



PRESCRIBED PAYMENT RULES

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1 PURPOSE

- a) This policy establishes the rules and procedures for the payment of duty and levy by registrants and licensees as required under the Customs and Excise Act and associated legislation.
- b) It is intended to ensure that such payments to the South African Revenue Service (SARS) are made accurately and on time, in accordance with prescribed legal requirements.
- c) The policy provides a framework for payment processes, record keeping, non-compliance penalties, and appeal procedures, and applies specifically to payments governed by the Customs and Excise Act, excluding tax payments and electronic submissions managed under separate SARS policies.

2 SCOPE

- a) This policy applies to all registrants and licensees who are required to make payments of duty or levy to SARS under the Customs and Excise Act and related legislation.
- b) The scope does not extend to tax payments, eFiling submissions for returns, or the submission of accounts/returns, which are governed by other SARS documents.

3 POLICY STATEMENT

- a) All registrants and licensees, as defined under the relevant legislation, are required to make timely and accurate payments of duty and levy to SARS in accordance with the procedures set out in the prescribed payment rules.
- b) To support accountability and facilitate audits, all clients must maintain complete and accurate records—including books, returns, documents, and any computer-generated data—relating to payment transactions for a minimum period of five years from the end of the calendar year in which the records were created or required. These records must be produced upon request by SARS.

3.1 Payment rules

- a) The EXD forms is the summarising document reflecting all movements and sales figures, as well as the amount of duty / levy payable, in respect of all goods during the accounting / assessment period.
- b) Payments are to be submitted exclusively via the SARS eFiling service in accordance with GEN-PAYM-01-G01. Under no circumstances will cash payments be either permitted or accepted for the payment for any of the excise products.

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: 101, 101A and 119. Customs and Excise Rules: 101, 101A and 119A.R101A(10)(b), (d), (e) and (f). Tax Administration Act No. 28 of 2011: Sections 215 to 220 and 224.
Other Legislation:	Diamond Export Levy (Administration) Act No. 14 of 2007: Sections 2 to 5. Diamond Export Levy (Administration) Act No. 14 of 2007: Rules 2.01 – 5.05.
International Instruments:	None

4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
GEN-PAYM-01-G01	SARS Payment Rules – External Guide
SE-APL-01	Internal Administrative Appeal - External Policy

Effective Date: 20 February 2026

SE-APL-02	Internal Alternative Dispute Resolution – External Policy
SE-ACC-02-M01	eFiling Registration – External Manual
SE-ACC-02-M02	Declaration / Account Submission via eFiling – External Manual
SE-GEN-02	Accounting for Duty / Levy – External Policy
SE-CON-02	Control and Clearance of Bonded / Inter-Warehouse movements – External Policy
SE-ACC-05	Submission of Accounts / Returns – External Policy
FIN-AM-03	Excise eAccount on eFiling – External Manual

4.3 Quality Records

Number	Title
SE-PAY-01-A01	Payment rules
EXD 159	Petroleum Fuel (SOS)
EXD 160	Petroleum Fuel (FUL)
EXD 161	Plastic Bags (ELG)
EXD 162	Bio Diesel (BDO)
EXD 163	Diamond Export (DEL)
EXD 176	Electricity (ELC)
EXD 177	Carbon Emissions for Motor Industry (CO ₂)
EXD 178	Tyres (TLE)
EXD 179	Sugar (SBL)
EXD 180	Carbon Tax (CBT)
EXD 260	Tobacco (TBC)
EXD 260	Malt Beer (MLT)
EXD 260	Spirits (SPR)
EXD 260	Other Fermented Beverages (OFB)
EXD 260	Vermouth (VER)
EXD 260	Wine (WNE)
EXD 260	Traditional African Beer (TAB)

5 DEFINITIONS AND ACRONYMS

Link for centralised definitions and acronyms: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://sars.gov.za/glossary)