

# DIESEL REFUND REFORM

---

November 2025



Solidarity

Equality

Sustainability



South African Revenue Service

# DISCUSSION POINTS

1. Welcome
2. Introduction
3. Strategy for Diesel Refund Reform
4. Technical Challenges in the Current Diesel Refund System
5. Key Elements of the Proposed Legislation and Framework
6. Update on Diesel Refund Programme Progress
7. eFiling Registrations and Maintaining Registered Details
8. Operational aspects



South African Revenue Service

# DIESEL REFUND REFORM AND MODERNISATION

Presenter: Mahlatshe Ledwaba



South African Revenue Service

# Introduction



The government implemented the current Diesel Refund System in 2001 to provide full or partial relief for the General Fuel Levy and the Road Accident Fund Levy (RAF) to primary sectors such as farming, forestry, fishing, mining, rail, and electricity generation plants.

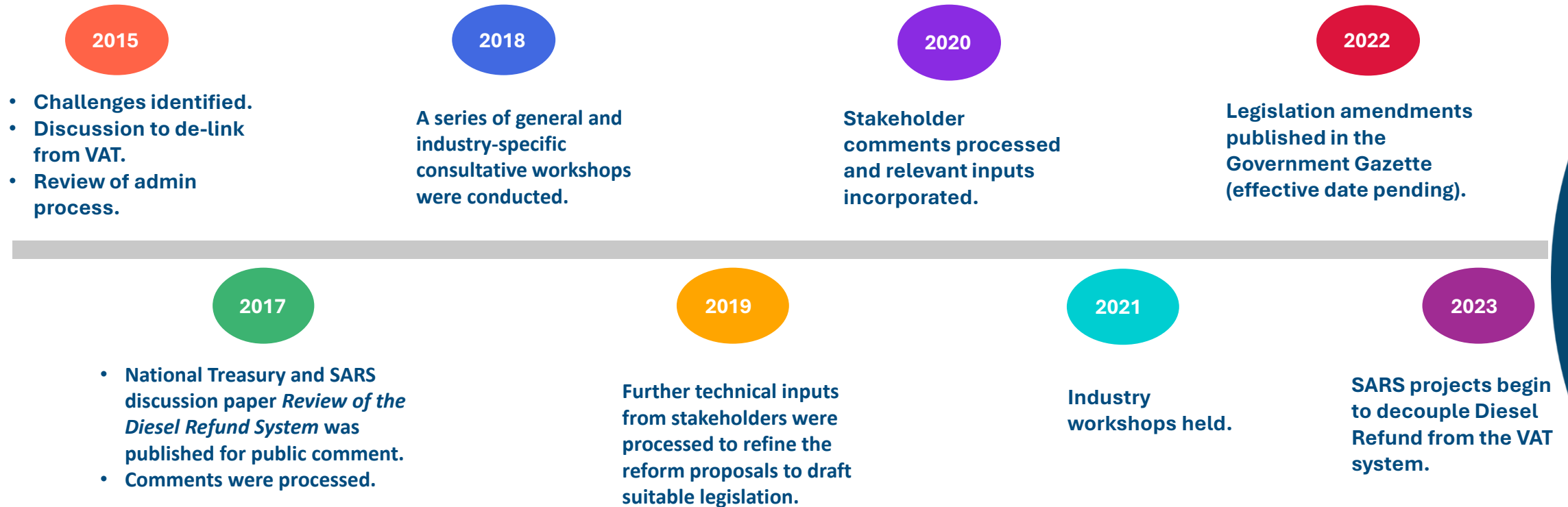
Diesel Refund is administered by the Customs and Excise Act No. 91 of 1964 (the Customs Act), read with Note 6 to Part 3 of Schedule No. 6 to the same Act.

Registration of diesel-refund users and the submission of the claims are processed through the VAT system.



A comprehensive review was done of the diesel refund to resolve challenges. This review led to legislative amendments, **separating the diesel refund from the VAT system** and modernising the whole value chain.

# Strategy for Diesel Refund Reform



# Technical Challenges in the Current Diesel Refund System

## Shared VAT Administration

VAT administration was cumbersome for small entities. Entities such as joint ventures were inadvertently excluded.

## Outsourcing of Operations

The scheme is limited to own primary-production activities.

## Automatic Set-Offs

Set-offs from VAT to diesel, or vice versa.

## Lack of Logbook Compliance

Many entities could not meet the acceptable compliance level for a logbook.  
The new system will allow simplified logbooks specific to their entity.

## Abuse of the System

No risk profiling or validation was done before accepting applications to register for the scheme. This has made the process vulnerable to refund fraud.



Solidarity

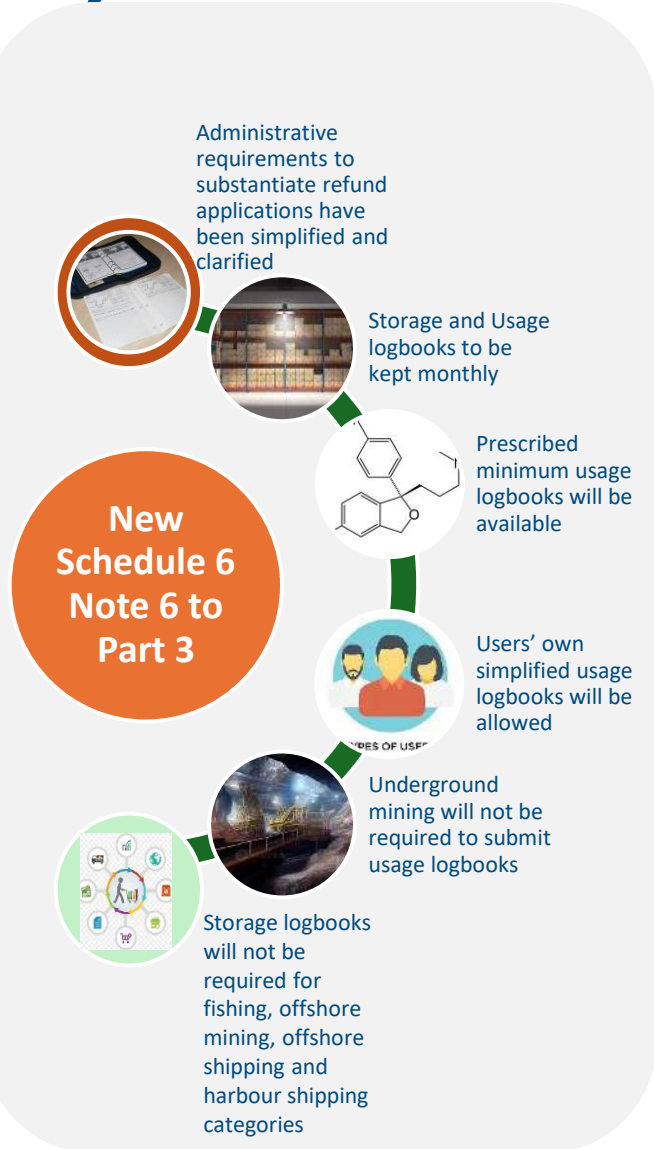
Equality

Sustainability



South African Revenue Service

# Key Elements of the New Legislation




- Qualifying industries have been regrouped into 8 categories**
- Agriculture
  - Fishing
  - Mining on land
  - Offshore Mining
  - Offshore Shipping
  - Harbour Shipping
  - Rail Freight Transport
  - Electricity Generation

**New Registration System and the Rules**

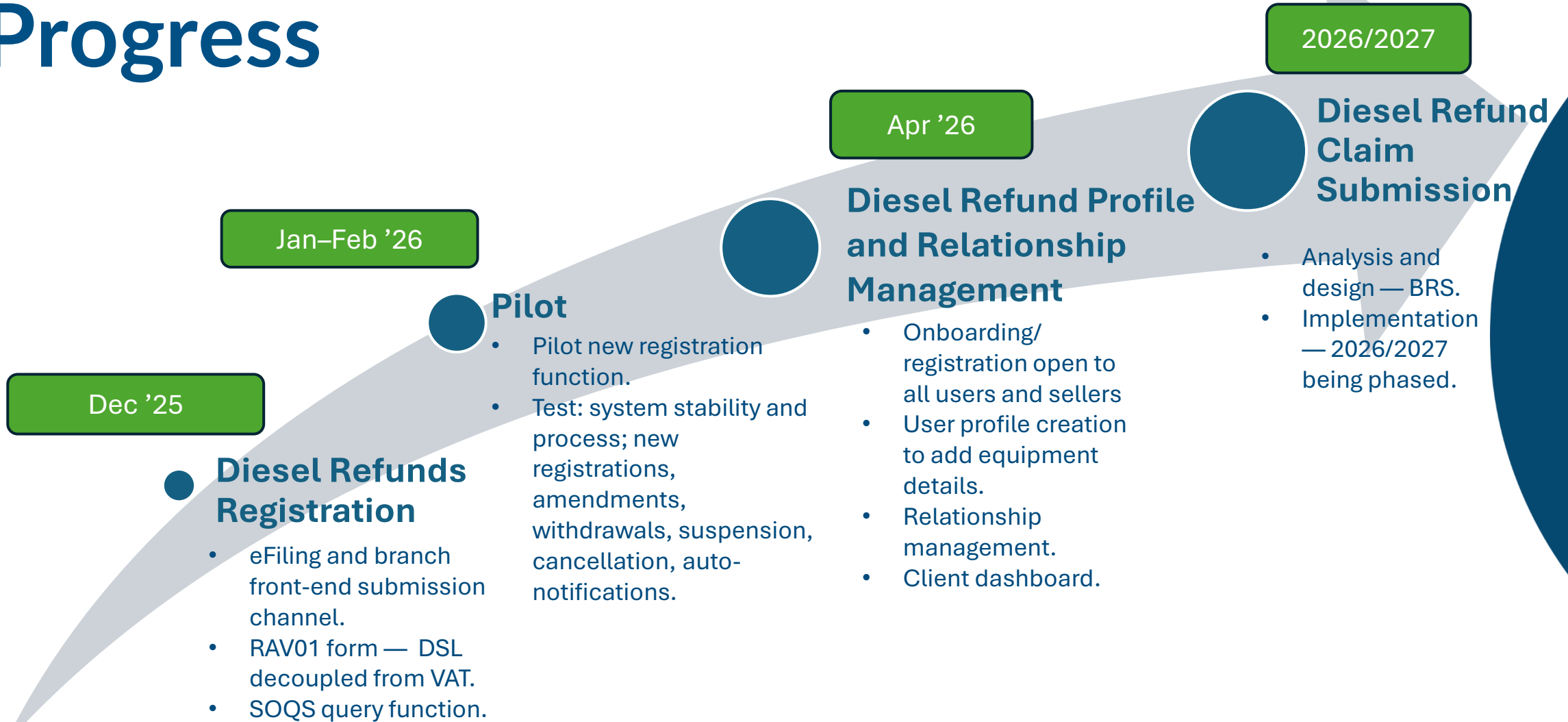


- Current users will need to re-register in the new system
- Sellers of distillate fuel to users are required to register
- Creation of registration profiles by users in terms of Rule 75.25.04
- Users to declare relationships in terms of Rule 75.25.05

Any person who purchases and uses diesel in the qualifying activities may register and claim refunds, this includes contractors on wet basis



# Update on Diesel Refund Program Progress



# REGISTRATION SYSTEMS ADMINISTRATION

Presenter: Deshen Pillay



South African Revenue Service

# eFiling Registration and Maintaining Registered Details

- Once the client has been registered with SARS, the client can then register for eFiling (if not already an eFiler). This can be done by logging on to the SARS website.
- *To access your registrations, click on “SARS Registered Details” and then “Maintain SARS Registered Details”.*

The screenshot shows the SARS eFiling portal interface. The user is logged in as 'TESTER AUTOMATION'. The page displays the 'REGISTRATION WORK PAGE' for a taxpayer named 'T AUTOMATION'. The page includes a sidebar with navigation options, a main content area with registration details, and a table of legal entities. Two red arrows point to the 'SARS Registered Details' and 'Maintain SARS Registered Details' options in the sidebar.

**Legal Entity Details**

Taxpayer Type:	SA-ID
Trading Name:	T AUTOMATION
Registration Number:	0901015878084
Tax Reference Number:	0325985273

**Legal Entity Name**

Legal Entity Name	ID / Registration Number	Status
T AUTOMATION	0901015878084	

Ask Lwazi, the SARS AI Assistant

# Capture Diesel Refund Registration Application

- Your main SARS registration (RAV01) form will open.
- **Navigate to “My Tax Products”, then “Diesel Refunds”. Click “Add new product registration” to open the Diesel Refund registration application.**
- Any changes to information such as contact details, addresses, and bank details must be managed under “My registered particulars”.

The screenshot displays the SARS FILING portal interface. The user is logged in as 'TESTER AUTOMATION'. The main navigation menu on the left includes 'My registered particulars', 'My Tax Products', 'Revenue', 'Excise', 'APT', 'Diesel Refunds', 'My Representatives', and 'Who I Represent'. The 'Diesel Refunds' section is highlighted, and a red arrow points to the 'Add new Product registration' button. The main content area shows a table with the following headers: Reference No., Physical Address Details, Diesel Status, Categories, and Diesel Applicable User. The table is currently empty, displaying 'No Table Information'. The footer includes version information: 'W Version - 0.3.7 | S Version - 0.2.8 | Form Version - 2025.00.49 | Schema Version - 1.8' and the 'Ask Lwazi, the SARS AI Assistant' button.

# Capture Diesel Refund Registration Application

- Indicate the following information that must be used for your Diesel Refund Registration application:
  - Contact Details, Physical and Postal Address, and Bank details.
- You can use only information that is in your entity library; you cannot capture NEW information here.
- If you wish to capture information that is not in your library, it must first be captured under “My registered particulars” as indicated on the previous slide. Thereafter, you can use that information on your Diesel Refund registration application.

The screenshot shows the SARS Diesel Refund Registration application form. The form is titled "Registration, Amendments and Verification Diesel Refunds" and includes a reference number "0325985273" and "RAV01". The form is divided into sections: "Contact Details" and "Physical Address Details". The "Contact Details" section includes fields for Home Telephone Number, Cell Number, Email Address, Fax Number, Business Telephone Number, and Web Address. The "Physical Address Details" section includes a "Select from my addresses" button. The form also features a "My Profile" button and a "My numbers" button. A red arrow points to the "Maintain SARS Details" link in the left sidebar, and another red arrow points to the "Physical Address Details" section. The SARS logo and "South African Revenue Service" text are visible at the top of the form.

# Capture Diesel Refund Registration Application

- Select application types as either “*Diesel Refund User*” or “*Diesel Seller*”.
- Capture “*Authorised Person*” details, i.e. person responsible for managing Diesel Refund-related matters in your organisation.

The screenshot displays the SARS Filing portal interface for a user named 'TESTER AUTOMATION'. The main content area is titled 'Diesel Refunds' and contains the following fields:

- Account Holder Name (Account name as registered at bank):** T AUTOMATION
- Select applicable Diesel Client:** Diesel Refund User
- Diesel Refund Client Number (if already registered):** (locked field)
- Product Status:** New Registration
- Mark for withdrawal:**

Below the 'Diesel Refunds' section is the 'Authorised Person' section, which includes the following fields:

- Name:** (text input)
- Surname:** (text input)
- Cell No.:** (text input)
- Email:** (text input)

Two red arrows point to the 'Saved Details' and 'Register With Interest' options in the left-hand navigation menu.

# Capture Diesel Refund Registration Application

- For a **Diesel Refund User**, you can select one or more of the **eight categories** that apply to your potential Diesel Refund activities.
- Capture the information applicable to each category, such as trading name or addresses/locations where the activities take place. Once all fields are completed, you can submit the application form.

The screenshot shows a web application interface for Diesel Refund registration. On the left is a dark blue sidebar with a user profile for 'TESTER AUTOMATION' and a list of navigation options: My Profile, User, SARS Registered Details, Notice of Registration, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Letters, Register Withholding Tax on Interest, Customs Registration, and Shared Access. The main content area has a top bar with 'Back', 'Save', and 'Submit form' buttons, and a 'Diesel Refunds' header with 'Cancel' and 'Done' buttons. Below this is a 'Diesel Refund Users' section with a dropdown arrow. A form field asks 'Are you a Contractor?' with radio buttons for 'Y' and 'N', where 'N' is selected. Below are checkboxes for 'Select applicable User': Agriculture (checked), Fishing (checked), Mining on Land (checked), Offshore mining (unchecked), Offshore shipping (unchecked), Harbour shipping (unchecked), Rail freight transport (unchecked), and Electricity generation (unchecked). The 'Agriculture' section is expanded, showing a red note about compliance with Section 75 and Schedule No. 6, a 'Category Status' dropdown set to 'New Registration', and a 'Mark for withdrawal' checkbox. The 'Agriculture Particulars' section is also expanded, showing another red note about providing trade names and physical addresses. The 'Trading Particulars' section is expanded, showing a 'Trading Name' field with the value 'DIESEL TESTING FARMING' and a 'My Trading Names' button.



South African Revenue Service

# Capture Diesel Refund Registration Application

- Submit the application form by clicking the “Done” button and then the “Submit” button.

The screenshot shows a web application interface for Diesel Refund Registration. On the left is a dark blue sidebar with a user profile for 'TESTER AUTOMATION' and various menu items like 'Tax Reference Number', 'Identification Number', and 'My Profile'. The main content area has a top navigation bar with 'Back', 'Save', and 'Submit form' buttons. A red arrow points to the 'Submit form' button. Below this is a 'Diesel Refunds' section with 'Cancel' and 'Done' buttons. A second red arrow points to the 'Done' button. The form includes sections for 'Diesel Refund Users' (with a 'Contractor?' question and a list of applicable users like Agriculture, Fishing, Mining on Land, etc.), 'Agriculture' (with a note about compliance and a 'New Registration' field), 'Agriculture Particulars' (with a note about trade names), and 'Trading Particulars' (with a 'Trading Name' field containing 'DIESEL TESTING FARMING').

# Capture Diesel Refund Registration Application

- You will receive a *Case Reference Number* if you want to query the application.

The screenshot displays the SARS Filing portal interface. On the left is a navigation menu for 'TESTER AUTOMATION'. The main content area shows the 'REGISTRATION WORK PAGE' with the following details:

Portfolio: SQMAuto\_Pr\_031505948014535348 - T AUTOMATION  
Taxpayer: T AUTOMATION (Individual)

**Legal Entity Details**

Taxpayer Type:	SA-ID
Trading Name:	T AUTOMATION
Registration Number:	0901015878084
Tax Reference Number:	0325985273

**Legal Entity Name**

Legal Entity Name	ID / Registration Number	Status
T AUTOMATION	0901015878084	Request completed

**My Menu**

My Menu	Category	Case Reference	Status	Status Date	Reference Number
My Tax Products	Diesel Refunds	212467621	Pending	2025/11/21	

A red box highlights the 'Case Reference' value '212467621' in the table, with a red arrow pointing upwards to it.

# Request to Provide Supporting Documents

- Navigate to the “SARS Correspondence” tab and click “Search Correspondence”.
- You will see an acknowledgement letter for you application as well as a Request for Supporting Documents letter, indicating all the required documents for your application.
- Submit these using the “Upload” button or the SARS SOQS channel.

SQMAuto\_Pr\_031505948014535348 - T AUT... T AUTOMATION Individual

Search Correspondence

ALL  READ  UNREAD

Tax Types: All

Letter Type: All

Tax Year: All

Notice Types: All

Received Date From \*: 2025/05/25

Message Type: All

Received Date To \*: 2025/11/21

Reference Number

Clear Search

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
T AUTOMATION		Diesel Refunds	2025	21/11/2025 15:05:24	Request for Supporting Document(s) Additional Information	View	Upload
T AUTOMATION		Diesel Refunds	2025	21/11/2025 15:05:21	Acknowledgement of Application	View	
T AUTOMATION	0325985273	Individual Income Tax (ITR12)	2025	20/11/2025 09:21:27	Request to Verify Banking Details	View	Upload

# Application Outcome

- The application will be processed internally in SARS.
- Once processed, your final outcome letter will be available on the Search Correspondence screen.
- Afterward, if necessary, you can amend your application to update any information by clicking on the application below. The form will open to view existing information as well as allow you to make any changes.
- You may even withdraw (cancel) categories or your entire registration by clicking on the “Withdraw” button.

The screenshot shows the SARS Diesel Refunds application interface. On the left, a user profile sidebar for 'TESTER AUTOMATION' displays the Tax Reference Number (0042694299) and Identification Number (9401016718182), with a 'My Profile' button. The main content area is titled 'Diesel Refunds' and includes a table with columns for Reference No., Physical Address Details, Diesel Status, Categories, Diesel Applicable User, and Status Management. A single record is shown with Reference No. DU50010152, Physical Address Details 90 Florence Rebeiro Brooklyn Pretoria ZA 0181, Diesel Status Active, and Diesel Applicable User USER. A 'Withdraw' button is visible next to the record. The interface also features 'Back', 'Save', and 'Submit form' buttons at the top, and a 'My Menu' sidebar with options like 'My registered particulars', 'My Tax Products', and 'Revenue'.

Reference No.	Physical Address Details	Diesel Status	Categories	Diesel Applicable User	Status Management
DU50010152	90 Florence Rebeiro Brooklyn Pretoria ZA 0181	Active	More info	USER	<a href="#">Withdraw</a>

# REGISTRATION DOCUMENTS AND TURNAROUND TIMES

Presenter: Nkhensane Mansena



South African Revenue Service

# Supporting Documents Required

Supporting documents are attached to a submission using the on-screen “Upload” button, which opens a standard Windows file-selection window.

The following upload restrictions are in place:

- Documents must be in one of the following formats:  
*pdf, doc, docx, xls, xlsx, gif, jpg, jpeg, bmp, png and tiff.*
- Documents should not be empty, password protected, or encrypted.
- Documents must not be greater than 5MB in size.
- Document names should not include the characters ‘ or &.

Once uploaded, all documents are converted to PDF format. If this is not possible, the user is informed of this. If the user attempts to upload a duplicate document, they are informed of this, and the upload is prevented.

**Note:** documents required vary by each concession type.



South African Revenue Service

# Registration Processing Time

- **Submission and documentary inspection:** 3–7 working days
- **Pre-registration verification:** 7–21 working days (risk-based)
- **Compliance risk assessment:** 5–10 working days
- **Finalisation:** 5 working days

*Total estimated timeframe:* **2–6 weeks** depending on risk rating, completeness of documents, and category type.



South African Revenue Service

# Digital Channels and Support

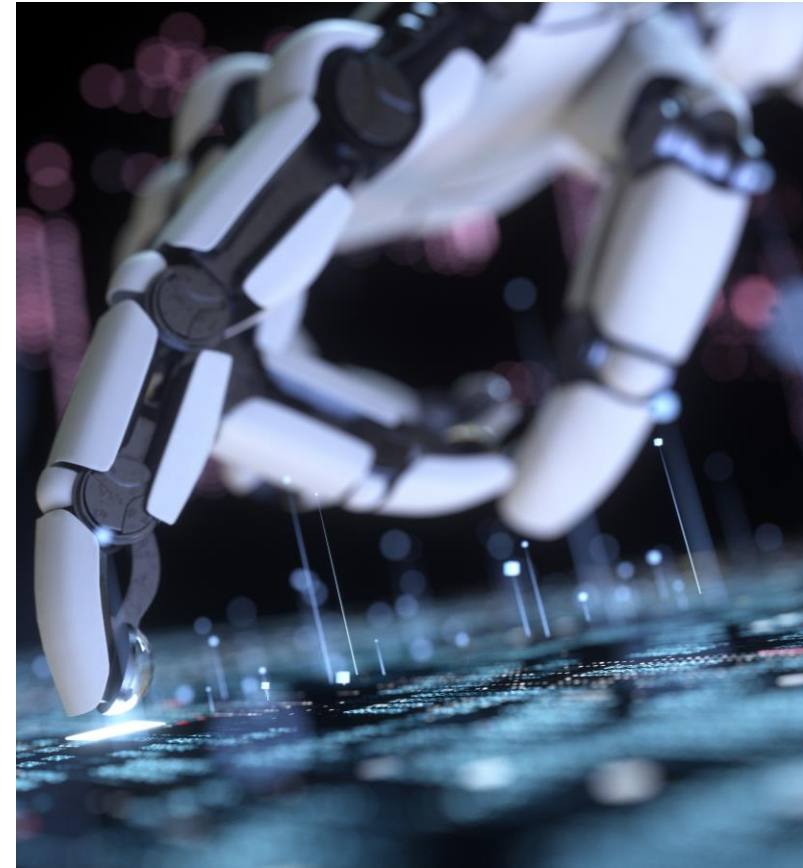
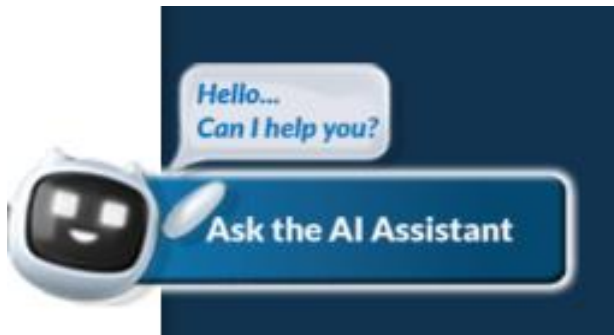


Diesel refunds queries: [RLARegistrations@sars.gov.za](mailto:RLARegistrations@sars.gov.za)



Digital channel: **SARS Online Query System (SOQS)**

[Use our Digital Channels | South African Revenue Service](#)



South African Revenue Service

Thank you  
Siyabulela  
Siyabonga  
Siyathokoza  
Dankie  
Re a leboga  
Re a leboha  
Ro livhuwa  
Ha khensa



Solidarity Equality Sustainability



South African Revenue Service