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GOVERNMENT NOTICE

South African Revenue Service

Government Notice

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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE**No. R. 1169****31 October 2008****RULES PROMULGATED UNDER SECTION 18 OF THE
DIAMOND EXPORT LEVY (ADMINISTRATION) ACT, 2007 (ACT NO. 14 OF 2007)
RELATING TO THE COLLECTION OF THE DIAMOND EXPORT LEVY AND
MATTERS INCIDENTAL THERETO**

By virtue of the power vested in me by section 18 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007) I, Pravin Jamnadas Gordhan, Commissioner for the South African Revenue Service hereby make rules relating to the collection of the diamond export levy and matters incidental thereto as set out in Schedules A and B hereto.

These rules come into operation on **1 November 2008**.

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

SCHEDULE A

RULES IN RESPECT OF THE
DIAMOND EXPORT LEVY (ADMINISTRATION) ACT, 2007
(ACT NO. 14 OF 2007)PART 1
INTERPRETATION**Definitions**

1.01 In these rules and any form or document to which any rule relates, unless the context otherwise indicates or any rule otherwise specifies, any word or expression to which a meaning has been assigned in the Diamond Act, 1986 (Act No. 56 of 1986), the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007), the Diamond Export Levy Act, 2007 (Act No. 15 of 2007), or the Customs and Excise Act, 1964 (Act No. 91 of 1964) bears the meaning so assigned, and -

“Administration Act” means the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007);

“BLNS” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

“Customs and Excise Act” means the Customs and Excise Act, 1964 (Act No. 91 of 1964);

“Diamonds Act” means the Diamond Act, 1986 (Act No. 56 of 1986);

“direct levypayer” means a person who does not qualify for registration under section 2(1) of the Administration Act or is a person contemplated in section 5(1A) of that Act;

“export” means removing any unpolished diamond from the Republic;

“holder of an export permit” means a person who has been issued with a permit to export unpolished diamonds pursuant to section 26(h) of the *Diamonds Act*;

“import” means bringing any unpolished diamond into the Republic;

“levy” means any levy payable as described in section 2(1) of the *Levy Act*;

“Levy Act” means the *Diamond Export Levy Act, 2007 (Act No. 15 of 2007)*;

“return levypayer” means a registered person who makes payment of the levy on the basis of a periodic return as contemplated in section 5(1) of the *Administration Act*.

PART II

REGISTRATION, RETURNS AND PAYMENTS

Registration

General

- 2.01 (a) Any person who is a producer, dealer, diamond beneficiator or the holder of an export permit as contemplated in section 2(1) of the *Administration Act* must register with the Commissioner in the manner prescribed in these rules.
- (b) Notwithstanding paragraph (a), a holder of an export permit is exempted from registration if that person is already registered with the Commissioner as a diamond beneficiator at the time when such a permit is obtained.
- 2.02 (a) Subject to rule 4.02, a registration takes effect from the beginning of the assessment period during which that person qualifies for registration as contemplated in section 2(4) of the *Administration Act*.
- (b) A renewal of a registration takes effect from the date the Commissioner grants a renewal.

- (c) An amendment of a registration takes effect from the date the licence or permit to which it relates is renewed in terms of section 32(2) of the Diamonds Act.
- (d) A cancellation of a registration takes effect from the day after the last date of the assessment period in which that person no longer qualifies for registration as contemplated in section 3(2) of the Administration Act.

New registrations and renewals of registration

2.04 An application for registration by a person contemplated in section 2(1) of the Administration Act must be --

- (a) made on the prescribed form DL 185 suitably endorsed to the effect that the purpose is to apply for a new registration or for a renewal of a registration;
- (b) delivered to the office of the Controller: Johannesburg or handed in at any of the offices specified in rule 4.04(b) for forwarding to the office of the Controller: Johannesburg; and
- (c) accompanied --
 - (i) in the case of a producer, by a copy of the document in terms of which the Regulator issued the producer concerned with a unique registration number as prescribed in the Regulations to the Diamonds Act;
 - (ii) in the case of a dealer or diamond beneficiator, by a copy of the licence issued by the Regulator to the dealer or diamond beneficiator concerned in terms of the provisions of the Diamonds Act;
 - (iii) subject to rule 2.01(b), in the case of the holder of a permit, by a copy of such a permit;
 - (iv) a form DL 1 in respect of any election described in section 8 of the Administration Act;
 - (v) an application to the Commissioner to determine a shorter or longer initial assessment period, if applicable;
 - (vi) by such other supporting documents as the Commissioner may require.

2.05 A person who qualifies for registration in more than one category contemplated in section 2(1) of the Administration Act (for example, both a

producer and dealer) must submit a separate application for registration in respect of each such category.

Amendment of registrations

2.06 Whenever any of the particulars furnished in an application for registration changes, the registered person concerned must, within seven days from the date on which such a change occurred, complete and submit a new form DL 185 to the Controller: Johannesburg or to any of the offices specified in rule 4.04(b) for forwarding to the office of the Controller: Johannesburg, suitably endorsed to the effect that the purpose of the form is to amend existing information and accompanied by such supporting documents in support of the amendment as the Commissioner may require.

Cancellation of registration

3.01 An application for cancellation in the circumstances contemplated in section 3(1) of the Administration Act must be -

- (a) made on a form DL 185 suitably endorsed to the effect that the purpose of the form is to cancel an existing registration;
- (b) delivered to the office of the Controller: Johannesburg or to any of the offices specified in rule 4.04(b) for forwarding to the office of the Controller: Johannesburg; and
- (c) accompanied, where applicable, by the necessary documentary proof that the licence, registration or export permit, previously issued to the registered person in terms of the provisions of the Diamonds Act, has been cancelled by the Regulator.

Returns and assessment periods

4.01 (a) A registered person (excluding any registered person who is a direct levypayer), must submit a return within the period specified in section 4(1) of the Administration Act and in the manner prescribed in these rules.

- (b) Where a registered person has been registered in respect of more than one category as contemplated in rule 2.05, he or she must submit a separate return in respect of each such category.

4.02 (a) The Commissioner may, as contemplated in section 4(3) of the Administration Act, determine a shorter or longer assessment period,

including a shorter or longer initial assessment period, where such a period is required as a result of –

- (i) the date of promulgation of the Administration Act in relation to the registered person's prescribed assessment periods contemplated in section 4(2) of that Act;
 - (ii) the date on which a person is first registered as contemplated in sections 2(2) and 2(3) of that Act in relation to that registered person's prescribed assessment periods contemplated in the said section 4(2); or
 - (iii) an application received from a registered person in circumstances where he or she believes that such a shorter or longer assessment period is necessary.
- (b) In the circumstances contemplated in paragraphs (a)(i) and (ii), the person concerned must apply to the Commissioner to determine such a shorter or longer initial assessment period when applying for registration as contemplated in rule 2.01.
- (c) An application referred to in paragraph (a)(iii) must state the grounds on which it is made and be delivered to the Commissioner 14 days before the beginning or the end (as may be applicable) of the assessment period to which it relates.

4.03 A return must be –

- (a) made in triplicate on the prescribed form DL 163 and its annexures;
- (b) accompanied by such supporting documents as may be prescribed in such return or as the Commissioner may require in a specific instance.

4.04 A return may be-

- (a) posted by means of registered post directly to the office of the Controller: Johannesburg, or handed in at that office; or
- (b) handed in at any of the following Controller's offices:
 - (i) Bloemfontein;
 - (ii) Cape Town;
 - (iii) Kimberley;
 - (iv) OR Tambo International Airport; or
 - (v) Upington,

from where it will be forwarded to the office of the Controller:
Johannesburg.

Payment of levy

Delivery of bills of entry limited to certain offices

5.01 A bill of entry for export or import in respect of an unpolished diamond, may be delivered -

- (a) in the case of a direct levypayer, to the office of the Controller: Johannesburg or OR Tambo International Airport;
- (b) in the case of a return levypayer -
 - (i) in respect of imports and exports (excluding imports into the Republic from the BLNS or exports from the Republic to the BLNS), to the office of the Controller: Kimberley, OR Tambo International Airport, Johannesburg or Cape Town;
 - (ii) in respect of imports from the BLNS into the Republic and exports from the Republic to the BLNS, to the office of the Controller at the places listed in the Schedule to the rules of the Customs and Excise Act, 1964.

5.02 A bill of entry in respect of any unpolished diamond must be –

- (a) supported by -
 - (i) in the case of imported diamonds, the documents referred to in rule 6.02(a);
 - (ii) in the case of diamonds intended for export –
 - (aa) a draft copy of that bill of entry endorsed by the Regulator;
 - (bb) the documents referred to in rule 6.02(b);
 - (cc) a copy of a form DL 1(A) in respect of a proof of election, if applicable;
 - (dd) copies of the following forms prescribed in the Regulations to the Diamonds Act and processed by the Regulator, as appropriate -
 - (A) Form N (i);
 - (B) Form K;
 - (C) Form KPC (ii);
- (b) endorsed and supported by the documents as required in terms of the rules for the Diamond Export Levy Act, 2007 (Act No. 15 of 2007).

Payment of the levy by a direct payer

5.03 A direct levypayer must pay any levy due on any unpolished diamond to be exported by him or her at the time of delivery of a bill of entry for export in respect of such a diamond.

Payment of the levy by a return payer

5.04 A return payer must -

- (a) in the case of a return posted directly to the office of the Controller: Johannesburg, attach the applicable proof of the payment of any levy by means of Electronic Funds Transfer (EFT) to the return; or
- (b) in the case of a return handed in at an office listed in rule 4.04, include the relevant payment or proof of payment by EFT in the return.

Release by the Regulator subject to payment of levy

5.05 (a) Subject to section 74 of the Diamonds Act, the Regulator shall not release any unpolished diamond for export from a diamond exchange and export centre unless the Commissioner has authorised the release of such a diamond on the relevant bill of entry for export after -

- (i) collecting any levy due thereon from a direct levypayer;
- (ii) authorising the deferment of the levy by a return levypayer;
- (iii) verifying and recording any temporary exemption being exercised in respect of such a diamond relating to the temporary exportation thereof as contemplated in section 5 of the Levy Act in terms of a temporary exemption certificate issued under section 64 of the Diamonds Act;
- (iv) verifying and recording any election being exercised in respect of such a diamond as contemplated in section 6 of the Levy Act;
- (v) recording any exemption contemplated in sections 7, 8, 9 and 10 of the Levy Act; or
- (vi) recording the market value of any unpolished diamond registered for export under section 61 of the Diamonds Act.

- (b) Any person exempted by the Minister by notice from the provisions of the Diamonds Act relating to the offering and registration of unpolished diamonds at a diamond exchange and export centre as contemplated in section 74 of the Diamonds Act shall –
 - (i) deliver a copy of such a notice to the Commissioner at the time of delivery of a bill of entry for export in respect of such diamonds; and
 - (ii) comply with such procedures and conditions as the Commissioner may impose to ensure the collection of any levy due before the release of such diamonds for export.

Maintenance of records

6.01 A registered person and any other person engaged in the importation or exportation of unpolished diamonds shall keep, in one of the official languages, the records contemplated in section 7 of the Administration Act on his or her premises in the Republic or such other places as may be approved by the Commissioner.

6.02 A registered person who imports or exports unpolished diamonds must keep -

- (a) in the case of imported diamonds, copies of the relevant bills of entry, bills of lading, airway bills or other transport documents, supplier's invoices, such other documents as contemplated in section 101 of the Customs and Excise Act and the rules made thereunder and Kimberley Process Certificates relating to such an import;
- (b) in the case of exported diamonds –
 - (i) copies of the relevant bills of entry, bills of lading, airway bills or other transport documents, supplier's invoices, notes of receipt or purchase in terms of section 56 of the Diamonds Act, Kimberley Process Certificates, such other documents as contemplated in section 101 of the Customs and Excise Act and the rules made thereunder and any relevant documents or forms prescribed in the Diamonds Act relating to the recording, sale, or registration of diamonds for export; and
 - (ii) as applicable in the circumstances, any –
 - (aa) election certificate contemplated in section 6 of the Levy Act;
 - (bb) form DL 1 prescribed by the Commissioner for the purpose of exercising an election as contemplated in section 8 of the Administration Act;

- (cc) permit to export pursuant to section 26(h) of the Diamonds Act;
- (dd) exemption certificate issued in terms of section 64 of the Diamonds Act;
- (ee) notice contemplated in section 74 of the Diamonds Act;
- (ff) certificate issued in respect of the fair market value; and
- (gg) other document relating to the levy status of an unpolished diamond as the Commissioner or a Controller may require.

6.03 A person referred to in rule 7.01 must keep and produce on demand -

- (a) any such records as contemplated in section 7 of the Administration Act and these rules including any electronic representations of such information in any form;
- (b) proof as to the manner and place where any levy due on any unpolished diamond that is recorded in any of the records of the person concerned have been paid to the Commissioner.

PART III

ELECTION FOR PRODUCERS AND DIAMOND BENEFICIATORS

Election procedure

7.01 A registered producer or diamond beneficiator who wishes to exercise an election as contemplated in section 8 of the Administration Act, during a specific assessment period in respect of diamonds in favour of any person purchasing his or her diamonds at a diamond exchange and export centre must -

- (a) make his or her election on the prescribed form DL 1; and
- (b) deliver that form to the office of the Controller: Johannesburg no later than 30 days before the end of the assessment period immediately preceding the assessment period for which that election will apply.

7.02 A registered producer or diamond beneficiator who wishes to exercise an election within his or her first assessment period after registration shall be deemed to have complied with the requirements of section 8(2) of the Administration Act, where such an election was submitted to the Commissioner at the time of registration.

PART IV
ASSESSMENTS

Assessments to re-determine, recalculate and estimate amounts

- 10.01 A registered person who has received a notice of assessment contemplated in section 10(1) of the Administration Act must pay the amount of levy, penalty, interest or any other amount demanded on such a notice to the Commissioner on a form DL 480 within 30 days from the date of that notice.
- 10.02 The form DL 480 and accompanying payment (or proof of payment) must be delivered to the office from which the notice of assessment was issued.

PART V
REFUNDS AND INTEREST

Refunds

- 14.01 (a) No application for a refund of the levy will be considered by the Commissioner unless it is –
- (i) made on a duly completed form DL 66;
 - (ii) supported by the necessary documentation and other evidence to prove that such a refund is due under section 14 of the Administration Act; and
 - (ii) delivered to an office listed in rule 4.04 within the period specified in section 14(2)(b) of that Act.
- 14.02 (a) If, after considering any application for a refund, the Commissioner is satisfied that a claimant is entitled to a refund of the levy the Commissioner must, subject to paragraph (b) pay the refund to the person concerned.
- (b) Where any amount to be refunded amounts to less than R100, or such other amount as contemplated in section 14(5) of the Administration Act, the Commissioner must –

- (i) where the claimant is a return levypayer, notify the person concerned that such an amount will not be refunded by means of a payment to him or her, but that it must be deducted from his or her next return,
 - (ii) where the claimant is a direct levypayer, refund that person in accordance with such procedures as the Commissioner may determine.
- (c) No amount may be deducted from a return unless notified by the Commissioner.
- (d) Notwithstanding paragraph (c), the Commissioner may, subject to section 14(2)(b) of the Administration Act allow such a deduction where –
- (i) no levy is payable on such a next return, or
 - (ii) the levy due on such a next return is less than the amount of the refund.

Interest

15.01 The 30 day period for the calculation of interest on outstanding refunds contemplated in section 15(1)(b) of the Administration Act shall not apply in the circumstances described in rule 14.02(d).

PART VI
MISCELLANEOUS

Division of responsibility

No rules

Applicability of Income Tax Act

No rules

SCHEDULE B**RULES IN RESPECT OF THE
DIAMOND EXPORT LEVY ACT, 2007 (ACT NO. 15 OF 2007)****PART I
INTERPRETATION****Definitions**

- 1.01 In these rules, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Diamonds Act, 1986 (Act No. 56 of 1986), the Diamond Export Levy Act, 2007 (Act No. 15 of 2007), the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007), the Rules to the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007) and in the Customs and Excise Act, 1964 (Act No. 91 of 1964), bears the meaning so assigned.
- 1.02 The rules are numbered according to the section numbers of the Levy Act to which they relate.

**PART II
BASIC LEVY REGIME****Charging provisions**

- 2.01 No rules

Rates

- 3.01 No rules

PART III
GENERAL RELIEF MEASURES

Import credit

- 4.01 A direct levypayer registered in terms of section 2(2) of the Administration Act shall claim and use any import credits earned as an off-set against levies payable in respect of exports of unpolished diamonds in accordance with such procedures as determined by the Commissioner.

Relief for temporary exports

- 5.01 (a) Any person who intends to export an unpolished diamond for which an exemption certificate has been issued by a registering officer in terms of section 64 of the Diamonds Act, must produce a copy of that certificate to the Commissioner at the time of entry of the goods for export and declare the details of that certificate on that entry in such a manner as the Commissioner may require.
- (b) Any person who re-imports an unpolished diamond referred to in paragraph (a), must declare all particulars relating to the export of such diamond at the time of delivery of his or her import bill of entry in such a manner as the Commissioner may require.
- 5.02 (a) Where a person has failed to re-import an unpolished diamond previously exported under cover of an exemption certificate issued in terms of section 64 of the Diamonds Act, the export levy exempted is recoverable under the provisions of the Income Tax Act as contemplated in section 17 of the Administration Act.

PART IV
PRODUCER AND DIAMOND BENEFICIATOR RELIEF MEASURES

Exemption for large producers

- 7.01 A large producer who delivers a bill of entry for export to a Controller for the export of an unpolished diamond, must declare on such entry, in a manner as the Commissioner may determine, whether that diamond is subject to, or

exempt from, the levy according to the criteria specified in section 7, and whether, as may be applicable, it is subject to section 13 or 14, of the Levy Act.

Exemption for medium producers

8.01 A medium producer who delivers a bill of entry for export to a Controller for the export of an unpolished diamond, must declare on such entry, in a manner as the Commissioner may prescribe, whether that diamond is subject to, or exempt from, the levy according to the criteria specified in section 8 and whether, as may be applicable, it is subject to sections 13 or 14 of the Levy Act.

Exemption for small producers

9.01 A small producer who delivers a bill of entry for export to the Commissioner or a Controller for the export of an unpolished diamond, must declare on such entry, in a manner as the Commissioner may prescribe, whether that diamond is subject to, or exempt from, the levy according to the criteria specified in section 9 and whether, as may be applicable, it is subject to section 13 or 14 of the Levy Act.

Exemption for diamond beneficiators

10.01 A diamond beneficiator who delivers a bill of entry for export to the Commissioner or a Controller for the export of an unpolished diamond, must declare on such entry, in a manner as the Commissioner may prescribe, whether that diamond is subject to, or exempt from, the levy according to the criteria specified in section 10 of the Levy Act.

Forms for the Administration of the Diamond Levy

11.01 The following forms are included as part of these rules:

- (a) DL 1 – Elections Declaration;
- (b) DL 1A – Proof of Election;
- (c) D 66 – Application for Refund;
- (d) D 67 – Slip for Payment of Diamond Export Levy;
- (e) DL 163 – Diamond Export Levy Return;
- (f) DL 163A – Total export value for this period;
- (g) DL 163B – Import Credit;
- (h) DL 163C – Relief for Temporary Exports;
- (i) DL 163D – Relief for Election Purchases;
- (j) DL 163E – Exemption (Producers and Beneficiators);

- (k) DL 185 – Registration for Diamond Export Levy;
- (l) DL 480 – Departmental Diamond Export Levy; and
- (m) DL 484 – Voucher of Correction: Departmental.

PART V
CLOSING ITEMS

Transitional arrangements

No rules

DIAMOND EXPORT LEVY



Elections Declaration (Producers and Beneficiators)

(Section 8 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007))

1. Registered Person Particulars

a. Client Code

b. Client Name

c. Election Period From To

d. Client Type Producer Beneficiator

2. Declaration

I/We hereby exercise an election in terms of section 8 of the Diamond Export Levy (Administration) Act in respect of unpolished diamonds offered for sale at the Diamond Exchange and Export Centre during the above period.

Capacity

Signature Date

3. For Official Use

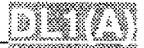
Approved By:

Date:

Election Registration Number:

Election Registration Number:

DIAMOND EXPORT LEVY



Proof of Election

(Section 6 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 15 of 2007))

1. Registered Person Particulars

a. Client Code	<input type="text"/>
b. Client Name	<input type="text"/>
c. Election Assessment Period From	<input type="text"/> - <input type="text"/> To: <input type="text"/> - <input type="text"/>
d. Client Type	<input type="checkbox"/> Producer <input type="checkbox"/> Beneficiator

2. For Official Use

Election Registration Number:	<input type="text"/>
Election Registration Date:	<input type="text"/>

3. Declaration

I/We capacity
hereby declare that the particulars in the declaration and all enclosures are true and correct and undertake to inform the South African Revenue Service immediately of any changes in the particulars furnished in the application.

<input type="text"/>	<input type="text"/>
Signature	Date

EXCISE LEVY



Application for Refund

(Section 14 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007))

1. Client Information

Client / Agent Number	<input type="text"/>		
Client Name	<input type="text"/>		
Client / Agent Number	<input type="text"/>		
ID / Passport Number of person claiming the Diamond Export Levy Refund	<input type="text"/>		
Business Name	<input type="text"/>		
Physical Address	<input type="text"/>		
	<input type="text"/>	Postal code	<input type="text"/>

2. Application Details

Reason for Application

To be attached as proof of application:

Note: If the space provided is insufficient, the information must be furnished on a separate page, which must be attached to this form

Original documentation that supports the application:

- > Original bill of entry number
- > Original bill of entry date
- > Bill of entry line number(s)
- > Applicable accounting period
- > Return number and date
- > Voucher of Correction number (if applicable)
- > Voucher of Correction date (if applicable)

3. Diamond Export Levy Amount Claimed

	R	C
Total		

4. Banking Details (in which refund will be deposited)

Name and surname of account holder: _____

Registered Address: _____

_____ Postal Code: _____

Name of bank: _____

Name of Branch: _____ Branch Code: _____

Type of account: Current Savings Other – Specify _____

Account number: _____

5. Declaration

I/We hereby declare that the reasons for this claim, particulars entered herein and which are referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.

Signed on this _____ day of the month _____ (copy) _____

_____ at _____ Place

Signature

Slip for Payment of Diamond Export Levy

DL 67

Agent / Client Code	Registration / Request number	Levy		Penalty		Interest		Other revenue		
		R	C	R	C	R	C	R	C	Type

Amount due

Totals This slip										
Payment slip number		Cashier			Client / Agent			How Tendered		
Source document										
First number		Date stamp			Signature:			Cheque		
Last number					Date:			Cash		
								EFT		
								Total		

DIAMOND EXPORT LEVY

DL163

Diamond Export Levy Return

(Section 4 of the Diamond Export Levy (Administration) Act 2007 (Act No. 14 of 2007))

1. Registered Person Particulars

a. Client Code b. Assessment Period From To

c. Client Type Beneficiator Dealer Producer

d. Particulars of Registrant

Registered name

Trade name

Physical address

Postal code

2. Leviable Export Transactions

a. Total Fair Market Export Value for this period (DL 163A)	R <input type="text"/>
b. Less: Import Credit Value (Section 4) (DL 163B)	R <input type="text"/>
c. Less: Relief for Temporary Exports (Section 5) (DL 163C)	R <input type="text"/>
d. Less: Relief for Election Purchases (Section 6) (DL 163D)	R <input type="text"/>
e. Less: Exemptions (Sections 7, 8, 9 & 10) (DL 163E)	R <input type="text"/>
f. Total Value	R <input type="text"/>
g. Levy payable	R <input type="text"/>
h. Less: Levy overpaid	R <input type="text"/>
i. Plus: Levy underpaid	R <input type="text"/>
j. Nett Levy Payable	R <input type="text"/>

3. Declaration

I in my capacity as

Name and surname

for hereby declare that all information in this document and the annexures thereto is true and correct.

Signature **Date**

4. For official use only

Assurance activity	Name	Signature	Date	Account number	Date received
Acceptance check					
Face check					
Desk audit					

DIAMOND EXPORT LEVY

DL163B

Import Credit

(Section 4 of the Diamond Export Levy (administration) Act 2007 (Act No. 15 of 2007))

1. Registered Person Particulars

a. Client Code: _____ b. Assessment Period From: _____ To: _____

c. Client Type: Beneficiary Dealer Producer Other

2. Declaration of Import value (credit purposes) for this period

a. SAD 500 (Customs declaration form) Information								
i) Number	ii) Date	iii) Office	iv) Country of Origin	v) Customs Value (Section 65 of the Customs & Excise Act, 1964 (Act No 91 of 1964))	vi) Fair Market Value (Section 61A of the Diamonds Act, 1986 (Act No 56 of 1986))	vii) Levy Amount (Credit)	viii) Kimberley Process Certificate number(s)	ix) Kimberley Process Certificate date(s)
b. Total Amounts							c. Total Levy Amount (Credit)	

DIAMOND EXPORT LEVY

DL 1636

Relief for Temporary Exports

(Section 5 of the Diamond Export Levy Act 2007 (Act No. 15 of 2007))

1. Registered Person Particulars

a. Client Code b. Assessment Period From To
c. Client Type Beneficiary Dealer Producer

2. Declaration of Temporary Exports for this period

a. SAD 500 (Customs declaration form) Information

i) SAD number	ii) Line Number	iii) Date	iv) Office	v) Country of Destination	vi) Exemption Certificate Number <small>(Section 64 of the Diamonds Act, 1986 (Act No. 56 of 1986))</small>	vii) Exemption Certificate date	viii) Value <small>(Section 61(2) of the Diamonds Act, 1986 (Act No. 56 of 1986))</small>	ix) Acquitted Yes/No
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b. Total value

c. SAD 500 (Customs Declaration form) Import information

ii) SAD number	iii) Line Number	iii) Date	iv) Office	v) Country of origin	vi) Value
d. Total value					

DIAMOND EXPORT LEVY

DL163D

Relief for Election Purchases

(Section 6 of the Diamond Export Levy (administration) Act 2007 (Act No. 15 of 2007))

1. Registered Person Particulars

a. Client Code:

b. Assessment Period: From To

c. Client Type: Beneficiator Dealer Producer

2. Declaration of Exports for this period

a. SAD 500 (Customs declaration form) Information

i) Number	ii) Line Number	iii) Date	iv) Office	v) Country of Destination	vi) Customs Export Value (Section 72 of the Customs & Excise Act 1964 (Act No 91 of 1964))	vii) Fair Market Value (Section 61(2) of the Diamonds Act 1986 (Act No 56 of 1986))	viii) Election Reference number(s)	ix) Election Reference date(s)
b. Total Customs Value						c. Total Fair Market Value		

DIAMOND EXPORT LEVY

DL 163E

Exemption (Producers and Beneficiators)

(Section 7, 8, 9 and 10 of the Diamond Levy Act of 2007 (Act No. 15 of 2007))

1. Registered Person Particulars

a. Client Code b. Assessment Period From: - To:

c. Client Type Beneficiator Producer

Note: If the space provided on this schedule is insufficient, the information must be furnished on a separate page, which must be attached to this form.

2. Declaration of Exemption particulars for Producers

a. Sales particulars for this period:

a. Declaration of Exemptions per client type (Producer) Large Medium Small

b. Total sales for this period: R

c. Invoice Information

i) Invoice number(s)	ii) Date	iii) Amount
d. Total		

b. SAD 500 (Customs declaration) for this period:

a. SAD 500 (Customs declaration form) Information									
i) Number	ii) Line Number	iii) Date	iv) Office	v) Country of destination	vi) Customs Export Value (Section 72 of the Customs & Excise Act, 1964 (Act No. 91 of 1964))	vii) Fair Market Value (Section 61(2) of the Diamonds Act, 1986 (Act No. 58 of 1986))	viii) Exemption certificate number	ix) Exemption certificate date	
b. Total Value							c. Total Value		

3. Declaration of Exemption particulars for Beneficiator

a. SAD 500 (Customs declaration form) Information									
i) Number	ii) Line Number	iii) Date	iv) Office	v) Country of destination	vi) Customs Export Value (Section 72 of the Customs & Excise Act, 1964 (Act No. 91 of 1964))	vii) Fair Market Value (Section 61(2) of the Diamonds Act, 1986 (Act No. 58 of 1986))	viii) Export Permit number (section 26(1)(i) of the Diamonds Act, 1986 (Act No. 56 of 1986))	ix) Export Permit Date	
b. Total Value							c. Total Value		

DIAMOND EXPORT LEVY



Registration for Diamond Export Levy

(Section 2 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007))

1. Notes for the completion of this form

1. Please indicate with an "X" in the applicable box.
2. If the space provided on this form is insufficient, the information must be furnished on a separate page, which must be attached to this form.
3. Where an asterisk (*) appears, delete which ever is not applicable.
4. Please take note that a separate application form must be completed for each client type.

2. Existing SARS and Regulator registration / licensee particulars

SARS Customs client code number	<input type="text"/>
Regulator License number – Beneficiator	<input type="text"/>
Regulator License number – Dealer	<input type="text"/>
Regulator Registration number – Producer	<input type="text"/>

3. Client type

<input type="checkbox"/> Beneficiator	<input type="checkbox"/> Dealer	<input type="checkbox"/> Producer
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4. Purpose of application

<input type="checkbox"/> New registrant / renewal	<input type="checkbox"/> Amending existing information	<input type="checkbox"/> Cancellation
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5. Assessment periods

My assessment periods for returns in respect of Section 4(2) of the Diamond Export Levy Act No. 14 are as follows:

From	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>	To	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>
From	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>	To	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>

6. Applicant particulars

Name of applicant	<input type="text"/>		
Business address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
Postal address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
Contact number(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Business e-mail address	<input type="text"/>		

7. Trading particulars

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as stated in part 6 above.

Trade name

If currently registered with SARS, please state allocated customs client code number

Physical address

Postal code

8. Nature of business

Company Close Corporation Trust Sole Proprietor

Partnership Individual Co-Op Public Authority

Foreign entity

Company registration number Close corporation registration no

Trust registration number

Other number and specify

9. Registration particulars

a. SARS Revenue Identification numbers:

VAT registration number Income Tax reference number

PAYE registration number SDL number

UIF number

b. Particulars of *Sole Proprietor and/or all *Partners(s) / * Managing Director / *Financial Director / *Director(s) / *Member(s) / Trustee(s):

i) Initial(s) Full name(s)

Surname

Capacity

RSA ID number Passport number

Residential address

Postal code

ii) Initial(s) Full name(s)

Surname

Capacity

RSA ID number Passport number

Residential address

Postal code

10. Contact person – Particulars of person who can be contacted regarding this application

Surname	[]					
First name(s)	[]					
Capacity	[]					
Contact number(s)	Business telephone	[]	[]	Cellular phone	[]	[]
Business e-mail address	[]					

11. Accountant / Accounting firm particulars

Name of accountant / Accounting Firm	[]						
Particulars of the accountant / auditor of the accounting officer							
Initial(s)	[]						
Surname	Full name(s)	[]					
Business address	[]						
	[]						
Postal address	[]					Postal code	[]
	[]						
	[]					Postal code	[]
Contact number(s)	Business telephone	[]	[]	Cellular phone	[]	[]	
Business e-mail address	[]						

12. Authority

I / We [] name of applicant

Herby represented by: 1 [] 2 []

Being duly authorised thereto by virtue of –

(a) * a resolution passed at a meeting of the Board of Directors, held at [] on the [] day of [] 20 [] or

(b) * express consent in writing of all members of the close corporation / *partners of the partnership / * trustees of the trust; or

(c) * being a person having the management of any other association; or

(d) * delegated officer of an organ of state;

apply for registration as contemplated in Section 2 of the Diamond Export Levy (Administration) Act, Act No. 14 of 2007.

13. Cancellation of Registration

I hereby declare that all my liabilities under this Act have been met and apply for cancellation in terms of sections 3(1) and (2) of this Act.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Initials & Surname	Signature	Capacity
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date (CCYY-MM-DD)	Place	

14. Declaration

I hereby declare that the particulars in the application and all enclosures are true and correct, and undertake to inform the South African Revenue Service immediately of any changes in the particulars furnished in the application.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Initials & Surname	Signature	Capacity
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date (CCYY-MM-DD)	Place	

15. Originals or certified copies to accompany the application

- a) In the case of a producer, a copy of the document in terms of which the Regulator issued the producer concerned with a unique registration number as prescribed in the Regulations to the Diamonds Act;
- b) In the case of a dealer or diamond beneficiator, a copy of the licence issued by the Regulator to the dealer or diamond beneficiator concerned in terms of the provisions of the Diamonds Act;
- c) In the case of the holder of a permit, a copy of such a permit in terms of the provisions of the Diamonds Act;
- d) A form DL-1 in respect of any election described in section 8 of the Administration Act.

16. For SARS use

File number	<input type="text"/>	District Office	<input type="text"/>
Registration number	<input type="text"/>	Date	<input type="text"/> - <input type="text"/> - <input type="text"/>

DIAMOND EXPORT LEVY

DL490

Departmental Diamond Export Levy

Code	VAT Reg No	Name and Address
Agent / Client		

Code	Levy Amount	Code	Penalty Amount	Code	Interest Amount	Amount Due
640	<input type="text"/>	641	<input type="text"/>	642	<input type="text"/>	<input type="text"/>
REMARKS						Notice of Assessment Reference No.:
						Date:
						Place of Issue:
						SALE OF DIAMOND EXPORT LEVY
Name of Officer (Printed)			Signature of Officer			

DIAMOND EXPORT LEVY

DL 489

Voucher of Correction: Departmental

Assessment Date	Original DL 489 No	Date	Accepted At
Code	VAT Reg No	Name and Address	
Agent / Client			

	Levy		Penalty		Interest		Amount Due
	Code	Amount	Code	Amount	Code	Amount	
Totals after Correction	640		641		642		
Totals before Correction	640		641		642		
Differences	640		641		642		

	REMARKS		Date:
			Place of Issue
			Original Notice of Assessment:
			GARS Customs Internal Use Only
..... Name of Officer (Printed)	 Signature of Officer	