No. 49313 3

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3884 15 September 2023

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

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under sections 59A, 60, 64F, 75, 101A 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 herewith amended to the extent set out in the Schedule hereto **with effect from 15 September 2023**.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 59A.06A

- **1.** Rule 59A.06A is hereby amended by the substitution for subparagraph (vi) of paragraph (b) of the following subparagraph:
 - "(vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the registered person to—

- (aa) use the customs and excise client number of the registered person on documents submitted by that party to the Commissioner on behalf of the registered person;
- (bb) submit refund or drawback applications on behalf of the registered person; [or]
- (cc) apply for a duty deferment benefit on behalf of the registered person, or operate on a deferment account of the registered person, if that person is a deferment benefit holder[.]; or
- (dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the registered person.".

Amendment of rule 60.06A

- **2.** Rule 60.06A is hereby amended by the substitution for paragraph (vi) of paragraph (b) of the following subparagraph:
 - "(vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the licensee to—
 - (aa) use the customs and excise client number of the licensee on documents submitted by that party to the Commissioner on behalf of the licensee;
 - (bb) submit refund or drawback applications on behalf of the licensee[; or]
 - (cc) apply for a duty deferment benefit on behalf of the licensee, or operate on a deferment account of the licensee, if that person is a deferment benefit holder[.]; or
 - (dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the licensee.".

Amendment of rule 64F.07

- 3. Rule 64F.07 is hereby amended –
- (a) by the substitution in paragraph (b) for the words preceding subparagraph (i) of the following words:
 - "(b) Any such application must be made on the electronic equivalent of form DA 66 submitted as required in rule 75.26.03, read with rule 75.26.04,

- and [must be] the following supporting documents must at the time of application be submitted: [supported by -]"; and
- (b) by the addition in paragraph (b) of the word "and" at the end of subparagraph (ii).

Insertion of rules

- **4.** The following rules are hereby inserted after rule 75.25:
 - "75.26 The rules numbered 75.26 followed by further digits relate to the submission of applications for drawbacks and refunds contemplated in Schedule No. 5, and for refunds contemplated in Schedule No. 6 to the Act through eFiling or through the electronic data interchange system (EDI)

Definitions

- 75.26.01 For the purposes of these rules, any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and unless otherwise specified or the context otherwise indicates
 - "Customs and Excise Office" means a Customs and Excise Office as indicated on the SARS website, where applications contemplated in these rules may be submitted;
 - "electronic data interchange" or "EDI" means the electronic transfer from computer to computer of information using an agreed standard to structure the information;
 - "eFiling" means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions, and any grammatical derivative has a corresponding meaning;
 - "form DA 63", "form DA 64" or "form DA 66" respectively, means the electronic equivalent of the relevant prescribed form to

be used for purposes of eFIling or EDI, unless expressly stated otherwise; and

"these rules" means the rules contemplated in rule 75.26.

<u>Persons submitting applications in terms of these rules to be registered</u> <u>electronic users</u>

- 75.26.02 A person submitting an application in accordance with rule

 75.26.03(a) must be registered, depending on the mode of electronic submission selected, as an electronic user for—
 - (a) eFiling as contemplated in rule 59A.01A(b)(iB); or
 - (b) electronic data interchange (EDI) as contemplated in rule 101A.02(3).

<u>Applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 that must be submitted electronically</u>

- 75.26.03 (a) An application for a drawback or refund relating to the items in Schedules No. 5 and 6 referred to in this rule must, subject to rule 75.26.04, be made electronically by submitting the relevant electronic form and supporting documents through either eFiling or EDI.
 - (b) Form DA 66 together with form DA 64 must be submitted in accordance with paragraph (a) in respect of applications for drawbacks or refunds, as the case may be, relating to the items in Schedule No. 5, subject to paragraph (c).
 - (c) (i) Form DA 66, together with form DA 63 reflecting the information as certified by the Controller in the paper format of form DA 63, must be submitted in accordance with paragraph (a) in respect of applications for drawbacks or refunds, as the case

- may be, relating to the following items in Schedule No. 5:
- (aa) 522.03; and
- (bb) 522.05 and 522.06.
- (ii) Form DA 63, as certified by the Controller in paper format, must at the time of application be submitted as a supporting document to the application referred to in subparagraph (i).
- (d) Form DA 66 must be submitted in accordance with paragraph (a) in respect of applications for refunds relating to the following items in Schedule No. 6:
 - (i) 671.09 and 671.11;
 - (ii) 623.25;
 - (iii) 691.02 and 691.03;
 - (iv) 691.05 and 691.06; and
 - (v) 681.04, 681.05 and 681.06.

Submission of applications dealt with in these rules in the event of systems failure

75.26.04 When, in the event of a systems failure, an electronic user referred to in rule 76.26.02 cannot submit an application for a drawback or refund dealt with in these rules electronically as required in terms of rule 75.26.03, such application may be made at a Customs and Excise Office by manual submission of the of the relevant prescribed form in paper format, printed from the SARS website, as well as any supporting documents as may be required for the relevant application.

Communication through eFiling for purposes of applying for drawbacks and refunds

- 75.26.05 (a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication through eFiling as contemplated in these rules, subject to paragraph (b).
 - (b) The rules for electronic communication referred to in paragraph (a) apply with any necessary changes as the context may require, and in such application any reference in those rules to
 - (i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;
 - (ii) an electronic filing system must be read as including a reference to eFiling for purposes of submission of applications for drawbacks and refunds and related messages in terms of these rules;
 - (iii) an electronic filing transaction must be read as including a reference to submission of an application for a drawback or refund in terms of these rules;
 - (iv) an electronic communicator or registered electronic user must be read as including a reference to an importer, exporter or any other person entitled to claim a drawback or refund, registered in terms of section 59A as an electronic user for eFiling;
 - (v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user for eFiling and who is authorised to submit applications for drawbacks and refunds dealt with in these rules electronically as a clearing agent, registered agent or other representative on behalf of another; and
 - (vi) a taxpayer must be read as including a reference to a registered importer, exporter or any other person entitled to claim a drawback or refund.

(c) In the event of any inconsistency between a provision of the rules under section 75 and the rules for electronic communication referred to in paragraph (a), the provision of the former prevails.

Communication through the electronic data interchange system (EDI) for purposes of applying for drawbacks and refunds

75.26.06 The rules under section 101A apply for purposes of electronic communication through EDI as contemplated in these rules.

Transitional arrangements

- 75.26.07 (a) An application for a drawback or refund dealt with in these rules submitted manually in paper format prior to the effective date of these rules, must be considered in accordance with the process for manual submissions, subject to paragraph (b).
 - (b) Where it is determined during consideration of an application contemplated in paragraph (a) that a new application must be submitted, such application must be submitted either through eFiling or EDI, in accordance with rule 75.26.03.".

Amendment of rule 101A(2)

- **5.** Rule 101A.01A(2) is hereby amended by-
 - (a) the substitution for the heading of the following heading:"Mandatory electronic communication of reports, [and] declarations and certain applications";
 - (b) the deletion in paragraph (a) of the word "and" at the end of subparagraph (i);
 - (c) the substitution in paragraph (a) for the full stop at the end of subparagraph (v) of the expression "; and";
 - (d) the addition in paragraph (a) after subparagraph (v) of the following subparagraph:

- "(vi) if submission through EDI is selected in terms of rule 75.26.03, applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 contemplated in that rule by a person entitled to submit such application terms of the provisions of this Act.";
- (e) the substitution for paragraph (b) of the following paragraph:
 - "(b) Every person contemplated in paragraphs (a)(i) to [(v)]vi that is required to submit a report [or], declaration or application electronically to the Commissioner must register as a user in accordance with the provisions of rule 101A and comply with the rules made thereunder."; and
- (c) the addition after paragraph (d) of the following paragraph:
 - "(d) These rules are applicable to any application for drawbacks and refunds contemplated in rule 75.26 submitted through the electronic data interchange system (EDI), on or after the effective date of the rules numbered 75.26.".

Amendment to the Schedule to the Rules

- **6.** (a) Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:
 - "DA 63 Application for refund Export for trade purposes of imported duty paid goods (Refund item 522.03)
 - DA 64 Application for drawback/refund
 - DA 66 General Application for drawback/refund".
 - (b) Item 202.01 is hereby amended
 - (i) by the substitution for the words in subitem 02 preceding paragraph (a) of the following words:
 - "02. in respect of forms [DA 63, DA 64,] SAD 504, SAD 506, SAD 514, SAD 551, SAD 554, SAD 601, SAD 604, SAD 611 and SAD 614, must –"; and
 - (ii) by the deletion of subitem 03.

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^{*} Delete which is not applicable

** Duty tax type code as reflected on the import declaration

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** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration

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DA 66



SOUTH AFRICAN REVENUE SERVICE: GENERAL APPLICATION FOR DRAWBACK / REFUND

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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 B	Y A	PPLICANT (continue	e from page 1)
B5: Type o	f Refund			
Please indic	cate the type of refund with an "X" in	the a	ppropriate box	
Overplus				unds i.t.o. section 76
Drawback (Part	t 1, Schedule 5)		Committed an error in calculat	ing duty
Goods exported Schedule 5)	d in the same condition as imported (Part 2		Assessed duty on value highe	*
(B-10)	Goods destroyed in unavoidable circumstances		47 (9)	ariff determination under section
(Part 3 Schedule 5)	Goods abandoned		Goods having been damaged, prior to release	destroyed or irrecoverably lost
	Goods used for the manufacture of excisable goods		Short landed, short shipped or	short packed goods
Refund by Lice	nsed Distributor		Adjustment of bill of entry i.t.o.	section 40 (3)
Refund of excis	se duty (Schedule 6)		Other (please specify):	
Drawback of ex	ccise duty (Schedule 6)			
B6: Docum	ents to prove claim			
The following d	ocuments to prove this claim are attached to page	3:		
 -				
B7: Indemr	nity			
In consideration	n of this claim being paid *I / we			(Applicant),
herein renreser	nted by			(Person's full name)
indemnity, here Service against	pacity as	ep ind	lemnified the Office of the Comi	missioner for the South African Revenue
Signed on this.	day of the month		(ccyy)	
At			(Place)	Signature
B8: Ground	ds for claim			
	e:- It is of the utmost importance that the reason	ons ad	lyanced for this claim he fully	motivated and set out hereunder. It is
incumbent upo	n the applicant to explain clearly why a refund in these requirements are not strictly adhered to, the	is due	and to ensure that the claim i	s proved by means of other supporting
I,				(Person's full name),
on behalf of the	÷			(Applicant's name)
	am duly authorised to make this declaration; that true and correct and that the applicant is entitled to			
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), DA 63 / DA 64 must be pasted on this space. All other supporting documents must be attached to this page.

ty tax type code	Allocation code	Amount	Duty tax type code	Allocation code	Amount
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No. 49313 **17**

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue from page 1)	
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 jack and lodge it with the Controller of Customs and Excise.	ĸet
Your attention is invited to sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule No. 5 in regard to the prescriptive period which claims may be lodged.	in
D. FOR COMPLETION BY HEAD OFFICE	
D1: Query to Controller	
D2: Approval of claim	
Audited by:	
Date: Signature	
Approved by:	
Date: Signature	