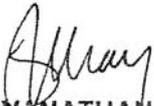


No. R. 976

13 December 2013

**DIAMOND EXPORT LEVY (ADMINISTRATION) ACT, 2007 (ACT NO. 14 OF 2007)  
AMENDMENT OF RULES (DAR/130)**

Under section 18 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007), the rules published in Government Notice R.1169 of 31 October 2008 are hereby amended to the extent set out in the Schedule hereto. The deletion in Schedule A of rule 14.02 is deemed to have come into operation on 30 September 2009.

  
**VISVANATHAN PILLAY**  
**ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

- (a) By the insertion in Schedule A after rule 4.04 of the following rule:
- “4.05 A return levypayer must –
- (a) on discovering that a return submitted by him or her is not correct, forthwith report the error to the Commissioner stating fully the circumstances in which it occurred;
  - (b) include payment for any underpayment and interest thereon with that report; and
  - (c) comply with such other requirements as the Commissioner may determine.”
- (b) By the substitution in Schedule A for rules 10.01 and 10.02 of the following:
- “No rules.”

- (c) By the substitution in Schedule A for rule 14.01 of the following rule:  
“14.01 (a) No application for a refund 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; and
  - (iii) delivered to an office listed in rule 4.04.
- (b) If, after considering an application for a refund, the Commissioner is satisfied that a claimant is entitled to a refund of the levy, the Commissioner must pay the refund to the person concerned.”
- (d) By the deletion in Schedule A of rule 14.02
- (e) By the deletion in Schedule A of rule 15.01
- (f) By the substitution in Schedule B under rule 11.01 of the following forms:
- (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
  - (k) DL 185 – Registration for Diamond Export Levy”
- (g) By the withdrawal in Schedule B under rule 11.01 of the following forms:
- (l) DL 480 – Departmental Diamond Export Levy
  - (m) DL 484 – Voucher of Correction: Departmental”



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  C C Y Y M M D D To  C C Y Y M M D D

c. Client Type  Producer  Beneficiator  Dealer  Holder of export permit

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 (DL163A)  | R | <input type="text"/> |
| b. Less: Import Credit Value (Section 4) (DL163B)           | R | <input type="text"/> |
| c. Less: Relief for Temporary Exports (Section 5) (DL163C)  | R | <input type="text"/> |
| d. Less: Relief for Election Purchases (Section 6) (DL163D) | R | <input type="text"/> |
| e. Less: Exemptions (Sections 7, 8, 9 & 10) (DL163E)        | R | <input type="text"/> |
| f. Total: Value   | R | <input type="text"/> |
| g. Levy payable   | R | <input type="text"/> |

**3. Declaration**

I  (Initials and Surname) in my capacity as

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

C C Y Y M M D D

Signature Date Place

**4. For Official Use**

| Assurance activity | Name                 | Signature            | Date                                 | Account no.          | Date received                        |
|--------------------|----------------------|----------------------|--------------------------------------|----------------------|--------------------------------------|
| Acceptance check   | <input type="text"/> | <input type="text"/> | <input type="text"/> C C Y Y M M D D | <input type="text"/> | <input type="text"/> C C Y Y M M D D |
| Face check         | <input type="text"/> | <input type="text"/> | <input type="text"/> C C Y Y M M D D | <input type="text"/> | <input type="text"/> C C Y Y M M D D |
| Desk audit         | <input type="text"/> | <input type="text"/> | <input type="text"/> C C Y Y M M D D | <input type="text"/> | <input type="text"/> C C Y Y M M D D |













DIAMOND EXPORT LEVY

DL185

**Registration for Diamond Export Levy**

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

**1. Notes for 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 whichever 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 registration number - Producer          | <input type="text"/> |
| Regulator license number - Beneficiator | <input type="text"/> | Regulator permit number - Holder of export permit | <input type="text"/> |
| Regulator license number - Dealer       | <input type="text"/> |   |                      |

**3. Client Type**

|                                   |                                       |                                 |  |
|-----------------------------------|---------------------------------------|---------------------------------|--|
| <input type="checkbox"/> Producer | <input type="checkbox"/> Beneficiator | <input type="checkbox"/> Dealer | <input type="checkbox"/> Holder of export permit |
|-----------------------------------|---------------------------------------|---------------------------------|--|

**4. Purpose of Application**

|   |  |                                       |
|---|--|---------------------------------------|
| <input type="checkbox"/> New registrant / renewal | <input type="checkbox"/> Amending existing information | <input type="checkbox"/> Cancellation |
|---|--|---------------------------------------|

**5. Assessment Periods**

The assessment periods for the purposes of section 4(2) of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007) are as follows:

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

**6. Applicant Particulars**

|                    |                                   |                                     |                                |
|--------------------|-----------------------------------|-------------------------------------|--------------------------------|
| Name of applicant  | <input type="text"/>              |                                     |                                |
| Business address   | <input type="text"/>              |                                     |                                |
|                    | <input type="text"/>              |                                     |                                |
|                    | <input type="text"/>              | Postal code                         | <input type="text"/>           |
| Postal address     | <input type="text"/>              |                                     |                                |
|                    | <input type="text"/>              |                                     |                                |
|                    | <input type="text"/>              | Postal code                         | <input type="text"/>           |
| Contact number(s): | Business Tel <input type="text"/> | Cellular phone <input type="text"/> | Facsimile <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       | <input type="text"/> |             |                      |
| Physical address | <input type="text"/> |             |                      |
|                  | <input type="text"/> |             |                      |
|                  | <input type="text"/> | Postal code | <input type="text"/> |

**8. Nature of Business**

|                                       |  |   |  |                                      |
|---------------------------------------|--|---|--|--------------------------------------|
| <input type="checkbox"/> Company      | <input type="checkbox"/> Close Corporation | <input type="checkbox"/> Trust            | <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Individual   | <input type="checkbox"/> Co-Op             | <input type="checkbox"/> Public Authority | <input type="checkbox"/> Foreign Entity  |                                      |
| Company registration number           | <input type="text"/>                       | Trust registration number                 | <input type="text"/>                     |                                      |
| Close Corporation registration number | <input type="text"/>                       | Other and specify                         | <input type="text"/>                     |                                      |

**9. Registration Particulars**

**a. SARS Revenue identification numbers:**

VAT registration number  Income Tax reference number   
 PAYE reference number  SDL reference number   
 UIF reference number

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

i) Initials  Full name(s)   
 Surname   
 Capacity   
 RSA ID number  Passport number   
 Residential address   
  
  
 Postal code

ii) Initials  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 Tel  Cellular phone  Facsimile   
 Business e-mail address

**11. Accountant / Accounting Firm Particulars**

Name of accountant / accounting firm   
**Particulars of the accountant / auditor or the accounting officer:**

Initials  Full name(s)   
 Surname   
 Business address   
  
  
 Postal code

Postal address   
  
  
 Postal code

Contact number(s): Business Tel  Cellular phone  Facsimile   
 Business e-mail address  Postal code

**12. Authority**

I / We  name of applicant  
 hereby 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, 2007.

**13. Cancellation of Registration**

I hereby declare that all my obligations and liabilities under the Diamond Export Levy (Administration) Act, 2007 have been met and apply for cancellation in terms of section 3(1) and (2) of that Act.

Initials & Surname Signature Capacity

Date 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.

Initials & Surname Signature Capacity

Date 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, 1986 (Act No. 56 of 1986);
- 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, 1986;
- c) In the case of the holder of a permit, a copy of the permit issued by the Regulator;
- d) A form DL 1 in respect of any election described in section 8 of the Diamond Export Levy (Administration) Act, 2007

**16. For Official Use**

File number  Branch Office

Registration number  Date