

EXCISE
EXTERNAL POLICY
REFUNDS

TABLE OF CONTENTS

1	SUMMARY OF MAIN POINTS	3
2	POLICY	3
2.1	Qualifying criteria	3
2.2	Refunds	4
2.2.1	Requirements to qualify for refunds	4
2.3	Documents required in support of a refund claim	5
2.3.1	Excise refunds	5
2.3.2	Fuel refunds for Licensed Distribution of Fuel (LDF)	6
2.3.3	Tyre Levy Refunds	6
2.3.4	Health Promotion Levy on sugary beverages	7
2.4	Limitation on the period within which claims must be received	8
2.4.1	Refund claims resulting from determinations	8
2.4.2	Refund claims resulting from an internal appeal / finding of a court	9
2.4.3	Refund claims due to retrospective amendment of a Schedule [Section 76B (1)(C)]	9
2.4.4	Refund claims due to retrospective issue of a permit / certificate [Section 75(14B)]	9
2.5	Letter of authority (LOA)	9
2.6	Keeping of records	10
2.7	Penalties	10
2.8	Promotion of Administrative Justice Act	10
2.9	Appeals against decisions	11
3	RELATED INFORMATION	11
3.1	Legislation	11
3.2	Cross References	11
3.3	Quality Records	12
4	DEFINITIONS AND ACRONYMS	12
5	DOCUMENT MANAGEMENT	12

1 SUMMARY OF MAIN POINTS

- a) This policy prescribes the acceptance, checking and approval of Excise refund claims (including Duty at Source (DAS)) in the prescribed time and the lodgement of an application to the relevant Controller / Branch Manager.
- b) The onus is on the applicant to ensure that the correct forms and supporting documents are attached before submitting the refund application to the SARS. The reason(s) provided by the applicant must be specific and adequately set out in the application.
- c) The following refunds are excluded from this policy:
 - i) Customs Refunds and Drawbacks as this is dealt with in document SC-DT-C-13;
 - ii) VAT Export Incentive Scheme (VEIS) as this is taken up in SC-DT-C-07;
 - iii) Provisional Payments in excess of R100 000 as this is dealt with in document SE-PP-02;
 - iv) Diplomatic and Other Foreign Representatives Fuel Refunds as this is taken up in document SE-AM-08;
 - v) Completion of the DA 66 as this is dealt with in document SE-REF-03-M01; and
 - vi) Diesel / Biodiesel purchased for use and used for the purposes specified in, and subject to the compliance with Note 6 of Part 3 of Schedule 6 of the Act (farming, mining, commercial fishing, etc.)

2 POLICY

- a) The South African Revenue Service (SARS) refunds duties in terms of the Customs and Excise Act, No. 91 of 1964 (the Act) to applicants in the following circumstances:
 - i) General refunds in terms of Section 76 read with Section 76B of the Act; and
 - ii) Specific rebates and refunds of duty in terms of Section 75 read with Section 76B of the Act.

2.1 Qualifying criteria

- a) All applications for a refund of duty and / or levy in terms of Sections 75(14) and 76 of the Act must be made on a DA 66 (General application for Drawback / Refund) and must be received by the Controller / Branch Manager duly completed and supported by the necessary documents and other relevant evidence.
- b) No refund will be paid if the refund applicant's banking details are not captured and authenticated on the relevant system (refer to SE-LR-02).
- c) To enable the SARS staff to authenticate the applicant or representative in person, the following documents must be provided when the person engages the SARS Customs / Excise Branch Office:
 - i) Original identity document / passport / driver's licence or a temporary identity document / passport of the applicant / representative; or
 - ii) Certified copy of identity document / passport / driver's licence or temporary identity document / passport of the applicant / representative;
 - iii) Original resolution / authorisation specifying who is authorised to act on behalf of the applicant (Company, Trust, Close Corporation, etc.) if applicable; or
 - iv) A Power of Attorney / Letter of Authority is required when the applicant sends a representative to the SARS for the authentication process.
- d) If the refund applicant's banking details change, the same process must be followed as mentioned in paragraph (c) above.
- e) No refund shall be made under Sections 75 or 76, if, in the case of Excisable goods manufactured in South Africa, is less than R2-00.
- f) Environmental or Health Promotion Levy (HPL) paid on goods exported to the BELN can only be refunded on a DA 66 in terms of the relevant refund item as prescribed in Schedule 6.

- g) Limitation on the period for which refund claims will be considered and the period within which the applications must be received by the Controller / Branch Manager is prescribed in Sections 75(14) and 76 read with Section 76B of the Act.
- h) There is no discretionary power in relation to the extension of the time period within which refund applications may be submitted. The time periods are mandatory and should claims not be submitted within the prescribed period, the refund application will not be considered.
- i) The SARS has an obligation to ensure that refunds due are paid out in the shortest time possible and to the correct person.
- j) Only page one (1) of the Customs Clearance Declaration (CCD) reflecting the Local Reference Number (LRN) and Movement Reference Number (MRN) and the relevant page(s) and or line(s) to which the refund has reference are required to be submitted, not the entire CCD.
- k) All letter(s) of authority must reflect specific particulars to the clearance concerned and be original. No faxed / photocopies are acceptable.
- l) Applicants must ensure that they collect any samples, rejected, and / or queried claims and documents from the relevant B/O (refer to SE-GEN-06).
- m) Applicants must be aware that a deposit (e.g. to cover a possible penalty) for a contravention can be called for e.g. where an applicant claims more duties, levies and or Value Added Tax (VAT) than what he / she is entitled to.

2.2 Refunds

2.2.1 Requirements to qualify for refunds

- a) The Commissioner may consider any application for a refund from any applicant who contends that he / she has paid any duty / levy or other charges for which he / she was not liable or that he / she is entitled to any refund (payment).
- b) Excise duty may not be refunded for removals to BELN countries.
- c) The Customs Procedure Code (CPC) and refund item must appear in the appropriate boxes on the export declaration and the declaration must be processed by Customs before the assignment is shipped (refer to SC-CF-13 and SC-CF-55). If the refund item does not appear in the appropriate box on the export declaration, the refund claim must be rejected with the relevant reason on page four (4) of the DA 66 as a "No claim" and may not be forwarded to H/O.
- d) Proof of export is prescribed in the Customs declaration policy (refer to SC-CF-55) and acquittal requirements (refer to SC-TR-01-02).
- e) The supporting documents required to be submitted with a refund claim may vary and be specific in support of such refund claim (refer to paragraphs 2.3).
- f) The supporting documents must be secured to the top left-hand corner of page three (3) of the DA 66 by means of a pin and not by means of staples and be arranged in sequence.
- g) The supporting documents must be so arranged that they can all be read while holding the DA 66 in one (1) position, viz. upright. For the completion of the DA 66, refer to document SE-REF-03-M01.
- h) Section 99(2)(a) states that an applicant appointed by a client shall be liable for the fulfilment of all obligations including payment of Excise duties and / or levies. Where the applicant of a refund is not the person who originally paid the duties and / or levies, a letter of authority from the latter must accompany the claim. Such letter must reflect specific particulars of the clearance concerned (refer to paragraph 2.6).
- i) Additional supporting documents or sample(s) may be requested to prove the claim (refer to document SE-GEN-06).

- j) No application for a refund of Diamond Export Levy will be considered unless it is:
- i) Made on a duly completed DL 66;
 - ii) Supported by the necessary documentation and other evidence to prove that such a refund is due; and
 - iii) Delivered to the Controller / Branch Manager of Customs: Johannesburg.
- k) Alternatively DL 66 application(s) can only be handed in at one (1) of the below mentioned B/O's, for onward forwarding to the Controller / Branch Manager Johannesburg (situated at the Alberton campus):
- i) Bloemfontein;
 - ii) Cape Town;
 - iii) Kimberley;
 - iv) OR Tambo International airport; or
 - v) Upington.
- l) If the Commissioner finds that during the processing of a refund claim, that a registered person failed to settle any outstanding amount of tax, additional tax, duty, levy, charge, interest or penalty levied under the Diamond Export Levy Act or any other Act administered by the Commissioner within the period as prescribed, the Commissioner is entitled to set-off such amount which that person failed to pay before paying out a refund.
- m) Applicants may enquire about the status of their refunds after thirty (30) working days from submission by calling the specific B/O where the claims were handed in.

2.3 Documents required in support of a refund claim

- a) Duly completed and signed DA 66 on which "Grounds for claim" – field B8 on page two (2) of the DA 66 clearly indicates under which refund item / tariff heading duty / levy is being claimed (refer to SE-REF-03-M01).
- b) In the case of Diamond Export Levy, the DL 66 must be accompanied by a true copy of the CCD, a copy of the return(s), VOC and any other document that might prove that such a refund is due under Section 14 of the Diamond Export Levy (Administration) Act.
- c) If supporting documents are submitted on a compact disc, **only** one (1) storage device per application is allowed (refer to SC-CF-55).

2.3.1 Excise refunds

- a) In the case of Schedule 6 refunds [excluding Health Promotion Levy and fuel (LDF's)], the following documents must be submitted with the duly completed DA 66:
 - i) Customs declaration containing the MRN and copies of any VOC's relative to such declaration;
 - ii) Comprehensive worksheet;
 - iii) Covering or financial statement, if applicable;
 - iv) Proof of payment from a financial institution referring to the specific invoice if applicable;
 - v) Commercial invoices (no pro forma invoices) (Rule 39.04 – 39.05);
 - vi) Transport documents (bill of lading / air waybill / rail consignment note / road manifest);
 - vii) Packing specifications (where necessary to assist in proving claim);
 - viii) Any certificate or permit necessary to support admission of the goods;
 - ix) Stop note / Detention note (DA 310) or Service Manager Inspection Report;
 - x) Destruction certificate P.2.08;
 - xi) Weighbridge certificates where applicable;
 - xii) Export documents, invoices, amended worksheets, etc.;
 - xiii) **For all exports by road, submission of EDI CUSRES Notifications for "Entry Arrival Notification" and "Entry Exit Notification" are required;**
 - xiv) Credit notes issued by the supplier, amended invoices and proof of payment for the quantity actually delivered;
 - xv) Proof of registration under Schedule 6;
 - xvi) Proof of retrospective schedule amendments (government gazette);

- xvii) Original letter of authority; and / or
- xviii) Import / export clearing instructions.

2.3.2 Fuel refunds for Licensed Distribution of Fuel (LDF)

- a) These refunds must be accompanied by the document “COMPLIANCE SHEET TO REFUND CLAIMS I.R.O. REBATE ITEMS 623.25, 671.09 AND 671.11” (“the compliance sheet”), fully completed. The compliance sheet contains 119 columns (not all of which would necessarily be relevant to the transaction process, starting at the licenced manufacturing warehouse and ending with the amount being claimed as a refund. Because of the size of the document, it will not be made available in hard copy; it can be obtained electronically from SARS’ website at www.sars.gov.za and must be electronically completed and submitted.
- b) The compliance sheet must be accompanied by the relevant supporting source documents (as guided by the compliance list). These documents are to be submitted electronically with the compliance sheet and the original documents together with the DA 66 refund claim must be delivered to the relevant SARS Excise B/O.

2.3.3 Tyre Levy Refunds

- a) Refunds on tyre levy can be claimed through the DA66 process as provided in the following Rebate items per Schedule 6.
- b) The following Rebate items as provided for in Schedule 6 must be indicated on the export declaration (SAD500) in order for the **refund** to be eligible:
 - i) **Rebate Item 681.04** can be used by the third party entity / person to claim a **refund** in respect of the levy that has been paid on new tyres that were exported, other than exports contemplated in terms of Rebate Items 681.05 (authorised dealer) and 681.06 (distribution centre);
 - ii) **Rebate Item 681.05**, a **refund** provision in respect of new pneumatic tyres on which an environmental levy has been paid and that are subsequently exported by the authorised dealer to BELN countries, and;
 - iii) **Rebate Item 681.06**, a **refund** provision in respect of new pneumatic tyres on which an environmental levy has been paid and that are subsequently exported by the distribution centre of a VM to BELN countries.
- c) In the case of exports under **Rebate Item 681.04** (Third Party), the following documents must be submitted with the duly completed DA 66:
 - i) Invoice / delivery note from the tyre manufacturer;
 - ii) Proof of payment of the tyre levy;
 - iii) SAD 500 (export declaration) and release notification;
 - iv) Bill of lading / Road manifest / Airway bill;
 - v) Commercial invoice to the customer;
 - vi) Delivery note to the customer (acknowledged receipt by customer);
 - vii) Customised worksheet;
 - viii) **For all exports by road, submission of EDI CUSRES Notifications for “Entry Arrival Notification” and “Entry Exit Notification” are required;**
 - ix) Any other documentation to substantiate the refund.
- d) In the case of exports under **Rebate Item 681.05** (Authorised dealer), the following documents must be submitted with the duly completed DA 66:
 - i) Invoice / delivery note from the motor manufacturer (VS);
 - ii) Proof of payment of the tyre levy;
 - iii) SAD500 (export declaration) and release notification;
 - iv) Bill of lading / Road manifest / Airway bill;
 - v) **For all exports by road, submission of EDI CUSRES Notifications for “Entry Arrival Notification” and “Entry Exit Notification” are required;**
 - vi) Commercial invoice to the customer;
 - vii) Delivery note to the customer (acknowledged receipt by customer);
 - viii) Customised worksheet; and

- ix) Any other documentation to substantiate the refund.
- e) In the case of exports under **Rebate Item 681.06** (Distribution centre), the following documents must be submitted with the duly completed DA 66:
- i) Invoice / delivery note from the tyre manufacturer (VM);
 - ii) Proof of payment of the tyre levy;
 - iii) Delivery note from the tyre manufacturer (acknowledgement of receipt by DC);
 - iv) SAD500 (export declaration) and release notification;
 - v) Bill of lading / Road manifest / Airway bill;
 - vi) **For all exports by road, submission of EDI CUSRES Notifications for "Entry Arrival Notification" and "Entry Exit Notification" are required;**
 - vii) Commercial invoice to the customer;
 - viii) Delivery note to the customer (acknowledged receipt by the customer);
 - ix) Customised worksheet; and
 - x) Any other documentation to substantiate the refund.

2.3.4 Health Promotion Levy on sugary beverages

- a) In the case of Rebate Item 561.03, which must be verified by Excise, the following documents must be submitted with the duly completed DA 66:
- i) P.2.53;
 - ii) Warehouse register showing the use of the sugary beverages product in manufacturing;
 - iii) SAD 500;
 - iv) Bill of lading / Road manifest / Airway bill;
 - v) Invoice / delivery note showing sugary beverage charged from the importer or storage warehouse;
 - vi) Delivery note by the supplier;
 - vii) Proof of payment;
 - viii) Customised worksheet;
 - ix) The SARS Service Manager (SSM) case number of the import transaction; and
 - x) Any other relevant documents to substantiate the refund.
- b) **Refund Item 691.02** provides for HPL goods that are found to be off-specification, have become contaminated, or have undergone post-manufacturing deterioration may be returned to a Customs and Excise manufacturing warehouse (VM) for destruction or reprocessing upon permission by the Commissioner.
- c) The licensee of the VM must submit an application to seek permission to return the goods for reprocessing or destruction from the Commissioner.
- d) Should a refund be due on the goods that were destroyed or re-processed, a DA 66 (General application for Drawback / Refund) can be submitted to recover the levies previously paid. The following documents must be submitted with the duly completed DA 66:
- i) Invoice / delivery note or other prescribed document and proof that levy was paid. (when the products left the manufacturing warehouse);
 - ii) Application made to SARS Excise to return the goods for reprocessing or destruction;
 - iii) Permission by the Commissioner to return the goods for destruction or reprocessing;
 - iv) Credit Notes / Delivery Notes / Goods Receipt Notes; and
 - v) Proof of destruction / reprocessing.
- e) **Note must be taken of the following:**
- i) It should be noted that the HPL goods that did not leave the VM but need to be destroyed still require the Commissioner's permission to do so, except those goods that will be re-processed;
 - ii) The HPL goods that have been destroyed by the licensee (VM), other than those goods returned from the local market or other unlicensed premises, cannot be claimed through the DA 66 process, as no levy would have been paid;
 - iii) Only goods that were returned within a period of six (6) months after removal from the VM qualify in terms of the relevant Refund Item; and

- iv) Goods that have exceeded their shelf life (expired products) do not qualify in terms of this Refund Item for a refund.
- f) In the case of Rebate Items 691.05 and 691.06, the following documents must be submitted with the duly completed DA 66:
- i) Warehouse register showing the use of the sugary beverage product in manufacturing;
 - ii) Invoice / delivery note from the manufacturer;
 - iii) Delivery note from the manufacturer;
 - iv) Proof of payment;
 - v) Customised worksheet; and
 - vi) Any other relevant documents to substantiate the refund.
- g) In the case of exports from an unlicensed premise, the following documents must be submitted with the duly completed DA 66:
- i) Invoice / delivery note from the manufacturer;
 - ii) Proof of payment;
 - iii) Delivery note from the manufacturer;
 - iv) SAD 500;
 - v) Bill of lading / Road manifest / Airway bill;
 - vi) **For all exports by road, submission of EDI CUSRES Notifications for “Entry Arrival Notification” and “Entry Exit Notification” are required;**
 - vii) Delivery note to the client abroad;
 - viii) The SSM case number of the export transaction; and
 - ix) Customised worksheet.
- h) Customs Procedure Codes (CPC)
- i) Exports by the VM licensee of duty-paid stock directly from the licensed VM:
 - A) Purpose Code: (No longer in use)
 - B) To the BELN:
 - I) CPC: H 61-00
 - II) Refund Item: 691.01
 - C) To any country outside SACU:
 - I) CPC: H 64-00
 - II) Refund Item: 691-04
 - ii) Exports by the VM licensee of duty-paid stock from outside the licensed VM
 - A) Purpose Code: (No longer in use)
 - B) To the BELN:
 - I) CPC: H 61-00
 - II) Refund Item: 691.03
 - C) To any country outside SACU:
 - I) CPC: H 64-00
 - II) Refund Item: 691-03
 - iii) Exports by a non-licensed registered 3rd party of duty-paid SBL goods
 - A) Purpose Code: (No longer in use)
 - B) To the BELN:
 - I) CPC: H 61-00
 - II) Refund Item: 691.03
 - C) To any country outside SACU:
 - I) CPC: H 64-00
 - II) Refund Item: 691-03

2.4 Limitation on the period within which claims must be received

2.4.1 Refund claims resulting from determinations

- a) Refunds in respect of any determination [Section 76B(1)(a)], new determination or amended determination in terms of Sections 47(9), 65 or 69 are limited to:

- i) A refund in respect of goods entered for home consumption during a period of two (2) years immediately preceding the date of such determination, new determination or amendment whichever date occurs last; provided that where any such determination, new determination or amendment has been appealed against, the two (2) year period is calculated from the last date, notwithstanding the fact that a court may amend any determination of the Commissioner, or the Commissioner may, as a result of the finding of such court, amend such determination; and
- ii) Any application for such refund which is received by the Controller / Branch Manager within a period of twelve (12) months from the date of such determination, new determination or amendment of a determination; or
- iii) Any amendment by court or by the Commissioner as contemplated in the provision in Section 76B(1)(a)(i).

2.4.2 Refund claims resulting from an internal appeal / finding of a court

- a) Refund claims in respect of any internal appeal to the Commissioner [Section 76B(1)(b)] or a finding of court which is not in respect of a determination contemplated in Sections 47(9), 65 or 69 are limited to:
 - i) Goods entered for home consumption during a period of two (2) years prior to the date of any final decision by the Commissioner; or any decision of the Commissioner to the extent that it is amended by or as a result of a finding of court; and
 - ii) Any application for such refund of drawback which is received by the Controller / Branch Manager within a period of twelve (12) months from the date of such decision or amended decision.

2.4.3 Refund claims due to retrospective amendment of a Schedule [Section 76B (1)(C)]

- a) In the case where any Schedule to the Act is amended with retrospective effect.
- b) Any such refund must be limited to an application therefore received by the Controller / Branch Manager within a period of twelve (12) months from the date on which the amendment is published in the Government Gazette.

2.4.4 Refund claims due to retrospective issue of a permit / certificate [Section 75(14B)]

- a) In the case of a permit or certificate issued with retrospective effect as contemplated in Section 75(14B) any such refund must, notwithstanding the effective date of such permit or certificate, be limited to Section 76B(1)(d):
 - i) Goods entered for home consumption during a period of two (2) years prior to the date of issue of such permit or certificate; and
 - ii) Any application received by the Controller / Branch Manager within a period of twelve (12) months from the date of issue of such permit or certificate.
- b) A retrospective permit is one (1) which is issued in respect of export transactions, which take place prior to the date of issue of the permit.

2.5 Letter of authority (LOA)

- a) A letter of authority from the registrant / licensee is a requirement in terms of Section 100 when an agent, consultant, etc. applies on the registrant's / licensees for a refund.
- b) This authority may not be transferred to a third party (another agent, consultant, etc.).
- c) The letter of authority must be:
 - i) On the registrant's / licensee's letterhead; and
 - ii) Specifically refer to the type of authority given, i.e.
 - A) The specific export declaration reflecting the MRN; or
 - B) The start and end date of the authority. In this case, the agent / consultant must retain the original and produce such when requested to do so. Certified copies of the original letter must be submitted with each claim.

- d) Letters that do not comply with paragraph above will not be accepted in an effort to reduce the opportunity for fraudulent claims purported to be submitted on behalf of a registrant / licensee.
- e) In the case of a refund application the original letter of authority must be attached to page two (2) of the DA 66 (refer to SE-REF-03-M01).

2.6 Keeping of records

- a) Every client must keep for record purposes for a period of five (5) years:
 - i) Books, accounts and documents in respect of all transactions relating to the Rules for the purpose of any acquittal procedure; and
 - ii) Any data related to such documents created by means of a computer.
- b) The five (5) year period is calculated from the end of the calendar year in which the document was created, lodged or required (Sections 101 and 101A).
- c) Where a client is requested to produce such books, accounts and documents on demand, these must be submitted within 21 working days. If necessary, the client can request extension for the providing of such documents.

2.7 Penalties

- a) Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence.
- b) Offences may render the client liable to, as provided for in the Act:
 - i) Monetary penalties;
 - ii) Criminal prosecution; and / or
 - iii) Suspension / cancellation of registration / license.

2.8 Promotion of Administrative Justice Act

- a) The Promotion of Administrative Justice Act (PAJA) No. 3 of 2000 gives effect to everyone's right to administrative action that is lawful, reasonable and procedurally fair. Any person whose rights have been adversely affected by administrative action has the right to be given written reasons, as contemplated in Section 33 of the Constitution of the Republic of South Africa, 1996. PAJA:
 - i) Provides for the review of administrative action by a court or where appropriate, an independent and impartial tribunal;
 - ii) Imposes a duty on the State to give effect to those rights;
 - iii) Promotes an efficient administration as well as good governance; and
 - iv) Creates a culture of accountability, openness and transparency in the Public Administration or in the exercise of a public power or the performance of a public function, by giving effect to the right to just administrative action.
- b) Administrative action, which significantly and unfavourably affects the rights or valid expectations of any person, must be procedurally fair. A fair administrative procedure depends on the circumstances of each case.
- c) A person must be given:
 - i) Written reasons of the nature and purpose of the proposed administrative action;
 - ii) A reasonable opportunity to make representations;
 - iii) A clear statement of the administrative action; and
 - iv) Adequate notice of any right of review or internal appeal, where applicable.
- d) Before administrative action can be taken by Excise, the client must be allowed the opportunity to:
 - i) Obtain assistance and, in serious or complex cases, legal representation;
 - ii) Present and dispute information and arguments; and
 - iii) Appear in person.

- e) Just administrative action requires the Excise Officer to consider all the facts presented and obtained in addition to affording the client the opportunity to be heard, prior to instituting any administrative action.
- f) Clients whose rights have been significantly and unfavourably affected by administrative action and who have not been given reasons for the action may, within ninety (90) days after the date on which the client became aware of the action, request Excise to furnish written reasons for the action.
- g) Excise must, after receiving the request, give the client adequate reasons in writing for the administrative action. It must, subject to subsection (4) of the Promotion of Administrative Justice Act 3. Of 2000 and in the absence of proof to the contrary, be presumed in any proceedings for judicial review that the administrative action was taken without good reason.

2.9 Appeals against decisions

- a) In cases where clients are not, satisfied with any decision taken in terms of the Customs and Excise Act they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document SE-APL-02.
- b) If clients disagree with a decision of any appeal committee, their recourse will be to lodge an application for ADR (Alternative Dispute Resolution) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26.

3 RELATED INFORMATION

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<p>Customs and Excise Act No. 91 of 1964: Sections 38, 39, 40, 47(9), 64F, 65, 69, 75, 76, 76A, 76B, 76C, 77B (2) 77I, 80, 91, 92, 98, 99, 99A, 100 and 101A</p> <p>Customs and Excise Rules: Rules 19A4.04€; 39.04, 39.05, 41, 64F.04, 64F.05, 64F.07, 75, 76, 77I .01 to 77I.23, 106 and 202.00</p> <p>Customs and Excise Tariff: Schedule 6 and Additional Note 1 to Chapter 38</p> <p>Value-Added Tax Act No. 89 of 1991: Sections 7, 11, 13, 16, 39, 40 and 54</p> <p>Diamond Export Levy (Administration) Act No. 14 of 2007: Section 14.01</p> <p>Tax Administration Act No. 28 of 2011: Sections 215 to 220 and 224</p>
Other Legislation:	<p>Promotion of Administration Justice Act No.3 of 2000: Preamble and Sections 3 and 5</p> <p>Promotion of Access to Information Act 2000: All</p> <p>Public Finance Management Act No.1 of 1999: Sections 6, 7, 8, 10, 12, 36, and 76</p>
International Instruments:	None

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SE-APL-02	Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CF-55	Customs Clearance Declarations – External Policy
SC-DT-C-13	Customs Refunds and Drawbacks – External Policy
SC-TR-01-02	Acquittal of Customs Declarations – External Policy
SE-LR-02	Licensing and Registration – External Policy
SE-PP-02	Provisional Payment – External Policy
SE-REF-03-M01	Completion of DA 66 – External Manual
SE-REF-05	Diplomatic Fuel Refunds – External Policy

3.3 Quality Records

Number	Title
DA 66	General Application for Refund
DL 66	Application for Refund (Section 14 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007).
P2.08	Destruction Certificate
P.2.53	Receipt of imported goods into the VM for manufacturing purposes
SAD 500	Customs Declaration

4 DEFINITIONS AND ACRONYMS

Applicant	Importer, exporter, owner, agent, consultant, Licensed Distributor, Licensee, Registrant etc. applying for a refund.
BELN	The Republic of Botswana; The Kingdom of Eswatini (Swaziland); The Kingdom of Lesotho; and The Republic of Namibia.
B/O	Branch Office
CCD	Customs Clearance Documentation
Controller / Branch Manager	The officer designated by the Commissioner to be the Controller / Branch Manager of Customs and Excise in respect of that area or matter and includes officers acting under the control or direction of any officer so designated by the Commissioner.
DAS	Duty at Source – assessment of duty and levies at the time when fuel and other excisable products except wine are removed from the manufacturing warehouse
DAS claim	An application for a refund of Excise duty or fuel levy by a licensed distributor (Section 64F) which is subject to the provisions of tariff items 623.25, 671.09 and 671.11 of schedule 6.
HPL	Health Promotion Levy
LDF	Licensed Distributor of Fuel
LRN	Local reference Number
MRN	Movement Reference Number
RAF	Road Accident Fund
SACU	The Southern African Customs Union, consisting of: The Republic of South Africa; The Republic of Botswana; The Kingdom of Eswatini (Swaziland) The Kingdom of Lesotho; and The Republic of Namibia.
SARS	South African Revenue Service
VM	Manufacturing Warehouse

5 DOCUMENT MANAGEMENT

Policy Owner	Executive: Excise
Detail of change from previous revision	Paragraphs 2.3.1, 2.3.3(c),(d) and (e) and 2.3.4(g) have been amended to clearly indicate that for all exports by road, the submission of the EDI CUSRES Notifications for “Entry Arrival Notification” and “Entry Exit Notification” are required.
Template number and revision	GC-TM-03 - Rev 9