

GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 305

31 March 2006

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/18)

Under sections 18, 18A, 19A, 20, 28, 30, 31, 32, 59A, 64B, 64D, 64F, 69, 75, 101 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R. 1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with effect from 1 April 2006, except in respect of the following amendments which are effective from 1 February 2006:

Amendment paragraph (ijj); rule 19A3.03(d);
Amendment paragraph (kk); rule 19A3.03 ~~g~~
Amendment paragraph (pp); rule 19A3.06 (f);
Amendment paragraph (hh); rule 28.01;
Amendment paragraph (ijjj); rules 28.02 and 28.03;
Amendment paragraph (mmm); rules 32.01 and 32.02; and
Amendment paragraph (ccc); rules 75.22 and 75.23.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution in rule 18.01 for paragraph (b) of the following paragraph
- “(b) if excisable, and removed ~~from~~ a customs and excise warehouse to another ~~such~~ warehouse, be entered for removal in bond ex warehouse on a ~~form~~ DA 32 [,~~]~~ or DA 610 ~~reflecting~~ the applicable purpose of removal.”
- (b) By the substitution for rule 18A.06 of the following rule:
- “Ship’s and aircraft ~~stores~~ referred to in section 20(4) ~~shall~~ include all consumable goods normally used on such ~~ship~~ or ~~aircraft~~ for propulsion, catering or ~~maintenance~~, but ~~shall not~~ include ~~normal~~ durable equipment or replacements of normal durable equipment of such ship or aircraft. Such consumable ~~goods~~ ~~shall~~ be entered on a [Bill of Entry (ex warehouse) imported goods] DA 600 or [Bill of entry (ex warehouse) South African products] DA 610, and ~~normal~~ durable equipment ~~shall~~ be entered on a [Bill of ~~Entry~~ Export] DA 550.”
- (c) By the substitution for the ~~heading~~ in rule 18A.08 ~~of~~ the following heading:
- “Entry of export by road of specified goods ~~from~~ a customs and excise warehouse [to countries in Africa]”
- (d) By the substitution in rule 18A.08 ~~for~~ the words preceding paragraph (a) and for paragraphs (a), (b) and ~~g~~ of the following:
- “18A.08 The export by road from a customs and excise warehouse [to countries in Africa] of ~~imported~~ or locally manufactured [spirituous] ~~irits~~ and alcoholic beverages [wines, beer] and [cigarettes] ~~tobacco products~~ ~~shall~~ be subject to the following conditions:
- (a) Except in the case of the licensee of such warehouse [security for the duty in the form of a provisional payment ~~shall~~ be furnished) using own transport, ~~such goods~~ must be removed by a licensed ~~remover~~ of goods in bond;

- (b) (i) ~~Only containers which can be sealed or goods vehicles with built-up closed bodies of which the doors can be sealed shall be used;~~
(ii) ~~sealing must take place before the goods leave the Premises of such warehouse;~~
- (c) The loading of such goods into a container or goods vehicle and the sealing of such container or vehicle shall, **if** the Controller so [require] ~~requires~~, take place under customs supervision;"
- (e) By the substitution for rule 18A.09 of the following rule:
- ~~"The export by road from a customs and excise warehouse of imported or locally manufactured petrol, distillate fuel, kerosene mixed with lubricity agents and biodiesel shall, in addition to the conditions prescribed in rule 18A.08(a), (b), (c), (d), (f), (g) and (h), as may be applicable be subject to the condition that such goods shall only be exported by the licensee of a customs and excise warehouse or by a licensed distributor as contemplated respectively in the rules numbered 19A4 and 64F."~~
- (f) By the substitution in rule 18A.10(a) for the words preceding subparagraph (i) of the following words:
- "18A.10 (a) The Controller may, in addition to any provision of the Act regulating the export of goods and any reasonable requirement which the Controller may impose in each case, allow imported [power driven] vehicles to be exported under own power **from** a customs and excise storage warehouse in terms of the provisions of section 18A on compliance with the following –"
- (g) By the substitution in rule 19A.01 for subparagraph (ii) of paragraph (b) of the following subparagraph:
- "(ii) petrol, distillate fuel, ~~unmarked illuminating~~ kerosene, [and] unmarked specified aliphatic hydrocarbon solvents ~~and biodiesel~~ that are [classifiable under item 105.10 of Section A of Part 2 and item 195.10 of Section A of Part 2 and item 195.10 of Part 5 of Schedule No. 1] ~~classified as –~~
~~(aa) excisable goods under item 105.10 and item 106.20 of Section A of Part 2;~~
~~(bb) fuel lev goods under item 195.10 and item 195.20 of Part 5 A and~~
~~(cc) Road Accident Fund lev goods under item 197.10 and item 197.20 of Part 5 B. of~~
~~Schedule No. 1."~~
- (h) By the substitution in rule 19A.01(c) for the words preceding subparagraph (i) of the following words:
- "(c) for the purposes of these rules and any form ~~or other document~~ to which these rules relate, unless ~~otherwise specified or~~ the context otherwise indicates –"
- (ij) By the substitution in rule 19A.02(a) for the words preceding subparagraph (i) of the following words:
- "(a) A person applying for a licence or renewal of a licence for a customs and excise manufacturing warehouse or a customs and excise special storage warehouse must –"
- (k) By the substitution in rule 19A.04(a) for subparagraph (iii) of the following subparagraph:
- "(iii) in all instances, **any** other particulars required **for** determining the [rate] ~~tariff~~ classification and amount of duty on any goods specified in such invoice and removed **from** such warehouse:

- (j) By the substitution in rule 19A.04(b) for subparagraphs (ii) and (iii) of the following subparagraphs:
- “(ii) [Any such] Such invoice must be issued for fuel levy goods removed for any purpose ~~from~~ a customs and excise storage warehouse and such invoice shall be deemed to be an entry for home consumption and payment of duty and the duty due thereon must be accounted for in the monthly accounts, subject to authorised deductions, as contemplated in the rules numbered 19A4.02;
 - (iii) Fuel levy goods removed ~~from~~ a customs and excise manufacturing warehouse for any purpose shall be deemed to be entered for home consumption and payment of duty on completion and issuing of the document contemplated in rule **19A4.02[;].**”
- (m) By the substitution in rule 19A.05(b)(ii) for subparagraph ~~(ee)~~ of the following subparagraph:
- “(ee) a separate record for losses in the manufacturing process or through working, pumping, handling or any similar causes or from natural causes ~~as~~ contemplated in item ~~{608.01}~~ 624.40 of Schedule No. 6.”
- (n) By the deletion in rule 19A.05(b)(ii) of subparagraph ~~(ff)~~.
- (o) By the substitution in rule 19A.06(b)(i) for subparagraph ~~(aa)~~ of the following subparagraph
- “(aa) Subject to the provisions of ~~these~~ rules, for the purposes of sections 38(4) and 39(2A) and payment of duty, excise duty accounts on form ~~[DA 260.001 DA 260]~~ in respect of beer, tobacco products or spirits or on forms DA 159 or DA 160 for fuel levy goods or biodiesel, together with the validating bills of entry (form DA 610) for each customs and excise manufacturing warehouse in respect of all such goods produced and received in, and removed from such warehouse for any purpose specified in section 20(4), during the previous month or during such other period ~~as~~ may be prescribed in these rules, must be submitted by the licensee to reach the Controller within 30 days after the -
- (A) date of closing of duty accounts ~~as~~ specified in paragraph (c); or
 - (B) last day ~~as~~ specified in the proviso to paragraph (d);
- during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipts of duties and other revenue;”
- (p) By the substitution in rule 19A.06 for paragraph ~~(d)~~ of the following paragraph:
- “(d) Notwithstanding paragraph (c), the [Assistant General Manager, Operations, **Customs and Excise**] Controller may, on such conditions ~~as~~ he may impose in each case, determine any other date for the closure of accounts: provided that where a licensee is allowed to close accounts on any day after the last day of ~~any~~ month, the date for calculation of the date for submission of accounts or payment of duty must commence on the first day of the month following such last day.”
- (q) By the substitution in rule **19A.06** for paragraph ~~(e)~~ of the following paragraph:
- “(e) (i) For the purposes of account forms DA 159, DA **160**, and **DA 260** no quantity ~~in~~ respect of any goods removed
- ~~(aa)~~ under rebate of duty; or
 - ~~(bb)~~ in bond under the provisions of section 18; or
 - ~~(cc)~~ in terms of any procedure authorising a refund of duty; or
 - ~~(dd)~~ exported under section 18A,
- may be deducted ~~from~~ the total quantity of goods accounted for on such form, unless it is proved that liability for duty has ceased ~~as~~ contemplated in rule ~~[19A.11] 19A.09~~.
- (ii) Where a lesser quantity of goods is removed and entered at the place of destination in the case of goods removed in bond or exported or delivered to the rebate user or to any consignee in a BLNS country, only the quantity so entered at the place of destination or exported or delivered may be so deducted on the relevant form DA 159, DA 160 or **DA 260**.”

- (r) By the substitution in rule 19A.06 for paragraph (f) of the following paragraph:

~~“(f) Where licensing of a customs and excise warehouse is restricted for special or limited purposes as contemplated in section 19A(1)(a)(ii), with the effect that goods stored therein may only be exoorted or supplied to a customs and excise storage warehouse licensed for supplying stores to foreign-going ships or aircraft or goods to duty free shops, the licensee must submit to the Controller within 14 days after the end of March, June, September or December for each quarter an account on form DA 260 or DA 159 as the case may be, in respect of eoods received into, goods removed from and goods in stock, in such warehouse.”~~

- (s) By the substitution in rule 19A.07 for paragraph (a) of the following paragraph:

~~“(a) No beer, tobacco products, [or] spirits or spirituous beverages may be removed to a customs and excise storage warehouse in a BLNS country unless the goods are removed to such a warehouse licensed for the supply of stores to foreign-going ships or aircraft or as a duty free shop [at an airport].”~~

- (t) By the substitution in rule 19A.08(a) for subparagraph (i) of the following subparagraph:

~~“(i) beer and tobacco products in a customs and excise manufacturing warehouse and spirits in a VMP customs and excise manufacturing warehouse, where the invoice prescribed in these rules has been issued and the goods removed from such warehouse before such time;”~~

- (u) By the substitution in rule 19A.09(a) for subparagraph (ii) of the following subparagraph:

~~“(ii) goods contemplated in section 18A(1) and (2) that are exported by road to any country [in Africa,] outside the common customs area, when it is proved that the goods have been received in such country at the customs office of destination;”~~

- (v) By the insertion after rule 19A.10 of the following agreement:

“CUSTOMS AND EXCISE ACT, 1964, (ACT 91 OF 1964)

LICENSING OF CUSTOMS AND EXCISE WAREHOUSES

Pro Forma Agreement as contemplated in rule 19A.02(a)(ii)

Annexure A

As

(Full name of applicant – hereinafter referred to as “licensee”)

Of

(Physical address of applicant – not a PO Box)

herein represented by

Full name

Witness

*duly authorised thereto by virtue of -

- (a) *a resolution passed at a meeting of the Board of Directors held at _____ on _____ day of _____; or
(b) *express consent in writing of all partners of a partnership / *members of the close corporation / *trustees of the trust; or
(c) *being a person having the management of any other association of persons referred to in rule 60.02(2)(a)(iv),

has applied for a customs and excise warehouse license; and

(*Delete whichever is not applicable)

as the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licensee shall

be bound by the following:

1. Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner ~~is~~ on good cause shown satisfied *that* every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.
2. Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it -
 - (a) understands that its rights to conduct the business of a customs and excise warehouse are subject to compliance with customs and excise **laws** and procedures, the provisions of this agreement and any standards of conduct that may be imposed by the Commissioner;
 - (b) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures of this agreement.
 - (c)
 - (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and ~~his/her~~ delegated officers to inspect for the purposes of the Act, the **books**, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions **as** well **as** the banking accounts and records relating to the business conducted under the licence.
 - (ii) Licensee hereby agrees to and authorises the inspection of such **books** and business banking accounts as the Commissioner and the delegated officers may require.
 - (d) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee (except in respect of subparagraph(v)) of the licensee -
 - (i) has contravened or failed to comply with the provisions of the Act;
 - (ii) has failed to comply with **any** condition or requirement of this agreement or any condition or obligation imposed by the Commissioner in respect of such licence;
 - (iii) is convicted of any offence under the Act;
 - (iv) is convicted of any offence involving dishonesty;
 - (v) is sequestrated or liquidated;
 - (vi) fails to comply with the qualification requirement set out in the rules for section 60; or
 - (vii) ceases to carry on the business for which the licence is issued, and licensee acknowledges the right of the Commissioner to cancel or suspend the licence in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.
 - (e) Licensee in addition undertakes:
 - (i) to keep on the business premises books, accounts, documents and other records relating to the transactions of the business comprising, where applicable, at least -
 - (aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;
 - (bb) In the case of excisable and fuel levy goods not being distillate fuel referred to in subparagraph (cc), books, accounts and documents **as** the Controller may require;
 - (cc) in the case of distillate fuel on which a refund of fuel levy is granted in terms of item 670.04 of Schedule No. 6, the documents specified in Note 6 to item 670.04;

- (*dd*) in the case of exported goods, copies of the relative export bills of entry, invoices and other transport documents;
 - (*ee*) in the case of goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A and 49;
 - (*ff*) every contract entered into and any instruction given to any licensed remover of goods in bond in respect of the carriage of goods by such remover;
 - (*gg*) books, accounts, documents and proof of fulfilment of any obligation relating to the removal of goods n bond, re-warehousing, goods exported or other goods for which such acquittals are required in terms of any provision of the Act; and
 - (*hh*) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to any business transacted **as** a licensee of a customs and excise warehouse under the provisions of the Act;
 - (ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;
 - (iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or **an** officer relating to its business or that of its principal required to be answered for purposes of the Act;
 - (iv) to render such returns or submit such particulars in connection with *its* transactions and the goods to which the transactions relate as the Commissioner or his delegated officer may require;
 - (v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure -
 - (*aa*) that the contents of all documents submitted to the Commissioner or a Controller or purposes of the Act are duly verified and completed in accordance with the provisions of the Act;
 - (*bb*) that every person in the employ of the licensee and engaged in the customs and excise warehouse business of the licensee is conversant with customs and excise laws and procedures, the contents of this agreement and with the requirements relating to the business of the licensee and the customs and excise administration in respect of such business and is able to answer **any** question that may be required to be answered for purposes of the Act;
3. Licensee is aware of the obligation to account for all dutiable goods produced or stores and at all times to be able to prove the fulfilment of any obligation relating to the payment of duty, export, removal in bond or other movement of such goods as may be required in terms of any provision of this Act.
4. Licensee understands and accepts -
- (*a*) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where **any** of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;
 - (*b*) the condition prescribed in the rules for section 60 that at least the licensee or one of its directors, members, partners, trustees or employees, as the case may be , transacting the customs and excise related business with clients of such business at the premises or in the area for which the licence is issued shall have sufficient knowledge of customs and excise laws and procedures to transact such business **efficiently** and in compliance with the provisions of such laws and procedures.
5. Licensee undertakes to render such proof, including audited financial statements, as **may** be required **from** time to time in order to prove that it has, and is maintaining, sufficient

financial resources to conduct its business in an efficient and responsible manner.

6. (a) The licensee chooses *domicillium citandi et executandi* at:

- (b) The Commissioner chooses *domicillium citandi et executandi* at:

7. Thus done and signed at _____ on this

Licensee

Witness

Thus done and signed at _____ on this

For and on behalf of the
Commissioner

Witness"

- (w) By the substitution in rule 19A1.02 for paragraph (b), of the following paragraph:

- “(b) (i) In accordance with rule 19A.06, excise accounts on prescribed form [DA260.00] ~~DA 260~~ and its applicable schedules together with the validating bills of entry (DA 610) must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or the last day contemplated in rule 19A.06(b)(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (ii) Excise duty payable ~~as~~ calculated on form [DA 260.00] ~~DA 260~~ and entered on form DA 610 must be paid, to reach the Controller within 60 days after the date or last day contemplated in rule 19A.06(b)(i), but not later than the penultimate working day of the second month following such date or day, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (iii) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the period and the hours of business specified in subparagraph (i).”

- (x) By the deletion of rule 19A1.04, rule 19A1.04A, and the Pro Forma Agreement printed after rule 19A1.04A.

- (y) By the substitution in rule 19A2.01(b) ~~for~~ subparagraphs (i) and (ii) of the following subparagraphs:

- “(ii) special ~~customs and excise~~ storage warehouse for the storage of beer for export; or
- (iii) special ~~customs and excise~~ storage warehouse for the storage of beer for supply to any other ~~special customs and excise~~ storage warehouse licensed ~~as -~~
- (aa) a duty free shop; or
- (bb) for the ~~supply~~ of dutiable goods to foreign-going ships or aircraft,”

- (z) By the substitution in rule 19A2.02(b)(ii) for the words preceding subparagraph (aa), of the following words:

“Excise duty payable as calculated on form [DA 260.00] ~~DA 260~~ and entered on form DA 610 ~~must~~ be paid to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue in respect of the account for —“

(ua) By the substitution in rule 19A2.02 for paragraph (d) of the following paragraph:

“(d) Whenever goods are removed to a customs and excise manufacturing or special customs and excise storage warehouse on issuing form DA 610 in accordance with the provisions of paragraph (c)(iii), the licensee of the receiving warehouse must process form DA 610 (ZRW) at the office of the Controller in respect of goods so received within [7] seven after the date of removal from such warehouse.”

(bb) By the deletion in rule 19A3.01(a)(ii) of the definition of “denatured spirits”.

(cc) By the substitution in rule 19A3.01(b) for subparagraph (iii) of the following subparagraph:

“(iii) special customs and excise storage warehouse for the storage of spirits for export, which may be for –

(aa) unpacked spirits [as contemplated in section 75(18)(bA)]; or

(bb) packed spirits;”

(dd) By the substitution in rule 19A3.01(b) for subparagraph (iv) of the following subparagraph:

“(iv) special customs and excise storage warehouse for the storage of spirits for supply to any other special customs and excise storage warehouse licensed as a duty free shop or for the supply of dutiable goods to foreign-going ships and aircraft;”

(ee) By the substitution in rule 19A3.01(b) for subparagraph (v) of the following subparagraph:

“(v) (aa) special customs and excise storage warehouse licensed for full or partial denaturing of spirits, and supply of such partially denatured spirits to –

(A) rebate users registered as contemplated in the rules for section 59A to obtain such spirits under rebate of duty in terms of the provisions of item 621.08 of Schedule No. 6 for the manufacture of other Foods or for such other purposes as may be specified in such item;

(B) any warehouse contemplated in subparagraph (bb); or

(C) export such denatured spirits.

(bb) special customs and excise storage warehouse licensed for packing or repacking of undenatured and partially denatured spirits for supply to rebate users registered as contemplated subparagraph (aa).”

(ff) By the substitution in rule 19A3.01(e) for the words preceding subparagraph (i) of the following words:

“For the purposes of section 19A(1)(a)(ii), spirits stored in a special customs and excise storage warehouse as contemplated in paragraph (b)(iii), (iv) or (v) may not be removed from such warehouse for home consumption and payment of duty, except if –“

(gg) By the substitution in rule 19A3.02(a)(ii) for subparagraph (aa) of the following subparagraph:

“(aa) In accordance with rule 19A.06, the excise account on prescribed form [DA 260.00] DA 260 and its schedules, in respect of the relevant accounting month, which is to be specified in such form, together with the bill of entry (DA 610) must be submitted by the licensee of the VMP warehouse and the excise duty as calculated on form [DA 260.00] DA 260 paid by the licensee of the VMP warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06(b)(i), but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.”

(hh) By the substitution in rule 19A3.03 for paragraph (a) of the following paragraph:

“(a) Spirits received in the VMS warehouse from the VMP warehouse must be entered by the licensee of the VMS warehouse on a form DA 610 (~~ZRW~~) within [7]seven days after the date of removal to such warehouse.”

(ijij) By the substitution in rule 19A3.03 for paragraph (d) of the following paragraph:

“(d) From the quantity [so received] ~~removed from a customs and excise storage warehouse (OS) for imported goods or from~~ the VMP warehouse there may, subject to paragraph (e), be deducted by the licensee of the VMS warehouse 1,5 per cent [from the excise account] as contemplated in section 75(18)(a) [or (b)] and 0.25 per cent as contemplated in section 75(18)(b)(i).”

(kk) By the substitution in rule 19A3.03 for paragraph (e) of the following paragraph:

“(e) The 1.5 per cent referred to in paragraph (d) is only deductible in respect of spirits used for blending and stabilising and the quantity of spirits so used must be specified on form DA 260.”

(ll) By the deletion in rule 19A3.03 of subparagraph (iv) of paragraph (g).

(mm) By the substitution for the heading in rule 19A3.04 of the following heading:

“Removal of spirits from a special customs and excise warehouse for any purpose other than for home consumption and payment of duty”

(nn) By the substitution in rule 19A3.04(d) for subparagraphs (vii), (viii) and (ix) of the following subparagraphs:

“(vii) (aa) Whenever goods are removed to a customs and excise manufacturing or storage warehouse on issuing form DA 610 (ZIB) in accordance with the provisions of paragraph (d)(i)(cc), the licensee of the receiving warehouse must process form DA 610 (ZRW) at the office of the Controller in respect of goods so received within seven days after the date of removal to such warehouse.

(bb) The duly completed form DA 610 (ZIB) and a copy of form DA 610 (ZRW) may, subject to paragraph (c), rule 19A.06(e) and any other rule relating to the movement of goods, be accepted for Purposes of rule 19A.09.

(viii) (aa) Only a licensee of a VMS warehouse may export spirituous beverages manufactured in such warehouse from stocks owned and stored by such licensee on any premises outside such warehouse.

(bb) A licensee of a VMS warehouse who so exports spirituous beverages may set off the duty paid or payable on the spirits in such beverages against duty payable on spirits as declared on a monthly account on complying with the provisions of item 621.10 of Schedule No. 6.”

(oo) By the substitution for the heading of rule 19A3.06 of the following heading:

“Special customs and excise storage warehouses”

(pp) By the substitution for rule 19A3.06(a), (b), (c), (d), (e) and (f) of the following rule:

“19A3.06 (a) Every licensee of any special customs and excise storage Contemplated in rule 19A3.01(b)(iii), (iv) and (v), must submit to the Controller within 14 days after the end of March, June, September and December for each quarter an account on form DA 260 in respect of goods received into, goods removed from and goods in stock, in such warehouse.

(b) The form DA 33A referred to in rule 19A3.04, which is required to be completed by a licensee of a special customs and excise storage

warehouse contemplated in rule 19A3.01(b)(v) in respect of each removal of spirits supplied under rebate of duty, shall be deemed to be an entry for home consumption for such spirits.

- (c) (i) The licensee must keep a register of each form DA 33A issued and must include therein the rebate user's name and address, client number and quantity delivered.
 (ii) A copy of the register must accompany the form DA 610 (ZGR) contemplated in rule 19A3.04(d)(ii).
- (d) Form DA 610 (ZGR), unprocessed as contemplated in rule 19A3.04(d)(ii) and the duly completed declaration by the authorised person on form DA 33A acknowledging receipt on behalf of the rebate user may, subject to paragraph (e), be accepted for the purposes of rule 19A.09 in respect of goods so removed by the licensee.
- (e) Whenever any goods are removed to rebate users or removed in bond or exported by the licensee of a customs and excise warehouse, the licensee must include with the excise account required to be submitted in terms of these rules a statement to the effect that -
 (i) the goods removed to rebate users, removed in bond or exported as reflected in the account were duly delivered to the rebate user or the licensee of the warehouse to which the goods were removed in bond or were duly exported, as the case may be;
 (ii) a record of the proof of such delivery or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.
- (f) From the quantity of unpacked spirits there may be deducted by the licensee of a -
 (i) customs and excise warehouse receiving such spirits, 0.25 per cent as contemplated in section 75(18)(b)(i); and
 (ii) special customs and excise storage warehouse 0.25 per cent as contemplated in section 75(18)(b)(ii)."

(qq) By the substitution in rule 19A4.01 for paragraph (a) of the following paragraph:

"(a) These rules are [in addition] additional to the general rules numbered [19A.01 to 19A.10] 19A."

(rr) By the substitution in rule 19A4.01 for paragraph (b) for the following paragraph:

- "(b) Customs and excise warehouse for the manufacture or storage of fuel levy goods may be licensed only as a -
- (i) customs and excise manufacturing warehouse where such warehouse is a warehouse established for the purpose of manufacturing a range of products which include fuel levy goods by the conversion of crude oil, coal, gas or any other source of hydrocarbon or blending such range of products and the manufacture of biodiesel;
 - (ii) special customs and excise storage warehouse for the storage of fuel levy goods for export including for the supply as stores for foreign-going ships;
 - (iii) special customs and excise warehouse for the storage of fuel levy goods which will be marked or used as aviation kerosene as contemplated in section 37A and its rules which when so marked or so used are free of duty as specified in section A of Part 2 and Part 5 of Schedule No. 1."

(ss) By the substitution for the heading of rule 19A4.02 of the following heading:

"Clearance of fuel levy goods from a customs and excise manufacturing or special storage warehouses and payment of duty"

(tt) By the substitution in rule 19A4.02(a) for subparagraph (ii) of the following subparagraph

- “(ii) [A petroleum] ~~An~~ excise account on form DA 160 recording all removals of fuel levy goods produced and received during the accounting month contemplated in rule 19A.06 -
 (aa) showing the calculation of the excise duty, [and] fuel levy ~~and Road Accident Fund~~ levy payable on such removals;
 (bb) supported by its schedules;
 (cc) together with the validating bill of entry DA 610, must be submitted to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06(b)(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.”

(uu) By the substitution in rule 19A4.02(a) for subparagraph (v) of the following subparagraph:

- “(v) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the hours of business referred to in subparagraph [(iii)] (iv).”

(vv) By the substitution in rule 19A4.02(b) for subparagraph (i) of the following subparagraph:

- “(i) For the purposes of section [19(a)(ii)] ~~19A(1)(a)(ii)~~, fuel levy goods stored in a special customs and excise storage warehouse for the purposes contemplated in rule 19A4.01(b)(ii) may not be removed ~~from~~ such warehouse for home consumption and payment of duty, except if the Commissioner, on goods cause shown, and subject to such conditions ~~as~~ the Commissioner may impose in each case, permits such removal.”

(ww) By the substitution in rule 19A4.03 for paragraph (a) of the following paragraph

- “(a) Any licensee who removes fuel levy goods for home consumption must keep a separate record for each [method] ~~of the different modes~~ of transportation as follows -
 (i) road;
 (ii) rail;
 (iii) sea;
 (iv) air;
 (v) pipeline (Petronet);
 (vi) pipeline to local storage;
 (vii) ~~any~~ other [method] ~~mode~~ of transportation or delivery (if any) fully detailed.”

(xx) By the substitution in rule 19A4.04(a) for subparagraph (ii), of the following subparagraph:

- “(ii) Where fuel levy goods are removed for any purpose specified in these rules requiring compliance with a customs and excise procedure either in respect of the removal, movement or receipt thereof, such goods may only be so removed from a storage ~~tank~~ owned by or under the control of a licensee of a customs and excise manufacturing or special customs and excise storage warehouse.”

(yy) By the substitution in rule 19A4.04(a) for subparagraph (iii), of the following subparagraph:

- “(iii) Only a licensee of ~~such~~ manufacturing warehouse or the special storage warehouse contemplated in rule 19A4.01(b)(ii) or a licensed distributor ~~as~~ contemplated in section 64F may export fuel levy goods.”

(zz) By the substitution in rule 19A4.04(a) for subparagraph (v), of the following subparagraph:

- “(v) When any fuel levy goods are transported by road for -
 (ua) export;
 (bb) removal to a BLNS country;
 (cc) removal to another customs and excise manufacturing warehouse or to a special customs and excise storage warehouse;

(dd) removal to a rail tanker, a ship or an aircraft for onward removal for export such removal shall only be by a licensed remover of goods in bond ~~as~~ contemplated in section ~~64D~~ unless the goods are carried by the licensee or licensed distributor using own transport.”

(aaa) By the substitution in rule **19A4.04(a)** for subparagraph (vi), of the following subparagraph

“(vi) No such goods may be removed from one licensed ~~special customs and excise~~ storage warehouse to another such warehouse;

(bbb) By the substitution in rule **19A4.04(a)** for subparagraph (viii), of the following subparagraph:

“(viii) Every consignor must ensure that sufficient copies of forms **DA 550** or **DA 610** are processed at the office of the Controller or of form **DA 35** are prepared for the purposes of furnishing duly completed copies of the reverse thereof as may be required **[by the South African Revenue Service]** in terms of these rules or by any person mentioned in the forms who are required to prove fulfilment of any obligation under the provisions of the **Act** relating to the goods and the movement thereof ~~as~~ described on such forms.”

(ccc) By the substitution in rule **19A4.08** for paragraph (c) of the following paragraph:

“(c) **Any** fuel levy goods that are contaminated or that have been found to be off specification and are returned to the Republic from a **BLNS** country may be removed for reprocessing or destruction to a customs and excise manufacturing warehouse on processing of form **DA 610 (ZDA)** and furnishing of adequate security on entering the Republic and if so removed and received in such warehouse shall be subject to the provisions of item **[609.25] 623.11(03.00)** of Schedule No. 6.”

(ddd) By the deletion of rule **19A4.10**.

(eee) By the substitution in rule **20.11** for paragraph (a) of the following paragraph:

“(a) in the case of **(goods other than goods of Section B of Part 2 of Schedule No. 1) wine and other fermented beverages, excluding beer**, a certificate for removal of excisable **[/specified]** goods ex warehouse (form **DA 32**), duly completed by the licensee of such warehouse, is deposited by such licensee in the entry box referred to in rule **20.12**;

(fff) By the substitution for rule **20.13** of the following rule:

“**20.13** In the case of excisable goods other than goods referred to in the rules numbered 19A to be removed ~~from any~~ customs and excise warehouse for home consumption under Schedule No. 6 the licensee of such warehouse shall, notwithstanding the provisions of rule 20.11, not remove or permit such goods to be removed from such warehouse unless a declaration regarding restricted removal of excisable **[/specified]** goods ex warehouse (form **DA 33**) ~~has~~ been completed and signed by the manufacturer under Schedule No. 6 and a copy of such declaration has been attached to each copy of the certificate for removal of excisable **[/specified]** goods ex warehouse (form **DA 32**). In the case of goods to be so removed for consumption under Schedule No. 6 it may be required that the said declaration shall be approved by the Controller in the area where the manufacturer’s premises are situated before such goods are removed.”

(ggg) By the substitution in rule **20.14** for paragraph (a) of the following paragraph:

“(a) For the purposes of sections **38(4)** and **39(2A)**, excise duty accounts in respect of excise duty **goods** of Section **A** of **Part 2** of Schedule No. 1 other than goods referred to in the rules numbered 19A together with the validating bills of entry, shall be presented to the Controller by the licensee of each customs and excise warehouse in respect of **all** excisable/specified goods removed from such warehouse during the previous calendar

month for the purposes mentioned in section 20(4), within 30 days after stocktaking or the closing of accounts for duty purposes.”

(hhh) By the substitution for rule 28.01 of the following rule:

“28.01 Whenever ~~an officer~~ ascertains the ~~quantity~~ of soirits in any container-
~~(a)~~ by mass. he or she must use the tables contemplated in rule 32.01 and the tolerance provided for in section 2 shall not apply; or
~~(b)~~ by volume. he or she must allow the tolerance provided for in section 28(2).”

(ijij) By the deletion of rules 28.02 and 28.03.

(kkk) By the deletion of rule 30.03,

(lll) By the deletion of the rules for section 31 of the Act.

(mmm) By the insertion after the rules for section 30 of the following rules for section 32:

“RULES FOR SECTION 32

Ascertaining the strength of spirits for duty purposes

32.01 The strength of ~~any~~ spirits or spirituous preparation imported into or manufactured in the Republic shall be determined by means of an alcohol hydrometer and the tables in volume 2 of the “Practical Alcohol Tables” (published by the International Organisation of Legal Metrology).

32.02 In ~~any~~ bill of entry, certificate, return, invoice, statement or other document submitted to the Controller in accordance with the provisions of the Act in respect of imported soirits or spirituous preparations or spirits or spirituous preparations manufactured in the Republic, the strength of such spirits or spirituous preparations shall be declared as percentage alcohol by volume at 20° Celsius.”

(nnn) By the substitution in rule 59A.01 for paragraph (e) of the following paragraph:

“(e) (i) All registrations referred to in General Note 2 of Schedule No. 6 will come into operation on 1 April 2006 and any person requiring such a registration must apply on a DA 185 for registration in terms of the appropriate item of that Schedule.
(ii) Subject to the exceptions specified in General Note 2 (a), (b) and (c) of Schedule No. 6 any registration in terms of any item of Schedule No. 6 existing on 31 March 2006 shall terminate on that date.”

(ooo) By the deletion in rule 59A.02 of paragraph (c).

(ppp) By the substitution in the Pro Forma Agreement published after rule 64B.05(6)(b) for paragraph 2(e)(i)(cc) of the following paragraph

“(cc) in the case of distillate fuel on which a refund of fuel levy is granted in terms of item [640.03] 670.04 of Schedule No. 6, the documents specified in Note [14] 6 to item [640.03] 670.04.”

(qqq) By the substitution in rule 64D.04(1)(f) for subparagraph (iii) of the following subparagraph

“(iii) removes any goods entered under rebate of duty on any prescribed form in terms of any item or Note of Schedule No. 6 for delivery to a rebate user;”

(rrr) By the substitution in rule 64D.04(1) for paragraph (h) of the following paragraph:

“(h) any goods entered under rebate of duty on a prescribed form in terms of any item or Note of Schedule No. 6 delivered to a registered rebate user at the premises of the licensee of the customs and excise warehouse from which such goods are supplied;”

(sss) By the substitution in rule 64D.05(4) for paragraph (b) of the following paragraph:

“(b) except as provided for in rule [64D.04(i)(f) and (h)] 64D.04(1)(f) and (h), the goods are entered on any prescribed form in terms of any item or Note of Schedule No. 6 for delivery to a rebate user;”

(ttt) By the substitution in rule 64F.01(a) for the definitions “fuel and “refund” of the following definitions:

““fuel” means “fuel ~~as~~ defined in section 64F and includes “fuel levy goods” contemplated in rule 19A.01(c).

“refund” means a refund of excise duty, fuel levy or Road Accident Fund levy ~~as~~ provided for in items [609.28 and items 650.05 and 60.061 623.11, 671.09 and 671.11 of Schedule No. 6;”

(uuu) By the substitution in rule 64F.03 for the words after paragraph (b) of the following words:

“such power is delegated or such duty is assigned, ~~as~~ the case may be, to the [Assistant General Manager: Operations, Customs and Excise] officer responsible for Excise Operations.”

(vvv) By the substitution in rule 64F.07 for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) Application for a refund of excise duty, [or] fuel levy or Road Accident Fund levy may only be submitted monthly in respect of fuel actually delivered to the purchaser in another country of the common customs area or exported during the month preceding such application.”

(www) By the substitution in rule 64F.07 for paragraph (d) of the following paragraph:

“Any such application is subject to the provisions of [items 609.28 or 650.05 or 650.061 item 623.11 or 671.09 or 671.11 of Schedule No. 6.”

(xxx) By the substitution in rule 69.01 (a) for subparagraph (ii) of the following subparagraph:

“(ii) 20 per cent in respect of items 124.05 and 124.07;”

(yyy) By the substitution for rule 75.14 of the following rule:

“[Stock records and working cards] Records

75.14 Every registrant shall keep a stock record which shall be in a form approved by the Controller and which shall show full particulars of all goods obtained under rebate by him as well as of the use or disposal of such goods. The stock record shall be kept in such a manner that the said goods can readily be accounted for. The said stock record [(which shall be known as a rebate stock record)] shall contain at least the following particulars which shall be entered daily in such stock record:

RECEIPTS:

- Registrant’s shipment or [reference] goods received number
- Number and date of bill of entry of transfer form
- Name of ship or name and address of transferor / manufacturer
- Date received
- Tariff heading and rebate item
- Description, quantity and value of goods

ISSUES:

- Date issued to factory
- Quantity issued
- Nature and quantity of goods produced (Yield, if applicable)
- Reference number
- Registrants requisition number
- Balance of stock on hand (rebate product)”

(zzz) By the substitution for rule 75.15 of the following rule:

“Any registrant shall, if required to do so by the Controller, also keep a [**“working” book of “working” cards and] production record which** shall show therein or thereon all receipts at factory ex rebate store, **as well as** the nature and quantities of the materials used and of the finished articles manufactured there from, in such a manner **as** the Controller may decide. A registrant shall also keep such samples of materials obtained under rebate of duty **as** the Controller may require and in such manner **as** he may decide.”

(aaaa)By the substitution for rule 75.16 of the following rule:

“The Controller may, in respect of any goods referred to in rule 75.01 or in respect of **any** industry or any class of registrant using such goods, require that a special stock record [**or special working cards,] or special production record** in a form approved by him and reflecting such particulars **as** he may decide, be kept in respect of such goods **or** for such industry or by such registrant in addition to or in lieu of the stock record [**or working cards] or aroduction record** referred to in rule 75.14 or 75.15.”

(bbbb)By the substitution for rule 75.20 of the following rule:

“**A** registrant shall keep the [**rebate**] records specified in these rules in a safe place and such records shall be made available to the Controller on demand.”

(cccc) By the insertion after rule **75.21** of the following rules:

“75.22 The licensee of any customs and excise storage warehouse may, in the case of imported unpacked spirits, deduct 0.25 per cent as contemplated in section 75(18)(b)(ii) from the quantity entered for storage in such warehouse.

75.23 The deductions specified in section 75(18)(b)(i) and (ii) are provided for in the rules for section 19A.

Keeping of a register by rebate users of undenatured or partially denatured ethyl alcohol (spirits) for industrial use or for the manufacture of other non liquor products in terms of rebate item 621.08 of Schedule No. 6

75.24 (a) For the purposes of this rule-

- “rebate user” means a person who is registered and whose Premises are registered for using undenatured or partially denatured spirits for industrial use or for the manufacture of other non-liquor products in terms of item 621.08 of Schedule No. 6
- such spirits must be supplied and delivered on form DA33A as contemplated in the rules numbered 19A3 or on form DA62

(b) A rebate user must keeu a register in which is recorded at least the following:

RECEIPTS OF SPIRITS. WHETHER UNDENATURED OR PARTIALLY DENATURED

- The name, warehouse number and client code of the licensee of the customs and excise warehouse (VMP or SOS) from whom the spirits were received,

- The DA33A number and date and invoice number and date
- Quantity received, and whether undenatured or partially denatured,
- The rebate item (as reflected on form DA33A)

USE OF SPIRITS

- Description of product manufactured
- Quantity of spirits used
- Quantity of goods manufactured
- The manufacturing formula, including the ratio of spirits in relation to the end product
- A cross-reference to the record on form DA133 of each manufacturing or other operation

STOCK FIGURES OF SPIRITS

- Monthly stock figures, total quantities of spirits received, used and in stock

SALES OR REMOVALS OF SPIRITS

- Sales invoice or delivery note numbers and dates of manufactured goods sold or otherwise disposed of
- Numbers and dates of forms DA62 in respect of such spirits removed to other rebate users

- (c) Such register and other documents to which it relates (including copies of forms DA33A, DA62 and the record on form DA133, must be kept together with other books, accounts and documents concerned in rule 59A.09(2) at the premises of the rebate user or any other place approved by the Controller.

(ddd) By the substitution in rule 101.01 for paragraph (c) of the following paragraph:

“in the case of distillate fuel of [items 533.01, 540.02, 609.05.10 and 640.03] item 670.04 [the documents specified in note 1(3) to item 609.001 the documents specified in the items; and”

(eee) By the insertion in item 202.00 of the Schedule to the Rules of the following form:

“DA160 ~~Petroleum~~ Excise Account”

PETROLEUM EXCISE ACCOUNT		PRODUCT:	DA 160
LICENSEE:	MANUFACTURING WAREHOUSE NO.:		
BUSINESS ADDRESS:	MONTH:		
	PERIOD:-		
	FROM:		
POSTAL CODE:	TO:		

DUTY CALCULATION		LITRES	RANDS			
	DA:	QUANTITY	EXCISE DUTY	FUEL LEVY	RAF	TOTALS DUE
REMOVALS OUTWARD:						
LOCAL REMOVALS	160.05	-	-	-	-	-
BLSN COUNTRIES	160.10	-	-	-	-	-
EXPORTS/SHIPS STORES (FOREIGN)	160.15	-	-	-	-	-
STORAGE WAREHOUSES	160.20	-	-	-	-	-
OTHER REFINERIES	160.25	-	-	-	-	-
TOTALS DUE (A)		-	-	-	-	-
DEDUCTIBLES (ACQUITTED) :						
BLSN COUNTRIES	160.50	-	*****	-	-	-
EXPORTS/SHIPS STORES (FOREIGN)	160.55	-	-	-	-	-
OTHER REFINERIES	160.65	-	-	-	-	-
RETURNED PRODUCT	160.70	-	-	-	-	-
LOSSES	160.75	-	-	-	-	-
TOTAL DEDUCTIBLES (B)		-	-	-	-	-
OTHER ADJUSTMENTS (C)	160.90	-	-	-	-	-
NET DUTY PAYABLE (A)-(B)+/- (C)=			(D)			-

PAYMENT SCHEDULE			
20 / /	HALF OF (D)		-
20 / /	HALF OF (D)		-
GRAND TOTAL = (E)			-

DECLARATION

WE HEREBY DECLARE THAT THE INFORMATION CONTAINED ON THIS FORM AND ON THE SUPPORTING SCHEDULES HAS BEEN CORRECTLY PREPARED AND HAS BEEN CHECKED.

PREPARED BY _____ (NAME) _____ (SIGNATURE), 20 / /

CHECKED BY _____ (NAME) _____ (SIGNATURE), 20 / /

RECEIVED BY* _____ (NAME) _____ (SIGNATURE), 20 / /

INSPECTED BY* _____ (NAME) _____ (SIGNATURE), 20 / /

*SARS

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.05
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

LOCAL REMOVALS

	LITRES
ROAD	
RAIL	
SEA	
AIR	
PETRONET PIPELINE	
PIPELINE DIRECT TO DUTY PAID STORAGE	
OTHER (DETAIL)	

TOTAL LOCAL REMOVALS	TO DA 160
	(A)

CALCULATION OF DUTY, LEVY AND RAF				
--	--	--	--	--

EXCISE DUTY	RATE:	(B)	(A) X (B) =	R	TO DA 160
FUEL LEVY	RATE:	(C)	(A) X (C) =	R	TO DA 160
ROAD ACCIDENT FUND	RATE:	(D)	(A) X (D) =	R	TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.10
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

	LITRES				TOTAL
	BOTSWANA	LESOTHO	SWAZILAND	NAMIBIA	
ROAD					-
RAIL					-
SEA	*****	*****	*****		-
AIR					-
TOTALS	-	-	-	-	-
	(A)	(B)	(C)	(D)	TO DA 160

CALCULATION OF DUTY, LEVY AND RAF					
EXCISE DUTY	RATE:	(E)	$(E) \times [(A) + (B) + (C) + (D)] = R$		-
				TO DA 160	-
FUEL LEVY	RATE:	(F)	$(F) \times [(A) + (B) + (C) + (D)] = R$		-
				TO DA 160	-
RAF	RATE:	(G)	$(G) \times [(A) + (B) + (C) + (D)] = R$		-
				TO DA 160	-

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.15
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

EXPORTS/SHIPS STORES (FOREIGN)

	LITRES
ROAD EXPORTS	
RAIL EXPORTS	
SEA EXPORTS	
AIR EXPORTS	
SHIPS STORES (FOREIGN GOING)	

TOTALS	
	TO DA 160
	(A)

CALCULATION OF DUTY, LEW AND RAF

EXCISE DUTY	RATE:	(B)	(B)X(A) = R	
FUEL LEVY	RATE:	(C)	(C)X(A) =	TO DA 160
ROAD ACCIDENT FUND	RATE:	(D)	(D)x(A) =	TO DA 160
				. TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.20
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

REMOVALS TO STORAGE WAREHOUSES	
---------------------------------------	--

WAREHOUSE NAME	DOCUMENT		LITRES
	No.	DATE	

TOTAL

-
TO DA 160
(A)

CALCULATION OF DUTY, LEVY AND RAF
--

EXCISE DUTY	RATE:	(B)	(B)X(A) = R	
				TO DA 160
FUEL LEVY	RATE:	(C)	(C)X(A) =	
				TO DA 160
ROAD ACCIDENT FUND	RATE:	(D)	(D)x(A) =	
				TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.25
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

REMOVALS TO OTHER REFINERIES

REFINERY NAME	DOCUMENT		LITRES
	No.	DATE	

TOTAL
TO DA 160
(A)
CALCULATION OF DUTY, LEVY AND RAF

EXCISE DUTY	RATE:	(B)	(B)X(A) = R	-
				TO DA 160
FUEL LEVY	RATE:	(C)	(C)X(A) =	-
				TO DA 160
ROAD ACCIDENT FUND	RATE:	(D)	(D)x(A) =	-
				TO DA 160

PETROLEUM EXCISE ACCOUNT		PRODUCT:	DA 160.50
LICENSEE:		MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:		MONTH:	
		PERIOD:-	
		FROM:	
POSTAL CODE:		TO:	

ACQUITTED REMOVALS (DIST: BLSN COUN (ARY)

	LITRES				TOTAL
	BOTSWANA	LESOTHO	SWAZILAND	NAMIBIA	
ROAD	-	-	-	-	-
RAIL	-	-	-	-	-
SEA	*****	*****	*****	-	-
AIR	-	-	-	-	-

TOTALS	-	-	-	-	-
					TO DA 160

RELIEF	BOTSWANA	LESOTHO	SWAZILAND	NAMIBIA	TOTAL
FUEL LEVY:					
POST APR '06	-	-	-	-	-
PRE APR '06	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-
					TO DA 160
RAF	-	-	-	-	-
					TO DA 160
TOTALS	-	-	-	-	-

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.50A
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

(ACQUITTED REMOVALS OUTWARDS TO BLSN COUNTRIES (POSTAPRIL 2006))

	LITRES				TOTAL
	BOTSWANA	LESOTHO	SWAZILAND	NAMIBIA	
ROAD					-
RAIL					-
SEA	*****	*****	*****		-
AIR					-
TOTALS	(A) -	(B) -	(C) -	(D) -	TO DA 160.50

CALCULATION OF FUEL LEVY RELIEF (BOTSWANA)

FUEL LEVY	RATE:	(E)	(E) X (A)=R	-
				(F)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (LESOTHO)

FUEL LEVY	RATE:	(E)	(E) X (B)=R	-
				(G)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (SWAZILAND)

FUEL LEVY	RATE:	(E)	(E) X (C)=R	-
				(H)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (NAMIBIA)

FUEL LEVY	RATE:	(E)	(E) X (D)=R	-
				(J)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (ALL)

FUEL LEVY		(F)+(G)+(H)+(J)=	-
			(K)

P PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160 50B
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

ACQUITTED REMOVALS OUTWARDS TO BLSN (POST APRIL 2006 ROAD ACCIDENT FUND)

	LITRES				TOTAL
	BOTSWANA	LESOTHO	SWAZILAND	NAMIBIA	
ROAD					-
RAIL					-
SEA	*****	*****	*****		-
AIR					-
TOTALS	(A) -	(B) -	(C) -	(D) -	-

CALCULATION OF ROAD ACCIDENT FUND RELIEF (BOTSWANA)

ROAD ACCIDENT FUND RATE:	(E)	(E) X (A)=R	-
		(F)	TO DA160.50

CALCULATION OF ROAD ACCIDENT FUND RELIEF (LESOTHO)

ROAD ACCIDENT FUND RATE:	(E)	(E) X (B)=R	-
		(G)	TO DA160.50

CALCULATION OF ROAD ACCIDENT FUND RELIEF (SWAZILAND)

ROAD ACCIDENT FUND RATE:	(E)	(E) X (C)=R	-
		(H)	TO DA160.50

CALCULATION OF ROAD ACCIDENT FUND RELIEF (NAMIBIA)

ROAD ACCIDENT FUND RATE:	(E)	(E) X (D)=R	-
		(J)	TO DA160.50

CALCULATION OF ROAD ACCIDENT FUND RELIEF (ALL)

ROAD ACCIDENT FUND RATE:	(F)+(G)+(H)+(J)=R	-
	(K)	

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.50C
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

ACQUITTED REMOVALS OUTWARDS TO BLSN COUNTRIES (PRE APRIL 2006)

	LITRES				TOTAL
	BOTSWANA	LESOTHO	SWAZILAND	NAMIBIA	
ROAD					-
RAIL					-
SEA	*****	*****	*****		-
AIR					-
TOTALS	(A) -	(B) -	(C) -	(D) -	TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (BOTSWANA)

FUEL LEVY	RATE:	(E)	(E) X (A)=R	-
				(F)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (LESOTHO)

FUEL LEVY	RATE:	(E)	(E) X (B)=R	-
				(G)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (SWAZILAND)

FUEL LEVY	RATE:	(E)	(E) X (C)=R	-
				(H)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (NAMIBIA)

FUEL LEVY	RATE:	(E)	(E) X (D)=R	-
				(J)
				TO DA160.50

CALCULATION OF FUEL LEVY RELIEF (ALL)

FUEL LEVY	(F)+(G)+(H)+(J)=	-
		(K)

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.55
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

JIT C EXPORTS/SHIPS STORES RES (FOREIGN) POST APRIL 2006)

	LITRES
ROAD EXPORTS	-
RAIL EXPORTS	-
SEA EXPORTS	-
AIR EXPORTS	-
SHIPS STORES (FOREIGN GOING)	-

TOTALS	-
	TO DA 160
	(A)

CALCULATION OF DUTY AND LEVY RELIEF	
EXCISE DUTY (FROM DA160.55A AND DA160.55B)	-
	TO DA 160
FUEL LEVY (FROM DA160.55A AND DA160.55B)	-
	TO DA 160
ROAD ACCIDENT FUND (FROM DA160.55A)	-
	TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT: IDA 160.55A
LICENSEE:	MANUFACTURING WAREHOUSE NO.:
BUSINESS ADDRESS:	MONTH:
	PERIOD:-
	FROM:
POSTAL CODE:	TO:

ACQUITTED EXPORTS/SHIPS STORES (FOREIGN) (POST APRIL 2006)

	LITRES
ROAD EXPORTS	
RAIL EXPORTS	
SEA EXPORTS	
AIR EXPORTS	
SHIPS STORES (FOREIGN GOING)	

TOTALS	-
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(A)

CALCULATION OF DUTY AND LEVY RELIEF				
EXCISE DUTY	RATE:	(B)	(B)X(A) = R	
				TO DA160.55
FUEL LEVY	RATE:	(C)	(C)X(A) = R	
				TO DA160.55
ROAD ACCIDENT FUND	RATE:	(D)	(D)X(A) = R	
				TO DA160.55

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.55B
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

ACQUITTED EXPORTS/SHIPS STORES (FOREIGN) (PRE APRIL 2006)
--

	LITRES
ROAD EXPORTS	
RAIL EXPORTS	
SEA EXPORTS	
AIR EXPORTS	
SHIPS STORES (FOREIGN GOING)	

TOTALS	
---------------	--

(A)

CALCULATION OF DUTY AND LEW RELIEF

EXCISE DUTY	RATE:	(B)	(B)X(A) = R	
				TO DA160.55
FUEL LEVY	RATE:	(C)	(C)X(A) = R	

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.65
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

ACQUIRED REMOVALS FROM OTHER REFINERIES (POST APRIL 2006)

REFINERY NAME	DOCUMENT		LITRES
	No.	DATE	
DETAILS ARE PROVIDED ON DA160.65A AND DA160.65B			

TOTAL

TO DA 160
(A)

CALCULATION OF DUTY AND LEVY RELIEF			
EXCISE DUTY	(FROM DA160.65A AND DA160.65B)	R	TO DA 160
FUEL LEVY	(FROM DA160.65A AND DA160.65B)	R	TO DA 160
ROAD ACCIDENT FUND	(FROM DA160.65A)	R	TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.65B
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

ACQUITTED REMOVALS FROM OTHER REFINERIES(PRE APRIL 2006)

REFINERY NAME	DOCUMENT		LITRES
	No.	DATE	

TOTAL

(A)

CALCULATION OF DUTY AND LEVY RELIEF

EXCISE DUTY	RATE:	(B)	(B)X(A) = R	TO DA160.65
FUEL LEVY	RATE:	(C)	(C)X(A) = R	-

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.70
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

RETURNED PRODUCT : SUBSTANDARD OR CONTAMINATED (SUMMARY)

[illegible]

CALCULATION OF DUTY AND LEVY RELIEF

EXCISE DUTY	(FROM DA160.70A AND DA160.70B)	R	
			TO DA 160
FUEL LEVY	(FROM DA160.70A AND DA160.70B)	R	
			TO DA 160
ROAD ACCIDENT FUND	(FROM DA160.70A)	R	
			TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.70A
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

RETURNED PRODUCT: SUB-STANDARD OR CONTAMINATED (POST APRIL 2006)

[illegible]

CALCULATION OF DUTY AND LEVY RELIEF

EXCISE DUTY	RATE:	(E)	(D) X (E) = R	-
				TO DA 150.70
FUEL LEVY	RATE:	(F)	(D) X (F) = R	-
				TO DA 150.70
ROAD ACCIDENT FUND	RATE:	(G)	(D) X (G) = R	-
				TO DA 150.70

RETURNED PRODUCT: SUB-STANDARD OR CONTAMINATED (PRE APRIL 2006)

[illegible]

CALCULATION OF DUTY AND LEVY RELIEF			
EXCISE DUTY	RATE:	(E)	(D) X (E) = R
			TO DA 160.70
FUEL LEVY	RATE:	(F)	(D) X (F) = R
			TO DA 160.70

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.75
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

LOSSES (SUMMARY)

	LITRES
POST-APRIL 2006	(FROM DA160.75A)

TOTALS	-
	TO DA 160

CALCULATION OF DUTY AND LEVY RELIEF	
EXCISE DUTY	(FROM DA160.75A AND DA160.75B)
	-
	TO DA 160
FUEL LEVY	(FROM DA160.75A AND DA160.75B)
	-
	TO DA 160
ROAD ACCIDENT FUND	(FROM DA160.75A)
	-
	TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.75A
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

LOSSES (POST APRIL 2006)

		DA:	LITRES
VIS MAJOR	(A)	160.75A1	

TOTALS	(C)		TODA160.76
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EXCISE DUTY	RATE:	(D)	(C) X (D) =	R	TO DA 160.75
FUEL LEVY	RATE:	(E)	(C) X (E) =	R	TO DA 160.75
ROAD ACCIDENT FUND	RATE:	(F)	(C) X (F) =	R	TO DA 160.75
					TO DA 160.75

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.75A1
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

LOSSES - VIS MAJOR (POST APRIL 2006)

[illegible]

Notes: 1. Narrative information supported by volume details must be provided.
2. A copy of the authority of the Commissioner granting the *Vis Major* loss must be attached.

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.75A2
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

LOSSES - SECTION 75(18)(d) OR SECTION 75(18)(f) (POST APRIL 2006)

		LITRES
TOTAL REMOVALS OUTWARDS FROM THE REFINERY PER DA160	(A)	
IF PETROL, 0.25% THEREOF	(A) X .0025 =	
IF DIESEL, 0.15% THEREOF	(A) X .0015 =	

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.75B
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

LOSSES (PRE APRIL 2006)

		DA:	LITRES
VIS MAJOR	(A)	160.75B1	-
SECTION 75(18)(d) OR 75(18)(f)	(B)	160.75B2	-

TOTALS	(C)	
		TO DA 160.75

CALCULATION OF DUTY AND LEVY RELIEF
--

EXCISE DUTY	RATE:	(D)	(C) X (D) = R	-
				TO DA 160.75
FUEL LEVY	RATE:	(E)	(C) X (E) = R	-
				TO DA 160.75

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.75B2
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

LOSSES - SECTION 75(18)(d) OR SECTION 75(18)(f) IPRE APRIL 20061

	LITRES
TOTAL REMOVALS OUTWARDS FROM THE REFINERY PER DA160 (A)	
IF PETROL, 0.25% THEREOF (A) X .0025 =	-
IF DIESEL, 0.15% THEREOF (A) X .0015 =	
TOTAL 1	TO DA 160.75B

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.90
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

OTHER ADJUSTMENTS (MOVEMENTS & ADJUSTMENTS AFTER LEAVING REFINERY DUTY PAID)

[illegible]

DUTY AND LEVY PAYMENT/ (RELIEF)

EXCISE DUTY	(FROM DA160.90A AND DA160.90B)	R	
			TO DA 160
FUEL LEVY	(FROM DA160.90A AND DA160.90B)	R	
			TO DA 160
ROAD ACCIDENT FUND	(FROM DA160.90A)	R	
			TO DA 160

PETROLEUM EXCISE ACCOUNT	PRODUCT:	DA 160.90A
LICENSEE:	MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:	MONTH:	
	PERIOD:-	
	FROM:	
POSTAL CODE:	TO:	

OTHER ADJUSTMENTS (MOVEMENTS & ADJUSTMENTS AFTER LEAVING REFINERY DUTY PAID)	
(POST APRIL 2006)	1

[illegible]

CALCULATION OF DUTY AND LEVY PAYMENT/ (RELIEF)				
EXCISE DUTY	RATE:	(C)	(A) X (C) = R	
				TO DA 160.90
FUEL LEVY	RATE:	(D)	(A) X (D) = R	
				TO DA 160.90
ROAD ACCIDENT FUND	RATE:	(E)	(A) X (E) = R	
				TO DA 160.90

OTHER ADJUSTMENTS (MOVEMENTS & ADJUSTMENTS AFTER LEAVING REFINERY DUTY PAID)
(PRE APRIL 2006)

TOTAL	(A)	TODA 160.90
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CALCULATION OF DUTY AND LEVY PAYMENT/ (RELIEF)			
EXCISE DUTY	RATE:	(C)	(A) X (C) = R
			TO DA 160.91
FUEL LEVY	RATE:	(D)	(A) X (D) = R
			TO DA '160.90