

EXCISE
EXTERNAL
COMPLETION MANUAL
DA 179 AND SCHEDULE

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1 SCOPE

- a) The manual will assist licensees of Manufacturing Warehouses (VM) in the sugary beverages Industry to complete the monthly Health Promotion Levy Return for Sugary Beverages (DA 179 and DA 179.01).

2 General Notes: Health Promotion Levy on Sugary Beverages return

- a) The return information must be submitted via SARS eFiling on the EXD 01 return. The completed and signed DA 179 hard copy related thereto and supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a – g)]. The DA 179.01 (CSV - file) must be attached to the DA 179.
- b) The individual line items on the Comma-Separated Values file (CSV - file) must be consolidated per tariff subheading and captured on the DA 179.
- c) All leviable sugary beverages removals must be captured on a DA 179.01 (CSV – file) and summarised on the DA 179.
- d) Amounts in column M on the DA 179 must all be indicated in Rands (R) and Cents (C).
- e) In terms of Rule 54I.05, an accounting period shall be a calendar month calculated from the first day of the month during which manufacturing and removals occur until the last day of the month on which such period ends.
- f) The first accounting period for the submission of the Health Promotion Levy return for sugary beverages will be for the month of April 2018 which is due and payable in May 2018.
- g) The DA 179 and DA 179.01 must be completed and the information must be captured and submitted via SARS eFiling [Refer to Rule 119A.R101A (10)(d)]. The hard copies thereof must be kept for record purposes. All the fields will be visible but clients will not be able to capture any information in the fields that are not applicable to the specific industry.
- h) A return must be submitted for each and every accounting period. eFiling will not allow the capturing of a return if the previous return(s) was not captured and submitted (filed). This implies that **NIL** returns must also be submitted.
- i) In terms of Rule 54F.07, the assessed levy must be paid to the SARS within thirty (30) days after the last day of the accounting period, but not later than the penultimate working day of the month following such last day.
- j) Payments must be done on eFiling. Other payment methods must only be used in exceptional circumstances. For the payment options refer to the Payments – External Standard (BP-02) document.

2.1 Completion of the DA 179 return and continuation sheet

- a) The following information must be completed –
- i) Sections A, B, C and D on the DA 179 return; and
 - ii) Sections A, B and C on the continuation sheet.

A. Licensee particulars:	
Warehouse number	The relevant warehouse number allocated to the licensed manufacturing warehouse (e.g. PEZVM 01927)
Excise Client Code	The Excise code issued to the licensee / registrant (e.g. 22684003)
Licensee	The name under which the manufacturing warehouse (VM) is licensed
Accounting Month	The month in which health promotion levy on sugary beverage goods have been removed from the manufacturing warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of health promotion levy on sugary beverage goods, or when the company ceased to trade
Physical Address	The street name and number, suburb and city of the VM
Postal code	The postal area code of the licensed VM
B. Health Promotion Levy Payable	
Column C – Tariff subheading	Insert the relevant 8 digit tariff subheading as reflected in Schedule 1 Part 1 – e.g. 1806.10.05, etc.
Column D – Health Promotion Levy Item	Insert the relevant 7 digit Health Promotion Levy item as reflected in Schedule 1 Part 7A – e.g. 191.01.05.
Column E – Total sugar content removed g/100ml (E/100 x F x G)	The total sugar content removed in g/100ml as per Column H on the CSV – file. To calculate this amount, the following formula must be used – Column E divided by 100 (equals the number of 100ml units per package) multiplied by Column F (the number of units removed) multiplied by Column G (the total sugar content removed in excess of the threshold). Client to insert rounded off number without any decimals.
Column F – Total sugar content removed in excess of the threshold in grams/100ml (E/100 x F x J)	The total sugar content removed in excess of 4 grams per 100ml for the accounting month as per Column K on the CSV – file. The amount will be the sugar content LESS the 4 grams per 100 ml threshold. To calculate this amount the following formula must be used – Column E divide by 100 (equals the number of 100ml units per package) multiplied by Column F (the number of units removed) multiplied by Column J (the sugar content leviable). Client to insert rounded off number without any decimals.
Column G – Levy Rate gram	Insert the applicable levy rate as prescribed by Legislation (Schedule 1 Part 7A). The rate must be inserted on every line.
Column H – Levy Payable (K x L)	<p>a) To calculate this amount the following formula must be used – Column K (the total sugar content removed in excess of the threshold in g/100ml) multiplied by Column L (Levy rate g/ 100ml) which is 0.021 rounded off to the 2nd decimal rand value.</p> <p>b) The sugar content of the product must be certified on a valid test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC).</p> <p>c) After the last Tariff Subheading line, the template must reflect the word "TOTAL" in Column A and in Column M the sum total amount (formula) will be inserted and calculated.</p>
C. Health Promotion Levy Adjustments	
Less Rebates – 690.01	Goods lost or destroyed in the VM warehouse in circumstances of vis major
Less Refunds – 691.01	VM removals (exports) to BLNS countries (only if proof of exit from the Republic was obtained – SAD 500 form with required acquittal documentation within thirty (30) days of export)
Less Refunds – 691.04	VM removals (exports) beyond the BLNS countries (only if proof of exit from the Republic was obtained – SAD 500 form with required acquittal documentation within thirty (30) days of export)
Less Levy Overpaid	<p>a) Should a licensee have overpaid the levy on a previous account, the overpaid amount must be inserted per levy item.</p> <p>b) A separate report stating the particulars of the relevant accounting period(s) and an explanation regarding the overpayment must be attached to the DA 179.</p>

Plus Levy Underpaid	<ul style="list-style-type: none"> a) Should a licensee have underpaid the levy on a previous account, the underpaid amount must be inserted per levy item. b) A separate report stating the particulars of the relevant accounting period(s) and an explanation regarding the underpayment must be attached to the DA 179.
Net Levy Payable	The subtotal plus the underpayment made on a previous account.

NOTE: Exports are declared and sett-off on the DA 179 return as a non-levy removal and therefore cannot be claimed subsequently.

D. Total Health Promotion Levy Payable (Section D is not applicable to the Continuation Sheet)	
Total levy payable	The total amount of Nett levy payable as reflected in Column M
Less Rebates – 690.01	Goods lost or destroyed in the VM warehouse in circumstances of <i>vis major</i>
Less Refunds – 691.01	VM removals (exports) to BLNS countries (only if proof of exit from the Republic was obtained – SAD 500 form with required acquittal documentation within thirty (30) days of export)
Less Refunds – 691.04	VM removals (exports) beyond the BLNS countries (only if proof of exit from the Republic was obtained – SAD 500 form with required acquittal documentation within thirty (30) days of export).
Gross Levy Due	The total minus the rebated / refund sett-off amounts
Less: Levy Overpaid	<ul style="list-style-type: none"> a) Should a licensee have overpaid the levy on a previous account, the overpaid amount must be inserted per levy item. b) A separate report stating the particulars of the relevant accounting period(s) and an explanation regarding the overpayment must be attached to the DA 179.
Subtotal	The gross levy due amount minus the over payment made on a previous account
Plus: Levy Underpaid	<ul style="list-style-type: none"> a) Should a licensee have underpaid the levy on a previous account, the underpaid amount must be inserted per levy item. b) A separate report stating the particulars of the relevant accounting period(s) and an explanation regarding the underpayment must be attached to the DA 179.
Total Amount Payable	The subtotal plus the underpayment made on a previous account
Declaration	
The licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of the DA 179.	
For Official use only	
This section is for official use only and therefore should not be attended to in any way by the licensee or the public officer.	

2.2 Health Promotion levy schedule: DA 179.01 – The CSV - file

- a) The schedule (CSV - file) must be completed before the DA 179 return as the totals on the schedule will be used to complete the columns on the return.

2.2.1 DA 179.01 – Health Promotion levy: Items in respect of manufactured products removed from the licensed premises

- a) The schedule (CSV - file) must be completed by the VM.
- b) Only the information in the applicable columns must be brought forward to the DA 179 Health Promotion Levy return.
- c) Completion of the CSV - file:
 - i) The CSV - file, electronically completed and submitted via the eFiling platform forms part of the monthly return for Health Promotion Levy on sugary beverages.

- ii) The CSV - file is an exact replica of the DA 179.01, hence must be completed in the same manner.
- iii) The relevant totals as per the CSV - file will automatically populate the corresponding totals of the EXD 01 as soon as the CSV - file is submitted on eFiling.
- iv) Any discrepancy in the CSV - file will be detected by the validation rules within the eFiling system and the licensee notified of such, if any.

2.3 Completion of the fields on the DA 179.01 – CSV - File

- a) The following information must be completed on the CSV - file:
- b) The different packaging sizes (200ml 330ml, 440ml, 1 litre etc.) of the same product must be reflected on individual lines.

1. Licensee particulars:	
Warehouse number	The relevant warehouse number allocated to the licensed manufacturing warehouse (e.g. PEZVM 01927))
Excise Client Code	The Excise code issued to the licensee / registrant (e.g. 22684018)
Taxpayer e-mail address	e-mail address of the licensee
Accounting Month	The month in which health promotion on sugary beverages levy goods have been removed from the manufacturing warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of health promotion on sugary beverage levy goods, or when the company ceased to trade
2. Declaration in respect of sugary beverage products removed	
Column A - Client Product Code	This is the specific product's identification code normally printed on the product packaging
Column B - Client Product Description	This is the specific product's trade name also printed on the packaging
Column C - Tariff Subheading	Insert the relevant 8-digit tariff sub-heading as reflected in Schedule 1 Part 1 – e.g. 1806.10.05
Column D - Health Promotion Levy Item	Insert the relevant 7-digit Health Promotion levy item as reflected in Schedule 1 Part 7A – e.g. 191.01.05.
Column E - Unit package volume in g/ml	This is the specific packaging size of the package in which the product is put up for retail sale, e.g. 330ml
Column F - Number of Units removed	This is the total number of units of a specific product and specific packaging removed from the VM
Column G - Sugar content in g/100ml	This sugar content amount must be obtained from a valid test report issued by a SANAS or ILAC approved laboratory. If the said report is not available upon the completion of this DA179.01 (CSV - file), the client must use the deemed sugar content of the sugary beverage that is assumed to constitute 20grams per 100 ml.
Column H - Total sugar content removed g/100ml (E/100 x F x G)	The total sugar content removed in g / 100ml as per Column H on the CSV - file. To calculate this amount the following formula must be used – Column E divided by 100 (equals the number of 100ml units per package) multiplied by Column F (the number of units removed) multiplied by Column G (the total sugar content removed in excess of the threshold). Client to insert rounded off number without any decimals.
Column I - Threshold Sugar content g/100ml prescribed	The threshold is reflected in Schedule 1 Part 7A.
Column J - Sugar Content Leviable (G-I)	To calculate this amount the following formula must be used – Column G (Sugar content in g/100ml minus Column I (The threshold sugar content g/100ml prescribed).
Column K - Total sugar content removed in excess of the threshold in grams/100ml (E/100xFxJ)	To calculate this amount, the following formula must be used – Column E (Unit package volume) divided by 100 multiplied by Column F (Number of units removed) multiplied by Column J (Sugar content leviable)
Column L - Levy Rate per gram	This rate is reflected in Schedule 1 Part 7A

Column M - Levy Payable (K x L)	<p>a) To calculate this amount the following formula must be used – Column K (the total sugar content removed in excess of the threshold in g/100ml) multiplied by Column L (Levy rate g/100ml) which is 0.021 rounded off to the 2nd decimal rand value.</p> <p>b) The sugar content of the product must be certified on a valid test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC).</p>
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2.4 Calculation examples of the DA 179 and DA 179.01

- a) Examples of the DA 179 – return and DA 179.01 – CSV - file may be found by using the below noted reference numbers –
- i) DA 179 – Reference number - SE-SB-03-A01; and
 - ii) DA 179.01 – Reference number – SE-SB-03-A02

4 MEASURES

- a) N/A

5 REFERENCES

5.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<p>Customs and Excise Act No. 91 of 1964: Sections 27, 39, 54F, 54J, 75(15), 87, 88, 119A and 120</p> <p>Customs and Excise Rules: 54F, 54I.01 to 54I.09 119A.R101A(10)(d), 120A.01 and 120A.02(a) to (c) and (e)</p>
Other Legislation:	None
International Instruments:	None

5.2 Cross References

DOCUMENT #	DOCUMENT TITLE
QMS-01	Quality Management System Manual
SE-ACC-02	Declaration and Return submission via eFiling – External Guide
SE-SB-02	Health Promotion Levy on Sugary Beverages – External Policy

5.3 Quality Records

NUMBER	TITLE
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
SAD 500	Customs Declaration form
SE-SB-03-A01	Example of DA 179 – Health Promotion levy Return for Sugary Beverages
SE-SB-03-A02	Example of DA 179.01 – Schedule of Health Promotion Levy items in Respect of manufactured products removed from the licensed premises

6 DEFINITIONS AND ACRONYMS

BLNS countries	The Republic of Botswana; The Kingdom of Swaziland; The Republic of Namibia; and The Kingdom of Swaziland
DN	Delivery/Dispatch Note
eFiling	SARS eFiling is a free, online process for the submission of returns and declarations and other related services
Health Promotion Levy	Environmental Levy is imposed in terms of Schedule 1, Part 7A and the Notes thereto
g	Gram
Licensee	Any person licensed under any provision of the Act
SACU (Common Customs Union)	Southern African Customs Union
Schedule 1 Part 7A (SCH1P7A)	Health Promotion Levy on Sugary Beverages
Schedule 6	Rebates and refunds of excise duties, fuel levy, road accident fund levy, environmental levy and health promotion levy
Vis Major	A natural and unavoidable catastrophe that interrupts the expected course of events, normally caused by forces of nature
VM	Manufacturing Warehouse
CSV	Comma-Separated Values

7 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise Audit Enforcement
Document Owner	Executive: Governance
Detail of change from previous revision	Initial release
Template number and revision	GC-TM-16 – Rev 5