

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

**Government Gazette No. 25527
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2003-10-10

CORRECTION NOTICE

**CUSTOMS AND EXCISE ACT,1964
AMENDMENT OF SCHEDULE NO. 1 (NO.1/11226)**

Government Notice No. R. 1335 of 26 September 2003 appearing in Government Gazette No. 25473 should be disregarded and the provisions to the said Note 1(ii) to rebate item 460.17, as published in Government Notice No. R.90 of 17 January 2003 appearing in Government Gazette No. 24243 should be applied. Notice No. R. 1335 of 26 September 2003 was published erroneously.

APPLICATION FOR REFUND – EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY PAID GOODS (Refund item 522.03)

DA 63

	Customs Code	Name and Address	Country of destination	Transport code	Place of final delivery
Exporter	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Agent	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>			

Export B/E Line No	DA 63 line No	Import B/E No. and Date	Alpha office code	Line	Origin	Tariff Subheading	Quantity and code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment
Marks, Nos. No. and description of packages							Description and particulars of goods for duty purposes					

Export B/E Line No	DA 63 line No	Import B/E No. and Date	Alpha office code	Line	Origin	Tariff Subheading	Quantity and code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment
Marks, Nos. No. and description of packages							Description and particulars of goods for duty purposes					

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Marks, Nos. No. and description of packages							Description and particulars of goods for duty purposes					

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Marks, Nos. No. and description of packages							Description and particulars of goods for duty purposes					

<p>I, for *exporter / agent, hereby declare that the above is a true description and complete return of the goods in the above-mentioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522.03 of Schedule No. 5 to the Customs and Excise Act, I hereby apply for a refund of the duty originally paid on the goods as indicated above</p> <p>..... Date</p> <p>..... Signature for exporter / agent</p>	<p>I for hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct..</p> <p>..... Official Date Stamp</p> <p>..... Signature Customs and Excise Officer</p>	<p>Export B/E Number and Date</p> <p>Place of entry</p>	<p>DA 63 Number and Date</p> <p>Total amount claimed</p>
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* Delete which is not applicable

APPLICATION FOR DRAWBACK

DA 64

THE CONTROLLER OF CUSTOMS AND EXCISE: DATE:

*I / we hereby declare that duty was paid on importation, on the *materials / articles used in the manufacture / processing / packing of the goods which *I / we exported, and now being claimed below:

IMPORT BILL OF ENTRY PARTICULARS				CLAIM PARTICULARS							
No.	Date	Line No.	Alpha office code	Customs value	Quantity and Code		Customs Duty	Sch 1P2B	VAT	Other Payments	Total amount claimed
Total amounts claimed											

*I / we hereby declare that the under-mentioned goods were *manufactured / processed / packed from the above-mentioned materials / articles and have been exported as indicated below:

EXPORT BILL OF ENTRY PARTICULARS											
No.	Dated	Line No.	Alpha office code	Tariff subheading	Quantity and Code		Draw-back item	Export invoice		Description	Export Value (FOB)
								No.	Date		

In proof of exportation *I / we attach a copy of the *B/E export / proof of export / receipt of acceptance on *ship / rail / aircraft / other vehicle in terms of the provisions of the above stated drawback item(s) of the Customs and Excise Act, *I / we hereby apply for a drawback of the duty paid on the *materials / articles mentioned above.

Name of firm:	Client Code:	Official Date Stamp:
Name of person signing this form:		
Signature: Capacity: Date:		

* Delete which ever is not applicable



**SOUTH AFRICAN REVENUE SERVICE:
GENERAL APPLICATION FOR DRAWBACK / REFUND**

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE

A1: Approval by Controller

Alphabetical district office code
	<i>Name of Refund Officer</i>	<i>Signature of Refund Officer</i>

A2: Claim particulars

CAPE system identification number and date	Date of receipt	Date of receipt	Date of receipt	Claim date and number
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B. FOR COMPLETION BY APPLICANT

B1: Applicant information

Name						Code No:													
Address																			
Name of Bank:																			
Branch Name:											Branch Code:								
Type of Account:						Account number:													

B2: *Importer / owner / exporter information (where applicant is not the importer / owner / exporter of the goods to which the refund refers)

Name						Code No.													
Address						For *applicant's / exporter's / importer's / owner's use:													

B3: Amount(s) claimed

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						
*** Please specify the "other" type of duty/revenue.							Total amount claimed						

B4: Particulars of document under cover of which payment was made

Form No. (e.g. DA500)						Bill of entry purpose code (e.g. DP or XDP)								
Final No.						Date	C	C	Y	Y	M	M	D	D
Date on which payment was effected	C	C	Y	Y	M	M	D	D	Alphabetical district office code					

C. FOR COMPLETION BY BOOKKEEPING (H/O)

Financial Voucher No.	Electronic Fund Transfer No.	Cheque No.	Financial Voucher / Cheque / EFT Date
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* 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).

B. FOR COMPLETION BY APPLICANT (continue)

B5: Type of Refund

Please indicate the type of refund with an "X" in the appropriate box

		General refunds i.t.o. section 76	
Overplus			
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)			

B6: Documents to prove claim

The following documents to prove this claim are attached to page 3:

B7: Indemnity

In consideration of this claim being paid *I / we (Applicant),
 herein represented by (Person's full name),
 in *his / her capacity as , *he / she being duly authorised to furnish this indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue Service against any claim, loss or damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or incurred by the said office, as a result of payment of this claim.

Signed on this..... day of the month (ccyy)

At (Place) _____ Signature

B8: Grounds for claim (continue on page 3)

Important note:- It is of the utmost importance that the reasons advanced for this claim be fully motivated and set out hereunder. It is incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting documents. If these requirements are not strictly adhered to, the claim will be rejected and may become time-expired.

I, (Person's full name),
 on behalf of the (Applicant's name)

declare that I am duly authorised to make this declaration; that the grounds for this claim and the particulars entered herein and which are referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.

Signed on this day of the month (ccyy)

At (Place) _____ Signature

* Delete which is not applicable

NOTE: - A copy of the draft Voucher of Correction or other correcting document(s) must be pasted on this space. All other supporting documents must be attached to this page.

Grounds for claim (continued from page 2)

[Large empty table grid for grounds for claim]

Approval of claim by the SARS Branch Office where the importer is registered as a VAT vendor

Note: If VAT has been overpaid, it should be claimed as an input tax deduction by the importer, (being a VAT vendor), on the VAT201 return. VAT will not be refunded by SARS Customs

The following documents to prove this claim are attached to page 3:

	A letter from the applicant, stating why the VAT vendor cannot claim the VAT on his/her VAT201 return
	An undertaking confirming that the VAT vendor has not and will not claim an input tax deduction in future; and
	An undertaking confirming where applicable, proof that the VAT has been paid to SARS Customs.

Reasons why the amount applied for on page one of the application-

*(a) may not be refunded for the following reasons; _____

*(b) may be refunded in terms of section 44(2) of the Value Added Tax Act by Customs, if the application complies with the provisions of the Customs and Excise Act.

<hr/> Name of SARS Office	<hr/> Persal Number	<hr/> SARS Official date stamp	<hr/> Signature of duly authorized SARS Officer
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* 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).

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue)

A3: Query to applicant

To whom it may concern,
This refund claim cannot be entertained for the under-mentioned reasons. If this claim is re-submitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

Your attention is invited to section 75(14) and 76(4) of the Act and item 522.03 of Schedule 5 in regard to the prescriptive period in which claims may be lodged.

D. FOR COMPLETION BY FUNCTIONAL AUDIT (H/O)

D1: Query to Controller

D2: Approval of claim

Allocation No.	Amount
R	
R	
R	
R	
R	
R	
Total	

Audited by:
Date:	Signature
Approved by:
Date:	Signature