

**EXCISE**

**EXTERNAL**

**COMPLETION MANUAL**

**COMPLETION OF DA 66**

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## 1 SCOPE

- a) This manual describes the completion of the DA 66 in order to apply for a refund.
- b) All applications for refunds must be made on the prescribed DA 66, commonly referred to as a "Refund Jacket".

## 2 REQUIREMENTS FOR A DA 66

- a) The DA 66 must only be used for manual refund applications.
- b) The DA 66 is prescribed in Rule 202.01.03 and must comply with the following conditions:
  - i) Consists of four (4) pages;
  - ii) Be printed so that it forms a folder;
  - iii) Has dimensions of 420 mm x 297 mm;
  - iv) Is printed upright;
  - v) Printed in black ink on white paper with a mass of not less than 80g / m<sup>2</sup>; and
  - vi) Any field, not requiring information, may be left blank.
- c) All information completed on the DA 66 must be typed or printed in block letters and must be legible.
- d) In all instances where a date is required, such must be completed in the sequence: century, year, month and day sequence, e.g. 2018.05.02.
- e) A claim number which is made up of a yearly, calendar numeric number per district office will be obtained from the Electronic Refund Register which must be endorsed in the appropriate field (A2) on the DA 66.
- f) Any amendment (typed or printed) to any field of the DA 66 must be initialled by the person who signed / audited the form. No amendments are allowed by any SARS official on pages one (1) and two (2) of the DA 66 as the applicant furnishes an indemnity on page two (2) of the DA 66 whereby he / she holds SARS harmless against any claim, loss or damage, etc. as prescribed in field B7 of the DA 66.
- g) A DA 66 must not be submitted in a dilapidated or torn condition.

### 2.1 Fields A1 to A2 – Completion by Controller / Branch Manager

#### 2.1.1 Field A1: Approval by Controller / Branch Manager

Field Description	Explanation
Alphabetical district office code	The alphabetical Branch Office (B/O) code allocated to the Controller / Branch Manager's Office where the refund claim is processed must be inserted here e.g. GMR.
Name of Refund Officer	<b>For official use</b>  The full names (John Doe) and not only initials (J. Doe or John) of the Auditor Excise (AE) at the B/O who approved the claim must be legibly printed in this field.
Signature of Refund Officer	<b>For official use</b>  On approval, the AE mentioned in the previous block must sign the claim in this field.

## 2.1.2 Field A2: Claim particulars

Field Description	Explanation
Date of receipt x 4	<b>For official use</b>  This is the date on which the actual refund claim was received at the B/O. The date will only be changed if the claimant forfeits the date of receipt when the claim is rejected by Excise. The limitation period is prescribed in Section 76B.
Claim date and number	<b>For official use</b>  By capturing the claim particulars on the Electronic Refund Register, a claim number and date will be assigned to a claim for the life span of the claim. The AE must endorse the number on the DA 66.

## 2.2 Fields B1 to B9 – For completion by applicant

### 2.2.1 Field B1: Applicant Information

Field Description	Explanation
Name	The name of the applicant must be entered in this field e.g. DEF Clearing Agents.
Code No.	i) The Excise client code allocated to the applicant must be entered in this field.  ii) EFT payments will only be issued in the name of the applicant whose registered Excise client code appears in this field.
Address	The physical street address must be inserted in this field e.g. 561 Ella Street, Pretoria.
Name of Bank	The full name of the applicant's financial institution must be inserted in this field.
Branch Name	The specific branch name where the applicable account is held must be inserted in this field e.g. Brooklyn, Pretoria.
Branch Code	The specific branch code number where the applicable account is held must be inserted in this field e.g. 01-00-45-00.
Type of Account	The type of account for example: cheque, savings, etc. must be inserted in this field.
Account number	The applicable account number must be inserted in this field e.g. 010234567.

### 2.2.2 Field B2: \* Importer owner exporter information (mark one block with an X)

- a) One (1) block must be completed. If the applicant's information in block B1 is the same as the information required in block B2, it must still be completed.

FIELD DESCRIPTION	EXPLANATION
Name	The name of the licensee, registrant or owner must be identical to the name reflected on the Registration and Licensing System, e.g. Joe Soap.

FIELD DESCRIPTION	EXPLANATION
Code No.	i) The Excise client code allocated to the client must be inserted in this field, e.g. 3060004. ii) If the applicant (field B1) is not the same person as the licensee, registrant or owner (field B2) the Excise client code will differ.
Address	i) The physical street address of the licensee, registrant or owner's premises must be inserted in this field, e.g. 561 Ella Street, Pretoria. ii) A telephone number or email address can also be inserted as additional information in this field.
For applicant's / owner's / exporter's use	Although the applicant reserves this field for their use, it must at all times be completed as accurately as possible. This field will be used for enquiry purposes.

### 2.2.3 Field B3: Summary of amount(s) claimed

- a) The correct amount of duty / levy must be inserted against the type of duty / levy.
- b) The field "Other" will be the total of all the levies that are brought forward from page 3 of the DA 66.

Type of duty / revenue	Rand	Cent	Type of duty / revenue	Rand	Cent
Customs Duty			Excise Duty		
Anti-Dumping duty			Duty: Sch 1 Part 2B		
**VAT			Other		
<b>Total amount claimed</b>					

### 2.2.4 Field B4: Particulars of document under cover of which payment was made

FIELD DESCRIPTION	EXPLANATION
Form No. (e.g. SAD 500)	The applicable Excise document must be inserted in this field.
Customs Declaration CPC (e.g. A 11-00)	Not applicable to Excise.
MRN	Not applicable to Excise.
Date on which payment was effected	Not applicable to Excise.
Alphabetical district office code	Not applicable to Excise.

### 2.2.5 Field C – For completion by bookkeeping (H/O)

FIELD DESCRIPTION	EXPLANATION
Financial Voucher No.	<b>For official use</b> The sequential number allocated by H/O: Refund Payments must be inserted in this field.

FIELD DESCRIPTION	EXPLANATION
Electronic Fund Transfer No.	<b>For official use</b>  The sequential number allocated by H/O: Refund Payments to electronic payments must be inserted in this field.
Cheque No.	<b>For official use</b>  Not applicable.
Financial Voucher / Cheque / EFT Date	<b>For official use</b>  The date on which the EFT payment was effected must be inserted in this field.

\*Delete which is not applicable

\*\*VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991)

### 2.2.6 Field B5: Type of refund

Please indicate the type of refund with an "X" in the appropriate box		
Overplus	<b>General refunds i.t.o. Section 76</b>	
Drawback (Part 1, Schedule 5)	Committed an error in calculating duty	
Goods exported in the same condition as imported (Part 2, Schedule 5)	Assessed duty on value higher than value for duty purposes	
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tariff determination under Section 47(9)
	Goods abandoned	Goods having been damaged, destroyed or irrecoverably lost prior to release
	Goods used for the manufacture of Excisable goods	Short landed, short shipped or short packed goods
Refund by Licensed Distributor	Adjustment of bill of entry i.t.o. Section 40(3)	
Refund of Excise duty (Schedule 6)	Other (please specify) .....	
Drawback of Excise duty (Schedule 6)	.....	

### 2.2.7 Field B6: Documents to prove claim

- c) The documents, which are attached to page three (3) which will accompany the claim, must be listed in this field, e.g. invoice, worksheet, declaration 12345 dated 2012/06/05, amended worksheet, etc.
- d) If a sample is submitted under separate cover, mention to this effect must be made in this field.

### 2.2.8 Field B7: Indemnity

- a) The indemnity must at all times be completed by inserting the name of the applicant as it would appear in field B1. The person to whom the refund is made must provide the indemnity.
- b) The full names (Joe Soap) and not only initials (J. Soap) of the person who signs the indemnity on behalf of the applicant must be legibly printed in this field.
- c) The person's capacity (e.g. director) must be inserted in the third line.
- d) The signature of the person whose name appears in the field of the indemnity must be inserted in this field.
- e) Only the claimant may sign the indemnity.

### 2.2.9 Field B8: Grounds for claim

- a) The reasons for the claim must be fully motivated and set out in this field. The applicant must explain clearly why a refund is due and ensure that the claim is proved by means of supporting documents. If



## 2.3 Field A – For completion by Controller / Branch Manager (continue from page one (1))

- a) **Field A3:** Query to applicant
- i) For official use -
- A) The full motivation for the rejection of the claim by the Controller / Branch Manager must be completed in this field
- B) In cases where the claim is queried, the reasons for the query will be captured on the Electronic Refund Register .
- b) If the claim is re-submitted, the applicant must use the same refund jacket and lodge it with the Controller / Branch Manager.
- c) The applicant's attention is drawn to Sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule 5 in regard to the prescriptive period in which claims may be lodged.

## 2.4 Field D – For completion by Head Office

- a) **Field D1:** Query To Controller / Branch Manager
- i) For official use.
- ii) The full motivation for the rejection of the claim by the Commissioner must be completed in this field.
- b) **Field D2:** Approval of claim

FIELD DESCRIPTION	EXPLANATION
Audited by..... Date:..... Signature.....	The full names of the A/E in the B/O must print his / her name in this field, insert the date and sign the claim that it has been audited and that he / she is satisfied that the claim may be approved.
Approved by:..... Date: ..... Signature.....	The name of the Operations Manager (OPS Manager) approving the refund claim in the B/O must print his / her name in this field, insert the date and sign the claim that it has been approved by him / her.

## 3 REFERENCES

### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 38, 39, 40, 41, 43, 44(2), 45, 47, 58, 75, 76, 76A-C, 77I 3(1), 77B(2), 80, 91, 92, 98, 99, 99A, 101A, 100, and 119A <b>Customs and Excise Rules:</b> Rules 19A4.04 (viii);38; 39; 40, 41, 43, 44, 49, 59, 75, 76, 77I .01 to 77I.23, 106, 101A.01A, 119A.00, 202.01.03 and 202.02.05 <b>Schedule 6</b>
Other Legislation:	<b>Promotion of Access to Information Act, No.2 of 2000:</b> All <b>Promotion of Administration Justice Act, No.3 of 2000:</b> Preamble and Sections 3 and 5 <b>Public Finance Management Act, No.1 of 1999:</b> Sections 6-8, 10, 12, 36, and 76 <b>Value Added Tax Act, No. 89 of 1991</b>
International Instruments:	<b>None</b>



### 3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
QMS-01	Quality Management System Manual
SC-CF-04	Completion of Declarations - External Manual
SE-REF-02	Refunds – External Policy
SE-REF-03-A01	Revenue Allocation Codes - Annexure

### 3.3 Quality Records

NUMBER	TITLE
DA 66	General Application For Drawback/Refund
SAD 500	Customs Declaration Form
SAD 501	Customs Declaration Form (Continuation Sheet)
SAD 502	Customs Declaration Form (Transit Control)
SAD 504	SAD: Voucher Of Correction (Direct)
SAD 505	Customs Declaration Form (Bond or Transit Control)
SAD 506	SAD: Continuations Sheet (Direct)
SAD 507	SAD 507 - Additional Information/Produced Documents

## 4 DEFINITIONS AND ACRONYMS

A/E	Auditor Excise
B/O	Branch Office
CPC	Customs Procedure Codes describes the communication of the Requested Procedure Code (RPC) and Previous Category Code (PCC)
Declaration	Any declaration made to declare goods imported, exported, moved in bond / transit or moved across the borders of South Africa
EFT	Electronic Funds Transfer
H/O	Head Office
MRN	The original Movement Reference Number (MRN) indicates the unique reference of the original clearance declaration to which the amendment, replacement or cancellation clearance refers. The number must be entered in the following sequence and format - Office Of Entry (AN3) Date (CCYYMMDD) (N8) Number (N7)
OPS Manager	Operations Manager
Sch1 Part 2B	Ad Valorem Excise duties on locally manufactured goods or on imported goods of the same class or kind
VAT	Value-added tax

## 5 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise Audit Enforcement
Document Owner	Executive: Governance
Detail of change from previous revision	Initial Release
Template number and revision	GC-TM-16 – Rev 5