

CUSTOMS AND EXCISE

EXTERNAL

REFUND AND DRAWBACK SUPPORTING DOCUMENTS

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office	
1. Affidavit signed by the importer declaring that no insurance claim has or will be made to recover the amount being claimed, authenticated by a Commissioner of Oath			○	○	○	×	○																									
2. Any other document, which might prove the claim	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
3. Audit report	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
4. Bills of material																		×	×	×												
5. Bond warehouse/rebate store register (copy)	○							×																								
6. Cargo Discrepancy List, correctly completed and authenticated			×	×	×	×	×																									

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office	
7. CCD - copy of the CCD on which the duty and taxes were paid and any amended (current and previous) declarations: page one (1) reflecting the LRN and MRN and the relevant page(s) and or line(s) the refund / drawback has reference to, not the entire CCD	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
8. CCD - copy of export and any amended (current and previous) declarations: page one (1) reflecting the LRN and MRN and the relevant page(s) and or line(s) the refund / drawback has reference to, not the entire CCD	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X								X	X						
9. Certificate from the master (or ship's agent) confirming whether the importer has been compensated or not for the loss of the package concerned			X	X	X		X																									
10. Short landed grain certificate (SC-DT-C-13-A07) duly completed						X																										
11. Certificate or permit necessary to support admission of the goods at reduced/rebated rate of duty	X							X			X																					
12. Claim made against the carrier (copy)					X																											
13. Clearing instructions - Imports	X	X	X	X	X	X	X	X	X	X	X	X	X																			
14. Clearing instructions - Exports														O	O	O	O															

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office				
15.CO2 Test report																																			
16.Consolidation sheets 521 permit (SC-DT-C13-A04)															X																				
17.Container discrepancy report				X																															
18.Container inspection report (copy) upon which any certificate of re-sealing of the container is given.			X	X																															
19.Correspondence between the importer and the supplier (the reason for return / short supply of goods) (copy)																X																			
20.Covering or financial statement and such other statements		X								X	X																								
21.CR 1 for general refunds (amended Customs declaration), not for drawbacks, on which "particulars of claim and grounds for claim" field clearly indicates under which refund item/tariff heading duty is being claimed (refer to SC-DT-C-13-A08 for completion instructions)	X	X	X	X	X	X	X	X	X	X	X	X	X																						
22.Credit note for tax													X																						
23.Credit notes issued by the supplier, amended invoices and proof of payment for the amended quantity																																			
24.DA 63 / DA 63A (refer to SC-DT-C-13-A09 for completion instructions)																																			
25.DA 64 (refer to SC-DT-C-13-A10 for completion instructions)														X	X										X	X	X								

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office	
26.DA 66 for drawbacks, on which "particulars of claim and grounds for claim" field clearly indicates under which refund / drawback item is being claimed (refer to SC-DT-C-13-A11 for completion instructions)														X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
27.DA 190																		X														
28.DA 304 - Item 407.06	○																															
29.DA 322 copy of the State warehouse slip																													X			
30.DA 490 (and any amendments) - numbered and date stamped																											X					
31.DA 490 schedules																											X					
32.DA 68 (and any amendment) copy																											X					
33.Death certificate and will/testament (certified copy)	○																														○	
34.Descriptive literature/identifiable sample/catalogue/blue prints (must always correspond with the invoice and properly cross referenced or marked)								X																							○	
35.Destruction certificate (P1.154 or P2.08 depending on circumstances - the goods must be destroyed under SARS Customs supervision)															X																	
36.Dispatch note						X																										
37.EUR1 Movement Certificate or SADC Certificate of origin (SCO) (SC-RO-01-05)								○	X	X	X																					

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office			
38.Freight statement									X	X																								
39.Indent from importer															X																			
40.Insurance agreement copy between the importer and the carrier or any other relevant insurance documents, if applicable			X			X																												
41.Invoice cross referenced to the declaration, worksheet, bill of material (if applicable) and OEM receipt																		X	X	X														
42.Invoice declarations as defined in article 19 of Protocol 1 of the SA/EU Trade Agreement									X	X	X																							
43.Invoice for tax												X																						
44.Invoices requirements for import or export (no pro forma invoices) (Rule 39.04 – 39.05) - SC-CF-30	X	X			X	X		X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					X		
45.ITAC letter / permit in respect of drawback item (copy)															X			X																
46.Judgment order	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O
47.Letter approving goods to be exported for trade purposes by the Controller / Branch Manager (original endorsed)																	X																	
48.Letter from the applicant/owner indemnifying SARS against any relative claim by any other party																															X			

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office		
49.Letter from the consignee of the goods in South Africa, if applicable, stating that he / she has no objection to the payment of any Overplus to the owner																															X		
50.Declaration from the Shipping line or Airline		X	O	O	O	O	O																										
51.Letter of authority as prescribed if applicable	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	
52.Letter of explanation from shipper			O	O	O	O	O																									O	
53.Letter of explanation from the supplier			O	O	O	O	O																									O	
54.Litigation letters	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O
55.Manifest (copy)			X	X	X	X	X																										
56.Manifest of foreign parcel – tax invoice issued by Post Office																																X	
57.Marine surveyor’s report correctly completed and authenticated						X																											
58.OEM receipt of the parts and components, signed by the OEM, signed and date stamped by a SARS Customs officer, cross referenced to the import declaration																		X	X	X													
59.Original order or specification (copy)																X																	
60.P.P 43 - refund application (obtainable from the Post Office)																																X	
61.P1.47 Examination without prejudice report	X													X	O																		

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office	
62.PAA List of all deductions utilised on each claim																																
63.PAA utilised copy																																
64.PAA worksheet (indicate MRN, line numbers and the duty deducted)																																
65.Packing list or packing specifications			X	X	X		X																									
66.Passport (not older than three (3) months) to prove travelling particulars certified copy	O																															O
67.Post Office form or label (Post Office slip) as mentioned in Section 13																																X
68.Post Office report																																X
69.PRCC utilised copy																					X		X									
70.PRCC worksheet (must indicate MRN, line numbers and the values deducted)																					X		X									
71.PRC utilised copy																						X		X								
72.PRC worksheet (must indicate MRN, line number(s) and the values deducted)																						X		X								
73.Proof of compensation																	X															
74.Proof of export documents (SC-CF-55)														X	X	X	X								X	X						O
75.Proof of ownership																														X		
76.Proof of payment from a financial institution referring to the specific invoice		X			X					X	X	O																				
77.Proof of registration under rebate of duty (SC-CF-05)	O								X					X	X																	

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office		
78.Proof of retrospective schedule amendments (government gazette)								X																									O
79.Proof of the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods														X	X																		
80.Proof of vehicle's registration and ownership (not older than three (3) months) in foreign country and South Africa certified copy	O																																
81.Proof that VAT has been paid twice to SARS Customs by the clearing agent												X																					
82.Schedule indicating more than one (1) import declaration linked to claim, with MRN																	X	X	X														
83.Schedule reflecting the part numbers on the invoice received from the supplier cross referenced to the new part number allocated by the original equipment manufacturer																	X	X	X														
84.Service Manager inspection report or DA 310 and scanner report	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O						

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office			
85.Statement as to whether the applicant has been compensated, either wholly or partly, by any other person for the loss of the goods; and if so, the name and address of such person																																X		
86.Substitution application and approval letter	X																																	
87.T 896/ullage report (copy)			X	X	X		X																											
88.Tariff determination (TDN) copy where the determination has a bearing on the claim [Section 47(9)] - SC-CR-A-09									X																									
89.Transport documents (bill of lading/air waybill/rail consignment note/road manifest) (authenticated copy)	X	X	X	X	X	X	X							X	X	X	X								X	X								
90.Unused original landing, delivery and forwarding order (LD&FO), if break bulk consignment		O																																
91.Value determination (VDN) copy where the determination has a bearing on the claim (Section 65) - SC-CR-A-03 and SC-CR-A-05										X	X																							
92.Surveyors Report / Weighbridge certificates where applicable (break bulk cargo)					X	X	X																											

	Substitution	Dual clearances	Discrepant packages	Short landed Containers	Short Landed Break bulk	Short landed grain	Short supplied / shipped	Ex warehouse	Tariff	Valuation	Approved exporter	Trade Agreements	VAT	Drawbacks - 501 - 520	Drawbacks - 521	Refunds - 522.02	Refunds - 522.03	Refunds - 536.00/02.00	Refunds - 536.00/03.00	Refunds - 536.00/04.00	Refunds - 537.03	Refunds - 537.04	Refunds - 538.00/03.00	Refunds - 538.00/04.00	Refunds 551.02	Refunds 551.03 and 561.02	Refunds 561.03 (a) and (b)	DA 494	State warehouse rent	Payment of overplus	Post Office	
93.Where the importer is a VAT registered vendor: If a clearing agent was used, a letter from the clearing agent must accompany the CR 1.													X																			
94.Where the importer is a VAT registered vendor: Letter from the importer detailing the transaction clearly													X																			
95.Where the importer is not a VAT registered vendor: proof that he / she is registered for Income Tax must be attached or if not registered an explanation given as to why not													X																			
96.Worksheet and any amendment thereto (regarding import / export)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
97.Worksheet indicating how amount claimed was calculated - Liens/Overplus refund (SC-DT-C-04-A34)																														X		
98.Worksheet indicating how the amount claimed was calculated (SC-DT-C-13-A02)														X	X	X	X	X	X	X	X	X	X	X	X	X						
99.Worksheet indicating how the amount claimed was calculated (no format specified)																												X		X		

LEGEND

O = where the circumstances dictate, this document must be included in the claim

X = this document must always be included in the claim

As this list is not exhaustive, any other document, which might prove the claim, must be included.