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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

CONTENTS • INHOUD

| <i>No.</i> | <i>Page No.</i> | <i>Gazette No.</i> |
|--|---------------------|------------------------|
| GOVERNMENT NOTICE | | |
| South African Revenue Service | | |
| <i>Government Notice</i> | | |
| R. 1037 Customs and Excise Act (91/1964): Amendment of Rules (No. DAR/101) | 2 | 26757 |

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE**No. R. 1037****1 September 2004**

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/101)**

Under the sections of Chapter VA and section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended with effect from 1 June 2004 to the extent set out in the Schedule hereto.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution for form DA 161A in item 202.00 of the Schedule to the rules of the following form:

"DA 161A Environmental Levy Account for Plastic Bags"



DA 161A

ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS
(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor)

| | | | |
|------------------------------------|-------|---------------------------|-----|
| Manufacturing Warehouse No: | | Customs Client No: | |
| Client Details: | | Accounting Period: | |
| Licensee: | | From: | To: |
| Physical Address: | | | |
| Postal Code: | | | |

| Statistical Unit | Tariff Subheading / Item | No. of Bags | No. of Bags |
|------------------|-----------------------------|-------------------|-------------------|
| A | 1. Opening Balance | 147.01/3923.21.10 | 147.01/3923.29.10 |
| | 2. Plus Production | | |
| | 3. Plus Returns | | |
| | TOTAL NUMBER OF BAGS | | |

| | | | |
|---|---|-------------------------|--|
| B | 4. LESS SALES, REMOVALS AND REBATES: | | |
| | 4.1 Sales: Republic | | |
| | 4.2 Sales: BLNS countries | | |
| | 4.3 Exports | | |
| | 4.4 Storage Warehouse | | |
| | 4.5 Rebates: | Item 660.01 | |
| | | Item 660.02 (vis major) | |
| | | Item 660.03 | |
| | TOTAL: NUMBER OF BAGS | | |

| | | | |
|-----------|---------------------------|--|--|
| A minus B | 5. CLOSING BALANCE | | |
|-----------|---------------------------|--|--|

| | | | |
|---|--|---|---|
| C | 6. LEVY ON DUTIABLE TOTAL [4.1 plus 4.2 X R0.03 (rate of levy)] | R | R |
|---|--|---|---|

| | | | | |
|---|--|-------------|---|---|
| D | 7. LESS LEVY PAID OR PAYABLE - | | | |
| | 7.1 Proved removals to BLNS | Item 661.01 | R | R |
| | 7.2 Returns for Recycling | Item 661.02 | R | R |
| | 7.3 Returns from Republic (other than recycling) | Item 661.03 | R | R |
| | TOTAL (total of 7) | | R | R |

| | | | |
|--|---|---|---|
| | 8. Less: Overpaid on previous account | R | R |
| | 9. Plus: Underpaid on previous account | R | R |

| | | | |
|---|---|---|---|
| E | 10. NETT LEVY PAYABLE (C minus D minus 8 plus 9) | R | R |
|---|---|---|---|

| | | | |
|---|--|---|--|
| F | 11. TOTAL AMOUNT OF NETT LEVY DUE | R | |
|---|--|---|--|

I in my capacity as of
, hereby declare that the particulars herein are correct and comply with the customs and excise laws and procedures.

Signature

Date

FOR OFFICIAL USE ONLY

| | | |
|------------|--------|-------------------------------|
| DATE STAMP | NUMBER | Place of Entry: |
| | | Checked by: _____ Date: _____ |
| | | Audited by: _____ Date: _____ |

See Overleaf for Notes

| ENVIRONMENTAL LEVY ACCOUNT | | DA 161A |
|---|---|---|
| Notes: (Particulars to be specified) | | |
| * Account must be completed and submitted in triplicate (Original + 2 copies) | | |
| * Insert number of bags in 1 - 5 (Statistical Quantity) | | |
| * Amounts in 6 - 10 to be indicated in Rand (R) | | |
| 1. | Opening balance: Balance carried forward from previous period – to be completed from second accounting period | |
| 2. | Production for the three months of the accounting period. | |
| 3. | Returns from the Republic or returns from a BLNS country for which credit notes have been issued. In the case of returns from a BLNS country the environmental levy thereon must have been paid on entry into the Republic. | |
| 4.1 | Sales: | • Republic |
| 4.2 | | • BLNS countries |
| 4.3 | Removals: | • Exports |
| 4.4 | | • Storage Warehouse (For exports or duty free shop (rule 54A.03)) |
| 4.5 | Rebates: | • Proof of delivery or use under rebate, as the case may be, must be kept available on record <ul style="list-style-type: none"> ○ Item 660.01 – Goods supplied under rebate of duty as specified in the item ○ Item 660.02 – Goods lost or destroyed in warehouse in circumstances of <i>vis major</i> etc ○ Item 660.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods |
| 5. | Closing balance at end of accounting period (A minus B) | |
| 6. | Levy on dutiable total: Sales in Republic plus sales to consignees in BLNS countries (Number of bags X 3 cents) | |

| | | |
|-------|--|--|
| 7. | Less levy paid or payable on goods: | |
| 7.1 | • Item 661.01 - removals to BLNS countries (only if proof of exit from the Republic had been obtained - Form CCA1) | |
| 7.2 | • Item 661.02 - returns for recycling (goods off specification or otherwise defective) – credit notes must be issued | |
| 7.3 | • Item 661.03 - returns from purchasers in the Republic for any purposes other than recycling – credit notes must be issued | |
| 8 – 9 | Please state in a separate report particulars of the relevant accounting periods and an explanation of the overpayment or underpayment, as the case may be. Attach relevant documents. | |
| 10. | Levy payable on or before the penultimate working day of the month following the last day of the accounting period. | |
| 11. | Total amount of nett levy due (the sum of the amounts reflected against E under items 147.01/3923.21.10 and 147.01/3923.29.10) | |

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