

SOUTH AFRICAN REVENUE SERVICE

Gazette No. 28684

No. R. 303

2006-03-31

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/14)**

Under Chapter VA and section 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 1 April 2006**.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution in item 202.00 of the Schedule to the rules of the following form:

"DA 161A - Environmental Levy Account"



DA 161A

ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS
(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor)

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

Statistical Unit	Environmental Levy Item	No. of Bags		No. of Bags	
A		147.01		147.01	
	Tariff Subheading / Item	3923.21.05	3923.21.15	3923.29.05	3923.29.15
	1. Opening Balance				
	2. Plus Production				
	3. Plus Returns				
	TOTAL NUMBER OF BAGS				

B	4. LESS SALES, REMOVALS AND REBATES:					
	4.1	Sales: Republic				
	4.2	Sales: BLNS countries				
	4.3	Exports				
	4.4	Storage Warehouse				
	4.5	Rebates:	Item 660.01			
			Item 660.02 (<i>vis major</i>)			
		Item 660.03				
	TOTAL: NUMBER OF BAGS					

A minus B	5.	CLOSING BALANCE				
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C	6.	LEVY ON DUTIABLE TOTAL [4.1 plus 4.2 X R0.03 (rate of levy)]	R	R	R	R
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D	7. LESS LEVY PAID OR PAYABLE -					
	7.1	Proved removals to BLNS	Item 661.01	R	R	R
	7.2	Returns for Recycling	Item 661.02	R	R	R
	7.3	Returns from Republic (other than recycling)	Item 661.03	R	R	R
		TOTAL (total of 7)			R	R

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

E	10.	NETT LEVY PAYABLE (C minus D minus 8 plus 9)	R	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 ACCOUNT		DA 161A
Notes: (Particulars to be specified)		
* Account must be completed and submitted in <u>triplicate</u> (Original + 2 copies)		
* Insert number of bags in 1 - 5 (Statistical Quantity)		
* Amounts in 6 - 10 to be indicated in Rand (R)		
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:	• Republic
4.2		• BLNS countries
4.3	Removals:	• Exports
4.4		• Storage Warehouse (For exports or duty free shop (rule 54A.03))
4.5	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 660.01 – Goods supplied under rebate of duty as specified in the item ○ Item 660.02 – Goods lost or destroyed in warehouse in circumstances of <i>vis major</i> etc ○ Item 660.03 – 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 (Number of bags X 3 cents)	

7.	Less levy paid or payable on goods:
7.1	• Item 661.01 - removals to BLNS countries (only if proof of exit from the Republic had been obtained - Form CCA1)
7.2	• Item 661.02 - returns for recycling (goods off specification or otherwise defective) – credit notes must be issued
7.3	• Item 661.03 - 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 items 3923.21.05; 3923.21.15; 3923.29.05 and 3923.29.15)