

EXCISE
EXTERNAL
USER MANUAL
eFILING REGISTRATION

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2 SCOPE

- a) The manual will enable licensees / registrants to:
- i) Register as an eFiling user;
 - ii) Register as an Excise user on eFiling;
 - iii) Load banking details;
 - iv) Request a return (EXD 01);
 - v) View errors;
 - vi) Recover a saved return;
 - vii) View historic filed returns; and
 - viii) Make payment of Excise duties and / or levies via eFiling.
- b) Clients must also refer to EA-01-M01 for all the eFiling processes regarding registration and how to manage the eAccount; and to SE-ACC-02-M02 for the capturing and submission of returns. The payment rules can be viewed in BP-02.
- c) Clients who are not licensed / registered with an active Excise client number will not be able to follow the eFiling submission process. Clients need to complete a DA 185 as prescribed in SE-LR-02 and SE-LR-03 respectively. On receipt of the Excise client number, entities can register as an eFiling user. This process will provide the client with a Financial Account Number (FAN). The FAN will form part of the client's Payment Reference Number (PRN) that must be used to make payment. This will ensure that the client's account will be updated with the correct information and no penalties and interest will incur, provided that the return and payment are not late.
- d) The manual does not cover the submission of returns for Air Passenger Tax (APT).
- e) The Declaration and Return submission via eFiling manual (SE-ACC-02-M02) covers the capturing and submission of returns for the following products:
- i) Sch1P2A – Specific Excise duties;
 - A) Traditional African beer and beer powder;
 - B) Malt beer;
 - C) Wine, Vermouth and Other Fermented Beverages;
 - D) Spirits;
 - E) Tobacco; and
 - F) Mineral Products (Fuel Levy -Sch1P5A and Road Accident – Sch1P5B).
 - ii) Sch1P2B – Ad Valorem.
 - iii) Sch1P3 – Environmental Levies:
 - A) Plastic bags;
 - B) Electricity levy;
 - C) Non energy-saving (filament) light bulbs levy;
 - D) Carbon dioxide (CO₂), emission levy; and
 - E) Tyre levy.
 - iv) **Sch1P7A – Health Promotion Levy:**
 - A) Sugary Beverages.**
 - v) Diamond Export levy; and
 - vi) Request, complete and submit local manufacturing declarations – ZDP, ZGR and ZOL (CEB 01).

3 eFILING

3.1 How to register as an eFiling user

- a) Access the eFiling website (www.sarsefiling.co.za).

- b) Click on the **REGISTER** button.

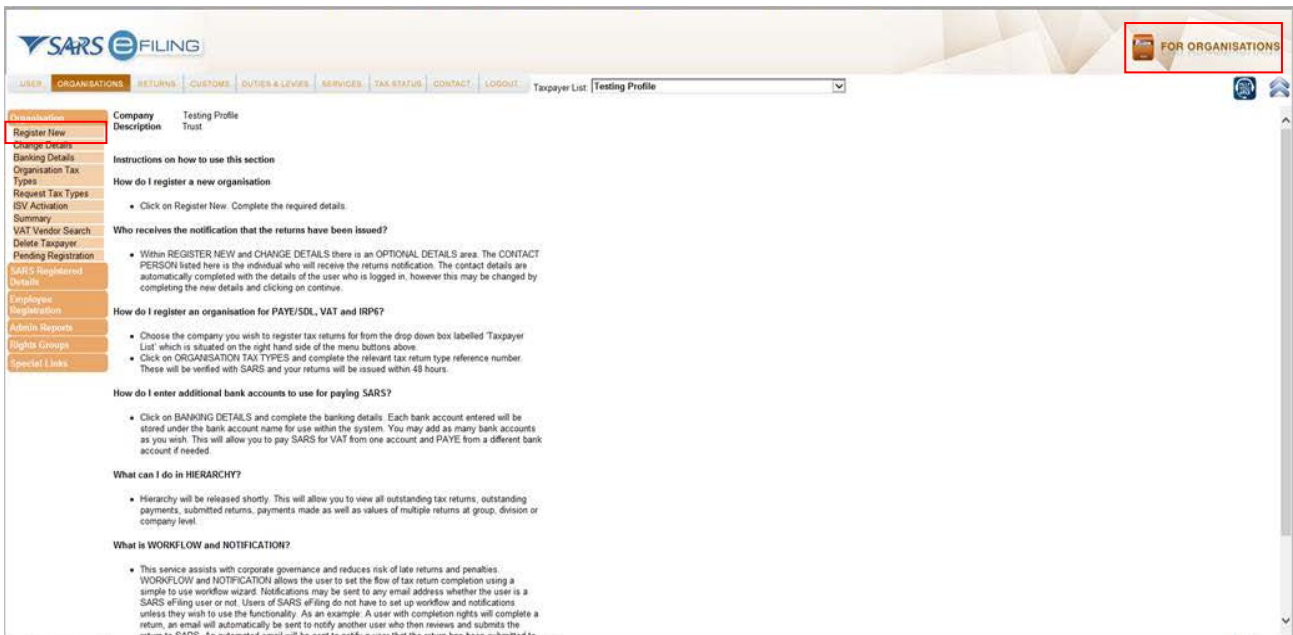
- c) If you have an existing eFiling account, click on the **LOGIN** button and proceed to paragraph (e) below.

- d) Click on the **FOR ORGANISATIONS** button, accept the terms and conditions on the bottom of the page and click on the **Continue** button to proceed to the next page.

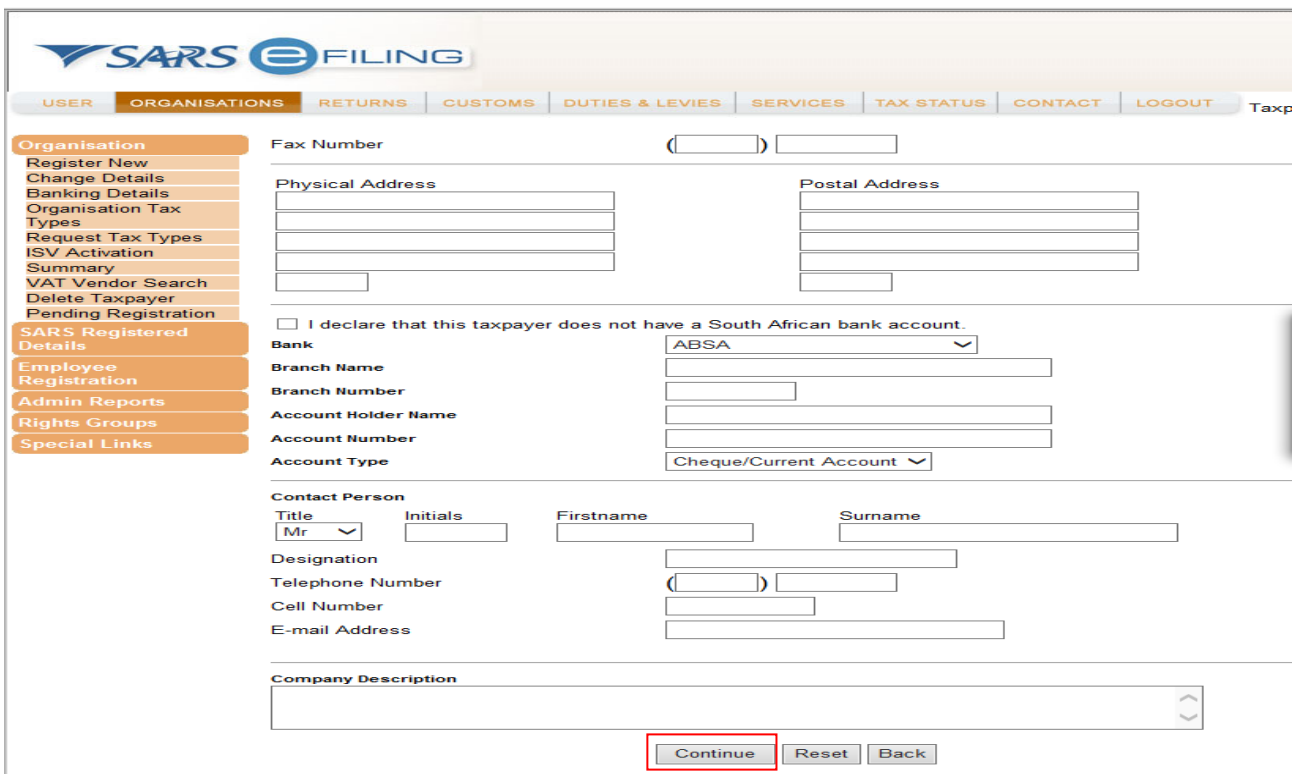
- e) The user must complete all the login details and click on **Register**.
- f) A first-time user will receive confirmation that registration was successful and login details will be provided.

3.2 Register as an Excise user

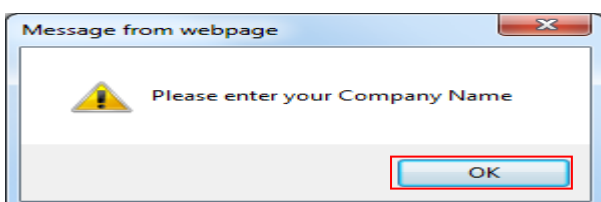
- a) Enter your **Login** details and **Password** that was provided. Press enter or click on **Login**.
- b) The user will now be able to register as an Excise client on eFiling.



c) On the home page, click on **FOR ORGANISATIONS** and then on **Register New**.



d) The user must complete the relevant detail and click on **Continue**.



e) Warning messages will appear if any of the boxes are left blank. Click on **OK**, complete the missing information and click on the **Continue** button.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: tester

Organisation

Register New

Change Details

Banking Details

Organisation Tax Types

Request Tax Types

ADD TAX PAYER TO GROUPS

System Default

Continue Back

f) Tick the **System Default** box and click on **Continue**.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: tester

Organisation

Register New

Change Details

Banking Details

Organisation Tax Types

Request Tax Types

ISV Activation

Summary

TAX ORGANISATION SUMMARY

Company Name: tester

Registration Number: 2010/123456/07

Groups Selected: System Default

Continue Back Print Summary

g) Verify if the information under the TAX Organisation Summary is correct and click on **Continue**.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: tester

Organisation

Register New

Change Details

Banking Details

Organisation Tax Types

Request Tax Types

ISV Activation

Summary

VAT Vendor Search

Delete Taxpayer

Pending Registration

Admin Reports

Rights Groups

Special Links

Excise Agent

Reference Number

Tax Office ALBERTON

IT3

Reference Number

Tax Office ALBERTON

Please note that you will automatically be activated to receive SARS notices for this tax type online.

Medical Scheme Contribution

Reference Number

Tax Office ALBERTON

Please note that you will automatically be activated to receive SARS notices for this tax type online.

Insurance Payment

Reference Number

Tax Office ALBERTON

Please note that you will automatically be activated to receive SARS notices for this tax type online.

Register Reset

h) Scroll down to Excise Agent and tick the **Excise Agent** box.

i) The user must complete the **Reference Number** (Excise client code) and select the **Tax Office** (Excise Branch Office) and click on **Register**.

The screenshot shows the SARS eFiling interface for organisations. The top navigation bar includes 'USER', 'ORGANISATIONS', 'RETURNS', 'CUSTOMS', 'DUTIES & LEVIES', 'SERVICES', 'CONTACT', and 'LOGOUT'. The 'Taxpayer List' is set to 'tester'. A sidebar on the left lists various options like 'Register New', 'Change Details', and 'Banking Details'. The main content area displays a message: 'Tax Types successfully updated.' Below this, it asks the user to 'Select the electronic returns that you wish to register for:' and shows a checkbox for 'EMP201 - PAYE'. A note states: 'Please be aware that when registering for PAYE you will automatically be activated for UIF.' There are input fields for 'Reference Number' and a dropdown for 'Tax Office' set to 'ALBERTON'.

j) A message will be displayed to confirm that the Tax type has been successfully updated.

3.3 Load banking details (Credit Push)

a) Clients only have to perform this process once. After the banking details have been captured on eFiling, the client can just select the banking details and make payment on or before the due date of the filed (submitted) returns.

The screenshot shows the SARS eFiling interface for organisations, specifically the 'Banking Details' section. The top navigation bar is the same as in the previous screenshot, but the 'ORGANISATIONS' tab is highlighted. The 'Taxpayer List' is now 'dia2'. The sidebar on the left has 'Banking Details' highlighted. The main content area shows the company details: 'Company: ABC Trading' and 'Description: Company/CC/Organisation'. Below this, there are instructions on how to use the section, including 'How do I register a new organisation?' and 'Who receives the notification that the returns have been issued?'. The instructions for registering a new organisation include: 'Click on Register New. Complete the required details.' The instructions for who receives the notification state: 'Within 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.' The instructions for registering an organisation for PAYE/SDL, VAT and IRP6? include: '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.' and '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.' The instructions for entering additional bank accounts to use for paying SARS? include: 'Click on BANKING DETAILS and complete the banking details. Each bank account entered will be stored under the bank account name for use 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'.

b) Click on **Organisations** and on the side menu option and then on **Banking Details**.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: dia2

Organisation

- Register New
- Change Details
- Banking Details
- Organisation Tax Types
- Request Tax Types
- ISV Activation
- Summary
- VAT Vendor Search
- Delete Taxpayer
- Pending Registration
- Admin Reports
- Rights Groups
- Special Links

Banking Details

Setup New Account

Description	Bank	Open
dia2	FNB - CAMS, Online Banking, Internet Banking	Open
1		

c) Click on **Setup New Account** button.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: dia2

Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - Payment transactions initiated on the eFiling site and authorised for each transaction. The transaction is assumed to be successful after user authorisation on eFiling. This payment mechanism utilises the inter-banking facility, ACB, that involves the initiation of payment instructions from the originating bank to the clients bank. The Debit Push mechanism may reverse due to insufficient funds once the request is processed by the originating bank. Please ensure correct branch details are provided to ensure the payment is successful.

This is a description of your bank account

Account Name rr

Credit Push FNB - CAMS, Online Banking, Internet Banking

Account Number 6200164235

Save **Back**

QA2 SARS eFiling
Excess Duty and Levy Return (EXD01) - Validation Failure
Dear dia2

d) Select the **Credit Push option** and complete the banking detail boxes. Only the Credit Push option can be selected for eFiling payments. Then click on **Save**.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: dia2

Banking Details

Setup New Account

Description	Bank	Open
dia2	FNB - CAMS, Online Banking, Internet Banking	Open
rr	FNB - CAMS, Online Banking, Internet Banking	Open

e) Banking details will be displayed. If there is more than one bank account detail displayed, click on **Open** next to the applicable banking details.

3.4 How to request a return

- After the client registered on eFiling he / she will be able to request a return on eFiling.
- If the eFiler has more than one (1) warehouse, all the warehouses will be displayed and the user must select the warehouse type for which he / she wants to submit a return.
- If an account was already submitted for a period, the client will not be able to submit another account for the same period.
- Refunds** – Clients will not be able to request refunds for over-payments. Over-payments can be set-off against the next month's account.
- Opening balance(s)** – Opening balances must only be inserted on accounts where there was a balance at the end of the previous accounting period (all warehouses except VMS). Opening balances must be indicated as per product type (e.g. 104.15.01 Sparkling wine, etc.). If the client's registration date is greater than the date of implementation, there will be no opening balance(s).
- Negative balance(s)** – If the capturing of the account results in a negative figure, the client will be able to submit the returns but it will create a case for the office to investigate. The outcome of the investigation will determine what must happen to correct the return or punitive measures will be put in place.
- When capturing the return information on eFiling, please ensure that the data is inserted in the correct column as the calculations are done accordingly. Over or under declarations may be generated should the information not be inserted in the correct columns.

The screenshot shows the SARS eFiling interface. The navigation bar includes 'USER', 'ORGANISATIONS', 'RETURNS', 'CUSTOMS', 'DUTIES & LEVIES' (highlighted), 'SERVICES', 'TAX STATUS', 'CONTACT', and 'LOGOUT'. The left sidebar has 'Transfer Duty', 'Excise Duties & Levies' (highlighted), 'Request Return' (highlighted), 'Issued/Saved Returns', 'History', 'Historic Filed Returns', 'Account Rights', 'Account Maintenance', 'Legal Duties Payable', and 'Special Links'. The main content area shows 'USER DETAILS' (User Name: b. b, Login Name: bouTest7184, Date Registered: 2014/01/08) and 'COMPANY DETAILS' (Trading As Name: Test Profile1 20989868, Registration Number: 54321321, Date Registered: 2014/01/08). Below this is an 'INCOME TAX QUICK SEARCH' box and a notice about the updated version 5.0.9 of e@syFile™ Employer.

- Log onto the SARS website and access the eFiling page, click on **Duties and Levies** and from the side menu option, select **Excise Duties and Levies** and then click on **Request Return**.

The screenshot shows the SARS eFiling interface with the 'DUTIES & LEVIES' menu item highlighted. The left sidebar has 'Excise Duties & Levies' and 'Request Return' highlighted. The main content area displays a table of registered products and warehouse numbers. The table has columns for 'Select', 'Industry', and 'Warehouse Number'. Below the table are buttons for 'Refresh my list of registered Products' and 'Request Return (new) Listing'.

Select	Industry	Warehouse Number
<input type="radio"/>	Wine, Vermouth and Other Fermented Beverages	PEZOS 01482
<input type="radio"/>	Environmental Levies	DRVM 01392
<input type="radio"/>	Ad Valorem	CTNVS 00555
<input type="radio"/>	Malt Beer	PNLVM 00273
<input type="radio"/>	Wine, Vermouth and Other Fermented Beverages	CTNSVMD1449
<input type="radio"/>	Malt Beer	KDYVCS00979
<input type="radio"/>	Electrical Energy	GM8VM 00796
<input type="radio"/>	Traditional African Beer	PTASVMD1431
<input type="radio"/>	Illuminating Kerosene	RGSSO001105
<input type="radio"/>	Bio-Diesel - Type 2 Commercial	OKUDM 00102
<input type="radio"/>	Bio-Diesel - Type 2 Commercial Other	OKUDM 00102
<input type="radio"/>	Tobacco	GM8VM 00771
<input type="radio"/>	Wine, Vermouth and Other Fermented Beverages	MOSSOS00251
<input type="radio"/>	Petrol	ELNVM 00202
<input type="radio"/>	Illuminating Kerosene	ELNVM 00202
<input type="radio"/>	Diesel - Distillate Fuel	ELNVM 00202
<input type="radio"/>	Specialized Aliphatic Hydrocarbon Solvents	PEZVS 00089
<input type="radio"/>	Ad Valorem	PEZVS 00089
<input type="radio"/>	Type	PEZVS 00089
<input type="radio"/>	Type	CTNVM 00554
<input type="radio"/>	Tobacco	GM8VS001032
<input type="radio"/>	Spirts	GM8VMP00182
<input type="radio"/>	Environmental Levies	GM8VM 00796
<input type="radio"/>	Type	PTAVM 01392
<input type="radio"/>	Type	PEZVM 00376
<input type="radio"/>	Spirts	STEVMS00362
<input type="radio"/>	Spirts	WORSOS00210

- A list of the warehouse number(s) that are active against the Excise client number will be displayed if the client is licensed for more than one warehouse.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List: TESTING 4 PROD RELEASE SIGN OFF 21384018

<input type="radio"/>	Environmental Levies	DBNVM 01392
<input type="radio"/>	Ad Valorem	CTNVS 00555
<input type="radio"/>	Malt Beer	PRLVM 00273
<input type="radio"/>	Bio-Diesel – Type 2 Commercial	OUJVM 00102
<input type="radio"/>	Bio-Diesel – Type 2 Commercial: Other	OUJVM 00102
<input type="radio"/>	Wine, Vermouth and Other Fermented Beverages	CTNSVM01449
<input type="radio"/>	Malt Beer	KBYSOS00978
<input type="radio"/>	Electrical Energy	GMRVM 00796
<input type="radio"/>	Traditional African Beer	PTASVM01491
<input type="radio"/>	Illuminating Kerosene	RBSSOS00155
<input type="radio"/>	Sugar Beverages Levy	GMRVM 00885
<input type="radio"/>	Tobacco	GMRVM 00771
<input type="radio"/>	Wine, Vermouth and Other Fermented Beverages	MOSSOS00251
<input type="radio"/>	Petrol	ELNVM 00202
<input type="radio"/>	Illuminating Kerosene	ELNVM 00202
<input type="radio"/>	Diesel – Distillate Fuel	ELNVM 00202
<input type="radio"/>	Specified Aliphatic Hydrocarbon Solvents	ELNVM 00202
<input type="radio"/>	Ad Valorem	PEZVS 00089
<input type="radio"/>	Tyre	PEZVS 00089
<input type="radio"/>	Tyre	CTNVM 00554
<input type="radio"/>	Tobacco	GMRVM00162
<input type="radio"/>		GMRVM00788
<input type="radio"/>		PTAVM 01927
<input type="radio"/>		PEZVM 00339
<input type="radio"/>		STEVMS00362
<input type="radio"/>		WORSOS00210

You may select this button to send a request to SARS to obtain the most recent list of active products and registered warehouse numbers that are linked to your Excise code. The results will then be displayed in the grid above.

j) Click on **Refresh my list of registered Products** button to ensure that the latest information is displayed. Before the user clicks on the **Refresh my list of registered Products** button, a blue pop up screen will give an indication of what the client will achieve if he / she clicks on the button.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List: TESTING 4 PROD RELEASE SIGN OFF 21384018

<input type="radio"/>	Environmental Levies	DBNVM 01392
<input type="radio"/>	Ad Valorem	CTNVS 00555
<input type="radio"/>	Malt Beer	PRLVM 00273
<input type="radio"/>	Bio-Diesel – Type 2 Commercial	OUJVM 00102
<input type="radio"/>	Bio-Diesel – Type 2 Commercial: Other	OUJVM 00102
<input type="radio"/>	Wine, Vermouth and Other Fermented Beverages	CTNSVM01449
<input type="radio"/>	Malt Beer	KBYSOS00978
<input type="radio"/>	Electrical Energy	GMRVM 00796
<input type="radio"/>	Traditional African Beer	PTASVM01491
<input type="radio"/>	Illuminating Kerosene	RBSSOS00155
<input type="radio"/>	Sugar Beverages Levy	GMRVM 00885
<input type="radio"/>	Tobacco	GMRVM 00771
<input type="radio"/>	Wine, Vermouth and Other Fermented Beverages	MOSSOS00251
<input type="radio"/>	Petrol	ELNVM 00202
<input type="radio"/>	Illuminating Kerosene	ELNVM 00202
<input type="radio"/>	Diesel – Distillate Fuel	ELNVM 00202
<input type="radio"/>	Specified Aliphatic Hydrocarbon Solvents	ELNVM 00202
<input type="radio"/>	Ad Valorem	PEZVS 00089
<input type="radio"/>	Tyre	PEZVS 00089
<input type="radio"/>	Tyre	CTNVM 00554
<input type="radio"/>	Tobacco	GMRVM00162
<input type="radio"/>	Spirits	GMRVM00162
<input type="radio"/>	Environment	GMRVM 00788
<input type="radio"/>	Tyre	PTAVM 01927
<input type="radio"/>	Tyre	PEZVM 00339
<input type="radio"/>	Spirits	STEVMS00362
<input type="radio"/>	Spirits	WORSOS00210

Select this button to send a request to SARS to obtain a full history of your return submissions against a specific warehouse. The results will then be displayed in a grid on the next page.

k) The same will apply if the user moves the mouse to the adjacent button the **Request Return History Listing** pop up screen will appear.

l) The user must select the button next to the applicable warehouse and click on the **Request Return History Listing** to proceed to the next screen.

Return History Listing

Trader Details

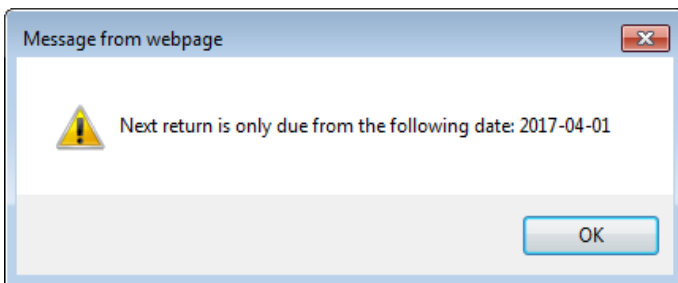
Trader Name: TESTING 4 PROD RELEASE SIGN OFF 21384018
 Registration Number: 2354654654
 Excise Client Code: 21384018
 Warehouse Number: GMRVM 00885

The table below contains a list of the last few returns submitted against the selected industry/warehouse.
 You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.
 To continue, select a record against which you want to transact and then click on the relevant button which will then become available.

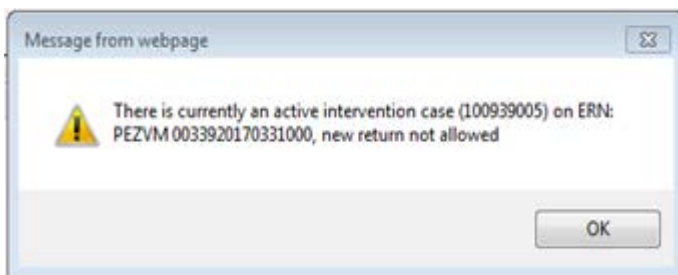
Select	ERN	Period From Date	Period To Date	Submission Channel	Submission Date	Status	CSV Required ?	Can Amend ?	Exception
<input type="radio"/>	NEW	2018-04-01	2018-04-30	N/A	N/A	NEW	YES	N/A	None

View Request Correction Request Next Return

m) The user must select **New** and click on **View** to display the return. The following warning **Messages from the webpage** might be displayed:



i) The client requested the return before the first day of the next accounting period a warning **Message from the webpage** will be displayed to inform the user when the next return will be available; or



ii) There is currently an active intervention case, new return not allowed; or



iii) There is currently an active intervention case, amendment not allowed. Intervention cases must be solved before the client will be able to complete and submit the next return.

Return History Listing

Trader Details

Trader Name:	Testing Profile
Registration Number:	2354654654
Excise Client Code:	21384018
Warehouse Number:	PTAVM 01927

The table below contains a list of the last few returns submitted against the selected industry/warehouse.

You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.

To continue, select a record against which you want to transact and then click on the relevant button which will then become available.

Select	ERN	Period From Date	Period To Date	Submission Channel	Submission Date	Status	CSV Required ?	Can Amend ?	Exception
<input checked="" type="radio"/>	NEW	2017-07-01	2017-09-30	N/A	N/A	NEW	NO	N/A	None
<input type="radio"/>	PTAVM 0192720170630000	2017-04-01	2017-06-30	EFILING	2017-02-17T15:47:43	COMPLETED	NO	YES	None
<input type="radio"/>	PTAVM 0192720170331000	2017-01-01	2017-03-31	EFILING	2017-02-13T15:48:08	BUSY	NO	NO	None

View

- n) If a previous submitted return needs to be amended, select the specific return and click on **Request Correction**. The return will be displayed and the user can make the necessary amendments.
- o) If there are no warning messages the user can continue with the process to request a return.

Return History Listing

Trader Details

Trader Name:	Testing Profile
Registration Number:	2354654654
Excise Client Code:	21384018
Warehouse Number:	PTAVM 01927

The table below contains a list of the last few returns submitted against the selected industry/warehouse.

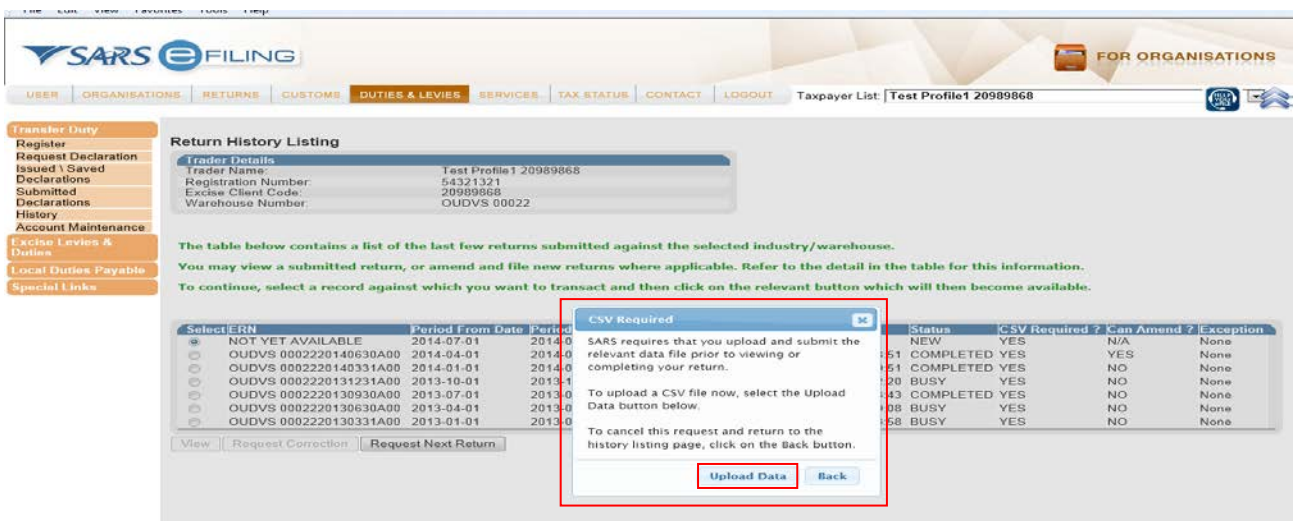
You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.

To continue, select a record against which you want to transact and then click on the relevant button which will then become available.

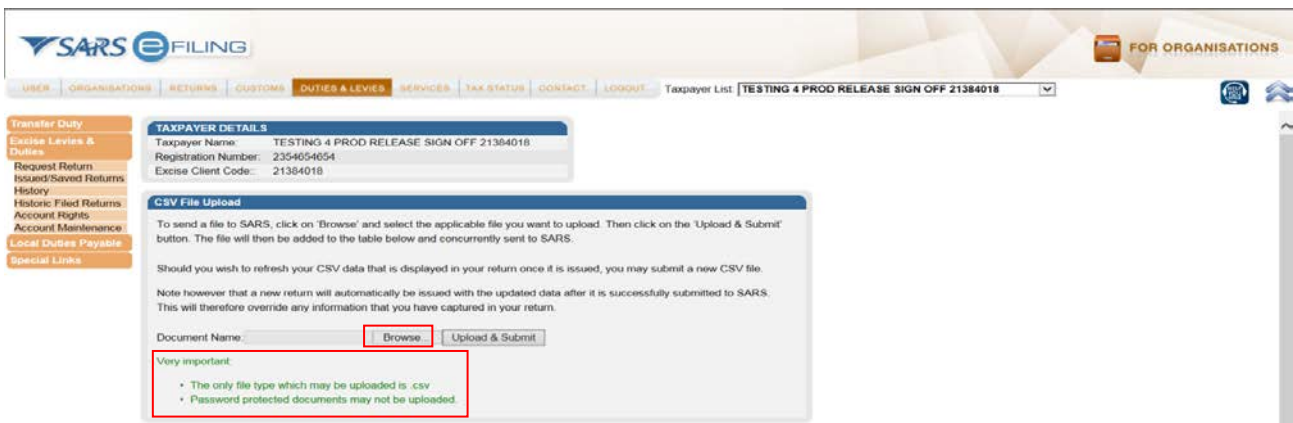
Select	ERN	Period From Date	Period To Date	Submission Channel	Submission Date	Status	CSV Required ?	Can Amend ?	Exception
<input checked="" type="radio"/>	NEW	2017-07-01	2017-09-30	N/A	N/A	NEW	NO	N/A	None
<input type="radio"/>	PTAVM 0192720170630000	2017-04-01	2017-06-30	EFILING	2017-02-17T15:47:43	COMPLETED	NO	YES	None
<input type="radio"/>	PTAVM 0192720170331000	2017-01-01	2017-03-31	EFILING	2017-02-13T15:48:08	BUSY	NO	NO	None

View

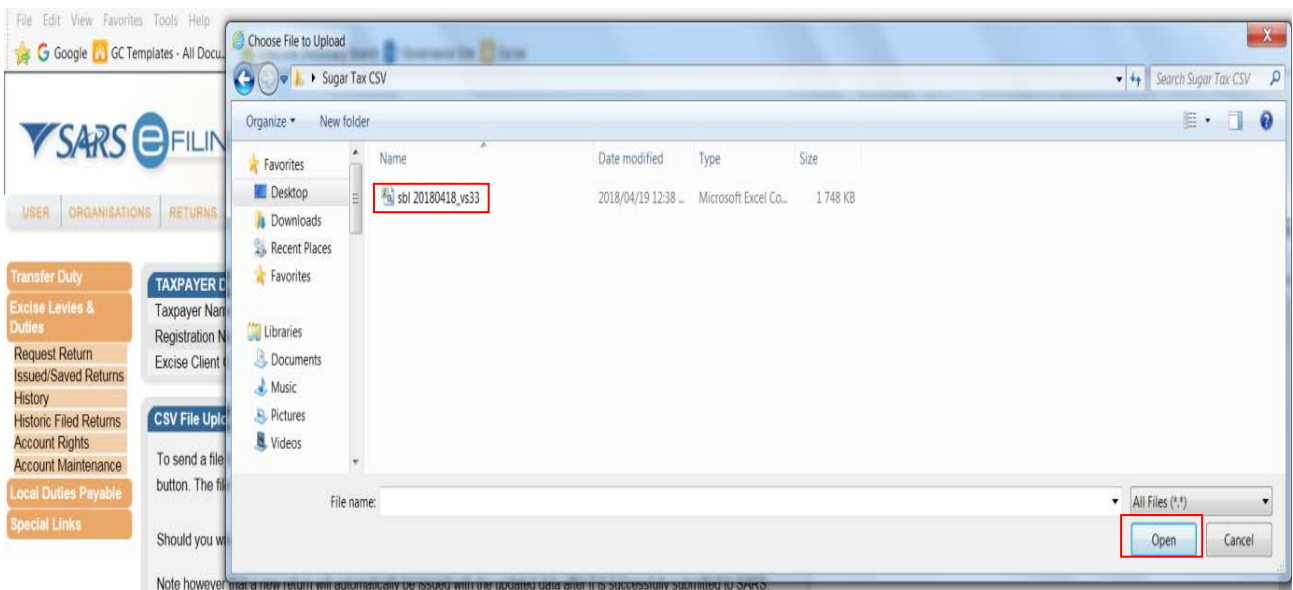
- p) Select the applicable return and click on **Request Next Return**.



- q) The screen will be displayed if the selection is made for a licensee in the Motor Industry for Ad Valorem and for Sugar Beverages Levy purposes only. The user must click on **Upload Data** to upload the **Comma Separated Value** file (CSV – file).



- r) The user must read the message in green before he / she clicks on **Browse**. The following screen will be displayed.



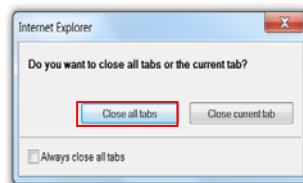
- s) The user must search for the applicable CSV – file that must be uploaded for the return period. The user must click on **Open**. The previous screen will appear and then the user must click on **Upload and Submit**.

The screenshot shows the SARS eFiling portal for a taxpayer with ID 'Combine Multi Industry Profile 21002034'. The 'UPLOADED DOCUMENTS' table contains one entry:

File Name	File Size	Date / Time Uploaded	File Status	Open
21002034 SBL 0405.csv	1653	2018/04/18	Uploaded	View

t) If the user clicks on **View**, the uploaded CSV – file will be displayed. See screen below.

The screenshot shows a browser window displaying the content of the uploaded CSV file. The text is a long list of alphanumeric characters and numbers, representing a schedule of health promotion levy items removed.



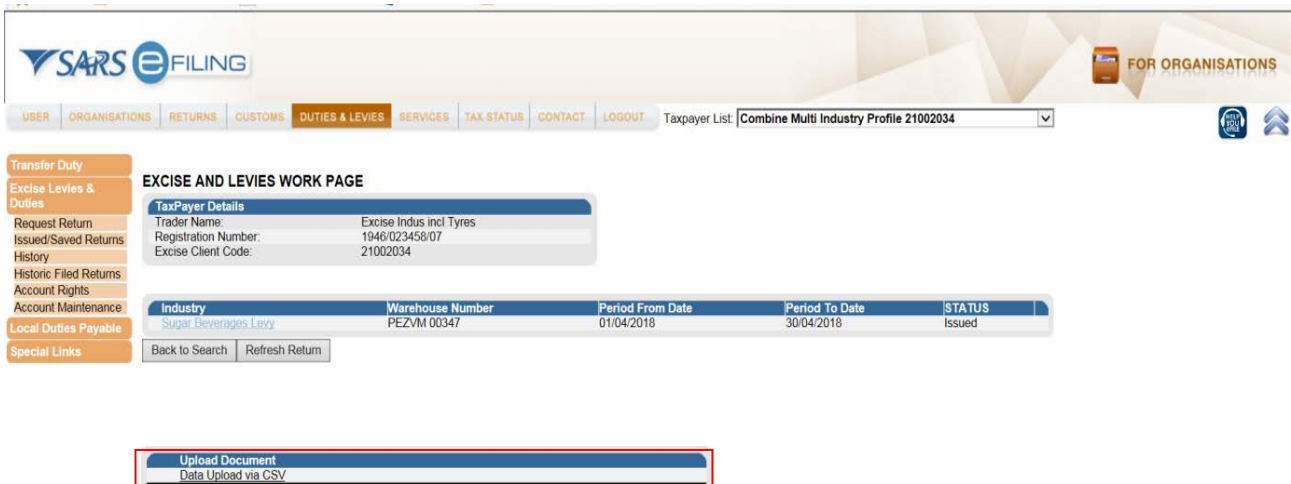
u) To close the CSV – file, click on the close button and then on **Close all tabs**.

The screenshot shows the SARS eFiling portal for taxpayer 'TESTING 4 PROD RELEASE SIGN OFF 21384018'. The 'CSV File Upload' section displays an error message:

Upload failed. Please select a document to upload before clicking the upload button.

Below the message, the 'UPLOADED DOCUMENTS' table is empty, showing 'No documents have been uploaded.'

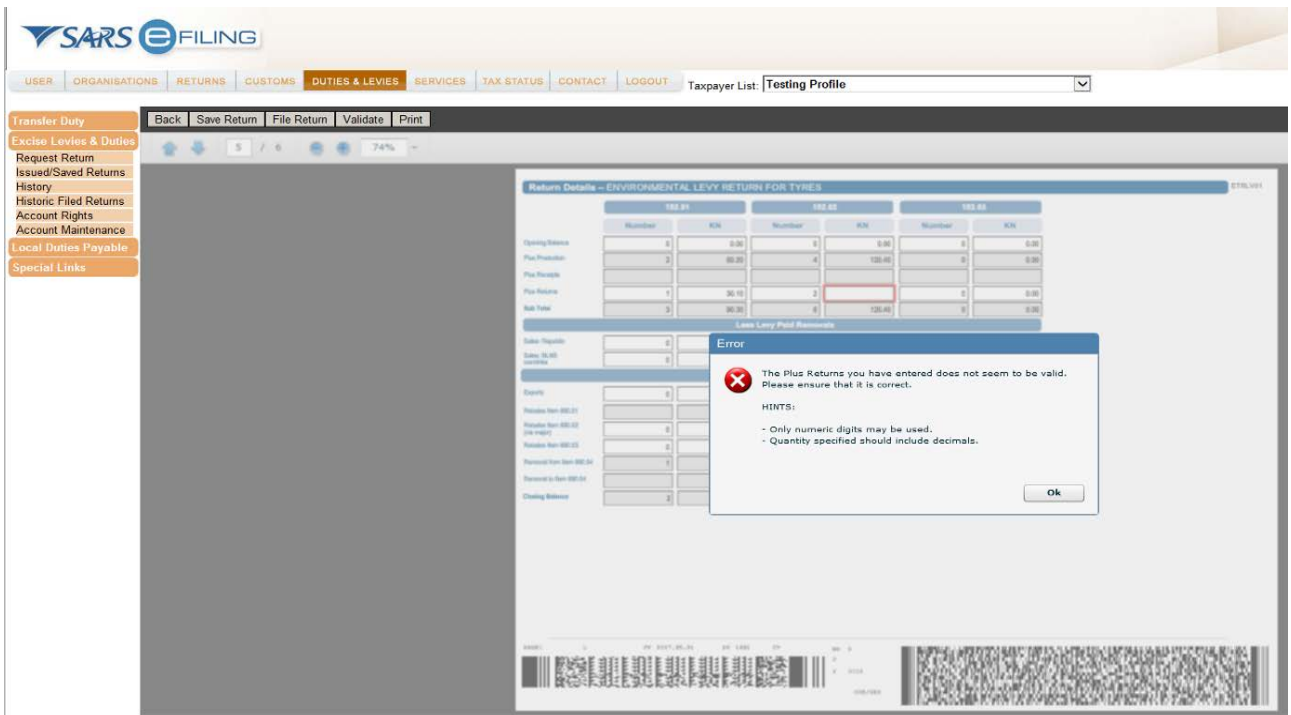
v) If the upload was unsuccessful, a message will be displayed to confirm it.



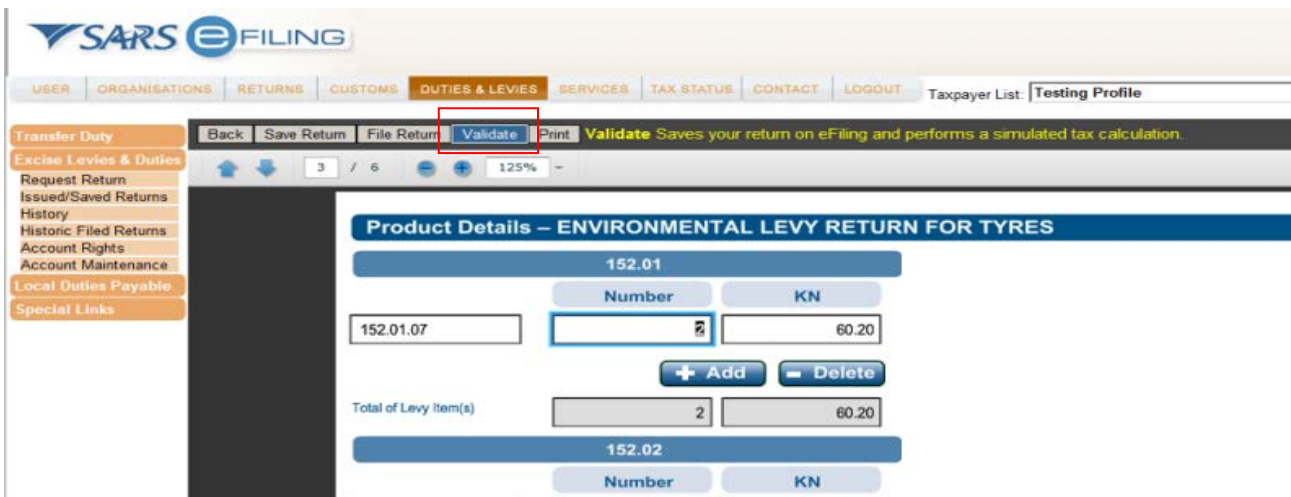
- w) If the CSV – file uploaded successfully the user can continue.
- x) The user must refer to the **Declaration and Return Submission via eFiling (SE-ACC-02-M01)** for the capturing and submission of the returns.
- y) For more functionality on eFiling refer to the paragraphs down below:
 - i) Paragraph 3.5 – How to view errors;
 - ii) Paragraph 3.6 – How to recover a return that was saved but not yet submitted (filed);
 - iii) Paragraph 3.7 – How to view previous captured and submitted returns; and
 - iv) Paragraph 3.8 – How to make payment.

3.5 View errors

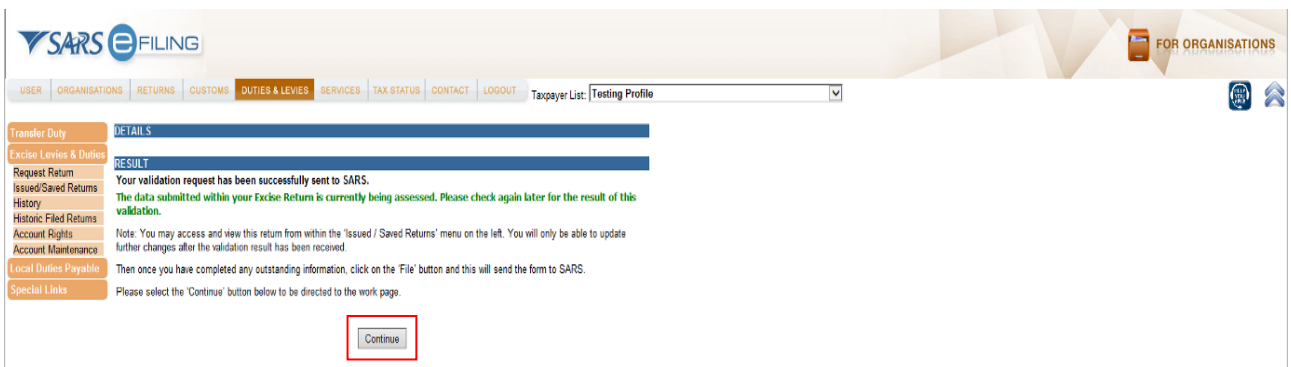
- a) The user can be prompted with Error messages while he/she are busy with the capturing of the return.



- b) If the client made a capturing error, an **Error** pop up message will appear to inform the client that the captured information might be incorrect. The client will be able to review the captured information and make corrections where applicable. The client must ensure that all the information is captured correctly before the return is submitted to the SARS.



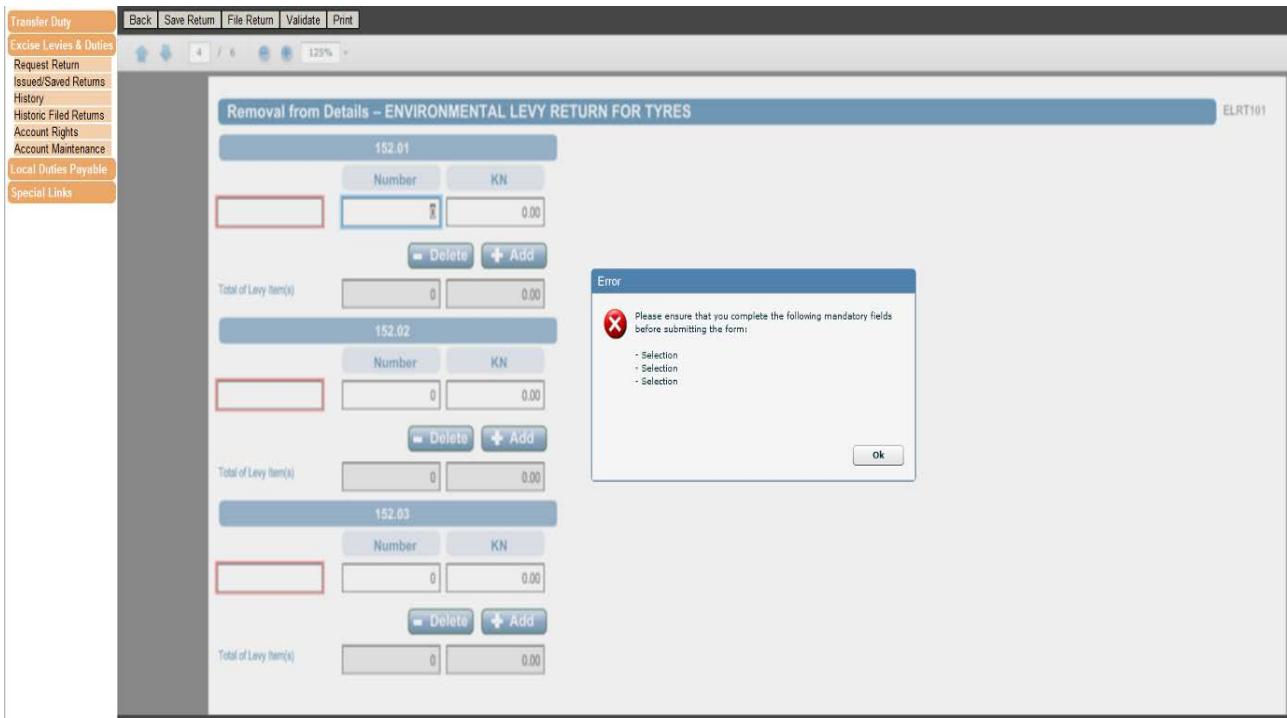
- c) If users request that the captured information on the return must be validated, the system will save the return on eFiling and performs a simulated tax calculation.



- d) The client will receive a **Result** notification, if he / she requested a return validation on the system. Examples of errors that can occur are indicated below. Click on **Continue** to proceed to the next page.



- e) If any errors were detected the status of the return will indicated that the “Return Validation Failed”. In the case of Tyres, click on **Tyre** and **View Errors**. All the errors detected on the return will be visible to the client.
- f) If the client clicks on the **Back to Search**, button the client will be returned to the Excise and Levies work page.
- g) To refresh the return information, click on the **Refresh Return** button. Select **Tyre** and the saved return will open at the registration page.

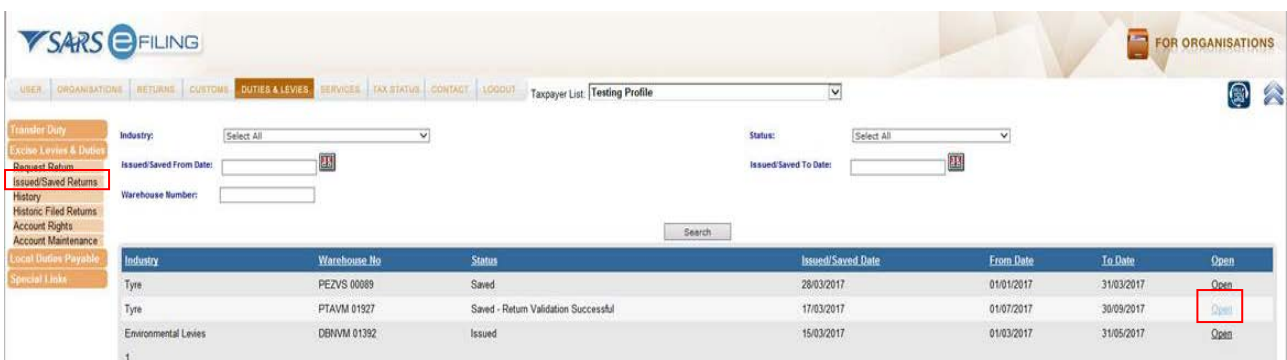


- i) If the client omitted to capture or incorrectly captured information in any of the required boxes, an **Error** message will be displayed. The boxes that need to be completed or amended will be encircled in red. **Error** messages will be displayed if errors are encountered:
- A) Mandatory fields must be completed;



- B) The same levy item cannot be selected again as totals for the same item must be consolidated into one (1) total. Click on **Ok** and make corrections were necessary.

3.6 Recover a saved return



- a) If a return has been captured and saved by the client previously and has not yet been submitted to the SARS, the client can return to the saved return and do amendments, save it again or submit it to the SARS. The return must be filed by the client before it will be visible by the SARS.
- b) Select **Issued / Saved Returns** on the menu bar and click on **Open**.

3.7 View historic filed returns

- a) All previous returns submitted can be viewed.

The screenshot shows the SARS eFiling interface. The 'DUTIES & LEVIES' tab is selected. On the left, a sidebar menu has 'Historic Filed Returns' highlighted. The main area displays a table of return details:

Industry	Warehouse No	Status	Submitted Date	Payment	PRN	Open
Spirits	UDVMS00070	Return Filed Successfully	30/01/2014	Make Payment	8130004966EE0016503	Open
Ad Valorem	UDVVS 00014	Return Filed Successfully	30/01/2014	Make Payment	8130004966EE0016553	Open
Traditional African Beer	UDSVM00777	Return Filed Successfully	30/01/2014	Make Payment	8130004966EE0016565	Open
Malt Beer	UDVVM 00129	Return Filed Successfully	30/01/2014	Make Payment	8130004966EE0016539	Open
Electrical Energy	UDVVM 00218	Return Filed Successfully	30/01/2014	Make Payment	8130004966EE0016515	Open
Illuminating Kerosene	UDVVM 00205	Return Filed Successfully	30/01/2014	Make Payment	8130004966EE0016527	Open
Malt Beer	UDSOS00325	Return Filed Successfully	30/01/2014	Make Payment	8130004966EE0016541	Open
Spirits	UDSOS00281	Return Filed Successfully	29/09/2014	Make Payment	8130004966EE0023128	Open
Wine, Vermouth and Other Fermented Beverages	UDSVM00815	Return Filed Successfully	29/01/2014	Make Payment	8130004966EE0016476	Open
Diesel - Distillate Fuel	UDVVM 00205	Return Filed Successfully	29/01/2014	Make Payment	8130004966EE0016488	Open
Malt Beer	UDSOS00325	Return Filed Successfully	29/01/2014	Make Payment	8130004966EE0016490	Open
Wine, Vermouth and Other Fermented Beverages	UDSOS00303	Return Filed Successfully	28/02/2014	Make Payment	8130004966EE0018456	Open
Wine, Vermouth and Other Fermented Beverages	UDSOS 00136	Return Filed Successfully	28/02/2014	Make Payment	8130004966EE0018432	Open
Wine, Vermouth and Other Fermented Beverages	UDSVM00823	Return Filed Successfully	28/02/2014	Make Payment	8130004966EE0018482	Open
Diesel - Distillate Fuel	UDVVA 00153	Pending	28/01/2014	Submission Pending	8130004966EE0015082	Open
Malt Beer	UDVVM 00129	Return Filed Successfully	28/01/2014	Make Payment	8130004966EE0016414	Open
Traditional African Beer	UDSVM00777	Pending	28/01/2014	Submission Pending	8130004966EE0015993	Open
Electrical Energy	UDVVM 00161	Return Filed Successfully	28/01/2014	Make Payment	8130004966EE0016426	Open
Ad Valorem	UDVVS 00022	Return Filed Successfully	28/01/2014	Make Payment	8130004966EE0016438	Open
Environmental Levies	UDVVM 00188	Return Filed Successfully	28/01/2014	Make Payment	8130004966EE0016399	Open

- b) Click on **Duties and Levies, Excise Levies and Duties** and then on **Historic Filed Returns**.

3.8 Make payment

The screenshot shows the 'Payment Details' section of the SARS eFiling interface. It includes several summary tables:

- Duty Calculation - OS - VER STORAGE WAREHOUSE:** A table with columns for various duty types (e.g., Excise, VAT, Import Duty) and their respective amounts.
- Over/Underpayment - OS - VER STORAGE WAREHOUSE:** A table showing the balance of payments, with 'Overpayment' and 'Underpayment' fields.
- Payment Details - OS - VER STORAGE WAREHOUSE:** A summary table showing:
 - Gross Amount Payable: 0.00
 - Less Over-Payment: 0.00
 - Subtotal: 0.00
 - Plus Gross Underpayment: 0.00
 - Net Amount Payable: 0.00

The 'Payment Details' table is highlighted with a red box, and the 'Net Amount Payable' field shows a value of 0.00.

- a) The payment date(s) and amount(s) will be displayed on the last page of the return. The payment information is automatically generated by the system and the due date displayed will be the date of payment. Weekend and holidays were incorporated in the calculation of the date.
- b) After the return was filed, the user will receive a message that indicates that the return was submitted and is ready to be paid.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT Taxpayer List: tester3

DA177 – CO2 Emissions Levy

Thank you for submitting your declaration to SARS. The unique reference number associated to this declaration is **813000006CE0005889**.

A payment amount of **R7500000.00** is due against your declaration.

To pay this amount now, please select the 'Pay Now' button below to continue with the eFiling payment process.

If you do not wish to pay immediately, please select the 'Pay Later' button below to be directed to the Submitted Declarations grid from which you may view your form or continue with the payment process.

- c) The user must select what option he/she wants to execute. If the **Pay Now** button is selected, the user will proceed to the next step and if the user selects **Pay Later**, the user can make payment at a later stage. Late payments can incur penalties and interest and therefore users must ensure that the payment is not late (after the specified date and time).

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List: Test Profile 2 21384433

Transfer Duty

Excise Levies & Duties

Request Return

Issued/Saved Returns History

Historic Filed Returns

Account Rights

Account Maintenance

Local Duties Payable

Special Links

EXCISE AND LEVIES WORK PAGE

TaxPayer Details

Trader Name: Test Profile 2 21384433
 Registration Number: 35435453
 Excise Client Code: 21384433

Industry	Warehouse Number	Period From Date	Period To Date	STATUS
Electrical Energy	OUUDVM 00653	01/03/2014	31/03/2014	Return Filed Successfully

- d) For payment, the client must click on **Make Payment** and the client's eFiling eAccount will open. To make payment, refer to the eAccount on eFiling document (EA-01-M01) and for the payment rules refer to BP-02.

4 MEASURES

- a) None

5 REFERENCES

5.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 19, 27, 60 and Chapter VA and VB Customs and Excise Rules: 19, 27, 54FA.01 to 54FA.09, 54I.01 to 54I.09 60.08(2)(a)(i), 119A.R101A(10)(d) and 200.03
Other Legislation:	None
International Instruments:	None

5.2 Cross References

DOCUMENT #	DOCUMENT TITLE
BP-02	Payments – External Standard
EA-01-M01	eAccount on eFiling – External Manual
SE-ACC-02-M02	Declaration and Return Submission via eFiling – External Manual

5.3 Quality Records

NUMBER	TITLE
CEB 01	Custom/Excise Billing
DA 185	Application Form: Registration/Licensing of Customs and Excise Clients
EXD 01	Excise Duty and Levy Return

6 DEFINITIONS AND ACRONYMS

APT	Air Passenger Tax
CO ₂	Carbon Dioxide
CSV	Comma Separated Value
FAN	Financial Account Number
PRN	Payment Reference Number

7 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise Audit Enforcement
Document Owner	Executive: Governance
Detail of change from previous revision	<p>The manual SE-AM-19-M01 has been split into two (2) manuals with new Q-codes:</p> <ul style="list-style-type: none"> SE-ACC-02-M01 – eFiling Registration; and SE-ACC-02-M02 – Declaration and Return Submission via eFiling; <p>Updated the list of products with the Health Promotion Levy on sugary beverages that can be submitted on a EXD 01 via eFiling; Updated outdated screens and information pertaining to it; and Updated the Legislation section with the Health Promotion Levy on sugary beverages information.</p>
Template number and revision	GC-TM-17 – Rev 3