

SOUTHAFRICAN REVENUE SERVICE

No. R. 1259

30 December 2005

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/16)**

Under sections 64 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 amended to the extent set out in the Schedule hereto.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

- (a) By the substitution in the Schedule to the rules for the form DA 66 of the following form:
"DA66 - General Application for Drawback/ Refund"



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

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE
A1: Approval by Controller

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

A2: Claim particulars

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

B1: Applicant information

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

B2: * Importer Owner Exporter information (mark one block with an X)

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

B3: Amount(s) claimed

Type of duty/revenue	Rand	Cent	Type of duty/revenue	Rand	Cent
Customs Duty			Excise Duty		
Anti-Dumping Duty			Duty: Sch. 1 Part 2B		
VAT			Other*		
Total amount claimed					

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

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

C. FOR COMPLETION BY BOOKKEEPING (H/O)

Financial Voucher No.	Electronic Fund Transfer No.	Cheque No.	Financial Voucher / Cheque / EFT Date
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* Delete which is not applicable
 ** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).
 *** Please specify the "other" type of duty/revenue.

B. FOR COMPLETION BY APPLICANT (continue from page 1)

B5: Type of Refund

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

Overplus		General refunds I.t.o. section 76	
Drawback (Part 1, Schedule 5)		Committed an error in calculating duty	
Goods exported in the same condition as imported (Part 2 Schedule 5)		Assessed duty on value higher than value for duty purposes	
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tariff determination under section 47 (9)	
	Goods abandoned	Goods having been damaged, destroyed or irrecoverably lost prior to release	
	Goods used for the manufacture of excisable goods	Short landed, short shipped or short packed goods	
Refund by Licensed Distributor		Adjustment of bill of entry I.t.o. section 40 (3)	
Refund of excise duty (Schedule 6)		Other (please specify):	
Drawback of excise duty (Schedule 6)		

B6: Documents to prove claim

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

B7: Indemnity

In consideration of this claim being paid¹ / we (Applicant),

herein represented by (Person's full name),

in this / her capacity as he / she being duly authorised to furnish this indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue Service against any claim, loss or damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or incurred by me said office, as a result of payment of this claim.

Signed on this day of the month (ccyy)

At (Place) Signature

B8: Grounds for claim (continue on page 3)

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

I, (Person's full name),

on behalf of the (Applicant's name)

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

Signed on this day of the month (ccyy)

At (Place) Signature

¹ Delete which is not applicable

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

Grounds for claim (continued from page 2)

Multiple empty horizontal lines for providing grounds for a claim.

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

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

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

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

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

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

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

Name of SARS Office	Personal Number	SARS Official date stamp	Signature of duly authorized SARS Officer
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* Delete which is not applicable
** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue 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 resubmitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

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 in which claims may be lodged.

(This section contains multiple horizontal lines for providing details of the query.)

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

D1: Query to Controller

(This section contains multiple horizontal lines for providing details of the query to the Controller.)

D2: Approval of claim

Allocation No.	Amount
R	
R	
R	
R	
R	
R	
Total	

Audited by:
Date: Signature

Approved by:
Date: Signature