EXCISE

EXTERNAL

USER MANUAL

RETURN AND SUBMISSION OF HTML5 FORMS VIA eFILING

SARS

South African Revenue Service

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1 SCOPE

a) This manual is an **interim measure** to assist Excise clients in submitting their accounts / returns via eFiling using the new EXD forms, which are in HTML format. Subsequently the current Declaration and Return Submission via eFiling document with reference number SE-ACC-02-M02 will be updated in due course.

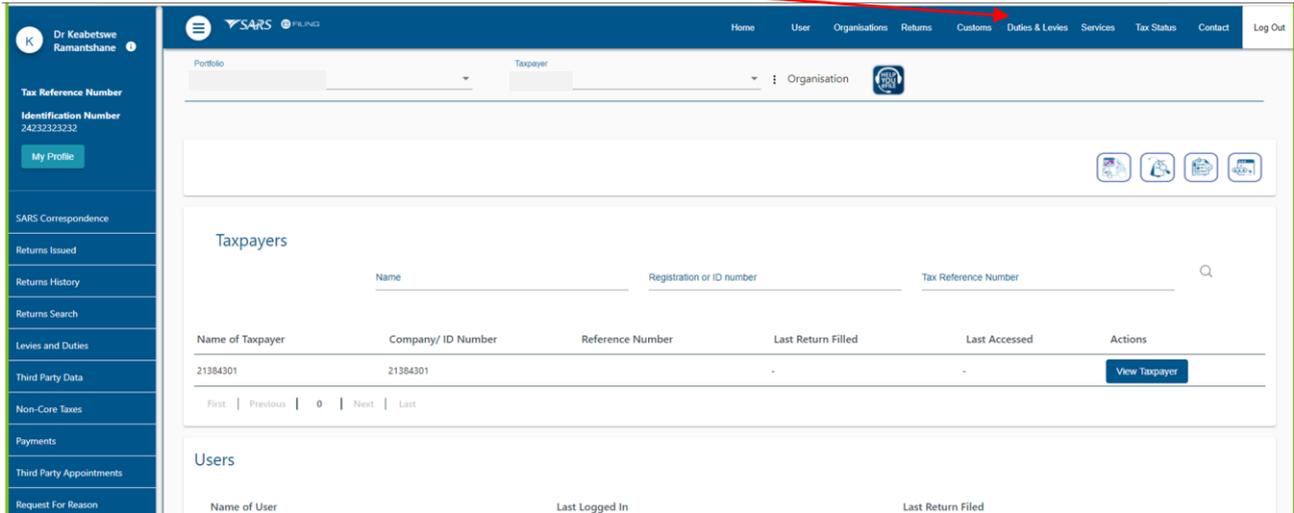# 2 SUBMISSION OF EXCISE ACCOUNTS via eFiling

2.1 Login to eFiling

a) Enter **"Username"**. Click on **"Next"**.

b) Enter **"Password"**. Click **"Login"**.

c)   Click on **"Duties & Levies"**.

d)   Click the drop down arrow to select **"Portfolio"**.
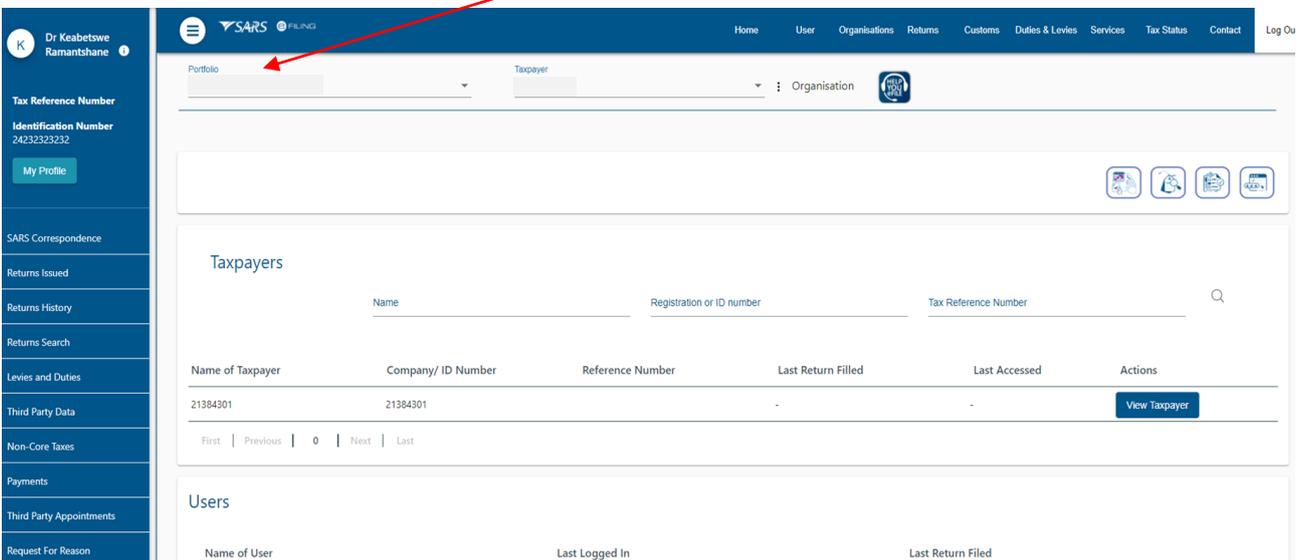
e)   Click the drop down arrow to select **"Taxpayer"**.
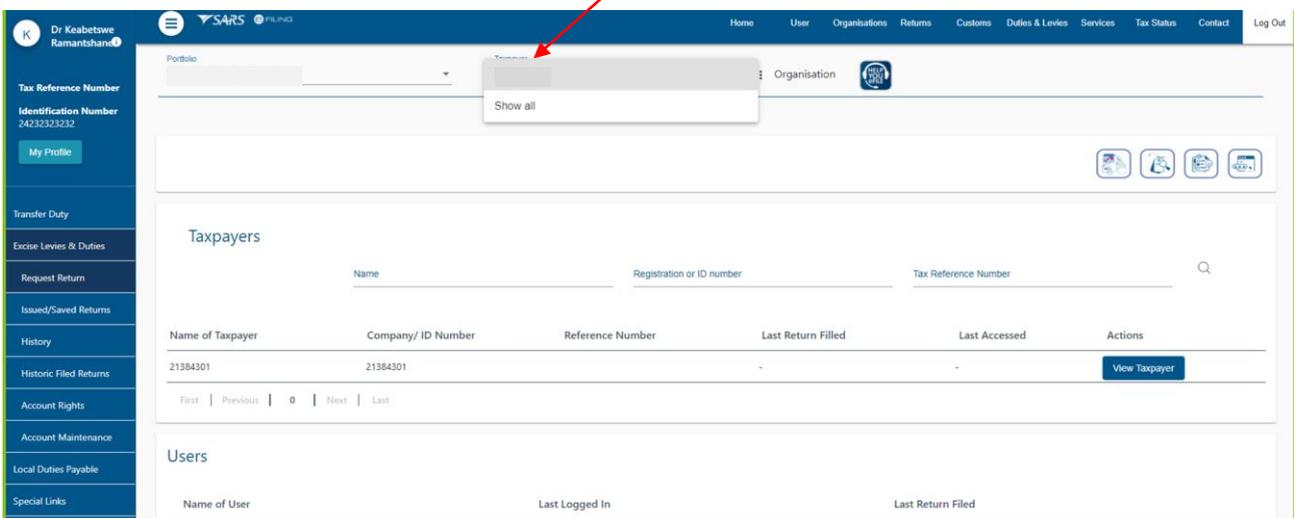
f) Click on **"Excise Levies"**.
g) Click on **"Request Return"**.

h) If the specific product does not appear, click on **"Refresh my list of registered Products"**.

i) At the bottom of the screen click on **"Request History Return Listing"**.

j) User can request amendment on their Return by clicking on **"Request Correction"**.

k) Select **"Industry"** e.g. **Traditional African Beer**.

l) **Floater Headers** (drop down opening the various schedules to the account and information pertaining to products)

i) Key changes from the old Adobe form to the HTML format –
   A) **"PRN No."** moved from Header to Licensee / Registrant field:

B) **"Industry name & acronym"** is now featured as Header and "**form ID"** appears (EXD260):

C) Navigation tool activated if Industry has more columns than will fit on a page, the client will navigate using the left and right arrow:

Note – Search functionality is not available now.

D) Declaration block from page 1 on EXD01 moved to bottom of account

m) Click on **"File Return"** once the Account is completed. The **"Declaration"** pop-up with the **"Date"** is the date the client submits the Excise account / return, which can be changed.
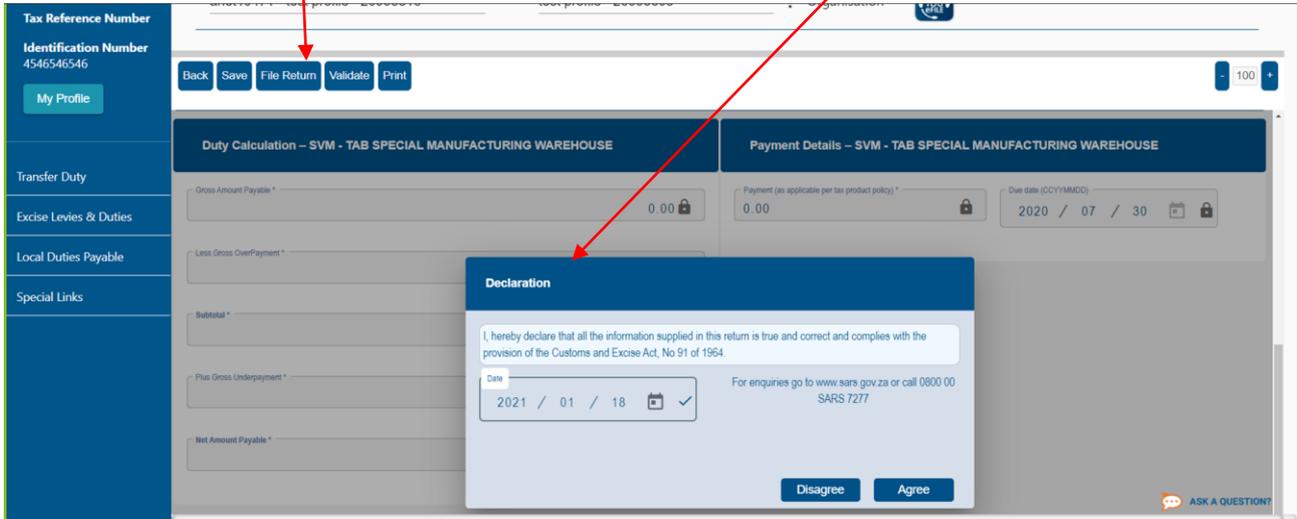
n) On completion, the user must <u>validate</u> for submission purposes. Click on the **"Validate"** button.
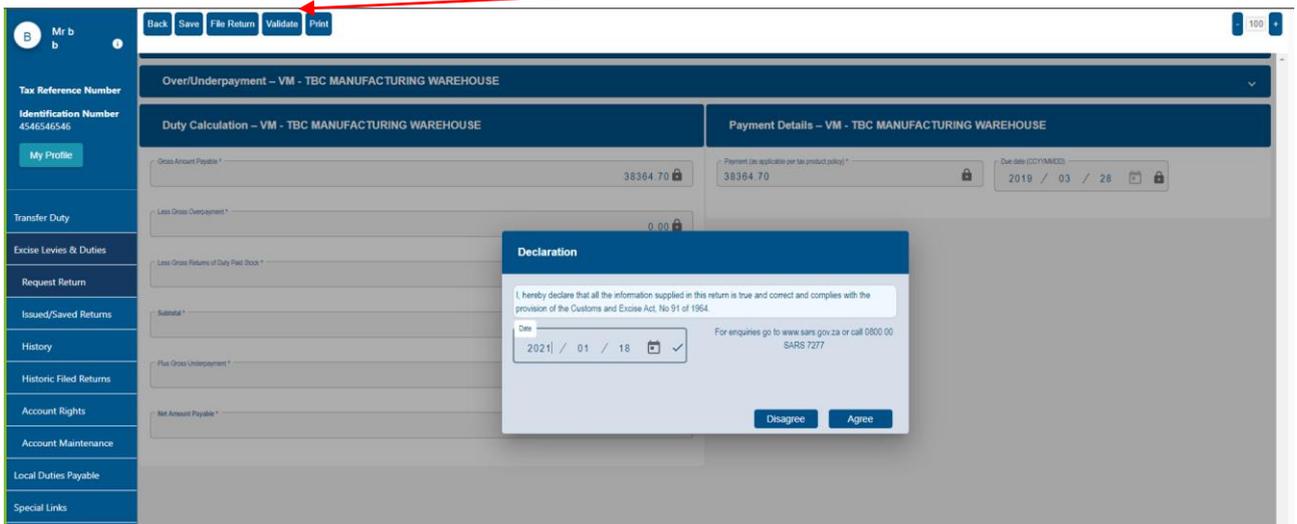
o) The account will show successfully **"Filed"**. No changes to the payment process.
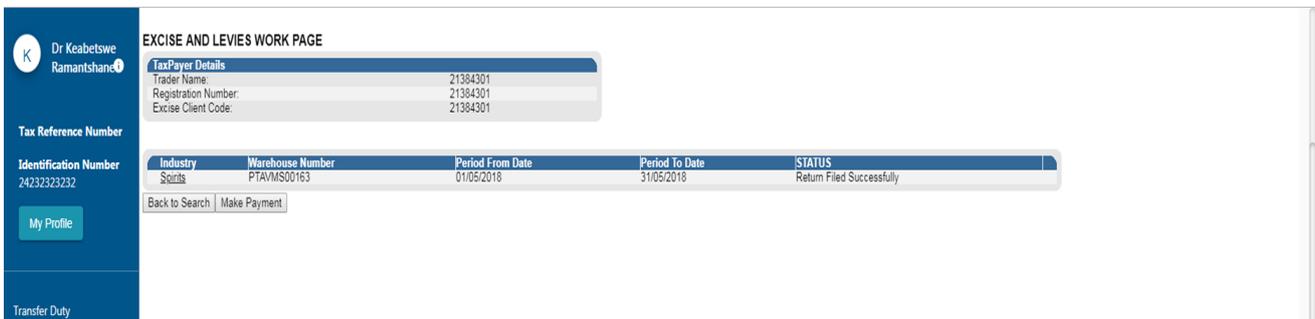
3   MEASURES

a)   None

4   REFERENCES

4.1   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:	**Diamond Export Levy Ac No. 15 of 2007**: Section 4 to 10
International Instruments:	**None**

4.2   Cross References

DOCUMENT #	DOCUMENT TITLE
EA-01-M01	eAccount on eFiling – External Manual
SE-ACC-02-M01	eFiling Registration – External Manual
SE-ADV-03-M01	DA 75 Ad Valorem Excise Duty Account – External Manual
SE-BIO-03-M01	DA 162 Monthly Biodiesel Account – External Manual
SE-CBT-03-M01	DA 180 Environmental Account for Carbon Tax – External Manual
SE-CD-03-M01	DA 177 Carbon Dioxide Emissions Levy – External Manual
SE-DEL-03-M01	DL 163 – Diamond Export Levy Return – External Manual
SE-ELC-03-M01	DA 176 For Electricity Generated in South Africa – External Manual
SE-LR-03-M01	DA 185 Completion Manual – External Manual
SE-OIL-03-M01	Completion of DA 159 – External Manual
SE-OIL-04-M01	Completion of DA 160 – External Manual
SE-PB-03-M01	DA 161A Environmental Levy Account for Plastic Bags – External Manual
SE-SB-03-M01	DA 179 and Schedule – External Manual
SE-TL-03-M01	DA 178 and Annexures – External Manual

4.3   Quality Records

| NUMBER	TITLE
DA 75	Ad Valorem Excise Duty Account
DA 159	Petroleum Products: Account for Special Storage Warehouse
DA 160	Petroleum Products: Account for Manufacturing Warehouse
DA 161A	Environmental Levy Account for Plastic Bags
DA 162	Biodiesel Account for Category 1 Manufacturing Warehouse
DA 176	Environmental Levy Account for Electricity
DA 177	Environmental Levy Account for Carbon Dioxide Emission Levy
DA 178	Environmental Levy Return for Tyres
DA 179	Health Promotion Levy Return for Sugary Beverages
DA 180	Environmental levy Account for Carbon Tax
DA 185	Application Form: Registration / Licensing of Customs and Excise Clients
DA 260	Excise Account
DL 163	Diamond Export Levy Return
EXD 159	Petroleum Fuel (SOS)
EXD 160	Petroleum Fuel (FUL)
EXD 161	Plastic Bags (ELG)
EXD 162	Bio Diesel (BDO)
EXD 163	Diamond Export (DEL)
EXD 176	Electricity (ELC)
EXD 177	Carbon Emissions for Motor Industry (CO_2)
EXD 178	Tyres (TLE)

NUMBER	TITLE
EXD 179	Sugar (SBL)
EXD 180	Carbon Tax (CBT)
EXD 260	Tobacco (TBC)
EXD 260	Malt Beer (MLT)
EXD 260	Spirits (SPR)
EXD 260	Other Fermented Beverages (OFB)
EXD 260	Vermouth (VER)
EXD 260	Wine (WNE)
EXD 260	Traditional African Beer (TAB)

5   DEFINITIONS AND ACRONYMS

Act	Customs and Excise Act, No.91 of 1964
CO2	Carbon Dioxide
DL	Diamond Levy
Licensee	Any person licensed under any provision of the Act.
PRN	Payment Reference Number
Registrant	Any person registered under any provision of the Act.
SOS	Special Storage Warehouse

6   DOCUMENT MANAGEMENT

Business Owner	Executive: Excise
Document Owner	Head: Business Design and Engineering
Author	Noeleen Singh
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