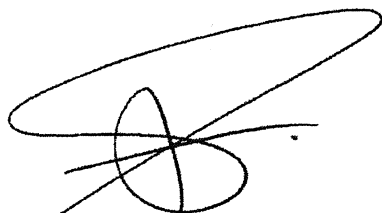


No. R. 339

10 May 2013

**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF RULES (DAR 117)**

Under sections 76 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.



**GEORGE NGAKANE VIRGIL MAGASHULA**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

By the insertion after rule 76.03 of the following rule:

- “76.04 (a) Notwithstanding rule 76.01, for the purposes of a refund application contemplated in section 76(4), a voucher of correction as provided for in section 40(3)(a)(i)(bb)(A) reflecting a refund amount submitted manually or electronically with a refund indicator shown thereon shall be regarded as an application for refund of that amount.
- (b) (i) The form CR 1, obtainable from the SARS website, together with all documents necessary to prove that the refund is due must be submitted in paper format or by facsimile transmission or electronically to reach the Commissioner during the official hours of attendance prescribed in item 201.10 of the Schedule to the Rules at the place specified and within the time indicated in a request by SARS for the CR 1 and necessary documents to be submitted.

- (ii) The application shall only be regarded as validly submitted on receipt of a properly completed form CR 1 and the necessary documents proving that a refund is due.
  
- (iii) If form CR 1 and the necessary documents are not received within the time specified in subparagraph (i), the voucher of correction received will be electronically cancelled by SARS and a fresh voucher of correction must thereafter be submitted if it is intended to renew the application for the refund.



CR1

**SOUTH AFRICAN REVENUE SERVICE  
GENERAL APPLICATION FOR CUSTOMS REFUND: VOUCHER OF CORRECTION  
SUBMISSION OF DOCUMENTS IN TERMS OF RULE 76.04**

**A. CLAIM PARTICULARS**

LRN: MRN:	Case number:
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**B. APPLICANT INFORMATION**

**B1: Applicant information**

Name								
Customs Code								
Address								

**B2: Type of Refund**

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

Assessed duty on value higher than value for duty purposes		Committed an error in calculating duty	
Incorrect tariff classification/tariff determination under section 47 (9)		Goods having been damaged, destroyed or irrecoverably lost prior to release	
Short landed, short shipped or short packed goods		Adjustment of bill of entry i.t.o. section 40(3)	
<b>Other (please specify):</b>		Goods abandoned	

**B3: Applicant Indemnity**

In consideration of this claim being paid \*/we ..... (Applicant),  
 herein represented by ..... (Person's full name),  
 in \*/his/her capacity as ..... , \*/he/she being duly authorised to furnish  
 this indemnity hereby agree and undertake to hold harmless and keep indemnified the Commissioner against any claim, loss or  
 damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or incurred by the  
 Commissioner, as a result of payment of this claim.

**B4: Grounds for claim**

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

Signed on this..... day of the month ..... (ccyy) ..... at ..... (Place)

.....  
 Signature

\*Delete which is not applicable