
GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOSMTEDIENS

No. R. 512

19 June 2015

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/155)

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 14:59 on 25 February 2015.**



THOMAS SWABHU MOYANE

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)."

EXCISE ACCOUNT		OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE								DA 260	
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>>								WAREHOUSE NUMBER >>>> CUSTOMS CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>			
PRODUCT CODE TARIFF ITEM(S)		SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
		104.17.03	104.17.07	104.17.09	104.17.15	104.17.18	104.17.17	104.17.21	104.17.22	104.17.25	104.17.50
STATISTICAL UNIT EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)		LI	LA	LA	LI	LI	LA	LA	LI	LA	LA
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS											
Opening Balance											
Plus Receipts From C&E Warehouses		DA 260,02									
= SUBTOTAL											
Less Non-Duty Paid Removals		DA 260,04									
= 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											
FOR OFFICIAL USE ONLY											
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY		NAME		SIGNATURE		DATE		DATE RECEIVED
Code	Number	Date	Accepted								(OFFICIAL DATE STAMP AND SIGNATURE)
			Face Checked								
			Compliance Checked								

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE							DA 260.02	
LICENSED WAREHOUSE NAME >>>>										WAREHOUSE NUMBER >>>>	
PHYSICAL ADDRESS >>>>										CUSTOMS CODE >>>>	
>>>>										YEAR & MONTH(S) >>>>	
>>>>										FROM DATE >>>>	
>>>>										TO DATE >>>>	
PRODUCT CODE	SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	COFB	
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT	LI	LA	LA	LI	LI	LA	LA	LI	LA	LA	
SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)											
TYPE NUMBER DATE											
TOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.02											
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02											
GRAND TOTALS CARRIED FORWARD TO DA 260.02											

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EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE							DA 260.04			
LICENSED WAREHOUSE NAME >>>>											WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>											CUSTOMS CODE >>>>			
>>>>											YEAR & MONTH(S) >>>>			
>>>>											FROM DATE >>>>			
>>>>											TO DATE >>>>			
PRODUCT CODE				SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	ODFB	
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT				LI	LA	LA	LI	LI	LA	LA	LI	LA	LA	
REBATED REMOVALS		SUPPORTING DOCUMENT												
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														

EXCISE ACCOUNT SCHEDULE			OTHER FERMENTED BEVERAGES								DA 260.04 A	
ITEMISED LIST OF NON-DUTY PAID REMOVALS			(SOS) - SPECIAL STORAGE WAREHOUSE									
LICENSED WAREHOUSE NAME >>>>>								WAREHOUSE NUMBER >>>>>				
PHYSICAL ADDRESS >>>>>								CUSTOMS CODE >>>>>				
REMOVAL TYPE >>>>								YEAR & MONTH(S) >>>>>				
(See DA 260.04)								FROM DATE >>>>>				
A Separate Form Must Be Used For Each Removal Type								TO DATE >>>>>				
PRODUCT CODE		SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	DOFB	
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.08	104.17.15	104.17.18	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT		LI	LA	LA	LI	LI	LA	LA	LI	LA	LA	
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												

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SARS		EXCISE ACCOUNT					OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE					DA 260
LICENSED WAREHOUSE NAME >>>>							WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>							EXCISE CLIENT CODE >>>>					
>>>>							YEAR & MONTH(S) >>>>					
>>>>							FROM DATE >>>>					
>>>>							TO DATE >>>>					
PRODUCT CODE		SOFB	OFBP	OFNM	UAPB	UQFB	FAPB	FOFB	UMOB	FMOB	OQFB	
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.80	
STATISTICAL UNIT		LI	LA	LA	LI	LI	LA	LA	LI	LA	LA	
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)												
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS												
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						DUTY CALCULATION						
I (Name & Surname)		Dutiable QTY										
IN MY CAPACITY AS		Rate of Duty										
FOR (Licensee Name)		Duty Payable										
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.						GROSS EXCISE DUTY PAYABLE						
SIGNATURE _____ DATE _____						Less Over-Payment						
						SUBTOTAL						
						Plus Under-Payment						
						= NETT EXCISE DUTY PAYABLE						
FOR OFFICIAL USE ONLY												
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY		NAME		SIGNATURE		DATE		DATE RECEIVED	
Code	Number	Date	Accepted								(OFFICIAL DATE STAMP AND SIGNATURE)	
			Face Checked									
			Compliance Checked									

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE							DA 260.04		
LICENSED WAREHOUSE NAME >>>>				0							WAREHOUSE NUMBER >>>>		0
PHYSICAL ADDRESS >>>>				0							EXCISE CLIENT CODE >>>>		0
>>>>				0							YEAR & MONTH(S) >>>>		0
>>>>				0							FROM DATE >>>>		0
>>>>				0							TO DATE >>>>		0
PRODUCT CODE				SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.80
STATISTICAL UNIT				LI	LA	LA	LI	LI	LA	LA	LI	LA	LA
REBATED REMOVALS		SUPPORTING DOCUMENT											
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>													
GRAND TOTALS CARRIED FORWARD TO DA 260													

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SARS EXCISE ACCOUNT		OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE								DA 260			
LICENSED WAREHOUSE NAME >>>>								WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>								EXCISE CLIENT CODE >>>>					
>>>>								YEAR & MONTH(S) >>>>					
>>>>								FROM DATE >>>>					
>>>>								TO DATE >>>>					
PRODUCT CODE	SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB			
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90			
STATISTICAL UNIT	LI	LA	LA	LI	LI	LA	LA	LI	LA	LA			
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)													
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS													
Plus = Less Less =	Opening Balance												
	Receipts From C&E Warehouses		DA 260.02										
	SUBTOTAL												
	Non-Duty Paid Removals		DA 260.04										
	Closing Balance												
Total On Which Duty Must Be Paid													
DECLARATION		DUTY CALCULATION											
I (Name & Surname)		Dutiable QTY											
IN MY CAPACITY AS		Rate of Duty											
FOR (Licensee Name)		Duty Payable											
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.								GROSS EXCISE DUTY PAYABLE					
SIGNATURE								Less Over-Payment					
DATE								SUBTOTAL					
								Plus Under-Payment					
		= NETT EXCISE DUTY PAYABLE											
FOR OFFICIAL USE ONLY													
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED						
Code	Number	Date	Accepted				(OFFICIAL DATE STAMP AND SIGNATURE)						
			Face Checked										
			Compliance Checked										

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EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE						DA 260.04	
LICENSED WAREHOUSE NAME >>>>										WAREHOUSE NUMBER >>>>	
PHYSICAL ADDRESS >>>>										EXCISE CLIENT CODE >>>>	
>>>>										YEAR & MONTH(S) >>>>	
>>>>										FROM DATE >>>>	
>>>>										TO DATE >>>>	
PRODUCT CODE	SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB	
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT				LI	LA	LA	LI	LI	LA	LA	
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											

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS			OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE						DA 260.04 A													
LICENSED WAREHOUSE NAME >>>>			WAREHOUSE NUMBER >>>>						DA 260.04 A													
PHYSICAL ADDRESS >>>>											EXCISE CLIENT CODE >>>>											
REMOVAL TYPE >>>																	YEAR & MONTH(S) >>>>					
(See DA 260.04)																						
A Separate Form Must Be Used For Each Removal Type			TO DATE >>>>																			
PRODUCT CODE	SOFB	OFBP							OFNM	UAPB	UOFB	FAPB	FOFB	UMDB	FMOB	OOFB						
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90												
STATISTICAL UNIT	LI	LA	LA	LI	LI	LA	LA	LI	LA	LA												
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																						