

SOUTH AFRICAN REVENUE SERVICE

NO. R. 818

08 JULY 2016

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/158)

Under sections 19A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with effect from 14:47 on 24 February 2016**



THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of other fermented beverages of the following forms:

"DA 260	Excise Account: Other fermented beverages (SVM)
DA 260.01	Excise Account Schedule (Production): Other fermented beverages (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SVM)
DA 260	Excise Account: Other fermented beverages (SOS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SOS)

DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SOS)
DA 260	Excise Account: Other fermented beverages (OS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (OS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (OS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (OS)"

(b) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of spirit products of the following forms:

"DA 260	Excise Account: Spirits Products (VMS) (110-day cycle)
DA 260	Excise Account: Spirits Products (VMS) (110-day cycle) - Continuation
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Spirits Products (VMS)
DA 260.03	Excise Account Schedule (Receipts of blended product): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS) - Continuation
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMS) - Continuation
DA 260	Excise Account: Spirits Products (VMS) (130-day cycle)
DA 260.03	Excise Account Schedule (Receipts of blended product): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (VMS)

DA 260 Excise Account: Spirits Products (SOS)

DA 260 Excise Account: Spirits Products (SOS) - Continuation

DA 260 Excise Account: Spirits Products (SOS) - 2nd Continuation

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits
Products (SOS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits
Products (SOS) - Continuation

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits
Products (SOS) – 2nd - Continuation

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):
Spirits Products (SOS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):
Spirits Products (SOS) - Continuation

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):
Spirits Products (SOS) - 2nd Continuation

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (SOS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (SOS) - Continuation

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (SOS) - 2nd Continuation"

EXCISE ACCOUNT			OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE										DA 260	
LICENSED WAREHOUSE NAME >>>>> PHYSICAL ADDRESS >>>>> >>>>> >>>>> >>>>>			WAREHOUSE NUMBER >>>>> EXCISE CLIENT CODE >>>>> YEAR & MONTH(S) >>>>> FROM DATE >>>>> TO DATE >>>>>											
PRODUCT CODE TARIFF ITEM(S)			SOFB 104.17.03	OFBP 104.17.07	OFNM 104.17.09	OMNM 104.17.11	UAPB 104.17.15	UOFB 104.17.16	FAPB 104.17.17	FOFB 104.17.21	UMOB 104.17.22	FMOB 104.17.25	OOFB 104.17.90	
STATISTICAL UNIT			LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA	
Opening Balance														
Production			DA 260.01											
Plus														
Receipts From C&E Warehouses			DA 260.02											
Plus														
Adjustments														
=														
SUBTOTAL														
Less														
Adjustments														
Non-Duty Paid Removals			DA 260.04											
Less														
Duty Paid Removals														
Less														
=														
Closing Balance														
DUTY CALCULATION														
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)														
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS			R											
DECLARATION														
(Name & Surname)														
IN MY CAPACITY AS														
FOR (Licensee Name)														
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.														
SIGNATURE			DATE				FOR OFFICIAL USE ONLY							
ASSURANCE ACTIVITY			NAME				SIGNATURE				DATE			
Accepted														
Face Checked														
Compliance Checked														

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SARS		EXCISE ACCOUNT		OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE										DA 260											
LICENSED WAREHOUSE NAME		>>>>>		WAREHOUSE NUMBER										>>>>>											
PHYSICAL ADDRESS		>>>>>		CUSTOMS CODE										>>>>>											
>>>>>		>>>>>		YEAR & MONTH(S)										>>>>>											
>>>>>		>>>>>		FROM DATE										>>>>>											
>>>>>		>>>>>		TO DATE										>>>>>											
PRODUCT CODE		104.17.03		SOFB	104.17.03	OFBP	104.17.07	OFNM	104.17.09	OMNM	104.17.11	UAPB	104.17.15	UOFB	104.17.16	FAPB	104.17.17	FOFB	104.17.21	UMOB	104.17.22	FMOB	104.17.25	OOFB	104.17.30
TARIFF ITEM(S)																									
STATISTICAL UNIT		LI																							
Opening Balance																									
Plus																									
Receipts From C&E Warehouses		DA 260.02																							
=		SUBTOTAL																							
Less																									
Non-Duty Paid Removals		DA 260.04																							
=		Closing Balance																							
DECLARATION I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT. SIGNATURE DATE																									
FOR OFFICIAL USE ONLY																									
CONSOLIDATED		ASSURANCE ACTIVITY		NAME		SIGNATURE		DATE		DATE RECEIVED															
DECLARATIONS		Accepted																							
Code		Number																							
Date																									
Face Checked																									
Compliance Checked																									
(OFFICIAL DATE STAMP AND SIGNATURE)																									

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EXCISE ACCOUNT SCHEDULE				OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE										DA 280.04	
SUMMARY OF NON-DUTY PAID REMOVALS															
LICENSED WAREHOUSE NAME				WAREHOUSE NUMBER											
PHYSICAL ADDRESS				EXCISE CLIENT CODE											
				YEAR & MONTH(S)											
				FROM DATE											
				TO DATE											
PRODUCT CODE				SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UNOB	FMOB	OOFB	
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.30	
STATISTICAL UNIT				LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA	
SUPPORTING DOCUMENT															
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	TYPE	NUMBER	DATE												
REMOVAL TYPE:															
BONDED REMOVALS TO RSA WAREHOUSES															
Product Removed To C&E Warehouses Within The RSA															
REMOVAL TYPE:															
BONDED REMOVALS TO BLNS WAREHOUSES															
Product Removed To C&E Warehouses Within BLNS															
REMOVAL TYPE:															
EXPORT REMOVALS															
Product Removed To Countries Outside The SACU															
GRAND TOTALS CARRIED FORWARD TO DA 280															

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SARS		EXCISE ACCOUNT		SPIRITS PRODUCTS (VMS) - SECONDARY MANUFACTURING WAREHOUSE (110-DAY CYCLE)										DA 260 - Continuation	
LICENSED WAREHOUSE NAME		>>>>>		WAREHOUSE NUMBER		>>>>>									
PHYSICAL ADDRESS		>>>>>		EXCISE CLIENT CODE		>>>>>									
		>>>>>		YEAR & MONTH(S)		>>>>>									
		>>>>>		FROM DATE		>>>>>									
		>>>>>		TO DATE		>>>>>									
PRODUCT CODE				BLENDED											
PRODUCT DESCRIPTION				LIQ					OTH						
TARIFF ITEM(S)				104.23.21	104.23.23	104.23.22	104.23.24	104.23.25	104.23.27	104.23.26	104.23.28				
				Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	Packed	Unpacked				
STATISTICAL UNIT				LA											
Receipts From C&E Warehouses		DA 260.02													
Receipts of Blended Product		DA 260.03													
SUBTOTAL															
Non-Duty Paid Removals		DA 260.04													
Less															
=															
Total On Which Duty Must Be Paid															
DUTY CALCULATION (110-DAY CYCLE)															
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)															
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R													
		Dutiable QTY													
		Rate of Duty													
		Duty Payable													
		Overpayment													
		Underpayment													
				GROSS EXCISE DUTY PAYABLE - CARRIED FORWARD TO DA 260											

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EXCISE ACCOUNT SCHEDULE				SPIRITS PRODUCTS (VMS) - SECONDARY MANUFACTURING WAREHOUSE (110-DAY CYCLE)										DA 260.04 A	
ITEMISED LIST OF NON-DUTY PAID REMOVALS LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>>				WAREHOUSE NUMBER >>>> EXCISE CLIENT CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>											
REMOVAL TYPE > (See DA 260.04) A Separate Form Must Be Used For Each Removal Type															
PRODUCT CODE				UN-BLENDED		BLENDED									
PRODUCT DESCRIPTION				80 >	< 80	CAN		GIN		VOD					
TARIFF ITEM(S)				104.21	104.23	104.23.09	Packed	Unpacked	104.23.11	Packed	Unpacked	104.23.13	104.23.15	104.23.17	104.23.19
				Unpacked				Unpacked		Packed	Unpacked				
STATISTICAL UNIT				LA											
SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)															
TYPE	NUMBER	DATE													
BROUGHT FORWARD FROM PREVIOUS DA 260.04 A															

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SARS EXCISE ACCOUNT				SPIRITS PRODUCTS (VMS) - SECONDARY MANUFACTURING WAREHOUSE (130-DAY CYCLE)										DA 260	
LICENSED WAREHOUSE NAME PHYSICAL ADDRESS >>>>> >>>>> >>>>> >>>>> >>>>>				WAREHOUSE NUMBER EXCISE CLIENT CODE YEAR & MONTH(S) FROM DATE TO DATE >>>>> >>>>> >>>>>											
PRODUCT CODE				BLENDED											
PRODUCT DESCRIPTION				BRD		POBR		UOBR		WKY		RUM			
TARIFF ITEM(S)				104.23.01		104.23.02		104.23.04		104.23.05		104.23.09		104.23.11	
				Packed		Packed		Unpacked		Packed		Unpacked		Unpacked	
STATISTICAL UNIT				LA											
Receipts of Blended Product															
SUBTOTAL															
Less															
Non-Duty Paid Removals															
=															
Total On Which Duty Must Be Paid															
				DUTY CALCULATION (130-DAY CYCLE)											
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)															
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS				R											
DECLARATION															
Dutiable QTY															
Rate of Duty															
Duty Payable															
Overpayment															
Underpayment															
				GROSS EXCISE DUTY PAYABLE											
Less				Gross Over-Payment											
Less				Credit (110-Day Cycle)											
				SUBTOTAL											
Plus				Gross Under-Payment											
=				NET EXCISE DUTY PAYABLE											
SIGNATURE				DATE											
FOR OFFICIAL USE ONLY				SIGNATURE										DATE RECEIVED	
ASSURANCE ACTIVITY				NAME										DATE	
Accepted															
Face Checked															
Compliance Checked															

(Name & Surname)
IN MY CAPACITY AS
OR (Licensee Name)

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 EXCISE ACCOUNT		SPIRITS PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE										DA 260					
LICENSED WAREHOUSE NAME PHYSICAL ADDRESS		>>>>> >>>>> >>>>> >>>>> >>>>>		WAREHOUSE NUMBER EXCISE CLIENT CODE YEAR & MONTH(S) FROM DATE TO DATE										>>>>> >>>>> >>>>> >>>>> >>>>>			
PRODUCT CODE		UN-BLENDED		BLEND													
PRODUCT DESCRIPTION TARIFF ITEM(S)		80 > 104.21		< 80 104.23		CAN 104.23.09 Packed		104.23.11 Unpacked		GIN 104.23.13 Packed		104.23.15 Unpacked		VOD 104.23.17 Packed		104.23.19 Unpacked	
STATISTICAL UNIT																	
Opening Balance																	
Plus = Less																	
SUBTOTAL																	
Non-Duty Paid Removals																	
= Closing Balance																	
DECLARATION (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.																	
SIGNATURE		DATE															
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CONSOLIDATED DECLARATIONS		ASSURANCE ACTIVITY		SIGNATURE		DATE		DATE RECEIVED									
Code		Accepted															
Number		Face Checked															
Date		Compliance Checked															

SARS		EXCISE ACCOUNT		SPIRITS PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE										DA 260 - Continuation	
LICENSED WAREHOUSE NAME		>>>>>		WAREHOUSE NUMBER		>>>>>									
PHYSICAL ADDRESS		>>>>>		EXCISE CLIENT CODE		>>>>>									
		>>>>>		YEAR & MONTH(S)		>>>>>									
		>>>>>		FROM DATE		>>>>>									
		>>>>>		TO DATE		>>>>>									
PRODUCT CODE				BLENDED											
PRODUCT DESCRIPTION				LIQ					OTH						
TARIFF ITEM(S)				104.23.21	104.23.23	104.23.24	104.23.22	104.23.25	104.23.27	104.23.26	104.23.28				
				Packed	Unpacked	Unpacked	Packed	Packed	Unpacked	Packed	Unpacked				
STATISTICAL UNIT				LA											
Opening Balance															
Receipts															
SUBTOTAL		DA 260.02													
Non-Duty Paid Removals		DA 260.04													
Closing Balance															

SARS		EXCISE ACCOUNT		SPIRITS PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE										DA 260 - 2nd Continuation	
LICENSED WAREHOUSE NAME		>>>>>		WAREHOUSE NUMBER										>>>>>	
PHYSICAL ADDRESS		>>>>>		EXCISE CLIENT CODE										>>>>>	
		>>>>>		YEAR & MONTH(S)										>>>>>	
		>>>>>		FROM DATE										>>>>>	
		>>>>>		TO DATE										>>>>>	
PRODUCT CODE		>>>>>		BLENDED											
PRODUCT DESCRIPTION				BRD		POBR		UOBR		WKY		RUM			
TARIFF ITEM(S)				104.23.01		104.23.02		104.23.04		104.23.05		104.23.09		104.23.11	
				Packed		Packed		Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT				LA											
Opening Balance															
Receipts		DA 260.02													
SUBTOTAL															
Non-Duty Paid Removals		DA 260.04													
Closing Balance															

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EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS			SPIRITS PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE						DA 260.04	
LICENSED WAREHOUSE NAME			>>>>>			WAREHOUSE NUMBER			>>>>>	
PHYSICAL ADDRESS			>>>>>			EXCISE CLIENT CODE			>>>>>	
			>>>>>			YEAR & MONTH(S)			>>>>>	
			>>>>>			FROM DATE			>>>>>	
			>>>>>			TO DATE			>>>>>	
PRODUCT CODE			UN-BLENDED		BLENDED					
PRODUCT DESCRIPTION			80 >	< 80	CAN		GIN		VOD	
TARIFF ITEM(S)			104.21	104.23	104.23.09	104.23.11	104.23.13	104.23.15	104.23.17	104.23.19
			Unpacked		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked
STATISTICAL UNIT			LA							
REBATED REMOVALS SCHEDULE & REBATE ITEM	SUPPORTING DOCUMENT									
	TYPE	NUMBER	DATE							
		</								

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