

**EXCISE
EXTERNAL
USER MANUAL
DECLARATION AND RETURN
SUBMISSION VIA eFILING**

1 TABLE OF CONTENTS

1	TABLE OF CONTENTS	2
2	SCOPE	3
2.1	Excise Duty and Levy returns (EXD01)	4
3	Specific Excise duties (SCH1P2A)	8
3.1	Traditional African beer (TAB) and powder	8
3.2	Beer made from malt (MLT)	9
3.3	Wine (Fortified, Unfortified, Sparkling, Vermouth & Other Fermented Beverages)	10
3.4	Spirits (e.g. Whisky, Rum, Gin, Vodka, Liqueurs)	13
3.4.1	VMP - Primary Manufacturing warehouse	13
3.4.2	SOS - Special Storage warehouse	14
3.4.3	VMS - Secondary manufacturing warehouse	15
3.5	Tobacco	16
3.5.1	SOS - Special storage warehouse	16
3.5.2	VM – Manufacturing warehouse	17
3.6	Fuel products	18
3.6.1	SOS - Kerosene	18
3.6.2	VM - Petrol	18
3.6.3	VM – Biodiesel	19
3.6.4	Hydrocarbon Solvents	20
3.6.5	VM - Distillate fuel	21
3.7	Ad Valorem (SCH1P2B)	22
3.8	Environmental Levy (SCH1P3)	23
3.8.1	Plastic bags (SCH1P3A)	23
3.8.2	Electricity levy (SCH1P3B)	25
3.8.3	Carbon dioxide (CO ₂) emissions of motor vehicles (SCH1P3D)	26
3.8.4	Tyre levy (SCH1P3E)	27
3.9	Health Promotion Levy	31
3.9.1	Sugary beverages	31
3.10	Diamond Export Levy	33
3.11	Request and submit local manufacturing declarations – ZDP, ZGR and ZOL (CEB01)	34
4	MEASURES	36
5	REFERENCES	36
5.1	Legislation	36
5.2	Cross References	36
5.3	Quality Records	36
6	DEFINITIONS AND ACRONYMS	37
7	DOCUMENT MANAGEMENT	37

2 SCOPE

- a) This manual only covers the capturing and submission of returns for the following products:
- i) Sch1P2A – Specific Excise duties:
 - A) Traditional African beer and beer powder;
 - B) Malt beer;
 - C) Wine, Vermouth and Other Fermented Beverages;
 - D) Spirits;
 - E) Tobacco; and
 - F) Mineral Products (Fuel Levy -Sch1P5A and Road Accident – Sch1P5B).
 - ii) Sch1P2B – Ad Valorem.
 - iii) Sch1P3 – Environmental Levies:
 - A) Plastic bags;
 - B) Electricity levy;
 - C) Non energy-saving (filament) light bulbs levy;
 - D) Carbon dioxide (CO₂), emission levy; and
 - E) Tyre levy.
 - iv) **Sch1P7A – Health Promotion Levy:**
 - A) Sugary beverages.**
 - v) Diamond Export levy.
 - vi) Request, complete and submit local manufacturing declarations – ZDP, ZGR and ZOL (CEB 01).
- b) The manual does not cover the submission of returns for Air Passenger Tax (APT).
- c) Clients who are not licensed / registered with an active Excise client number will not be able to follow the eFiling submission process. Clients need to complete a DA 185 as prescribed in SE-LR-02 and SE-LR-03 respectively. On receipt of the Excise client code, entities can register as an eFiling user. This process will provide the client with a Financial Account Number (FAN). The FAN will form part of the client's Payment Reference Number (PRN) that must be used to make payment. This will ensure that the client's account will be updated with the correct information and no penalties and interest will incur, provided that the return and payment are not late.
- d) Clients who needs to register as an eFiling user must refer to the Registration on eFiling manual (SE-ACC-02-M01) for the following processes:
- i) Register as an eFiling user;
 - ii) Register as an Excise user on eFiling;
 - iii) Load banking details;
 - iv) Request a return (EXD 01);
 - v) View errors;
 - vi) Recover a saved return;
 - vii) View historic filed returns; and
 - viii) Make payment of Excise duties and / or levies via eFiling.
- e) Clients must also refer to EA-01-M01 for all the eFiling processes for registration and how to manage the eAccount for payments. The payment rules can be viewed in BP-02.

2.1 Excise Duty and Levy returns (EXD01)

- a) The following indicators are generic on all the screens and users must aware themselves on what is available to assist them when using the eFiling system:

- i) The following options are available and users can use them after all information has been captured on the return:
- Back** – this will take you back to the original eFiling screen;
 - Save Return** – The return will be saved on eFiling and the user will be able to make changes as and when required. The return must still be filed;
 - File Return** – The return will only be submitted to the SARS when the user clicks on the 'File Return' button. The EXD 01 must be completed in full before they are submitted.
 - Validate** – The return information can be validated before it is submitted. The system will automatically save the return on eFiling and performs a simulated tax calculation, but it must still be submitted by pressing the 'File Return' button.
- ii) **Print** – This option will open a printable version of the form. To print the return you have two (2) options: "right click" on the screen and select print or on the "menu bar" click on **File** and select print.
- iii) Users can use the arrows to navigate from one page to another or use the scroll bar on the right hand side of the screen. The page indicator will indicate to the user on what page he/she is currently (1/4 etc.).
- iv) With the **-/+** users can increase or decrease the size of the EXD 01 information.
- b) Users will be able to **Add** or **Delete** lines as required when completing the return information on the EXD 01, for example:



- If the user has one (1) item to declare he / she can capture the information in the available line.
- If there is more than one (1) line required under the user must click on the '+ADD' button and another line will appear. The user can keep on adding more lines as required.
- If there is no information to be captured the user can click on the '-Delete' button and the displayed line will disappear. Users should be cautious not to select **Delete** on lines with valid information as the line and the captured information will be lost and the user will have to recapture the information.

- c) The next two screens are also generic for all Excise products and will not be repeated for each product type.

- d) Once the return is open, you will notice that the applicable fields are already pre-populated:
- i) Licensee / Registrant Particulars:
 - A) **Payment Reference Number (PRN)** – must always be used when making a payment;
 - B) **Excise client number** – This number must consist of eight (8) digits. eg. 1234 = 00001234;
 - C) **Warehouse number** – eg. PRLSVM150;
 - D) **VAT number** – This number must consist of ten (10) digits, starting with a 4;
 - E) **Accounting period:**
 - F) **From date** – eg. 20130227 (CCYYMMDD);
 - G) **To date** – eg. 20130328 (CCYYMMDD);
 - H) **Financial Account Number.** – This number will consist of ten (10) digits;
 - I) **Licensee / Registrant** – The licensed / registered name with the SARS;
 - J) **Trading name** – The name the licensee / registrant trades under, if applicable; and
 - K) **Excise Reference Number (ERN)** – Transaction number.
 - ii) Licensee / Registrant physical address (this can never be a postal address):
 - A) **Unit Number.** – e.g. 12;
 - B) **Complex (if applicable)** – e.g. Industrial Park;
 - C) **Street No.** – e.g. 25;
 - D) **Street / Name of farm** – e.g. Distillery Rd;
 - E) **Suburb / District** – e.g. Berg River;
 - F) **City / Town** – e.g. Wellington;
 - G) **Country code** – e.g. South Africa = ZA; and
 - H) **Postal code** – e.g. 7655.
 - iii) Mark with an “X if the Licensee / Registrant postal address is the same as above OR complete your postal address as follows:
 - A) P.O. Box 10, Wellington;
 - B) Country code – e.g. South Africa = ZA; and
 - C) Postal code – e.g. 7655.
 - iv) **Declaration** – The date in the **Declaration** box must be completed in the format **CCYYMMDD** before the user can move to the next page. The declaration must be printed and signed after capturing of the return on e-Filing.

- v) The client will get an **Error** message if the date was not inserted, is invalid or is a date in the future. The client must then click on **Ok** and capture the date and the next page will be displayed.

- vi) **Particulars of representative person or agent e.g. Public Officer, Principal Officer, Senior Member, Senior Partner, Main Trustee etc.:**
 - A) **First two names** – e.g. Andrew John;
 - B) **Surname** – e.g. Smith;
 - C) **Initials** – e.g. AJ;
 - D) **ID No.** – e.g. 4112075239087;

- E) **Passport number.** – Can be used if not in possession of an ID;
 - F) **Passport country** – e.g. South Africa = ZAF;
 - G) **Income Tax reference number** – IT number of representative, not Company or CC;
 - H) **Bus Tel no.** – e.g. 0218643258 (Must be 10 digits);
 - I) **Cell no.** – Cellular number of representative or agent (Must be 10 digits);
 - J) **Fax No.** – Business fax number;
 - K) **Capacity** – One of these boxes indicating the capacity of the representative has to be marked;
 - L) **If other, please specify** – It can be another function in the company, e.g. admin officer, or it can be an agent acting on someone's behalf; and
 - M) **Contact email** – e.g. jripper@whitechappel.co.za.
- vii) Warehouse physical address (this can never be a postal address):
- A) **Unit No.** – e.g. 12;
 - B) **Complex (if applicable)** – e.g. Industrial Park;
 - C) **Street No.** – e.g. 25;
 - D) **Street / Name of farm** – e.g. Distillery Road;
 - E) **Suburb / District** – e.g. Berg River;
 - F) **City / Town** – e.g. Wellington;
 - G) **Country code** – e.g. South Africa = ZA; and
 - H) **Postal code** – e.g. 7655 (Pre-populated).

The screenshot displays the SARS eFiling interface for 'Excise Duty and Levy Returns' (EXD01). The form is pre-populated with test data. Key sections include:

- Licensee / Registrant Particulars:** Date 21/2/2018, License No. PTASVH01548, Financial Year 2018. The return type is 'TEST EXCISE WAREHOUSE ACCOUNTS'.
- Licensee / Registrant Physical Address:** Unit No. TEST, City/Town TEST, Country code ZA, Postal code 0001.
- Licensee / Registrant Postal Address:** Marked with an 'X' as incomplete, with 'TEST' entered in the address field.
- Declaration:** A box for the user to declare that the information is true and correct.

- e) If the pre-populated particulars displayed in the return are not correct, please follow the registration (DA 185) process to update or contact your nearest Excise Branch Office (B/O).
- f) The selection of the type of return will determine what return will be displayed. If the client selected the wrong information, the client must go back and then select the correct product and warehouse type.

3 Specific Excise duties (SCH1P2A)

3.1 Traditional African beer (TAB) and powder

- If the Traditional African beer return was selected, the following screens will be displayed after the Licensee and Registration particular screens.
- The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – SVM** is open and capturing can commence.

The screenshot shows the 'Excise Account Schedule – SVM' interface for a 'TAB SPECIAL MANUFACTURING WAREHOUSE'. The top navigation bar includes 'USER', 'ORGANISATIONS', 'RETURNS', 'CUSTOMS', 'DUTIES & LEVIES', 'SERVICES', 'CONTACT', and 'LOGOUT'. The taxpayer list is '21296909 Excise'. The left sidebar contains 'Excise Levies & Duties', 'Request Return', 'Issued/Saved Returns History', 'Account Rights', 'Account Maintenance', 'Transfer Duty', and 'Special Links'. The main content area has buttons for 'Back', 'Save Return', 'File Return', and 'Validate'. The screen is divided into four sections:

- Duty Calculation - SVM - TAB SPECIAL MANUFACTURING WAREHOUSE:**

	2018	2017	2016
Excise Value	0	0	0
Dutiable Qty	0.00	0.00	0.00
Quantity Duty	KG	L	L
Rate of Duty	0.3470	0.0780	0.0780
Duty Payable	0.00	0.00	0.00
- Over/Underpayment - SVM - TAB SPECIAL MANUFACTURING WAREHOUSE:**

	2018	2017	2016
Overpayment	0.00	0.00	0.00
Underpayment	0.00	0.00	0.00
- Duty Calculation - SVM - TAB SPECIAL MANUFACTURING WAREHOUSE:**

Gross Amount Payable	0.00
Less Gross Over Payment	0.00
Balance	0.00
Plus Gross Underpayment	0.00
Net Amount Payable	0.00
- Payment Details - SVM - TAB SPECIAL MANUFACTURING WAREHOUSE:**

Payment (or available for the public policy)	0.00	Due Date (CYMMMS)	20180528
--	------	-------------------	----------

- The information must be captured under the correct column e.g. product code and tariff item.
- For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.
- The following boxes must be completed:
 - Bonded removals to South African warehouses – Product removed to Customs and Excise warehouses within South Africa;
 - Bonded removals to BLNS warehouses – Product removed to Customs and Excise warehouses within the BLNS;
 - Export removals – Product removed to countries outside the SACU; and
 - Totals 'Non-Duty' paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.
- The following boxes on this page need to be completed:
 - Excise Value.**
 - Overpayment** – Amount deductible on over-payment on previous month's return.
 - Underpayment** – Amount to be added on under-payment for previous month's return.

3.2 Beer made from malt (MLT)

- a) If the user selected the beer made from malt account, the following screens will be displayed after the Licensee and Registration particular screens.
- b) The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – VM / SOS** is open and capturing can commence.

- c) The information must be captured under the correct column e.g. product code and tariff item.
- d) For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.
- e) The information must be captured under the correct column e.g. product code and tariff item.
- f) Below are a few of the boxes that must be completed:
 - i) Bonded removals to South African warehouses – Product removed to Customs and Excise warehouses within South Africa;
 - ii) Bonded removals to BLNS warehouses – Product removed to Customs and Excise warehouses within the BLNS;
 - iii) Export removals – Product removed to countries outside the SACU; and
 - iv) Totals 'Non-Duty' paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.

3.3 Wine (Fortified, Unfortified, Sparkling, Vermouth & Other Fermented Beverages)

- a) If the client selected the wine return, the following screens will be displayed after the Licensee and Registration particular screens.
- b) The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – SVM / OS / SOS** is open and capturing can commence.

- c) The information must be captured under the correct column e.g. product code and tariff item.
- d) For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.
- e) The information must be captured under the correct column e.g. product code and tariff item. The eFiling Excise duty and levy returns must be completed in full before they are submitted.

- f) The following boxes must be completed:
- i) Bonded removals to South African warehouses – Product removed to Customs and Excise warehouses within South Africa;
 - ii) Bonded removals to BLNS warehouses – Product removed to Customs and Excise warehouses within the BLNS;
 - iii) Export removals – Product removed to countries outside the SACU; and
 - iv) Totals 'Non-Duty' paid removals – The totals will be automatically calculated from the data that was captured.
- g) The boxes on the following four (4) screens will be populated, in the areas highlighted in grey, with the automatically calculated information as per the data that was captured.

Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links

Back Save Return File Return Validate

7 / 0 76%

EXCISE ACCOUNT SCHEDULE - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

Related Removels Include Items

	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr
Removals to SVM warehouses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals to SMD warehouses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Export removals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from SMD to SMD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from SMD to SMD (re-arranging)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Non-Duty Paid removals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note: For description of related items refer to Schedule 4 on the SMD website under Legal & Policy

Product & Tariff Items - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr
Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from SMD Warehouses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plus Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Duty Paid Removals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Duty Paid Removals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links

Back Save Return File Return Validate

0 / 0 76%

Duty Calculation - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr
Enter Value	0	0	0	0	0	0	0	0	0
Deduction DTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quantity Code	LI	LI	LI	LI	LI	LA	LA	LA	LA
Rate of Duty	2.700	2.700	4.800	4.800	6.200	122.800	122.800	122.800	122.800
Duty Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Over/Underpayment - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr	2018 2nd Qtr	2018 3rd Qtr	2018 4th Qtr	2018 1st Qtr
Overpayment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Underpayment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Duty Calculation - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

Check Amount Payable: 0.00

Less Over/Under Payment: 0.00

Balance: 0.00

Plus Over/Underpayment: 0.00

Net Amount Payable: 0.00

Payment Details - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

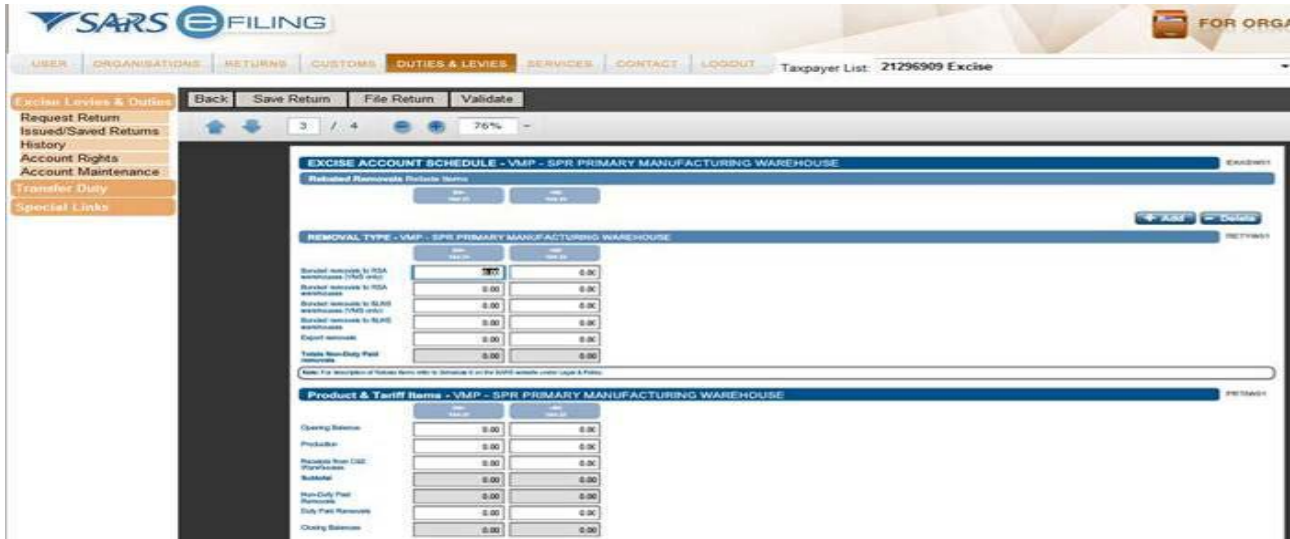
Payments (or installments) per the (partial) filing: 0.00

Over/Under (CCY/GBP): 20180228

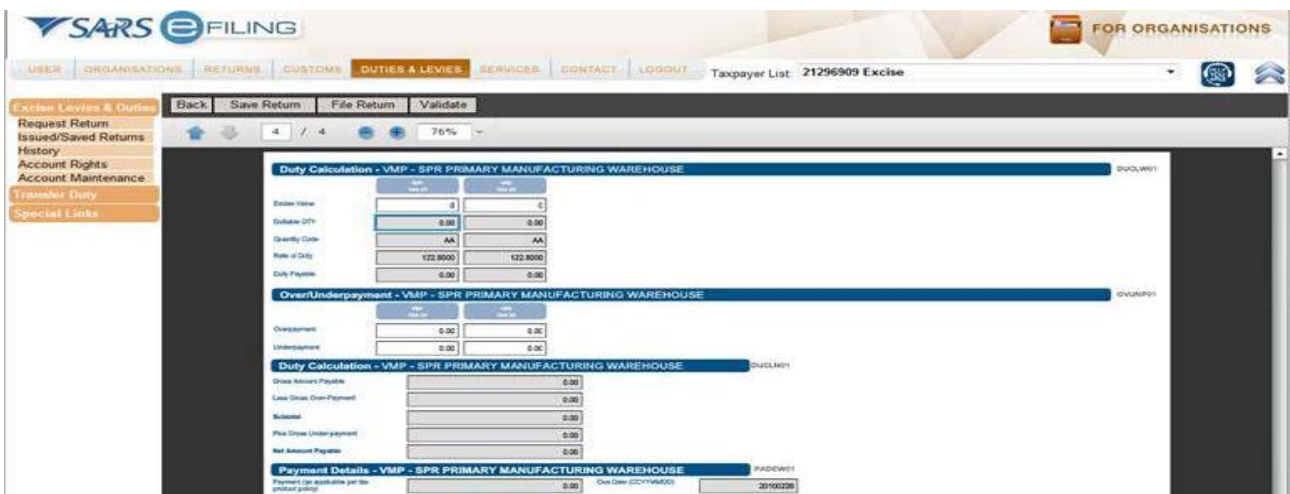
3.4 Spirits (e.g. Whisky, Rum, Gin, Vodka, Liqueurs)

- a) If the user selected the VMP return, the following screens will be displayed after the Licensee and Registration particular screens.
- b) The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – VMP / SOS** is open and capturing can commence.

3.4.1 VMP - Primary Manufacturing warehouse



- a) The information must be captured under the correct column e.g. product code and tariff item.
- b) For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.
- c) The information must be captured under the correct column e.g. product code and tariff item.
- d) Below are just a few of the boxes that must be completed:
 - i) Bonded removals to South African warehouses – Product removed to Customs and Excise warehouses within South Africa;
 - ii) Bonded removals to BLNS warehouses – Product removed to Customs and Excise warehouses within the BLNS;
 - iii) Export removals – Product removed to countries outside the SACU; and
 - iv) Totals 'Non-Duty' paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.



3.4.2 SOS - Special Storage warehouse

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Back Save Return File Return Validate

3 / 5 76%

EXCISE ACCOUNT SCHEDULE - SOS - SPR SPECIAL STORAGE WAREHOUSE EXASW01

Related Removables Refundable Items

Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EXCISE ACCOUNT SCHEDULE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued) EXASW01

Related Removables Refundable Items

Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EXCISE ACCOUNT SCHEDULE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued) EXASW01

Related Removables Refundable Items

Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REMOVAL TYPE - SOS - SPR SPECIAL STORAGE WAREHOUSE RETYW01

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
Branded Removables to RSA warehouses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Branded Removables to SLMZ warehouses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Export Removables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Departmental Duty Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals Non-Duty Paid Removables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REMOVAL TYPE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued) RETYW01

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
Branded Removables to RSA warehouses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Branded Removables to SLMZ warehouses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2113

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Back Save Return File Return Validate

4 / 5 76%

Export Removables

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
Export Removables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Departmental Duty Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals Non-Duty Paid Removables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REMOVAL TYPE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued) RETYW01

	Q1	Q2	Q3	Q4
Branded Removables to RSA warehouses	0.00	0.00	0.00	0.00
Branded Removables to SLMZ warehouses	0.00	0.00	0.00	0.00
Export Removables	0.00	0.00	0.00	0.00
Departmental Duty Paid	0.00	0.00	0.00	0.00
Totals Non-Duty Paid Removables	0.00	0.00	0.00	0.00

Product & Tariff Items - SOS - SPR SPECIAL STORAGE WAREHOUSE PRYTW01

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Duty Paid Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Product & Tariff Items - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued) PRYTW01

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Duty Paid Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2113

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Request Return Issued/Saved Returns History Account Rights Account Maintenance Transfer Duty Special Links

Back Save Return File Return Validate

5 / 5 76%

Product & Tariff Items - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued) PR17AW1

	WMS 194 23 01	WMS 194 23 02	WMS 194 23 03	WMS 194 23 04
Opening Balance	0.00	0.00	0.00	0.00
Product	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.00
Non-Duty Paid Returns	0.00	0.00	0.00	0.00
Closing Balance	0.00	0.00	0.00	0.00

3.4.3 VMS - Secondary manufacturing warehouse

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Request Return Issued/Saved Returns History Account Rights Account Maintenance Transfer Duty Special Links

Back Save Return File Return Validate

3 / 4 76%

EXCISE ACCOUNT SCHEDULE - VMS - SPR SECONDARY MANUFACTURING WAREHOUSE (110) EXASW11

Retained Removeable Relieve Items

REMOVAL TYPE - VMS - SPR SECONDARY MANUFACTURING WAREHOUSE (110) RETYW11

	WMS 194 23 01	WMS 194 23 02
Removals to RMA warehouses	0.00	0.00
Removals to SRA warehouses	0.00	0.00
Export removals	0.00	0.00
Transfers to bonded products	0.00	0.00
Total Non-Duty Paid Removals	0.00	0.00

Product & Tariff Items - VMS - SPR SECONDARY MANUFACTURING WAREHOUSE (110) PR17AW1

	WMS 194 23 01	WMS 194 23 02
Receipts from CSE Warehouses	0.00	0.00
Receipts of Bonded Product	0.00	0.00
Subtotal	0.00	0.00
Non-Duty Paid Returns	0.00	0.00
Total on Which Duty Must be Paid	0.00	0.00

Duty Calculation - VMS - SPR SECONDARY MANUFACTURING WAREHOUSE (110) DUCALW11

	WMS 194 23 01	WMS 194 23 02
Duty Value	0	0
Dutyable QTY	0.00	0.00
Quantity Code	LA	LA
Rate of Duty	122.8000	122.8000

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Request Return Issued/Saved Returns History Account Rights Account Maintenance Transfer Duty Special Links

Back Save Return File Return Validate

4 / 4 76%

Duty Payable

Duty Payable	0.00	0.00
--------------	------	------

Over/Underpayment - VMS - SPR SECONDARY MANUFACTURING WAREHOUSE (110) OVUNP11

	WMS 194 23 01	WMS 194 23 02
Overpayment	0.00	0.00
Underpayment	0.00	0.00

Duty Calculation - VMS - SPR SECONDARY MANUFACTURING WAREHOUSE (110) DUCALN11

Gross Amount Payable	0.00
Less Gross Over-Payment	0.00
Subtotal	0.00
Plus Gross Under-payment	0.00
Net Amount Payable	0.00

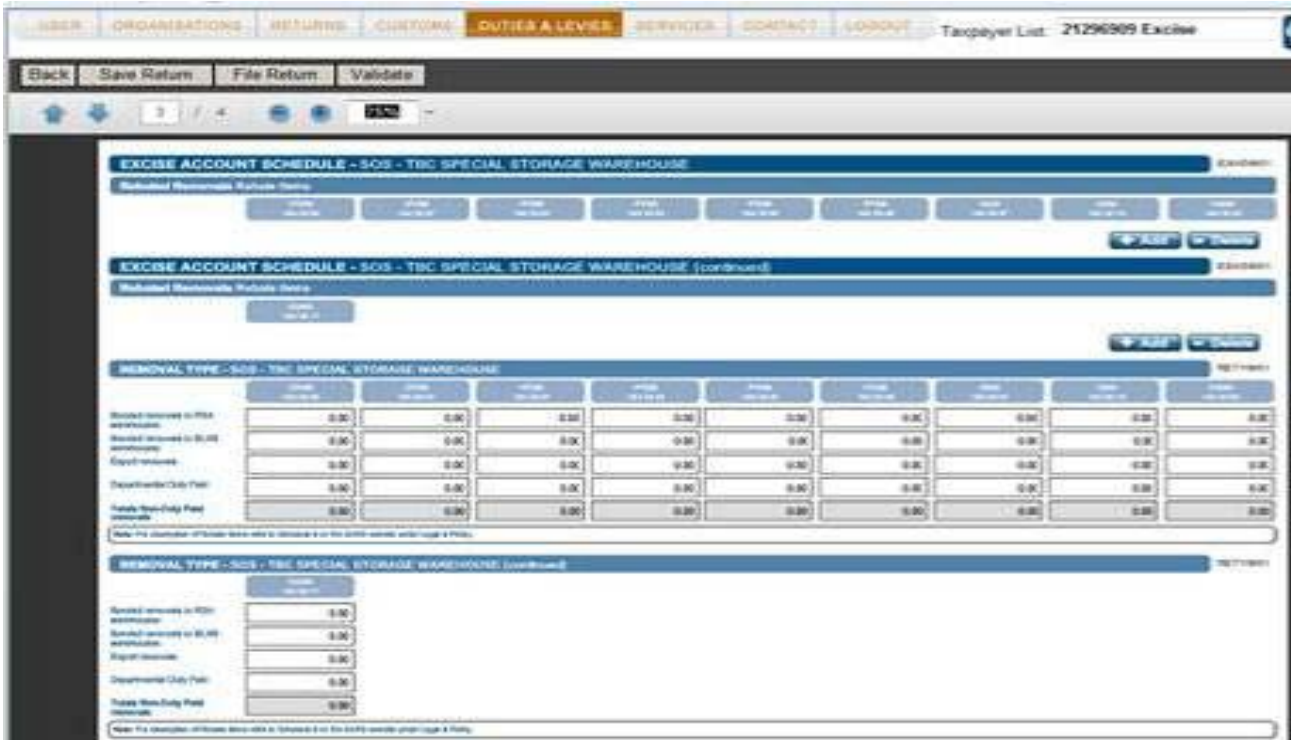
Payment Details - VMS - SPR SECONDARY MANUFACTURING WAREHOUSE (110) PADEW11

Payment (as applicable per tax product policy)	0.00	Duty Date (CCYYMMDD)	20180702
--	------	----------------------	----------

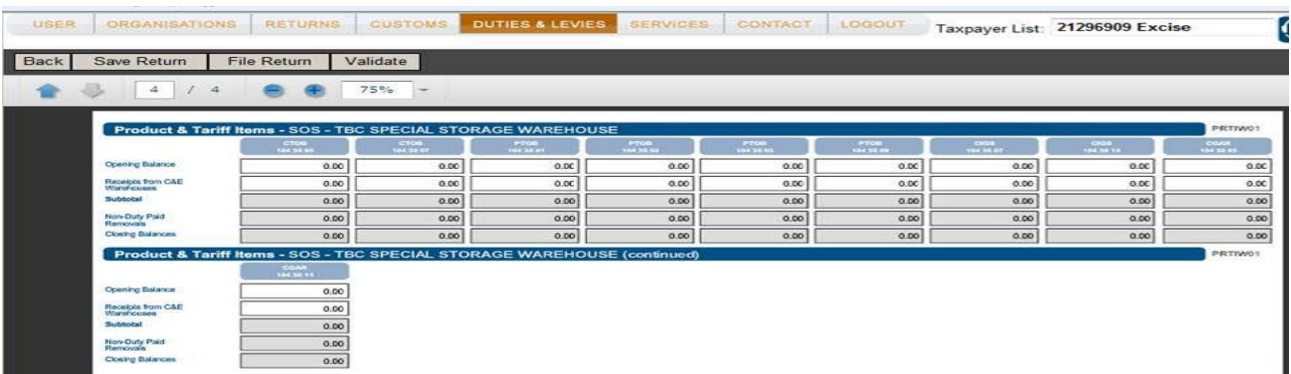
3.5 Tobacco

- a) If the client selected the tobacco return, the following screens will be displayed after the Licensee and Registration particular screens.
- b) The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – SOS / VM** is open and capturing can commence.

3.5.1 SOS - Special storage warehouse



- a) For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.
- b) Below are just a few of the boxes that must be completed:
 - i) Bonded removals to South African warehouses – Product removed to Customs and Excise warehouses within the RSA;
 - ii) Bonded removals to BLNS warehouses – Product removed to Customs and Excise warehouses within the BLNS;
 - iii) Export removals – Product removed to countries outside the SACU; and
 - iv) Totals 'Non-Duty' paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.



3.5.2 VM – Manufacturing warehouse

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Back Save Return File Return Validate

Request Return Issued/Saved Returns History Account Rights Account Maintenance Transfer Duty Special Links

3 / 5 65%

EXCISE ACCOUNT SCHEDULE - VM - TBC MANUFACTURING WAREHOUSE EKASW01

Rebated Removals Rebate Items

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33

EXCISE ACCOUNT SCHEDULE - VM - TBC MANUFACTURING WAREHOUSE (continued) EKASW01

Rebated Removals Rebate Items

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REMOVAL TYPE - VM - TBC MANUFACTURING WAREHOUSE RETYW01

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REMOVAL TYPE - VM - TBC MANUFACTURING WAREHOUSE (continued) RETYW01

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Back Save Return File Return Validate

Request Return Issued/Saved Returns History Account Rights Account Maintenance Transfer Duty Special Links

4 / 5 65%

Product & Tariff Items - VM - TBC MANUFACTURING WAREHOUSE PRITW01

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Product & Tariff Items - VM - TBC MANUFACTURING WAREHOUSE (continued) PRITW01

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Duty Calculation - VM - TBC MANUFACTURING WAREHOUSE DUCW01

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0	0	0	0	0	0	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KG	KG	KN	KN	KN	KN	KN	KN	KN	KN
221.0400	221.0400	128.8600	128.8600	128.8600	128.8600	5.1600	5.1600	2306.4800	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Excise Levies & Duties Back Save Return File Return Validate

Request Return Issued/Saved Returns History Account Rights Account Maintenance Transfer Duty Special Links

5 / 5 65%

Duty Calculation - VM - TBC MANUFACTURING WAREHOUSE (continued) DUCW01

Excise Value: 0
 Outside QTY: 0.00
 Quantity Code: KN
 Rate of Duty: 2306.4800
 Duty Payable: 0.00

Over/Underpayment - VM - TBC MANUFACTURING WAREHOUSE DUFUP01

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Over/Underpayment - VM - TBC MANUFACTURING WAREHOUSE (continued) DUFUP01

ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#	ETD#
144.36.01	144.36.07	144.36.21	144.36.23	144.36.25	144.36.26	144.36.27	144.36.31	144.36.32	144.36.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Duty Calculation - VM - TBC MANUFACTURING WAREHOUSE DUCW01

Gross Amount Payable	0.00
Less Gross Overpayment	0.00
Less Gross Returns of Duty Paid Stock	0.00
Subtotal	0.00
Plus Gross Underpayment	0.00
Net Amount Payable	0.00

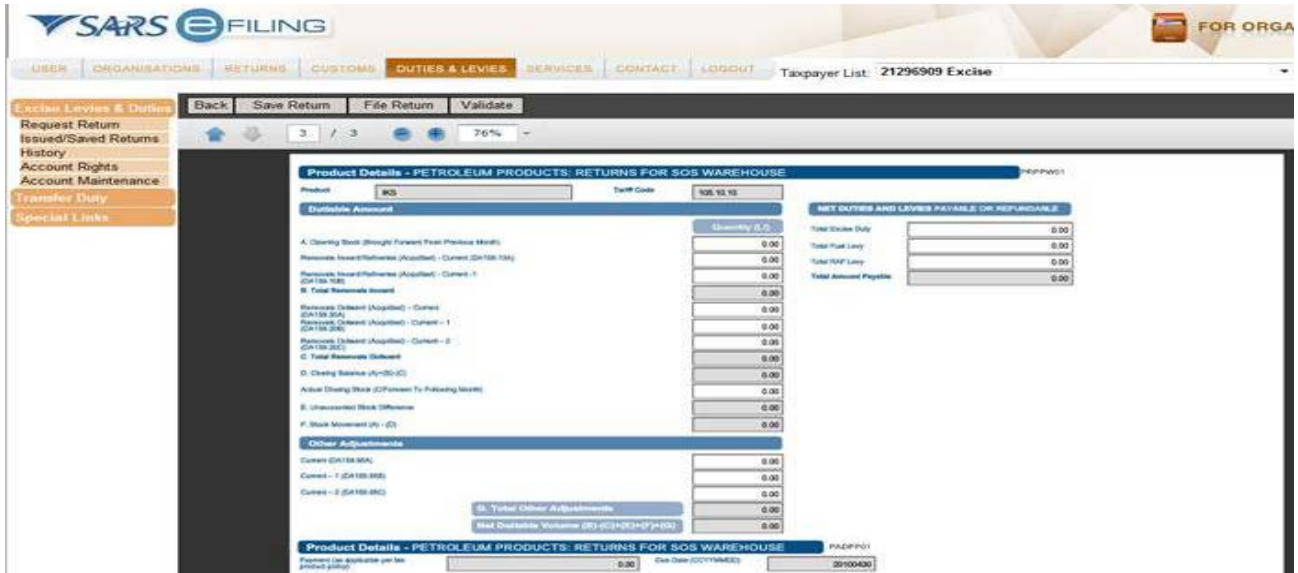
Payment Details - VM - TBC MANUFACTURING WAREHOUSE PACEW01

Payment (as applicable per tax product package): 0.00 Due Date (DDYYMMDD): 20180427

3.6 Fuel products

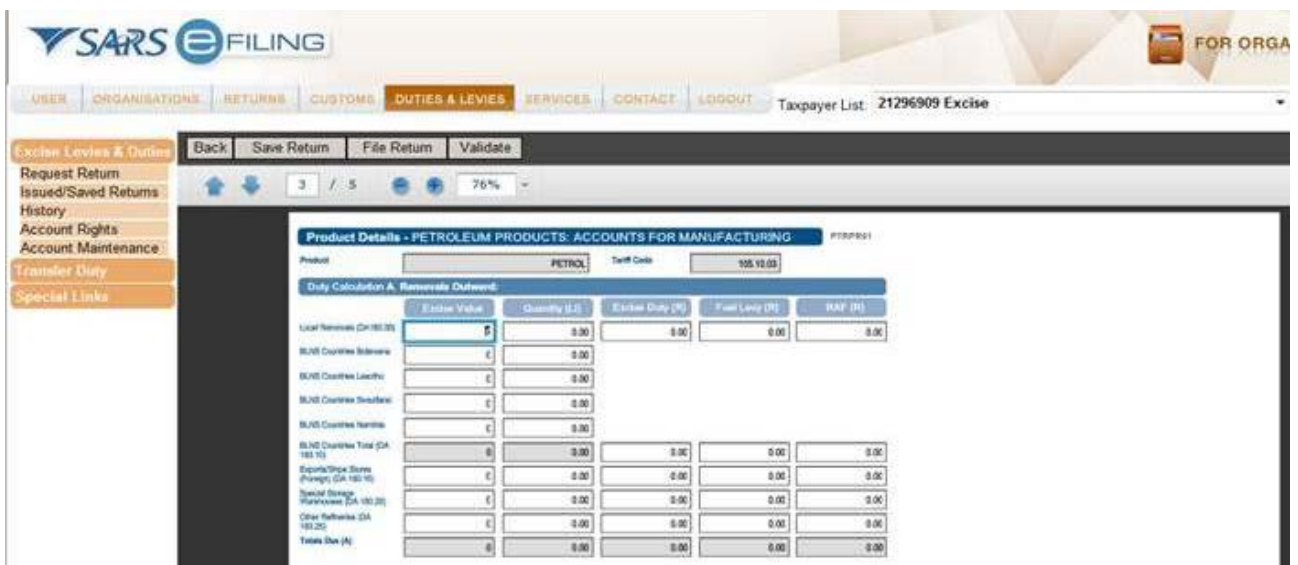
- a) If the user selected the petroleum products return, the following screens will be displayed after the Licensee and Registration particular screens.
- b) The heading on top of each page will indicate to the user that the **EXCISE ACCOUNT SCHEDULE – VM / SOS** is open and capturing can commence.

3.6.1 SOS - Kerosene



- a) All the information must be captured under the correct column e.g. product code and tariff item.
- b) For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.
- c) The information must be captured under the correct column e.g. product code and tariff item. The e-Filing Excise duty and levy returns must be completed in full before they are submitted.
- d) The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.

3.6.2 VM - Petrol



3.6.4 Hydrocarbon Solvents

SARS eFILING FOR ORGA

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Back Save Return File Return Validate

3 / 5 76%

Product Details - PETROLEUM PRODUCTS: ACCOUNTS FOR MANUFACTURING PTFPA01

Product: SAHS Tariff Code: 105 10.21

Duty Calculation A: Reasonable Outward:

Excise Value	Quantity (L)	Excise Duty (R)	Fuel Levy (R)	RAF (R)
Local Refineries (CA 180.00)	0	0.00	0.00	0.00
BLND Countries Refineries	0	0.00		
BLND Countries Licenses	0	0.00		
BLND Countries Stockpiles	0	0.00		
BLND Countries Inventories	0	0.00		
BLND Countries Total (CA 180.00)	0	0.00	0.00	0.00
Export/Ship State (P/Imp) (CA 180.00)	0	0.00	0.00	0.00
Special States (P/Imp) (CA 180.00)	0	0.00	0.00	0.00
Other Refineries (CA 180.00)	0	0.00	0.00	0.00
Totals (CA 180.00)	0	0.00	0.00	0.00

SARS eFILING FOR ORGA

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Back Save Return File Return Validate

4 / 5 76%

Product Details - PETROLEUM PRODUCTS: ACCOUNTS FOR MANUFACTURING PTFPA01

Duty Calculation B: Deductions (Acquired):

Excise Value	Quantity (L)	Excise Duty (R)	Fuel Levy (R)	RAF (R)
BLND Countries Refineries	0	0.00		
BLND Countries Licenses	0	0.00		
BLND Countries Stockpiles	0	0.00		
BLND Countries Inventories	0	0.00		
BLND Countries Total (CA 180.00)	0	0.00	0.00	0.00
Export/Ship State (P/Imp) (CA 180.00)	0	0.00	0.00	0.00
Special States (P/Imp) (CA 180.00)	0	0.00	0.00	0.00
Other Refineries (CA 180.00)	0	0.00	0.00	0.00
Refined Product (CA 180.00)	0	0.00	0.00	0.00
Losses (CA 180.00)	0	0.00	0.00	0.00
Totals Deductions (R)	0	0.00	0.00	0.00

Duty Calculation Offset:

C. Other Adjustments (CA 180.00)	0.00	0.00	0.00	0.00
Net Duty Payable (A-B-C)		0.00	0.00	0.00
Current Month Liability (D/Factor)				0.00

Liability Schedule:

First Payment (as applicable per tax product policy): 0.00

Second Payment (as applicable per tax product policy): 0.00

SARS eFILING FOR ORGA

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: 21296909 Excise

Back Save Return File Return Validate

5 / 5 76%

Product Details - PETROLEUM PRODUCTS: ACCOUNTS FOR MANUFACTURING WAREHOUSE PTFPAW01

Excise Duties and Levies Current Month Returns Due:

	30% Last Month		30% This Month	
	Litres	Rands	Litres	Rands
Excise Duty	0.00	0.00	0.00	0.00
Fuel Levy	0.00	0.00	0.00	0.00
RAF Levy	0.00	0.00	0.00	0.00

Total Amount Payable:

	Litres	Rands
Total Excise Duty Payable	0.00	0.00
Total Fuel Levy Payable	0.00	0.00
Total RAF Levy Payable	0.00	0.00
Total Amount Payable		0.00

Product Details - PETROLEUM PRODUCTS: ACCOUNTS FOR MANUFACTURING PTFPA01

Payment (as applicable per tax product policy): 0.00 Due Date (CCYMMDD): 30/10/2018

3.6.5 VM - Distillate fuel

Product Details - PETROLEUM PRODUCTS: ACCOUNTS FOR MANUFACTURING PTFP001

Product: 20F Taxpayers List: 21296909 Excise

Excise Value	Quantity (L)	Excise Duty (R)	Fuel Levy (R)	RAF (R)
Local Refiners (DA 100.00)	0.00	0.00	0.00	0.00
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Total (DA 100.00)	0.00	0.00	0.00	0.00
Special Storage (DA 100.00)	0.00	0.00	0.00	0.00
Special Storage (DA 100.00)	0.00	0.00	0.00	0.00
Other Refiners (DA 100.00)	0.00	0.00	0.00	0.00
Total (DA 100.00)	0.00	0.00	0.00	0.00

Product Details - PETROLEUM PRODUCTS: ACCOUNTS FOR MANUFACTURING PTFP001

Product: 20F Taxpayers List: 21296909 Excise

Excise Value	Quantity (L)	Excise Duty (R)	Fuel Levy (R)	RAF (R)
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Refiners	0.00	0.00	0.00	0.00
R/NZ Countries Total (DA 100.00)	0.00	0.00	0.00	0.00
Special Storage (DA 100.00)	0.00	0.00	0.00	0.00
Special Storage (DA 100.00)	0.00	0.00	0.00	0.00
Other Refiners (DA 100.00)	0.00	0.00	0.00	0.00
Refiners Product (DA 100.00)	0.00	0.00	0.00	0.00
Losses (DA 100.00)	0.00	0.00	0.00	0.00
Total Deductible (R)	0.00	0.00	0.00	0.00

Daily Calculation Offset

Excise Value	Quantity (L)	Excise Duty (R)	Fuel Levy (R)	RAF (R)
Other Adjustments (DA 100.00)	0.00	0.00	0.00	0.00
Net Duty Payable (DA 100.00)	0.00	0.00	0.00	0.00

Liability Schedule

Excise Value	Quantity (L)	Excise Duty (R)	Fuel Levy (R)	RAF (R)
Final Payment (as applicable per tax product policy)	0.00	0.00	0.00	0.00
Second Payment (as applicable per tax product policy)	0.00	0.00	0.00	0.00

Excise Duties and Levies Current Month Returns Due

	95% Last Month		95% This Month	
	Excise	Levy	Excise	Levy
Excise Duty	0.00	0.00	0.00	0.00
Fuel Levy	0.00	0.00	0.00	0.00
RAF Levy	0.00	0.00	0.00	0.00

Total Amount Payable

	Excise	Levy
Total Excise Duty Payable	0.00	0.00
Total Fuel Levy Payable	0.00	0.00
Total RAF Levy Payable	0.00	0.00
Total Amount Payable	0.00	0.00

Product Details - PETROLEUM PRODUCTS: ACCOUNTS FOR MANUFACTURING PTFP001

Product: 20F Taxpayers List: 21296909 Excise

3.7 Ad Valorem (SCH1P2B)

- a) If the client selected the return, the following screens will be displayed after the Licensee and Registration particular screens.
- b) The heading on top of each page will indicate to the client that the Ad Valorem Excise duty account is open and capturing can commence.

The screenshot displays the SARS eFiling interface for an Ad Valorem Excise Duty Account. The page title is 'Product Details - Ad Valorem Excise Duty Account'. The interface includes a navigation menu on the left with options like 'Excise Codes & Duties', 'Request Return', 'Account Rights', and 'Special Links'. The main content area features a table with the following columns: Excise Code, Excise Rate, Excise Value, Excise Amount, Excise Duty, Excise Tax, Excise Duty, Excise Tax, and Excise Duty. The table lists 10 excise codes (e.g., 87032123, 87032140, 87032175) with corresponding rates and values, all showing zero amounts. Below the table, there are sections for 'Excise Calculations' and 'Excise Summary' with various input fields and calculated values, all showing zero.

- c) For the completion of the Ad Valorem account, refer to the Ad Valorem Excise Duty Account Completion Manual (SE-ADV-03-M01) on the SARS website www@sars.gov.za.

3.8 Environmental Levy (SCH1P3)

- a) If the client selected the Environmental levy return for plastic bags, the following screens will be displayed after the Licensee and Registration particular screens.
- b) The heading on top of each page will indicate to the client that the Environmental Levy account / return for plastic bags is open and capturing can commence.

3.8.1 Plastic bags (SCH1P3A)

Product Details - ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS #PRDP01

Item: 147.01

	147.01.01	147.01.02	147.01.03	147.01.07
Opening Balance	1000.00	0.00	0.00	8000.00
P/Ba Proceeds	0.00	0.00	0.00	0.00
P/Ba Returns	0.00	0.00	0.00	0.00
Sub Total	1000.00	0.00	0.00	8000.00

Levy Paid Removals

Sales Payable	0.00	0.00	0.00	0.00
Sales BLAD countries	0.00	0.00	0.00	0.00

Levy Paid Levy Paid Removals

Exports	0.00	0.00	0.00	0.00
Storage Warehouse	0.00	0.00	0.00	0.00
Refunds Item 400.01	0.00	0.00	0.00	0.00
Refunds Item 400.02 (1% Input)	0.00	0.00	0.00	0.00
Refunds Item 400.03	0.00	0.00	0.00	0.00
Closing Balance	1000.00	0.00	0.00	8000.00

Levy Calculation - Paid

Levyable QTY (Sales)	0.00	0.00	0.00	0.00
Levy Rate	0.0000	0.0000	0.0000	0.0000
Direct Levy Payable	0.00	0.00	0.00	0.00

Product Details - ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS #PRDP01

Item: 147.01

Levy Paid or Payable

	147.01.01	147.01.02	147.01.03	147.01.07
P/Ba Proceeds to BLAD Item 401.01	0.00	0.00	0.00	0.00
Returns for Recycling Fee Item 401.02	0.00	0.00	0.00	0.00
Returns from Recycling (Other than Recycling Fee Item 401.02)	0.00	0.00	0.00	0.00
Levy Output	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00
P/Ba Input	0.00	0.00	0.00	0.00
Net Levy Payable	0.00	0.00	0.00	0.00

Total Amount Payable: 0.00
Due Date (CYMMS): 2011029

- a) **Manufacturing Warehouse No** – This is for the VM number.
- b) **Client No** – This box is for the clients' Excise client code.
- c) **Client Details** – The name under which the licensed Customs and Excise manufacturing warehouse (VM) is licensed must be inserted in this box.
- d) **Physical Address and Postal Code** – The street name, number, suburb, city and postal code of the VM must be inserted in these boxes.
- e) **Accounting Period From / To:**
- i) The opening and closing dates of an account must be shown; and
 - ii) The opening date of an account must follow immediately on the closing date of the previous account.
- f) **Statistical Unit Code** – The unit code as reflected in Part 1 of Schedule 1 must be inserted in this box.
- g) **Tariff Subheading / Item** – The tariff unit code as reflected in Part 1 and 3A of Schedule 1 must be inserted in this field.
- h) **Opening Balance** – Balance carried forward from previous period must be inserted in this field.
- i) **Plus Production** – Production during the three (3) months of the accounting period must be inserted in this field.
- j) **Plus Returns** – Returns from South Africa or returns from a BLNS country for which credit notes have been issued must be inserted in this field. In the case of returns from a BLNS country, the environmental levy thereon must have been paid on entry into South Africa.
- k) **Less Sales, Removals and Rebates** – The quantity of environmental levy goods removed or sold must be inserted in this field:
- i) **Sales:** South Africa and BLNS countries.
 - ii) **Removals:** Exports and storage warehouse (for export or duty free shop – Rule 54A.03).
 - iii) **Rebates:**
 - A) Item 680.01 - Goods supplied under rebate of duty as specified in the item;
 - B) Item 680.02 – Goods lost or destroyed in warehouse in circumstances of *Vis major*, etc.; and / or
 - C) Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods.
- l) **Closing Balance** – The quantity of environmental levy goods on hand at the end of the accounting period must be inserted in this box.
- m) **Levy On Dutiable Total** – The total of sales in South Africa and to consignees in BLNS countries must be multiplied with the rate of levy and inserted in this box.
- n) **Less Levy Paid or Payable** – The levy paid on goods may be set-off under the following Rebate Items:
- i) Item 681.01 – Removed to BLNS countries (only if proof of exit from South Africa has been obtained);
 - ii) Item 681.02 – Returns for re-cycling (goods off-specification or otherwise defective) – credit notes must have been issued; and/or
 - iii) Item 681.03 – Returns from purchasers in South Africa for any purpose other than recycling – credit notes must be issued.
- o) **Less: Overpaid on Previous Account** – Should a licensee have overpaid on levy for the previous return, the amount so overpaid must be inserted in this field. The date of the previous return must be furnished as well as an explanation for the overpayment (relevant return must be attached).

- p) **Plus: Underpaid on Previous Account** – Should a licensee have underpaid on levy for the previous return, the amount so underpaid must be inserted in this field. The date of the previous return must be furnished as well as an explanation for the underpayment (relevant return must be attached).
- q) **Nett Levy Payable** – The amount determined between the “levy payable” and the “over” or “underpaid”, whichever is applicable, must be inserted in this field.
- r) **Total amount of nett levy due** – The total amount of nett levy which is the sum of the amounts reflected under items 147.01/3923.21.05, 3923.21.15 and 147.01/3923.29.05 and 3923.29.15 must be inserted in this field.

3.8.2 Electricity levy (SCH1P3B)

The screenshot displays the SARS eFiling system interface. At the top, there is a navigation bar with links for 'HOME', 'ORGANISATIONS', 'RETURNS', 'CUSTOMER', 'DUTIES & LEVIES', 'SERVICES', 'CONTACT', and 'LOGOUT'. A 'Taxpayer List' dropdown shows 'tester3'. Below the navigation bar, there is a sidebar with various options: 'Previous Levy', 'Locable Levies & Outlets', 'Request Return', 'Issued/Saved Returns', 'History', 'Local Entries Payable', and 'Special Links'. The main content area shows a form titled 'Product Details - Environmental Levy for Electricity'. The form has a header with 'Back', 'Save Return', 'File Return', and 'Validate' buttons. Below the header, there is a progress indicator showing '1 / 1' and a zoom level of '75%'. The form fields are as follows:

Quantity of Electricity Generated (kW/h)	Levy Rate (kW/h)	Levy Payable
10000.00	1111.0000	11110000.00
Less: Over paid		0.00
Plus: Under paid		0.00
Total amount payable		11110000.00

- a) Once the return is open, complete the applicable fields.
- b) **Quantity of Electricity Generated (kW/h)** – Not leviable on electricity generating sources as specified in the Notes to Schedule 1 Part 3B.
- c) **Levy Rate (kW/h)** – As per Schedule 1 part 3B.
- d) **Levy Payable** – Amount of electricity generated multiplied by the levy rate = Rand value.
- e) **Less: Over paid** – Amount deductible on over payment on previous month's return.
- f) **Plus: Under paid** – Amount to be added on under payment for previous month's return.
- g) **Total amount payable** – Final levy due after allowable additions and subtractions were made from levy payable amount.

3.8.3 Carbon dioxide (CO₂) emissions of motor vehicles (SCH1P3D)

The screenshot shows the SARS eFiling interface for the 'CO2 - Environmental Levy Payable' form. The form is titled 'CO2 - Environmental Levy Payable' and includes the following fields:

- Tariff subheading(s):
- Environmental Levy Rate No.:
- Vehicle type description according to the test report with CO₂ emissions exceeding the level for the item:
- Levy Rate:
- Number of units removed:
- CO₂ emissions:
- Levy payable (A x B Rate of Levy):

Below these fields is a 'Duty Calculation' table with the following columns:

- Less: Rebates - 680.01
- Less: Rebates - 680.02
- Less: Rebates - 680.03
- Less: Refunds - 681.01
- Less: Refunds - 681.02
- Less: Refunds - 681.03
- Less: Refunds - 681.04
- Total Levy Due
- Due date (CCYMMDD):

The current values for all fields are 0.00. The 'Due date' is 20180729.

- Tariff subheading** – This is the tariff subheadings under which the vehicles are classifiable.
- Environmental levy item no.** – 151.01 and / or 151.02 must be inserted here.
- Vehicle type description according to the test report with CO₂ emissions exceeding the level for the item** – The mentioned vehicle type must be listed per model.
- Column A – Number of units removed** – Vehicles with a CO₂ emission exceeding 120g / km should be inserted here.
- Column B – CO₂ emissions exceeding the level for the item** – The CO₂ emission level above the threshold of 120g / km of the particular vehicle type needs to be reflected here.
- Column C – Levy payable (A x B x rate of levy)** – The answer of A and B to be multiplied with the environmental levy rate applicable.
- Click **Add** if you have more tariff subheadings / vehicle emission types to declare or click **Remove** to take out tariff subheadings/vehicle emissions types.
- Less: Rebates** – Rebate Item 680.01.
- Less: Rebates** – Rebate Item 680.02.
- Less: Rebates** – Rebate Item 680.03.
- Less: Refunds** – Rebate Item 681.01.
- Less: Refunds** – Rebate Item 681.02.
- Less: Refunds** – Rebate Item 681.03.
- Less: Refunds** – Rebate Item 681.04.
- Total levy due** – The total environmental levy due for the accounting period taking into consideration all less rebates and / or less refunds, if applicable, deducted from the total.

3.8.4 Tyre levy (SCH1P3E)

- If the client selected the tyre return, the following screens will be displayed after the Licensee and Registration particular screens.
- The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – SOS / VM** is open and capturing can commence.
- The return screens will now be displayed and capturing can commence:

- The heading on top of each page will indicate to the client that the Environmental Levy Return for Tyres is open and capturing can commence.
- Only the applicable fields for the **Tyre Manufacturer (VM)** or **Motor Vehicle Manufacturer (VS)** will be available for capturing. If the field is highlighted in grey the client will not be able to capture any information in that field because it is not applicable to the client's warehouse type.

- When the client clicks on the box that is encircled in red, the **Levy Item** pop up screen will be displayed. Select the applicable **Levy Item** and click on **Ok**.
- If the incorrect item was selected, the client can select the box again and click on the correct Levy Item. Click on **Ok** and the item will be changed to the newly selected item. The **Number** and **KN** of the tyres that relate to the selected levy item must also be captured.

d) Sub-paragraphs (i) to (v) below will be applicable to **tyre manufacturers (VM)** only:

Product Details – ENVIRONMENTAL LEVY RETURN FOR TYRES ELRT101

152.01	
Number	KN
152.01.07	60.20
Total of Levy Item(s) 2 60.20	

152.02	
Number	KN
152.02.08	90.30
152.02.19	30.10
Total of Levy Item(s) 4 120.40	

152.03	
Number	KN
Total of Levy Item(s) 0 0.00	

- i) The number and mass of the tyres manufactured (production) during the return period as per the DA 178.01 must be captured on the **Product Details** screen.
- ii) Only numeric digits without decimals can be captured in the **Number** block and the **KN** (mass) must include decimals.

Removal from Details – ENVIRONMENTAL LEVY RETURN FOR TYRES ELRT101

152.01	
Number	KN
152.01.01	3.10
Total of Levy Item(s) 1 3.10	

152.02	
Number	KN
152.02.11	0.00
	0.00
Total of Levy Item(s) 0 0.00	

152.03	
Number	KN
	0.00
Total of Levy Item(s) 0 0.00	

- iii) The number and mass of tyres removed from the VM to the VS during the return period as per the DA 178.02 must be captured on the **Removal from Details** screen.

Return Details – ENVIRONMENTAL LEVY RETURN FOR TYRES						
	152.01		152.02		152.03	
	Number	KN	Number	KN	Number	KN
Opening Balance	0	0.00	0	0.00	0	0.00
Plus Production	2	6.20	4	39.40	0	0.00
Plus Receipts						
Plus Returns	1	3.10	2	6.20	0	0.00
Sub Total	3	9.30	6	45.60	0	0.00
Less Levy Paid Removals						
Sales: Republic	3	9.90	2	6.20	0	0.00
Sales: EUNS countries	1	3.10	3	9.90	0	0.00
Less Non Levy Paid Removals						
Exports	2	6.20	0	0.00	0	0.00
Rebates Item 680.01						
Rebates Item 680.02 (via major)	0	0.00	0	0.00	0	0.00
Rebates Item 680.03	2	6.20	0	0.00	0	0.00
Removal from Item 680.04	1	3.10	0	0.00	0	0.00
Removal to Item 680.04						
Closing Balance	-6	-19.20	1	29.50	0	0.00

iv) The information captured on the previous screens will be pre-populated on the screen above but there are also boxes that must be completed by the client. The completed DA 178 must be used to capture the information where applicable. Continue with the capturing on the next screen.

Payment Details – ENVIRONMENTAL LEVY RETURN FOR TYRES			
	152.01	152.02	152.03
Levyable QTY (Sales)	19.20	16.10	0.00
Levy Rate	2.3000	2.3000	2.3000
Gross Levy Payable	44.16	37.03	0.00
Less Levy Paid Or Payable			
Proved Removals to EUNS Item 881.01	9.30	0.00	0.00
Returns for Reprocessing 881.02	6.20	0.00	0.00
Returns from South Africa (other than reprocessing) Item 881.03	0.00	0.00	0.00
Proved Exports Item 881.07	6.20	9.30	0.00
Less Overpaid	0.00	0.00	0.00
Sub Total	28.66	18.43	0.00
Plus Underpaid	0.00	0.00	0.00
Nett Levy Payable	28.66	18.43	0.00
Total Amount Payable	47.09		
Due date (CCYYMMDD)	20171025		

v) The amount payable and the due date will be displayed at the bottom of the screen.

e) Sub-paragraphs (i) to (v) below will be applicable to the **motor vehicle manufacturers (VS)** only.

- i) The number and mass of the leviable tyres received from the manufacturing warehouse which will be fitted to vehicles during the return period as per the DA 178.03 must be captured on the **Receipt Details** screen.
- ii) Only numeric digits without decimals can be captured in the **Number** block and the **KN** (mass) must include decimals.

- iii) The number and mass of leviable tyres returned from the VS to the VM during the return period as per the DA 178.04 must be captured on the **Removal to Details** screen.

Return Details – ENVIRONMENTAL LEVY RETURN FOR TYRES						
	152.01		152.02		152.03	
	Number	KN	Number	KN	Number	KN
Opening Balance		0.00	0	0.00	0	0.00
Plus Production						
Plus Receipts	0	0.00	0	0.00	0	0.00
Plus Returns	100	1556.00	10	2233.33	1	36.33
Sub Total	100	1556.00	10	2233.33	1	36.33
Less Levy Paid Removals						
Sales: Republic	1	1.00	2	2.00	3	3.00
Sales: BLNS countries	1	1.00	2	2.00	3	3.00
Less Non Levy Paid Removals						
Exports	0	0.00	0	0.00	0	0.00
Rebates Item 890.01	1	1556.00	1	12333.33	1	1222.33
Rebates Item 890.02 (via major)						
Rebates Item 890.03						
Removal from Item 890.04						
Removal to Item 890.04	1	100.00	1	30.00	1	10.00
Closing Balance	96	-102.00	4	-10134.00	-7	-1202.00

- iv) The information captured on the previous screens will be pre-populated on the screen above but there are also boxes that must be completed by the user. The completed DA 178 must be used to capture the information where applicable. Continue with the capturing on the next screen.

Payment Details – ENVIRONMENTAL LEVY RETURN FOR TYRES			
	152.01	152.02	152.03
Leviable QTY (Sales)	-100.00	-10130.00	-1196.00
Levy Rate	2.3000	2.3000	2.3000
Gross Levy Payable	-230.00	-23299.00	-2750.80
Less Levy Paid Or Payable			
Proved Removals to SLS Item 881.01	0.00	0.00	0.00
Returns for Reprocessing 881.02	0.00	0.00	0.00
Returns from South Africa (other than reprocessing) Item 881.03	0.00	0.00	0.00
Proved Exports Item 881.07	0.00	0.00	0.00
Less Overpaid	0.00	0.00	0.00
Sub Total	-230.00	-23299.00	-2750.80
Plus Underpaid	200.00	23299.00	2745.80
Nett Levy Payable	-30.00	0.00	-5.00
Total Amount Payable	-35.00		
Due date (CCYYMMDD)	20170425		

- v) The amount payable and the due date will be displayed at the bottom of the screen.

3.9 Health Promotion Levy

3.9.1 Sugary beverages

- a) Clients must be registered for eFiling before the Health Promotion Levy on sugary beverages can be captured and filed. Refer to SE-ACC-02-M01 for the registration on eFiling as an eFiling user, registering as an Excise user, how to request a return, etc.
- b) The return screens will now be displayed and the data can be captured where applicable.

Tariff code (benefit)	Health Promotion Levy Rate	Total Sugar Content	Sugar Content Exempted	Levy Rate	Levy Payable	Less Refunds 881.01	Less Refunds 881.02	Less Refunds 881.04	Less Levy Overpaid	Plus Levy Underpaid	Net Levy Payable
18061005	1910105	4.10	0.12	0.0210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19019015	1910205	4320.00	2728.00	0.0210	57.12	0.00	0.00	0.00	0.00	0.00	57.12
21069020	1910505	18950.00	14850.00	0.0210	311.85	0.00	0.00	0.00	0.00	0.00	311.85
21069022	1910510	840000.00	780000.00	0.0210	15960.00	0.00	0.00	0.00	0.00	0.00	15960.00
21069069	1910515	275000.00	175000.00	0.0210	3675.00	0.00	0.00	0.00	0.00	0.00	3675.00
22021010	1910705	1980000.00	780000.00	0.0210	16380.00	0.00	0.00	0.00	0.00	0.00	16380.00
22021080	1910710	13200000.00	11880000.00	0.0210	249480.00	0.00	0.00	0.00	0.00	0.00	249480.00
22029120	1910715	37486.25	0.00	0.0210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22029180	1910720	2180.00	1800.00	0.0210	37.80	0.00	0.00	0.00	0.00	0.00	37.80
22029920	1910725	5300185.50	4300155.50	0.0210	90303.16	0.00	0.00	0.00	0.00	0.00	90303.16
22029990	1910730	134919256.00	84002480.40	0.0210	17841312.09	0.00	0.00	0.00	0.00	0.00	17841312.09

- c) The uploaded CSV – file [refer to SE-ACC-02-M01, paragraph (q)] information will be populated into the columns of the SBL – Health Promotion Levy Return. The adjustments per product must be captured by the user to finalise the monthly return [refer to the notes to the DA 179 return and the Completion manual of the DA 179 and Schedule (refer to SE-SB-03)].

SBL - Health Promotion Levy Payable						SBL - Health Promotional Levy Adjustment					
Tariff Code	Health Promotion Levy Item	Total Sugar Content (ml/100ml)	Sugar Content Exceeding 4g/100ml (ml/100ml)	Levy Rate	Levy Payable	Less Rebates (R1.0)	Less Rebates (R1.5)	Less Rebates (R1.0)	Less Levy Overpaid	Plus Levy Underpaid	Net Levy Payable
18061005	1910105	4.10	0.12	0.0210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19019015	1910205	4320.00	2720.00	0.0210	57.12	0.00	0.00	0.00	0.00	0.00	57.12
21069020	1910505	18650.00	14850.00	0.0210	311.85	0.00	0.00	0.00	0.00	0.00	311.85
21069022	1910510	840000.00	750000.00	0.0210	15960.00	0.00	0.00	0.00	0.00	0.00	15960.00
21069069	1910515	275000.00	175000.00	0.0210	3675.00	0.00	0.00	0.00	0.00	0.00	3675.00
22021010	1910705	1980000.00	780000.00	0.0210	16380.00	0.00	0.00	0.00	0.00	0.00	16380.00
22021090	1910710	132000000.00	118000000.00	0.0210	2484000.00	200.00	100.00	50.00	0.00	300.00	2494450.00
22029120	1910715	37496.25	0.00	0.0210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22029190	1910720	2160.00	1800.00	0.0210	37.80	0.00	0.00	0.00	0.00	0.00	37.80
22029920	1910725	5000185.00	4300155.00	0.0210	90303.15	0.00	0.00	0.00	12.00	0.00	90291.15
22029990	1910750	1348191256.00	840524840.00	0.0210	17641312.00	0.00	0.00	0.00	0.00	0.00	17641312.00

- d) Any adjustments for:
- i) Rebates and / or refunds that were recorded during the accounting period; and
 - ii) Any over and / or overpayment that were accounted for during the previous accounting period must be accounted for, per product, on the return.

Levy Calculations	
Total Levy Payable	21075537.02
Less Rebates (R1.0)	200.00
Less Rebates (R1.5)	100.00
Less Rebates (R1.0)	50.00
Gross Levy Due	21075187.02
Less Levy Overpaid	12.00
Subtotal	21075175.02
Plus Levy Underpaid	300.00
Total Amount Payable	21075475.02
Due date (CCYMMDD)	20180530

- e) The Net Levy Payable amounts will be pre-populated onto the screen above and the **Total Amount Payable** and **Due Date** will be displayed on the bottom of the screen.

3.10 Diamond Export Levy

Product Details – Diamond Export Levy					PDDDEL01
Client Detail – Client Type					
Please select type:	Beneficiator <input type="checkbox"/>	Dealer <input type="checkbox"/>	Producer <input type="checkbox"/>	Permit holder <input type="checkbox"/>	
Levy Calculation					
	Beneficiator	Dealer	Producer	Permit holder	
Total Fair market Export Value for this period (DL 163A)	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Less: Import Credit value (Section 4) (DL163B)	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Less: Relief for temporary Exports (Section 5) (DL163C)	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Less: Relief for Election Purchases (Section 6)(DL 163D)	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Less Exemptions (Section 7,8,9 &10) (DL163E)	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Leviable Value	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Levy Rate	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Gross Levy Payable	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Less: Levy Overpaid	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Sub Total	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Plus: Levy Underpaid	0000000000.00	0000000000.00	0000000000.00	0000000000.00	
Total Amount Payable	0000000000.00	0000000000.00	0000000000.00	0000000000.00	

- f) **Please select type** – The registrant will indicate the specific client type as indicated in the boxes for the export of the unpolished diamonds for which the return is submitted.
- g) **Total Fair market Export Value for this period (DL 163A)** – Must reflect the total fair market export value of all unpolished diamonds exported for the entire assessment period.
- h) **Less: Import Credit value (Section 4) (DL163B)** – The total value of all imported unpolished diamonds that qualifies for a credit.
- i) **Less: Relief for temporary Exports (Section 5) (DL163C)** – This is the total value of all unpolished diamonds exported on a temporary basis.
- j) **Less: Relief for Election Purchases (Section 6) (DL 163D)** – This is the total value of all exported diamonds by elected buyers.
- k) **Less Exemptions (Section 7, 8, 9 &10) (DL163E)** – This is the total value of all unpolished diamonds exported under an exemption in the case of ‘Producers’ and ‘Beneficiators’.
- l) **Leviable Value** – The fair market value less the allowable deductions.
- m) **Levy Rate** – The rate of levy used to determine levy payable (currently 5%).
- n) **Gross Levy Payable** – Total levy multiplied by the levy rate.
- o) **Less: Levy Overpaid** – The levy overpaid during previous export transactions.
- p) **Sub Total** – Gross levy payable less overpaid amount on previous export transactions.
- q) **Plus: Levy Underpaid** – The levy underpaid during previous export transactions.
- r) **Total Amount Payable** – Equals the levy payable, less the amount overpaid and or plus the amount underpaid multiplied with the rate of levy.
- s) Complete boxes as seen above.
- t) Click **Back / Save Return / File Return / Validate**.
- u) A message will be displayed when the form is saved or filed.

3.11 Request and submit local manufacturing declarations – ZDP, ZGR and ZOL (CEB01)

The screenshot shows the SARS eFiling interface for 'DUTIES & LEVIES'. The 'Request Billing Form' option in the sidebar is highlighted. The main content area contains instructions and a table of warehouses. The 'Request' link in the table is highlighted.

Industry	Warehouse Number	Status Date	Action
Spirits	PTAVMS00112	12/07/2013	Request
Vermouth	PTAOS 02357	12/07/2013	Request
Tobacco	PTASOS02091	12/07/2013	Request

- a) Click on **Duties & Levies**, **Local Duties Payable** and then on **Request Billing Form**. To request a billing form click on **Request** for the applicable warehouse.

The screenshot shows the SARS eFiling interface for 'BILLING FORM WORK PAGE'. The 'Request Billing Form' option in the sidebar is highlighted. The main content area contains 'TaxPayer Details' and a table with a 'Billing Form' entry for CEB01.

Billing Form	Status Date
CEB01	Issued

- b) Click on **CEB01**.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: CEB01

Transfer Duty
Excise Levies & Duties
Local Duties Payable
Request Billing Form
Saved Forms
History
Special Links

Back Save File

1 / 1 46%

SARS Customs / Excise Billing CEB01

Billing Details
 Customs Code: PTA Customs Code Description: PRETORIA
 Date (YYYYMMDD): 20130719
 Date (YYYYMMDD):
 Standard Export Levy:

Trader Details
 Trader Name: CEB01
 Client Number: 21332321 Tax Type: EXCISE
 SARS Number: 813000000000 VOT Reg No:

Excise Billing Details
 Excise Billing No: EFL-A9FE8F78-72C8D93
 Closing Date of Account (YYYYMMDD):
 Due Date (YYYYMMDD):

Local Manufacturing
 Warehouse Code: PTAVMS00112
 TO Warehouse Code: Warehouse Date: Buyer Code: Buyer Transport Code: Part of Declaration (Y/N):
 Transport Document No:
 Procedure Category Code: How many times would you like to complete? 1 Total Due R:
 Procedure Category Code:

Lines No. 1 - 001 P 3A
 Currently Code: Payment Code: Trade Value R:
 Procedure Number: Quantity: Quantity:
 Procedure Code: Amount R:
 Less Over Payment R:
 Plus Under Payment R:
 Total Amount R:

PRINT: E PP 2013 13 30 RP 1:00 02 2013 9/9/2013

c) The CEB 01 form will be displayed and the user must complete the boxes encircled in red. The user must click on File to submit the document to the SARS.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS **DUTIES & LEVIES** SERVICES CONTACT LOGOUT Taxpayer List: CEB01

Transfer Duty
Excise Levies & Duties
Local Duties Payable
Request Billing Form
Saved Forms
History
Special Links

Billing Form - CEB01

Thank you for submitting your billing declaration to SARS.

The data submitted within it is currently being assessed. Once completed, you may proceed with payment.

To view your captured form, you may select the 'Continue' button below to be directed to the History grid.

Continue

d) A confirmation message is displayed when filed. The user can now proceed with the payment process.

4 MEASURES

a) None

5 REFERENCES

5.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 19, 27, 60 and Chapter VA and VB Customs and Excise Rules: 19, 27, 54FA.01 to 54FA.09, 54I.01 to 54I.09, 60.08(2)(a)(i), 119A.R101A(10)(d) and 200.03.
Other Legislation:	Diamond Export Levy Ac No. 15 of 2007: Section 4 to 10
International Instruments:	None

5.2 Cross References

DOCUMENT #	DOCUMENT TITLE
BP-02	Payments – External Standard
EA-01-M01	eAccount on eFiling – External Manual
SE-ACC-02-M01	eFiling Registration – External Manual
SE-ADV-03-M01	DA 75 Ad Valorem Excise Duty Account – External Manual
SE-CD-03	Environmental levy on Carbon Dioxide Emissions of new motor vehicles manufactured in South Africa – External Guide
SE-DEL-02	Diamond Export Levy – External Policy
SE-DEL-03-M01	DL 163 – Diamond Export Levy Return – External Manual
SE-ELC-02	Electricity Levy – External Policy
SE-SB-02	Sugary Beverages – External Policy
SE-SB-03-M01	DA 179 and Schedule – External Manual
SE-TL-02	Tyre Levy – External Policy
SE-TL-03-M01	DA 178 and Annexures – External Manual
SE-LR-02	Licensing and Registration – External Policy
SE-LR-03-M01	DA 185 Completion Manual – External Manual

5.3 Quality Records

NUMBER	TITLE
CEB 01	Customs/Excise Billing
DA 161A	Environmental Levy Account for Plastic Bags – External Manual
DA 176	Environmental Levy Account for Electricity
DA 177	Environmental Levy Account for Carbon Dioxide Emission Levy
DA 178	Environmental Levy: Return for Tyres
DA 178.01	Environmental Levy: Production Sheet (VM)
DA 178.02	Environmental Levy: Removal of Tyres (VM)
DA 178.03	Environmental Levy: Receipt of Tyres (VS)
DA 178.04	Environmental Levy: Tyres returned to VM (VS)
DA 179	Health Promotion Levy return for Sugary Beverages
DA 179.01	Schedule of Health Promotion Levy items in respect of manufactured products removed from the licensed premises
DA 185	Application Form: Registration/ Licensing of Customs and Excise Clients
DL 163	Diamond Export Levy Return
DL 163A	Total Export Value for this period
DL 163B	Import Credit
DL 163C	Relief for Temporary Exports
DL 163D	Relief for Election purchases
DL 163E	Exemptions
EXD 01	Excise Duty and Levy Return

6 DEFINITIONS AND ACRONYMS

Licensee	Any person licensed under any provision of the Act.
VM	Manufacturing Warehouse
VS	Manufacturing Warehouse
SVM	Special Manufacturing Warehouse
OS	Storage Warehouse
SOS	Special Storage Warehouse
SACU	South African Customs Union
BLNS	a) The Republic of Botswana; b) The Kingdom of Lesotho; c) The Republic of Namibia; and d) The Kingdom of Swaziland
FAN	Financial Account Number
PRN	Payment Reference Number
APT	Air Passenger Tax
CO ₂	Carbon Dioxide
CSV	Comma Separated Value
KN	Kilogram Net (mass)
DL	Diamond Levy

7 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise Audit Enforcement
Document Owner	Executive: Governance
Detail of change from previous revision	<p>The manual SE-AM-19-M01 has been split into two (2) manuals:</p> <ul style="list-style-type: none"> • SE-ACC-02-M01 – Registration on eFiling; and • SE-ACC-02-M01 – Declaration and Return submission via eFiling; <p>The manual has been updated to make provision for the capturing and submission of the sugary beverages return on eFiling; and Updated the Legislation, Cross References and Quality Records information.</p>
Template number and revision	GC-TM-17 – Rev 3