

CUSTOMS

INTERNAL AND EXTERNAL

COMPLETION MANUAL OF CR1

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1 SCOPE

- a) This manual describes the completion of the CR1 (General Application for Customs Refund: Voucher of Correction Submission of Documents in terms of Rule 76.04) which must be completed in order to apply for a general Customs refund (voucher of correction) and submitted together with the supporting documents in terms of Rule 76.04.
- b) All applications for drawbacks must be made on the prescribed DA 66, commonly referred to as a "Refund Jacket", (SC-DT-C-06).
- c) The following types of refunds or drawbacks are excluded from using the CR1:
 - i) Excise refunds or drawbacks;
 - ii) DA 68 (State warehouse rent);
 - iii) DA 494;
 - iv) DA 302 (Baggage warrant);
 - v) Drawbacks;
 - vi) Overplus; and
 - vii) Post Office refunds.

2 REQUIREMENTS FOR A CR1

- a) The CR1 must comply with the following conditions:
 - i) Consists of one (1) page;
 - ii) Be printed upright on A4 size paper;
 - iii) Printed in black ink on white paper; and
 - iv) All applicable fields must be completed.
- b) All information completed on the CR1 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 sequence: century, year, month and day, e.g. 2014-02-15.
- d) Any amendment (typed or printed) to any field on the CR1 must be initialled by the person who signed the indemnity on the form. SARS officials are not allowed to amend or change any information on the CR1.

3 FIELD A: CLAIM PARTICULARS

Field Description	Explanation
LRN	The Local Reference Number (LRN) is the declarant's unique identification reference number which has been assigned to the consignment on the original declaration by the clearer/trader. The number is made up of the 'Clearer Number' (N8) which could be the trader or clearing or registered agent number, the 'Office of Entry' (AN3), 'Date of Entry' [CCYYMMDD] (AN 8) and a unique 'Client Serial Number' (N6) and must be entered in this sequence on the CR1 as is reflected on the original clearance declaration and voucher of correction (SC-CF-04).
MRN	The original Movement Reference Number (MRN) indicates the unique reference which SARS Customs allocated to the original clearance declaration to which the amendment, replacement or cancellation refers. The number must be entered in the following sequence and format - Office of Entry (AN3), Date (CCYYMMDD) (N8), Number (N7). See SC-CF-04.
Case number	Refers to the reference assigned by the SARS Customs system to a Customs case (document or physical intervention) and will be completed when an Office completes the refund application manually on behalf of the applicant. (SC-CF-04).

4 APPLICANT INFORMATION

a) **Field B1:** Applicant information (person or entity to whom the claim amount will be refunded to).

Field Description	Explanation
Name	The name of the applicant (importer, clearing or registered agent being an individual or entity) must be inserted in this field and must be identical to the name reflected on the applicable Registration and Licensing System e.g. DEF Clearing Agents (PTY) (Ltd) or Joe Soap.
Customs Code	i) The Customs client number allocated to the above-mentioned applicant must be entered in this field. ii) Payments are made to the applicant whose Customs client number appears in this field, (SC-DT-C-17).
Address	The physical street address must be inserted in this field e.g. 561 Ella Street, Brooklyn, Pretoria.

b) **Field B2:** Type of refund. The type(s) of refund must be indicated with an "X" in the appropriate box(es). More than one (1) box can be marked e.g. tariff and valuation.

B2: Type of Refund			
Please indicate the type of refund with an "X" in the appropriate box			
Assessed duty on value higher than value for duty purposes.		Committed an error in calculating duty.	
Incorrect tariff classification/tariff determination under Section 47 (9).		Goods having been damaged, destroyed or irrecoverably lost prior to release.	
Short landed, short shipped or short packed goods.		Adjustment of a declaration in terms of Section 40(3).	
Other (please specify):		Goods abandoned.	

c) **Field B3:** Applicant indemnity

- i) Applicant - The full name of importer, clearing or agent being an individual or entity as registered or licensed with Customs must be reflected in this field. The indemnity must at all times be completed by the applicant, as it would appear in column B1.
- ii) Person's full name - The full name of the person (Joe Soap and not only initials J. Soap) representing the applicant must be reflected in this field.
- iii) The capacity of the person (e.g. director) acting on behalf of the applicant must be inserted in the third line of the indemnity block.
- iv) **The place at which and the date (in day, month, year order) on which the indemnity is being undertaken must be inserted here.**
- v) **Signature:**
 - A) **Where the applicant is not represented by anyone: only the applicant may sign the indemnity.**
 - B) **Where the applicant is represented by someone: only the representative may sign the indemnity.**

d) **Field B4:** Grounds for claim

- i) The reasons advanced for this claim **must** be fully motivated and set out in this field. It is incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting documents. These requirements must be strictly adhered to, if not the claim will be rejected and may become time-expired.
- ii) 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.

- iii) Applicant - The full name of importer, clearing or agent being an individual or entity as registered or licensed with Customs must be reflected in this field. The indemnity must at all times be completed by the applicant, as it would appear in column B1 and B3.
- iv) **The place at which and the date (in day, month, year order) on which the declaration is being made must be inserted here.**
- v) **Signature:**
 - A) **Where the applicant is not represented by anyone: only the applicant may sign the declaration.**
 - B) **Where the applicant is represented by someone: only the representative may sign the declaration.**
- vi) If a sample is submitted under separate cover, mention to this effect must be made in this field, (SC-CF-49)

5 REFERENCES

5.1 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, 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.R39(1)(c), 202.00 and 202.02.05 Notes to Schedule No. 5 as well as the Notes to Part 1 of Schedule No. 5 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

5.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SC-CF-04	Completion of Declarations – External Manual
SC-CF-49	Customs Samples – External Policy
SC-DT-C-04	Refunds and Drawbacks for Customs – Internal Policy
SC-DT-C-06	Completion of DA 66 – External Manual
SC-DT-C-13	Refunds and Drawbacks for Customs - External Policy

5.3 Quality Records

NUMBER	TITLE
CR1	General Application for Customs Refund: Voucher of Correction Submission of Documents in terms of Rule 76.04
SAD 500	Customs Declaration Form
SAD 501	Customs Declaration Form (Continuation Sheet)
SAD 504	SAD: Voucher Of Correction (Direct)

6 DEFINITIONS AND ACRONYMS

Applicant	The person or entity (clearing agent, importer, exporter or owner) so appointed by the importer, exporter or owner
Declaration	Any declaration made to declare goods imported, exported, moved in bond/transit or moved across the borders of South Africa
LRN	Local Reference Number
MRN	Movement Reference Number

7 DOCUMENT MANAGEMENT

Business Owner	Group Executive: Customs Operations
Document Owner	Executive: Process Solutions Customs & Support Services
Author	M van Vuuren
Detail of change from previous revision	Inserting the signature and date requirements of the applicant indemnity in block B3 and B4
Template number and revision	ECS-TM-16 – Rev 4