EXCISE

EXTERNAL

USER MANUAL

DECLARATION AND RETURN SUBMISSION VIA eFILING

South African Revenue Service

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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.

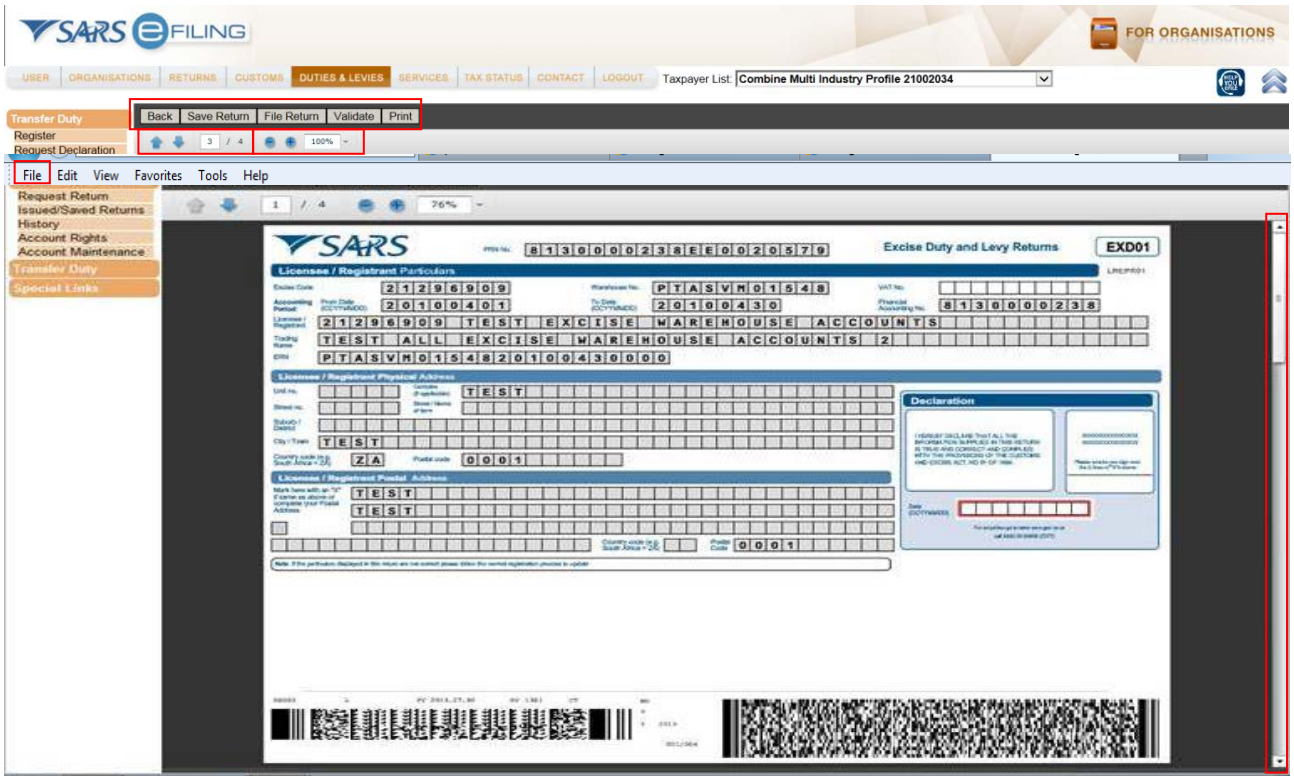
d) Clients who needs to register as an eFiling user must refer to the Registration on eFiling manual (SE-ACC-02-M01) for the following processes:

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:
   A) **Back** – this will take you back to the original eFiling screen;
   B) **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;
   C) **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.
   D) **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.

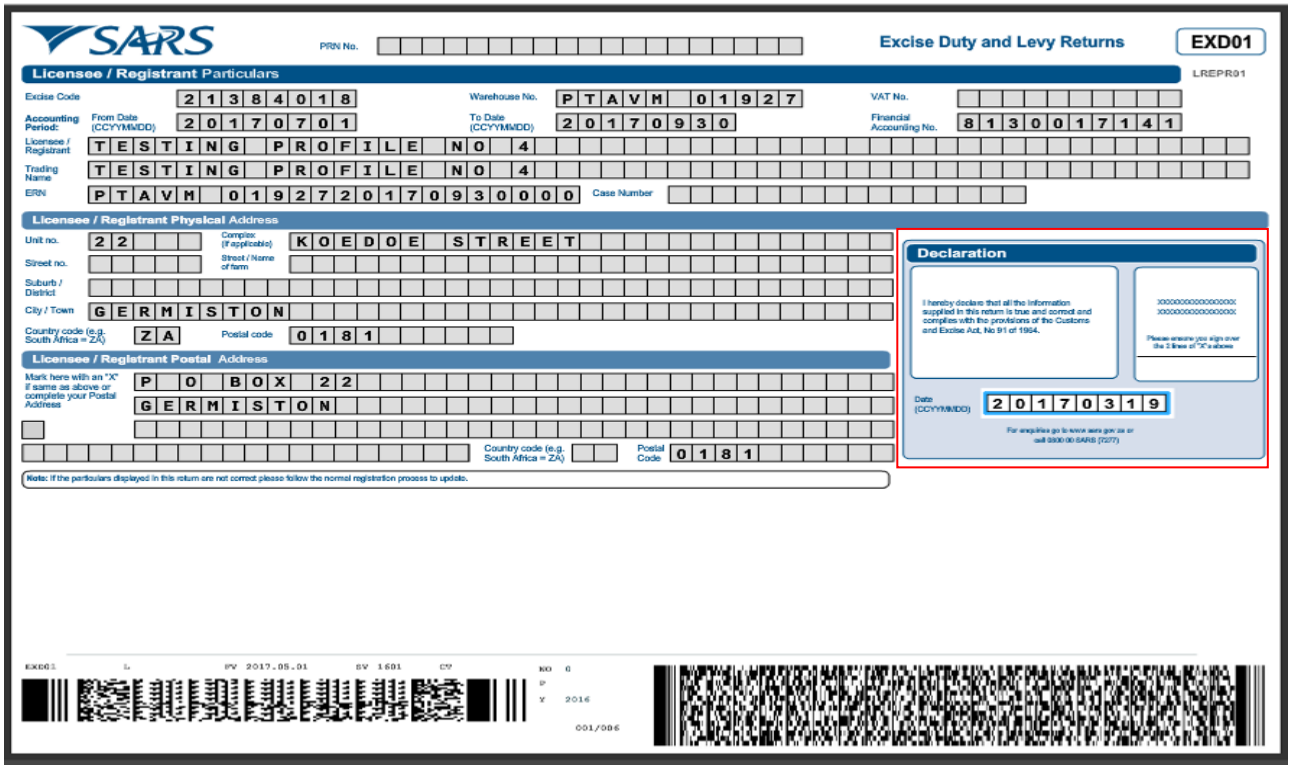
b) Users will be able to **Add** or **Delete** lines as required when completing the return information on the EXD 01, for example:

i) If the user has one (1) item to declare he / she can capture the information in the available line.

ii) 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.

iii) 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.



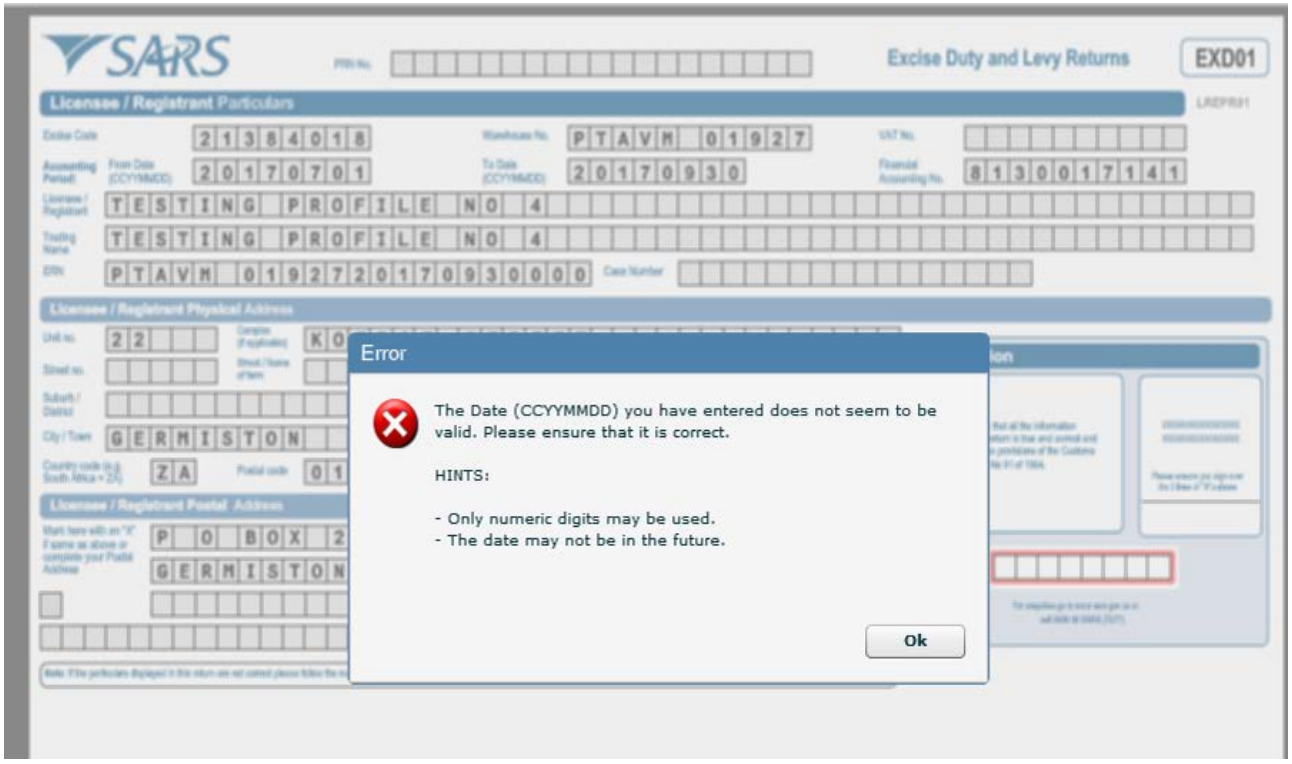
d) Once the return is open, you will notice that the applicable fields are already pre-populated:

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.

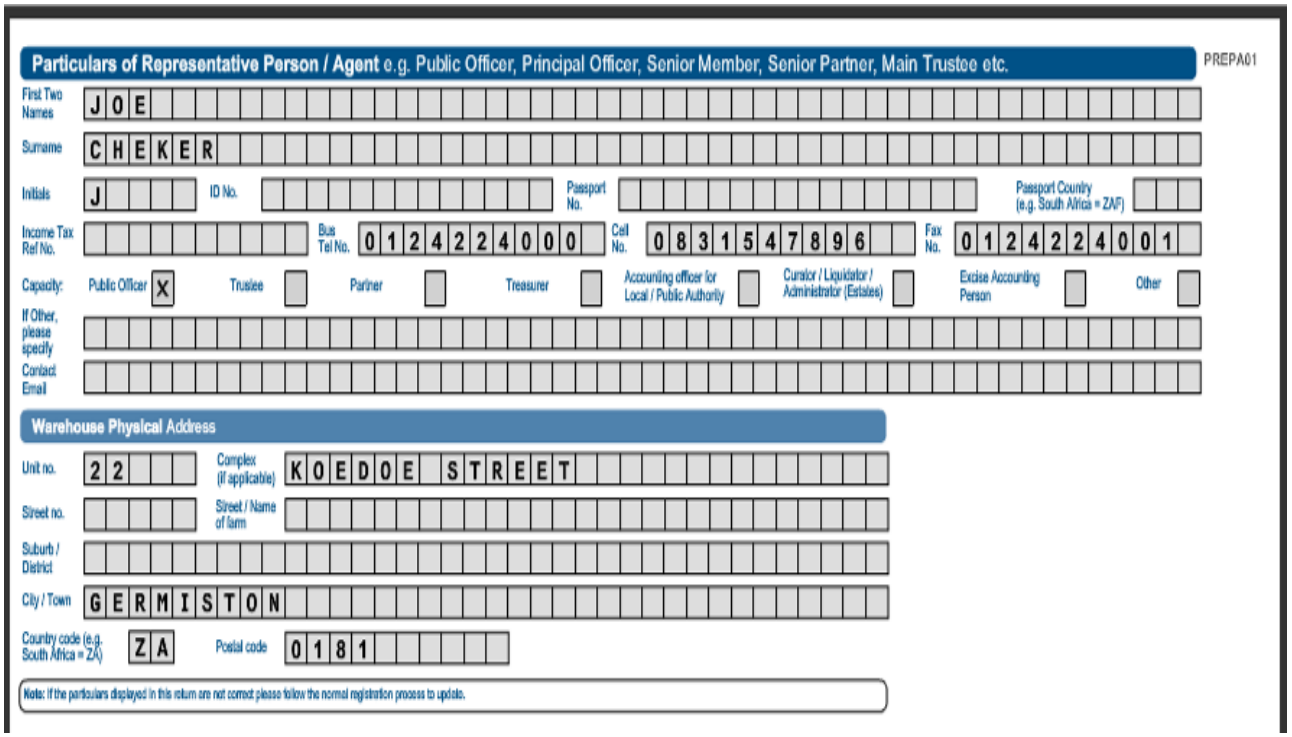
ii) Licensee / Registrant physical address (this can never be a postal address):
   - A) **Unit Number**. – e.g. 12;
   - B) **Complex (if applicable) –** e.g. Industrial Park;
   - C) **Street No. –** e.g. 25;
   - D) **Street / Name of farm –** e.g. Distillery Rd;
   - E) **Suburb / District –** e.g. 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.

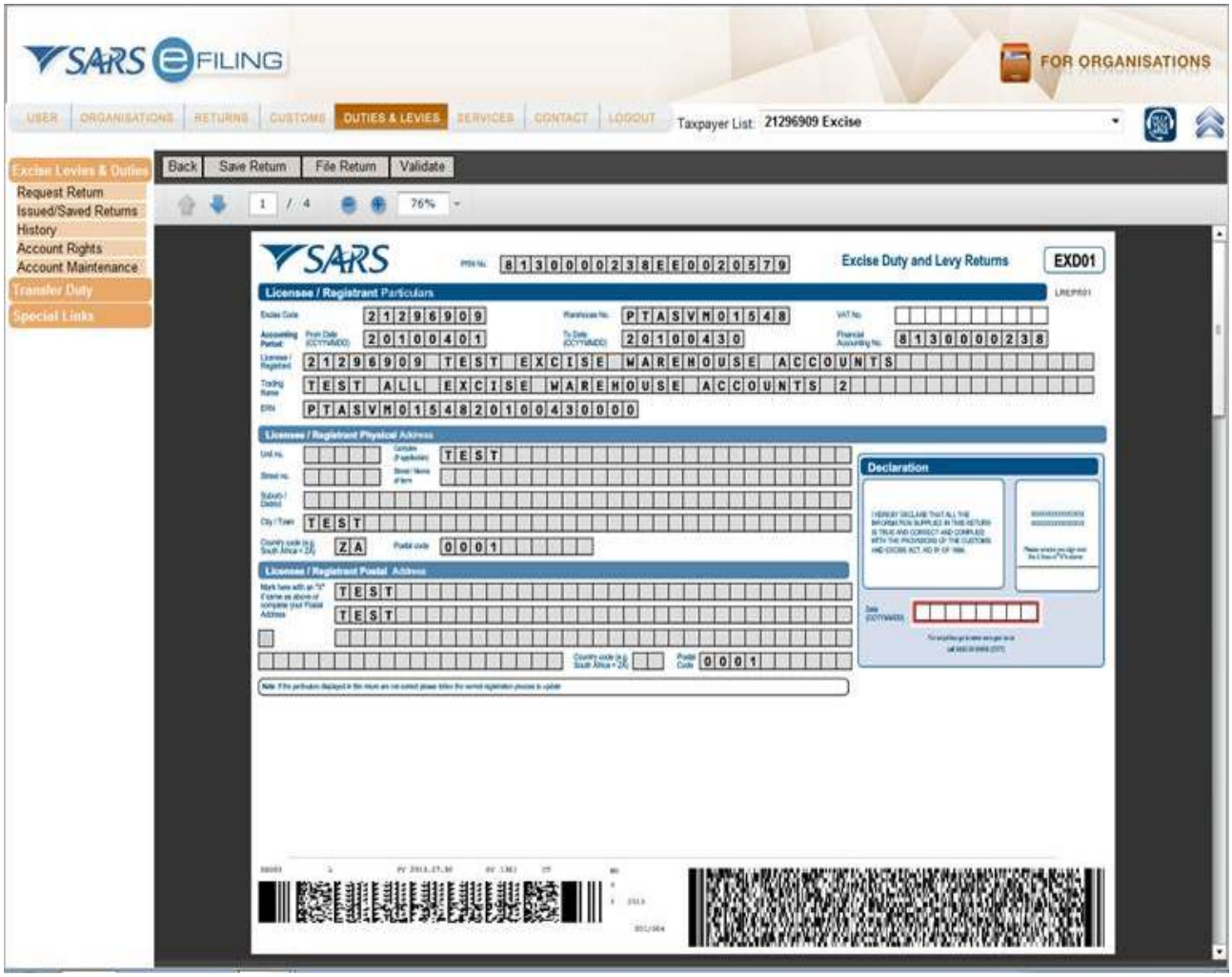


vi) **Particulars of representative person or agent e.g. Public Officer, Principal Officer, Senior Member, Senior Partner, Main Trustee etc.:**

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).



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).

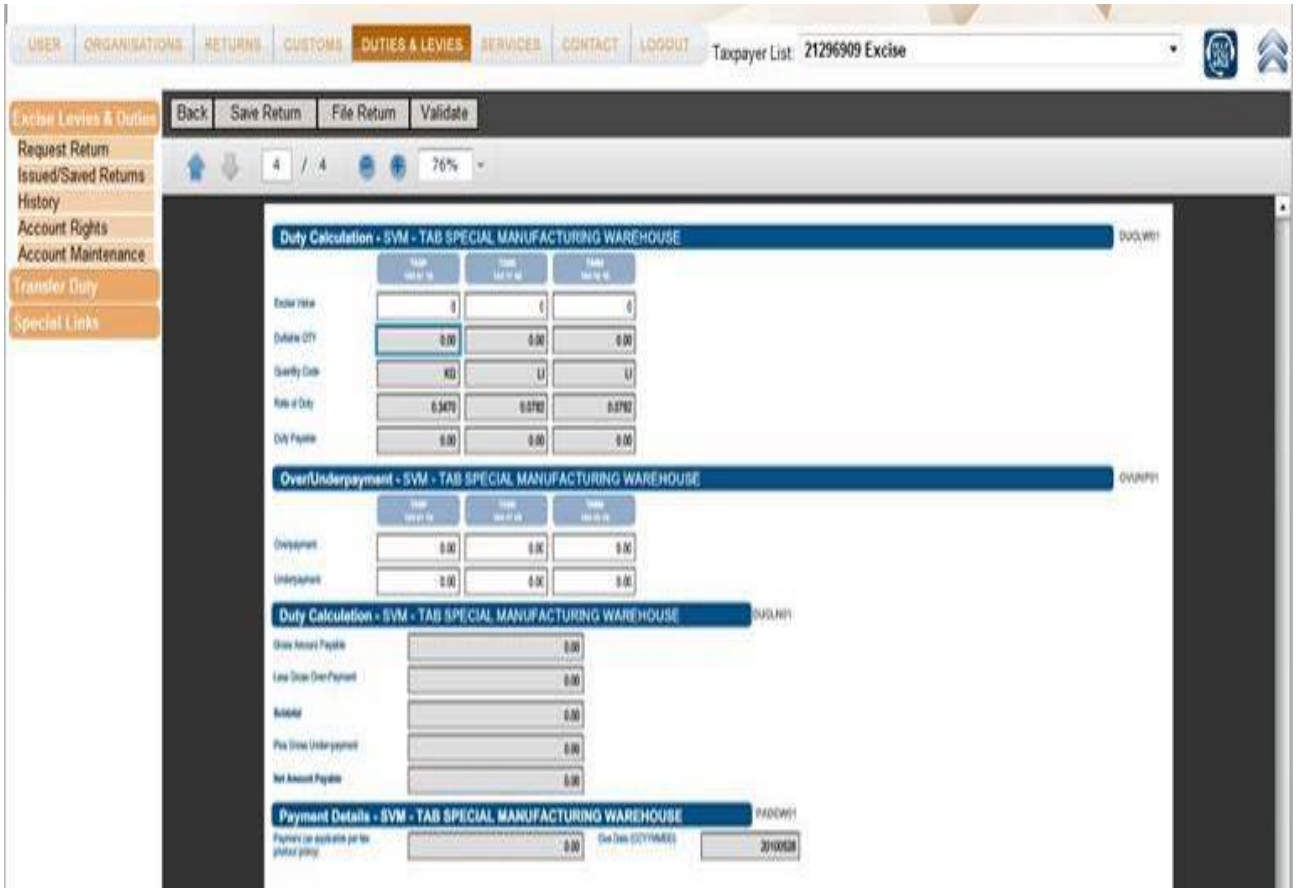
f) The selection of the type of return will determine what return will be displayed. If the client selected the wrong information, the client must go back and then select the correct product and warehouse type.

3 Specific Excise duties (SCH1P2A)

3.1 Traditional African beer (TAB) and powder

a) If the Traditional African beer return was selected, 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** 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 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. This is applicable to all areas highlighted in grey.

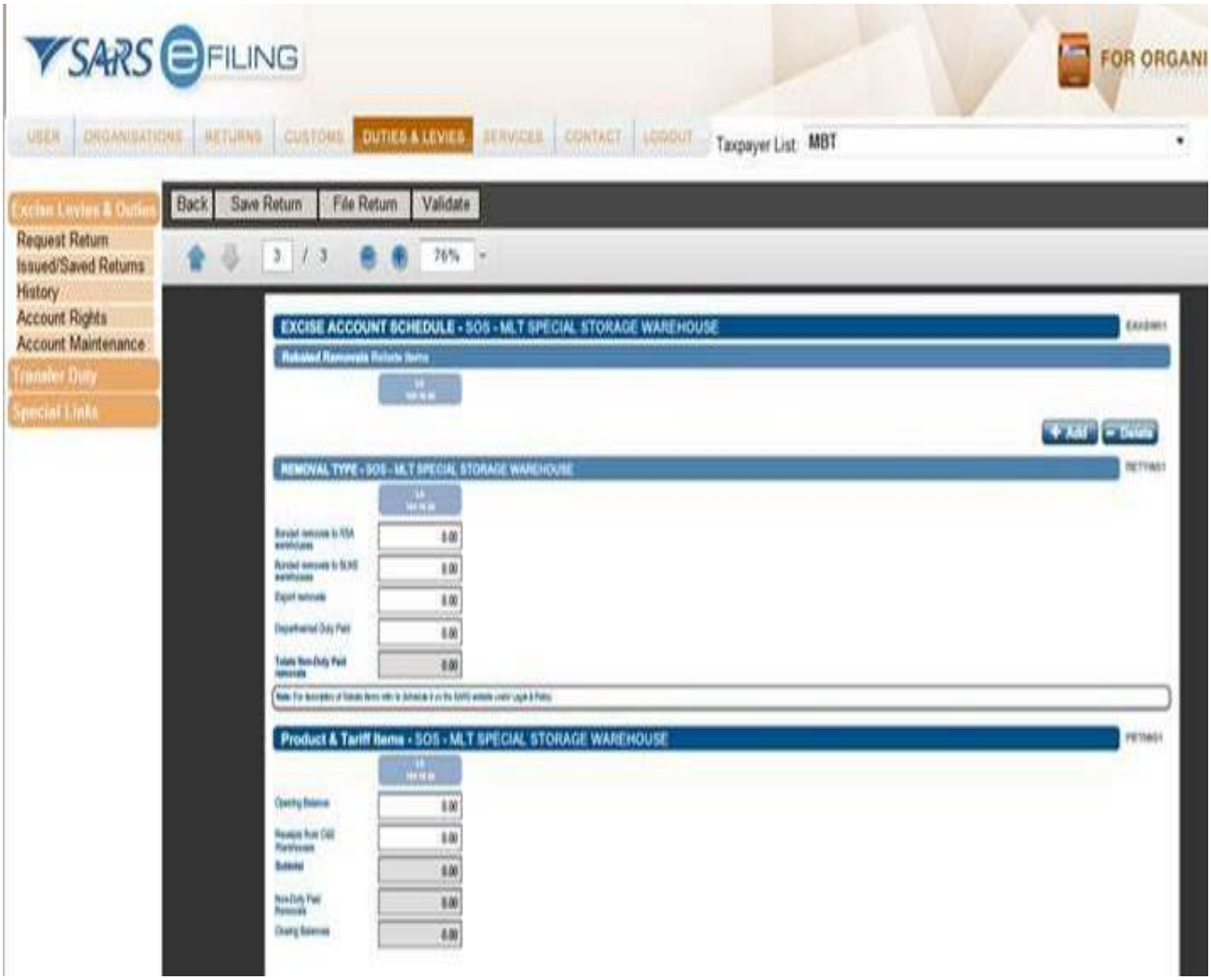
f) The following boxes on this page need to be completed:

i) **Excise Value.**
ii) **Overpayment** – Amount deductible on over-payment on previous month's return.
i) **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.

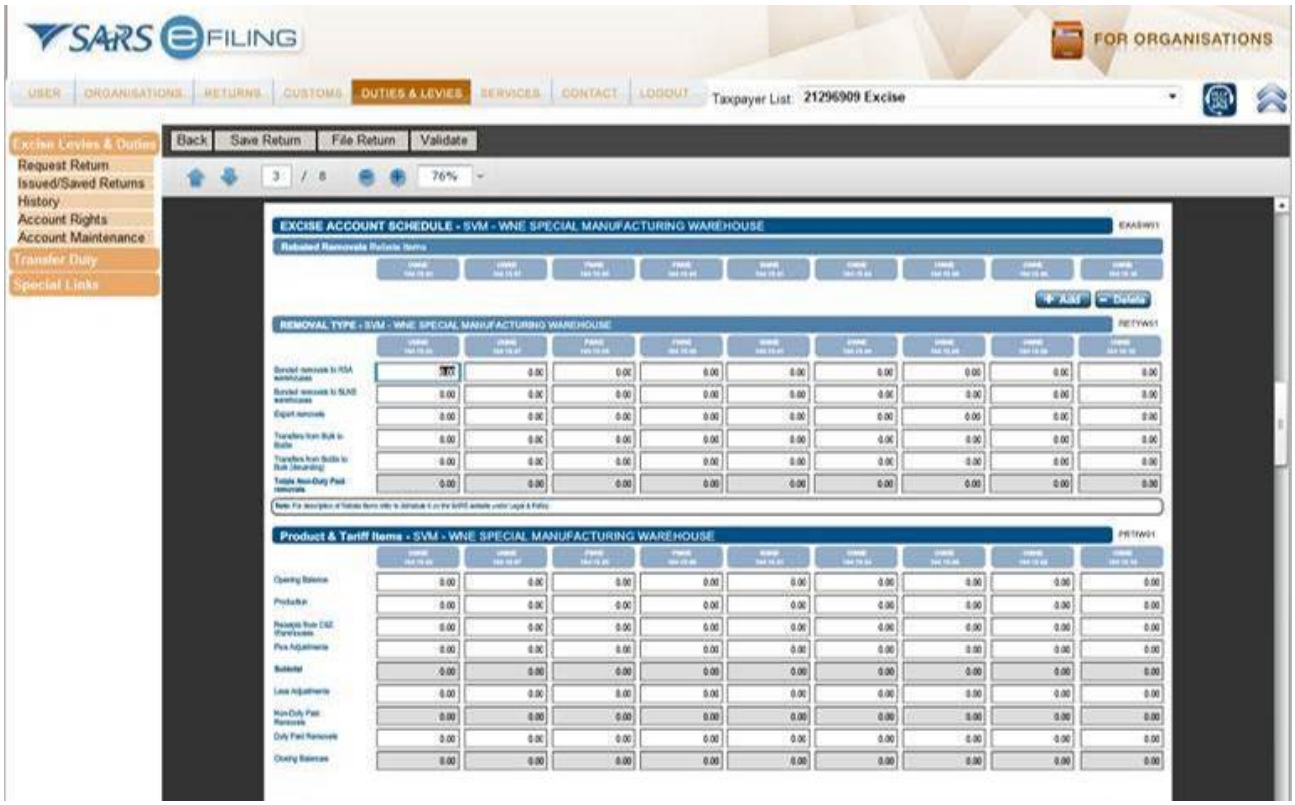
f) Below are a few of the boxes that must be completed:

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.

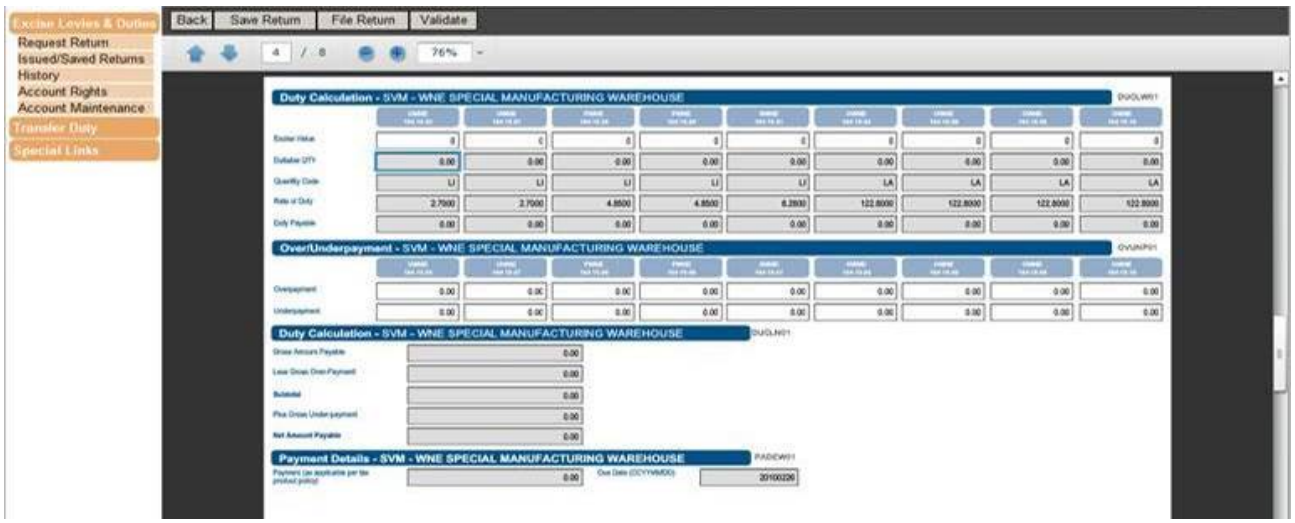
b) The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – SVM / OS / SOS** is open and capturing can commence.



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.

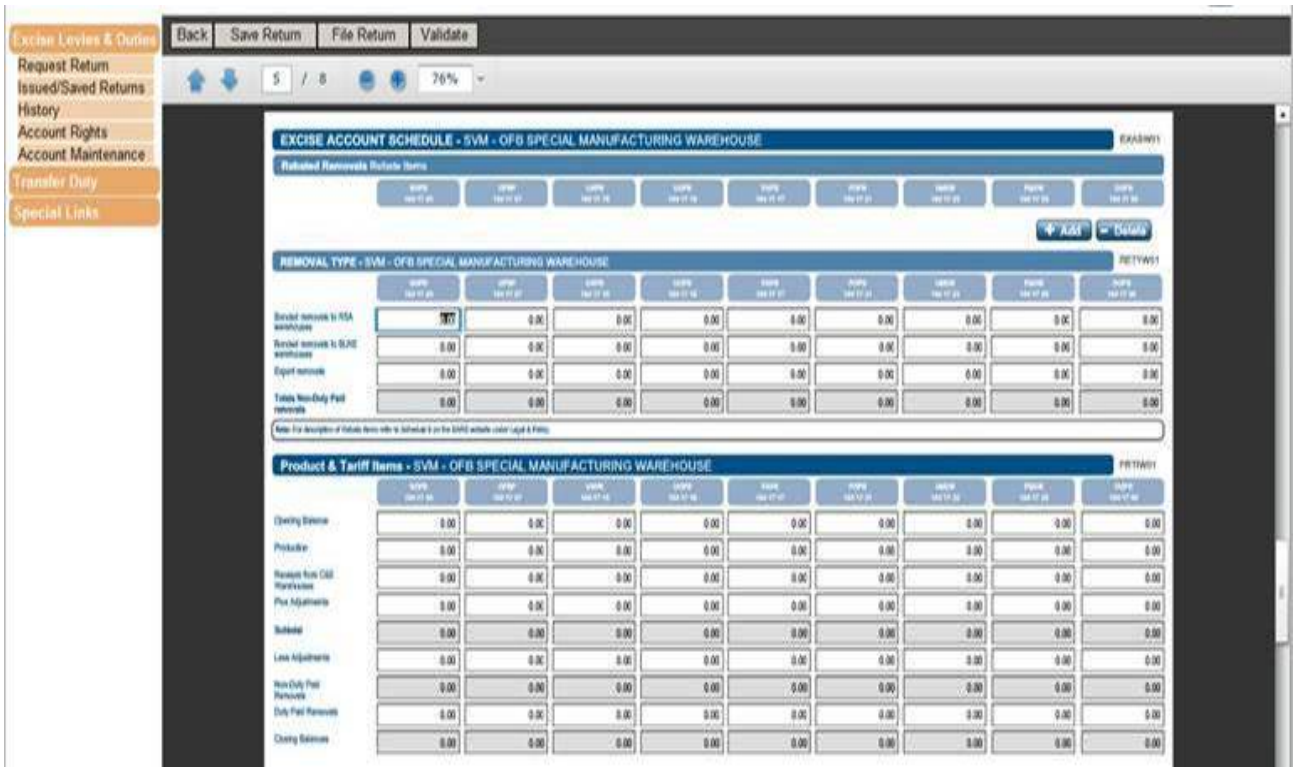
e) The information must be captured under the correct column e.g. product code and tariff item. The eFiling Excise duty and levy returns must be completed in full before they are submitted.

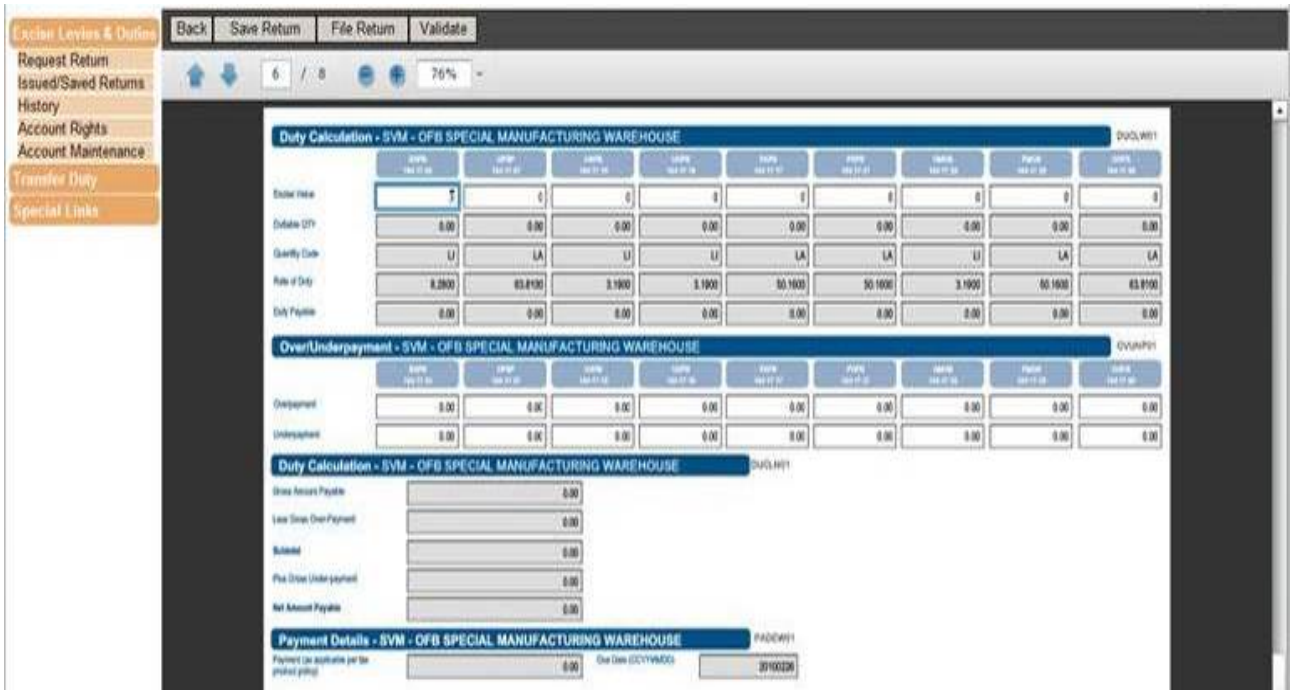


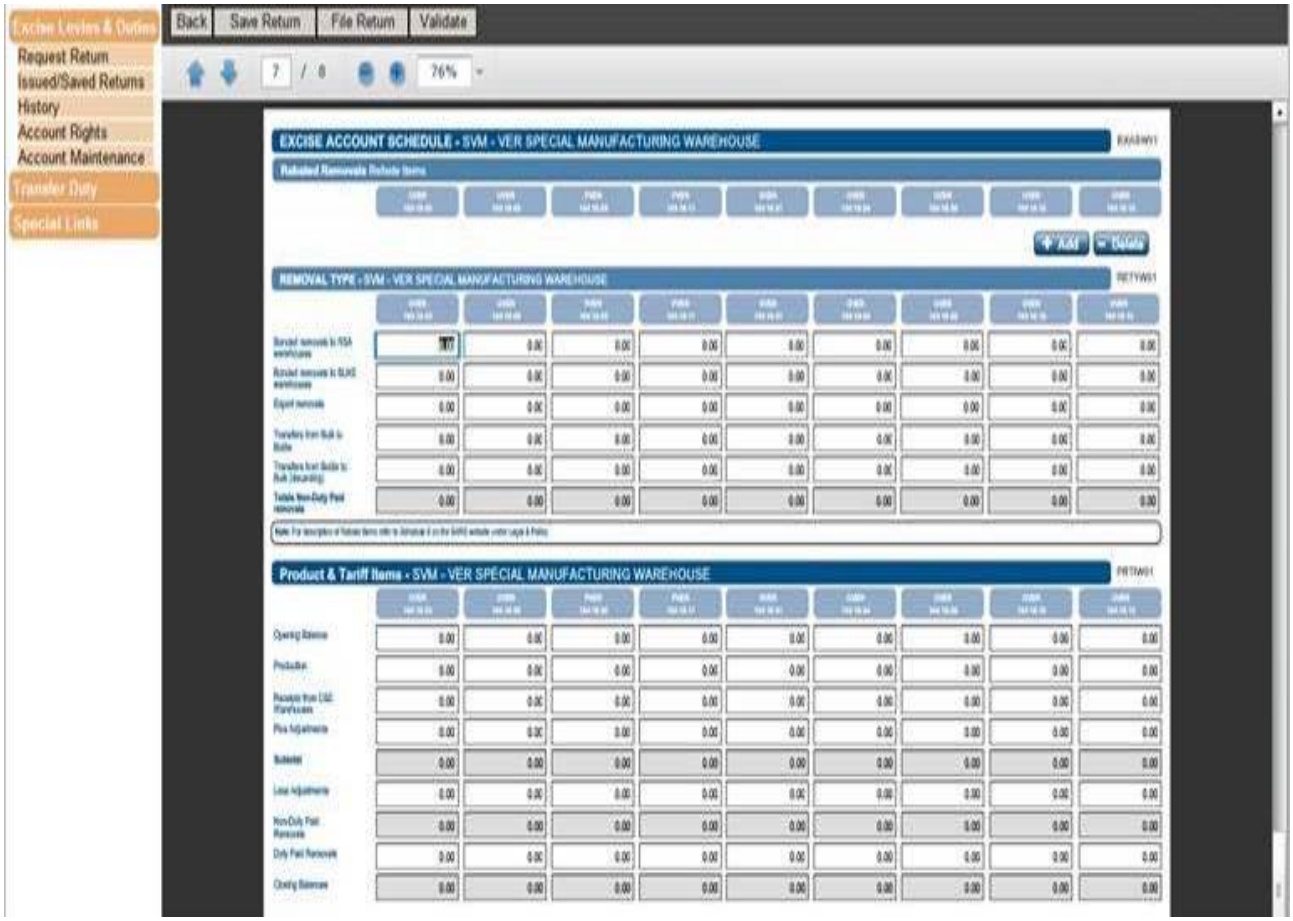
f) The following boxes must be completed:

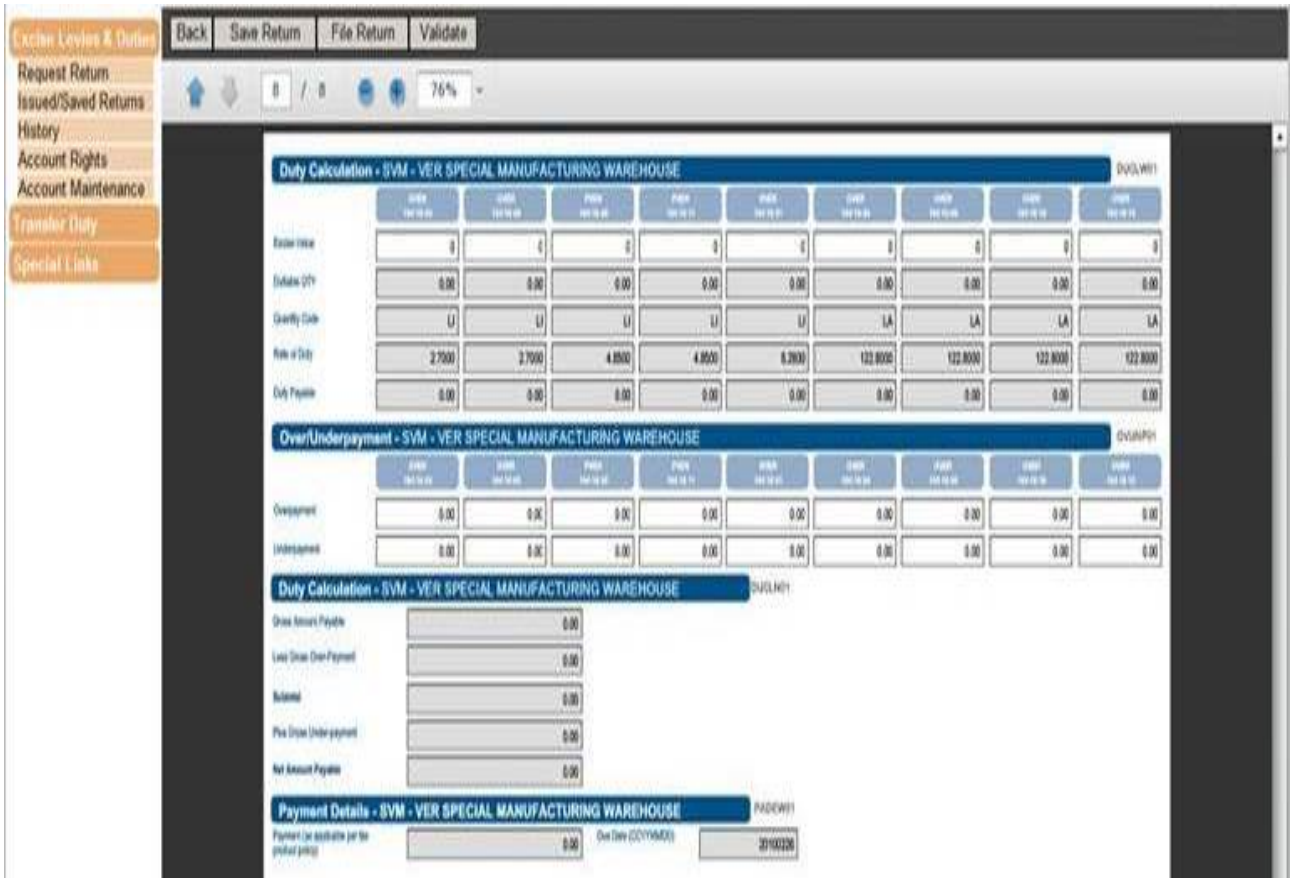
i) Bonded removals to South African warehouses – Product removed to Customs and Excise warehouses within South Africa;
ii) Bonded removals to BLNS warehouses – Product removed to Customs and Excise warehouses within the BLNS;
iii) Export removals – Product removed to countries outside the SACU; and
iv) 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
EXCISE ACCOUNT SCHEDULE - SVM - VER SPECIAL MANUFACTURING WAREHOUSE
Add
Delete
REMOVAL TYPE - SVM - VER SPECIAL MANUFACTURING WAREHOUSE
Product & Tariff Items - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

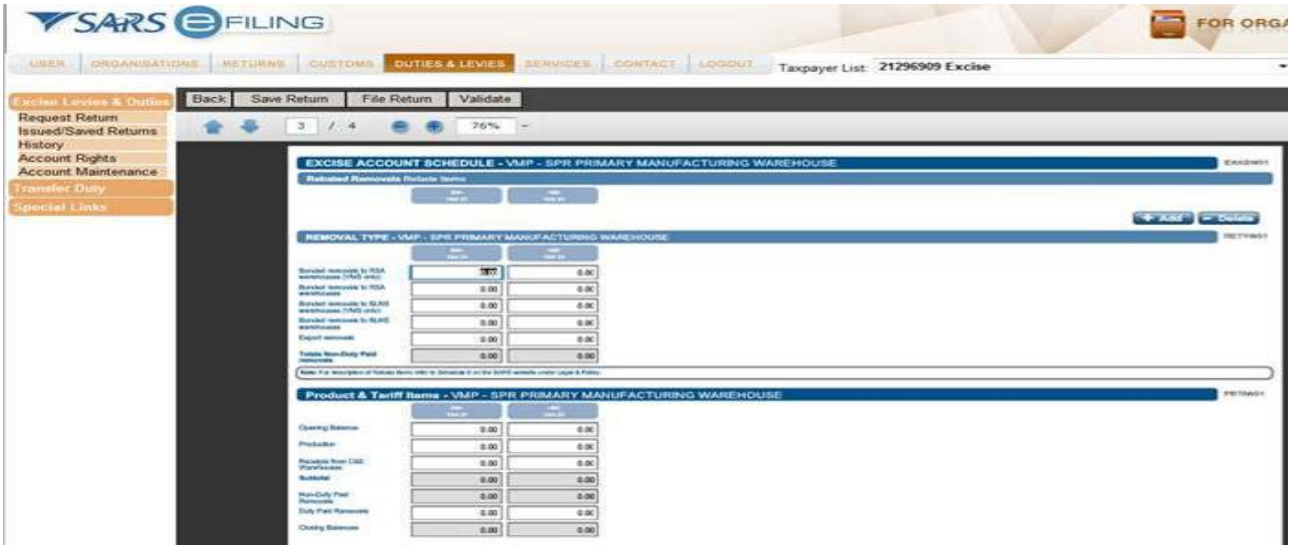

Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
Duty Calculation - SVM - VER SPECIAL MANUFACTURING WAREHOUSE
Over/Underpayment - SVM - VER SPECIAL MANUFACTURING WAREHOUSE
Duty Calculation - SVM - VER SPECIAL MANUFACTURING WAREHOUSE
Payment Details - SVM - VER SPECIAL MANUFACTURING WAREHOUSE

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



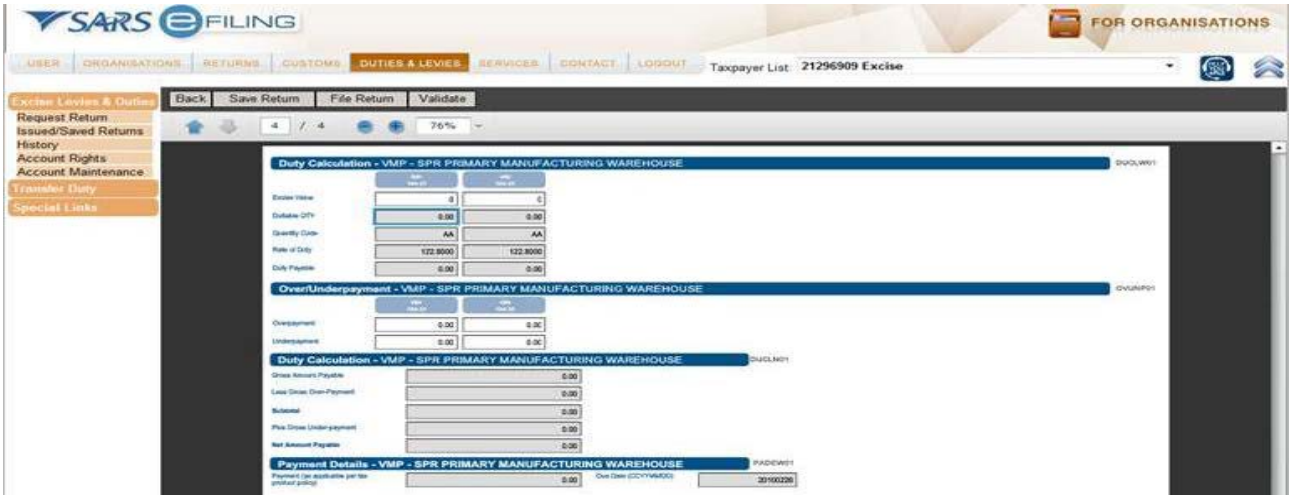
a) The information must be captured under the correct column e.g. product code and tariff item.

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.

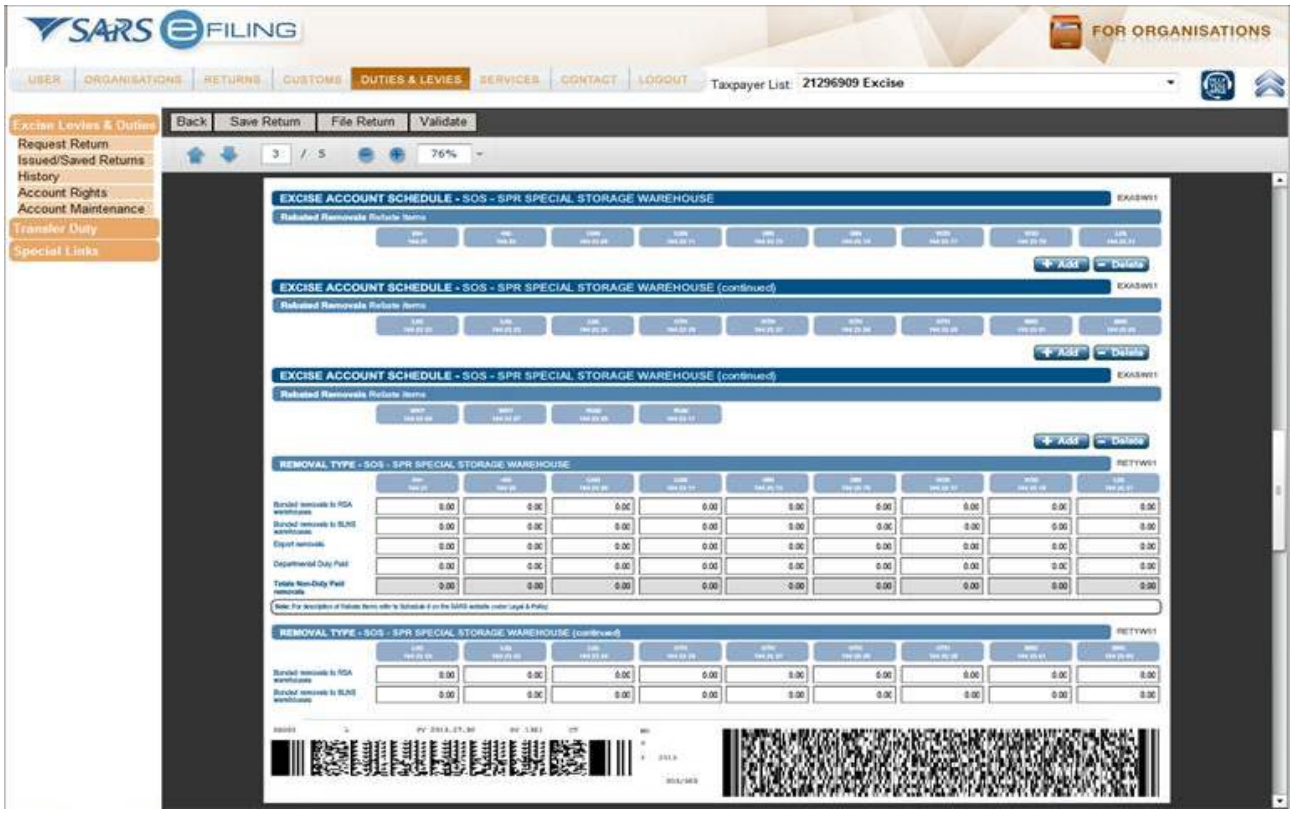
c) The information must be captured under the correct column e.g. product code and tariff item.

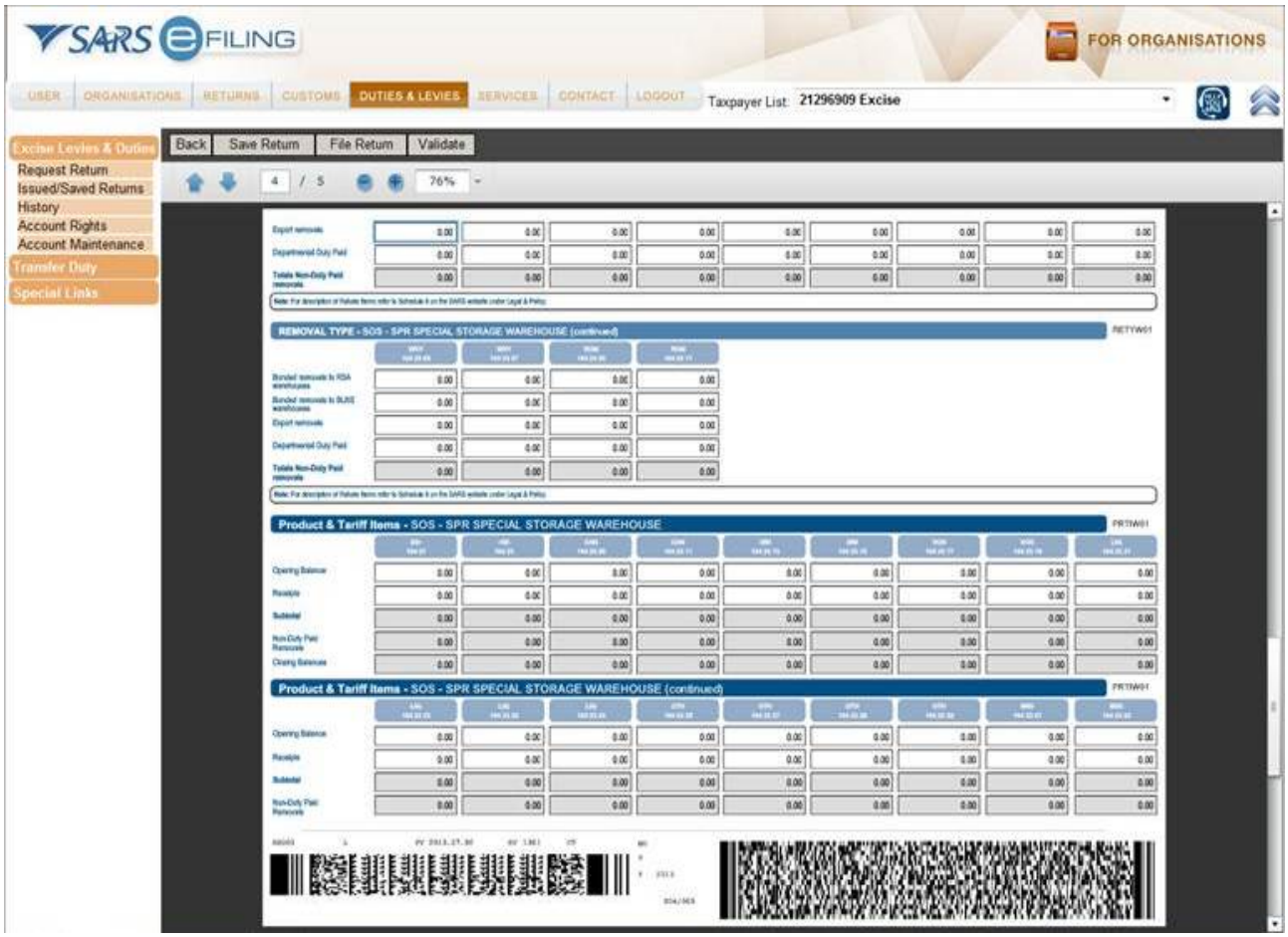
d) Below are just a few of the boxes that must be completed:

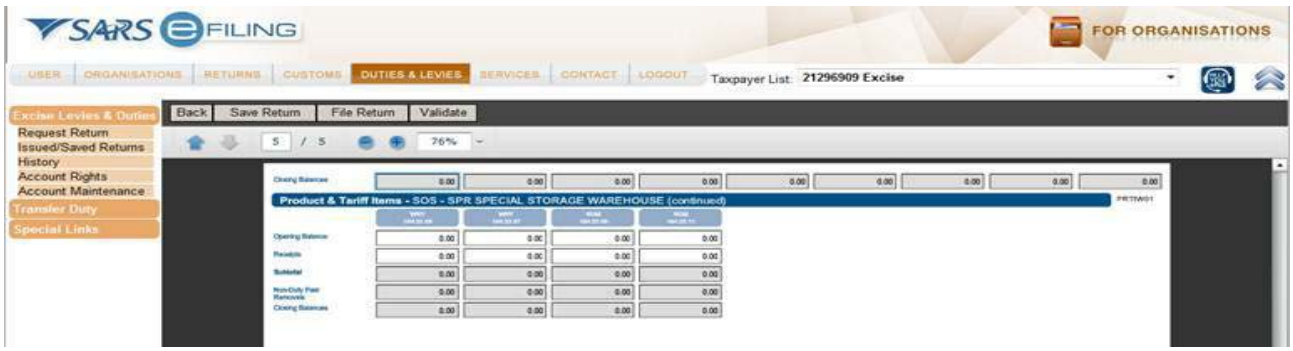
i) Bonded removals to South African warehouses – Product removed to Customs and Excise warehouses within South Africa;
ii) Bonded removals to BLNS warehouses – Product removed to Customs and Excise warehouses within the BLNS;
iii) Export removals – Product removed to countries outside the SACU; and
iv) 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.



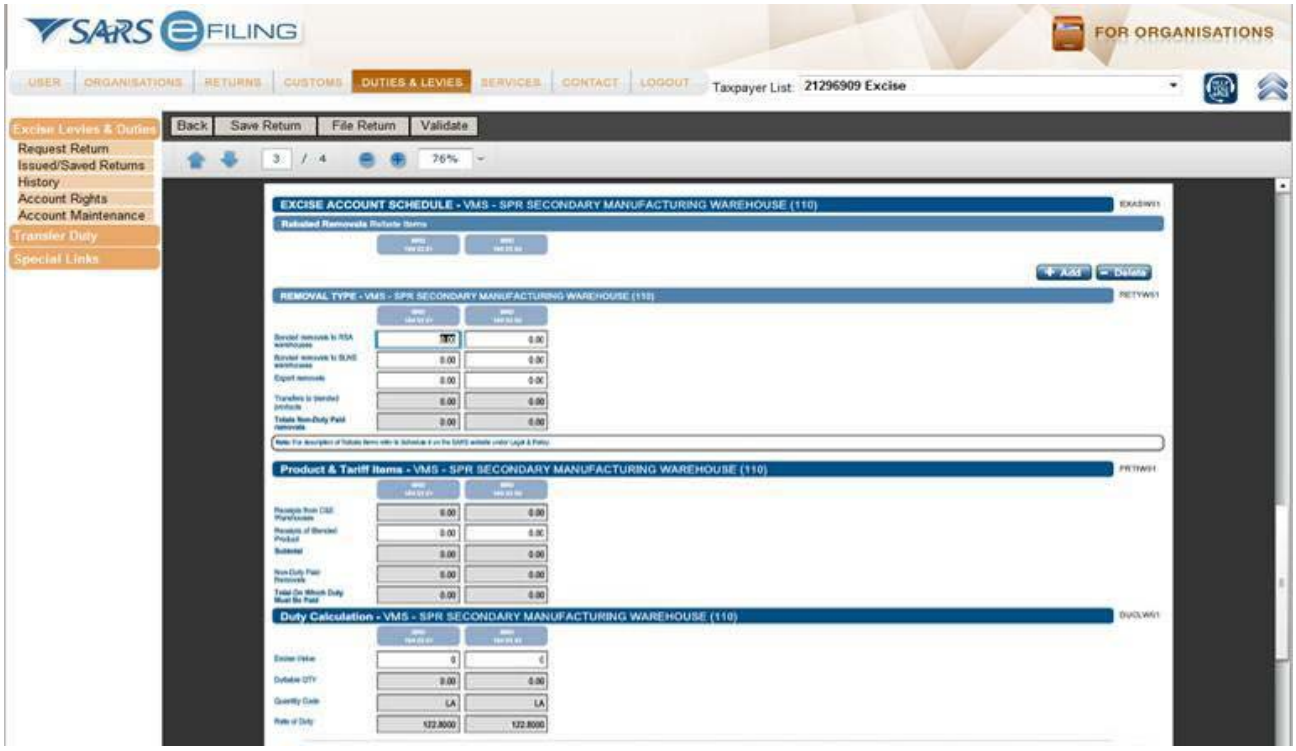
3.4.2 SOS - Special Storage warehouse

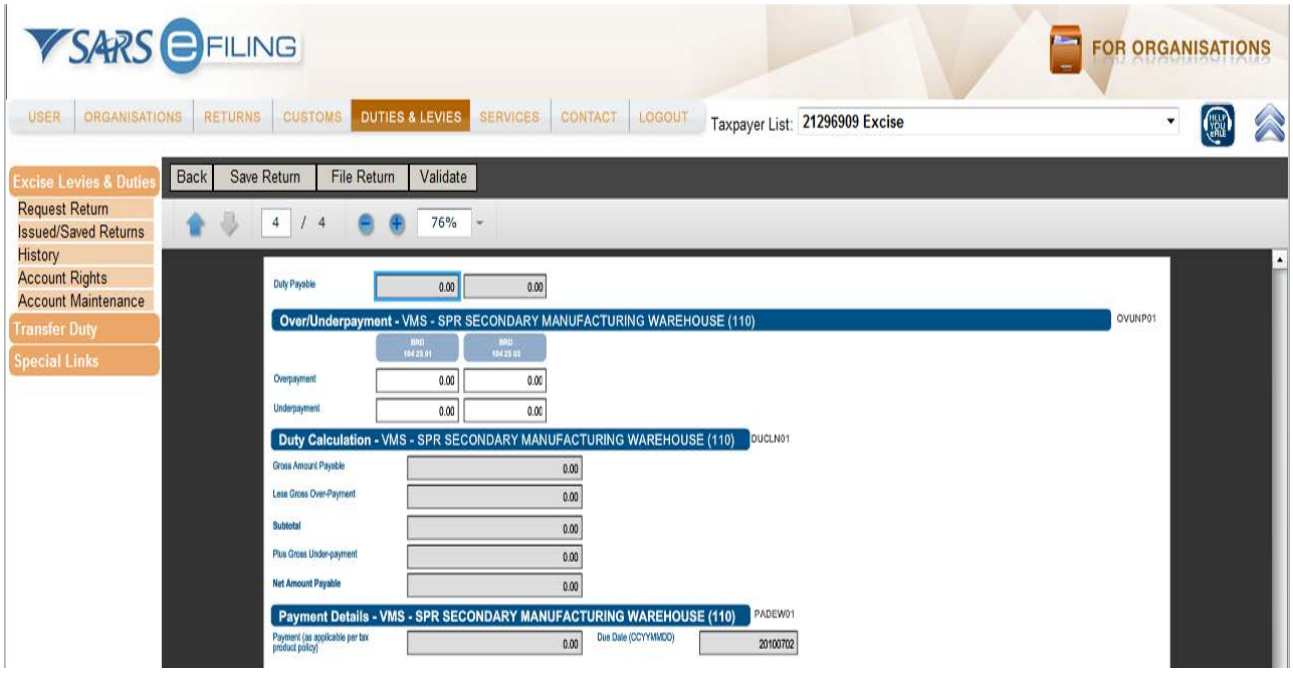






3.4.3 VMS - Secondary manufacturing warehouse



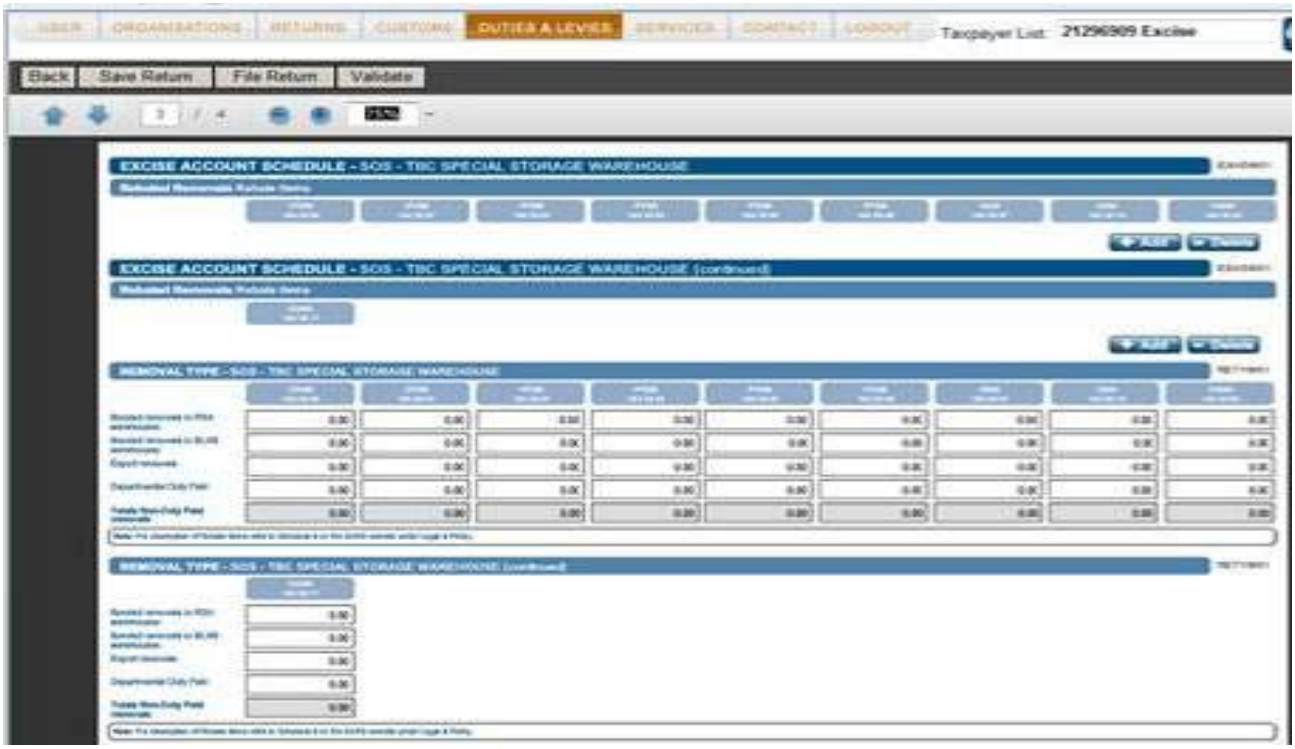


3.5 Tobacco

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

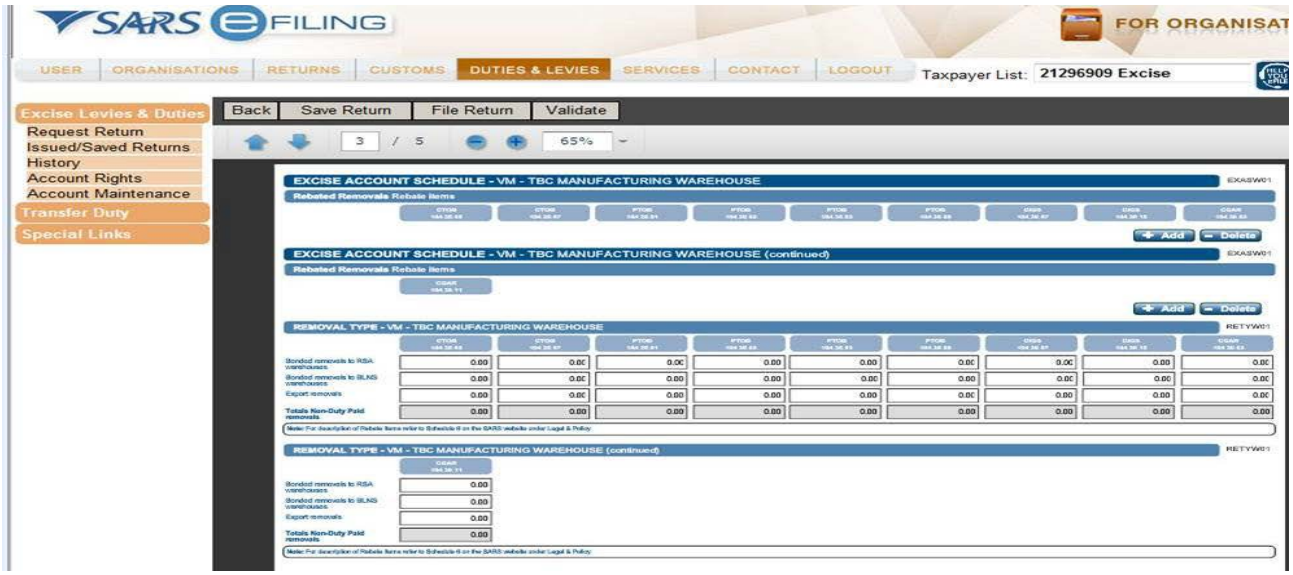


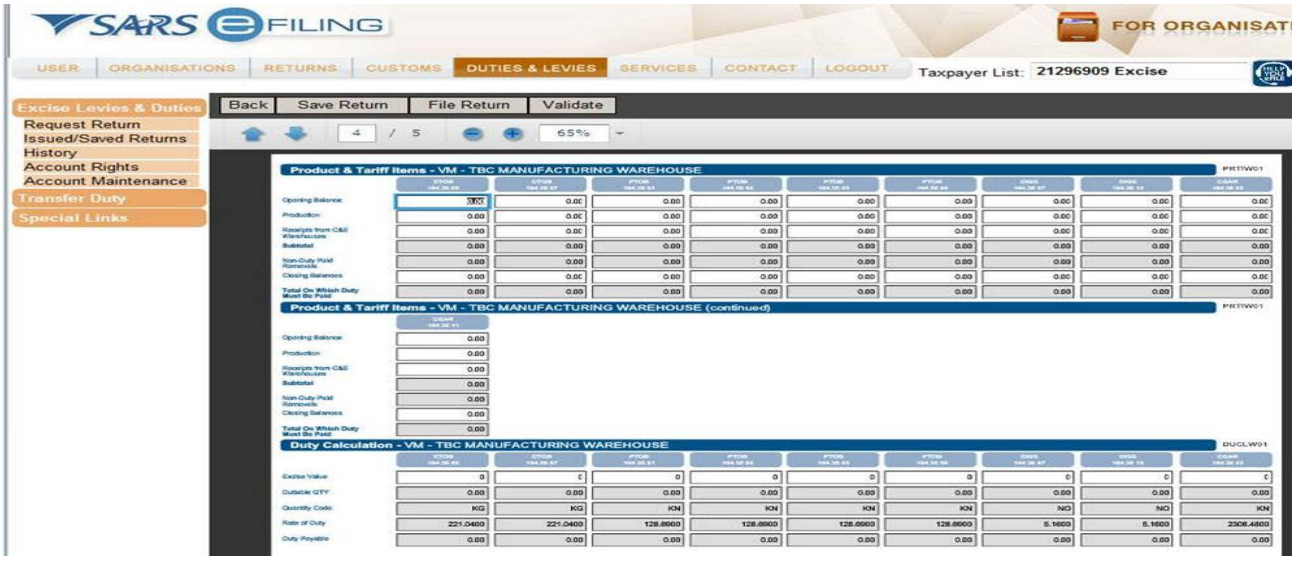
a) For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.

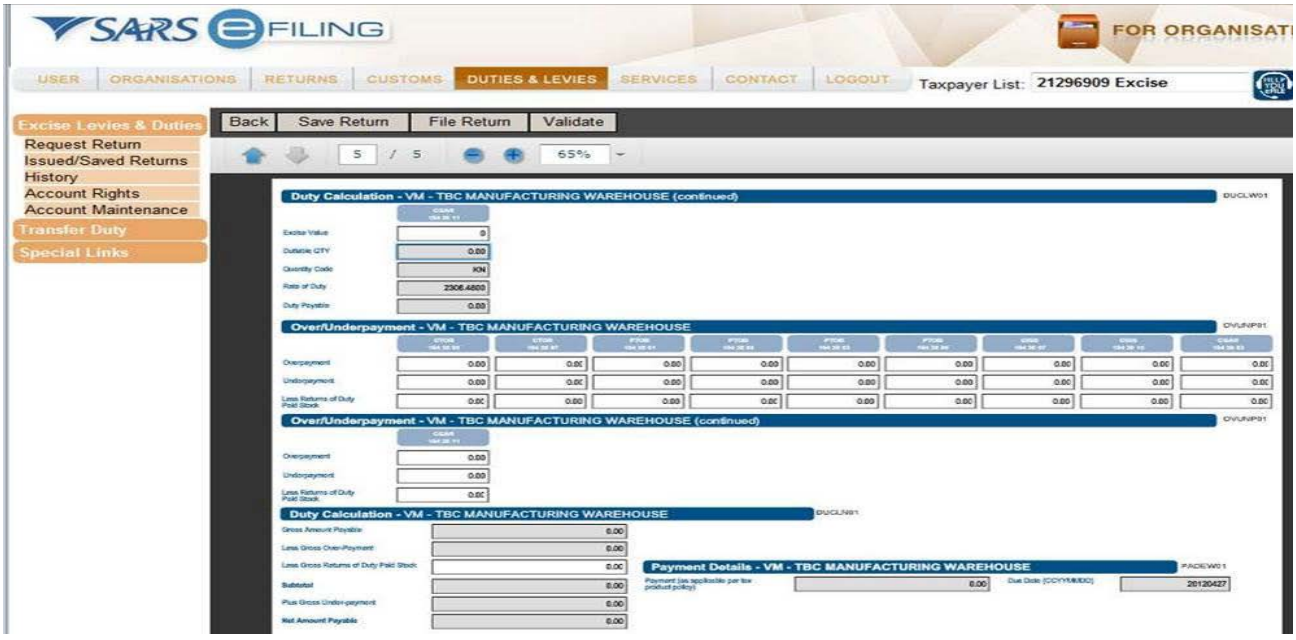
b) Below are just a few of the boxes that must be completed:

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







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

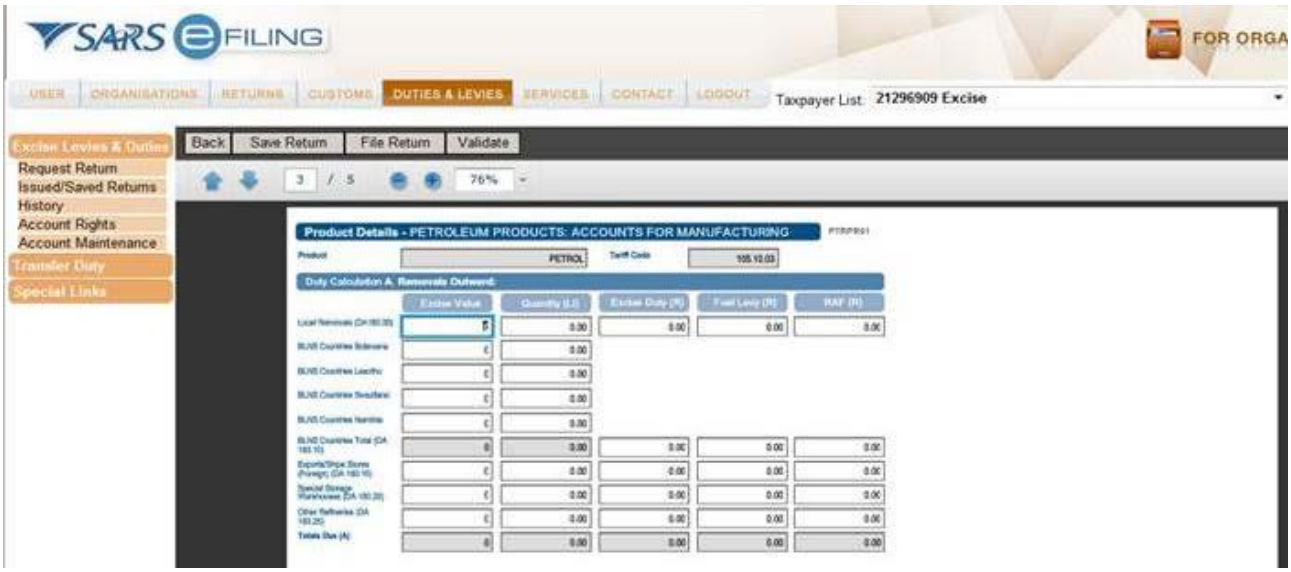
a) All the information must be captured under the correct column e.g. product code and tariff item.

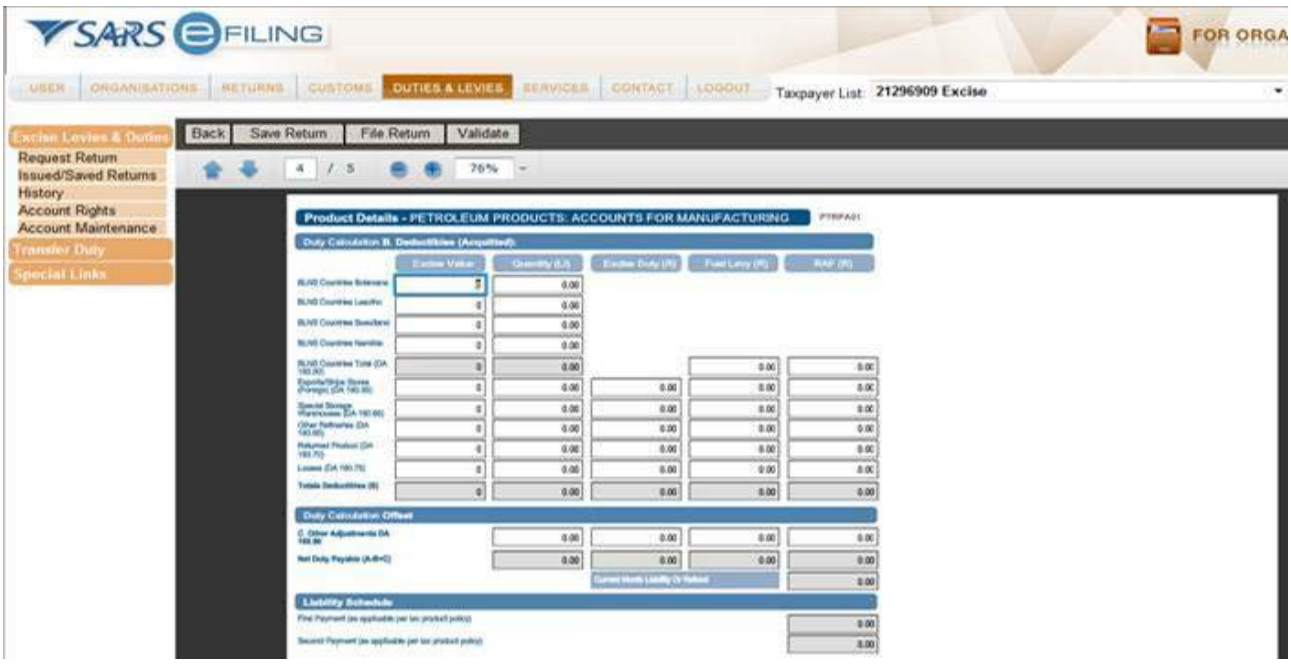
b) For rebated removals the rebates normally used must be inserted for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal Counsel.

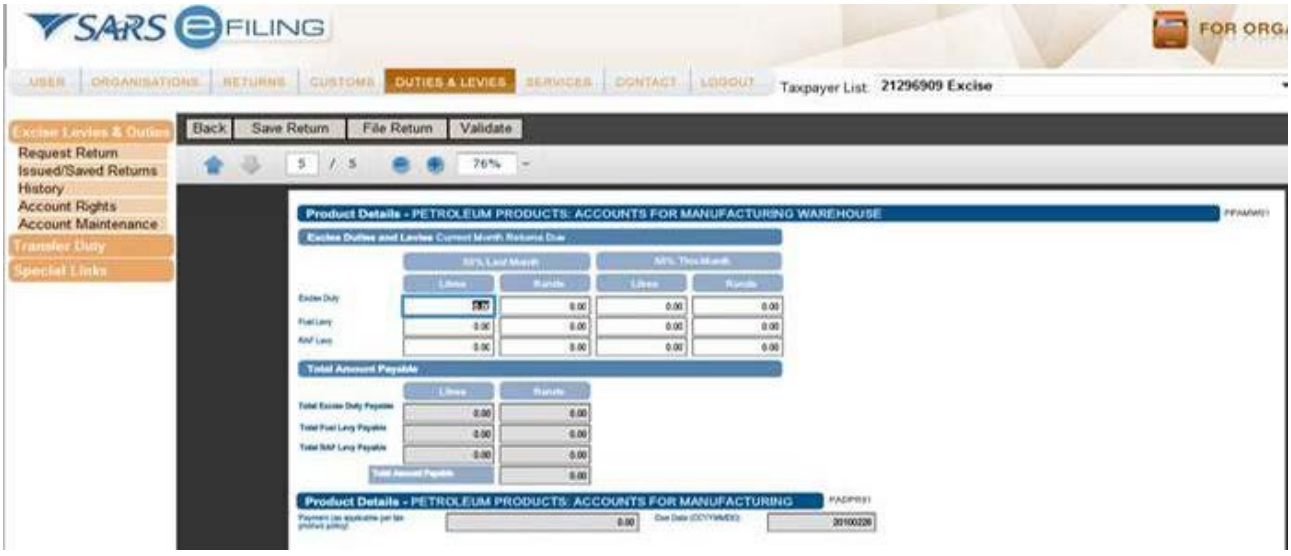
c) The information must be captured under the correct column e.g. product code and tariff item. The e-Filing Excise duty and levy returns must be completed in full before they are submitted.

d) The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.

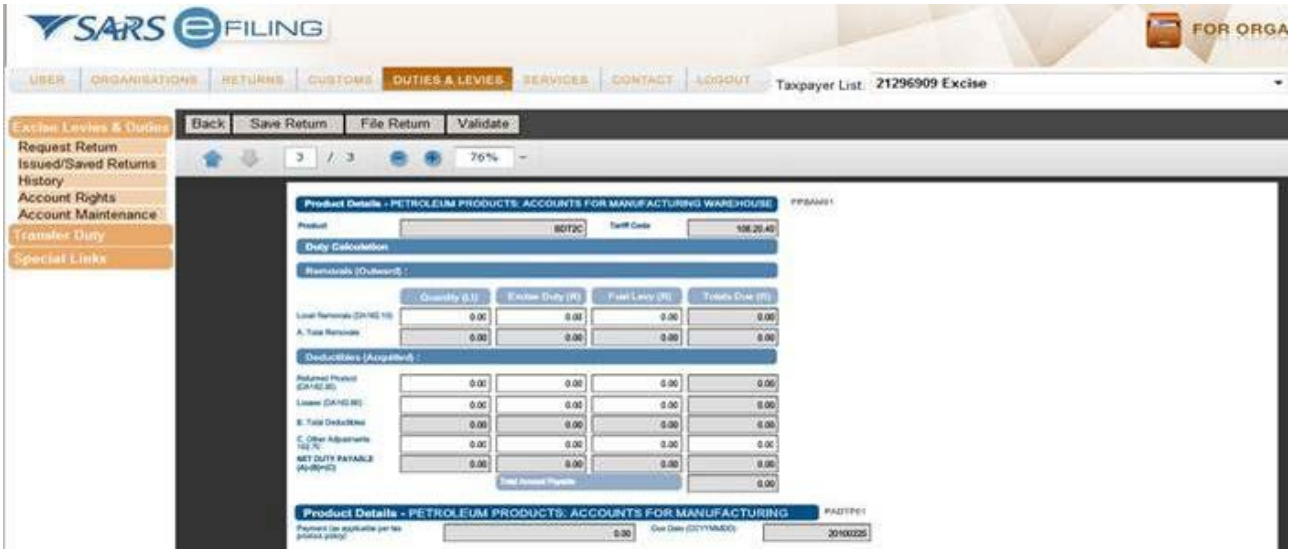
3.6.2 VM - Petrol



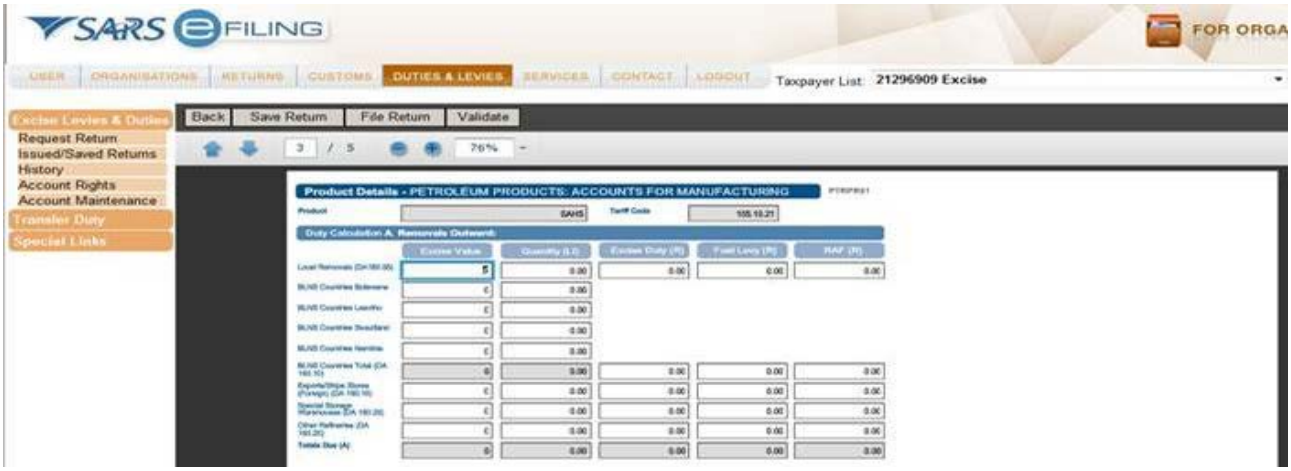


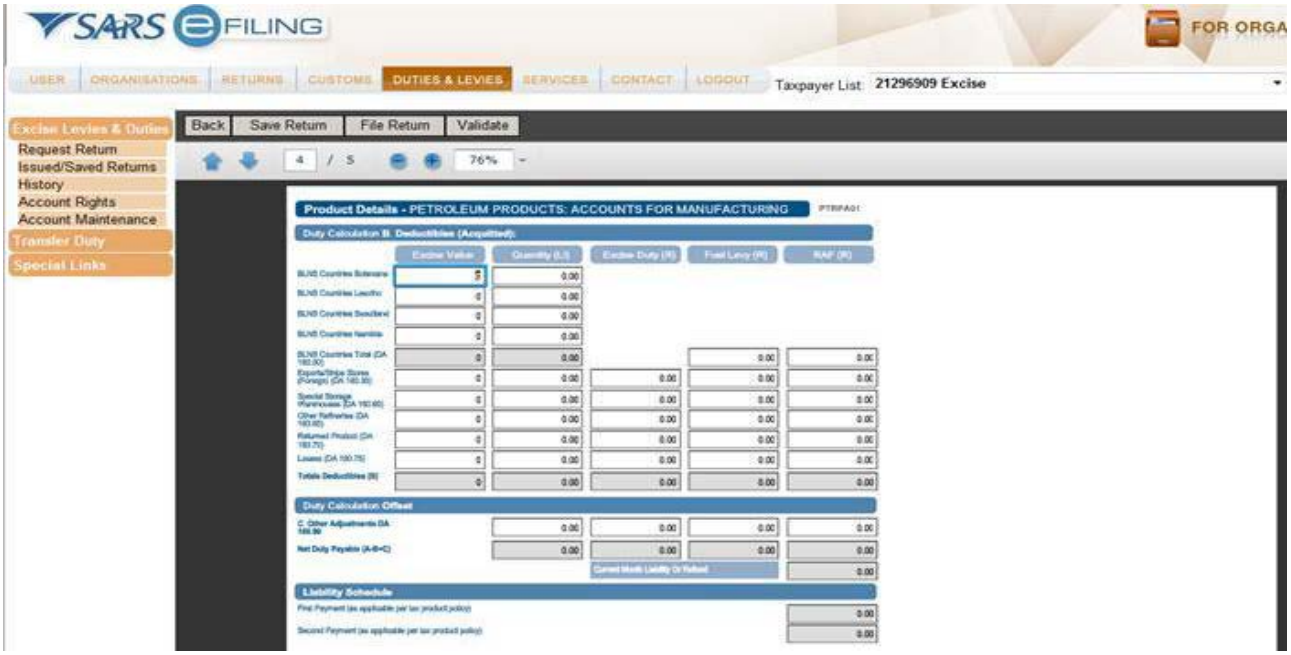


3.6.3 VM – Biodiesel

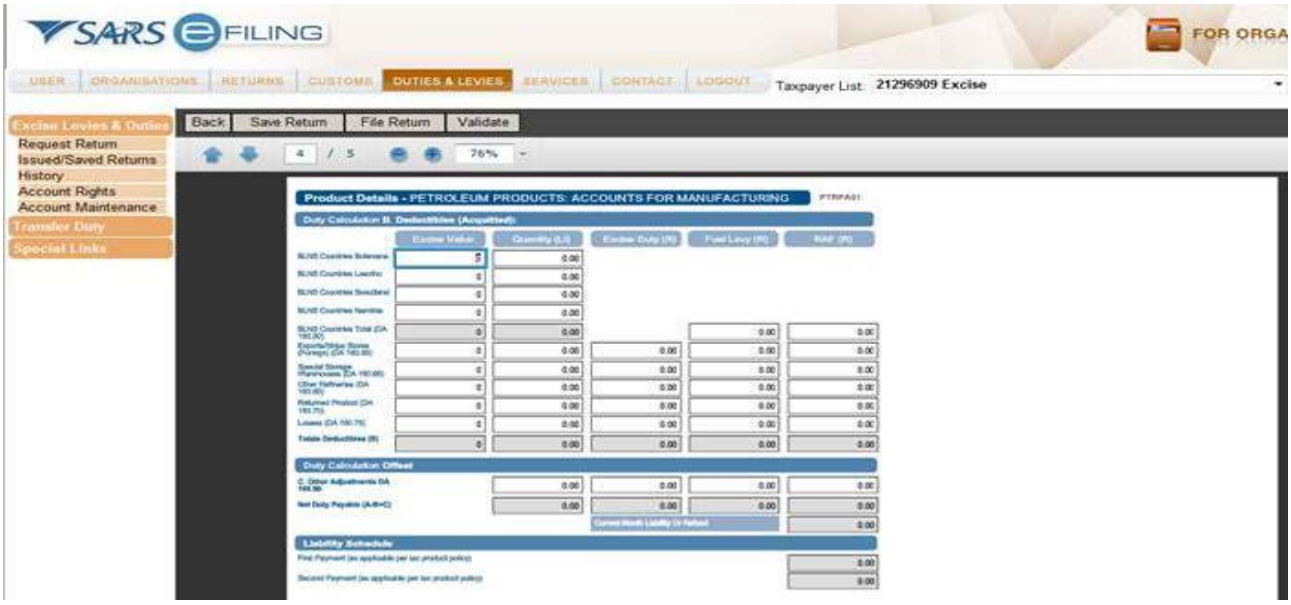


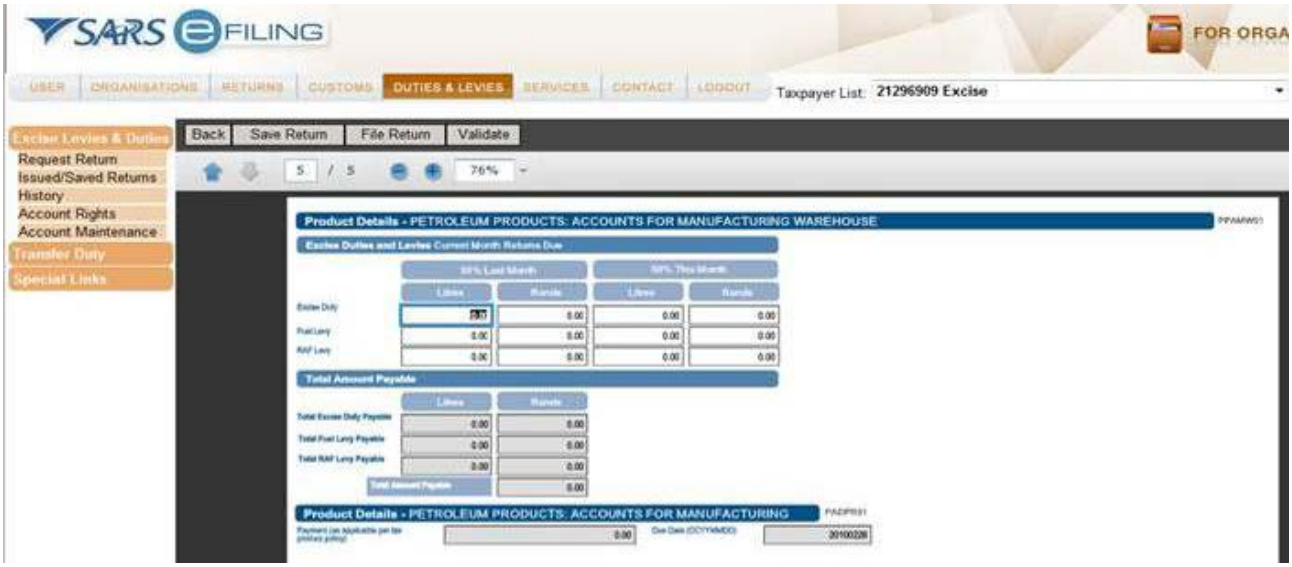
3.6.4 Hydrocarbon Solvents





3.6.5 VM - Distillate fuel

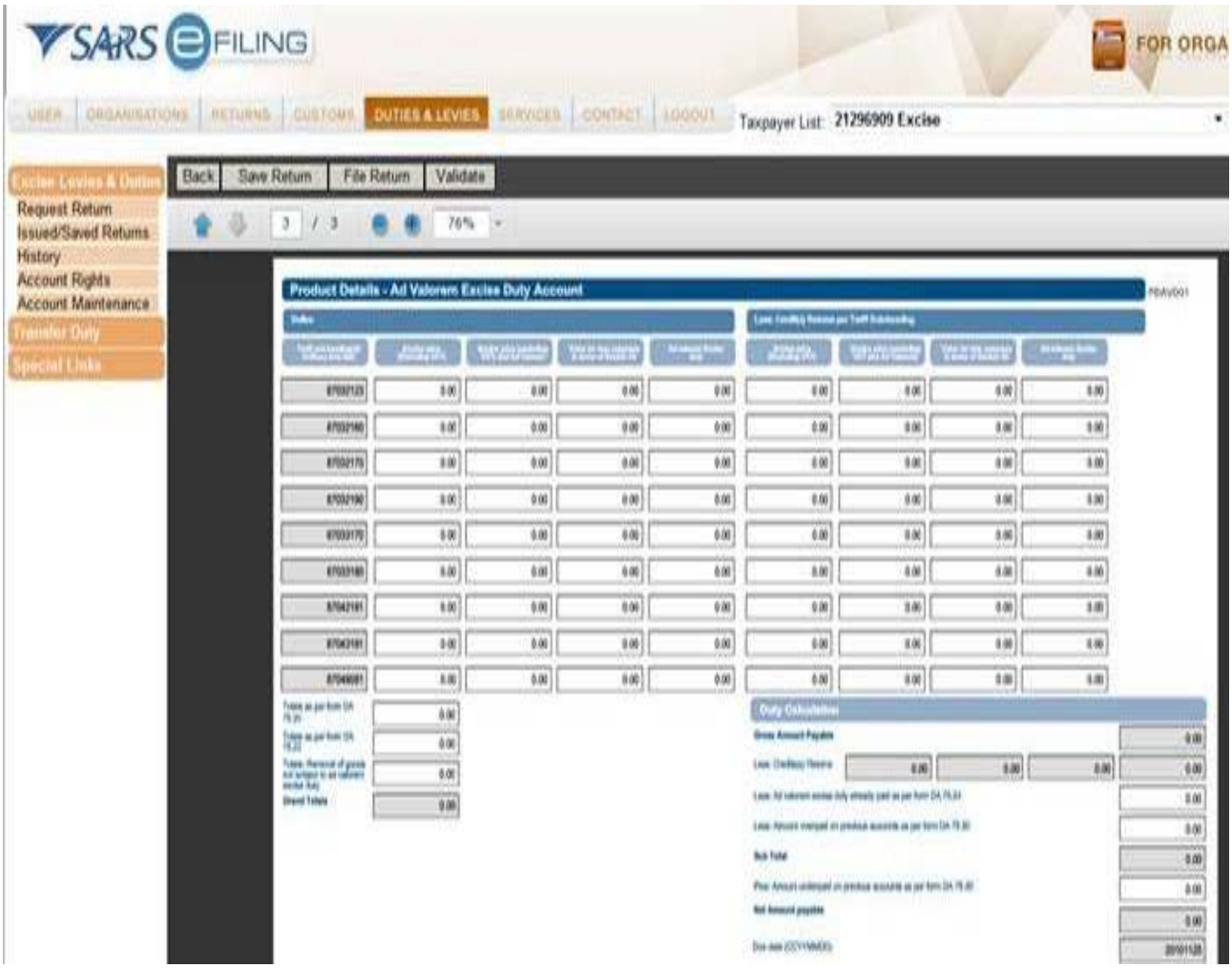




3.7 Ad Valorem (SCH1P2B)

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.



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)

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)

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 (CO_2) emissions of motor vehicles (SCH1P3D)

a) **Tariff subheading** – This is the tariff subheadings under which the vehicles are classifiable.

b) **Environmental levy item no.** – 151.01 and / or 151.02 must be inserted here.

c) **Vehicle type description according to the test report with CO_2 emissions exceeding the level for the item** – The mentioned vehicle type must be listed per model.

d) **Column A – Number of units removed** – Vehicles with a CO_2 emission exceeding 120g / km should be inserted here.

e) **Column B – CO_2 emissions exceeding the level for the item** – The CO_2 emission level above the threshold of 120g / km of the particular vehicle type needs to be reflected here.

f) **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.

g) Click **Add** if you have more tariff subheadings / vehicle emission types to declare or click **Remove** to take out tariff subheadings/vehicle emissions types.

h) **Less: Rebates –** Rebate Item 680.01.

i) **Less: Rebates –** Rebate Item 680.02.

j) **Less: Rebates –** Rebate Item 680.03.

k) **Less: Refunds –** Rebate Item 681.01.

l) **Less: Refunds –** Rebate Item 681.02.

m) **Less: Refunds –** Rebate Item 681.03.

n) **Less: Refunds –** Rebate Item 681.04.

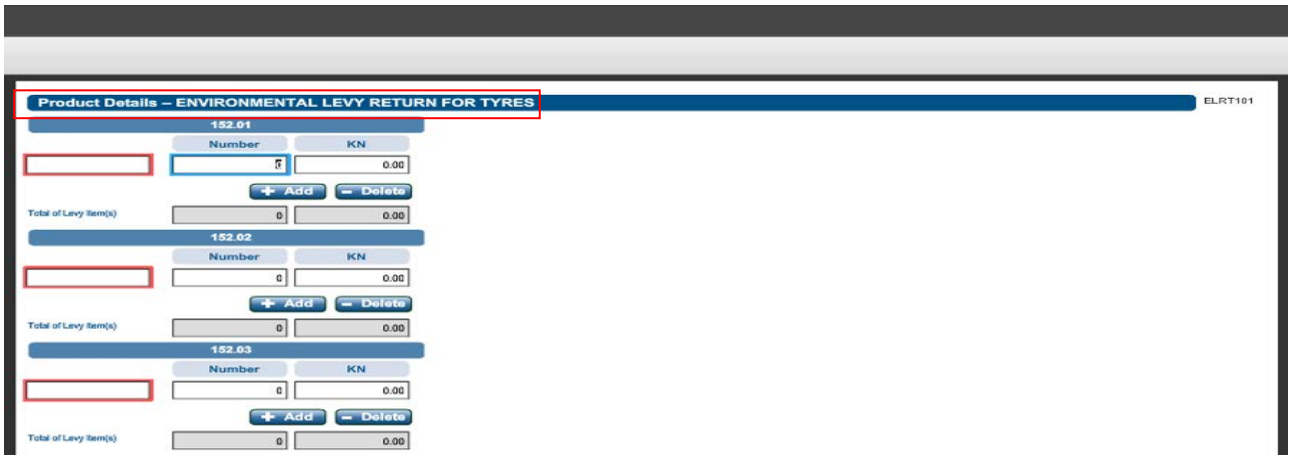
o) **Total levy due –** The total environmental levy due for the accounting period taking into consideration all less rebates and / or less refunds, if applicable, deducted from the total.

3.8.4 Tyre levy (SCH1P3E)

a) If the client selected the tyre return, the following screens will be displayed after the Licensee and Registration particular screens.

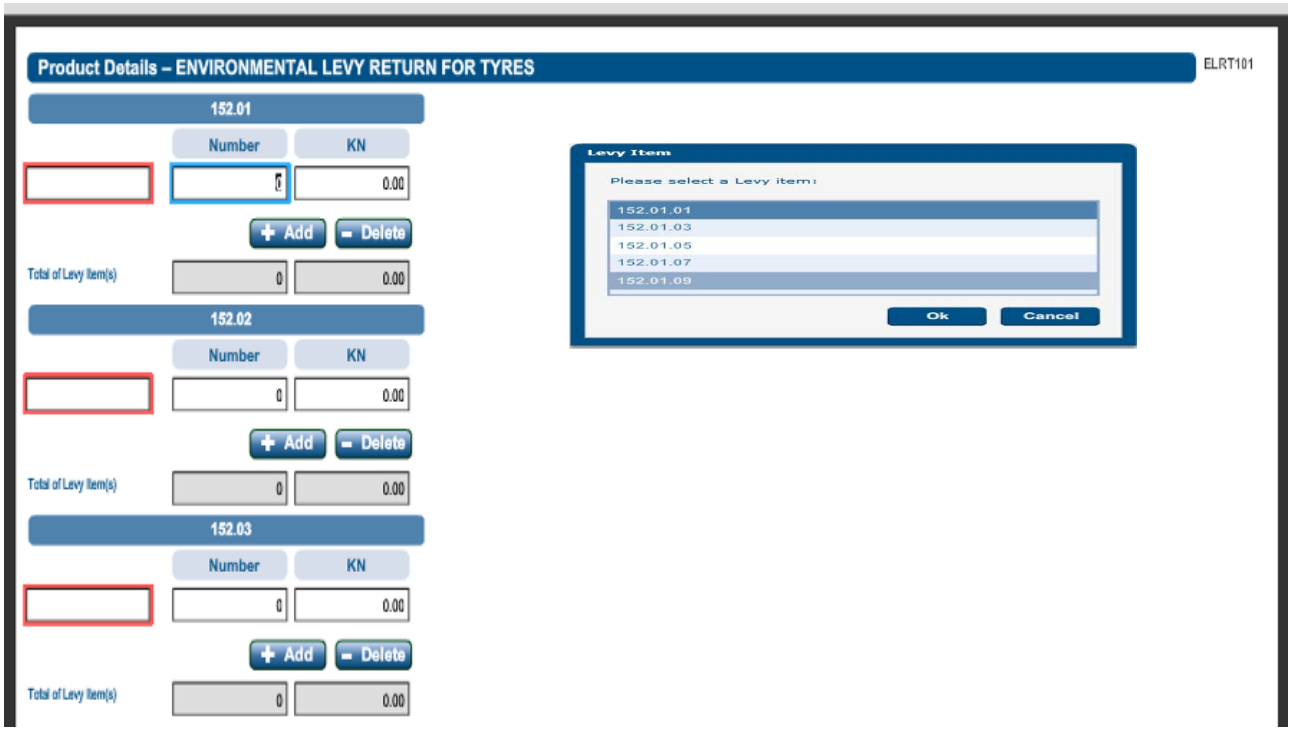
b) The heading on top of each page will indicate to the client that the **EXCISE ACCOUNT SCHEDULE – SOS / VM** is open and capturing can commence.

c) The return screens will now be displayed and capturing can commence:



i) 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.

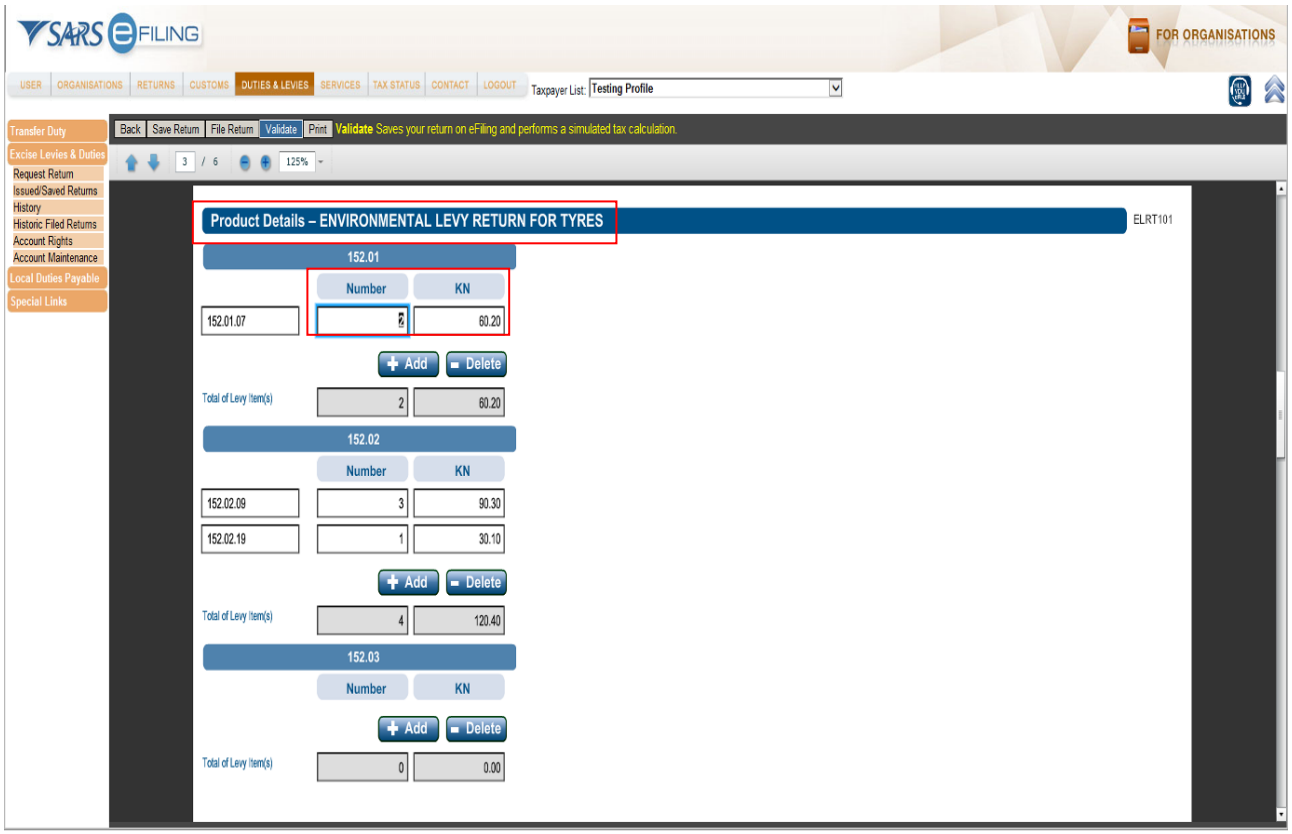
ii) Only the applicable fields for the **Tyre Manufacturer (VM)** or **Motor Vehicle Manufacturer (VS)** will be available for capturing. If the field is highlighted in grey the client will not be able to capture any information in that field because it is not applicable to the client's warehouse type.



iii) 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**.

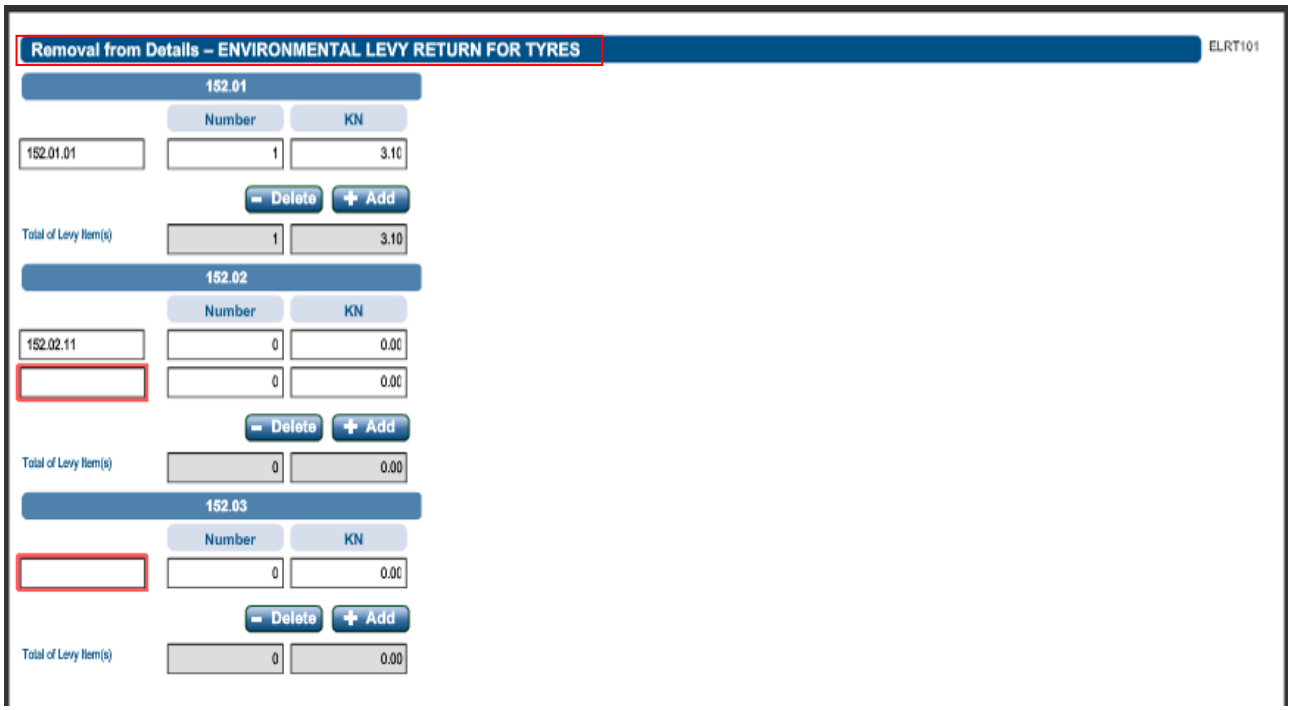
iv) If the incorrect item was selected, the client can select the box again and click on the correct Levy Item. Click on **Ok** and the item will be changed to the newly selected item. The **Number** and **KN** of the tyres that relate to the selected levy item must also be captured.

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

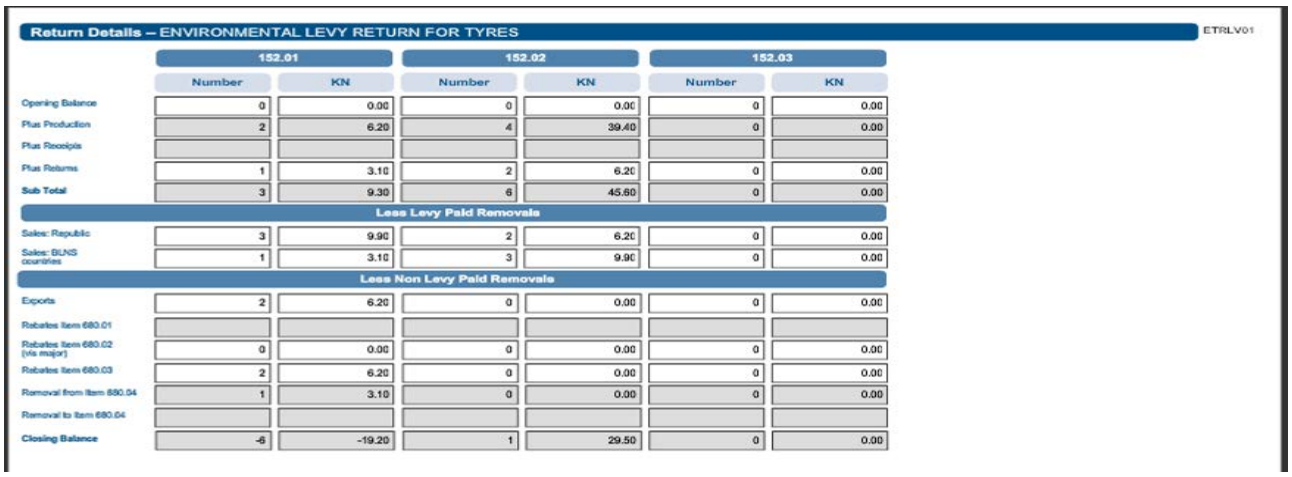


i) The number and mass of the tyres manufactured (production) during the return period as per the DA 178.01 must be captured on the **Product Details** screen.

ii) Only numeric digits without decimals can be captured in the **Number** block and the **KN** (mass) must include decimals.



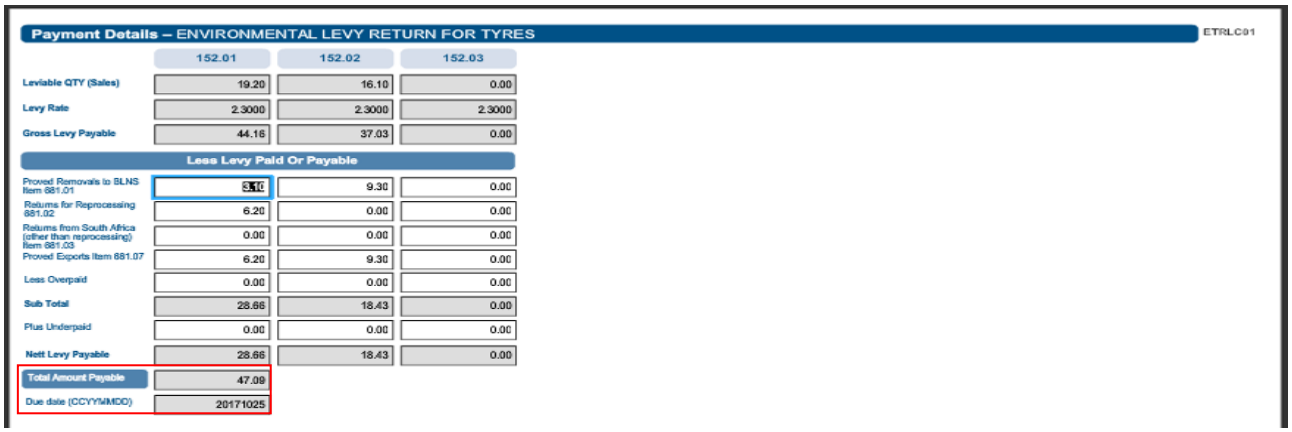
iii) The number and mass of tyres removed from the VM to the VS during the return period as per the DA 178.02 must be captured on the **Removal from Details** screen.



Return Details – ENVIRONMENTAL LEVY RETURN FOR TYRES ETRLV01

	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: BLNS 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.

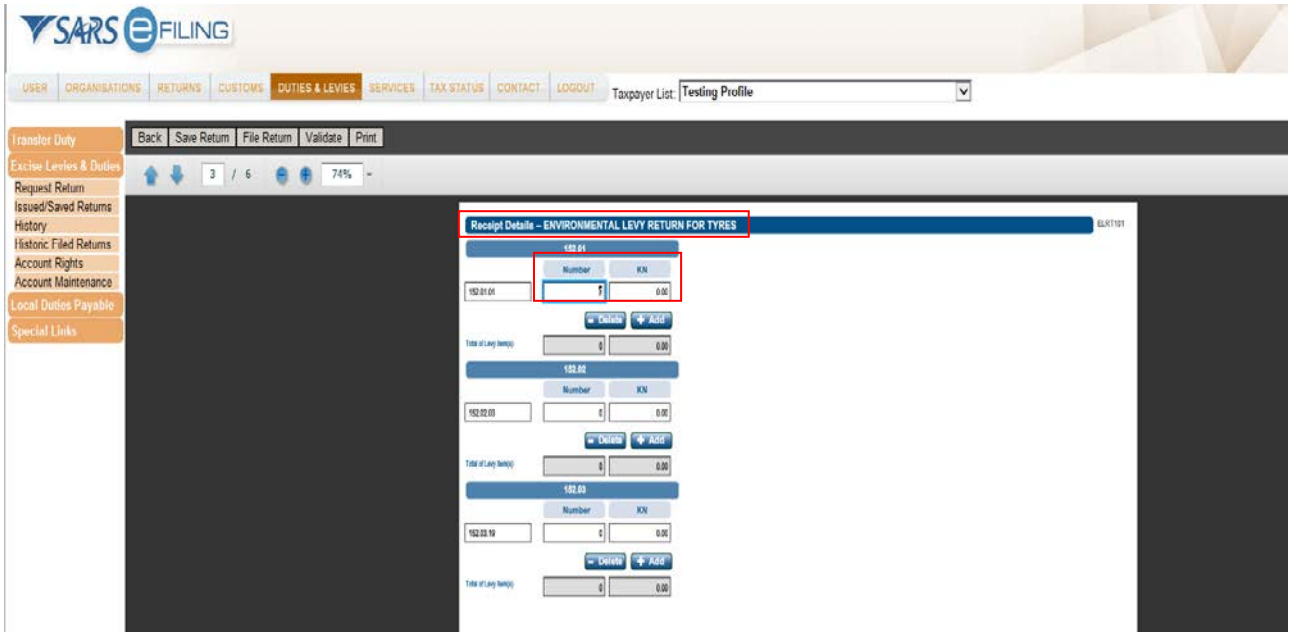


Payment Details – ENVIRONMENTAL LEVY RETURN FOR TYRES ETRLC01

	152.01	152.02	152.03
Leviable 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 BLNS Item 681.01	9.30	9.30	0.00
Returns for Reprocessing 681.02	6.20	0.00	0.00
Returns from South Africa (other than reprocessing) Item 681.03	0.00	0.00	0.00
Proved Exports Item 681.07	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		

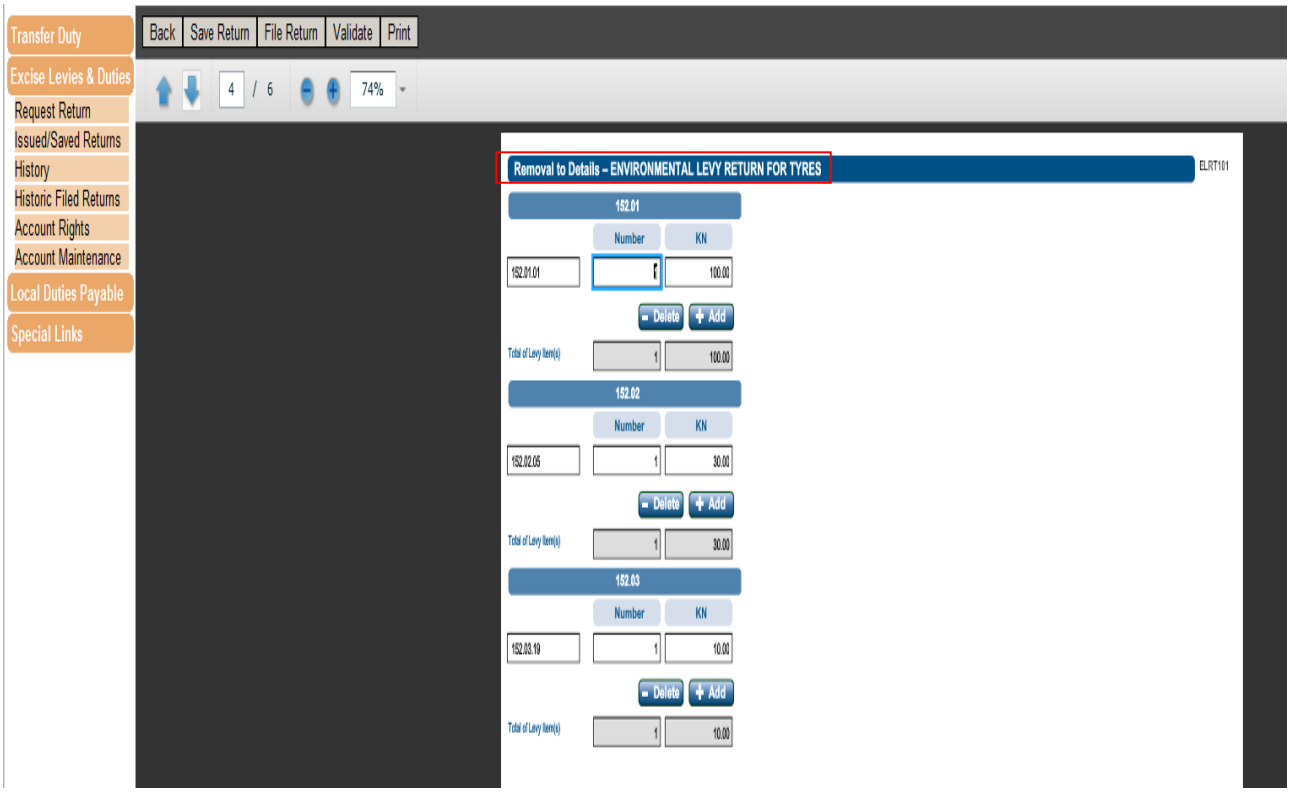
v) The amount payable and the due date will be displayed at the bottom of the screen.

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

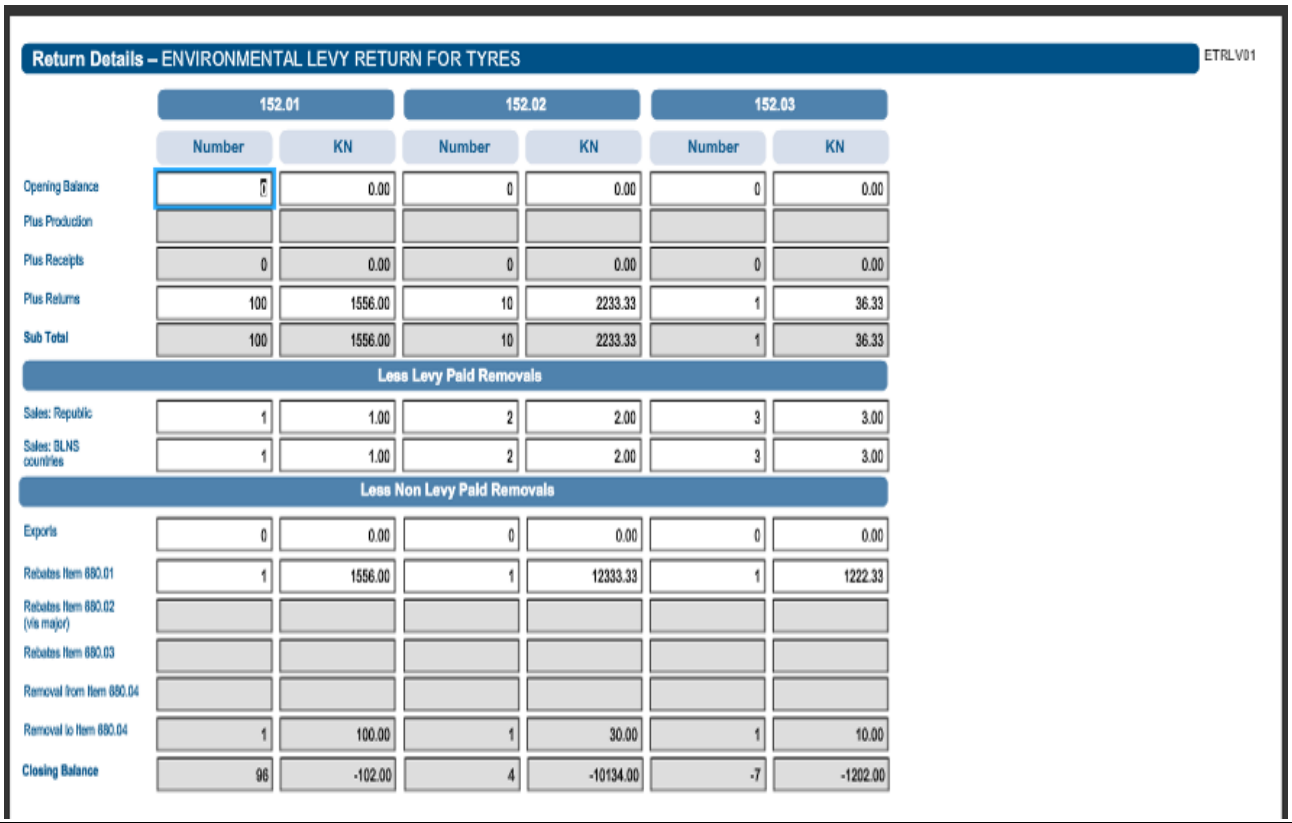


i) The number and mass of the leviable tyres received from the manufacturing warehouse which will be fitted to vehicles during the return period as per the DA 178.03 must be captured on the **Receipt Details** screen.

ii) Only numeric digits without decimals can be captured in the **Number** block and the **KN** (mass) must include decimals.

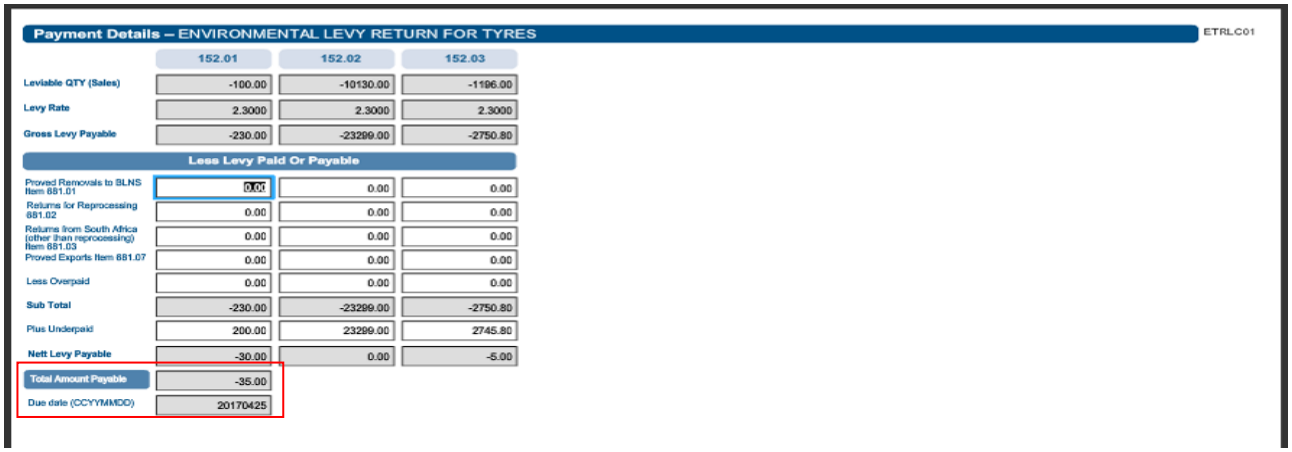


iii) The number and mass of leviable tyres returned from the VS to the VM during the return period as per the DA 178.04 must be captured on the **Removal to Details** screen.



	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						
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 680.01	1	1556.00	1	12333.33	1	1222.33
Rebates Item 680.02 (via major)						
Rebates Item 680.03						
Removal from Item 680.04						
Removal to Item 680.04	1	100.00	1	30.00	1	10.00
Closing Balance	98	-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.



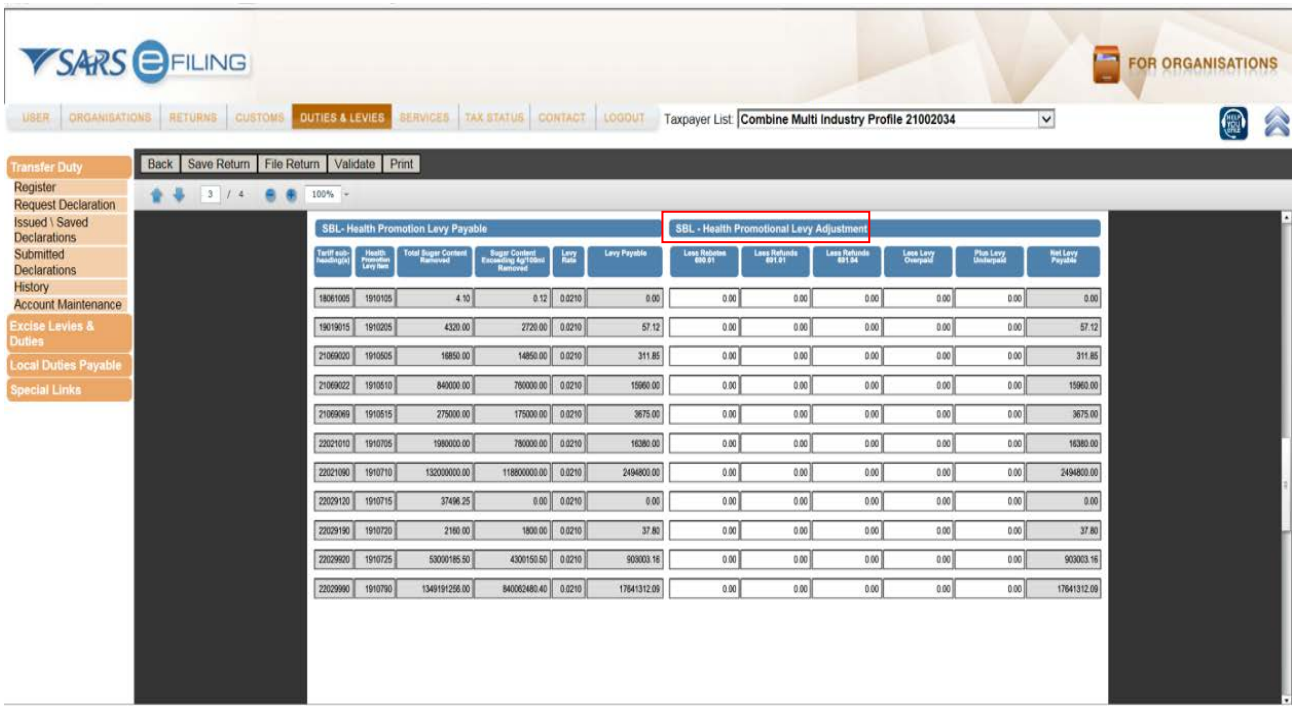
v) The amount payable and the due date will be displayed at the bottom of the screen.

3.9 Health Promotion Levy

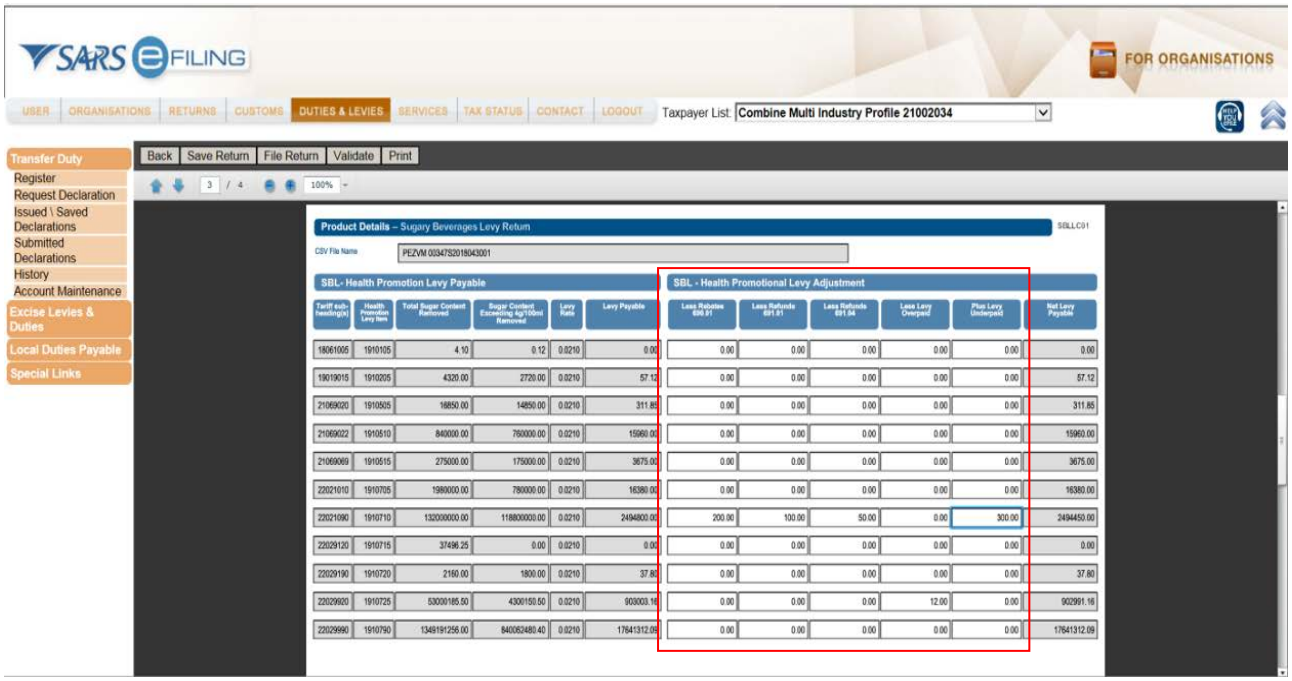
3.9.1 Sugary beverages

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.

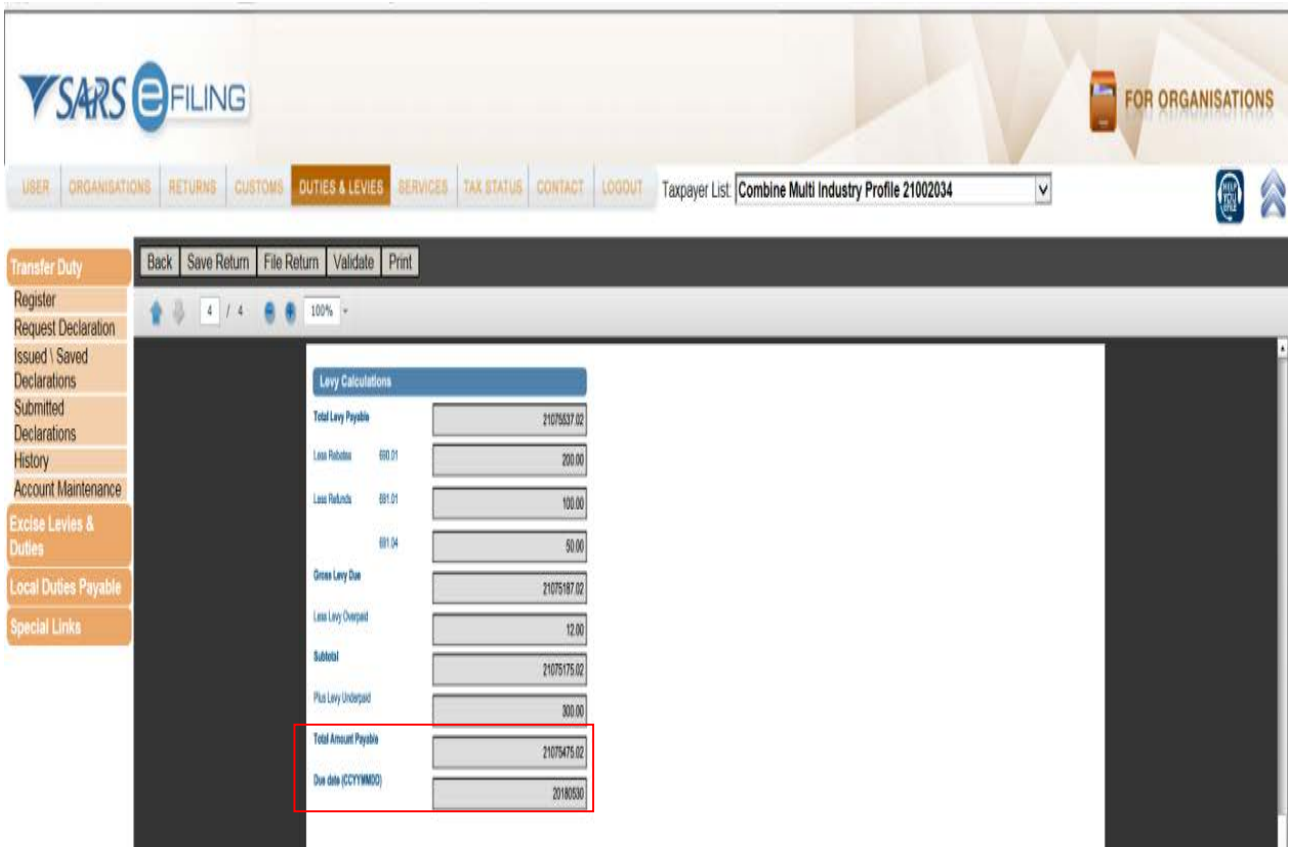


c) The uploaded CSV – file [refer to SE-ACC-02-M01, paragraph (q)] information will be populated into the columns of the SBL – Health Promotion Levy Return. The adjustments per product must be captured by the user to finalise the monthly return [refer to the notes to the DA 179 return and the Completion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



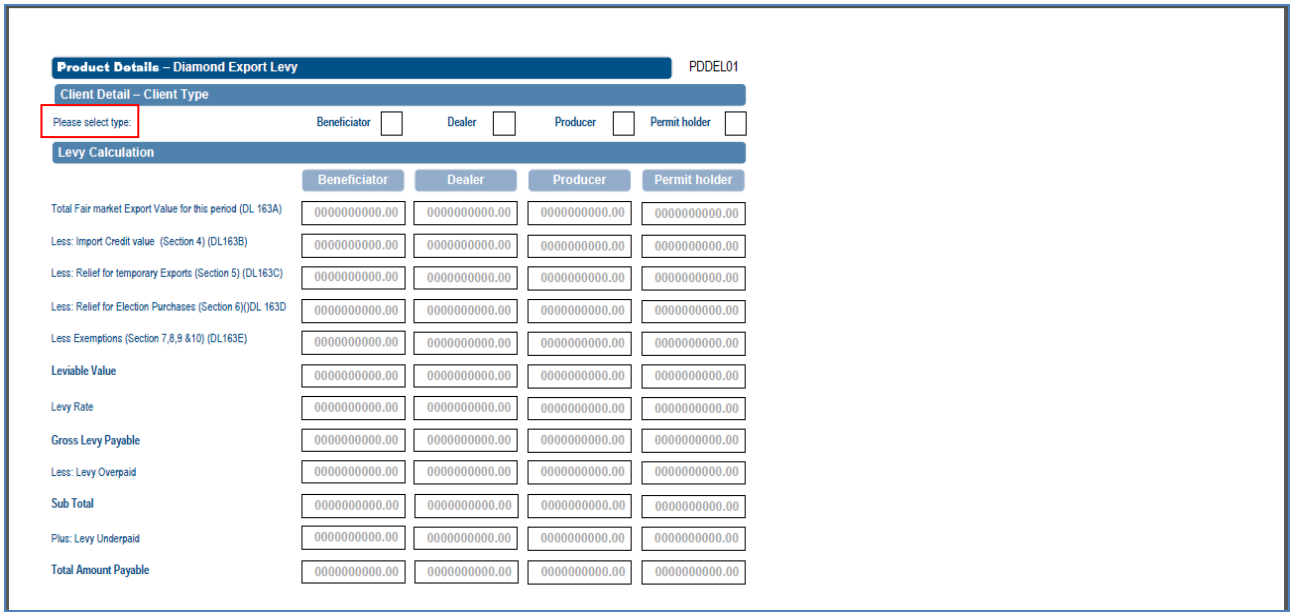
d) Any adjustments for:

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.



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



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.

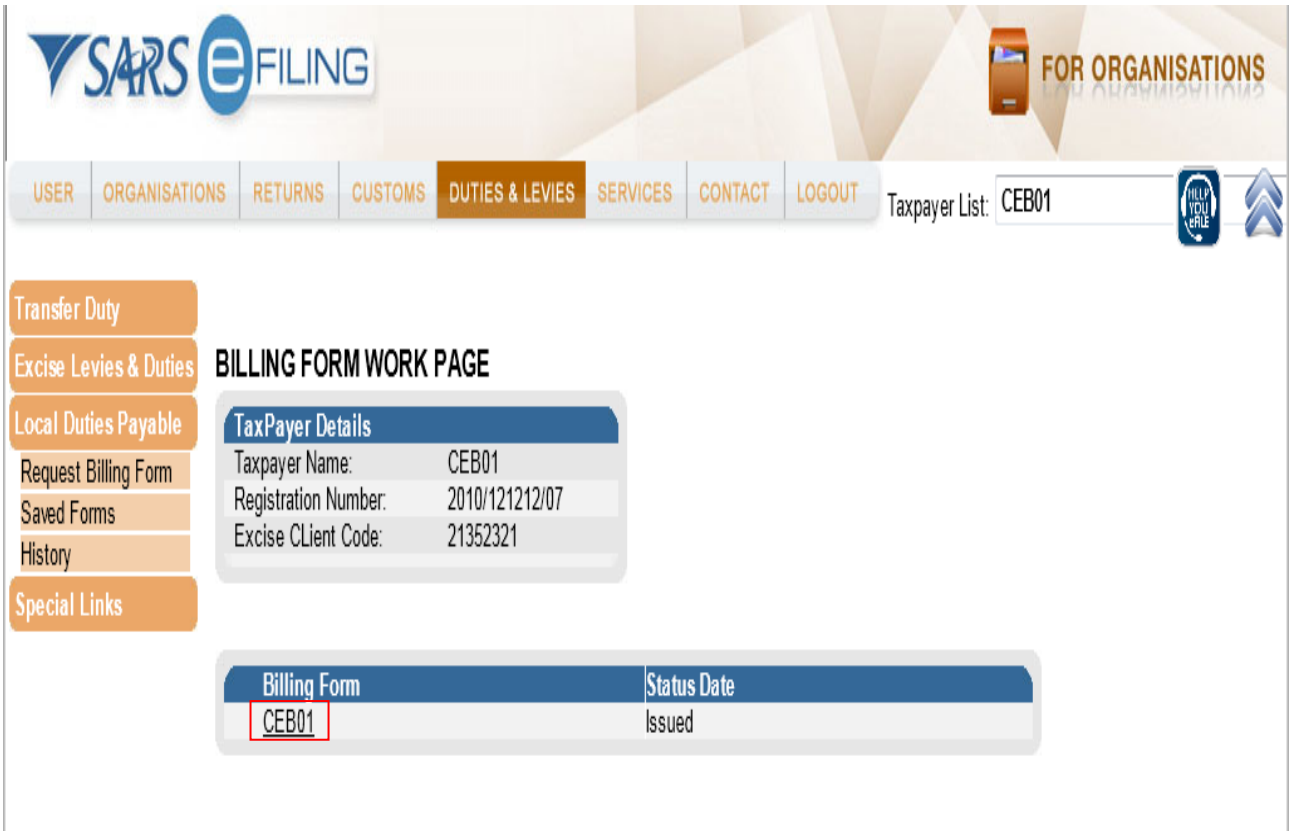
s) Complete boxes as seen above.

t) Click **Back / Save Return / File Return / Validate**.

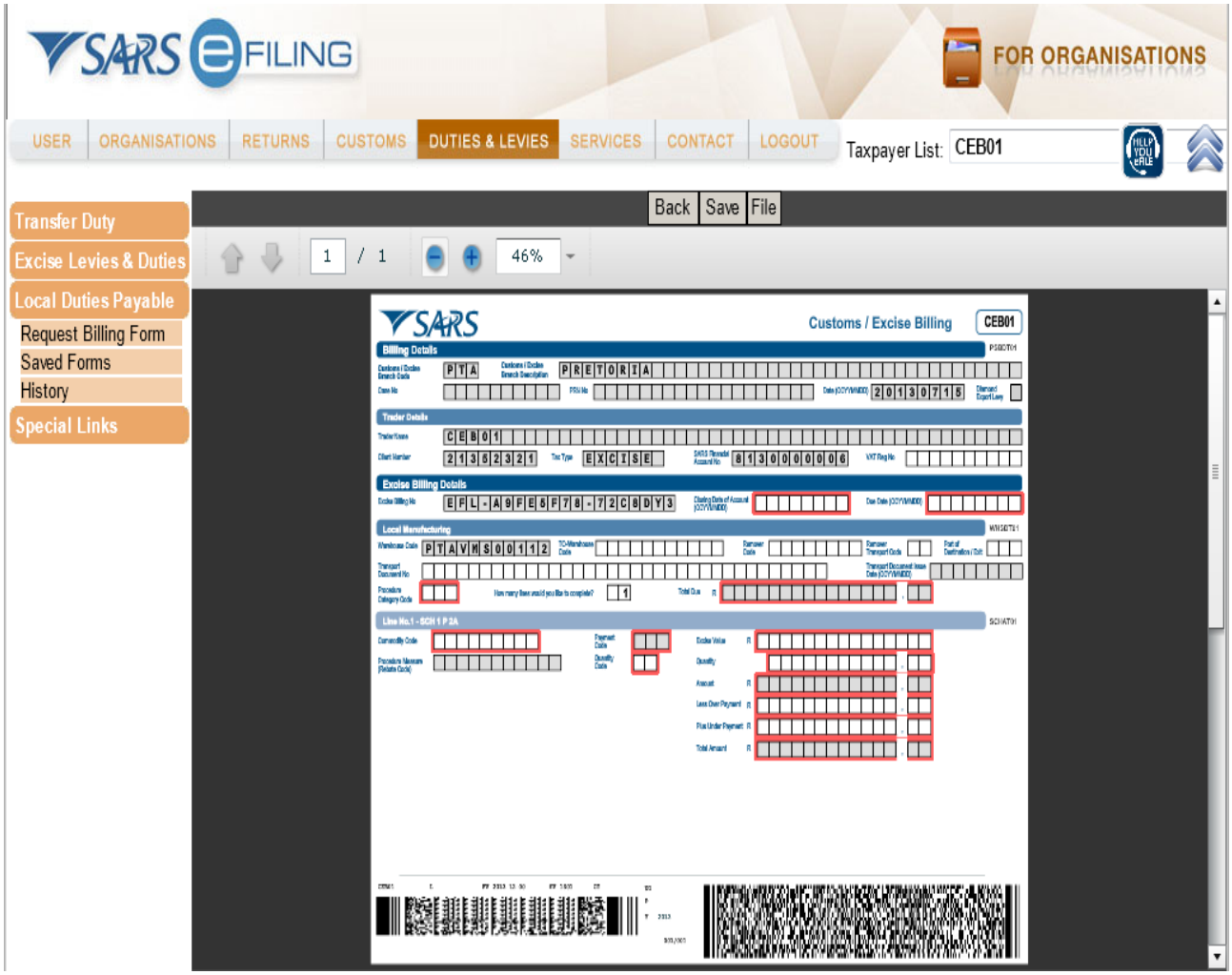
u) A message will be displayed when the form is saved or filed.

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

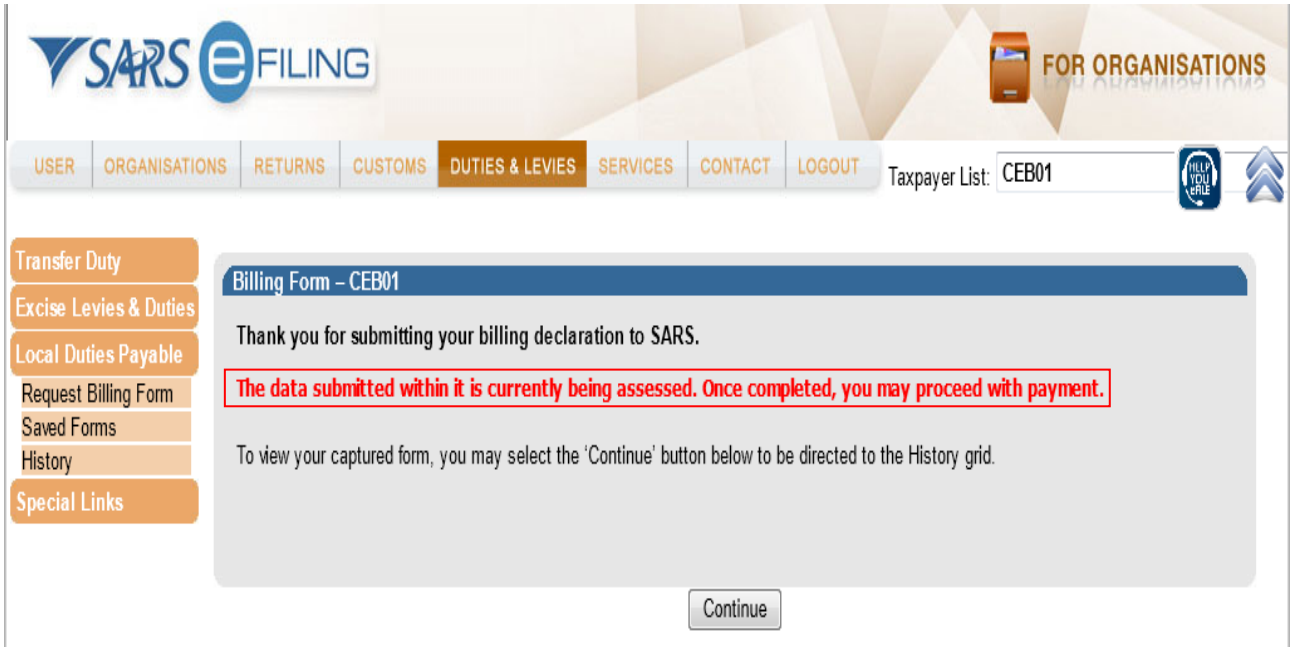
a) Click on **Duties & Levies**, **Local Duties Payable** and then on **Request Billing Form**. To request a billing form click on **Request** for the applicable warehouse.



b) Click on **CEB01**.



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.



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	The manual SE-AM-19-M01 has been split into two (2) manuals: • SE-ACC-02-M01 – Registration on eFiling; and • SE-ACC-02-M01 – Declaration and Return submission via eFiling; 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.
Template number and revision	GC-TM-17 – Rev 3