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GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 242

27 March 2013

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under sections 19A 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 **with effect from 14:58 on 27 February 2013.**



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of other fermented beverages of the following forms:

DA 260	Excise Account: Other fermented beverages (SOS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SOS)
DA 260	Excise Account: Other fermented beverages (OS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (OS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (OS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (OS)

DA 260	Excise Account: Other fermented beverages (SVM)
DA 260.01	Excise Account Schedule (Production): Other fermented beverages (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SVM).”

No. R. 243

27 March 2013

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 115)

Under sections 19A 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 **with effect from 14:58 on 27 February 2013.**

GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of other fermented beverages of the following forms:

DA 260	Excise Account: Other fermented beverages (SOS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SOS)
DA 260	Excise Account: Other fermented beverages (OS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (OS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (OS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (OS)

- DA 260 Excise Account: Other fermented beverages (SVM)**
- DA 260.01 Excise Account Schedule (Production): Other fermented beverages (SVM)
- DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SVM)
- DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SVM)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SVM)."

SARS		EXCISE ACCOUNT										OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260													
LICENSED WAREHOUSE NAME >>>>>> PHYSICAL ADDRESS >>>>>> >>>>>> >>>>>> >>>>>>		WAREHOUSE NUMBER >>>>>> EXCISE CLIENT CODE >>>>>> YEAR & MONTH(S) >>>>>> FROM DATE >>>>>> TO DATE >>>>>>																											
PRODUCT CODE												SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	QOFB									
TARIFF ITEM(S)												104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90									
Opening Balance																													
Plus																													
=																													
Less																													
=																													
Receipts From C&E Warehouses																													
SUBTOTAL																													
Non-Duty Paid Removals																													
Total On Which Duty Must Be Paid																													
DECLARATION																													
I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.																													
SIGNATURE										DATE																			
FOR OFFICIAL USE ONLY																													
ASSURANCE ACTIVITY					NAME					SIGNATURE					DATE					DATE RECEIVED									
Accepted																													
Face Checked																													
Compliance Checked																													
CONOLIDATED DECLARATIONS																													
Code		Number		Date																									

(OFFICIAL DATE STAMP AND SIGNATURE)

EXCISE ACCOUNT SCHEDULE				OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE							DA 260.04	
SUMMARY OF NON-DUTY PAID REMOVALS				WAREHOUSE NUMBER	UMOB	FMOB	OOFB					
LICENSED WAREHOUSE NAME	PHYSICAL ADDRESS	PRODUCT CODE	TARIFF ITEM(S)	SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
				SUPPORTING DOCUMENT								
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	TYPE	NUMBER	DATE									
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&E Warehouses Within The RSA</i>												
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&E Warehouses Within BLNS</i>												
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>												
REMOVAL TYPE: DEPARTMENTAL DUTY PAID <i>Product Removed Duty Paid Per Departmental Declaration</i>												
GRAND TOTALS CARRIED FORWARD TO DA 260												

SARS		EXCISE ACCOUNT										OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE				DA 260	
LICENSED WAREHOUSE NAME >>>>>> PHYSICAL ADDRESS >>>>>> >>>>>> >>>>>> >>>>>>		WAREHOUSE NUMBER >>>>>> EXCISE CLIENT CODE >>>>>> YEAR & MONTH(S) >>>>>> FROM DATE >>>>>> TO DATE >>>>>>															
PRODUCT CODE TARIFF ITEM(S)		SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	QOFB							
		104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90							
Opening Balance Receipts From C&E Warehouses = SUBTOTAL Less Non-Duty Paid Removals Less Closing Balance = Total On Which Duty Must Be Paid																	
DECLARATION		DUTY CALCULATION															
I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.		Dutiable QTY Rate of Duty Duty Payable		R R R		R R R		R R R		R R R		R R R		R R R			
SIGNATURE DATE												Less Over-Payment Plus Under-Payment = NETT EXCISE DUTY PAYABLE					
FOR OFFICIAL USE ONLY																	
CONSOLIDATED DECLARATIONS Code Number Date		ASSURANCE ACTIVITY Accepted Face Checked Compliance Checked		NAME SIGNATURE		DATE DATE RECEIVED											

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EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE							DA 260.02
LICENSED WAREHOUSE NAME >>>>>>			WAREHOUSE NUMBER >>>>>>							
PHYSICAL ADDRESS >>>>>>			EXCISE CLIENT CODE >>>>>>							
>>>>>>			YEAR & MONTH(S) >>>>>>							
>>>>>>			FROM DATE >>>>>>							
>>>>>>			TO DATE >>>>>>							
PRODUCT CODE	SOFB	CFBP	UAPB	UQFB	FAPB	FOFB	UMOB	FMOB	OQFB	
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)										
TYPE	NUMBER	DATE								
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.02										
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02										
GRAND TOTALS CARRIED FORWARD TO DA 260										

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS REMOVAL TYPE >>> (See DA 260.04) A Separate Form Must Be Used For Each Removal Type	OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE										DA 260.04 A		
	LICENSED WAREHOUSE NAME >>>>>> PHYSICAL ADDRESS >>>>>>	WAREHOUSE NUMBER >>>>>> EXCISE CLIENT CODE >>>>>> YEAR & MONTH(S) >>>>>> FROM DATE >>>>>> TO DATE >>>>>>										FMOB	OOFB
	PRODUCT CODE	SOFB	OFBP	UAPB	UCFB	FAPB	FOFB	UMOB	FMOB	OOFB			
	TARIFF ITEM(S)	104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90			
	SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)												
TYPE NUMBER DATE	BROUGHT FORWARD FROM PREVIOUS DA 260.04 A												
	SUBTOTALS CARRIED FORWARD TO NEXT DA 260.04 A												
	GRAND TOTALS CARRIED FORWARD TO DA 260.04												

SARS		EXCISE ACCOUNT										OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE										DA 260							
LICENSED WAREHOUSE NAME >>>>>		WAREHOUSE NUMBER >>>>>		EXCISE CLIENT CODE >>>>>		YEAR & MONTH(S) >>>>>		FROM DATE >>>>>		TO DATE >>>>>		SOFB		OFBP		UAPB		UOFB		FAPB		FOFB		UMOB		FMOB		OOFB	
PHYSICAL ADDRESS >>>>>												104.17.03		104.17.07		104.17.15		104.17.16		104.17.17		104.17.21		104.17.22		104.17.25		104.17.90	
PRODUCT CODE																													
TARIFF ITEM(S)																													
Plus	Opening Balance																												
Plus	Production	DA 260.01																											
Plus	Receipts From C&E Warehouses	DA 260.02																											
Plus	Adjustments																												
=	SUBTOTAL																												
Less	Adjustments																												
Less	Non-Duty Paid Removals	DA 260.04																											
Less	Duty Paid Removals																												
=	Closing Balance																												
DECLARATION																													
I (Name & Surname)																													
IN MY CAPACITY AS																													
FOR (Licensee Name)																													
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED																													
ON THIS DOCUMENT IS TRUE AND CORRECT.																													
SIGNATURE																													
DATE																													
DUTY CALCULATION																													
Dutiable QTY																													
Rate of Duty																													
Duty Payable R																													
GROSS EXCISE DUTY PAYABLE																													
Less Over-Payment																													
SUBTOTAL																													
Plus Under-Payment																													
= NETT EXCISE DUTY PAYABLE																													
FOR OFFICIAL USE ONLY																													
ASSURANCE ACTIVITY		NAME		SIGNATURE		DATE		DATE RECEIVED																					
Accepted																													
Face Checked																													
Compliance Checked																													
Code		Number		Date																									

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EXCISE ACCOUNT SCHEDULE		OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE										DA 260.04			
SUMMARY OF NON-DUTY PAID REMOVALS															
LICENSED WAREHOUSE NAME	PHYSICAL ADDRESS	WAREHOUSE NUMBER	EXCISE CLIENT CODE	YEAR & MONTH(S)	FROM DATE	TO DATE	SOFB	OFBP	UAPB	UQFB	FAPB	FOFB	UMOB	FMOB	OOFB
PRODUCT CODE	TARIFF ITEM(S)														
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT														
	TYPE	NUMBER	DATE												
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&E Warehouses Within The RSA</i>															
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&E Warehouses Within BLNS</i>															
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>															
GRAND TOTALS CARRIED FORWARD TO DA 260															

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