

No. R. 1227

24 December 2010

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/79)

Under sections 19A 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 January 2011



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of wine and other fermented beverages of the following forms:

"DA 260	Excise Account: Wine and other fermented beverages (SVM)
DA 260.01	Excise Account Schedule (Production): Wine and other Fermented Beverages (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Wine and other fermented beverages (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Wine and other fermented beverages (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Wine and other fermented beverages (SVM)
DA 260.05	Excise Account Schedule (Duty paid removals): Wine and other fermented beverages (SVM)

DA 260 Excise Account: Wine and other fermented beverages (SOS)

- DA 260.02 Excise Account Schedule (Receipts from C & E warehouses):
Wine and other fermented beverages (SOS)
- DA 260.04 Excise Account Schedule (Summary of non-duty paid
removals): Wine and other fermented beverages (SOS)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid
removals): Wine and other fermented beverages (SOS)

DA 260 Excise Account: Wine and other fermented beverages (OS)

- DA 260.02 Excise Account Schedule (Receipts from C & E warehouses):
Wine and other fermented beverages (OS)
- DA 260.04 Excise Account Schedule (Summary of non-duty paid
removals): Wine and other fermented beverages (OS)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid
removals): Wine and other fermented beverages (OS)"

EXCISE ACCOUNT			WINE AND OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE					DA 260		
LICENSED WAREHOUSE NAME >>>>								WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>								CUSTOMS CODE >>>>		
>>>>								YEAR & MONTH(S) >>>>		
>>>>								FROM DATE >>>>		
>>>>								TO DATE >>>>		
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
	Opening Balance									
Plus	Production	DA 260.01								
Plus	Receipts From C&E Warehouses	DA 260.02								
Plus	Adjustments									
=	SUBTOTAL									
Less	Adjustments									
Less	Non-Duty Paid Removals	DA 260.04								
Less	Duty Paid Removals	DA 260.05								
=	Closing Balance									
DECLARATION			DUTY CALCULATION							
I (Name & Surname)			Dutiable QTY							
IN MY CAPACITY AS			Rate of Duty							
FOR (Licensee Name)			Duty Payable R	R	R	R	R	R	R	R
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.								GROSS EXCISE DUTY PAYABLE		R
								Less Over-Payment		R
								Plus Under-Payment		R
								= NETT EXCISE DUTY PAYABLE		R
SIGNATURE DATE										
FOR OFFICIAL USE ONLY										
BILL OF ENTRY			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED			
(Monthly Consolidated Entries Only)			Accepted / Rejected				(OFFICIAL DATE STAMP AND SIGNATURE)			
Purpose	Number	Date	Captured and Checked							
ZDP										
ZIB										
ZRW			Desk Audited							
ZGR										

EXCISE ACCOUNT SCHEDULE PRODUCTION			WINE AND OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE				DA 260.01			
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>						CUSTOMS CODE >>>>				
>>>>						YEAR & MONTH(S) >>>>				
>>>>						FROM DATE >>>>				
>>>>						TO DATE >>>>				
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
SUPPORTING DOCUMENTS <i>(Bills of Entry / Official Documents / Commercial Documents)</i>			LI	LI	LI	LI	LI	LI	LI	LI
TYPE	NUMBER	DATE								
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.01										
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.01										
GRAND TOTALS CARRIED FORWARD TO DA 260										

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			WINE AND OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE				DA 260.02		
LICENSED WAREHOUSE NAME >>>>					WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>					CUSTOMS CODE >>>>				
>>>>					YEAR & MONTH(S) >>>>				
>>>>					FROM DATE >>>>				
>>>>					TO DATE >>>>				
PRODUCT CODE	UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB	
STATISTICAL UNIT CODE	LI	LI	LI	LI	LI	LI	LI	LI	
TARIFF ITEM	104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90	
SUPPORTING DOCUMENTS <i>(Bills of Entry / Official Documents / Commercial Documents)</i>	LI	LI	LI	LI	LI	LI	LI	LI	
TYPE	NUMBER	DATE							
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.02									
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02									
GRAND TOTALS CARRIED FORWARD TO DA 260									

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				WINE AND OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE					DA 260.04		
LICENSED WAREHOUSE NAME >>>>									WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>									CUSTOMS CODE >>>>		
>>>>									YEAR & MONTH(S) >>>>		
>>>>									FROM DATE >>>>		
>>>>									TO DATE >>>>		
PRODUCT CODE				UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE				LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM				104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
REBATED REMOVALS * SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT			LI	LI	LI	LI	LI	LI	LI	LI
	TYPE	NUMBER	DATE								
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES ** <i>Product Removed To C&E Warehouses Within The RSA</i>											
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES ** <i>Product Removed To C&E Warehouses Within BLNS Countries</i>											
REMOVAL TYPE: EXPORT REMOVALS ** <i>Product Removed To Countries Outside The SACU</i>											
GRAND TOTALS CARRIED FORWARD TO DA 260											
NOTE: * LIST HERE THE TOTALS OF REBATED REMOVALS FOR THE ACCOUNTING PERIOD PER REBATE ITEM AND PER PRODUCT ** ENTER HERE THE TOTALS PER REMOVAL TYPE AND PER PRODUCT BROUGHT FORWARD FROM THE ATTACHED ITEMISED LIST OF NON-DUTY PAID REMOVALS (DA 260.04 A)											

EXCISE ACCOUNT SCHEDULE DUTY PAID REMOVALS			WINE AND OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE					DA 260.05		
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>						CUSTOMS CODE >>>>				
>>>>						YEAR & MONTH(S) >>>>				
>>>>						FROM DATE >>>>				
>>>>						TO DATE >>>>				
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
SUPPORTING DOCUMENTS <i>(Bills of Entry / Official Documents / Commercial Documents)</i>										
TYPE	NUMBER	DATE	LI	LI	LI	LI	LI	LI	LI	LI
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.05										
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.05										
GRAND TOTALS CARRIED FORWARD TO DA 260										

SARS EXCISE ACCOUNT			WINE AND OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260			
LICENSED WAREHOUSE NAME >>>>			WAREHOUSE NUMBER >>>>							
PHYSICAL ADDRESS >>>>			CUSTOMS CODE >>>>							
>>>>			YEAR & MONTH(S) >>>>							
>>>>			FROM DATE >>>>							
>>>>			TO DATE >>>>							
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
Plus = Less =	Opening Balance									
	Receipts From C&E Warehouses		DA 260.02							
	SUBTOTAL									
	Non-Duty Paid Removals		DA 260.04							
	Closing Balance									
DECLARATION										
I (Name & Surname)										
IN MY CAPACITY AS										
FOR (Licensee Name)										
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.										
SIGNATURE DATE										
FOR OFFICIAL USE ONLY										
BILL OF ENTRY			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED			
<small>(Monthly Consolidated Entries Only)</small>			Accepted / Rejected				(OFFICIAL DATE STAMP AND SIGNATURE)			
Purpose	Number	Date								
ZDP			Captured and Checked							
ZIB										
ZRW			Desk Audited							
ZGR										

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			WINE AND OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260.02			
LICENSED WAREHOUSE NAME >>>>							WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>							CUSTOMS CODE >>>>			
>>>>							YEAR & MONTH(S) >>>>			
>>>>							FROM DATE >>>>			
>>>>							TO DATE >>>>			
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
SUPPORTING DOCUMENTS (Bills of Entry / Official Documents / Commercial Documents)			LI	LI	LI	LI	LI	LI	LI	LI
TYPE	NUMBER	DATE								
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.02										
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02										
GRAND TOTALS CARRIED FORWARD TO DA 260										

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				WINE AND OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE					DA 260.04		
LICENSED WAREHOUSE NAME >>>>									WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>									CUSTOMS CODE >>>>		
>>>>									YEAR & MONTH(S) >>>>		
>>>>									FROM DATE >>>>		
>>>>									TO DATE >>>>		
PRODUCT CODE				UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE				LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM				104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
REBATED REMOVALS * SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT			LI	LI	LI	LI	LI	LI	LI	LI
	TYPE	NUMBER	DATE								
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES ** <i>Product Removed To C&E Warehouses Within The RSA</i>											
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES ** <i>Product Removed To C&E Warehouses Within BLNS Countries</i>											
REMOVAL TYPE: EXPORT REMOVALS ** <i>Product Removed To Countries Outside The SACU</i>											
REMOVAL TYPE: DEPARTMENTAL DUTY PAID ** <i>Product Removed Duty Paid Per Bill Of Entry DA 490</i>											
GRAND TOTALS CARRIED FORWARD TO DA 260											
NOTE: * LIST HERE THE TOTALS OF REBATED REMOVALS FOR THE ACCOUNTING PERIOD PER REBATE ITEM AND PER PRODUCT ** ENTER HERE THE TOTALS PER REMOVAL TYPE AND PER PRODUCT BROUGHT FORWARD FROM THE ATTACHED ITEMISED LIST OF NON-DUTY PAID REMOVALS (DA 260.04 A)											

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS			WINE AND OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260.04 A			
LICENSED WAREHOUSE NAME >>>>							WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>							CUSTOMS CODE >>>>			
REMOVAL TYPE >>> (See DA 260.04)							YEAR & MONTH(S) >>>>			
							FROM DATE >>>>			
NOTE: A Separate Form Must Be Used For Each Removal Type			TO DATE >>>>							
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
SUPPORTING DOCUMENTS (Bills of Entry / Official Documents / Commercial Documents)			LI	LI	LI	LI	LI	LI	LI	LI
TYPE	NUMBER	DATE								
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.04 A										
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.04 A										
GRAND TOTALS CARRIED FORWARD TO DA 260.04										



EXCISE ACCOUNT

**WINE AND OTHER FERMENTED BEVERAGES
(OS) - STORAGE WAREHOUSE**

DA 260

LICENSED WAREHOUSE NAME >>>>		WAREHOUSE NUMBER >>>>	
PHYSICAL ADDRESS >>>>		CUSTOMS CODE >>>>	
>>>>		YEAR & MONTH(S) >>>>	
>>>>		FROM DATE >>>>	
>>>>		TO DATE >>>>	

PRODUCT CODE	UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE	LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM	104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90

Plus = Less Less =	Opening Balance							
	Receipts From C&E Warehouses	DA 260.02						
	SUBTOTAL							
	Non-Duty Paid Removals	DA 260.04						
	Closing Balance							
	Total On Which Duty Must Be Paid							

DECLARATION		DUTY CALCULATION						
I (Name & Surname)	Dutiable QTY							
IN MY CAPACITY AS	Rate of Duty							
FOR (Licensee Name)	Duty Payable	R	R	R	R	R	R	R
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.		GROSS EXCISE DUTY PAYABLE						R
		Less Over-Payment						R
		Plus Under-Payment						R
		= NETT EXCISE DUTY PAYABLE						R
SIGNATURE	DATE							

FOR OFFICIAL USE ONLY							
BILL OF ENTRY			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED
(Monthly Consolidated Entries Only)			Accepted / Rejected				(OFFICIAL DATE STAMP AND SIGNATURE)
Purpose	Number	Date					
ZDP			Captured and Checked				
ZIB							
ZRW			Desk Audited				
ZGR							

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			WINE AND OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE				DA 260.02			
LICENSED WAREHOUSE NAME >>>>							WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>							CUSTOMS CODE >>>>			
>>>>							YEAR & MONTH(S) >>>>			
>>>>							FROM DATE >>>>			
>>>>							TO DATE >>>>			
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
SUPPORTING DOCUMENTS <i>(Bills of Entry / Official Documents / Commercial Documents)</i>			LI	LI	LI	LI	LI	LI	LI	LI
TYPE	NUMBER	DATE								
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.02										
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02										
GRAND TOTALS CARRIED FORWARD TO DA 260										

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				WINE AND OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE					DA 260.04		
LICENSED WAREHOUSE NAME >>>>				WAREHOUSE NUMBER >>>>							
PHYSICAL ADDRESS >>>>											
>>>>											
>>>>											
>>>>											
				CUSTOMS CODE >>>>							
				YEAR & MONTH(S) >>>>							
				FROM DATE >>>>							
				TO DATE >>>>							
PRODUCT CODE				UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE				LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM				104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
REBATED REMOVALS * SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT			LI	LI	LI	LI	LI	LI	LI	LI
	TYPE	NUMBER	DATE								
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES ** <i>Product Removed To C&E Warehouses Within The RSA</i>											
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES ** <i>Product Removed To C&E Warehouses Within BLNS Countries</i>											
REMOVAL TYPE: EXPORT REMOVALS ** <i>Product Removed To Countries Outside The SACU</i>											
GRAND TOTALS CARRIED FORWARD TO DA 260											
NOTE: * LIST HERE THE TOTALS OF REBATED REMOVALS FOR THE ACCOUNTING PERIOD PER REBATE ITEM AND PER PRODUCT ** ENTER HERE THE TOTALS PER REMOVAL TYPE AND PER PRODUCT BROUGHT FORWARD FROM THE ATTACHED ITEMISED LIST OF NON-DUTY PAID REMOVALS (DA 260.04 A)											

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS			WINE AND OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE				DA 260.04 A			
LICENSED WAREHOUSE NAME >>>>			WAREHOUSE NUMBER >>>>				CUSTOMS CODE >>>>			
PHYSICAL ADDRESS >>>>										
REMOVAL TYPE >>>> (See DA 260.04)			YEAR & MONTH(S) >>>>				FROM DATE >>>>			
							TO DATE >>>>			
NOTE: A Separate Form Must Be Used For Each Removal Type										
PRODUCT CODE			UWNE	FWNE	SWNE	MOFB	UOFB	FOFB	SOFB	OOFB
STATISTICAL UNIT CODE			LI	LI	LI	LI	LI	LI	LI	LI
TARIFF ITEM			104.15.04	104.15.06	104.15.02	104.17.22	104.17.15	104.17.17	104.17.03	104.17.90
SUPPORTING DOCUMENTS (Bills of Entry / Official Documents / Commercial Documents)			LI	LI	LI	LI	LI	LI	LI	LI
TYPE	NUMBER	DATE								
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.04 A										
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.04 A										
GRAND TOTALS CARRIED FORWARD TO DA 260.04										