SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 30837

No. R. 277

2008-03-14

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/40)

Under sections 75 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.

PRAVIN JAMNADAS GORDHAN COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a)	By the deleti	By the deletion in item 202 00 of the Schedule to the Rules of the following forms:										
	"DA 75	Ad Valorem Excise Duty Account										
	DA 75 20	Schedule of Excisable goods removed under rebate of duty in terms of Schedule No. 6 to										
		the Customs and Excise Act										
	DA 75 22	Schedule of Excisable goods removed in bond / for rewarehousing										
	DA 75.24	Schedule of Goods iro, which a refund of duty is claimed in terms of items 534 00 /										
		613.02										
	DA 75 30	Statement i.r.o over / under payments on previous accounts										
	DA 75 32	Schedule in respect of Ordinary Levy on excisable goods supplied to any body, authority,										
		institution or person specified in item 196 10 (Ordinary Levy) of Part 8 of Schedule No. 1										
		to the Customs and Excise Act"										
(b)	By the insert	ion in item 202 00 of the Schedule to the Rules of the following forms:										
	"DA 75	Ad Valorem Excise Duty Account										
	DA 75.20	Schedule of excisable goods removed under rebate of duty in terms of items of Part 2 of										
		Schedule No 6 (including exports) to the Customs and Excise Act. 1964										
	DA 75 22	Schedule of excisable goods removed in bond or for re-warehousing in terms of Section 18										
		of the Customs and Excise Act, 1964										
	DA 75.24	Schedule of goods in respect of which duty has already been paid in terms of items 534.00										
		or 632 02, respectively, of Schedules No. 5 and 6 of the Customs and Excise Act, 1964										
	DA 75 30	Statement in respect of over and or underpayments on previous accounts in terms of										
		section 77 of the Customs and Excise Act, 1964										

- DA 75 32 Schedule in respect of Ordinary Levy on excisable goods supplied to any body, authority, institution or person specified in item 196.10 (Ordinary Levy) of Part 8 of Schedule No. 1 to the Customs and Excise Act, 1964
- DA 75 33 Schedule of Ad Valorem excise duty in respect of motor vehicles manufactured and removed from licensed premises"





Ad Valorem Excise Duty Account

[Sections 36A, 69, the Rules thereto and Section B of Part 2 of Schedule No. 1 of the Customs and Excise Act, 1964 (Act No. 91 of 1964)]

1. Warehouse / Licensee particulars

a. Warehouse number		 b. Customs client c 	ode	c. Period From		То
VS	:					
d. Particulars of Licen Registered name	see					
Trade name						
e. Physical address	· · · · · · · · · · · · · · · · · · ·					
	-				Pos	tal code

2. Ad Valorem Excise Duty account information in respect of goods on which duty must be paid, including totals as specified on forms DA 75.32 and DA 75.33 if applicable

a. Tariff sub-heading(s) / Ordinary levy Item	b. Invoice price (Excluding VAT)	C. Invoice price (excluding VAT and ad valorem Excise duty)	d. Value for duty purposes in terms of Section 69	e. Ad valorem l duty	=xcise
	Rand	Rand	Rand	R	G
		· · ·			
f. Totals as per form DA 75.20		•			
 g. Totals as per form DA 75.22 h. Totals: Removal of goods not subject to ad 					
valorem excise duly I. Grand Total	S				
j Less: Credit(s) Returns					
k Less: Ad valorem exclse duty already paid					
I. Less: Amount overpaid on previous account					
m. Plus: Amount underpaid on previous acco	unts as per form DA 75 30			and the second state of the state of the second state of the secon	ien attervelen enter
		r	. Total amount payable		1

3. Declaration

I (Name and surname)	in my capacily as						
for (Licensee name) document is true and correct.	hereby declare that all information supplied on this						
Signature	Date						

4. For official use only

	Jame Sign	nature Date	Accour	It Date received
Assurance activity	Cance of Brit	nature Date	numbe	
	the first state of the state of		1	
Accepted / Rejected				
Captured and checked				
Captured and checked				
Desk audited	:			
승규는 전상적 가격을 가격하는 것을 수 있다.				



1. Warehouse / Licensee particulars

EXCISE DUTY



Schedule of excisable goods removed under rebate of duty in terms of items of Part 2 of Schedule No 6 (including exports) to the Customs and Excise Act,1964

b. Customs client code c. Period From То a. Warehouse number V S 2. Declaration of goods removed b. Tarlff sub- c. Rebate item(s) d. Port / Place of e. Received f. Quantity g. Invoice price heading(s) entry from VS removed (excluding VAT and ad a. SAD form / Local suppliers invoice in respect of goods rebated or certificate details heading(s) entry valorem excise duty) R Number Date h. Total (To be carried forward to form DA 75, item f)

)
Ì	5
	,

DA 75.22

Schedule of excisable goods removed in bond in terms of Section 18 of the Customs and Excise Act,1964

ę

· · · · ·

From

c. Period

1. Warehouse / Licensee particulars

b. Customs client code a. Warehouse number s >

2. Declaration of removals

	(iv) Invoice price / Delivery note(s) (excluding VAT and ad valorem excise duty)	للمركب والمستعمل والمستعمل والمستعمل والمستعمل والمستعمل المستعمل المستعمل والمستعمل والمستعمل والمستعمل والمست					the first second devices of the new second second second					الا		a su de la se						-			
	(iii) Tariff Sub-heading(s) not																						
b. To v	(ii) Client name				· · · · · · · · · · · · · · · · · · ·																		
s) / Delivery note(s) no's	i) (ii) (i) (i) (i) umber/s) Date Number	A S.	S S S	0 > 20 >	V	٧S	V S	<pre>C S</pre>	V S.	<pre>K S</pre>	V S .	VS:	V S.	V S	٨S	٨S	S N	S N	K S.	V S .	۸S	۷S	
a. Serial number(s) of involce(s) / Delivery note(s) no's	(i) Dellvery note(s) no's invoice number(s)	k alter keinet tradi takti keinet keinet keinet an seinet alter keinet keinet alter alter keinet keinet keinet											and a subset of providence of the state of the							a and a second	1		a second and a second

Note: If space is insufficient, attach additional pages

•

c. Total (To be carried forward to form DA 75, item g)





Schedule of goods in respect of which duty has already been paid in terms of items 534.00 or 632.02, respectively, of Schedules No. 5 and 6 of the Customs and Excise Act, 1964.

1. Warehouse / Licensee particulars

a. Warehouse number	b. Customs client code	c. Period	From	То

2. Declaration forms

Note: Particulars of declaration forms / local suppliers involces must be reflected separately in columns 2a-g

a. SAD form or local supplier nvoice in respect of ad valorem duty paid on goods used in the manufacture of	s b. Tariff sub- heading(s) of goods used	c, Port/Place of entry (received from VS)	d. Invoice e. Quantity value of used goods used in the manufacture	f. Tariff sub- heading(s) of final excisable goods manufactured	g. Ad valorem duty deductible in respect of goods used			
other excisable goods			manuracture	manuractured	R	C		
Number Date						(
	· · ·							
	-							
	:							
	:							
						1		
	:							
	· :							
	· · · ·							
	5					;		
	:					1		
	: :							
						;		
	;							
		h	. Total (To be carried forward to	form DA 75, item k)			





Statement in respect of over and/or underpayments on previous accounts in terms of Section 77 of the Customs and Excise Act, 1964

1. Warehouse / Licensee particulars

a. Warehouse number				ent code	c. Period From			1 То								
V	s		**************************************				11 - 11 - 11									

2. Particulars of over and / or under payment(s)

a. Form DA 75 (i) (ii) Account number(s) Date	b. Relevant tariff sub-heading(s)	c. Amount overpaid R C	d. Amount underpaid R C
Service in the service of the service of the service in the service of the		· · · · · · · · · · · · · · · · · · ·	
		·	
	d to form DA 75, item(s) I and/or m)		······································

3. Reason(s) for over and/or underpayment

Signature	Date	and the second sec

4. For official use only

4. For official use only				
Assurance check Name Approved NOT approved	Signa	iture Da	Reason(s) for nor	-approval

Note: If space is insufficient attach additional pages





Schedule in respect of ordinary levy on excisable goods supplied to any body, authority, institution or person specified in item 196.10 (ordinary levy) of Part 8 of Schedule No 1 to the Customs and Excise Act, 1964

1. Warehouse / Licensee particulars

a. Warehouse number	b. Customs client code	c. Period	From	То
VS			: ·	

2. Declaration in respect of ordinary levy

a. Country of destination	b. Tariff sub- heading(s)	c. Invoice number(s)	d. Total invo price		e. Total value for ad valorem excise duty purposes	f. Ordinary	levy
			R	C	Rc	R	C R C
Botswana				:			
				:			
				:			
Lesotho					n		9
		-					- -
1		· · · · · · · · · · · · · · · · · · ·					
							201 201
Namibia							
		• · · · · · · · · · · · · · · · · · · ·					
Swaziland							
		:	· ·		•		
			· · · · ·				
South Africa		· · · ·					
							· • •
•		:	:				: :
		h. Totais	:				

Totals for columns d, e and g must be carried forward to item 2 column b, d and e respectively on form DA 75

DA 75.33	se duty in respect of d and removed from	5		lue for ad j. Total ad valorem excise excise duty rposes payable R c	· · · · · · · · · · · · · · · · · · ·			
ΥΤΛΟ	Schedule of ad valorem excise duty in respect of motor vehicles manufactured and removed from licensed premises	c. Period From		h. Rate of duty per l. Total value for ad unit valorem excise duty purposes				Total
EXCISE DUTY	Schedu motor v license	ü		g. Value for ad valorem excise duty purposes per unit				
				f. Recommended retail price per unit (excluding VAT)	-			
				e. Total invoice price (excluding VAT)				
		b. Customs client code	q	c. Involce price per d. Total quantity of units sold per (excluding VAT) model at same price			-	Total
SARS			2. Declarations in respect of motor vehicles removed	b. Tariff sub- heading(s) (excle			-	
		i. Warehouse / Licensee pariculars a. Warehouse number V S	2. Declarations in resp	a. Model code				A DECEMBENT OF THE ADDRESS OF THE ADDRES

Nole: If space is insufficient, attach additional pages

3. Totals for columns e, i and] must be carried forward to item 2 columns b, d and e respectively on form DA 75