

EXCISE
EXTERNAL
USER MANUAL
eACCOUNT ON eFILING

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1 SCOPE

- a) This manual will explain account management functionality and show the user how to perform the various functions on eAccount, which is used for the self-management of a client's financial account.
- b) The manual, at this stage, does not cater for Air Passenger Tax (APT) clients.
- c) This manual is not meant to delve into the precise technical and legal detail that is associated with Customs. It must, therefore, not be used as a legal reference.
- d) Should the user require additional information regarding Customs payments, visit a Customs or Excise Branch Office (BO), call the South African Revenue Service (SARS) Contact Centre on 0800 00 SARS (7277), visit SARS online at www.sars.gov.za or contact your own advisors.

2 eACCOUNT

2.1 Introduction

- a) The Excise eAccount will provide clients access to their accounts administered at Customs or Excise Offices. Clients will be able to register their Excise client number in order to gain access to this management tool. The eFiling eAccount allows full account management functionality per account for the client and reduces the necessity to interact over the counter at the Customs or Excise BO.
- b) Clients must be assigned to their own unique financial account before being able to use and benefit from the eAccount.
- c) Clients will receive their own unique financial account once they have authenticated their registration and banking details at a Customs or Excise BO. This financial account is treated as a national account and may be used for all declarations processed at the various Customs or Excise BO.
- d) The eAccount does not cater for declaration processing but only deals with aspects relating to managing accounts with SARS.

2.2 Overview

- a) The following functionality is available on eFiling for clients:
 - i) **Administration** – Register the clients Excise client number(s) and set up access rights for other users.
 - ii) **View my account balance:**
 - A) This provides clients with an overview of their financial account(s) as processed in the current or previous accounting periods; and.
 - B) Unallocated payments and credits are also visible.
 - iii) **Statement of Account:**
 - A) Clients will be able to view previously issued progressive Statements of Account (SOA) as well as to request a SOA from the current month, including all transactions up until the date of request.
 - B) The information displayed on the SOA is summarised and does not reflect detailed information. For more information on the SOA, please refer to the guide on the SARS website.
 - iv) **Payments** – Will allow the client to request specific declarations or a grouping of declarations and make payment against these items.
 - v) **Account Maintenance:**
 - A) The Excise account applies auto-allocation rules to prevent manual account maintenance actions. Manual intervention is, however, required where an incorrect Payment Reference Number (PRN) has been used or an overpayment has been made.
 - B) The Account Maintenance function will allow the client to request a declaration or a grouping of declarations to be allocated to an available credit.

2.3 Getting started

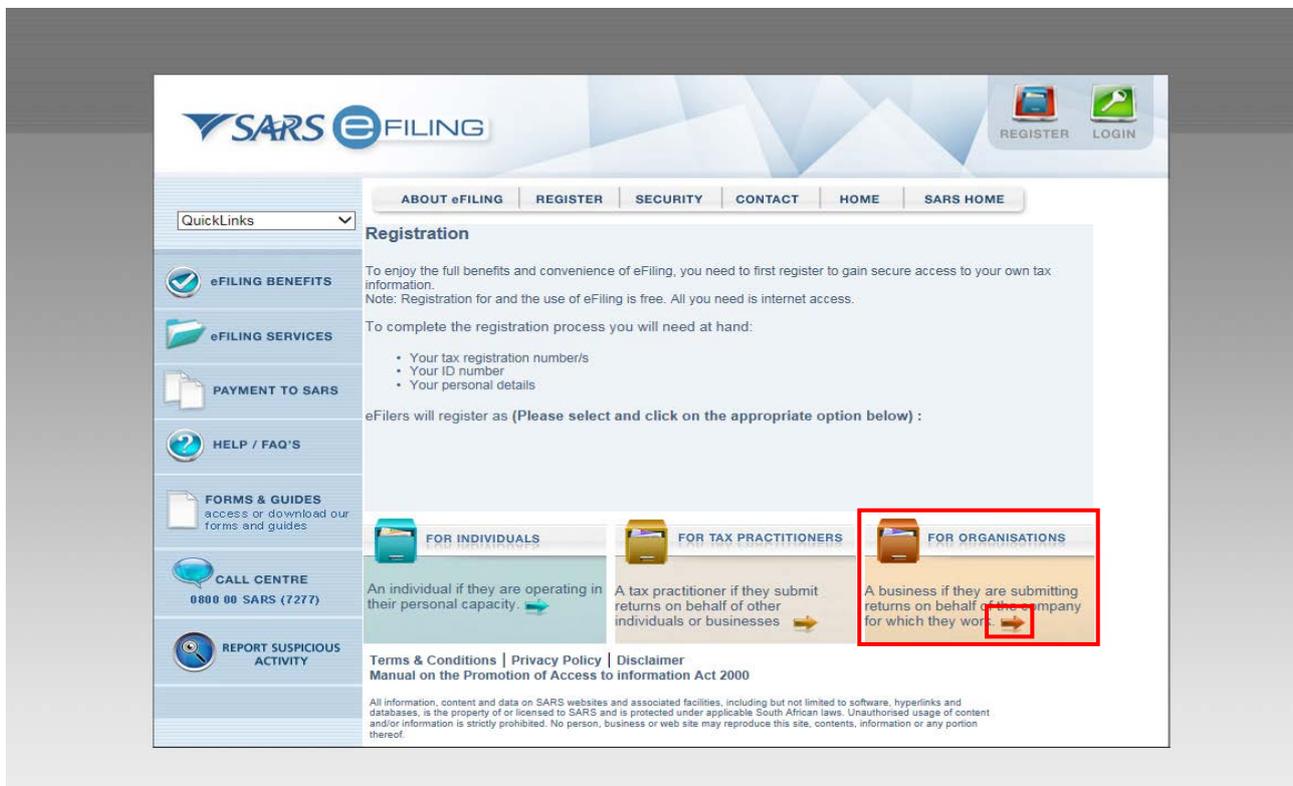
- a) A number of things need to be in place before a client can access their Excise eAccount. For ease of reference, these have been set out below in the form of a number of steps. Detailed screen shots and accompanying explanations are included below:
- i) **STEP 1 – Register as an eFiler:** The client must be a registered eFiling user to access the Excise eAccount. This will not be necessary if the client is already registered on eFiling for Excise filing of accounts or other taxes, such as VAT, PAYE, and/or Income Tax, in which event the client can proceed directly to STEP 2.
 - ii) **STEP 2 – Update the user’s eFiling Profile to an “Organisation”:** This will only be necessary if the client is currently registered as an Individual. Changing the clients profile to ‘Organisation’ allows certain added features, including access to the Excise eAccount. If the client is already registered as an ‘Organisation’, proceed directly to STEP 3.
 - iii) **STEP 3 – Activate the Excise client number on eFiling (if not already activated for Excise filing of accounts).** This allows SARS to activate the clients Excise profile on SARS eFiling using the Excise client number.
 - iv) **STEP 4 – Assign/Create an Admin User:** This is the person within the user’s organisation that will have overall responsibility to assign users and amend user access rights for the Excise eAccount, which is referred to as the role ‘Manage Excise Financial Account’. The administrator will also have the ability to restrict this, depending on the user’s requirements. This will determine which user can perform STEP 5. If the user is already an existing eFiler with an Admin User, the user will have the ability to also assign this person as the Excise Admin User. Alternatively, the user will have the ability to assign a completely different person to manage these Excise functions.
 - v) **STEP 5 – Create users for each Financial Account:** This is the most important step in the process as it allows one to set up user profiles aligned to the user’s organisational structure. An organisation that operates licensed premises across different branch offices will have been assigned a separate financial account for each licensee. In this step, one is able to create a single user to manage all accounts (to suit a centralised structure) or create separate users for each account (to suit a decentralised or branch structure). One also has the ability to set up multiple user groups in order to allow different users access to the Excise eAccount functionality:
 - A) The group access will determine what actions each user linked to the group will be able to perform e.g. view only, maintain user groups, make payments and refund requests.
 - B) A listing of all accounts will be available for selection. The group will only have access to the specific selected accounts.
- b) The full set-up process for ‘Organisations’ is not covered in this manual as it is an existing function on eFiling (General guides are available on the eFiling site). However, this manual is aimed at providing Excise users with an understanding of the additional function necessary to effectively use the Excise eAccount.

2.3.1 Step 1: Register as an eFiler

- To register for SARS eFiling the user will need internet access.
- Go to the SARS eFiling website (www.sarsefiling.co.za).



- If the user wants to register on eFiling the user must click on the **Register** button.



- The user must click on the arrow under the heading **For Organisations**. This option will allow certain added features including access to the Excise eAccount.

Registration Process

We need you to go through a once off registration process. Please note that the first time you register for a tax type (e.g. PAYE), you will need to allow 48 hours for that tax type to be activated at SARS and for your electronic forms to be issued.

If your returns are due within the next 48 hours, you may have to submit your returns manually, as there is a possibility that you will not be activated at SARS on time.

In six easy steps you can be on your way to saving time and money by submitting returns conveniently from your desk. Welcome to hassle-free submissions.

The next six steps will guide you through our registration process. To comply with the registration requirements we need to get some basic information regarding you and your company.

Step 1: Read the Terms and Conditions below carefully and accept these.

Step 2: You need to provide us with your login information. You will be able to select your own user-id. For security purposes we will add four additional characters to this ID. You will also be able to select your own password. If you have pre-registered on our site, please provide us with the email address you have used in the pre-registration - this will enable us to pre-populate some of the data fields.

Step 3: We need to know a little bit more about who you are. This information is needed for authentication purposes only.

Step 4: We need to know a little bit more about your organisation. If you are a tax consultant, please enter your organisation's details. If you are a full-time/part-time employee, please enter the details of your employer.

Step 5: You will have the opportunity to register for eFiling for specific tax returns. We accept activation requests for IT12S, IT12C, PAYE, SDL, VAT and IRP6. Please make sure that you have the relevant tax reference numbers handy.

Step 6: Welcome to SARS eFiling! You will have the opportunity to print a summary of your registration details. To ensure your security and privacy of your tax details you will have to send us the following details before we are allowed to activate you as an Electronic Tax Return Filer:

- A copy of your South African ID or South African passport.
- The SARS eFiling summary form.

To ensure speedy registration you can fax the relevant documentation to: (011) 602 5312.

Terms and Conditions
This site is used under the Terms and Conditions specified below.

IF YOU DO NOT AGREE TO THESE TERMS AND CONDITIONS YOU MUST LEAVE THE SARS eFILING WEBSITE NOW, AS FURTHER USE WILL AUTOMATICALLY BIND YOU TO THESE TERMS AND CONDITIONS.

DEFINITIONS AND INTERPRETATION

- "ECT Act" means the Electronic Communications and Transactions Act 25 of 2002.
- "SARS eFiling website" means the SARS eFiling website located at <http://www.sarsefiling.co.za/> and includes any part or element thereof.
- "eFiler" means a subscriber to the eFiling services, including taxpayers and tax practitioners duly authorised and mandated to act on behalf of taxpayers and Users.
- "eFiling services" means the electronic services provided by SARS to eFilers in respect of the submission and processing of tax returns, the posting and delivery of tax assessments and the provision of ancillary services associated with the movement of electronic data to SARS.

Review complete Terms and Conditions
 Accept
 Continue

- e) Read the Terms and Conditions before the user ticks the **Accept** box. Click on **Continue** to proceed to the registration page.

User Login Information

I wish to register as a:

Individual - Personal Tax Services

Company - Company Tax Services (including Sole Proprietors)

Tax Practitioner

Login Details

Login Name (Your login name will be used to create a unique SARS eFiling sign name)

Password

Confirm Password

Password Hint (Should you forget your password, we will give you the password hint on request.)

Security Question 1 What is your favourite hobby?
Answer

Security Question 2 What is your favourite holiday destination?
Answer

Security Question 3 What is your favourite make of vehicle?
Answer

Security Question 4 What is your favourite radio station?
Answer

Security Question 5 What is your mother's maiden name?
Answer

Identification Type

Do you wish to receive SMS notifications for the following events: Yes No

- After activation as an eFiler
- After any payment

Call Number

E-mail Address

Register

- f) Complete all the boxes and click on **Register**. A copy of the registrants South African ID or South African Passport and the SARS eFiling summary form must be faxed to the number provided.

- g) On acceptance by SARS of an eFiler application, the eFiler will be supplied with a user name and initial password and the eFiler will have the choice to change the initial password to the users own acceptable unique password.

Please provide your login details

This is your generated login name (ie. johnd9876)

Login

Password

[LOGIN](#) [REGISTER](#) [HELP YOU eFILE](#)

[?](#) For a reminder of your username or to reset your password click here

Your Password is now Case Sensitive

Please note that for security reasons this system has been implemented with a timed session expiry. If you do not use the system for a prolonged period of time, you will receive a "Session Expired" notice and you will automatically be logged out. This time period has been set for 20 minutes. If you expect to be away from your desk, please ensure that you save your current work. You should, however, once you have logged in, not leave this system unattended.

- h) If the eFiler user is already registered on eFiling or the eFiler received the Logon details, enter the **Login username** and **Password** and click on the **Login** button.

2.3.2 Step 2: Update the clients eFiling profile to an 'Organisation'

- a) In order to allow an Excise client number to be activated, the eFiler must set up eFiling as an 'Organisation'. If the eFiler is registered as an individual on eFiling, go to the Home page of the users profile (refer to screenshot below) in order to change the eFiling profile.

The screenshot shows the SARS eFiling user interface. At the top, there is a navigation bar with 'HOME', 'RETURNS', 'SERVICES', 'CONTACT', and 'LOGOUT'. Below this, the user's name 'User: F van der Merwe' is displayed. A sidebar on the left contains a 'User' menu with options: 'Change Details', 'Banking Details', 'Tax Types', 'Transfer Requests', 'Summary', 'Change Website Profile', 'Change Own Password', 'Pending Registration', and 'Special Links'. The 'Change Website Profile' option is highlighted with a red box. The main content area shows the user's profile information and a list of instructions on how to use the user menu.

User: F van der Merwe
Login Name: Felicia252

Instructions on how to use this section

How do I use the User menu?

As the only User against your individual TaxPayer profile, the User Menu offers you a variety of options to manage all your personal eFiling details. Some of the functionality offered is explained below:

- The 'Change Details' page displays your personal and demographic information as captured during the registration process. Should any of this information change, you may select the 'Change Details' option and update the necessary changes to your eFiling profile.
- The 'Banking Details' page stores a record of the banking account that you have elected as the choice of account for eFiling payments. You may access this menu item to view your details, add a new account, delete an account or make changes to the information against your existing account.
- As an individual TaxPayer, your profile only allows you to be registered for one of Personal Income Tax, Provisional Tax or a combination of both Personal Income Tax and Provisional Tax. The 'Tax Types' menu option allows you to view the reference numbers of your registered tax types and the STATUS of the returns for each of these. You may also activate or deactivate one or both of these tax types. To activate a tax type, select the checkbox of the required tax type, insert the tax reference number, select a tax office and then click on 'Register'. To deactivate a tax type, de-select the checkbox, confirm the request and then click on 'Register'.
- If any of your tax types were previously registered and are existing against a different Tax User (e.g. a Tax Practitioner), and you would like to have these tax types registered under your own profile, you may request a transfer of the tax type from the applicable tax user by selecting the 'Request Tax Types' menu option.
- Your current profile reflects an Individual Website Personality which limits your eFiling functionality as well as the return types that you are allowed to be registered for. If you may need to submit a further return type or would like to add a TaxPayer or Tax User to your profile, you will need to switch to an Organisation or Tax Practitioner Personality. This menu option will allow you to request a transfer to a different profile.
- Selecting the 'Change Own Password' option allows you to change your eFiling password and update both your password first and security questions. In the unfortunate event that you forget any of your login information, these details will assist us in identifying you prior to us either resetting your password or sending you the desired information.

b) Select **Change Website Profile**.

The screenshot shows the 'Change User Personality' form in the SARS eFiling system. The form contains the following fields:

- Login Name:** Felicia252
- First Name:** Felicia
- Surname:** van der Merwe
- ID Number:** 8200180230004
- Current Personality:** Individual
- New Personality:** A dropdown menu with 'Organisation' selected (highlighted in blue).
- Submit:** A button highlighted with a red box.

c) Select **Organisation** under the **New Personality** dropdown list and click on the **Submit** button. The new profile will immediately change the background colours and additional options will be available.

d) If the eFiler needs to change the profile back from an **Organisation** to an **Individual**, the **Change Website Profile** can be found under the **User** tab.

The screenshot shows the SARS eFiling portal interface. At the top right, a red box highlights a button labeled "FOR ORGANISATIONS". The main navigation bar includes links for "HOME", "ORGANISATIONS", "RETURNS", "PAYMENTS", "OUTSIDE LEAVES", "BENEFITS", "CONTACT", and "ABOUT". The current user is identified as "Taxpayer List: 21200000 Exise".

The left sidebar contains a menu with the following items: Returns Issued, Returns History, Returns Search, Levies and Duties, Third Party Data, Payments, Additional Payments, SARS Correspondence, Disputes, Bulk Payments, Voluntary Disclosure, PATE Maintenance, and Special Links.

The main content area is divided into two columns:

- USER DETAILS:**

User Name:	Exise, E
Login Name:	Tesler007279
Date Registered:	2013/01/26
- COMPANY DETAILS:**

Trading As Name:	21200000 Exise
Registration Number:	201012305407
Date Registered:	2013/01/26

Below these details is an "INCOME TAX QUICK SEARCH" section with a text input field for "Please enter your Income Tax Reference Number" and a "SEARCH" button.

At the bottom of the page, there is a notice from SARS South African Revenue Service:

ISSUING OF 2013 IRP5(1)(a) UNTIL FURTHER NOTICE

Employers are advised that where an Employee Income Tax Certificate (IRP5(1)(a)) needs to be issued for the 2013 transaction year prior to August 2012 submission to SARS, these IRP5(1)(a) certificates will have to be issued from the employer's payroll system or where no payroll system is used, a manual certificate. Manual certificates can be requested from any SARS branch or the SARS Contact Centre on 0800 00 SARS (7277).

- e) Once the user is set up as an Organisation, the top right hand side will indicate that the user is now registered as an **Organisation**.

2.3.3 Step 3: Activate the Excise client number on eFiling

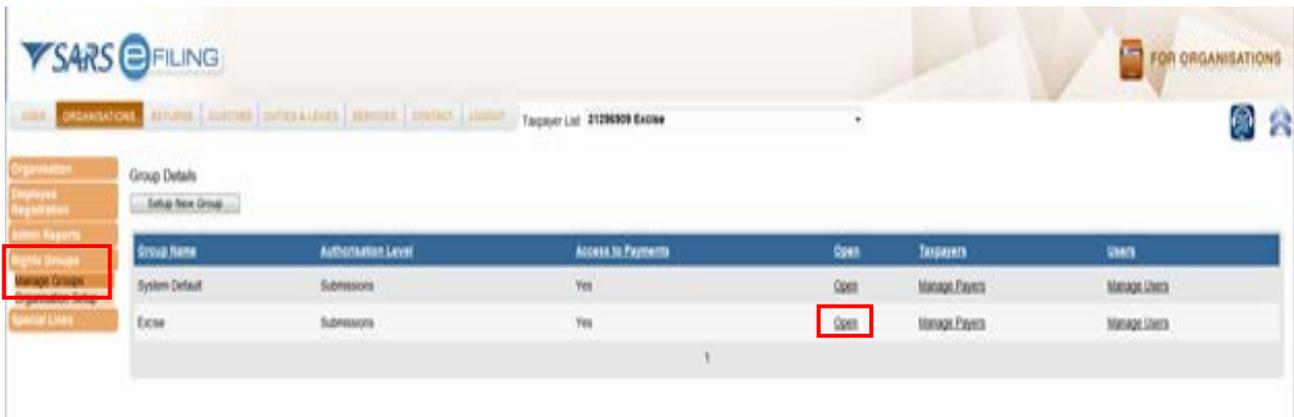
The screenshot shows the SARS eFiling interface for organisations. The 'Organisations' tab is active. The left-hand menu has 'Organisation Tax Types' highlighted with a red box. The main content area contains the following sections:

- How do I register a new organisation?**
 - Click on Register New. Complete the required details.
- Who receives the notification that the returns have been issued?**
 - When REGISTER NEW and CHANGE DETAILS there is an OPTIONAL DETAILS area. The CONTACT PERSON listed here is the individual who will receive the returns notification. The contact details are automatically completed with the details of the user who is logged in; however this may be changed by completing the new details and clicking on CONTINUE.
- How do I register an organisation for PAYE/SOL, VAT and IRP6?**
 - Choose the company you wish to register tax returns for from the drop down box labelled 'Taxpayer List' which is situated on the right hand side of the menu buttons above.
 - Click on ORGANISATION TAX TYPES and complete the relevant tax return type reference number. These will be verified with SARS and your returns will be issued within 48 hours.
- How do I enter additional bank accounts to use for paying SARS?**
 - Click on BANKING DETAILS and complete the banking details. Each bank account entered will be stored under the bank account name for user within the system. You may add as many bank accounts as you wish. This will allow you to pay SARS for VAT from one account and PAYE from a different bank account if needed.
- WHAT CAN I DO IN HIERARCHY?**
 - Hierarchy will be released shortly. This will allow you to view all outstanding tax returns, outstanding payments, submitted returns, payments made as well as values of multiple returns at group, division or company level.
- WHAT IS WORKFLOW AND NOTIFICATION?**
 - This service assists with corporate governance and reduces risk of late returns and penalties. WORKFLOW AND NOTIFICATION allows the user to set the flow of tax return completion using a simple to use workflow wizard. Notifications may be sent to any email address whether the user is a SARS eFiling user or not. Users of SARS eFiling do not have to set up workflow and notifications unless they wish to use the functionality. As an example, a user with completion rights will complete a return, an email will automatically be sent to notify another user who then reviews and submits the return to SARS. An automated email will be sent to notify a user that the return has been submitted to SARS and is ready for payment to be made to SARS. Once payment is made an email can be sent to another user to advise them that payment was effected. Where a return has not been submitted by a specified date, reminders can be escalated to a nominated user. For example, a notification could be set up to advise a user of all returns or payments not completed by a specific date, say two days prior to due date.

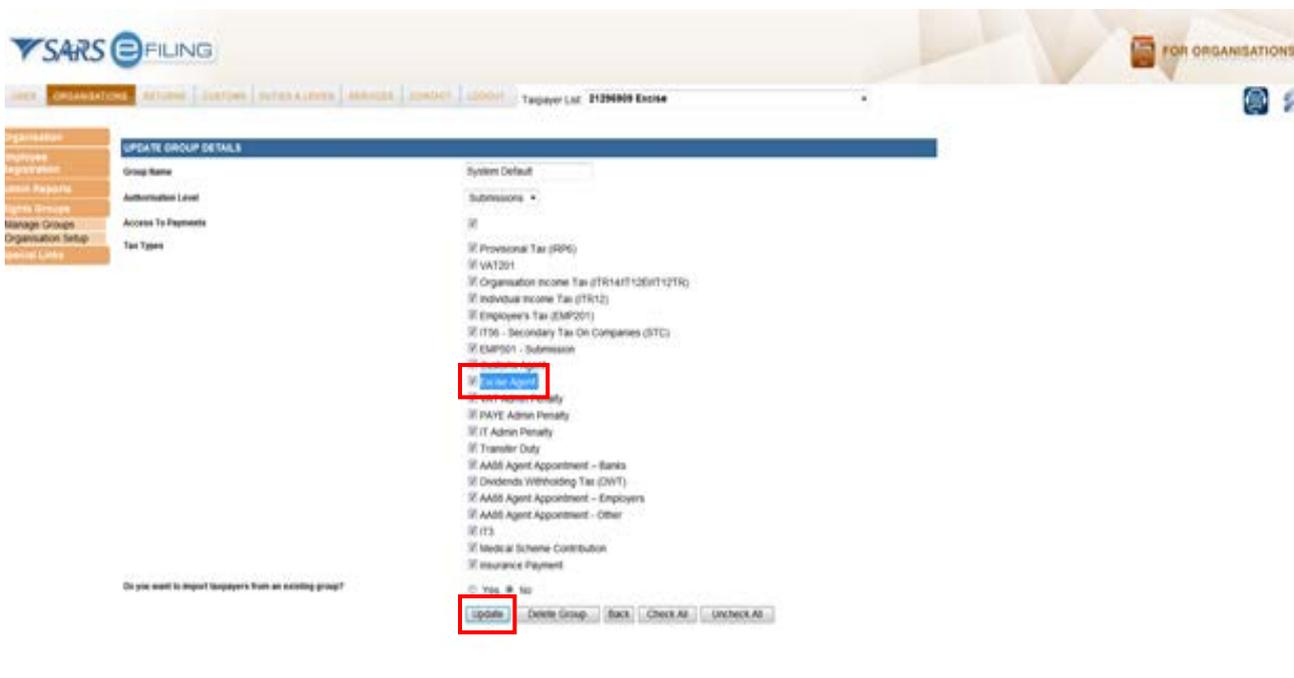
- a) Select the **Organisations** tab and click on **Organisation Tax Types** in order to register the eFiler Excise client number. This step may already have been performed as part of the registration of the Excise client code for filing purposes.

The screenshot shows the SARS eFiling 'Excise Agent' registration form. The 'Excise Agent' tick box is checked and highlighted with a red box. The 'Reference Number' field contains '21296909' and the 'Tax Office' dropdown is set to 'INCENTORA'. The 'Register' button at the bottom is also highlighted with a red box. The status is 'Success/Activated'.

- b) Select the **Excise Agent** tick box for all Excise clients, type in the Excise client number in the **Reference Number** box, scroll down and click on the **Register** button.
- c) The system will check if the user is an active user. If the user is not registered, an error message will be displayed. The user must then register on eFiling or contact the **SARS Contact Centre on 0800 007277**. The status will be updated once the Excise client number is verified and activated. This process may take 24 hours.



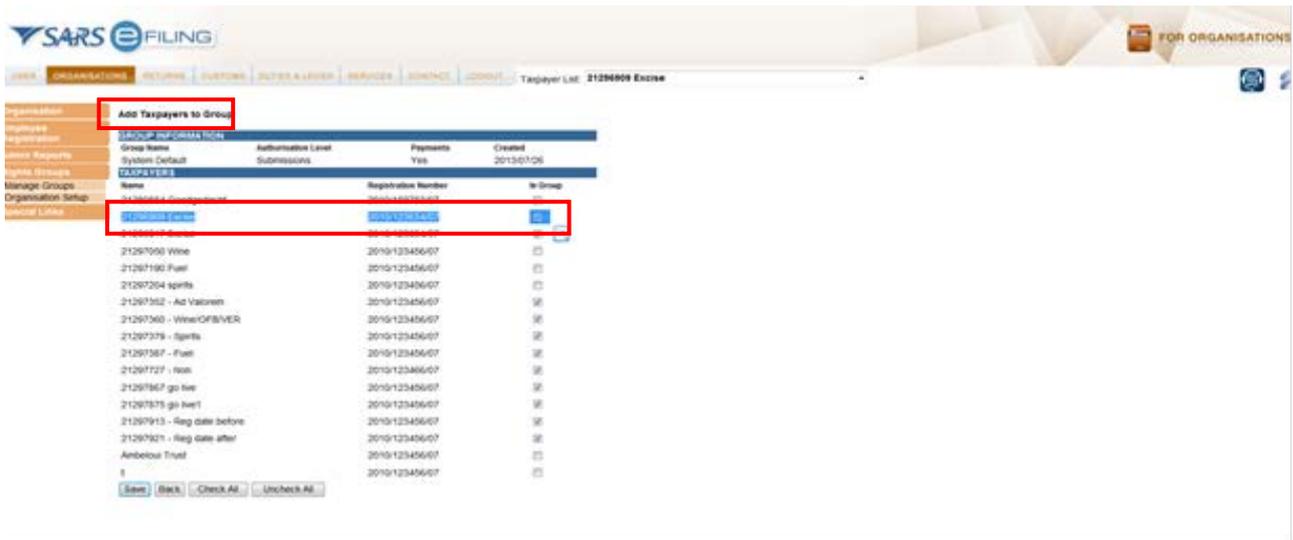
- d) After registration of the eFiler Excise client number, the eFiler must add Excise to the Organisation tax types to allow eAccount functionality. Select **Manage Groups** under the **Rights Groups** and select the required group which will be using the eAccount functionality. Click on **Open** to edit the access for the selected group.



- e) Select the tick box in front of the **Excise Agent** and click on **Update**, which will give this group access to the Excise eAccount.



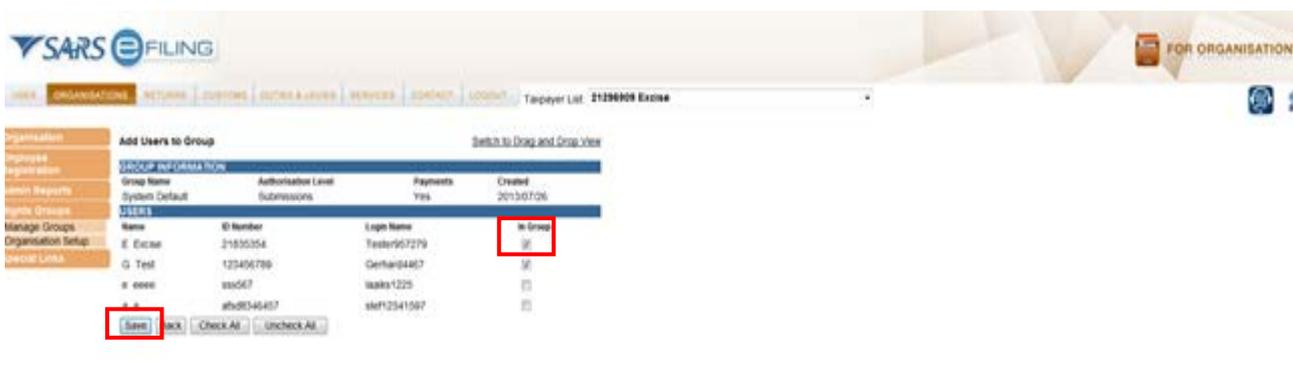
- f) Click on **Manage Payers**.
- g) The **Add Taxpayers to Group** screen will be displayed.



h) Select the Excise Client number that must be added to the group.



i) Click on **Manage Users** to select the users who need to perform the specified actions on the selected accounts.



j) Select each user who needs to perform specific tasks relating to the group by clicking the tick box under the header **In Group**.

k) Clicks on the **“Save”** button.

2.3.4 Step 4: Assign/Create an Admin User

- a) Once the Excise client number has been successfully activated, the eFiler needs to give the users in the organisation the required administrator rights.
- b) An overall administrator (the person who initially registered the Excise client number), will be able to add users and give specific access rights to each user or group of users. This user profile is normally owned by a company's financial department. Other SARS taxes such as Value-added Tax (VAT) and Pay-As-You-Earn (PAYE) are already administered on eFiling and Excise will be an additional tax type on the organisation's overall profile. The users who can be set up to access the Excise accounts may include operational staff that are responsible for submission of declarations and/or making payments to SARS Excise for declarations. The main Organisation's administrator needs to set up users, who will be given access to the Excise accounts, within the current eFiling Organisation's Add User function.

The screenshot shows the SARS eFiling user management interface. The 'User' tab is selected, displaying user details for Mr Jacques Bothof. The 'Change Details' menu option is highlighted in the left sidebar. The main content area contains instructions on how to use the User menu, including options to register new users, change details, change passwords, and delete users.

User Mr Jacques Bothof
Login Name Anra3718

Instructions on how to use this section

How do I use the User menu?

The User menu offers a variety of options to manage a personal eFiling profile as well as to manage the details of other linked users where applicable. Depending on the authorisation level applied to a user, some or all of the menu options will be available. The functionality offered is explained below:

1. Selecting the 'Register New' menu option allows a user to add a new user to the profile. As part of this process, the user may be granted access to tax types and may be allocated to a particular level of authorisation access. On completion, a new user will be created and an associated login name and password will be provided. This user will be prompted to change the password on first login to eFiling.
2. The 'Change Details' page displays a user's personal and demographic information as captured during the registration process. A user, regardless of permission levels, is allowed to change his/her personal information. A user with the appropriate rights may also update changes against any linked user profiles. This menu option also allows an administrator to change the access rights of all linked users via selection of the 'Update Details' button within the 'Change Details' page.
3. Selecting the 'Change Own Password' option allows you to change your eFiling password and update both your password hint and security question. In the unfortunate event that you forget any of your login information, these details will assist us in identifying you prior to us either resetting your password or sending you the desired information.
4. The 'Change Website Profile' menu option will allow you to switch your existing website profile to a different one. An individual may switch to either of the 'Tax Practitioner' or 'Organisation' profiles while a switch to an individual profile is only possible if the user is the taxpayer and there are no other users and taxpayers on the profile.
5. For tax practitioners and organisation representatives with Administration rights against their eFiling profiles, functionality exists via the 'Delete User' menu option to delete any unwanted users.
6. The 'My Administrators' menu provides a list of all administrative users linked to the representative organisation. A user may contact an administrative user via the email address provided.

Understanding the new Access Rights Setup

1. The eFiling system has been enhanced to allow Tax Practitioners and Organisation representatives to manage their taxpayers and tax users in a more efficient and user friendly manner.
2. The enhanced functionality is accessible to existing tax practitioners and organisational representatives as well as to users registering for the first time.
3. The new functionality includes the following features:
 - The creation of groups and assigning of taxpayers and users to these groups
 - New tax users and taxpayers can easily be added to the groups. The rights will automatically be assigned to the users based on the authorisation level of these groups.
 - Managing tax users' authorization levels and user roles within specific groups.
 - A new representative organization that links all users and taxpayers
 - User friendly interface
 - Ability to drag and drop the tax users across groups with different authorization levels.

- c) If the user is an existing eFiler and would like to extend the current users in the organisation Administrator's rights to Excise, select the **User** tab and select **Change Details** to extend the current administrator's role to also include the required administrator Excise functionalities. If a new person is to be assigned, select **Register New**.

- d) To review the details of the administrator click on **Change Details** under the **User** tab.
- e) Select **Update Details** to move to the next screen.

- f) Select the **Manage Excise Financial Account** button in order to allow the administrator access to the Excise accounts, and click on "Continue". The User Role 'Manage Excise Financial Account' should only be given to the administrator, who will manage the roles relating to the Excise financial account.

USER SUMMARY

BASIC DETAILS

Login Name:	Tester987278
Name:	Mrs E Exche
Email:	jebny@sa.gov.za
Telephone Number:	(011) 12365477

GROUPS SELECTED

- System Default
- Exche

ROLES SELECTED

- Can create and change users and assign them to groups
- Can create and change taxpayers and assign them to groups
- Can create and change groups and assign users and payments to groups
- This role allows users to maintain all financial detail against an Exche Account

Please make a note of the login name and give it only to the user for whom it is intended.

- g) Review the **User Summary** and click on the **Continue** button.

2.3.5 Step 5: Create users for each financial account

- a) The client is provided with administrative tools to allow users different levels of access. For example, the eFiling administrator at the client's head office can give access to each of the trader's branch managers to use the eAccount functions per licensee account. The users will each receive a specific logon username and first time password, which need to be changed on initial login. Once the user is created, he / she can be linked to an Excise group.
- b) This process must be achieved in two (2) steps:
- Firstly, create all the users by following steps (c) to (h); and
 - Secondly, assign these user(s) to a group and a financial account, steps (i) to (y).
- c) Select **Register New** and complete the detail. Please remember that the user name and first time password needs to be given to the user to gain access to eFiling. The number of users will depend on the business requirements of the administrator and this process (i.e. (c) to (h)) can be repeated to create a number of users.

Register new User

Personal Details

Title: Mr Surname: User First Name: ExciseUser

Identification Type: Passport Identification Number: EX12345

Do you wish to receive SMS notifications for the following events: Yes No

- After activation as an officer
- After any payment

Cell Number: E-mail Address: Excise@SA.gov.za Telephone Number: (011) 12345678

Login Account Information

Login: ExciseUser Password: ***** Confirm Password: *****

The user you are adding will be required to change this password on first login.

The user is a: Tax Consultant / Tax Practitioner Organisation Representative

As part of our ongoing efforts to keep you, the taxpayer, informed we send out periodic communications either via email or SMS. Please indicate whether you would like to be included in these communications: Yes No

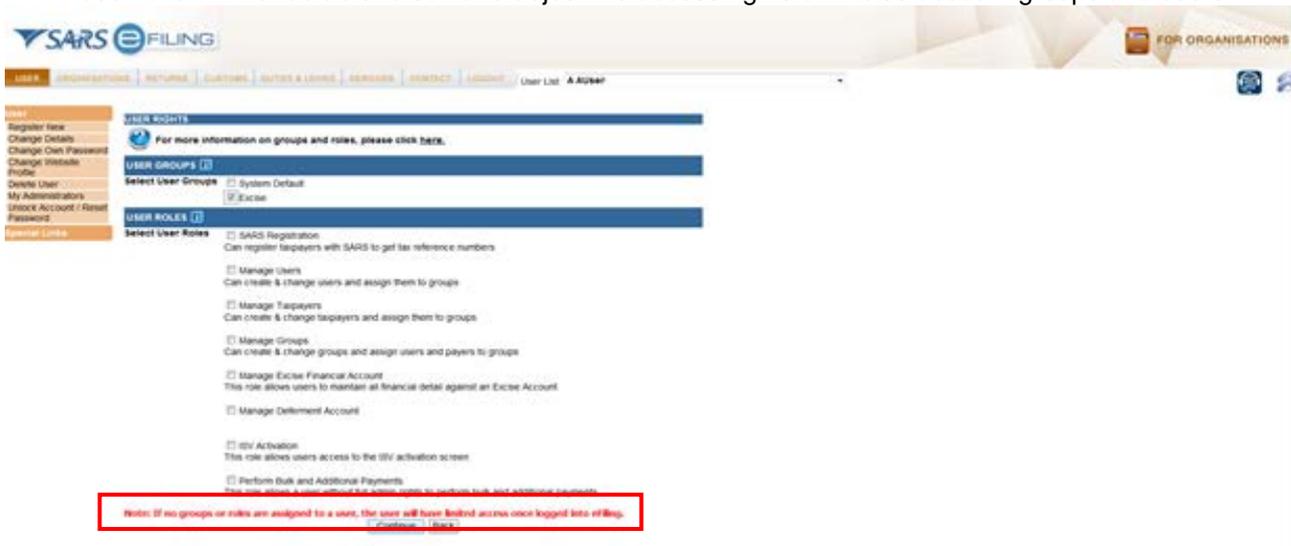
See below for optional details that you may want to include now.

Optional Details

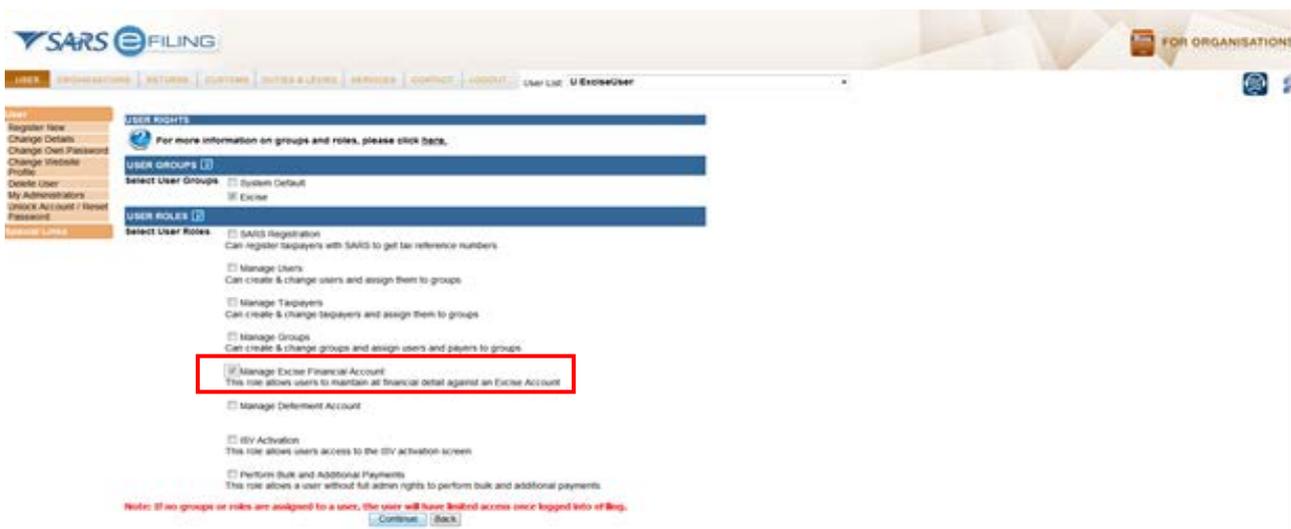
Fax number: Designation: Postal Address:

- d) A user may be created with no role.

- e) To create a user who should NOT have the **Manage Excise Financial Account** user role, the administrator does not need to select any user role. No user role should therefore be selected for a user who will not be able to edit and adjust the access rights of Excise account groups and users.



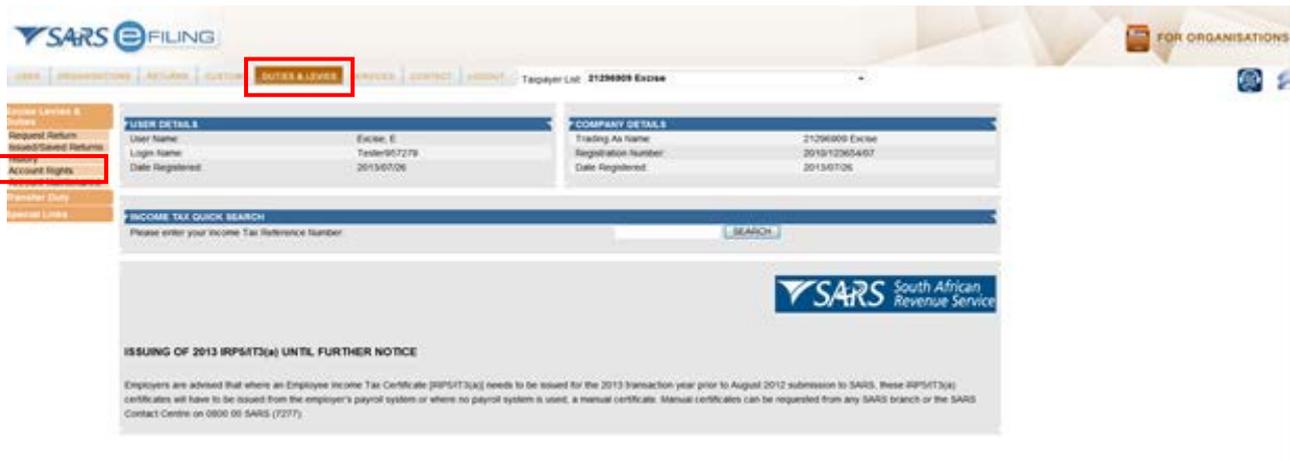
- f) A message will be displayed to inform the administrator that if no groups are assigned the selected user will have limited access once logged onto eFiling.



- g) To create a user who should be able to edit and adjust the access rights of Excise account groups and users, select the role of **Manage Excise Financial Account**. This is only provided to users who should be able to edit and adjust the access rights of Excise account groups and users.



- h) Review the user summary and click on **Continue**.



i) To manage Account Rights click on **Duties and Levies**. To set up Groups and link these financial accounts, click **Account Rights** under the tab **Excise Levies & Duties**. This will allow the administrator to set up groups, select the accounts linked to a group and link the users. Users can only be set up by the administrator of the Organisation's eFiling profile and needs to be done prior to maintaining groups.

j) Click on **Account Rights**.



k) Select **Setup New Group** and name the group to easily identify the specific use, branches, staff members or access rights.



l) Capture the required **Group Name** and click on **Add**.



m) Select the group which needs to be set up and click on “Open” to set up the groups access rights.



n) Select the specific access which the group needs to be able to perform a specific function and click on **Update** to save the access rights. Please ensure that the access rights are channelled to the correct persons/group. Once the selection has been made click on **Update**.



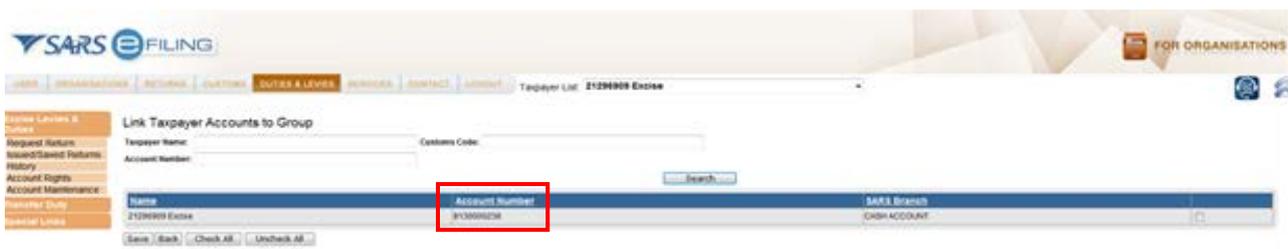
o) If the administrator wants to delete a **Group Name** the user needs to click on **Open**.



p) Click on **Delete Group** and the Accounts Rights groups will be updated.

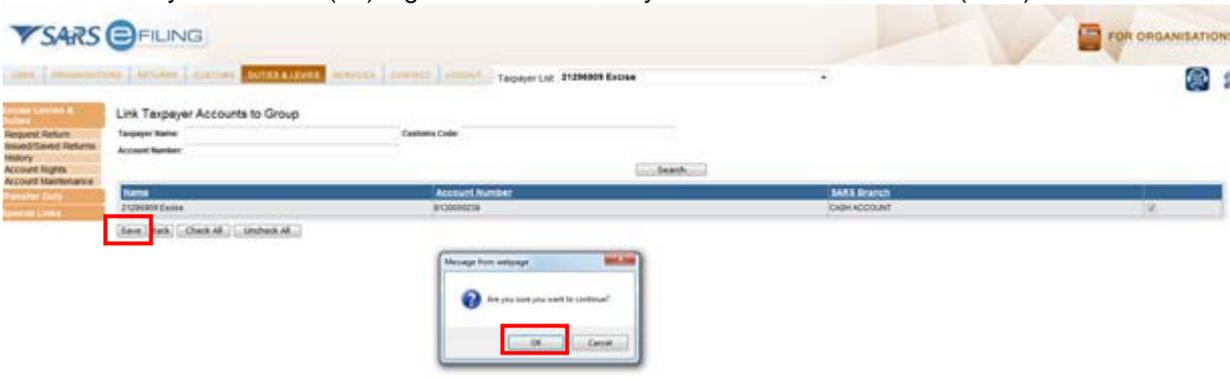


q) Click **Manage Payers** to display all the accounts linked to the Excise client number. This will enable the administrator to view the selection that was made.



r) Select the financial accounts and link it to the group. The **Financial Account Selection** screen will be displayed, representing the Excise account (there is only one (1) national financial account for each

Excise client code). The account number will be a new SARS-generated account number, which are currently the first ten (10) digits of the clients Payment Reference Number (PRN).



s) Click on **Save** and **OK** if the administrator wants to link it to the group.



t) The message **Group successfully updated** will indicate that the changes were saved and then click on **Back**.



u) Click the **Manage Users** button to select the users who need to perform the specific actions on the selected accounts.



v) Select each user who needs to perform specific tasks relating to the group by clicking the tick box under **In Group**.

The screenshot shows the 'Add Users to Group' page in the SARS eFiling system. The page title is 'GROUP INFORMATION'. Below the title, there is a table with columns: Name, ID Number, Login Name, and In Group. The table lists several users, including 'E. Exche' and 'G. Test'. At the bottom of the table, there are buttons: 'Save', 'Back', 'Check All', and 'Uncheck All'. A modal dialog box is open in the center of the screen, asking 'Are you sure you want to continue?' with 'OK' and 'Cancel' buttons. The 'OK' button is highlighted with a red box.

w) Click **Save** and **OK** if the selection is correct.

The screenshot shows the same 'Add Users to Group' page, but now a message box is visible at the top of the content area. The message reads 'Group successfully updated' and is highlighted with a red box. The table and buttons below remain the same as in the previous screenshot.

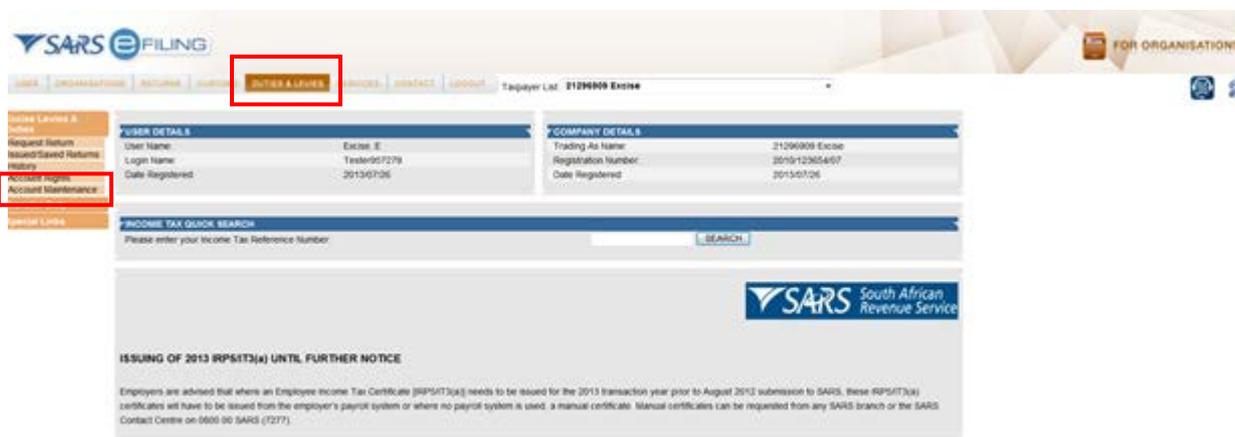
- x) The message Group successfully updated will indicate that the changes or selection was saved.
- y) The administrator may now inform each of the newly created users of their username and initial password. The individual users may then log on to eFiling using the username and password provided. eFiling will immediately require a new password and the user will thereafter have access according to the group, access rights and accounts to which they were linked.
- z) The administrator can at any time remove users from groups, edit access rights and add or remove accounts. The client is responsible to maintain all access rights, groups and roles at all times.

2.4 Account overview and statements

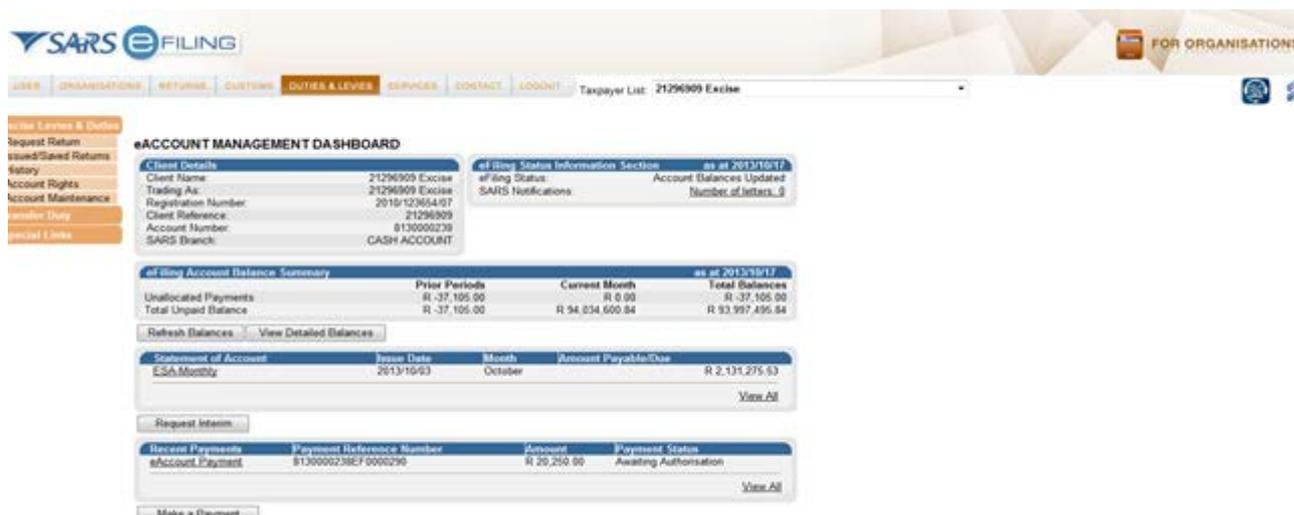
2.4.1 How to view the eAccount Management Dashboard

- The dashboard is an overview for a specific account which gives the use of all the information necessary to manage the account effectively. The dashboard also acts as the central point from which all account management functions can be selected.
- The Account Balance Summary highlights the total account balance and any unallocated payments.
- The total balance on account may consist of both unpaid declarations and also unallocated payments. These unallocated payments arise due to an incorrect PRN being specified which prevents the system from automatically allocating the payment. These unallocated payments need to be allocated by the user. Payment allocation serves to receipt the payment against declarations thus marking them off as paid/settled.
- Monthly Statement of Accounts will be made available for each calendar month. The latest issued Statement of Account will be displayed on the dashboard for ease of use.

2.4.2 To access the dashboard, follow the steps below



- Select **Duties and Taxes** and choose **Account Maintenance**



- The eAccount – Financial Account Selection screen will be displayed. In the event that the user has limited access to selected user groups as explained in paragraph 2.3.5 (STEP 5), only those financial accounts linked to the user group will be displayed.

SARS eFILING FOR ORGANISATIONS

Taxpayer Ltd: 21296909 Enche

ACCOUNT MANAGEMENT DASHBOARD

Client Details

Client Name	21296909 Enche
Trading As	21296909 Enche
Registration Number	201012305407
Client Reference	21296909
Account Number	8130000238
SARS Branch	CASH ACCOUNT

eFiling Status Information Section as at 2013/10/18

eFiling Status	Account Balances Updated
SARS Notifications	Number of Alerts: 2

eFiling Account Balance Summary as at 2013/10/18

	Prior Periods	Current Month	Total Balances
Unallocated Payments	R -37,105.00	R 0.00	R -37,105.00
Total Unpaid Balance	R -37,105.00	R 94,104,665.54	R 94,067,560.54

Statement of Account as at 2013/10/18

Issue Date	Month	Amount Payable/Due
2013/10/03	October	R 2,131,275.53

Recent Payments

Payment Reference Number	Amount	Payment Status
8130000238F0000365	R 600.54	Awaiting Authorisation
8130000238F0000290	R 20,250.00	Awaiting Authorisation

- c) The **eAccount Management Dashboard** screen will now be displayed. The Dashboard screen will display the client's details, status-related information and a summary of the account balance. The user will also be able to select a Statement of Account, view transactions and make or view payments history.

SARS eFILING FOR ORGANISATIONS

Taxpayer Ltd: 21296909 Enche

ACCOUNT MANAGEMENT DASHBOARD

Client Details

Client Name	21296909 Enche
Trading As	21296909 Enche
Registration Number	201012305407
Client Reference	21296909
Account Number	8130000238
SARS Branch	CASH ACCOUNT

eFiling Status Information Section as at 2013/10/18

eFiling Status	Account Balances Updated
SARS Notifications	Number of Alerts: 2

eFiling Account Balance Summary as at 2013/10/18

	Prior Periods	Current Month	Total Balances
Unallocated Payments	R -37,105.00	R 0.00	R -37,105.00
Total Unpaid Balance	R -37,105.00	R 94,104,665.54	R 94,067,560.54

Refresh Balances View Detailed Balances

Statement of Account as at 2013/10/18

Issue Date	Month	Amount Payable/Due
2013/10/03	October	R 2,131,275.53

Recent Payments

Payment Reference Number	Amount	Payment Status
8130000238F0000365	R 600.54	Awaiting Authorisation
8130000238F0000290	R 20,250.00	Awaiting Authorisation

- d) If the user wants to check the company's most recent account balances, click **Refresh Balance** under the **eFiling Account Balance Summary** section. The **Refresh Balances** button will allow the user to refresh the screen to see the most recent balances from SARS which will be displayed immediately. If real time information is not available, an error message will be displayed.

2.4.3 Detailed account balances

- a) The detailed account balances section provides a summary of transactions per processing date groupings, as well as a total balance. Transactions processed before the current month will display under **Prior Periods**, while transactions processed in the current month will display under **Current Month**. The unpaid balances are split between each different declaration and transaction type grouping. This allows complete transparency on the make-up of all unpaid or unallocated transactions on the account.
- b) The user will be able to identify possible overdue declarations and payments requiring allocation at a glance.
- c) The account balances will highlight the following:
- Unpaid balances which require to be paid by the respective due dates; and
 - Unallocated payments or credits which need to be allocated in order to utilise the payment against declarations.

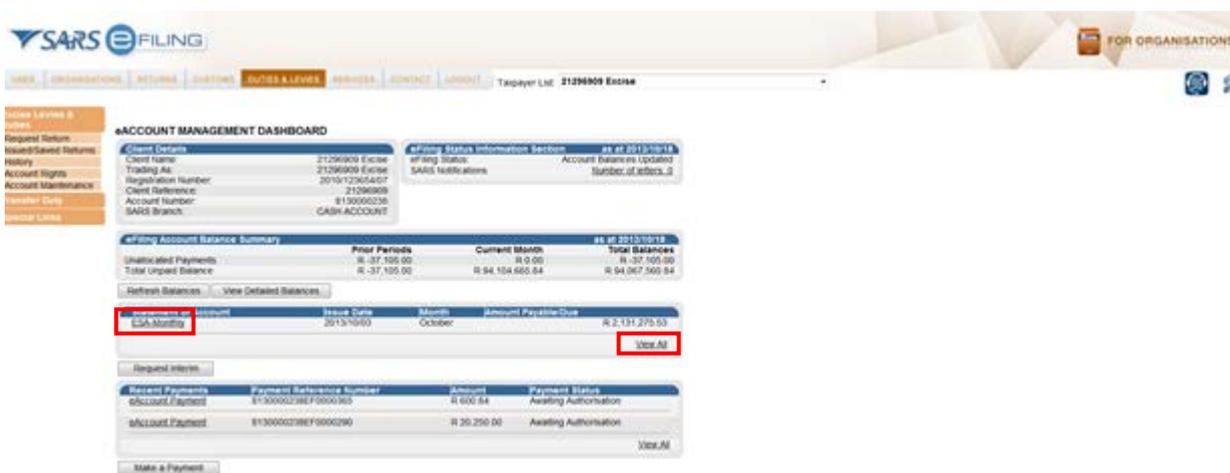
- d) On the **eAccount Management Dashboard** screen, select the **View Detailed Balances** button from the **eFiling Account Balance Summary** section.
- e) This function will allow the user to view all detailed balance information from SARS.
- f) The **Excise Account Balance Details** screen will be displayed. This function will allow the user to view all detailed balance information from SARS.
- g) The user can also use this view to see a summary of the account.



- h) Select the **Back to Dashboard** button to go back to the **Account Management Dashboard** screen.

2.4.4 Excise Statement of Account (ESA)

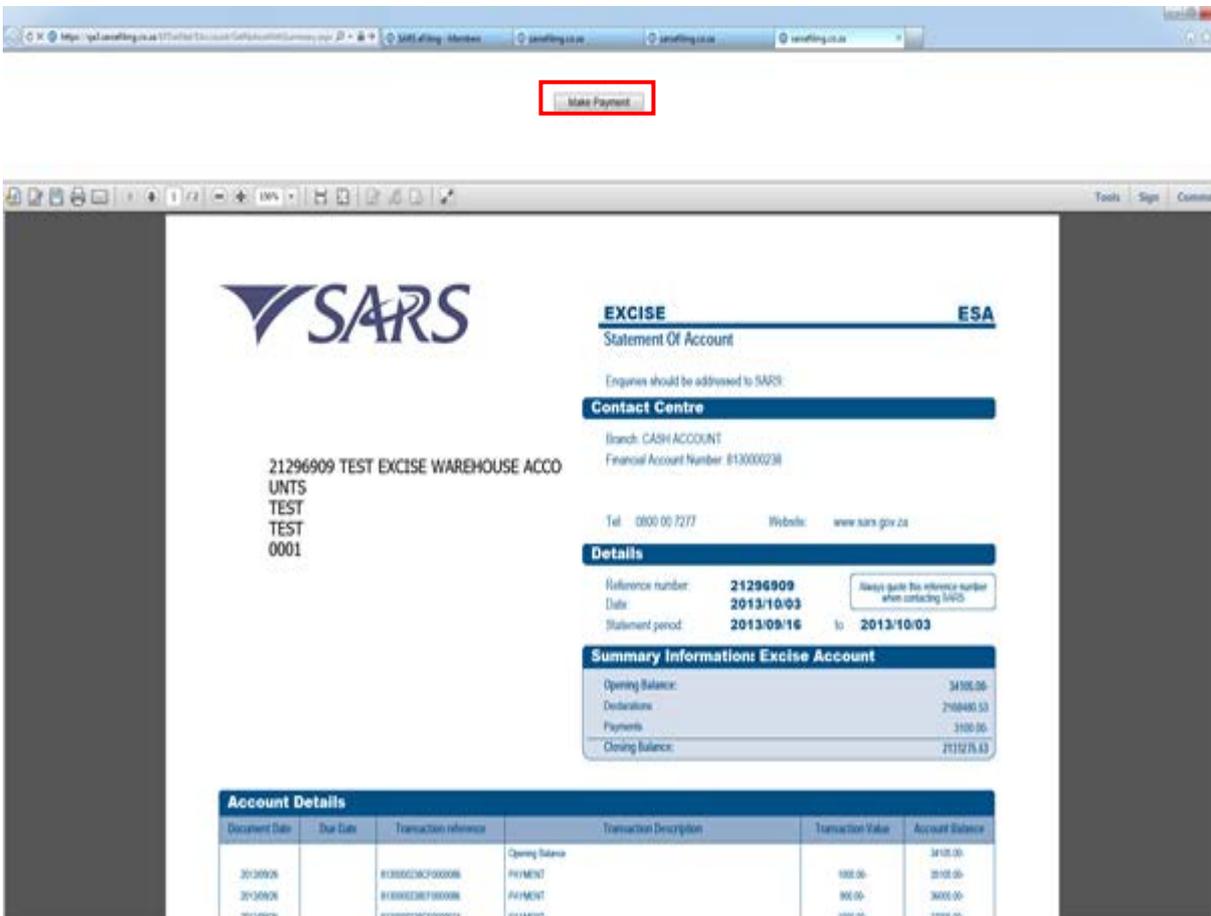
- a) This will allow the user to view statements issued and request specific statements.
- b) There are two types of statements:
 - i) The historic statement is a **monthly** Statement of Account (SOA) issued by SARS at the end of the accounting period. Each financial account will have its own statement. Because this is a request for payment/settlement, this statement includes a PRN specific to the payable statement balance. The user may select the monthly statement and make payment. All unallocated payments have to be allocated for full payment of the SOA to ensure that the full account is settled and all declarations paid.
 - ii) The **interim** SOA, which includes all transactions subsequent to the last monthly statement, is generated only on request by the client. This statement does not have a PRN and cannot be selected for payment. Payment against transactions included in this statement must be made using the payment process in paragraph 2.5.
- c) In order to understand the detail contained in the SOA, please refer to the Customs and Excise Statement of Account (CSA/ESA) Guide on the SARS website.



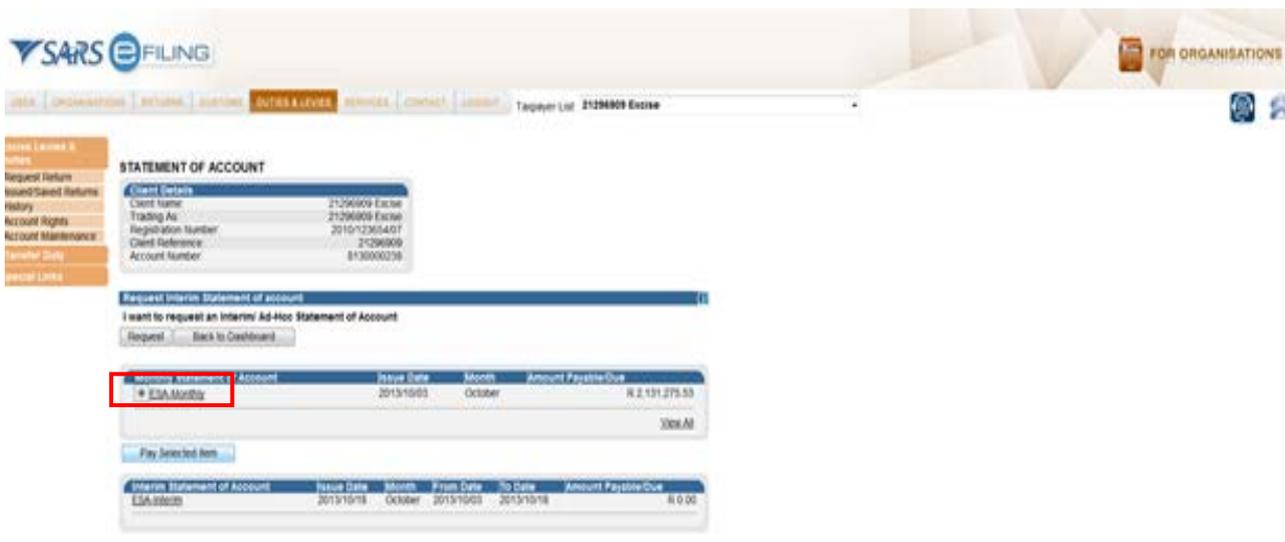
- d) To view a monthly SOA, selects the latest ESA from the SOA section on the **eAccount Management Dashboard** screen, or selects **View All** to select from previous ESA's.
- e) The latest SOA by SARS will be displayed on the dashboard. Clicks on the SOA on the dashboard in order to view the statement. In order to view all previously issued SOA, clicks on **View All**. The **View All** hyperlink will take the user to the Excise SOA Home Page, where the user will be able to view all ESA's sent to eFiling or request interim ESA's for the current month.



- f) The SOA request screen will be displayed. **Interim Statements of Account** can be requested or viewed on this screen and Monthly SOA can be viewed or paid.
- g) Only monthly Statements issued after registration on eFiling will be available on eFiling. If the SOA requested relates to a period before the company was registered for eFiling, the previously issued SOA will only be available from an Excise office.



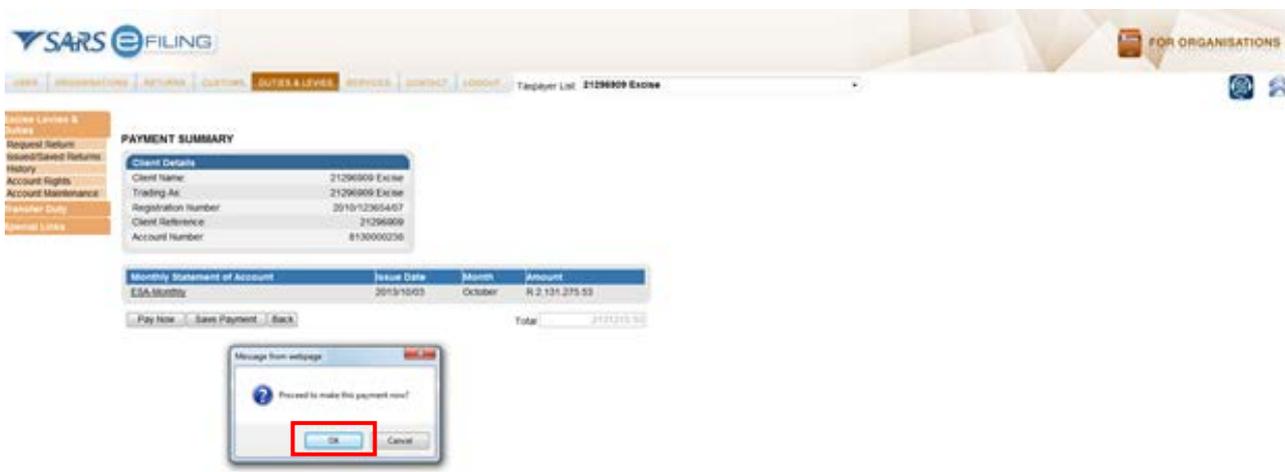
- h) Selects the Monthly SOA for display. The SOA can be paid by selecting the **Make Payment** option above ESA.



- i) The monthly SOA can also be paid by selecting the specific monthly SOA and clicking on **Pay Selected Item**.



- j) Clicks on **Pay Now**. The full SOA must be paid and any unallocated payments need to be allocated in order to ensure full settlement.



- k) Confirm that payment can proceed by clicking on **OK**.

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.
 Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Payment Details

Account Name: Select bank account

Payment Request Date: 2013/10/18 **18 Oct 2013**

Payment Amount: **R 2131275.53**

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

[Pay Now] [Cancel]

Payment Summary						
Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
21296909 Excise	21296909		2131275.53	0.00	0.00	R 2131275.53
						Total R 2131275.53

- l) The standard eFiling payment process needs to be completed. The bank account selected has to be set up as a **Credit Push account** for any Excise payments to be effected and that only final approval on the banking solution constitutes the actual payment.

STATEMENT OF ACCOUNT

Client Details

Client Name: 21296909 Excise
 Trading Ac.: 21296909 Excise
 Registration Number: 2010/123054/07
 Client Reference: 21296909
 Account Number: 8130000238

Request Interim Statement of Account
 I want to request an Interim/Ad-Hoc Statement of Account
 [Request] [Back to Dashboard]

Monthly Statement of Account	Issue Date	Month	Amount Payable/Due
ESA Monthly	2013/10/03	October	R 2,131,275.53

[Pay Selected Item]

Interim Statement of Account	Issue Date	Month	From Date	To Date	Amount Payable/Due
ESA Interim	2013/10/18	October	2013/10/03	2013/10/18	R 0.00

- m) Selects the **I want to request an Interim/Ad-Hoc Statement of Account** option and clicks on the **Request** button. The Interim SOA will only be available after 24 hours.

STATEMENT OF ACCOUNT

Client Details

Client Name: 21296909 Excise
 Trading Ac.: 21296909 Excise
 Registration Number: 2010/123054/07
 Client Reference: 21296909
 Account Number: 8130000238

Request Interim Statement of Account
 I want to request an Interim/Ad-Hoc Statement of Account
 [Request] [Back to Dashboard]

Monthly Statement of Account	Issue Date	Month	Amount Payable/Due
ESA Monthly	2013/10/03	October	R 2,131,275.53

[Pay Selected Item]

Interim Statement of Account	Issue Date	Month	From Date	To Date	Amount Payable/Due
ESA Interim	2013/10/18	October	2013/10/03	2013/10/18	R 0.00

Review requests made, information was already supplied

- n) If the user has already requested an Interim SOA and it is already displayed on the eAccount the user will receive a message: **Review requests made, information was already supplied**. If the user has already requested an Interim SOA on a specific day and requests it again, the user will receive a message: **Duplicate request**. The Interim statement will still be available the next day.

SARS eFILING

FOR ORGANISATIONS

Taxpayer List: 21297352 - All Values

STATEMENT OF ACCOUNT

Client Details

Client Name	21297352 - All Values
Trading As	21297352 - All Values
Registration Number	201012345678
Client Reference	21297352
Account Number	8130000000

Request Interim Statement of account

I want to request an Interim Ad-Hoc Statement of Account

Request Back to Dashboard

Interim Statement of Account	Issue Date	Month	From Date	To Date	Amount Payable Due
ESA:83829	2013/10/17	September	2013/09/16	2013/10/17	R 8 00

Your request has been scheduled for processing, your interim SOA should be available against your profile within 24 hours.

- o) If the user has not already requested an Interim SOA the user will receive the following message: **Request has been scheduled for processing. Your interim Statement of Account should be available against your profile within 24 hours.**
- p) Clicks on the applicable statement to open it.

SARS

EXCISE **ESA**

Interim Statement Of Account

Enquiries should be addressed to SARS

Contact Centre

Branch: CASH ACCOUNT
Financial Account Number: 8130000238

Tel: 0800 00 7277 Website: www.sars.gov.za

Details

Reference number: **21296909** (Always quote this reference number when contacting SARS)

Date: **2013/10/18**

Statement period: **2013/10/03** to **2013/10/18**

Summary Information: Excise Account

Opening Balance:	2111275.52
Declarations:	82057904.31
Payments:	121116.00
Closing Balance:	9487569.84

Account Details

Document Date	Due Date	Transaction reference	Transaction Description	Transaction Value	Account Balance
2013/09/16	2013/09/16	PF14MPC12018010	Opening Balance		2111275.52
2013/09/16	2013/09/16	PF14MPC12018010	CASH DECLARATION	814.30	210988.52
2013/09/16	2013/09/16	PF14MPC12018010	CASH DECLARATION	109463.30	82057904.31
2013/09/16	2013/09/16	PF14MPC12018010	CASH DECLARATION	300.00	82057904.31

- q) The **Interim Statement of Account** will be displayed.
- r) The ESA will only display transactions up until the date of request. Payment cannot be made on the interim statement.

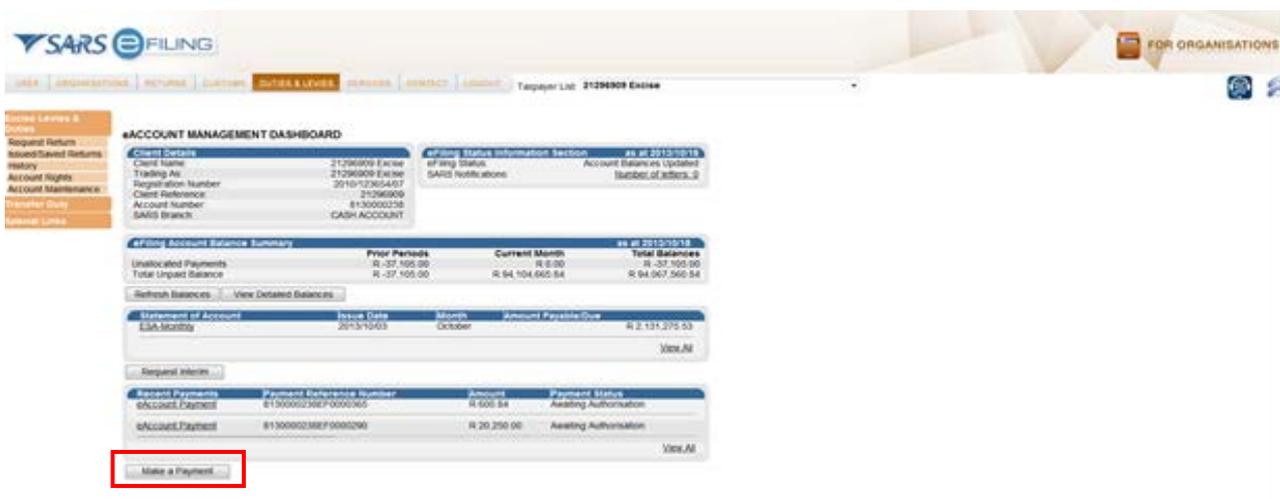
2.5 Payments

2.5.1 How to pay my account

- a) There are a number of different options to make a payment. Once payment is made, it will result in automated allocation of payments.
- b) If there are any unallocated payments or credits, this section will also give the user access to the **Account Maintenance** option where the allocation of unallocated payments can be made.
- c) Excise payments can only be made if the selected bank account linked to eFiling is set up for a Credit Push payment. This means the user must approve every payment made on eFiling on the client's bank's online service. Any payment made via eFiling is only finalised at the point of approval by the bank and allocation to the declarations paid will follow thereafter.

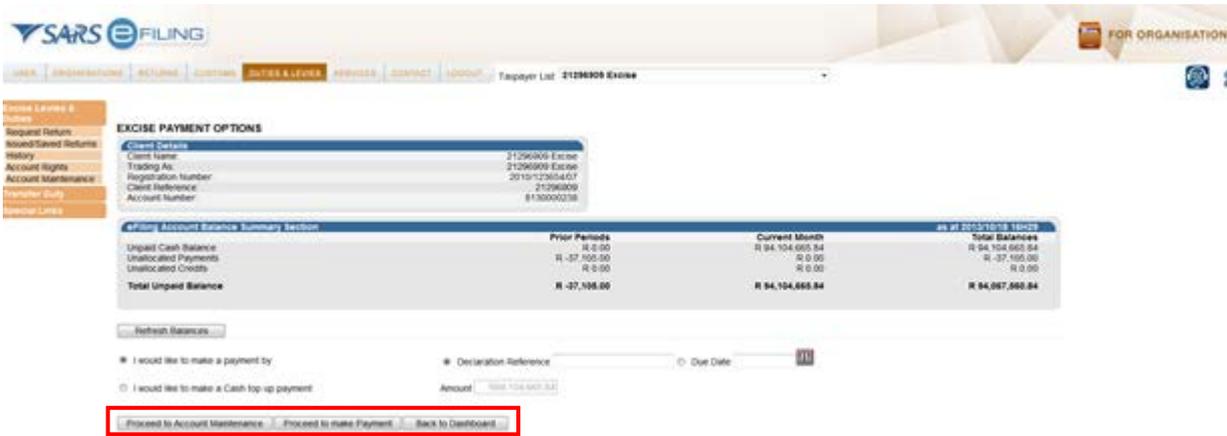
- d) The selection options for payment and account maintenance are the same in order to identify the declarations and grouping of declarations, but a monthly SOA can only be paid in full and any unallocated payment must be allocated in order for related declarations to be paid.

- e) The selection options are as follows:
- i) Individual n declarations under **I would like to make a payment by:**
 - A) **Declaration reference:** Request a specific declaration reference (ERN) and only pay or perform account maintenance on this declaration. Only the specific ERN will be displayed if unpaid or a part thereof that is unpaid.
 - B) **Due Date:** Request a list of declarations by due date. This option will return a list of all declarations and the trader may select specific declarations from the list for payment or to perform account maintenance. As above, only the ERN's will be displayed if unpaid or a part thereof that is unpaid.
 - ii) Transaction grouping selection options:
 - A) **I would like to make a Cash Top up payment:** This option will use the **Unpaid Cash Balance** as an indication of the total value which can be paid or against which account maintenance will be performed. Declarations payable are grouped within the Cash Top up balance.
 - B) The allocation of the payment or unallocated payment for this option will be allocated to any unpaid declaration on account and should only be used if the user does not specify which declaration needs to be paid.
 - C) If any Top-up grouping option is selected, the amount displayed as the payable value can be edited on the next screen if payment needs to be made. However, in the event of account maintenance, the allocation will be done against the full value. It will be done from the oldest unpaid declaration to the most recent and no editing is available.
 - iii) When making payment, or allocating a credit, please note the following rules:
 - A) Each PRN is linked to a specific declaration or grouping of declarations. The first ten (10) digits of the PRN represent the clients financial account number.
 - B) Any excess payment that remains after clearing all declarations that relate to the PRN will remain on the account as an unallocated credit.
 - C) Where there is an underpayment, the payment will first allocate to all cash declarations that are linked to the PRN. The payment will allocate to the oldest unpaid declaration first. Remaining declarations will remain on the account as unpaid.
 - D) If a **Top-up** payment is selected, payment will be allocated to the oldest transaction in the group.
 - E) When paying a **Top-up**, the client may edit the payment value.
- f) The standard eFiling payment process is used after selecting the transaction or grouping for payment; therefore multiple declarations can be selected as single payments. These payments are all saved to the list of items which will be paid and a final single payment instruction for all items can be made. The final payment is only effected **after approval on the bank's online solution.**
- g) All recent payments and their applicable status will reflect on the dashboard.



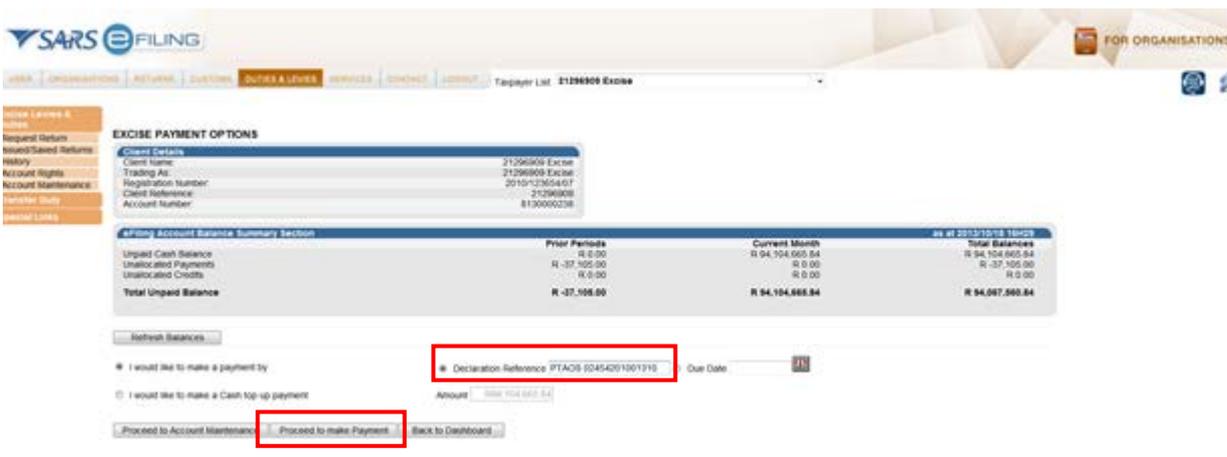
- h) Clicks on the **Make Payment** button on the eAccount Management Dashboard screen under Recent Payments.

- i) The user can also make payment on the monthly Statement of Account, by clicking on the **Pay Selected Item** button on the respective functionality screens.
- j) The 'Excise Payment Options' screen will now be displayed.



- k) The user will have the option to choose different types of payments and then select the **Proceed to Account Maintenance** or **Proceed to Make Payment** or **Back to Dashboard** button at the bottom of the page.

2.5.2 Payment by declaration reference



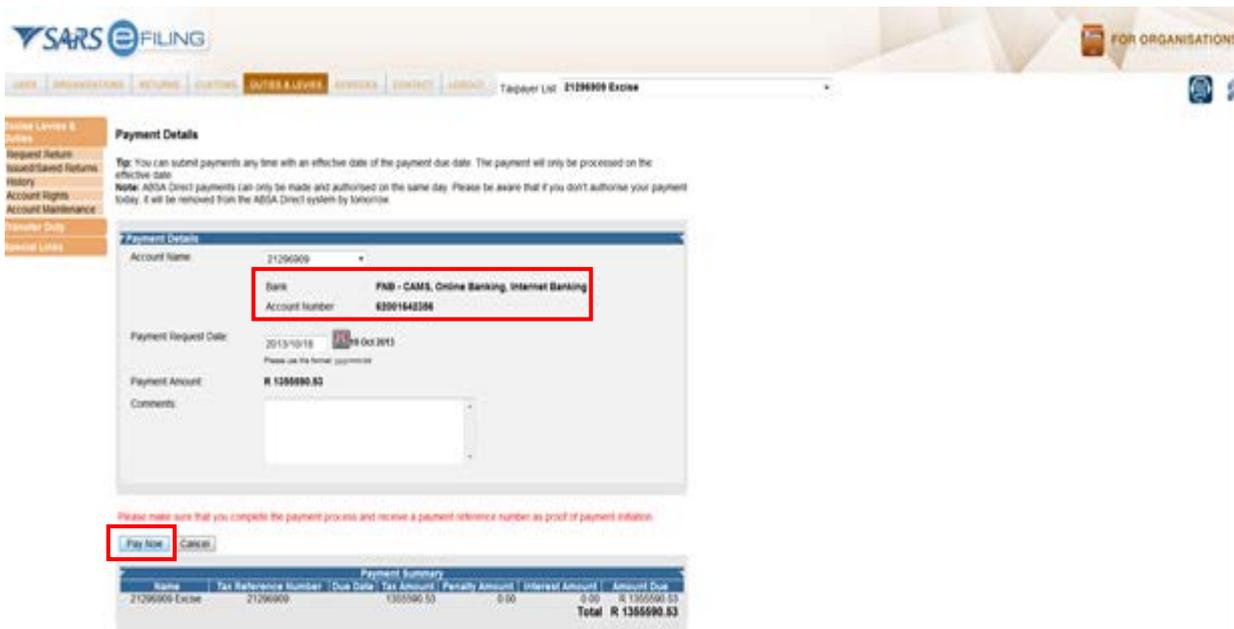
- a) If the user makes a payment for a single ERN, the ERN number must be inserted in the **Declaration Reference** box and the user must click on the **Proceed to make Payment** button.



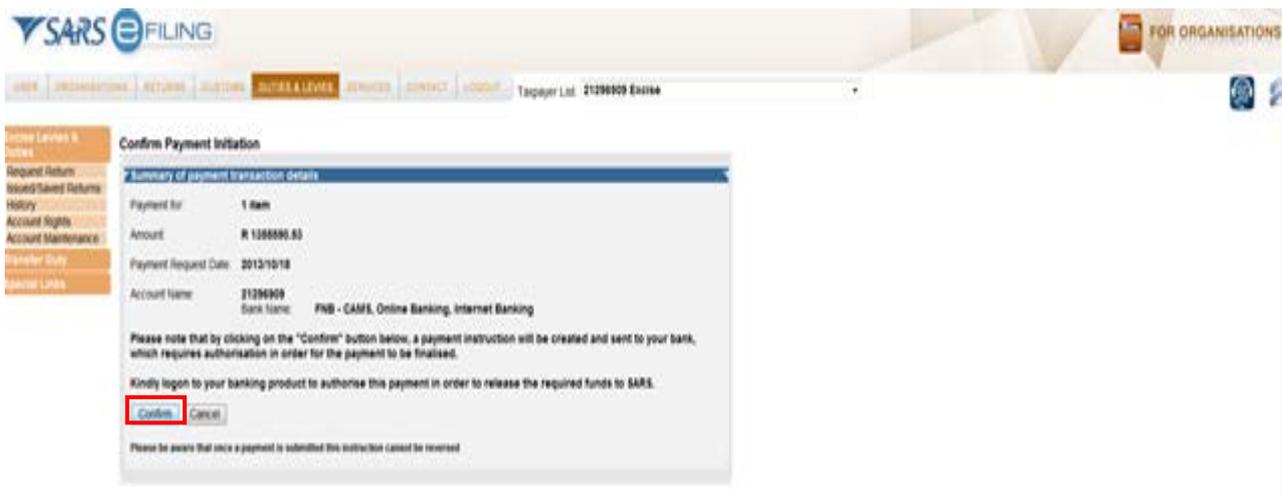
- b) If a payment is made by declaration reference, the ERN number can be obtained from the declaration.
- c) Select the ERN and click on the **Pay Now** button.

- d) The user cannot edit the value for declarations and the full declaration must be paid (refer to **Payment by Due Date** below if the declaration has different due dates and only a part of the declaration which is due must be paid). The user can save payments by clicking on the **Save Payment** button and the payment will be done later. A message will be displayed to show that the payment has been saved.
- e) Click on the **OK** button to proceed with the payment.

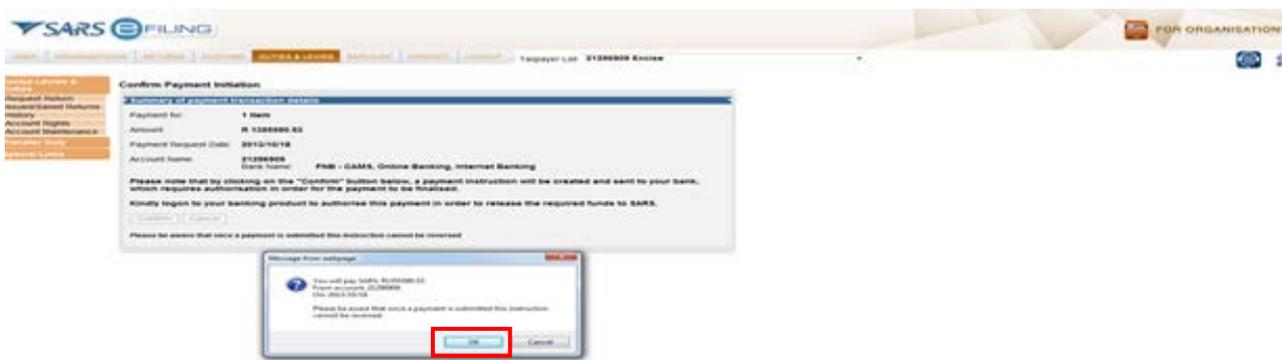
- f) The **Payment Details** screen will be displayed and the standard eFiling payment process can then be followed.
- g) The bank details should be set up when registering on eFiling. Only credit push payments will be allowed for payment of Excise declarations and a reminder message is displayed in red.



- h) In the Payment Details section, select the bank account that was set up as a credit push payment type.
- i) Click on the **Pay Now** button.



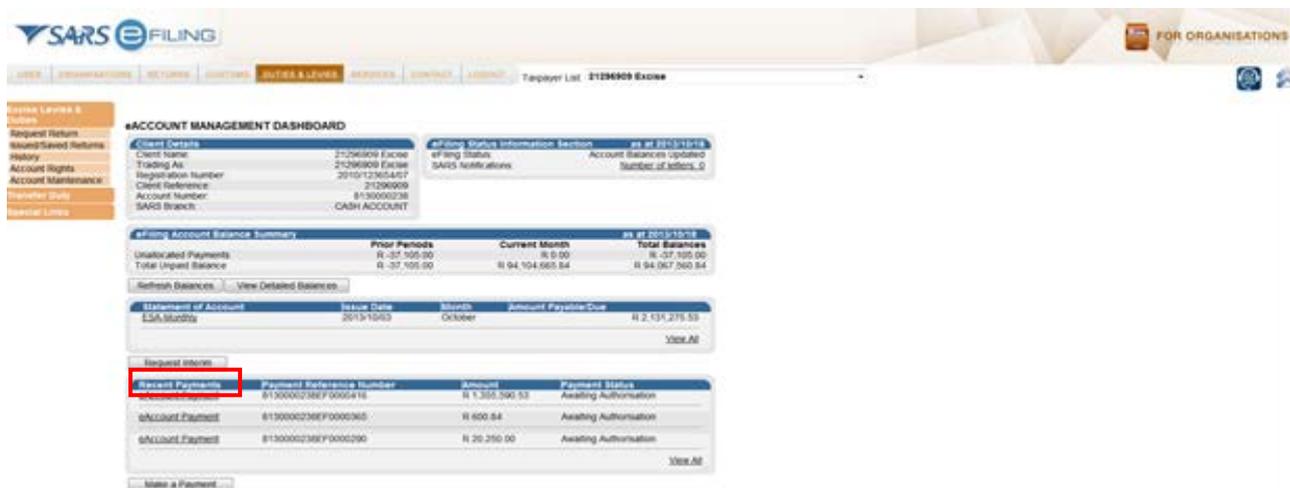
- j) Confirm payment initiation by clicking on the **Confirm** button.



- k) Click on the **OK** button.

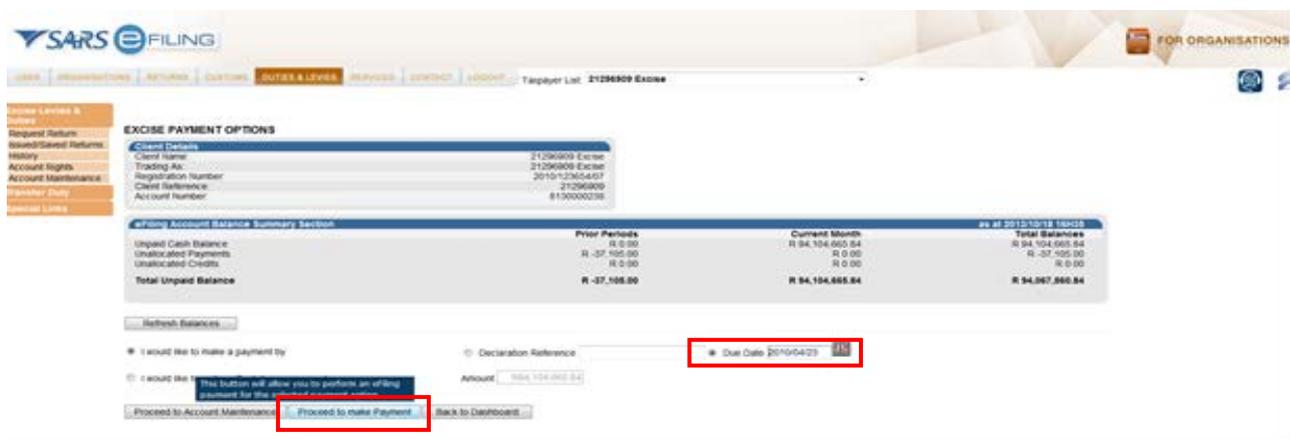


- l) Payment transactions that are initiated on the eFiling site are sent electronically to the bank as a payment request. Only after the user has logged into the banking product and authorised the payment request, is the payment actually made to SARS. Credit Push transactions are assumed to be irrevocable.
- m) On the Payment Initiation Results screen, click on the **Continue** button.

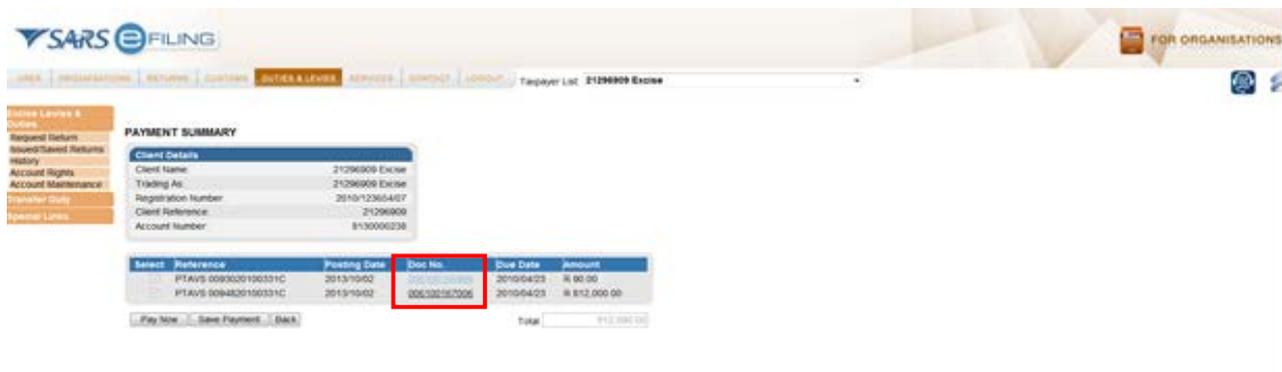


- n) To view, click on **eAccount Payments**.
- o) On the eAccount Management Dashboard screen under the **Recent Payments** section, the payments made will be displayed.

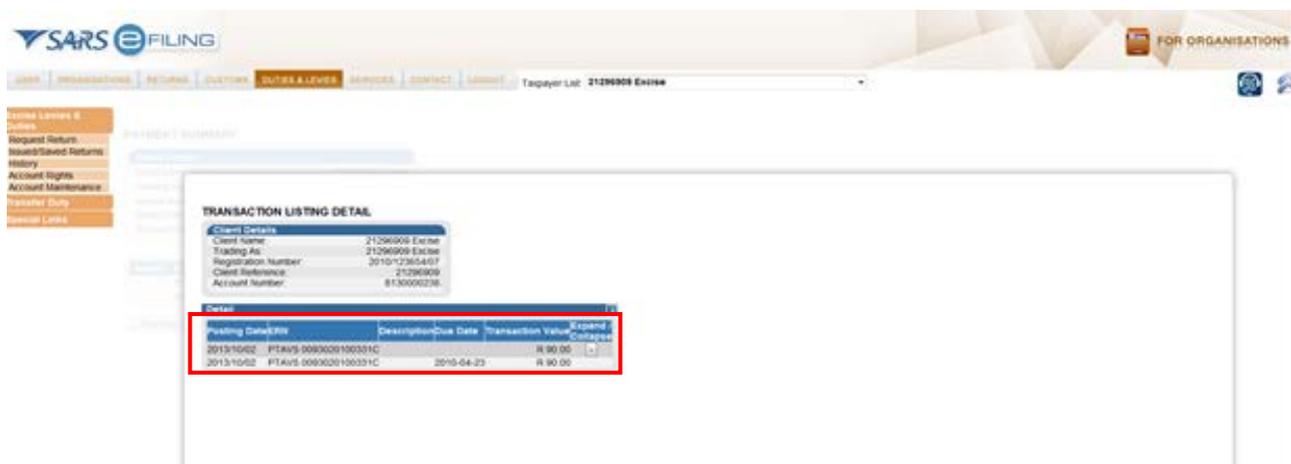
2.5.3 Payment by due date



- If the user wants to make a payment for a specific due date, select the **Due Date** and click on **Proceed to Make Payment**. This option will be used where a single declaration has multiple payment due dates and a payment must be made per due date.
- The Payment Summary screen will be displayed with all the unpaid declarations due on the requested date.



- To view the details of a specific declaration, click on the **Doc No.**



- The Excise Transaction Listing Detail screen displays the details of the selected declaration.



- Select the specific declarations for payment and click on the **Pay Now** button.

PAYMENT SUMMARY

Client Details

Client Name	21296909 Excise
Trading As	21296909 Excise
Registration Number	2010123654407
Client Reference	21296909
Account Number	8130000236

Select	Reference	Posting Date	Doc No.	Due Date	Amount
<input type="checkbox"/>	PTAVS 0094020100311C	20131002	006100156996	20100423	R 90 00
<input type="checkbox"/>	PTAVS 0094020100311C	20131002	006100157206	20100423	R 812,000 00

Total: R 12,090 00

Buttons:

Message from webpage: Proceed to make the payment now?

Buttons:

- f) Click on the **OK** button to proceed with the payment.
- g) The standard eFiling payment process can then be followed.

2.5.4 Top-up payment options

EXCISE PAYMENT OPTIONS

Client Details

Client Name	21296909 Excise
Trading As	21296909 Excise
Registration Number	2010123654407
Client Reference	21296909
Account Number	8130000236

#Filing account balance summary section		as at 20151018 10H28	
	Prior Periods	Current Month	TOTAL Balances
Unpaid Cash Balance	R 0 00	R 84,104,665 84	R 84,104,665 84
Unallocated Payments	R -37,100 00	R 0 00	R -37,100 00
Unallocated Credits	R 0 00	R 0 00	R 0 00
Total Unpaid Balance	R -37,100 00	R 84,104,665 84	R 84,067,565 84

Refresh Balances

I would like to make a payment by

I would like to make a Cash top up payment

Declaration Reference: Due Date:

Amount:

Buttons:

- a) If the user would like to make a top-up payment in order to make a payment towards the oldest unpaid declaration, the user should make a Cash top-up payment. Select the option **I would like to make a Cash top up payment** and select the **Proceed to make Payment** button.
- b) The amount is pre-populated with the total unpaid balance for the specific selection. This total value is only to help the user to understand the maximum value that can be paid. If no amount is unpaid, no top-up payment can be performed for the selection.
- c) The **Payment Summary** screen will now be displayed.

The screenshot shows the SARS eFiling 'PAYMENT SUMMARY' screen. The 'Client Details' section includes: Client Name: 21296909 Enche, Trading As: 21296909 Enche, Registration Number: 2010/123654/07, Client Reference: 21296909, and Account Number: 8130000236. A table below shows a 'Cash Top Up Payment' with a 'Total' amount of 94,104,605.54. The 'Pay Now' button is highlighted with a red box.

Select	Reference	Posting Date	Doc No.	Due Date	Amount
<input type="checkbox"/>	Cash Top Up Payment				R 94,104,605.54
					Total 94,104,605.54

- d) The total amount that will actually be paid can be changed to the value that the user wants to pay towards the top-up option. The user can then continue to the next screen or click on the **Pay Now** button.

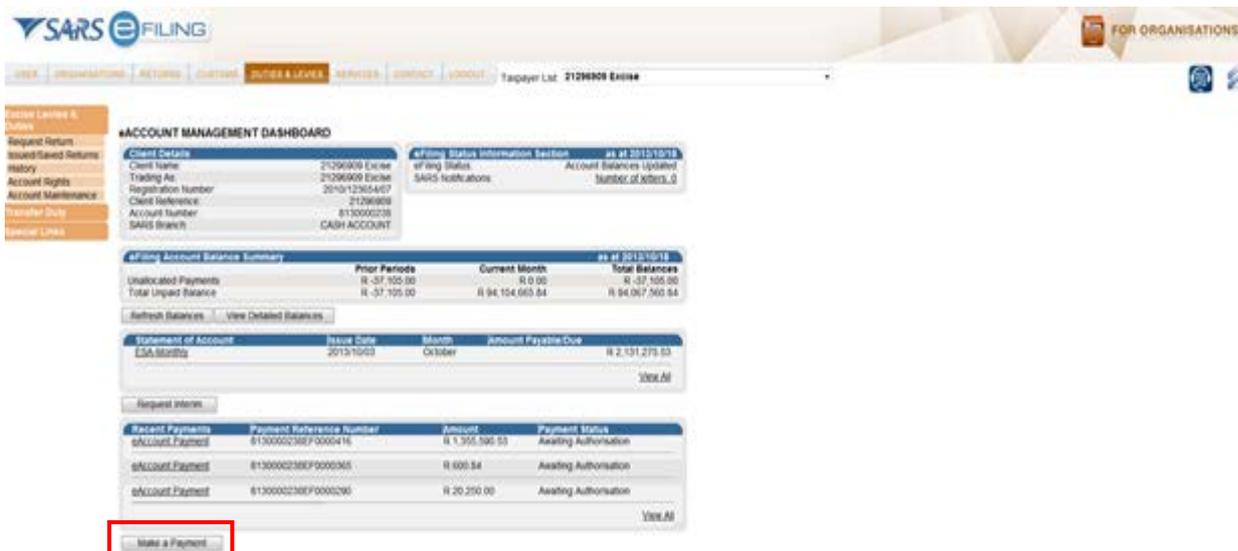
The screenshot shows the SARS eFiling 'PAYMENT SUMMARY' screen. The 'Client Details' section is the same as in the previous screenshot. The 'Total' amount in the table is now 30000000.00. Both the 'Pay Now' button and the 'Total' amount field are highlighted with red boxes.

Select	Reference	Posting Date	Doc No.	Due Date	Amount
<input type="checkbox"/>	Cash Top Up Payment				R 94,104,605.54
					Total 30000000.00

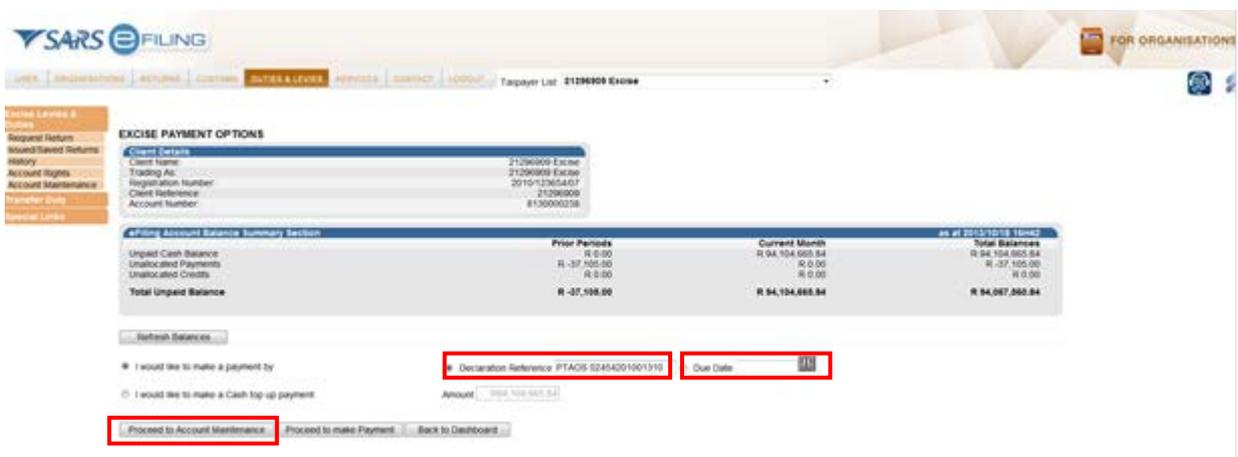
- e) Change the amount if applicable and click on the **Pay Now** button.
 f) The standard eFiling payment process must then be followed.

2.6 Account maintenance

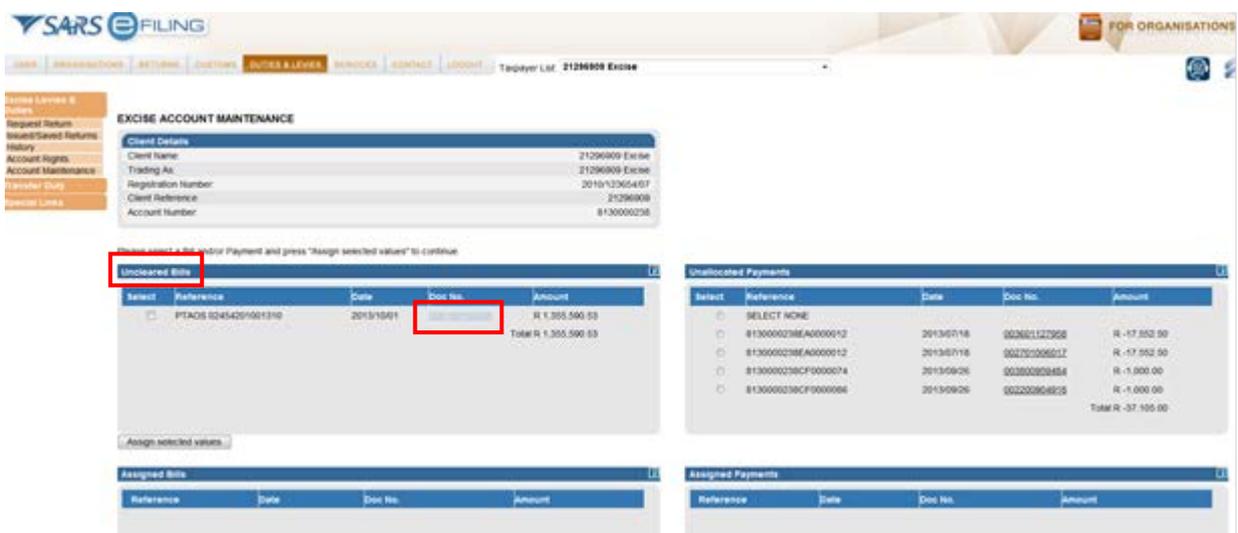
- a) Clients will use this functionality to resolve unallocated payments or credits that are highlighted in the Balance Summary section of the dashboard.
- b) As part of the payment function from the dashboard, the client can allocate unallocated payments and credits to specific declarations or against the Cash top-up option.
- c) The selection options to identify declarations or the Cash top-up options are the same as for when payments are made. Please refer to the explanation of the options under the Payments section.
- d) The client cannot undo allocations and therefore needs to make sure that selections and allocations are done accurately. Similarly, the selected unallocated payment has to be carefully selected in order to ensure that the payment date precedes the due date of the declarations selected to reduce any possible penalties or interest.
- e) The Account Maintenance screen will display the requested declaration/s or top-up option under the Uncleared Bills section and the available unallocated payments and credits will display under the Unallocated Payments section.
- f) An allocation can only be performed by selecting a single unallocated payment at a time, but multiple unpaid declarations may be selected under the Uncleared Bills. If the trader decides that no allocation should be made and the Uncleared Bills should rather be paid, select "NONE SELECTED" under the Unallocated Payments and the Make Payment option will appear.



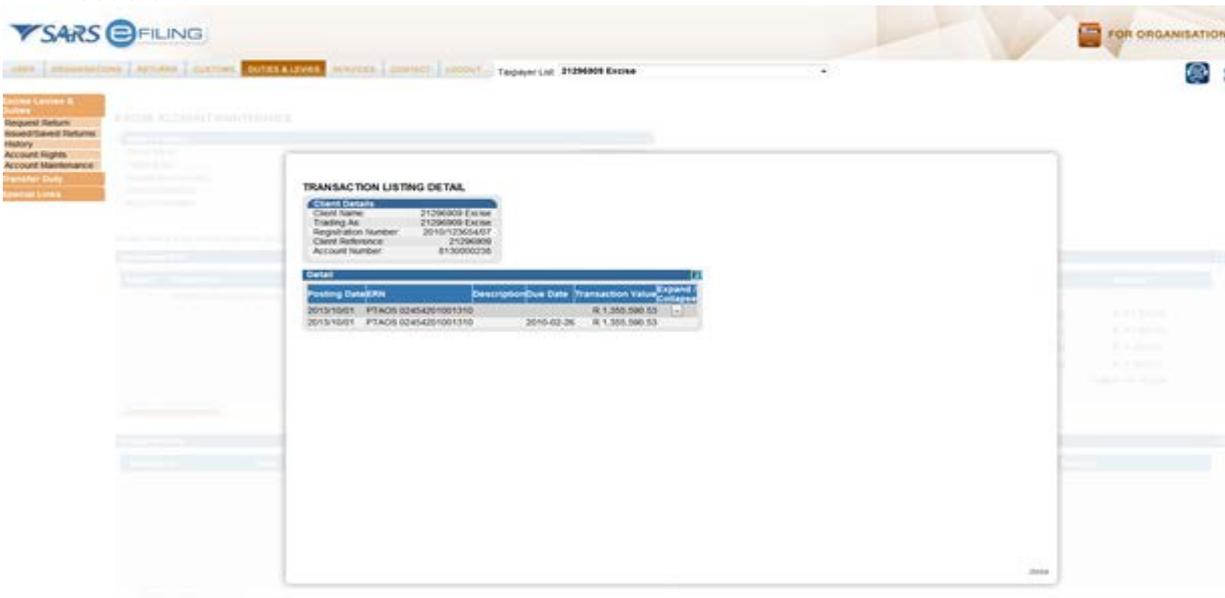
g) Select the **Make a Payment** button in order to gain access to the **Account Maintenance** option.



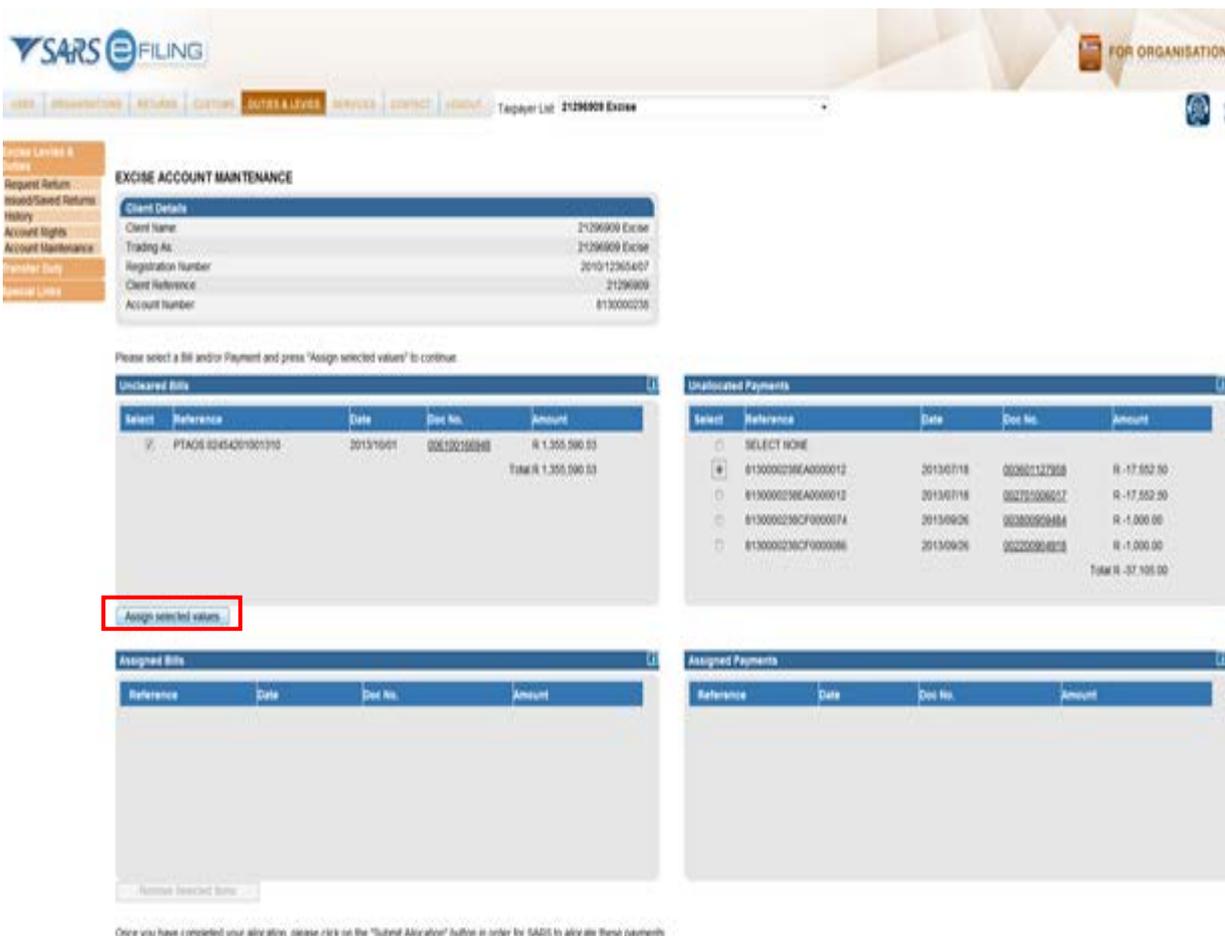
h) If the user wants to allocate a payment to specific declarations, capture the **Declaration Reference (ERN)** or the **Due Date** and click on the **Proceed to Account Maintenance** button. Only the selection for an ERN is explained here as selection by **Due Date** will be similar.



- i) The requested ERN's will display under **Uncleared Bills** and one (1) or more declarations can be selected. In order to identify the declarations due date and details, click on the **Doc No** of the declaration.



- j) The details of the selected declaration and due date will assist the user to select the correct declarations and the specific unallocated payment, which should be allocated against the declaration.



- k) Once the correct declaration(s) and unallocated payment are selected, click on **Assign selected values**.

EXCISE ACCOUNT MAINTENANCE

Client Details

Client Name	21296909 Excise
Trading As	21296909 Excise
Registration Number	201912365407
Client Reference	21296909
Account Number	8130000238

Please select a bill and/or Payment and press 'Assign selected values' to continue

Select	Reference	Date	Doc No.	Amount

Select	Reference	Date	Doc No.	Amount
<input type="radio"/>	SELECT NONE			
<input type="radio"/>	8130000238EA0000012	2013/01/18	002201060117	R -17,552.50
<input type="radio"/>	8130000238CF0000074	2013/09/26	002000058484	R -1,000.00
<input type="radio"/>	8130000238CF0000086	2013/09/26	002200004918	R -1,000.00
				Total R -19,552.50

Reference	Date	Doc No.	Amount
IFTAGS 02454201001310	2013/10/01	005002559388	R 1,355,580.53
			Total R 1,355,580.53

Reference	Date	Doc No.	Amount
8130000238EA0000012	2013/01/18	002021122505	R -17,552.50
			Total R -17,552.50

Once you have completed your allocation, please click on the "Submit Allocation" button in order for SARS to allocate these payments

Submit Allocation Make Payment Back to Dashboard

- l) The selection will then be displayed in the Assigned section. This is the final review section and therefore care must be taken that the allocation is correct. If the allocation is correct, click on **Submit Allocation**.

ALLOCATION CONFIRMATION

Client Details

Client Name	21296909 Excise
Trading As	21296909 Excise
Registration Number	201912365407
Client Reference	21296909
Account Number	8130000238

Your clearing instructions above have been successfully completed.

Continue

- m) A success message will display on completion and the account balances will be updated with the allocation.

2.6.1 Cash Top up selection options

- a) The Cash top-up options with a positive balance will be available for selection to perform an allocation of unallocated payments towards the payable balance.

EXCISE PAYMENT OPTIONS

Client Details

Client Name	21296909 Excise
Trading As	21296909 Excise
Registration Number	201912365407
Client Reference	21296909
Account Number	8130000238

	Prior Periods	Current Month	as at 2016/01/31 Status
Unpaid Cash Balance	R 0.00	R 94,087,113.34	R 94,087,113.34
Unallocated Payments	R -19,552.50	R 0.00	R -19,552.50
Unallocated Credits	R 0.00	R 0.00	R 0.00
Total Unpaid Balance	R -19,552.50	R 94,087,113.34	R 94,067,560.84

Refresh Balances

I would like to make a payment by Declaration Reference Due Date

I would like to make a Cash top up payment Amount R 19,552.50

Proceed to Account Maintenance Proceed to make Payment Back to Dashboard

- b) Go to the **Account Maintenance** screen and select the **Cash Top-up** option.

SARS eFILING FOR ORGANISATION

HOME ORGANISATIONS RETURNS CUSTOMER OUTLET & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

EXCISE ACCOUNT MAINTENANCE

Client Details

Client Name	21296909 Excise
Trading As	21296909 Excise
Registration Number	201012365407
Client Reference	21296909
Account Number	8130000238

Please select a Bill and/or Payment and press "Assign selected values" to continue.

Uncleared Bills				
Select	Reference	Date	Doc No.	Amount
<input checked="" type="checkbox"/>	Cash Top Up Payment			R 94 067,113.34
				Total R 94 067,113.34

Unallocated Payments				
Select	Reference	Date	Doc No.	Amount
<input type="radio"/>	SELECT NONE			
<input type="radio"/>	8130000238EA0000012	2013/07/18	002201000017	R -17,552.00
<input checked="" type="checkbox"/>	8130000238CF0000074	2013/09/26	003000090884	R -1,000.00
<input type="radio"/>	8130000238CF0000086	2013/09/26	002200800213	R -1,000.00
				Total R -19,552.00

Assigned Bills			
Reference	Date	Doc No.	Amount

Assigned Payments			
Reference	Date	Doc No.	Amount

Once you have completed your allocation, please click on the "Submit Allocation" button in order for SARS to allocate these payments.

- c) The user can view the top-up option selected in the **Uncleared Bills** section, while unallocated payments display under the **Unallocated Payments** section. The top-up option and the relevant unallocated payment need to be selected in order to assign the selection.
- d) Select the relevant **Uncleared Bill** and **Unallocated Payment** and click on the **Assign selected values** button.
- e) The user will have the option to select multiple declarations, but top-up options will only display the selected top-up option. The selected uncleared bills can be allocated against a single unallocated payment.

EXCISE ACCOUNT MAINTENANCE

Client Details

Client Name:	21296909 Excise
Trading As:	21296909 Excise
Registration Number:	2010/12365407
Client Reference:	21296909
Account Number:	8130000294

Please select a Bill and/or Payment and press "Assign selected values" to continue.

Unallocated Bills

Select	Reference	Date	Doc No.	Amount

Unallocated Payments

Select	Reference	Date	Doc No.	Amount
<input type="checkbox"/>	RELECT MOHE			
<input type="checkbox"/>	8130000296A0000012	2013-01-18	002221000117	R -17,552.50
<input type="checkbox"/>	8130000298CF00000086	2013-09-26	002209904818	R -1,000.00
				Total R -18,552.50

Assigned Bills

Reference	Date	Doc No.	Amount
Cash Top Up Payment			R 94,067,113.34
			Total R 94,067,113.34

Assigned Payments

Reference	Date	Doc No.	Amount
8130000298CF00000074	2013-09-26	002009256804	R -1,000.00
			Total R -1,000.00

Remove Selected Items

Once you have completed your allocation, please click on the "Submit Allocation" button in order for SARS to allocate these payments.

Submit Allocation

- f) Once the **Assigned Bills** and the **Assigned Payments** are displayed, click on the **Submit Allocation** button.
- g) The user can remove the 'Assigned Bills and Payments' by clicking on the **Remove Selected Items** button.

ALLOCATION CONFIRMATION

Client Details

Client Name:	21296909 Excise
Trading As:	21296909 Excise
Registration Number:	2010/12365407
Client Reference:	21296909

Your clearing instructions above have been successfully completed.

Continue

- h) View the message that is displayed on the Allocation Confirmation screen and click on the **Continue** button.
- i) After an open credit or allocation was successfully performed, the result will be processed immediately.
- j) The Account Balance Summary can be refreshed to display the effect of the allocations which were performed.

3 MEASURES

a) None.

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<p>Customs and Excise Act No. 91 of 1964: Sections 39, 44, 45, 47, 91, and 105</p> <p>Customs and Excise Rules: Rules 44, 45, 101 and 201.00</p> <p>South African Revenue Service Act No. 34 of 1997: Sections 3, 4, 9, 22 and 31</p> <p>Value-Added Tax Act No. 89 of 1991: Sections 27 and 28</p> <p>Tax Administration Act No. 28 of 2011: Sections 187, 188 and 189</p>
Other Legislation:	<p>Bill of Exchange Act No. 34 of 1964: All</p> <p>Generally Accepted Accounting Practice (GAAP): All</p> <p>Generally Recognised Accounting Practice (GRAP): All</p> <p>Interpretation Act No. 33 of 1957: Sections 2 and 4</p> <p>National Payment System Act No. 78 of 1998: All</p> <p>Promotion of Administrative Justice Act No. 3 of 2000: Sections 3 and 5</p> <p>The Public Finance Management (PFMA) Act No. 1 of 1999: Sections 51 and 55</p> <p>Treasury Regulations issued in terms of PFMA Act No. 1 of 1999 – Paragraphs 7.1.1, 7.2.1, 15.4.2; 15.11 and 17.2.3</p> <p>South African Reserve Bank Act no.90 of 1989 – Section 17 (2)</p>
International Instruments:	<p>International Financial Reporting Standards (IFRS): All</p> <p>Kyoto Convention General Annex: Chapter 3 Clearance and other Customs Formalities, Standards 3.8, 3.12, 3.41 and 3.43; Chapter 4 (Duties and Taxes) All; Specific Annex J: Chapter 1 (Recommended Practise 15)</p>

4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
BP-02	Payments – External Standard
QMS-01	Quality Management System Manual
SC-CC-24	Internal Administrative Appeal – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy

4.3 Quality Records

NUMBER	TITLE
N/A	

5 DEFINITIONS AND ACRONYMS

APT	Air Passenger Tax
BO	Branch Office
eFiling	eFiling is a secure electronic tax return and payment submission service offered free of charge by SARS. The service offers web-based capture of returns as well as convenient, reliable and accurate electronic payment facilities
EFT	Electronic Fund Transfer
ERN	Excise Reference Number
ESA	Excise Statement of Account
ID	Identification Document
PAYE	Pay-As You-Earn
PRN	Payment Reference Number
SARS	South African Revenue Service
SOA	Statement of Account

VAT	Value-Added Tax
VOC	Voucher of Correction

6 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise Audit
Document Owner	Executive: Process Solutions Customs & Support Services
Author	Antonette Marais
Detail of change from previous revision	Initial release of CA-01-M01 - The combined Customs or Excise eAccount on eFiling Manual (FIN-AM-03) has now been spilt into two (2) documents with reference numbers CA-01-M01 - eAccount on eFiling (Customs) and EA-01-M01 - eAccount on eFiling (Excise); and The references to Legislation were updated.
Template number and revision	ECS-TM-17 – Rev 3