



ENVIRONMENTAL LEVY RETURN FOR TYRES
 (Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor)

Manufacturing Warehouse No:			
Client Details:		Accounting Period:	
Licensee:	From:	To:
Physical Address:		
Postal Code:		

Statistical Unit		Number and Kilograms					
A	Environmental Levy Item	152.01		152.02		152.03	
	Tariff Subheading / Item	Refer to DA 178.01 No. Kg		Refer to DA 178.01 No. Kg		Refer to DA 178.01 No. Kg	
	1. Opening Balance						
	2. Plus Production						
	3. Plus Returns						
	TOTAL NUMBER OF TYRES AND KILOGRAMS						

B	4. LESS SALES, REMOVALS AND REBATES						
	4.1 Sales: Republic						
	4.2 Sales: BLNS countries						
	4.3 Exports						
	4.4 Rebates:						
	Item 680.01						
	Item 680.02 (<i>vis major</i>)						
	Item 680.03						
	TOTAL NUMBER OF TYRES AND KILOGRAMS						

A minus B	5. CLOSING BALANCE (NUMBER OF TYRES AND KILOGRAMS)						
C	6. LEVY ON DUTIABLE TOTAL [4.1 plus 4.2 X rate of levy]	R		R		R	

D	7. LESS LEVY PAID OR PAYABLE -						
	7.1 Proved removals to BLNS	Item 681.01	R		R		R
	7.2 Returns for Recycling	Item 681.02	R		R		R
	7.3 Returns from Republic (other than recycling)	Item 681.03	R		R		R
	TOTAL (total of 7)		R		R		R

	8.	Less: Overpaid on previous account	R	R	R
	9.	Plus: Underpaid on previous account	R	R	R

E	10.	NETT LEVY PAYABLE (C minus D minus 8 plus 9)	R	R	R
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F	11.	TOTAL AMOUNT OF NETT LEVY DUE	R		
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I in my capacity as of
, hereby declare that the particulars herein are correct and comply with the customs and excise laws and procedures.

Signature

Date

FOR OFFICIAL USE ONLY

DATE STAMP	NUMBER	Place of Entry:	
		Checked by:	Date:
		Audited by:	Date:

See Overleaf for Notes

ENVIRONMENTAL LEVY RETURN

DA 178

Notes: (Particulars to be specified)

- * The return information must be submitted via SARS eFiling and a hard copy thereof must be kept for record purposes (Refer to rule 119A.R101A (10)(d) (a – g))
- * Insert number of tyres as well as kilograms in ‘Statistical Quantity’
- * Amounts in sections 6 – 11 on the DA 178 must be indicated in Rand (R)
- * All leviable manufactured tyre products must be captured for declaration purposes on the DA 178.01 under the relevant tariff subheading(s)

1.	Opening balance: Balance carried forward from previous period – to be completed from second accounting period	
2.	Production for the three months of the accounting period.	
3.	Returns from the Republic or returns from a BLNS country for which credit notes have been issued. In the case of returns from a BLNS country the environmental levy thereon must have been paid on entry into the Republic.	
4.1	Sales:	<ul style="list-style-type: none"> • Republic
4.2		<ul style="list-style-type: none"> • BLNS countries
4.3	Removals:	<ul style="list-style-type: none"> • Exports
4.4	Rebates:	<ul style="list-style-type: none"> • Proof of delivery or use under rebate, as the case may be, must be kept available on record <ul style="list-style-type: none"> ○ Item 680.01 – Goods supplied under rebate of duty as specified in the item ○ Item 680.02 – Goods lost or destroyed in warehouse in circumstances of <i>vis major</i>, etc. ○ Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods
5.	Closing balance at end of accounting period (A minus B)	
6.	Levy on dutiable total: Sales in Republic plus sales to consignees in BLNS countries (Kilograms of tyres X rate of levy)	
7.	Less levy paid or payable on goods:	
7.1	<ul style="list-style-type: none"> • Item 681.01 - removals to BLNS countries (only if proof of exit from the Republic had been obtained - Form SAD 500. 	
7.2	<ul style="list-style-type: none"> • Item 681.02 - returns for recycling (goods off specification or otherwise defective) – credit notes must be issued 	
7.3	<ul style="list-style-type: none"> • Item 681.03 - returns from purchasers in the Republic for any purposes other than recycling – credit notes must be issued 	
8. – 9.	Please state in a separate report particulars of the relevant accounting periods and an explanation of the overpayment or underpayment, as the case may be. Attach relevant documents.	
10.	Levy payable on or before the penultimate working day of the month following the last day of the accounting period.	
11.	Total amount of nett levy due (the sum of the amounts reflected against E under the applicable items)	

ENVIRONMENTAL LEVY SCHEDULE FOR TYRES

DA 178.01

Notes: (Environmental levy Item and Subheading(s) to be specified)

- * All manufactured levy able tyre product(s) must be declared on this schedule as per the relevant tariff subheading(s)
- * Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (No. and Kg.) to page one (1) under the relevant levy item(s) under A of the DA 178

Tyre Levy Item	Tariff Subheading	Article Description	Number	Kilograms
152.00	40.11	New pneumatic tyres, of rubber:		
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars)		
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)		
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)		
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)		
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)		
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more		
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)		
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more		
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)		
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)		
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)		
152.02.15	4011.30	Of a kind used on aircraft		
152.02.17	4011.40	Of a kind used on motorcycles		
152.01.19	4011.50	Of a kind used on bicycles		
152.02	4011.6	Other, having a “herring-bone” or similar tread:		
152.02	4011.61	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.61.10	Having a rim size of less than 91 cm		
152.02.27	4011.61.20	Having a rim size of 91 cm or more		
152.02	4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		
152.02	4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:		
152.02.31	4011.63.10	Having a rim size of less than 91 cm		
152.02.33	4011.63.20	Having a rim size of 91 cm or more		
152.02	4011.69	Other:		
152.02.37	4011.69.10	Having a rim size of less than 91 cm		
152.02.39	4011.69.20	Having a rim size of 91 cm or more		
152.02	4011.92	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.43	4011.92.10	Having a rim size of less than 91 cm		
152.02.45	4011.92.20	Having a rim size of 91 cm or more		
152.02.47	4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		

152.02	4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:		
152.02.49	4011.94.10	Having a rim size of less than 91 cm		
152.02.51	4011.94.20	Having a rim size of 91 cm or more		
152.02	4011.99	Other:		
152.02.53	4011.99.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)		
152.02.55	4011.99.90	Other		
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.11	4012.11	Of a kind used on motor cars (including station wagons and racing cars)		
152.03.12	4012.12	Of a kind used on buses or lorries		
152.03.13	4012.13	Of a kind used on aircraft		
152.03.19	4012.19	Other		
Total of levy Item 152.03				

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