

Effective Date: 31 January 2025



DA 90 DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES FUEL REFUNDS

Effective Date: 31 January 2025

TABLE OF CONTENTS

1	SUMMARY	3
2	COMPLETION OF THE DA 90	3
3	REFERENCES	8
3.1	Legislation	8
3.2	Cross References	8
3.3	Quality Records	8
4	DEFINITIONS AND ACRONYMS	8


Effective Date: 31 January 2025

1 SUMMARY

- a) The guide describes step by step instructions on how to complete the DA 90 for the application of a refund in respect of Excise duty and fuel levy used by Missions, Embassies and other foreign representatives for fuel refunds.
- b) It is divided into four sections, to be completed by:
 - i) The South African Revenue Service (SARS);
 - ii) The applicant;
 - iii) The Embassy/Head of Mission; and
 - iv) The Department of International Relations and Cooperations (DIRCO).

2 COMPLETION OF THE DA 90

- a) Notes for completion are indicated on the top left-hand corner of the DA 90.
- b) The SARS Officer completes the A1 Claim Receipt Particulars: (SARS) item upon the receipt of completed diplomatic and other foreign representatives refund application:
 - i) Date(s) of receipt – the date on which the refund application is received;
 - ii) Group number – a group number allocated to all refund applications received per Head of Mission/Embassy and other representatives after capturing the refund application information; and
 - iii) Claim number – a number allocated to each refund application received per Head of Mission/Embassy and other representatives after capturing the refund application information.



Notes for Completion of Form:

1. Items A1-A5 to be completed by SARS
- 2 (i) Items B1-B3 to be completed by the Applicant
(ii) Items B4 to be completed by the Head of Mission / Embassy, etc.
3. Items C1 to be completed by SARS
4. Items D1 to be completed by the Department of International Relations and Cooperation

EXCISE DUTY & FUEL LEVY

DA 90

Application for refund in respect of Excise Duty and Fuel levy on motor fuel used by diplomatic and other foreign representatives in terms of item(s) 623.01, 623.02, 623.03 and 670.01 of Schedule No. 6 to the Customs and Excise Act, No. 91 of 1964.

A1 Claim Receipt Particulars: (SARS)

Date of receipt	Date of receipt	Date of receipt	<p style="text-align: center;">Group number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p style="text-align: center;">Claim number</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
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- c) The applicant completes the text fields on the B1 Information: (Applicant) item:
 - i) Name – The name of the applicant applying for the refund;
 - ii) Designation – The designation of the applicant;
 - iii) Certificate of identity number issued by the DIRCO:
 - A) Number – The number as it appears on the certificate of identity; and
 - B) Passport Number - The number as it appears on the passport document;
 - iv) Mission/Embassy etc. details:

Effective Date: 31 January 2025

- A) The SARS reference number – Reference Number issued by SARS to the Mission/Embassy and other foreign representatives;
- B) Name of Mission/Embassy and other foreign representatives – The name of the Mission/Embassy and other foreign representatives.
- v) Mission/Embassy, etc. bank details:
 - A) Name of account holder – The Mission/Embassy or other foreign representative to whom such Excise duty and fuel levy must be paid out to;
 - B) Name of bank – The full name of the bank utilised by the Mission/Embassy or other foreign representatives;
 - C) Account number – The account number as issued by the bank to the Mission/Embassy or other foreign representatives;
 - D) Branch name - Where the Mission/Embassy or other foreign representatives is the holder of the account;
 - E) Branch code – The branch code allocated to the bank;
 - F) Type of account - i.e. current savings or other type of account; and
 - G) Banking details to be authenticated by the relevant financial institution.

B1 Information: (Applicant)

Name																																			
Designation																																			
Certificate of Identity number issued by the Department of International Relations and Cooperation:																																			
Number											Passport Number																								
Mission / Embassy, etc. Details																																			
SARS reference no.	<div style="display: flex; border-bottom: 1px solid black;"> 1 / 1 0 / 1 / 9 / <div style="flex-grow: 1; border-bottom: 1px solid black;"></div> </div>																																		
Name of Mission / Embassy, etc.																																			
Mission / Embassy, etc. Bank Details																																			
Name of Account Holder																																			
Name of Bank																																			
Account Number																																			
Branch Name																										Branch Code									
Type of Account	<div style="display: flex; align-items: center;"> <input type="checkbox"/> Current <input type="checkbox"/> Savings <input type="checkbox"/> Other <div style="margin-left: 10px;">Specify </div> </div>																																		

d) The applicant completes the fields on B2 Amount claimed: (Applicant) item:

- i) The correct number of litres for which a refund is applied for against the allocation description as indicated in box B3 page two of the DA 90; and
- ii) The amount must correspond with the totals as indicated in box B3 on page two of the DA 90.

B2 Amount Claimed: (Applicant)

Allocation description	Total Litres		Amount
Excise Duty - Leaded / Unleaded Petrol	<div style="border: 1px solid black; height: 20px;"></div>	R	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex-grow: 1; height: 20px;"></div> <div style="width: 100px; text-align: right;">,</div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>
Fuel Levy - Leaded / Unleaded Petrol	<div style="border: 1px solid black; height: 20px;"></div>	R	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex-grow: 1; height: 20px;"></div> <div style="width: 100px; text-align: right;">,</div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>
Excise Duty - Diesel	<div style="border: 1px solid black; height: 20px;"></div>	R	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex-grow: 1; height: 20px;"></div> <div style="width: 100px; text-align: right;">,</div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>
Fuel Levy - Diesel	<div style="border: 1px solid black; height: 20px;"></div>	R	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex-grow: 1; height: 20px;"></div> <div style="width: 100px; text-align: right;">,</div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>
Excise Duty - Bio Diesel	<div style="border: 1px solid black; height: 20px;"></div>	R	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex-grow: 1; height: 20px;"></div> <div style="width: 100px; text-align: right;">,</div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>
Fuel Levy - Bio Diesel	<div style="border: 1px solid black; height: 20px;"></div>	R	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex-grow: 1; height: 20px;"></div> <div style="width: 100px; text-align: right;">,</div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>
Total Amount R			<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex-grow: 1; height: 20px;"></div> <div style="width: 100px; text-align: right;">,</div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>

e) The SARS Officer captures the text fields under the C1 Payment Details (SARS):

- i) The financial voucher no. – The sequential number allocated by Bookkeeping;

Effective Date: 31 January 2025

- ii) The electronic fund transfer (EFT) number. - The sequential number allocated by Bookkeeping for electronic payments; and
- iii) The date – The date(s) to be inserted are the date(s) of the Financial Voucher, EFT No., whichever applicable.

C1 Payment Details (SARS)

Financial voucher no.	Electronic fund transfer no.	Cheque no.
Date	Date	Date

- f) **The applicant completes the fields on** the B3 original invoice(s)/purchasing slip(s) to support the refund application (Applicant) section:
- i) Original invoice(s)/purchasing slip(s) endorsed with the fuel station name and contact details to support the refund application must be attached to page two (2). These invoice(s)/purchasing slip(s) must correspond with the information indicated including the totals;
 - ii) Copies of the invoices(s)/purchasing slip(s) that support this refund application must be retained by the applicant and kept for five (5) years;
 - A) The Line No. – The listing of the totals of invoice(s)/purchasing slip(s) submitted;
 - B) The Vehicle reg. no.;
 - I) This must be the vehicle registration number, registered in terms of Section 4 (3) of the National Road Traffic Act No. 93 of 1996; and
 - II) A separate DA 90 must be completed for each vehicle.
 - C) The number registered in terms of Section 4(3) of the National Road Traffic Act No. 93 of 1996; and
 - D) A separate DA 90 must be completed for each vehicle.
 - iii) The Date – The day when the petrol or diesel or biodiesel was purchased from a fuel station;
 - iv) The Name of supplier(s) – The name of the fuel station where the petrol or diesel or biodiesel was purchased;
 - v) Petrol – (Leaded/Unleaded litres):
 - A) The applicant must indicate the type of petrol purchased in litres; and
 - B) The figures must be rounded off to two (2) digits;
 - vi) Diesel – litres:
 - A) The applicant must indicate diesel purchased in litres;
 - B) The figures must be rounded off to two (2) digits;
 - vii) Biodiesel – litres:
 - A) The applicant must indicate biodiesel purchased in litres;
 - B) The figures must be rounded off to two (2) digits;
 - viii) The Amount – The applicant must indicate the amount paid on the invoice/purchasing slip for the petrol, diesel or biodiesel; and
 - ix) The Total – The applicant must indicate the total amount of petrol, diesel and biodiesel purchased as per the refund application.

B3 Original invoice(s) / purchasing slip(s) to support the refund application: (Applicant)

Original invoice(s) / purchasing slip(s) to support this refund application must be attached to this page.

Copies of the invoice(s) / purchasing slip(s) that support this refund application must be retained by the applicant and kept for five (5) years.

Line No.	Vehicle reg. no.	Date	Name of supplier(s)	Petrol		Diesel Litres	Bio Diesel Litres	Amount	
				Leaded Litres	Unleaded Litres			R	C
1									
Totals									+

- g) The applicant completes the fields on the B4 Declaration of Certification: (Head of Mission/Embassy. etc.) section;
- i) The Name – the name of the official completed this part on behalf of the Mission/Embassy etc.;

Effective Date: 31 January 2025

- ii) The Designation – The designation of the official completed this part on behalf of the Mission/Embassy etc.;
- iii) The Signature – The signature of the official certifying on behalf of the Mission/Embassy etc.;
- iv) The Date – The day, the month and the year when completed this part; and
- v) The Office Stamp box – The official stamp of the Head of Mission/Embassy etc. to certify the person(s) applying for the refund qualifies to enjoy diplomatic and/or other foreign representatives' privileges.

B4 Declaration of Certification: (Head of Mission / Embassy, etc.)

I hereby certify that the applicant is entitled to the privilege and has used the fuel in the vehicle(s) indicated in B3.

Name																									
Designation																									

Signature

Date

Office Stamp

- h) An official from DIRCO completes the fields on the D1 Declaration of Certification: (Department of International Relations and Cooperation) section:

- i) The Name – The name of the official completed this part on behalf of DIRCO;
- ii) The Designation – The designation of the official completed this part on behalf of DIRCO;
- iii) The Signature – The signature of the official certifying on behalf of DIRCO;
- iv) The Date – The day, the month and the year when completed this part; and
- v) The Office Stamp – The official stamp of DIRCO to certify the person (s) applying for the refund qualify to enjoy diplomatic and/or other foreign representatives' privileges.

D1 Declaration of Certification: (Department of International Relations and Cooperation)

It is hereby certified that the above-mentioned applicant is entitled to the privilege and is listed in the register maintained by this Department in accordance with the provisions of the Diplomatic Immunities and Privileges Act, Act 37 of 2001.

Name of official of the Department of International Relations and Cooperation																									
Designation																									

Signature

Date

Official stamp of the Department of International Relations and Cooperation

Effective Date: 31 January 2025

- i) Officer from SARS completes the fields on the A2 Query to applicant: (SARS) section if the refund application is subject to rejection.

A2 Query to applicant : (SARS)

To whom it may concern

This refund application(s) cannot be entertained for the under-mentioned reason(s). If this refund application(s) are re-submitted, the same refund application(s) jacket must be utilised and submitted to the Department of International Relations and Cooperation.

Your attention is invited to section 76B of the Customs and Excise Act, No. 91 of 1964, with regard to the prescribed period in which a refund application may be lodged

- j) The SARS Officer completes the amount refunded in the Amount field and in the Total Amount field of the A3 Amount refunded: (SARS) section.

A3 Amount refunded: (SARS)

Allocation Number	Allocation Description	Amount
214 R21	Excise Duty - Leaded / Unleaded Petrol	R <input type="text"/>
1001 R21	Fuel Levy - Leaded / Unleaded Petrol	R <input type="text"/>
216 R21	Excise Duty - Diesel	R <input type="text"/>
1002 R21	Fuel Levy - Diesel	R <input type="text"/>
232 R21	Excise Duty - Bio Diesel	R <input type="text"/>
221 R21	Fuel Levy - Bio Diesel	R <input type="text"/>
Total Amount R		<input type="text"/>

- k) The SARS Officer completes the following fields in the A4 Audited by: (SARS) section:
- The Name - The name of the officer audited the refund application;
 - The Designation - The designation of the officer audited the refund application;
 - The Signature - The signature of the officer audited the refund application; and
 - The Date - The day, the month and the year on which the refund application is audited.

A4 Audited by: (SARS)

Name	<input type="text"/>
Designation	<input type="text"/>
Signature	<input type="text"/> <div>Date <input type="text"/></div>

- l) The SARS Officer completes the following fields in the A5 Approved by: (SARS) section;
- The Name – The name of the Officer approved the refund application;
 - The Designation – The designation of the Officer approved the refund application;
 - The Signature – The signature of the Officer approved the refund application; and

Effective Date: 31 January 2025

- iv) The Date – The day, the month and the year on which the refund application is approved.

A5 Approved by: (SARS)

Name																										
Designation																										
Signature													Date													

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 75(14)(b)(ii) and 76B Customs and Excise Tariff: Schedule 6
Other Legislation:	Diplomatic Immunities and Privileges Act No. 37 of 2001: Section 9 National Road Traffic Act No.93 of 1996: Section 4
International Instruments:	None

3.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
GEN-REG-01-G04	How to complete Registration, Amendment and Verification form (RAV01) – External Guide
SE-REF-05	Diplomatic and Other Foreign Representative Fuel Refunds – External Policy
SC-DT-C-13	Refunds and Drawbacks – External Policy

3.3 Quality Records

NUMBER	TITLE
DA 90	Application for refund in respect of Excise duty and fuel levy on motor fuel used by Diplomatic and Other Foreign Representatives in terms of item 623.02, 623.03 and 670.01 of Schedule 6
SE-REF-04-A01	Confirmation of Fuel Refunds
SE-REF-04-A02	Vehicle Amendment in Fuel Refund Scheme
SE-REF-04-A03	Vehicle De-Registration in Fuel Refund Scheme
SE-REF-04-A04	Vehicle Registration in Fuel Refund Scheme
SE-REF-04-A05	Client De-Registration in Fuel Refund Scheme
SE-REF-04-A06	Client Registration in Fuel Refund Scheme
SE-REF-04-A07	Client Details Amendment
SE-REF-04-A08	Rejection of Vehicle De-registration
SE-REF-04-A09	Rejection of Diplomatic Refund Application
SE-REF-04-A10	Rejection of Vehicle Registration

4 DEFINITIONS AND ACRONYMS

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

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

Effective Date: 31 January 2025

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor/tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).