

Enquiries  
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Reference:  
F01/2026

Date:  
29 June 2026

## SARS External Stakeholders

Lehae la SARS  
299 Bronkhorst Street,  
Nieuw Muckleneuk, 0181  
Private Bag X923,  
Pretoria, 0001

Dear SARS client,

### **RE: Interim Manual Refund and Drawback Process for Imported Fuel Subsequently Exported — Schedule 5 Refund and Drawback Items 522 and 541**

The South African Revenue Service refers to the implementation of the interim manual refund and drawback process for imported fuel that has subsequently been exported under Schedule 5 refund and drawback items 522 and 541.

SARS remains firmly committed to modernising Customs processes, strengthening compliance, and facilitating legitimate trade and travel. In this regard, the interim process applies only to qualifying claims relating to imported fuel that was subsequently exported and where the claim falls within the requirements of Schedule 5 refund and drawback items 522 and 541.

Having considered and evaluated the matters raised, SARS hereby approve the interim process as a temporary, controlled measure pending the implementation of the permanent automated systems solution.

This interim process is intended to enable eligible claims to be submitted and considered in a controlled manner, while maintaining the necessary legal, audit, financial and governance controls.

The process is ring-fenced to existing exporters already participating in this trade and is limited to exports already undertaken or concluded during the approved interim period, subject to the applicable legal requirements, defined eligibility parameters and SARS verification.

The interim process is effective from 1 July 2026 and is approved for an initial period of twelve (12) months, renewable subject to formal review, operational readiness and progress on the permanent automated system solution.

Clients are advised that the interim process does not replace the legal requirements applicable to refund and drawback claims. All claims remain subject to the Customs and Excise Act, 1964, the relevant Schedule 5 provisions, applicable rules, policies and SARS verification processes.

The use of manual submission claims is intended to support controlled submission, document management, traceability and auditability. This channel does not replace the prescribed statutory and procedural requirements applicable to refund and drawback claims. Clients are advised to prepare and submit claims to the Customs Branch Front End Office at the Alberton Office.

SARS may apply risk-based compliance interventions, including Post Clearance Audit, pre-export inspections and sealing, where applicable.

Each claim must be supported by a standardised claim jacket and a compulsory checklist confirming that the required documents have been included before the claim is accepted for consideration.

Clients must ensure that all information submitted is complete, accurate and capable of supporting SARS verification, quality assurance and subsequent audit review.

Each claim pack must contain the prescribed documentary evidence required to support the refund or drawback claim. At a minimum, clients must ensure that the claim pack includes the following, where applicable:

- A completed refund or drawback claim in the prescribed form and format.
- Proof that the fuel was imported and that the relevant duties or levies were paid, where applicable.
- Proof that the fuel was subsequently exported within six (6) months from date of importation.
- Supporting import and export documentation relevant to the claim.
- Worksheet - Evidence supporting the quantities claimed.
- Letter of Authority (LOA) from Importer to Agent
- ITAC Permits – Import and Export
- Proof that the transport was undertaken by a duly licensed remover, where this is required.
- Proof of compliance with any customs supervision, inspection or sealing requirements.
- Valid banking details and confirmation that the banking details used for the claim are correct and correspond with SARS records.
- Any additional documents SARS may request to verify the claim, including end-to-end vehicle tracking information from upliftment to

exit port, where applicable. Such tracking information is supplementary and does not replace the statutory requirement that the transport be undertaken by a duly licensed remover, where this is applicable.

Claims must be supported by prescribed documentary evidence and presented in a standardised claim jacket aligned to a compulsory checklist. It also states that traders must provide.

Clients must provide advance notification to SARS prior to export. SARS may conduct pre-export inspections and sealing, where applicable, in line with the discretion and requirements applicable to items 522.07 and 541.01.

Where SARS determines that an inspection or verification is required, the client must make the goods and relevant supporting documents available to SARS. Failure to comply with inspection, sealing, supervision or documentary requirements may result in the claim not being accepted or not being approved.

Exports must take place within six months of import to qualify for consideration under the interim process. Clients must therefore ensure that the import and export dates are clearly supported by the documentary evidence submitted with the claim.

Clients must not submit claim documentation through informal or unauthorised channels unless specifically instructed by SARS. The controlled submission process is necessary to maintain document integrity, traceability and audit readiness.

Claims will be considered in accordance with SARS verification, completeness and risk-management processes. Claims closest to prescription may be prioritised, subject to completeness and verification.

Clients are encouraged to submit complete claim packs as soon as possible and to respond promptly to any SARS request for additional information. Incomplete claim packs may delay verification and processing.

All claims submitted under the interim process remain subject to SARS verification and may be selected for further risk-based review or Post Clearance Audit.

Submission of a claim does not create an automatic entitlement to payment. Payment will only be considered once SARS is satisfied that the claim meets the applicable legal, documentary, procedural and verification requirements.

Clients must ensure that:

- They are eligible to submit the claim.
- The claim falls within the applicable Schedule 5 refund and drawback provisions.
- The goods were imported and subsequently exported in accordance with the applicable legal requirements.
- The claim is submitted within the applicable prescription period.
- The export took place within six months of import, where required.
- All supporting documentation is complete, legible and properly indexed.

- SARS is notified in advance of exports where inspection or sealing may be required.
- Banking details are correct and properly confirmed.
- All records are retained for verification and audit purposes.

We trust that this interim arrangement will support a constructive process towards a durable and practical solution.

Kind regards,



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**MR BEYERS THERON**  
**CUSTOMS BORDER OPERATIONS, PORTS OF ENTRY,**  
**CUSTOMS & EXCISE**  
**COMPLIANCE**  
**DATE:** 2026/06/29