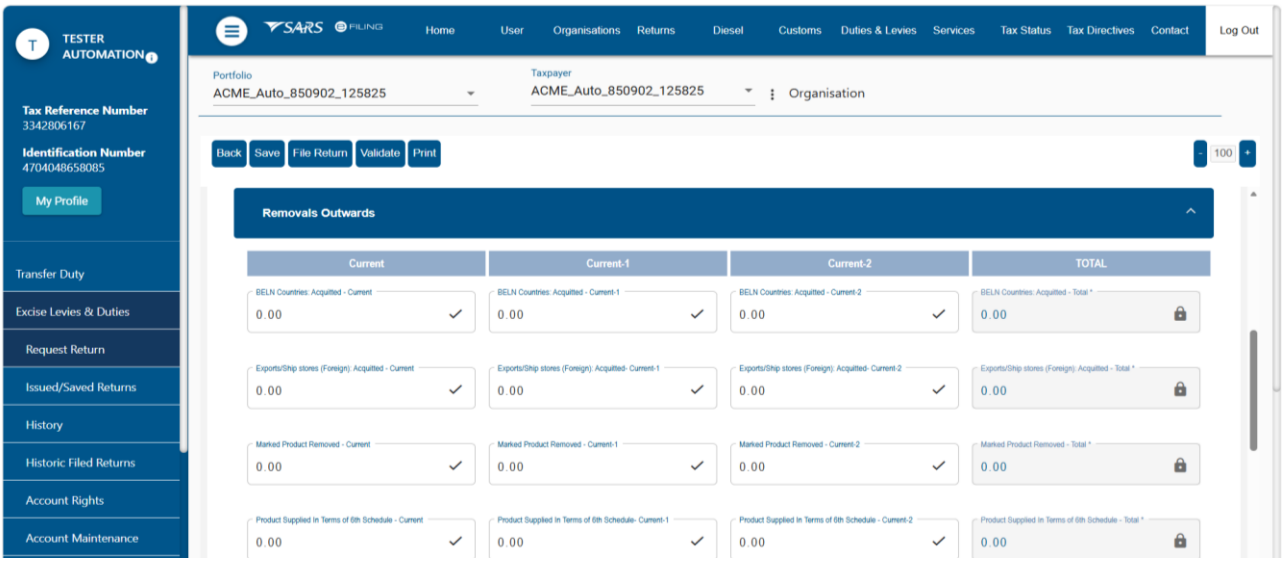
vii) 27101939 = Specified Aliphatic Hydrocarbon Solvents (Unmarked)
viii) 38260010 = Biodiesel



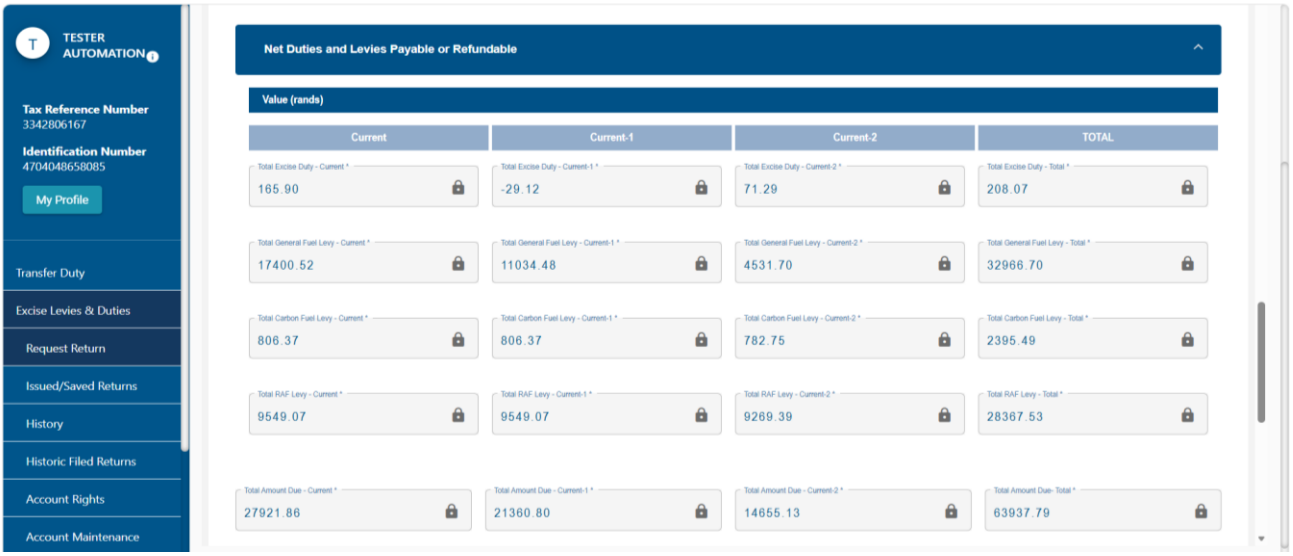
d) The client must now capture the quantities under Dutiable Amount Litres against the applicable rate period shown on the return, including current, current-1 and current-2 where those periods are available and applicable.



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.



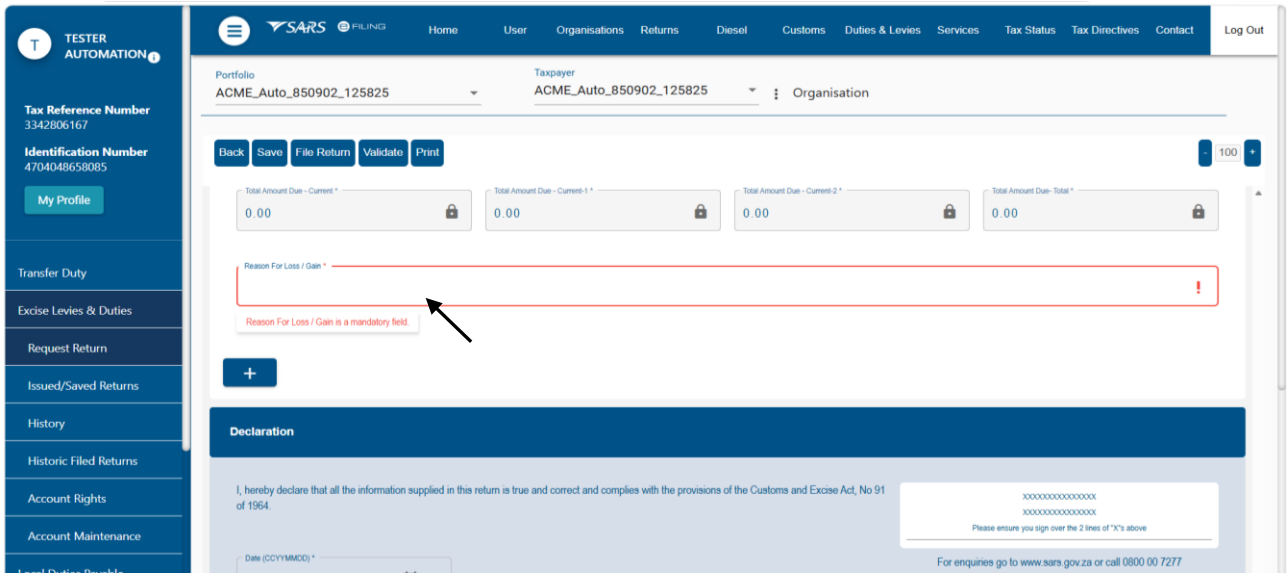
f) The return separately reflects the applicable Excise duty, general fuel levy, carbon fuel levy and Road Accident Fund levy. The client must verify the values displayed or calculated for the relevant product, tariff code, quantity and rate period before validation.



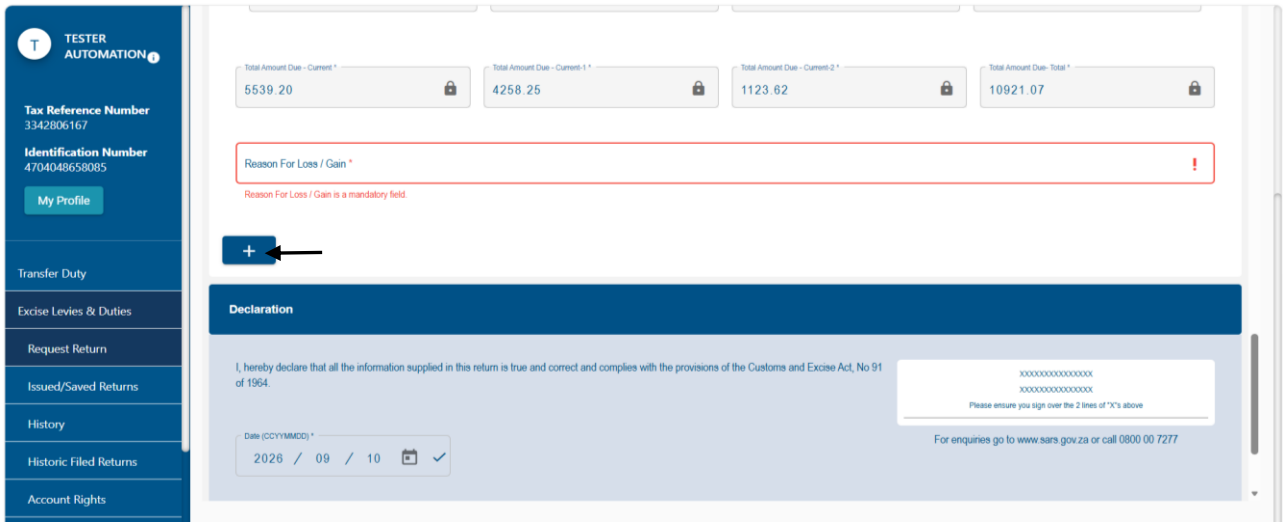
g) The Reason for Loss/Gain field is mandatory. Possible reasons for loss or gain include, but are not limited to, the following:

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.

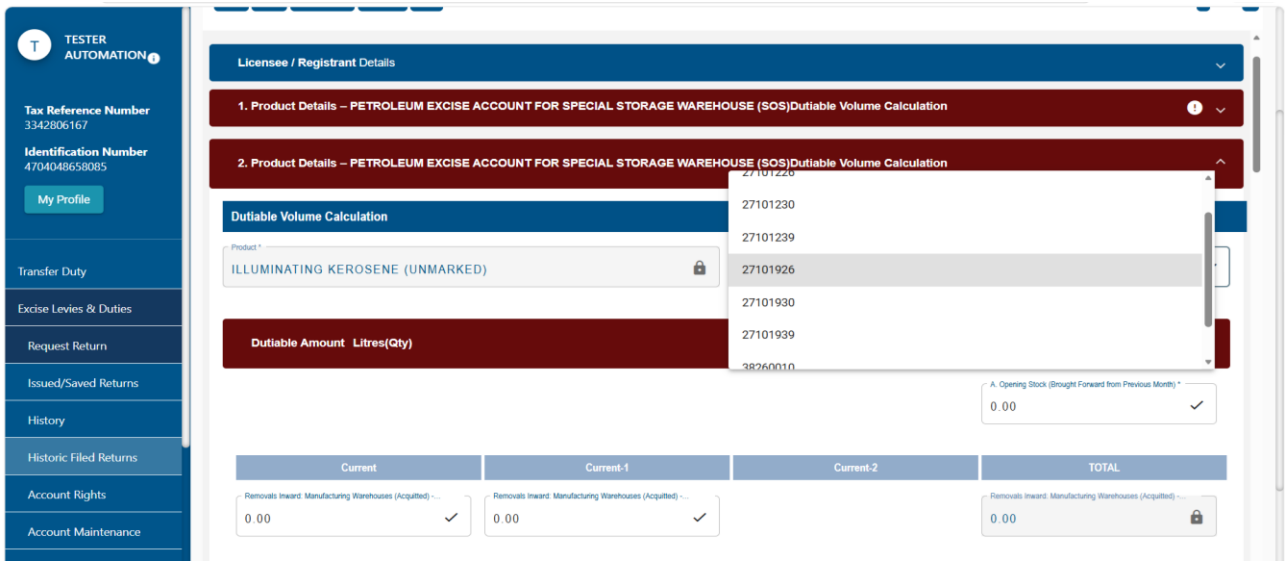
ii) Gains:
- A) Stock adjustments identified during physical stock counts;
- B) Correction of prior-period recording errors;
- C) Metering or measurement corrections;
- D) Opening balance adjustments; or
- E) Unrecorded receipts identified during reconciliation.



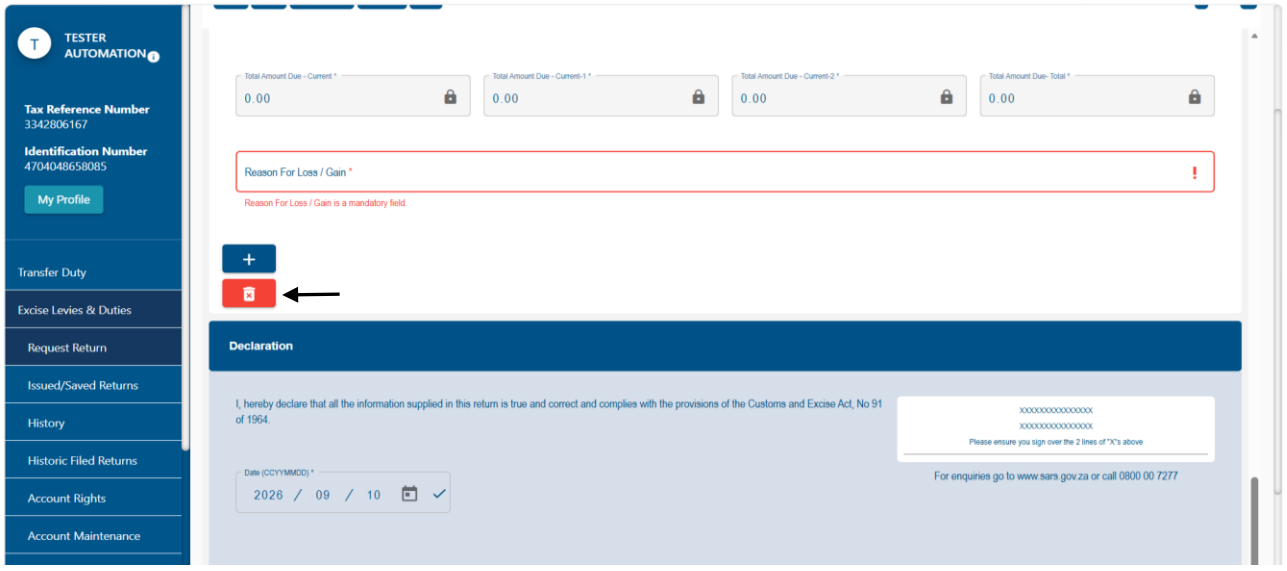
h) Where the client must account for more than one petroleum product or tariff code on the same return, the client must click the plus sign (+) to add another product container.



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 (×).



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

a) 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.

b) 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.

c) 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.

d) The client must retain the applicable DA159 or DA160 account, supporting schedules and source records used to complete the EXD159 or EXD160.

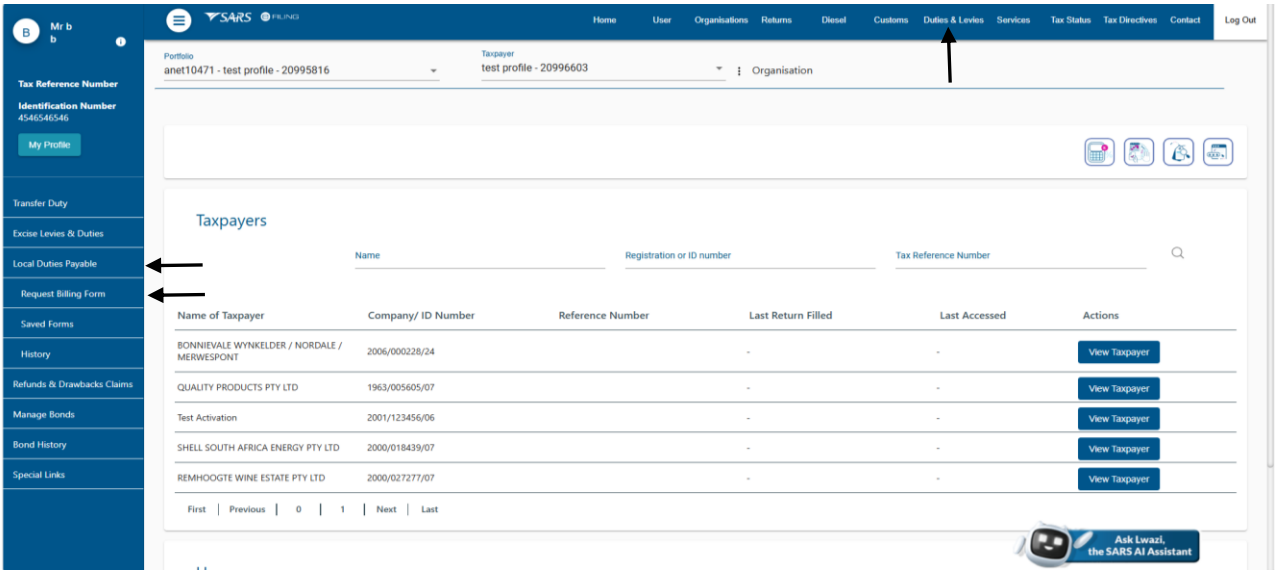
e) Supporting schedules may include stock records, meter readings, tank measurements, production records, receipts, removals, transfers, invoices, delivery documents, declarations and records supporting losses, gains or adjustments.

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.

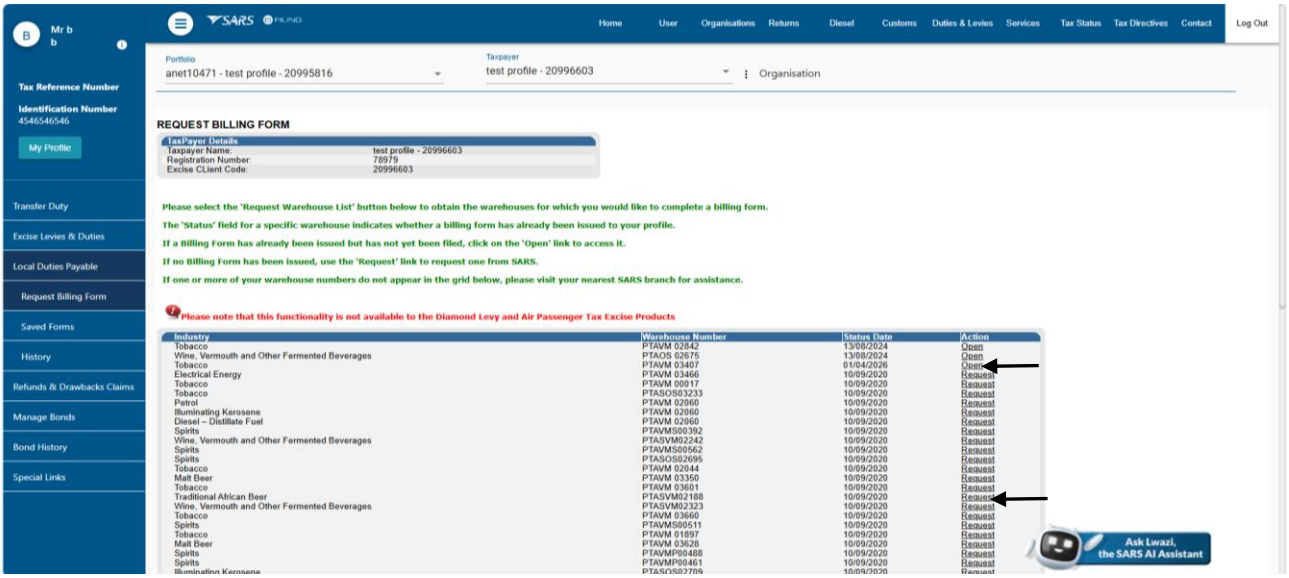


b) The client must select the applicable billing form on the Industry, Warehouse Number and Action fields.

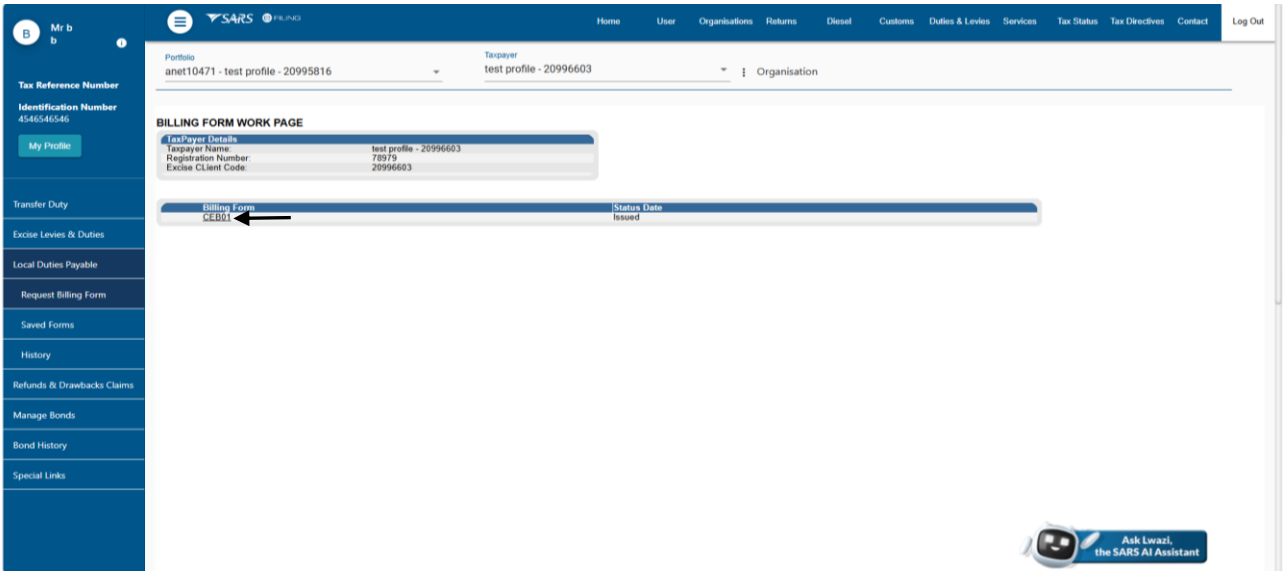
c) The Status field indicates whether a billing form has already been issued to their profile.

d) The following instructions apply to billing forms:

i) If a billing form has already been issued, click on the Open hyperlink.
ii) If a billing form has not been issued, click on Request to request one from SARS.
iii) 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.

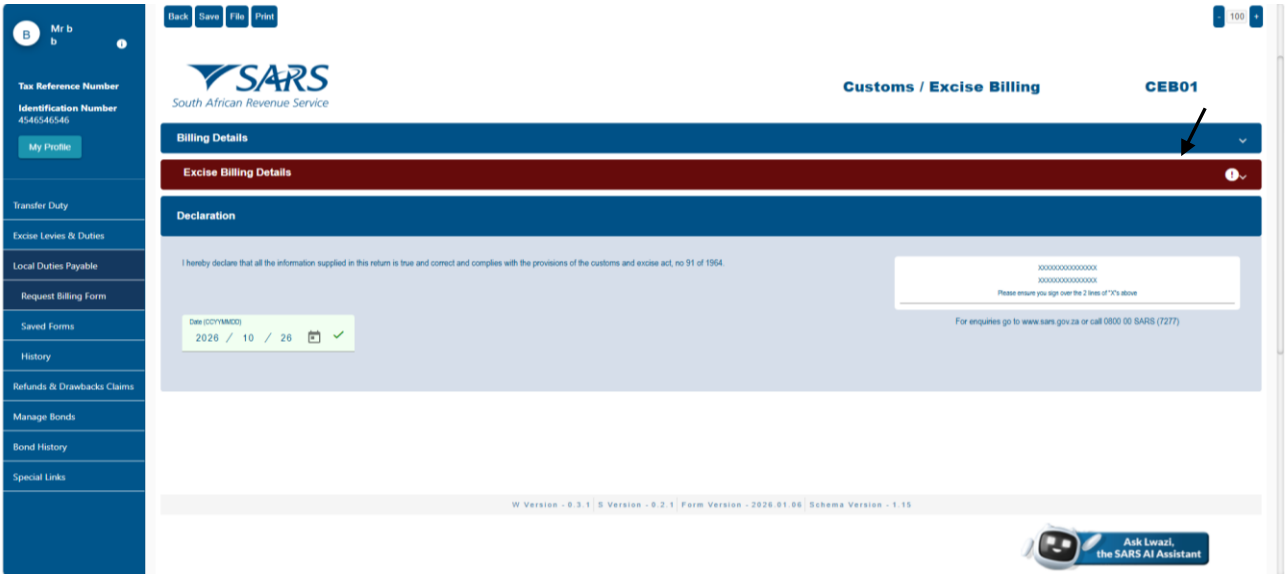


e) The client must click on the CEB01 hyperlink.



f) To commence completing the form, the client must:

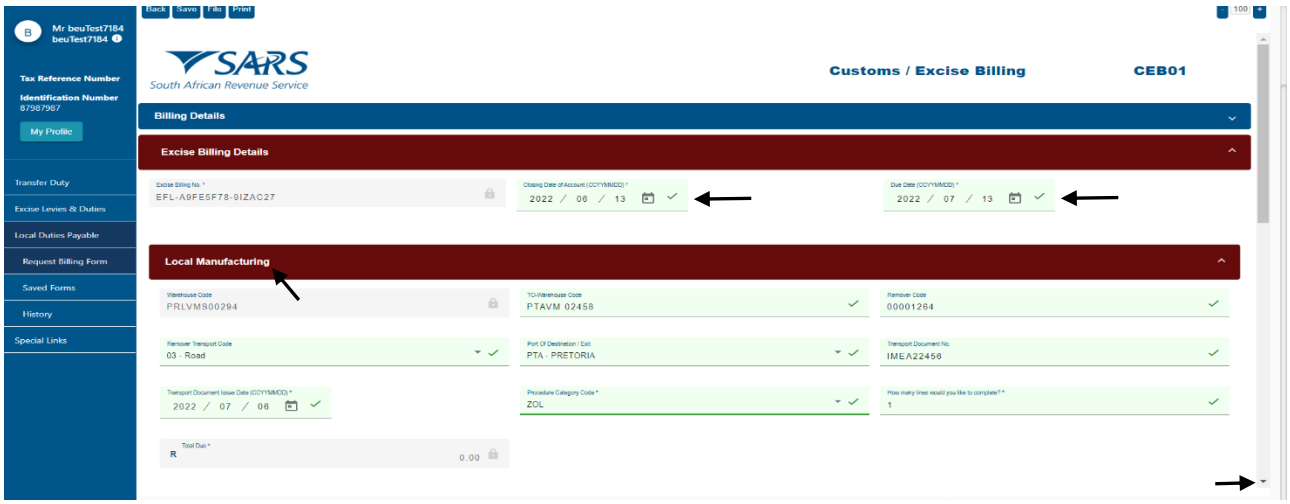
i) Click on Excise Billing Details to expand its contents.



ii) Insert the Closing Date of the Account as well as the Due Date under the Excise Billing Details ribbon.

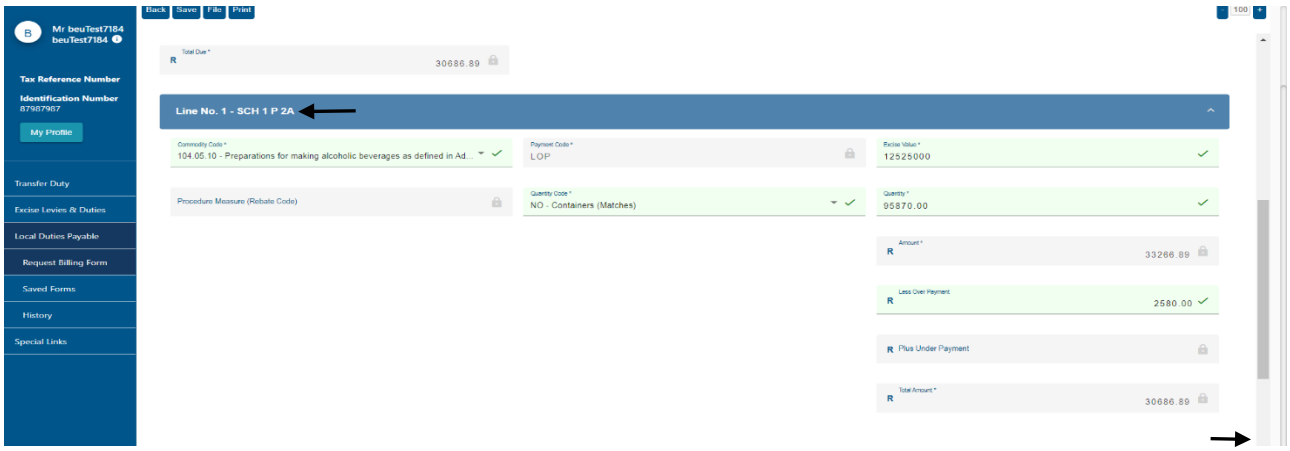
iii) Open the fields by clicking on the drop-down list and insertion under the Local Manufacturing heading.

iv) Scroll down to the Line No. 1 – SCH 1 P 2A heading.



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.

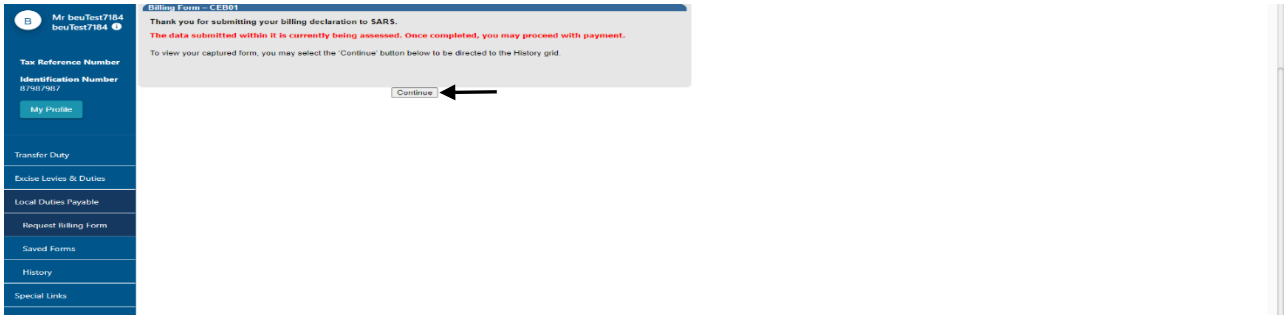


vii) Select the correct date under the Declaration heading.

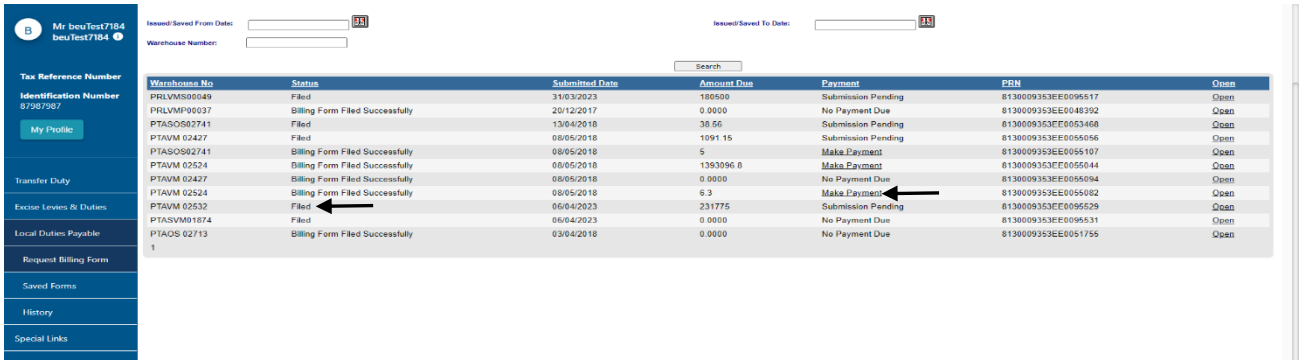
viii) Click on the File button if satisfied that all information captured is correct.



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.



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).