

DIESEL REFUND REFORM

November 2025



Solidarity

Equality

Sustainability



South African Revenue Service

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South African Revenue Service

DIESEL REFUND REFORM AND MODERNISATION

Presenter: Mahlatse Ledwaba

Introduction



The government implemented the current Diesel Refund System in 2001 to provide full or partial relief for the General Fuel Levy and the Road Accident Fund Levy (RAF) to primary sectors such as farming, forestry, fishing, mining, rail, and electricity generation plants.

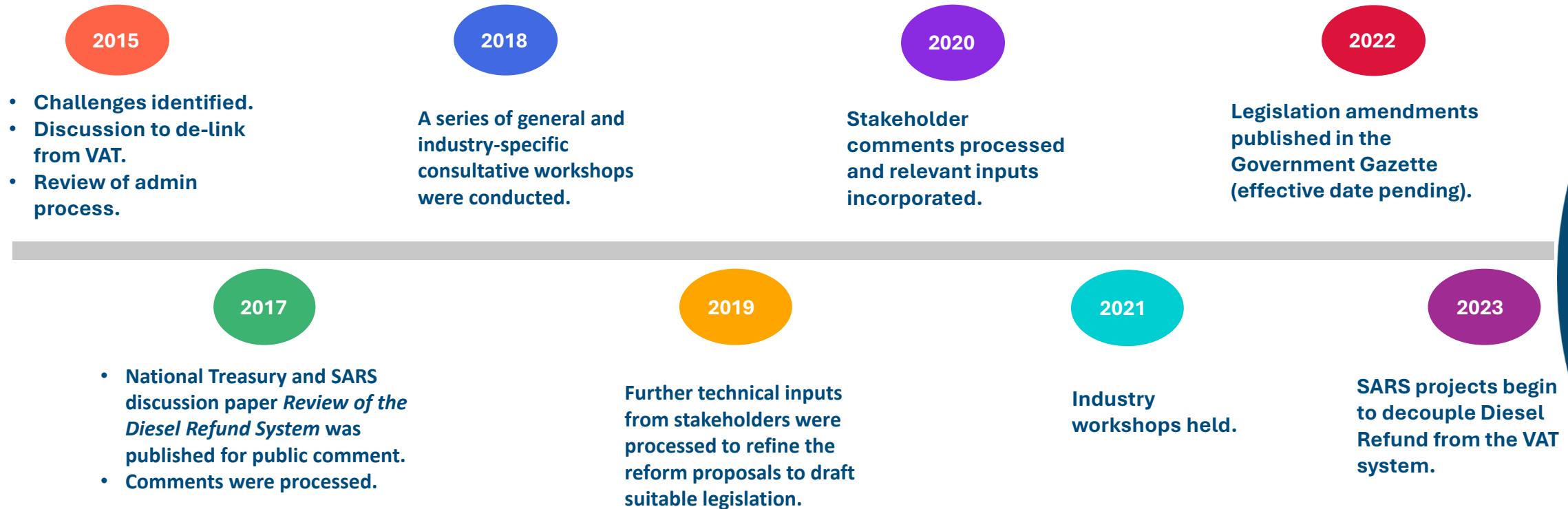
Diesel Refund is administered by the Customs and Excise Act No. 91 of 1964 (the Customs Act), read with Note 6 to Part 3 of Schedule No. 6 to the same Act.

Registration of diesel-refund users and the submission of the claims are processed through the VAT system.



A comprehensive review was done of the diesel refund to resolve challenges. This review led to legislative amendments, **separating the diesel refund from the VAT system** and modernising the whole value chain.

Strategy for Diesel Refund Reform



Technical Challenges in the Current Diesel Refund System

Shared VAT Administration

VAT administration was cumbersome for small entities. Entities such as joint ventures were inadvertently excluded.

Outsourcing of Operations

The scheme is limited to own primary-production activities.

Automatic Set-Offs

Set-offs from VAT to diesel, or vice versa.

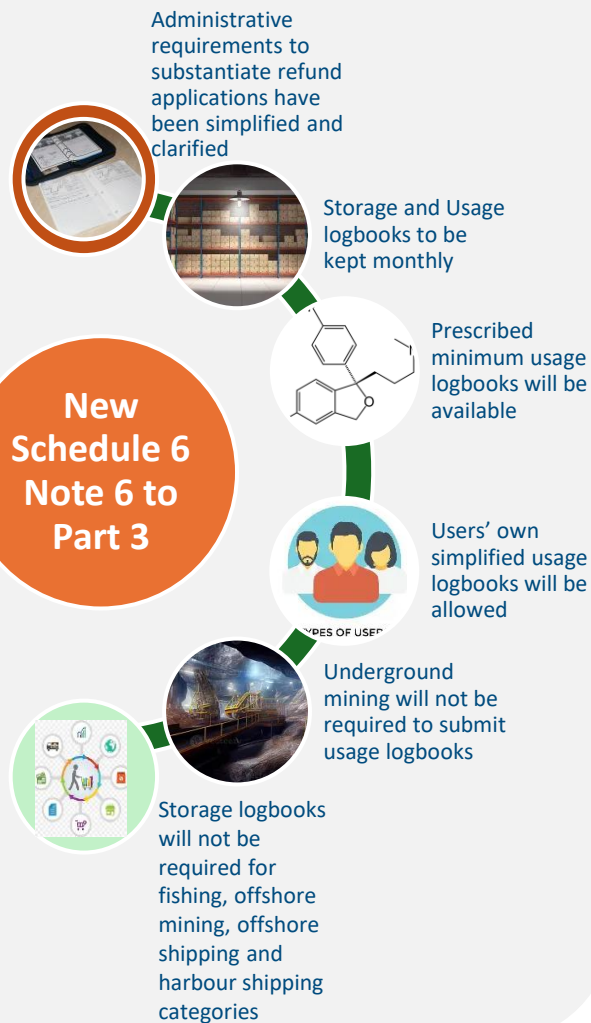
Lack of Logbook Compliance

Many entities could not meet the acceptable compliance level for a logbook.
The new system will allow simplified logbooks specific to their entity.

Abuse of the System

No risk profiling or validation was done before accepting applications to register for the scheme. This has made the process vulnerable to refund fraud.

Key Elements of the New Legislation



Qualifying industries have been regrouped into 8 categories

- ☐ Agriculture
- ☐ Fishing
- ☐ Mining on land
- ☐ Offshore Mining
- ☐ Offshore Shipping
- ☐ Harbour Shipping
- ☐ Rail Freight Transport
- ☐ Electricity Generation

New Registration System and the Rules



- Current users will need to re-register in the new system



- Sellers of distillate fuel to users are required to register



- Creation of registration profiles by users in terms of Rule 75.25.04

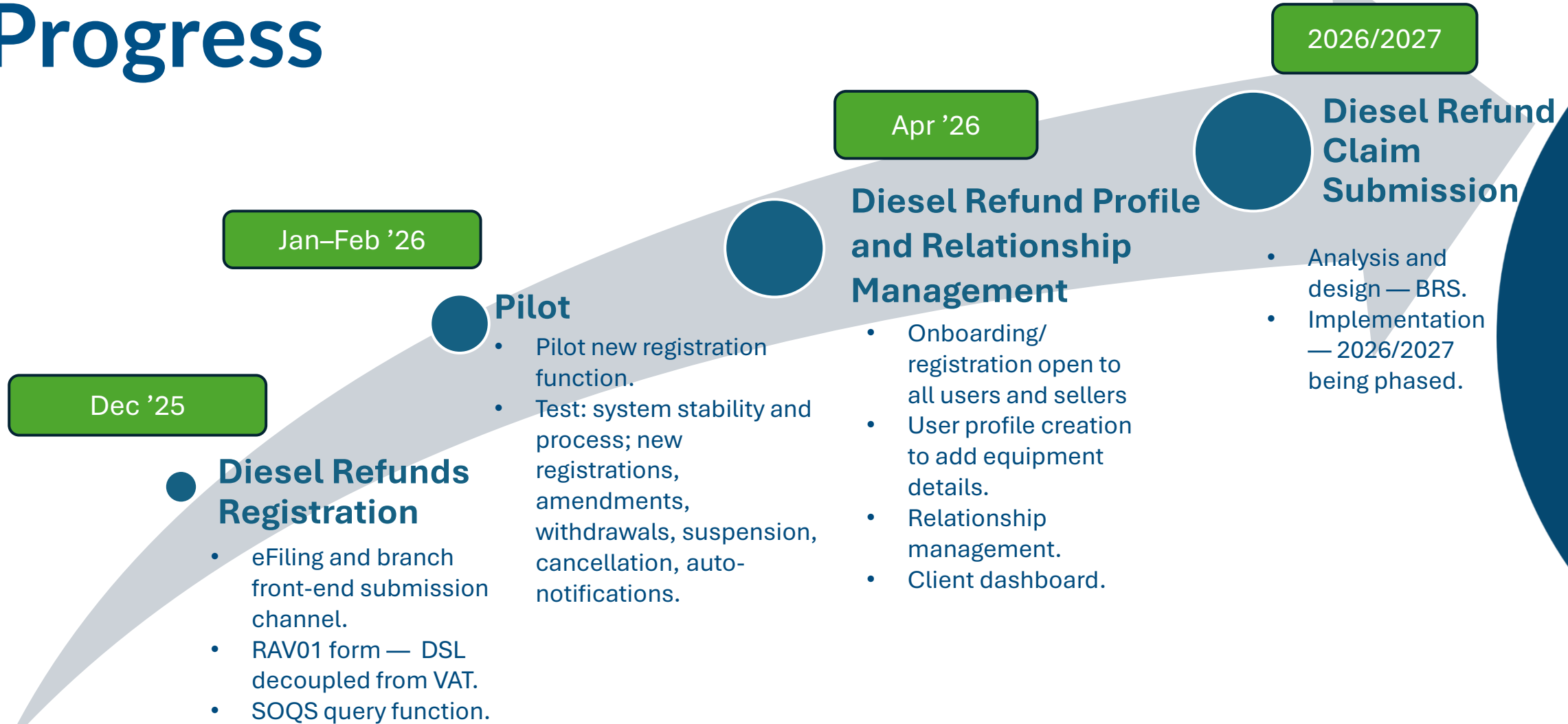
- Users to declare relationships in terms of Rule 75.25.05



Any person who purchases and uses diesel in the qualifying activities may register and claim refunds, this includes contractors on wet basis



Update on Diesel Refund Program Progress



REGISTRATION SYSTEMS ADMINISTRATION

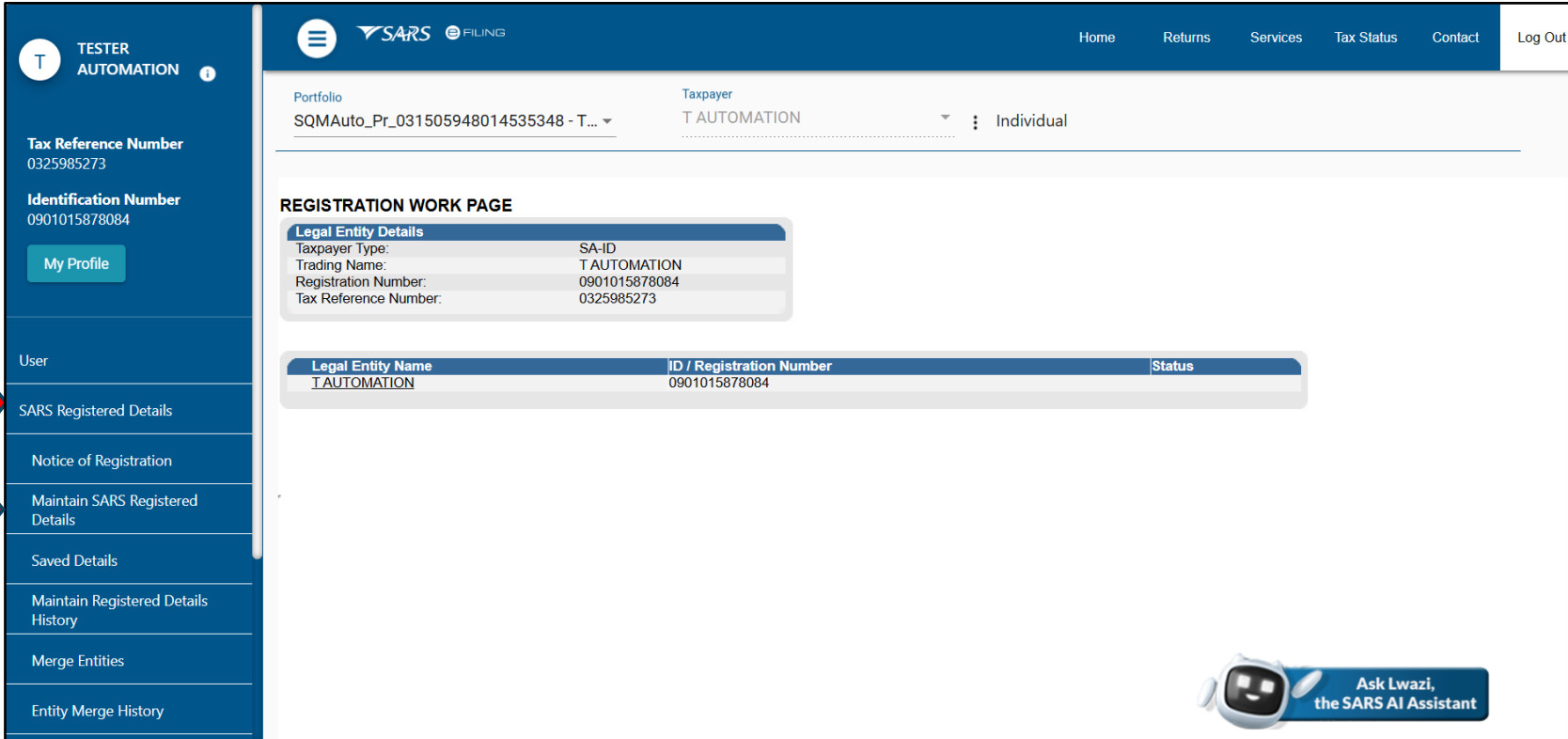
Presenter: Deshen Pillay



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eFiling Registration and Maintaining Registered Details

- Once the client has been registered with SARS, the client can then register for eFiling (if not already an eFiler). This can be done by logging on to the SARS website.
- *To access your registrations, click on “SARS Registered Details” and then “Maintain SARS Registered Details”.*



The screenshot shows the SARS eFiling portal interface. On the left, a sidebar menu contains the following items: User, SARS Registered Details (highlighted with a red arrow), Notice of Registration, Maintain SARS Registered Details (highlighted with a red arrow), Saved Details, Maintain Registered Details History, Merge Entities, and Entity Merge History. The main content area displays the 'REGISTRATION WORK PAGE' for a taxpayer named 'T AUTOMATION'. It includes a 'Legal Entity Details' section with the following information:

Legal Entity Details	
Taxpayer Type:	SA-ID
Trading Name:	T AUTOMATION
Registration Number:	0901015878084
Tax Reference Number:	0325985273

Below this, there is a table with the following data:

Legal Entity Name	ID / Registration Number	Status
T AUTOMATION	0901015878084	

At the bottom right of the page, there is a button labeled 'Ask Lwazi, the SARS AI Assistant' with a small robot icon.

Capture Diesel Refund Registration Application

- Your main SARS registration (RAV01) form will open.
- **Navigate to “My Tax Products”, then “Diesel Refunds”. Click “Add new product registration” to open the Diesel Refund registration application.**
- Any changes to information such as contact details, addresses, and bank details must be managed under “My registered particulars”.

The screenshot displays the SARS eFiling portal interface. On the left, a sidebar menu contains various navigation options. Red arrows point to 'My registered particulars', 'My Tax Products', and 'Diesel Refunds'. The 'My Tax Products' section is expanded, showing a list of tax products including Revenue, Income Tax, MPRR Tax, Payroll Taxes, VAT, Customs, Excise, APT, and Diesel Refunds. The 'Diesel Refunds' option is highlighted. In the main content area, the 'Diesel Refunds' section is active, showing a table with columns: Reference No., Physical Address Details, Diesel Status, Categories, and Diesel Applicable User. The table is currently empty, displaying 'No Table Information'. A red arrow points to the 'Add new Product registration' button in the top right corner of the Diesel Refunds section. The top of the page shows the user's profile information, including the Tax Reference Number (0325985273) and Identification Number (0901015878084). The bottom of the page features the SARS logo and the text 'South African Revenue Service'.

Reference No.	Physical Address Details	Diesel Status	Categories	Diesel Applicable User
No Table Information				

Capture Diesel Refund Registration Application

- Indicate the following information that must be used for your Diesel Refund Registration application:
 - Contact Details, Physical and Postal Address, and Bank details.
- You can use only information that is in your entity library; you cannot capture NEW information here.
- If you wish to capture information that is not in your library, it must first be captured under “My registered particulars” as indicated on the previous slide. Thereafter, you can use that information on your Diesel Refund registration application.

The screenshot displays the SARS Diesel Refund Registration application interface. The top navigation bar includes links for Home, Returns, Services, Tax Status, Contact, and Log Out. The main content area is titled "Registration, Amendments and Verification Diesel Refunds" and includes a reference number "0325985273". The interface is divided into sections for "Contact Details" and "Physical Address Details". The "Contact Details" section includes fields for Home Telephone Number, Cell Number, Email Address, Fax Number, Business Telephone Number, and Web Address. The "Physical Address Details" section includes a "Select from my addresses" button. Red arrows point to the "Maintain SARS Details" link in the sidebar and the "Physical Address Details" section.

Capture Diesel Refund Registration Application

- Select application types as either “*Diesel Refund User*” or “*Diesel Seller*”.
- Capture “*Authorised Person*” details, i.e. person responsible for managing Diesel Refund-related matters in your organisation.

The screenshot displays the SARS eFiling portal interface for a user named 'TESTER AUTOMATION'. The left sidebar contains a menu with options: Tax Reference Number (0325985273), Identification Number (0901015878084), My Profile, User, SARS Registered Details, Notice of Registration, Maintain SARS Registered Details, Saved Details (highlighted with a red arrow), Maintain Registered Details History, Merge Entities, Entity Merge History, Letters, Register With Interest (highlighted with a red arrow), Customs Registration, Shared Access, and Special Links. The main content area shows the 'Diesel Refunds' section with a 'Cancel' and 'Done' button. Below this, there is a 'Diesel Refunds' sub-section with a dropdown menu for 'Select applicable Diesel Client' (set to 'Diesel Refund User') and a text field for 'Diesel Refund Client Number (if already registered)'. The 'Product Status' is set to 'New Registration'. A 'Mark for withdrawal' checkbox is also present. The 'Authorised Person' section includes fields for Name, Surname, Cell No., and Email. At the bottom right, there is a chatbot icon labeled 'Ask Lwazi, the SARS AI Assistant'.

Capture Diesel Refund Registration Application

- For a **Diesel Refund User**, you can select one or more of the **eight categories** that apply to your potential Diesel Refund activities.
- Capture the information applicable to each category, such as trading name or addresses/locations where the activities take place. Once all fields are completed, you can submit the application form.

The screenshot displays the 'Diesel Refund Registration Application' form. On the left is a dark blue sidebar with a user profile section containing a 'TESTER AUTOMATION' header, a 'Tax Reference Number' (0325985273), an 'Identification Number' (0901015878084), and a 'My Profile' button. Below this are menu items: 'User', 'SARS Registered Details', 'Notice of Registration', 'Maintain SARS Registered Details', 'Saved Details', 'Maintain Registered Details History', 'Merge Entities', 'Entity Merge History', 'Letters', 'Register Withholding Tax on Interest', 'Customs Registration', and 'Shared Access'.

The main form area has a top bar with 'Back', 'Save', and 'Submit form' buttons, and a page indicator showing '- 100 +'. Below this is a 'Diesel Refunds' header with 'Cancel' and 'Done' buttons. The 'Diesel Refund Users' section includes a toggle for 'Are you a Contractor?' (set to 'N') and a row of checkboxes for 'Agriculture *', 'Fishing *', 'Mining on Land *', 'Offshore mining *', 'Offshore shipping *', 'Harbour shipping *', 'Rail freight transport *', and 'Electricity generation *'. The 'Agriculture' category is expanded, showing a note about compliance with Section 75 and a 'Category Status' dropdown set to 'New Registration' with a lock icon and a 'Mark for withdrawal' checkbox. Below this is the 'Agriculture Particulars' section, which contains another note about providing trade names and physical addresses. The 'Trading Particulars' section is also expanded, showing a 'Trading Name *' field with the value 'DIESEL TESTING FARMING' and a 'My Trading Names' button.

Capture Diesel Refund Registration Application

- Submit the application form by clicking the “Done” button and then the “Submit” button.

The screenshot displays the Diesel Refund Registration Application form. On the left is a sidebar menu with options: My Profile, User, SARS Registered Details, Notice of Registration, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Letters, Register Withholding Tax on Interest, Customs Registration, and Shared Access. The main form area includes a top bar with 'Back', 'Save', and 'Submit form' buttons, with a red arrow pointing to 'Submit form'. Below this is a 'Diesel Refunds' section with 'Cancel' and 'Done' buttons, with a red arrow pointing to 'Done'. The 'Diesel Refund Users' section contains a form with 'Are you a Contractor?' (radio buttons for Y and N), 'Select applicable User' (checkboxes for Agriculture, Fishing, Mining on Land, Offshore mining, Offshore shipping, Harbour shipping, Rail freight transport, and Electricity generation), and a 'New Registration' button. The 'Agriculture Particulars' section includes a note about compliance and a 'Mark for withdrawal' checkbox. The 'Trading Particulars' section has a 'Trading Name' field with the value 'DIESEL TESTING FARMING' and a 'My Trading Names' button.

Capture Diesel Refund Registration Application

- You will receive a *Case Reference Number* if you want to query the application.

T

TESTER
AUTOMATION

Tax Reference Number
0325985273

Identification Number
0901015878084

My Profile

User

SARS Registered Details

Notice of Registration

Maintain SARS Registered Details

Saved Details

Maintain Registered Details History

Merge Entities

Entity Merge History

Letters

SARS

FILING

HomeReturnsServicesTax StatusContact

L

Portfolio
SQMAuto_Pr_031505948014535348 - T AUTOMATION

Taxpayer
T AUTOMATION
Individual

REGISTRATION WORK PAGE

Legal Entity Details

Taxpayer Type:SA-ID

Trading Name:T AUTOMATION

Registration Number:0901015878084

Tax Reference Number:0325985273

Legal Entity Name

ID / Registration Number

Status

T AUTOMATION

0901015878084

Request completed

My Menu

Category

Case Reference

Status

Status Date

Reference Number

My Tax Products

Diesel Refunds

212467621

Pending

2025/11/21

Request to Provide Supporting Documents

- Navigate to the “**SARS Correspondence**” tab and click “Search Correspondence”.
- You will see an acknowledgement letter for you application as well as a Request for Supporting Documents letter, indicating all the required documents for your application.
- Submit these using the “Upload” button or the SARS SOQS channel.

TESTER AUTOMATION

Tax Reference Number
0325985273

Identification Number
0901015878084

[My Profile](#)

SARS Correspondence

Search Correspondence

Request Admin Penalty SOA

Request Historic IT Notices

Returns Issued

Returns History

Non-Core Taxes

Returns Search

Third Party Data Certificate Search

Payments

SQMAuto_Pr_031505948014535348 - T AUT... T AUTOMATION Individual

Search Correspondence

☒ ALL ☐ READ ☐ UNREAD

Tax Types
All

Letter Type
All

Tax Year
All

Notice Types
All

Received Date From *
2025/05/25

Message Type
All

Received Date To *
2025/11/21

Reference Number

[Clear](#) [Search](#)

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
T AUTOMATION		Diesel Refunds	2025	21/11/2025 15:05:24	Request for Supporting Document(s) Additional Information	View	Upload
T AUTOMATION		Diesel Refunds	2025	21/11/2025 15:05:21	Acknowledgement of Application	View	
T AUTOMATION 0325985273		Individual Income Tax (ITR12)	2025	20/11/2025 09:21:27	Request to Verify Banking Details	View	Upload

Application Outcome

- The application will be processed internally in SARS.
- Once processed, your final outcome letter will be available on the Search Correspondence screen.
- Afterward, if necessary, you can amend your application to update any information by clicking on the application below. The form will open to view existing information as well as allow you to make any changes.
- You may even withdraw (cancel) categories or your entire registration by clicking on the “Withdraw” button.

The screenshot shows the SARS Diesel Refunds application interface. On the left is a dark blue sidebar with a user profile section for 'TESTER AUTOMATION' (ID: T) and a 'My Menu' section containing links for 'My registered particulars', 'My Tax Products', 'Revenue', and 'Income Tax'. The main content area is titled 'Diesel Refunds' and features a table with columns: Reference No., Physical Address Details, Diesel Status, Categories, Diesel Applicable User, and Status Management. A single row is visible with the following data: Reference No. DU50010152, Physical Address Details 90 Florence Rebeiro Brooklyn Pretoria ZA 0181, Diesel Status Active, Categories More info (with an information icon), Diesel Applicable User USER, and a Withdraw button in the Status Management column. Above the table are buttons for 'Back', 'Save', and 'Submit form'. To the right of the table is a link for 'Add new Product registration'. At the bottom right of the table, it shows 'Items per page: 10' and '1 - 1 of 1' with navigation arrows.

Reference No.	Physical Address Details	Diesel Status	Categories	Diesel Applicable User	Status Management
DU50010152	90 Florence Rebeiro Brooklyn Pretoria ZA 0181	Active	More info ⓘ	USER	<button>Withdraw</button>

REGISTRATION DOCUMENTS AND TURNAROUND TIMES

Presenter: Nkhensane Mansena

Supporting Documents Required

Supporting documents are attached to a submission using the on-screen “Upload” button, which opens a standard Windows file-selection window.

The following upload restrictions are in place:

- Documents must be in one of the following formats:
pdf, doc, docx, xls, xlsx, gif, jpg, jpeg, bmp, png and tiff.
- Documents should not be empty, password protected, or encrypted.
- Documents must not be greater than 5MB in size.
- Document names should not include the characters ‘ or &.

Once uploaded, all documents are converted to PDF format. If this is not possible, the user is informed of this. If the user attempts to upload a duplicate document, they are informed of this, and the upload is prevented.

Note: documents required vary by each concession type.

Registration Processing Time

- **Submission and documentary inspection:** 3–7 working days
- **Pre-registration verification:** 7–21 working days (risk-based)
- **Compliance risk assessment:** 5–10 working days
- **Finalisation:** 5 working days

Total estimated timeframe: 2–6 weeks depending on risk rating, completeness of documents, and category type.

Digital Channels and Support

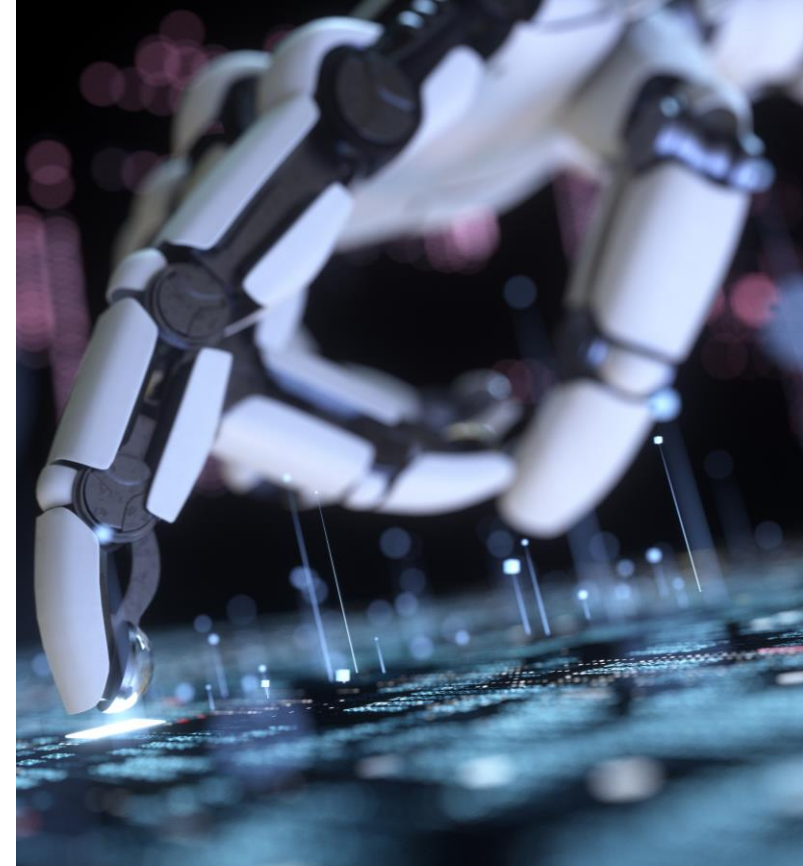
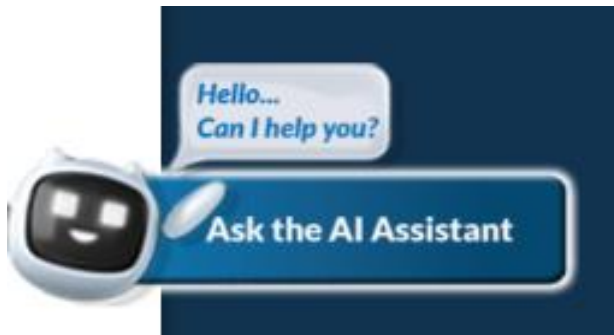


Diesel refunds queries: RLARegistrations@sars.gov.za



Digital channel: **SARS Online Query System (SOQS)**

[Use our Digital Channels | South African Revenue Service](#)



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Thank you
Siyabulela
Siyabonga
Siyathokoza
Dankie
Re a leboga
Re a leboha
Ro livhuwa
Ha khensa



Solidarity

Equality

Sustainability



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