

CUSTOMS

EXTERNAL

COMPLETION MANUAL

COMPLETION MANUAL OF DA 66

TABLE OF CONTENTS

1	SCOPE	3
2	REQUIREMENTS FOR A DA 66	3
3	FIELD A1-2 – COMPLETION BY CONTROLLER / BRANCH MANAGER	3
4	FIELD A2: CLAIM PARTICULARS	4
5	FIELD B1- 4 – FOR COMPLETION BY APPLICANT	4
6	FIELD C – FOR COMPLETION BY BOOKKEEPING (Head Office)	6
7	FIELD B5-8 – FOR COMPLETION BY APPLICANT (CONTINUE)	6
8	FIELD B9 – DETAILS OF AMOUNTS CLAIMED AS PER SUPPORTING DOCUMENTS PER ALLOCATION CODE	7
9	FIELD A3 – FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (CONTINUE) - QUERY TO APPLICANT	8
10	FIELD D – FOR COMPLETION BY HEAD OFFICE	8
11	QUALITY RECORDS	9
12	REFERENCES	9
12.1	Legislation	9
12.2	Cross References	9
13	DEFINITIONS AND ACRONYMS	10
14	DOCUMENT MANAGEMENT	10

1 SCOPE

- a) This manual describes the completion of the DA 66 in order to apply for a drawback or refund in terms of Schedule 5.
- b) All applications for drawbacks / refunds must be made on the prescribed DA 66, commonly referred to as a "Refund Jacket".

2 REQUIREMENTS FOR A DA 66

The DA 66 will not be accepted at any Office where a general refund application (amended Customs declaration) in terms of Section 76 must be submitted electronically. The CR1 in terms of Rule 76.04 must be used for refunds applications involving amended Customs clearance declarations (CCD). See SC-DT-C-18 for completion of the CR1.

- a) The DA 66 must only be used for drawback / refunds and manual refund applications.
- b) The DA 66 is prescribed in Rule 202.01.03 and must comply with the following conditions:
 - i) Consists of four (4) pages;
 - ii) Be printed so that it forms a folder;
 - iii) Has dimensions of 420 mm x 297 mm;
 - iv) Is printed upright;
 - v) Printed in black ink on white paper with a mass of not less than 80g/m²; and
 - vi) Any field, not requiring information, may be left blank.
- c) All information completed on the DA 66 must be typed or printed in block letters and must be legible.
- d) In all instances where a date is required, such must be completed in the sequence: century, year, month and day sequence, e.g. 2018.01.15.
- e) A claim number which is made up of a yearly, calendar numeric number per Branch Office will be automatically generated by the CER system, the moment the claim data is accepted.
- f) The information captured on the CER system must be a mirror image of the completed DA 66.
- g) Any amendment (typed or printed) to any field of the DA 66 must be initialled by the person who signed / audited the form. No amendments are allowed by any SARS official on pages one (1) and two (2) of the DA 66 as the applicant furnishes an indemnity on page two (2) of the DA 66 whereby he / she holds SARS harmless against any claim, loss or damage, etc. as prescribed in Field B7 of the DA 66.
- h) A DA 66 must not be submitted in a dilapidated or torn condition.

3 FIELD A1-2 – COMPLETION BY CONTROLLER / BRANCH MANAGER

- a) **Field A1:** Approval by Controller / Branch Manager

FIELD DESCRIPTION	EXPLANATION
Alpha District Office Code	The alphabetical Branch Office code allocated to the Controller / Branch Manager's Office where the refund claim is processed must be inserted here e.g. GMR (Refer to SC-CF-04-A01).
Name of Refund Officer	For official use The full names (John Doe) and not only initials (J. Doe or John) of the Refund Officer at the Branch Offices who approved the claim must be legibly printed in this field.
Signature of Refund Officer	For official use On approval, the Verification officer mentioned in the previous block must sign the claim in this field.

4 FIELD A2: CLAIM PARTICULARS

FIELD DESCRIPTION	EXPLANATION
Date of receipt / Date of receipt / Date of receipt / Date of receipt	For official use This is the date on which the actual refund claim was received at the Branch Office. The date will only be changed if the claimant forfeits the date of receipt when the claim is rejected by Customs. The limitation period is prescribed in Section 76B.
Claim date and number	For official use By capturing the claim particulars a claim number and date will be allocated to a claim for the life span of the claim. The Controller's / Branch Manager's office must transfer this electronic allocated number to the DA 66.

5 FIELD B1- 4 – FOR COMPLETION BY APPLICANT

a) Field B1: Applicant information

FIELD DESCRIPTION	EXPLANATION
Name	<p>i) The name of the applicant must be entered in this field e.g. DEF Clearing Agents.</p> <p>ii) For official use</p> <p>A) If the claim is finalised by the Branch Office, the refund payment will be finalised by Head Office: Account Maintenance if the refund payment has not been paid automatically. No manual cheques may be issued in the name of SARS. The Customs client number on the new DA 494 and DA 66 must be in the name of the client and not in the name of SARS.</p> <p>B) Only refund payments related to refund claims, will be issued by Head Office: Refund Payment Division for DA 494 / DA 68A refunds.</p>
Code No.	<p>i) The Customs client number allocated to the applicant must be entered in this field.</p> <p>ii) The applicant can also be the importer, exporter or owner.</p> <p>iii) EFT payments are issued in the name of the applicant whose registered Customs client number appears in this field.</p>
Address	The physical street address and contact details must be inserted in this field e.g. 561 Ella Street, Pretoria.
Name of Bank	The full name of the applicant's bank must be inserted in this field.
Branch Name	The specific branch name where the account is held must be inserted in this field e.g. Brooklyn, Pretoria.
Branch Code	The specific branch code number where the account is held must be inserted in this field e.g. 01-00-45-00.
Type of Account	The type of account i.e. cheque, savings, etc. must be inserted in this field.
Account Number	The account number must be inserted in this field e.g. 010234567.

- b) **Field B2:** Importer Exporter Owner Information (mark one block with an X). One (1) block must be completed. If the applicant's information in block B1 is the same as the information required in block B2, it must still be completed.

FIELD DESCRIPTION	EXPLANATION
Name	The name of the importer, exporter or owner must be identical to the name reflected on the Registration and Licensing System, e.g. Joe Soap.
Code No.	i) The Customs client number allocated to the client must be inserted in this field, e.g. 3060004. ii) If the applicant (Field B1) is not the same person as the importer, exporter or owner (Field B2) the Customs client number will differ.
Address	The physical street address of the owner's premises must be inserted in this field, e.g. 561 Ella Street, Pretoria. A telephone number or email address can also be inserted as additional information in this field.
For *applicant's / exporter's / importer's / owner's use	Although the applicant, importer, exporter or owner reserves this field for their use, it must at all times be completed as accurately as possible. This field will be used for enquiry purposes.

- c) **Field B3: Summary of amount(s) claimed.** The correct amount of duty / **levy** must be inserted against the type of duty. The amount per type of duty and the total amount claimed must correspond with the amounts claimed on the DA 63 or DA 64 or worksheet in respect of drawbacks.
- d) **The field "Other" will be the total of all levies that are brought forward from page 3 of the DA 66.**

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					

- e) **Field B4: Particulars of documents under cover of which payment was made**

FIELD DESCRIPTION	EXPLANATION
Form No. e.g. SAD 500 .	The CCD type e.g. SAD 500, DA 490, etc. on which the duty / levy was paid must be inserted in this field.
Customs Declaration CPC (e.g. A11-00)	The Customs procedure code, which indicates the purpose for which the goods were cleared e.g. A 11-00 must be inserted in this field. (Refer to SC-CF-04-A14).
MRN	The Movement Reference Number (MRN) e.g. PEZ20160119123456 in respect of the CCD on which the claim is based must be inserted in this field. Where a drawback is lodged and a claim is made against various CCDs the word various must be inserted in this field.
Date on which payment was effected	This information is only required if the CCD was released under the deferment scheme. The date on which the deferment amount was paid must be inserted in this field.
Alphabetical District Office Code	The code of the Branch Office where the CCD was processed must appear here. (Refer to SC-CF-04-A01).

6 FIELD C – FOR COMPLETION BY BOOKKEEPING (Head Office)

FIELD DESCRIPTION	EXPLANATION
Financial Voucher No.	For official use The sequential number allocated by Head Office Refund Payments must be inserted in this field. (Refer to SC-DT-C-17)
Electronic Fund Transfer No.	For official use The sequential number allocated by Head Office Refund Payments to electronic payments must be inserted in this field. (Refer to BP-04)
Cheque No.	For official use A cheque number issued for a specific claim or a group of claims must be inserted in this field. (Refer to BP-04)
Voucher / Cheque / EFT Date	For official use The date on which the cheque was issued or EFT payment was effected must be inserted in this field. (Refer to BP-04)

7 FIELD B5-8 – FOR COMPLETION BY APPLICANT (CONTINUE)

- Field B5:** Type of Refund. The type of drawback / refund must be indicated with an “X” in the appropriate box.
- The fields completed must only reflect the drawback / refund items and not general refunds.
- The column for General refunds in terms of Section 76 must not be used.**

FIELD DESCRIPTION	EXPLANATION	
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 declaration i.t.o. Section 40(3)	
Refund of excise duty (Schedule 6)	Other (Please specify)	
Drawback of excise duty (Schedule 6)	

- Field B6:** Documents to prove claim
 - The documents, which are attached to page three (3) which will accompany the claim, must be listed in this field, e.g. invoice, worksheet, **CCD MRN PEZ20160119123456** amended worksheet, etc.
 - If a sample is submitted under separate cover, mention to this effect must be made in this field.
- Field B7:** Indemnity
 - The indemnity must at all times be completed by inserting the name of the applicant/importer, exporter or owner as it would appear in column B1. The person to whom the refund is made must provide the indemnity.
 - The full names (Joe Soap) and not only initials (J. Soap) of the person who signs the indemnity on behalf of the applicant must be legibly printed in this field.
 - The person’s capacity (e.g. director) must be inserted in the third line.

- iv) The signature of the person whose name appears in the column of the indemnity must be inserted in this field.
 - v) Only the claimant may sign the indemnity.
- f) **Field B8: Grounds for claim**
- i) The reasons for this claim **must** be fully motivated and set out in this field. The claimant must explain clearly, why a refund is due and ensure that the claim is proved by means of supporting documents. If these requirements are not strictly adhered to the claim will be rejected and may then become time-expired.
 - ii) If more space is required for the grounds of the claim the claimant **may use an additional page for the reasons and attach it to page (two) 2 of the DA 66.**
 - iii) The full names (Joe Soap) and not only initials (J. Soap) of the person who signs the grounds for the claim on behalf of the applicant must be legibly printed in this field.
 - iv) The declaration must at all times be completed by inserting the name of the applicant as it would appear in column B1.
 - v) The original signature of the person whose name appears in the column of the declaration must be inserted in this field.
 - vi) Only the claimant may sign the grounds for the claim.
- g) Note on **page** three (3) of the DA 66 – General Application For Drawback / Refund
- i) A copy of the amended **CCD**, worksheet in terms of Schedule 5, DA 63 or DA 64 must be pasted to the top of this page.
 - ii) The **supporting** documents must be **securely** fastened on this page **in order** that they can all be **in a readable position from left to right** corner of this page.

8 FIELD B9 – DETAILS OF AMOUNTS CLAIMED AS PER SUPPORTING DOCUMENTS PER ALLOCATION CODE

- a) **The claimant must insert:**
- i) **The duty tax type code listed in SC-CF-04;**
 - ii) **The allocation code as prescribed in SC-DT-C-13-A06; and**
 - iii) **The amount that is claimed against each duty tax type.**
- b) **The various total amounts claimed against the duty tax types must be added together and inserted at the bottom of page three (3) of the DA 66. These totals must be brought forward to correspond with the totals on page one (1) of the DA 66.**
- c) **Where the amounts differ from the amount on the DA 63, DA 64 or on page one (1) of the DA 66 the claim is rejected as no Officer has the authorisation to amend any amounts claimed.**
- d) **An example of the insertion of the duty tax type code, the allocation code and amount in Field B9 are as follows:**
- i) **Scenario 1: An exporter exports various goods including a motor vehicle to the BLNS. Customs duties and taxes were paid at the time of importation. The Total Other amount of R1 063.00 and the Total Amount claimed must be brought forward to the relevant Summary of amounts claimed on page one(1) of the DA 66.**

Duty tax type code	Allocation code	Amount
13D	662R11	613.00
13E	639R11	450.00
Total Customs Duty		0
Total Excise Duty		0
Total Anti-Dumping Duty		0
Total Sch 1P2B Duty		0
Total VAT		0
Total Other		1 063.00
Total Amount Claimed		1 063.00

- ii) Scenario 2: If the same scenario is used and the goods are exported to Zimbabwe the Total Customs Duty of R2 000.00, Total Other amount of R1 063.00 and the Total amount claimed (R3 063.00) must be brought forward to the relevant Summary of amounts claimed on page one (1) of the DA 66 in the correct fields.

Duty tax type code	Allocation code	Amount
1P1	100R05	2 000.00
13D	662R05	613.00
13E	639R05	450.00
Total Excise Duty		0
Total Anti-Dumping Duty		0
Total Sch 1P2B Duty		0
Total VAT		0
Total Other		1 063.00
Total Amount Claimed		3 063.00

9 FIELD A3 – FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (CONTINUE) - QUERY TO APPLICANT

- a) For official use.
- b) The full motivation for the rejection of the claim by the Controller / Branch Manager must be completed in this field.
- c) In cases where the claim is queried, the reasons for the query will be captured in the system and be printed for attachment to the claim.
- d) The Officer who queried or rejected the claim must print his / her full names e.g. John Doe, sign and date it as the information is not printed from the CER system.

10 FIELD D – FOR COMPLETION BY HEAD OFFICE

- a) **Field D1:** Query to Controller / Branch Manager
 - i) For official use.
 - ii) The full motivation for the rejection of the claim by the Commissioner must be completed in this field.
 - iii) In cases where the claim is queried, the reasons for the query will be captured on the system and be printed for attachment to the claim.
 - iv) The officer who queried or rejected the claim must print his / her full names e.g. John Doe, sign and date it if the information is not printed from the system.
- b) **Field D2:** Approval of claim

FIELD DESCRIPTION	EXPLANATION
Audited by	The full names e.g. John Doe of the Quality Assurer in the Branch Office must print his / her name in this field, insert the date and sign the claim if he / she is satisfied that the claim may be approved.
Date:	
Signature	
	The Excise Officer who audits refunds for Excise claims in terms of Item 561.03(a) must complete this field.
	For all other items this will be completed by a Customs Officer.

FIELD DESCRIPTION	EXPLANATION
Approved by: Date: Signature	<p>The full names e.g. John Doe of the Verification Officer approving the refund claim in Head Office must print his / her name in this field, insert the date and sign the claim to authorise payment of the claim.</p> <p>The Quality Assurer in Head Office (Refunds) will initial and date stamp the refund applications which he / she quality assured.</p> <p>The Excise Officer who approves refunds for Excise claims in terms of Item 561.03(a) must complete this field.</p> <p>For all other items this will be completed by a Customs Officer.</p>

11 QUALITY RECORDS

NUMBER	TITLE
CR1	General Application for Customs Refund: Voucher of Correction Submission of Documents in terms of Rule 76.04
DA 63	Application for refund – export for trade purposes of imported duty paid goods (refund item 522.03)
DA 64	Application for Drawback / Refund
DA 66	General Application For Drawback / Refund
SAD 500	Customs Declaration Form
SAD 501	Customs Declaration Form (Continuation Sheet)
SAD 503	Customs Declaration Form (Declaration Query Notification/Voucher Of Correction)
SAD 504	SAD: Voucher Of Correction (Direct)
SAD 506	SAD: Continuations Sheet (Direct)
SAD 507	SAD 507 - Additional Information / Produced Documents

12 REFERENCES

12.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<p>Customs and Excise Act No. 91 of 1964: Sections 38, 39, 40, 41, 43, 45, 47, 54D, 54J, 58, 75, 76, 76A-C, 77I 3(1), 77B(2), 80, 91, 92, 98, 99, 99A, 101A, 100, and 119A</p> <p>Customs and Excise Rules: Rules 19A4.04 (viii);38; 39; 40, 41, 43, 44, 49, 59, 75, 76, 77I .01 to 77I.23, 106, 101A.01A, 119A.00, 202.00 and 202.02.05</p> <p>Notes to Schedule 5, the Notes to Schedule 5 Part 1 as well as Schedule 1 Part 7 of the Harmonised Tariff</p>
Other Legislation:	<p>Promotion of Access to Information Act No.2 of 2000: All</p> <p>Promotion of Administration Justice Act No.3 of 2000: Preamble and Sections 3 and 5</p> <p>Public Finance Management Act No.1 of 1999: Sections 6-8, 10, 12, 36, and 76</p>
International Instruments:	<p>Kyoto Convention: General Annex: Chapter 4(C) Repayment of duties and Taxes - All</p> <p>WCO SAFE Framework of Standards: Not applicable</p>

12.2 Cross References

DOCUMENT #	DOCUMENT TITLE
BP-04	Head Office Refund Payments – Internal Policy
SC-CF-04	Completion of Declarations – External Manual
SC-CF-04-A01	Alphabetical District Office Codes
SC-CF-04-A14	CPC Combination Matrix
SC-DT-C-08	Completion of DA 64 – External Manual

DOCUMENT #	DOCUMENT TITLE
SC-DT-C-09	Completion of DA 63 – External Manual
SC-DT-C-13	Refunds and Drawbacks for Customs - External Policy
SC-DT-C-13-A06	Allocation codes for DA 66 – External Annex
SC-DT-C-18	Completion of CR1 – External Manual

13 DEFINITIONS AND ACRONYMS

ATV	Added-Tax Value
CCD	Customs clearance declaration
CER system	Customs and Excise Refund System
CPC	Customs Procedure Codes describes the communication of the Requested Procedure Code (RPC) and Previous Category Code (PCC)
Declaration	Any CCD made to declare goods imported, exported, moved in bond/transit or moved across the borders of South Africa
HPL	Health Promotion Levy
MRN	The original Movement Reference Number (MRN) indicates the unique reference of the original clearance declaration to which the amendment, replacement or cancellation clearance refers. The number must be entered in the following sequence and format - Office Of Entry (AN3) Date (CCYYMMDD) (N8) Number (N7). (SC-CF-04)
VAT	Value-added tax

14 DOCUMENT MANAGEMENT

Business Owner	Group Executive: Customs Branch
Document Owner	Senior Manager Governance Compliance: Customs
Author	M van Vuuren
Detail of change from previous revision	<p>a) CAPE system identification number and date is no longer in use and an additional field for date of receipt is created</p> <p>b) Elaborate on the completion of name / full names</p> <p>c) The following amendments to the DA 66 have been made:</p> <ol style="list-style-type: none"> i) DA 500 to SAD 500; ii) Bill of Entry purpose code (e.g. DP or XDP) to Customs Declaration CPC (e.g. A11-00); and iii) Final No. to MRN <p>d) Change declaration to CCD</p> <p>e) Approval Of Claim By The SARS Branch Office Where The Importer Is Registered As A VAT Vendor has been deleted as the form no longer contains this section</p> <p>f) Inserting Field B9 for completion by the claimant as Field D2: Approval of claim has been amended and combined into Field B9</p> <p>g) The deletion of the word Functional Audit in FIELD D – For Completion By Head Office</p> <p>h) Replacing passed with processed</p> <p>i) Updating cross references as:</p> <ol style="list-style-type: none"> i) SC-DT-C-04-A28 changed to SC-DT-C-13-A06 and ii) SC-DT-C-17 changed to BP-04. <p>j) Q-code changed from ECS-TM-16 to GC-TM-16</p>
Template number and revision	GC-TM-16 – Rev 5