CUSTOMS

EXTERNAL

COMPLETION MANUAL

COMPLETION MANUAL OF DA 64

SARS
South African Revenue Service

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1 SCOPE

a) This manual describes the completion of the DA 64 in order to apply for a drawback / refund in terms of Schedule 5.

2 REQUIREMENTS FOR A DA 64

a) The DA 64 is prescribed in Rule 202.01.05 and must comply with the following conditions:

i) Consists of two (2) pages of which each page may be used as a continuation page;
ii) Be printed in black ink on white paper;
iii) Be printed lengthwise; and
iv) Have dimensions of 297 mm x 210 mm.

b) Information entered on a DA 64 must be typed or printed in block letters and must be legible.

c) In all instances where a date is required such must be completed in the following format: DD/MM/YYYY, e.g. 2017/02/15.

d) Any amendment to any field of the DA 64 must be initialled by the person who signed the form (client).

e) Page 1 and 2 is used for the import and/or export part of the DA 64. If this space is not enough continuation pages may be added and must be numbered e.g. page 1 of 3. The last page will always be the export CCD particulars page which must be signed whether an export has taken place or not.

f) The original DA 64 and continuation page(s), if used, must be pasted to page three (3) of the DA 66. Refer to SC-DT-C-06 for completion of DA 66.

g) The information captured on the system must be a mirror image of the completed DA 64.

3 COMPLETION BY CLAIMANT / APPLICANT

FIELD DESCRIPTION	EXPLANATION
The Controller of Customs and Excise	The Branch Manager / Controller in whose area the manufacturer is conducting his / her business must be inserted here in full e.g. Cape Town.
Date	The date of the application.

4 IMPORT DECLARATION PARTICULARS

FIELD DESCRIPTION	EXPLANATION
MRN	The Movement Reference Number (MRN) appearing on the import CCD or on the Customs release notification (EDI) on which the claim is based must be entered in this field. No reference should be made to any amended CCD or warehouse CCD.
Line number	Enter the line number of the CCD on which the claim is based here.
Alpha Office Code	The alphabetical code of the Branch Office where the CCD was processed must appear here (SC-CF-04-A01).

5 CLAIM PARTICULARS

FIELD DESCRIPTION	EXPLANATION
Customs Value	The value for Customs duty purposes calculated in terms of the Act must be entered here. Only full rand value must be entered. Fifty (50) cents and less must be rounded down and 51 cents and more must be rounded up. The minimum value is R 1. The value will be calculated for the portion on which the claim is based.

FIELD DESCRIPTION	EXPLANATION
Quantity and Code	The quantities used in the manufacturing of the product on which the claim is based must be entered in this field to two (2) decimals. The decimal position must be indicated by means of a comma. If no quantity or code is required these fields must be left blank. This is required for statistical, duty calculation or classification purposes.
Customs Duty	The total amount Customs duty claimed in terms of Schedule 1 Part 1 and Schedule 2 or any non-rebated duty paid in terms of Schedules 3 and 4 or the duty calculated in terms of the trade agreements in respect of goods entered on a single line of a CCD, must be entered in this field. The duty must be calculated to the nearest cent.
Sch 1 P 2B	The duty claimed in terms of the Schedule mentioned must be inserted in this field. The duty must be calculated to the nearest cent.
VAT	The value-added tax (VAT) amount claimed on a single CCD line must be inserted in this field. The VAT must be calculated to the nearest cent. VAT can only be claimed from Customs if permission was granted by SARS Revenue and in certain instances as prescribed in the Refund and Drawback - External Policy (SC-DT-C-13). In other instances VAT will normally be claimed on a VAT 201.
Other Payments Duty tax type	Payments other than Customs duty, Schedule 1 Part 2B or VAT are considered other payments. These other payments will be either environmental levies or health promotion levies. The duty tax type code as reflected on the import CCD must be inserted here, e.g. 17A (refer to SC-CF-04 for duty tax types).
Other Payments Amount	Levies paid on a CCD must be entered in this field in order to claim them. The other payment amount must be calculated to the nearest cent.
Total amounts claimed	Enter the total amount per type of duty claimed here. This total must correspond with the total claimed on page one (1) of the DA 66. Refer to SC-DT-C-06.

6   EXPORT DECLARATION PARTICULARS

The export CCD particulars fields below must not be completed for refund item 561.03 as no export takes place.

FIELD DESCRIPTION	EXPLANATION
MRN	The MRN particulars appearing on the export CCD on which the claim is based must be entered in this field.
Line no.	Enter the line number of the export CCD on which the claim is based here.
Alpha office code	The alphabetical Branch Office code of the Branch Office where the CCD was processed must appear here (SC-CF-04-A01).
Tariff subheading	The full tariff heading, as it appears in Schedule 1 Part 1 and check digit must be entered here. The tariff heading must be the same as on the export CCD.
Quantity and Code	The quantities required in terms of the relative tariff heading / item for statistical, duty calculation or classification purposes must be entered in this field to two (2) decimals. The decimal position must be indicated by means of a comma. If no quantity or code is required these fields must be left blank.
Drawback item	The drawback item in terms of Schedule 5 must be inserted here.
Export Invoice no. and date	The export invoice number and date must be inserted here.

FIELD DESCRIPTION	EXPLANATION
Description	A description of goods as required in terms of Section 40(1) must be inserted here. This description must be the same as on the export CCD.
Export Value (FOB)	The rand export value in respect of the line on an export CCD must be entered in this field as defined in Section 72. Only full rand value must be entered. Fifty (50) cents and less must be rounded down and 51 cents and more must be rounded up. The minimum value is R 1.

7   FIELD TO BE COMPLETED BY CLAIMANT

This field must also be completed by claimants in terms of refund item 561.03.

FIELD DESCRIPTION	EXPLANATION
Name of firm	The name of the company / claimant must be printed in this field.
Client Code No.	The Customs client number allocated to the claimant must be inserted in this field.
Name of person signing this form	The full name (John Doe) and not only initials (J. Doe or John) of the person who will sign this document must be inserted here.
Signature	The declaration must be an original, signed by the above mentioned person.
Capacity	The capacity of the person signing the declaration must be inserted in this field.
Date	The date of the application for drawback must be inserted in this field e.g. 2017/10/10.

8   FIELD TO BE COMPLETED BY SARS OFFICIAL

FIELD DESCRIPTION	EXPLANATION
Official Date Stamp	For official use. The DA 64 will be authenticated with an official Customs date stamp at time of checking the DA 64 and DA 66.

9   QUALITY RECORDS

Number	Title
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 502	SAD 502 - Customs Declaration form (Transit Control)
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
SAD 551	SAD: Continuation Sheet: Export
SAD 554	SAD: Voucher of Correction: Exports

10   REFERENCES

10.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	**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 **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 Notes to Schedule 5, the Notes to Schedule 5 Part 1 as well as Schedule 1 Part 7 of the Harmonised Tariff
Other Legislation:	**Promotion of Access to Information Act No.2 of 2000:** All **Promotion of Administration Justice Act No.3 of 2000:** Preamble and Sections 3 and 5 **Public Finance Management Act No.1 of 1999:** Sections 6, 7, 8, 10, 12, 36, and 76
International Instruments:	**Kyoto Convention: General Annex:** Chapter 4(C) Repayment of duties and Taxes - all **WCO Framework of Standards:** Not applicable

10.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SC-CF-04	Completion of Declarations – External Manual
SC-DT-C-06	Completion of DA 66 – External Manual
SC-DT-C-13	Refunds and Drawbacks for Customs - External Policy
SC-DT-C-18	Completion of CR1 – External Manual

11   DEFINITIONS AND ACRONYMS

Act	Customs and Excise Act No. 91 of 1964
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 CCD 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

12   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	a) Deleting SC-DT-C-04-FR18 (Import and Export DA 64 Continuation Sheet for Drawback Items 501.00 - 521.00) as page 1 or 2 of DA 66 will be used as the continuation sheet. b) MRN replaces Import bill of entry no. and date and Export bill of entry no. and date c) Change declaration to CCD d) The column Total amounts claimed has been deleted

	e) Elaborate on the completion of name / full names f) Q-code changed from ECS-TM-16 to GC-TM-16
Template number and revision	GC-TM-16 – Rev 5