

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1892

18 March 2022

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface indicate deletions from the existing rules.

_____ Words that are underlined with a solid line indicate insertions in the existing rules.

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR230)**

Under sections 7, 59A, 75 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto with effect from a date to be determined by notice in the *Gazette*.



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

1. Amendment of rule 7.09

The following rule is hereby substituted for rule 7.09:

"7.09 No ship having South African nationality in terms of the Merchant Shipping Act, 1951, or the Ship Registration Act, 1998, [in respect of which a certificate of registry has been issued in terms of section 23 of the Merchant Shipping Act, 1951] and exclusively engaged in fishing, sealing or collecting and transporting guano or the recovery of rough diamonds on or off the coast of the Republic, the home port of which is either permanently or temporarily a place in the Republic, shall leave such place without a transire in terms of section 7(10).".

2. Amendment of rule 59A.01A

Rule 59A.01A is hereby amended by the insertion in paragraph (a) of the following subparagraphs after subparagraph (vi):

- “(viA) selling eligible purchases of distillate fuel to diesel refund users, as prescribed in rule 75.25.02;
(viB) applying for diesel refunds under the diesel refund scheme, as prescribed in rule 75.25.03;”.

3. Amendment of rules 75

The following headings and rules are hereby inserted after rule 75.24:

“75.25 The rules numbered 75.25 followed by further digits relate to the refunds as contemplated in section 75(1A)(a).

RULES IN RESPECT OF THE DIESEL REFUND SCHEME

Refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and in terms of item 670.04 of Schedule No. 6 when such distillate fuel is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6.

Application of provisions and definitions

- 75.25.01 (a) Rules 75.25 apply to refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and item 670.04 of Schedule No. 6.
(b) Section 59A and the rules thereto, including the definitions in such rules, apply with any necessary changes as the context may require for the purposes of the registration of sellers of eligible purchases of distillate fuel to diesel refund users and registration of diesel refund users under the diesel refund scheme.
(c) Section 119A and the rules thereto, including the definitions in such rules, apply with any necessary changes as the context may require for the purposes of the electronic processing of diesel refund applications and electronic payments under the diesel refund scheme through relevant e-filing procedures.
(d) For the purposes of rules 75.25 and any form to which these rules relate –
(i) any word or expression to which a meaning has been assigned in Note 6 in Part 3 of Schedule No. 6 has the meaning so assigned, unless the context otherwise indicates; and

- (ii) “diesel refund” means the refunds as contemplated in section 75(1A)(a) and includes any such refunds that are debt equalised against outstanding tax liabilities of the diesel refund user in terms of section 76C; “diesel refund scheme” means the mechanism whereby diesel refunds are granted in respect of distillate fuel that is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6; and “diesel refund user” means the user as defined in section 75(1C)(b)(i) and as defined in Note 6 in Part 3 of Schedule No. 6 and who is registered as contemplated in section 75(1A)(b)(ii).

Registration and recordkeeping of a seller

- 75.25.02 (a) Every person who intends to sell eligible purchases of distillate fuel to diesel refund users on or after the date on which rules 75.25 come into operation must apply for registration in accordance with rule 59A.01A(b)(i)(aa).
- (b) Every registered seller of eligible purchases must –
- (i) whenever any of the particulars furnished in its application for registration changes in any material way, advise the Commissioner within seven days from the occurrence of such event by submitting a renewed application for registration reflecting the changed particulars; and
- (ii) keep detailed records reflecting the particulars for each sale of eligible purchases to any diesel refund user, including the duties paid thereon and transport and delivery thereof, available for inspection on request by the Commissioner for a period of five years calculated from the end of the calendar year in which such records were created.

Registration of the diesel refund user

- 75.25.03 (a) Only a person who is registered as a diesel refund user under the diesel refund scheme as contemplated in section 75(1A)(b)(ii) may apply for diesel refunds in terms of item 670.04 of Schedule No. 6.
- (b) Every person who intends to apply for diesel refunds under the diesel refund scheme on or after the date on which rules 75.25 come into operation must apply for registration in accordance with rule 59A.01A(b)(i)(aa).
- (c) Every registered diesel refund user must, whenever any of the particulars furnished in its application for registration changes in any material way, advise the Commissioner within seven days from the occurrence of such event by submitting a renewed application for registration reflecting the changed particulars.

Registration profile of the diesel refund user

- 75.25.04 (a) Every person who applies for registration in accordance with rule 75.25.03 must create a single diesel refund user registration profile electronically through the communicative system indicated on the SARS website for that purpose.
- (b) The registration profile of the diesel refund user must list the information prescribed in Note 6 in Part 3 of Schedule No. 6 in respect of all eligible purchases and qualifying activities of that diesel refund user, including the –
- (i) category of qualifying activities performed;
 - (ii) commercial fishing permit and the holder or cessionary thereof, if applicable;
 - (iii) mining authorisation and the holder or cessionary thereof, if applicable;
 - (iv) location where the qualifying activities are performed, which is the –
 - (aa) physical address or geographical location as applicable in agriculture, mining on land and electricity generation; or
 - (bb) vessel, installation or locomotive as applicable in fishing, offshore mining, offshore shipping, harbour shipping and rail freight transport;
 - (v) storage facilities for eligible purchases of the diesel refund user, together with the identifying features and fuel storage capacity thereof, as well as the physical address of any such storage facility which is situated at a fixed geographical location;
 - (vi) assets that are powered by eligible purchases of the diesel refund user, together with the identifying features, make, model and fuel tank capacity thereof, as well as the physical address of any such asset which is situated at a fixed geographical location; and
 - (vii) diesel refund relationships of the diesel refund user as disclosed or re-disclosed and confirmed in accordance with rule 75.25.05.
- (c) Every diesel refund user must update its registration profile by the means indicated in paragraph (a) within 30 days of any change in particulars provided therein.

Diesel refund relationships of the diesel refund user

- 75.25.05 (a) In accordance with rule 59A.06A, rule 59A.06B and rule 59A.06C, every diesel refund user must disclose, confirm or reject, and re-disclose as applicable its customs and excise relationships to the Commissioner.

- (b) For the purposes of paragraph (a), "customs and excise relationships" includes any diesel refund relationships which the diesel refund user entered into for the purposes of any qualifying activity, such as any –
- (i) agreement of the diesel refund user as a member of a partnership, joint venture or an unincorporated body of persons;
 - (ii) seller of eligible purchases to the diesel refund user;
 - (iii) transporter of eligible purchases for the diesel refund user;
 - (iv) agreement of the diesel refund user for the purposes of hiring, leasing or chartering any asset to perform any qualifying activity; and
 - (v) agreement of the diesel refund user for the purposes of contracting or sub-contracting any person to perform any qualifying activity.
- (c) Every diesel refund user must –
- (i) include its disclosed or re-disclosed and confirmed diesel refund relationships in its registration profile in terms of rule 75.25.04(b)(vii); and
 - (ii) update the disclosure of its diesel refund relationships in terms of paragraph (a) within 30 days of any change in particulars provided therein.

Submission of diesel refund applications

- 75.25.06 (a) For the purposes of applying for a diesel refund, every diesel refund user must submit electronically within the period prescribed in paragraph (b) –
- (i) a diesel refund return on form DSL 201; and
 - (ii) upon request from the Commissioner, any substantiating source documentation as contemplated in paragraphs (c) and (d) of section 75(4A) and prescribed in Note 6 in Part 3 of Schedule No. 6.
- (b) The return and documentation specified in paragraph (a) must be submitted within 30 days after the last day of the accounting period, but not later than the penultimate working day of the month following that accounting period.
- (c) For the purposes of paragraph (b), an accounting period shall be a period of one calendar month or any part thereof.
- (d) Should the diesel refund user not have a diesel refund application for any particular accounting period, that diesel refund user may choose to not submit a diesel refund return for such accounting period.

Determination of diesel refund applications

- 75.25.07 (a) Every diesel refund user must determine its monthly diesel refund application according to the prescriptions of Note 6 in Part 3 of Schedule No. 6 by –

- (i) limiting the diesel refund application to the eligible purchases of that diesel refund user which were purchased and used in qualifying activities in the Republic by such diesel refund user;
 - (ii) excluding any non-eligible purchases of that diesel refund user from the diesel refund application; and
 - (iii) verifying the diesel refund application through the required substantiating source documentation of that diesel refund user.
- (b) Every diesel refund application is –
 - (i) restricted to the eligible purchases and qualifying activities of the diesel refund user which are supported by the information current on the registration profile of that diesel refund user within 30 days of any change in particulars provided therein; and
 - (ii) subject to presentation by the diesel refund user of the required substantiating source documentation and any other proof prescribed in Note 6 in Part 3 of Schedule No. 6 at such time and in such form as the Commissioner may request.
- (c) Any diesel refund application must be submitted within two years from the date of purchase of such distillate fuel, on the basis that –
 - (i) any distillate fuel purchases shall be deemed to have been used in the order of the dates of such purchases;
 - (ii) the amount of the diesel refund application shall be calculated at the refund rate applicable on the date of such purchase; and
 - (iii) the date of such purchase shall be the date of issue of the purchase invoice as contemplated in section 75(4A)(c) and prescribed in Note 6 in Part 3 of Schedule No. 6.

Processing of diesel refund applications and payments

- 75.25.08 (a) Any diesel refund application and payment must be processed electronically through relevant e-filing procedures in terms of section 119A and the rules thereto with any necessary changes as the context may require.
- (b) Any diesel refund user that chooses to correct its historical diesel refund applications must do so electronically, on the basis that –
- (i) corrections that result in a decrease in a historical diesel refund application must be effected on the diesel refund e-filing account of such diesel refund user for the historical period concerned; and
 - (ii) corrections that result in an increase in a historical diesel refund application must be effected through the monthly diesel refund application process on

a future diesel refund return of such diesel refund user for the historical period concerned.

Implementation

75.25.09 (a) Every approved registration that is applied for before rules 75.25 come into operation will take effect on the date these rules come into operation.

(b) Every diesel refund user must take stock of all distillate fuel in that diesel refund user's possession when operations cease on the day before rules 75.25 come into operation and retain such stock records for a period of five years.

(c) Any diesel refund application in respect of distillate fuel purchased before rules 75.25 come into operation must be made by means of the system in use for the processing of diesel refunds before these rules come into operation and which will remain active for two years after these rules come into operation.

(d) For purposes of rule 75.25.06(c), the accounting period will commence on the date rules 75.25 come into operation."

4. Substitution of form

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following form:

"DA 185 Application form: Registration/Licensing of Customs and Excise Clients".

5. Insertion of forms

Item 202.00 of the Schedule to the rules is hereby amended by the insertion of the following forms:

(a) "DA 185.4A21 Registration client type 4A21 – Seller of eligible purchases of distillate fuel to diesel refund users";

(b) "DA 185.4A22 Registration client type 4A22 – Diesel refund user under the diesel refund scheme"; and

(c) "DSL 201 Diesel refund return".

Bank account number:																
Mark if you do not have a South African bank account and are using a South African bank account of a third party		<input type="checkbox"/>														
Branch Name:											Branch No:					
Bank Name:											Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:	<input type="checkbox"/>
Account holder name:																

7. SARS TAXPAYER REFERENCE NUMBERS (if applicable)																											
i. VAT Registration Number:	4															ii. Income Tax Reference Number:											
iii. PAYE Reference Number:	7															iv. SDL Reference Number:	L										
v. UIF Reference Number:	U																										

8. NATURE OF ENTITY															
Company		Close corporation		Trust		Sole proprietor / natural person		Partnership							
Co-operative		Organ of state						Any other juristic person							
Registration number of juristic person, where registration is a requirement for such entity															

9. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS																				
i. Initials:						First name/s:														
Surname:																				
Designation or capacity:																				
Citizenship:																				
ID Type:																				
ID / Passport no:																Passport country (e.g. South Africa = ZAF)				
ii. Initials:						First name/s:														
Surname:																				
Designation or capacity:																				
Citizenship:																				
ID Type:																				
ID / Passport No:																Passport country (e.g. South Africa = ZAF)				
iii. Initials:						First name/s:														
Surname:																				
Designation or capacity:																				
Citizenship:																				
ID Type:																				
ID / Passport No:																Passport country (e.g. South Africa = ZAF)				

10. AUTHORISED OFFICER (as defined in the rules for sections 59A and 60)															
Initials:						First name/s:									
Surname:															
Telephone (including code):	Code: (____)	Tel. (_____)				Fax number (including code):	Code: (____)	Fax. (_____)							

E-mail address:					Cellular phone number:	()			
Public Officer:	<input type="checkbox"/>	Curator/Trustee:	<input type="checkbox"/>	Partner:	<input type="checkbox"/>	Accounting officer / Treasurer / Financial Officer:	<input type="checkbox"/>	Other, please specify:	
<p>Duly authorised to act on behalf of juristic entity by –</p> <p>*a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or</p> <p>*express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or</p> <p>* being a person having the management of any other juristic person (please state name); or</p> <p>* being a delegated officer of an organ of State,</p> <p>hereby apply on behalf of the applicant for registration* / licensing*.</p>									

11. REGISTRATION OR LICENSE TYPES AND RELEVANT ANNEXURES

Annexure	Registration	Tick box	Annexure	Licensing	Tick box
DA 185 4A1	Importer (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B1	Special Manufacturing Warehouse – (Section 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B2	Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA and SACUM-UK EPA (Located/ not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 49G)	<input type="checkbox"/>	DA 185 4B3	Storage Warehouse (Section 19 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section A) & Form DA 46A1.02	Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02)	<input type="checkbox"/>	DA 185 4B4	Special Storage Warehouse (Sections 19A and 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section B) & Form DA 49A.02	Approved Exporter – SADC-EPA, SACU/EFTA, AfCFTA or SACUM-UK EPA (Located/ not located in the Republic) – (rules 49A.20 (24), (25), 49D.18(19)(22), 49F.19(19),(20) and 49G.20(24),(25))	<input type="checkbox"/>	DA 185 4B5	Clearing Agent – (Section 64B and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section C) & Form DA 46A.01	Exporter for GSP (various countries) (Located/ not located in the Republic) – (relevant rules for section 46A)	<input type="checkbox"/>	DA 185 4B6	Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)	<input type="checkbox"/>
DA 185 4A3	Rebate User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto)	<input type="checkbox"/>	DA 185 4B7	Distributor of Fuel – (Section 64F and the rules thereto)	<input type="checkbox"/>
DA 185 4A4 & DA46A1.03	Manufacturer – (Section 46)	<input type="checkbox"/>	DA 185 4B8	Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)	<input type="checkbox"/>
DA 185 4A5	Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3)	<input type="checkbox"/>	DA 185 4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A6	Electronic User – (Section 101A and the rules thereto)	<input type="checkbox"/>	DA 185 4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A7 & Form DA 46A.02	Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA, SACUM-UK EPA and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F, 49G and 46A2.18)	<input type="checkbox"/>	DA 185 4B11	Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)	<input type="checkbox"/>
DA 185 4A8	Commercial manufacturer of biofuel – (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	<input type="checkbox"/>

DA 185 4A9	Non-commercial manufacturer of biofuel – (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	<input type="checkbox"/>
DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	<input type="checkbox"/>	DA 185 4B14	Degrouping depot (Section 64G and rules thereto)	<input type="checkbox"/>
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)	<input type="checkbox"/>	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (rule 54FA.04)	<input type="checkbox"/>	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	<input type="checkbox"/>
DA 185 4A13	Registered Agent (rule 59A.01A)	<input type="checkbox"/>			
DA 185 4A14	Registered Still (rule 63.04)	<input type="checkbox"/>			
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)	<input type="checkbox"/>			
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)	<input type="checkbox"/>			
DA 185.4A17	Tobacco leaf dealer (Section and rule 107A)	<input type="checkbox"/>			
DA 185 4A18	To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12)	<input type="checkbox"/>			
DA 185 4A19	Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)	<input type="checkbox"/>			
DA 185 4A20	Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)	<input type="checkbox"/>			
DA 185.4A21	Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02)	<input type="checkbox"/>			
DA 185.4A22	Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03)	<input type="checkbox"/>			
DA 185 C	Security Particulars	<input type="checkbox"/>			
DA 185 D	Disclosure of registered agent by importer, exporter, or remover of goods in bond or searcher for wreck not located in the Republic (rule 59A.01A(b)(iii) and Section 64D.01)	<input type="checkbox"/>			

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS				
Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-				
(a) Has contravened or failed to comply with the provisions of the Act	Yes:		No:	
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence*	Yes:		No:	
(c) Has been convicted of any offence under the Act	Yes:		No:	
(d) Has been convicted of any offence involving fraud or dishonesty	Yes:		No:	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose under the Act	Yes:		No:	
(f) Has been declared insolvent or in liquidation	Yes:		No:	
Note: • If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. • Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached to the application.				

13. INFORMATION REGARDING TAX COMPLIANCE				
Indicate whether the applicant -				
(a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-				
(i) taxes	Yes:		No:	
(ii) interest	Yes:		No:	
(iii) penalties	Yes:		No:	
(iv) other amounts	Yes:		No:	
(b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law	Yes:		No:	

14. DOCUMENTS IN SUPPORT OF APPLICATION	
An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the customs authority on request:	
(a)	A document confirming the banking details of the bank account referred to in box 6, which can be –
	(i) A bank certified original bank statement or a legible bank certified copy of an original bank statement;
	(ii) a bank certified auto bank statement; or
	(iii) an original letter from the bank on an official bank letterhead;
(b)	the original or a certified copy of—
	(i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for example, if appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement, SABC television licence documents, eToll account, major retail accounts) issued to the applicant that can confirm physical address of the applicant, if the applicant is located in the Republic; and
	(ii) a telephone or cellular phone account issued to the applicant to confirm the applicant's telephone or cellular phone contact details;
(c)	if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the laws of the Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the laws of the Republic or that other country;
(d)	a certified copy of the identification document or passport proving identity and citizenship—
	(i) if the applicant is a natural person, of the applicant;
	(ii) if the applicant is a juristic entity, of the directors, members, partners, trustees, administrator, chairperson, manager, as the case may be, of the applicant; and
	(iii) the authorised officer of the applicant, if not already provided under (ii);
(e)	a certified copy of the court order in the case of the applicant being an emancipated minor;
(f)	if the applicant applies for registration as an agent for a non-local licensee or registered person, a certified copy of the agency contract between the applicant and the non-local licensee or registered person;
(g)	a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant;
(h)	if applicable, documents evidencing that the applicant has in place—
	(i) an information security policy and security procedures or mechanisms to protect the applicant's electronic systems from unauthorised access; and
	(ii) procedures and back-up capabilities to protect it against the loss of information; and
(i)	any other document as the Commissioner may require for purposes of the application or for purposes of an update of information already submitted.

15. DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON	
I hereby-	
(a) declare that the particulars in the application and all annexures are true and correct; and	
(b) undertake to-	
	(i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and
	(ii) comply with customs and excise laws and procedures.
_____	_____
(Initials and surname)	(Status / Capacity, e.g. Director)

_____	_____
(Signature)	(Date & Place)

16. FOR OFFICIAL USE ONLY		
I, _____ <i>Full name and surname</i>	Team Member, at _____ <i>Branch Office name</i>	Office hereby certify / confirm
that the applicant (or authorised officer) / representative*: <ul style="list-style-type: none"> • Visited this office in person; • Is in fact the person reflected on his/her identification document/passport*; and • Is the person as is reflected on the letter of authority (where applicable). 		
_____	_____	_____
<i>Team Member: SID</i>	<i>Team Member: Signature</i>	<i>Date</i>
I, _____ <i>Full name and surname</i>	Team Leader, at _____ <i>Office name</i>	Office hereby certify / confirm
that the applicant / representative*: <ul style="list-style-type: none"> • Visited this office in person; • Is in fact the person reflected on his/her identification document/passport*; and • Is the person as is reflected on the letter of authority (where applicable). 		
_____	_____	_____
<i>Team Leader: SID</i>	<i>Team Leader: Signature</i>	<i>Date</i>



ANNEXURE DA 185.4A21

REGISTRATION CLIENT TYPE 4A21 - SELLER OF ELIGIBLE PURCHASES OF DISTILLATE FUEL TO DIESEL REFUND USERS (Part 3 of Schedule No. 6)

Note
It is the responsibility of the seller of eligible purchases of distillate fuel to diesel refund users to ensure compliance with the terms of refund item 670.04 as prescribed in section 75 and the rules thereto and Note 6 of Part 3 to Schedule No. 6.

Trading Particulars	
Excise Client Number (if already registered):	
Provide all trade names and physical addresses if the business is conducted under a different name or from a different address as that stated in container 5 of the application form DA 185	
Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Details of wholesaler or retailer licence in terms of the Petroleum Products Act, 1977:	

Particulars of distillate fuel trade by the seller		
<ul style="list-style-type: none"> Indicate with an "X" in the appropriate block(s) whichever is applicable. If the space provided is insufficient, furnish the information on a separate page that must be attached to the form. 		
Turnover from distillate fuel trade by the seller (Rand)		
Estimate for current financial year:	Actual for previous financial year:	Actual for year before previous financial year:
Details of purchases of distillate fuel as contemplated in Note 6 of Part 3 to Schedule No. 6		
Sources of distillate fuel purchases by the seller:	<input type="checkbox"/> Manufacturers	<input type="checkbox"/> Wholesalers <input type="checkbox"/> Direct imports
Description of manufacturer and wholesaler suppliers of distillate fuel to the seller		
Licensed manufacturer / wholesaler name:	Manufacturer / wholesaler license number:	
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total volume of distillate fuel purchases by the seller per year (Litres)		
Estimate for current financial year:	Actual for previous financial year:	Actual for year before previous financial year:
Details of sales of distillate fuel as contemplated in Note 6 of Part 3 to Schedule No. 6		
Categories of diesel refund user customers of the seller:		
<input type="checkbox"/> Agriculture <input type="checkbox"/> Fishing <input type="checkbox"/> Mining on land <input type="checkbox"/> Offshore mining <input type="checkbox"/> Offshore shipping <input type="checkbox"/> Harbour shipping <input type="checkbox"/> Rail freight transport <input type="checkbox"/> Electricity generation		
Total volume of distillate fuel sales by the seller per year (Litres)		
Estimate for current financial year:	Actual for previous financial year:	Actual for year before previous financial year:

FOR OFFICIAL USE												
File Number:												
District office:												



ANNEXURE DA 185.4A22

REGISTRATION CLIENT TYPE 4A22 - DIESEL REFUND USER UNDER THE DIESEL REFUND SCHEME (Part 3 of Schedule No. 6)

Note
It is the responsibility of the diesel refund user to ensure compliance with the terms of refund item 670.04 as prescribed in section 75 and the rules thereto and Note 6 of Part 3 to Schedule No. 6. Should there be any doubt, the diesel refund user should apply for a formal determination on form DA 314.

Trading Particulars	
Excise Client Number (if already registered):	
Provide all trade names and physical addresses if the business is conducted under a different name or from a different address as that stated in container 5 of the application form DA 185	
Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

Particulars of activities to be performed by the diesel refund user
 ▪ Indicate with an "X" in the appropriate block(s) whichever is applicable.
 ▪ If the space provided is insufficient, furnish the information on a separate page that must be attached to the form.

Details of qualifying activities as contemplated in Note 6 of Part 3 to Schedule No. 6	
Category of qualifying activity:	
<input type="checkbox"/> Agriculture	<input type="checkbox"/> Fishing
<input type="checkbox"/> Mining on land	<input type="checkbox"/> Offshore mining
<input type="checkbox"/> Harbour shipping	<input type="checkbox"/> Offshore shipping
<input type="checkbox"/> Rail freight transport	<input type="checkbox"/> Electricity generation
Description of qualifying activities performed:	
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Average volume of diesel used in qualifying activities per year:	
Details of non-qualifying activities as contemplated in Note 6 of Part 3 to Schedule No. 6	
Description of non-qualifying activities performed:	
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Average volume of diesel used in non-qualifying activities per year:	

FOR OFFICIAL USE	
File Number:	
District office:	



DSL 201 Diesel Refund Return

A. Category of qualifying activity	
<input type="checkbox"/> Agriculture	<input type="checkbox"/> Fishing
<input type="checkbox"/> Harbour shipping	<input type="checkbox"/> Mining on land
	<input type="checkbox"/> Rail freight transport
	<input type="checkbox"/> Offshore mining
	<input type="checkbox"/> Offshore shipping
	<input type="checkbox"/> Electricity generation

B. Diesel refund user details	
Trading or other name:	
Diesel refund user registration no:	
Tax period (CCYYMM):	

C. Diesel refund user contact details	
Name and surname:	
Capacity:	
Business telephone no:	
Fax no:	
Cell no:	
Contact email:	

D. Tax practitioner details (if applicable)	
Tax practitioner registration no:	
Business telephone no:	
Fax no:	
Cell no:	
Contact email:	

E. Determination of diesel refund	
Agriculture	
Total purchases used	----- (litres)
Non-eligible purchases used	----- (litres)
Eligible purchases used	----- (litres) x ----- (cents per litre) = Subtotal R -----
Fishing	
Total purchases used	----- (litres)
Non-eligible purchases used	----- (litres)
Eligible purchases used	----- (litres) x ----- (cents per litre) = Subtotal R -----
Mining on land	
Total purchases used	----- (litres)
Non-eligible purchases used	----- (litres)
Eligible purchases used	----- (litres) x ----- (cents per litre) = Subtotal R -----

