



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

<b>Manufacturing Warehouse No:</b>			
<b>Client Details:</b>		<b>Accounting Period:</b>	
<b>Licensee:</b>	.....	<b>From:</b>	<b>To:</b>
<b>Physical Address:</b>	.....		
<b>Postal Code:</b>	.....		

Statistical Unit		Number and Kilograms Net					
<b>A</b>	<b>Environmental Levy Item</b>	152.01		152.02		152.03	
	<b>Tariff Subheading / Item</b>	Refer to DA 178.01 No. KN		Refer to DA 178.01 No. KN		Refer to DA 178.01 No. KN	
	1. Opening Balance						
	2. Plus Production						
	3. Plus Returns						
	<b>TOTAL NUMBER OF TYRES AND KILOGRAMS</b>						
<b>B</b>	4. <b>LESS SALES, REMOVALS AND REBATES</b>						
	4.1 Sales: Republic						
	4.2 Sales: BLNS countries						
	4.3 Exports (refer to Item 681.04)						
	4.4 Rebates:	Item 680.01					
		Item 680.02 ( <i>vis major</i> )					
		Item 680.03					
	<b>TOTAL NUMBER OF TYRES AND KILOGRAMS</b>						
<b>A minus B</b>	5. <b>CLOSING BALANCE ( NUMBER OF TYRES AND KILOGRAMS NET)</b>						

<b>C</b>	6.	<b>LEVY ON DUTIABLE TOTAL [4.1 plus 4.2 X rate of levy]</b>	<b>R</b>	<b>R</b>	<b>R</b>
<b>D</b>	7.	<b>LESS LEVY PAID OR PAYABLE -</b>			
	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
	<b>TOTAL (total of 7)</b>		R	R	R
	8.	<b>Less:</b> Overpaid on previous account	R	R	R
	9.	<b>Plus:</b> Underpaid on previous account	R	R	R
<b>E</b>	10.	<b>NETT LEVY PAYABLE (C minus D minus 8 plus 9)</b>	R	R	R
<b>F</b>	11.	<b>TOTAL AMOUNT OF NETT LEVY DUE</b>	R		

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 on the EXD 01Return. The completed and signed DA 178 hard copy related thereto and supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a – g)]
- \* Insert number of tyres as well as kilograms net (KN) in 'Statistical Quantity' field
- \* 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 tyre levy item(s) and tariff subheading(s)

1.	Opening balance: Balance carried forward from previous period – to be completed from second accounting period	
2.	Total production of the levy item(s) for the three months of the accounting period as carried from the DA 178.01	
3.	Stock 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: Republic	<ul style="list-style-type: none"> <li>• Direct sales from the VM including removals on Delivery/Dispatch notes (DN) to the Republic</li> </ul>
4.2	Sales: BLNS Countries	<ul style="list-style-type: none"> <li>• Direct exports from the VM including removals on Delivery/Dispatch notes to the BLNS countries</li> </ul>
4.3	Removals:	<ul style="list-style-type: none"> <li>• Direct VM Exports beyond the BLNS countries as defined in item 681.04 of Schedule 6. <b>NOTE:</b> Exports are declared as a non-levy removal and therefore cannot be offset/claimed</li> </ul>
4.4	Rebates:	<ul style="list-style-type: none"> <li>• Proof of delivery or use under rebate will be required for audit purposes:                             <ul style="list-style-type: none"> <li>• Item 680.01 – Goods supplied under rebate of duty as specified in the item</li> <li>• Item 680.02 – Goods lost or destroyed in the VM warehouse in circumstances of <i>vis major</i>, etc. (NOTE: cannot be offset if claimed from insurance)</li> <li>• Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods</li> </ul> </li> </ul>
5.	Closing balance at end of accounting period (A minus B): Stock taking records will be required for audit purposes	
6.	Levy on dutiable total: Sales (including DN) in Republic (4.1), plus sales (including DN) to consignees in BLNS countries (4.2) <b>(4.1 + 4.2 kilogram net of tyres X rate of levy as per SCH1P3E)</b>	
7.	Less levy paid or payable on goods:	
7.1	<ul style="list-style-type: none"> <li>• Item 681.01 – Proved removals to BLNS countries (only if proof of exit from the Republic had been obtained – SAD 500 form with required acquittal documentation within 30 days of Export)</li> </ul>	
7.2	<ul style="list-style-type: none"> <li>• Item 681.02 – Returns for recycling (goods off specification or otherwise defective) – credit notes must be issued</li> </ul>	
7.3	<ul style="list-style-type: none"> <li>• Item 681.03 – Returns from purchasers in the Republic for any purposes other than recycling – credit notes must be issued</li> </ul>	
8 – 9	A separate report stating the particulars of the relevant accounting periods and an explanation of the overpayment or underpayment, as the case may be. Attach relevant documents to the DA 178. <b>NOTE:</b> This is only required if the over/under payment has a billing impact on the Financial Account (FAN)	
10.	Levy payable on or before the penultimate (2 <sup>nd</sup> last official calendar working) day of the month (not including weekend and/or public holiday) 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 KN) to page one (1) under the relevant levy item(s) under A of the DA 178

<b>Tyre Levy Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Number</b>	<b>Kilograms Net</b>
<b>152.00</b>	<b>40.11</b>	<b>New pneumatic tyres, of rubber:</b>		
<b>152.01</b>	<b>4011.10</b>	<b>Of a kind used on motor cars (including station wagons and racing cars)</b>		
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		
<b>Total of levy Item 152.01</b>				

<b>152.02</b>	<b>4011.20</b>	<b>Of a kind used on busses or lorries:</b>		
<b>152.02</b>	<b>4011.20.1</b>	<b>Having a load index not exceeding 121:</b>		
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		
<b>152.02</b>	<b>4011.20.2</b>	<b>Having a load index exceeding 121:</b>		
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		
<b>152.02</b>	<b>4011.6</b>	<b>Other, having a “herring-bone” or similar tread:</b>		
<b>152.02</b>	<b>4011.61</b>	<b>Of a kind used on agricultural or forestry vehicles and machines:</b>		
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		

<b>152.02</b>	<b>4011.63</b>	<b>Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:</b>		
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		
<b>152.02</b>	<b>4011.69</b>	<b>Other:</b>		
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		
<b>152.02</b>	<b>4011.92</b>	<b>Of a kind used on agricultural or forestry vehicles and machines:</b>		
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		
<b>152.02</b>	<b>4011.94</b>	<b>Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:</b>		
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		
<b>152.02</b>	<b>4011.99</b>	<b>Other:</b>		
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		
<b>Total of levy Item 152.02</b>				

<b>152.03</b>	<b>4012.1</b>	<b>Re-treaded tyres:</b>		
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		
<b>Total of levy Item 152.03</b>				