#### GOVERNMENT NOTICE

#### SOUTH AFRICAN REVENUE SERVICE

No. R. 185

11 March 2011

# CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES(DAR/85)

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.

GEORGE NGAKANE VIRGIL MAGASHULA

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

#### SCHEDULE

(a) By the substitution in the Schedule to the Rules for form DA 159 and annexures of the following form and annexures:

"DA 159	Petroleum Products: Account for Special Storage Warehouse
DA 159A	Petroleum Products: Duty Calculation
DA 159B	Petroleum Products: Reason for Loss / (Gain)
DA 159.10A	Petroleum Products: Removals Inward: Refineries (Acquitted) - Current
DA 159.10B	Petroleum Products: Removals Inward: Refineries (Acquitted) - Current - 1
DA 159.20A	Petroleum Products: Removals Outward (Acquitted and Deductible) and
	other deductibles Current
DA 159.20B	Petroleum Products: Removals Outward (Acquitted and Deductible) and
	other deductibles Current - 1
DA 159.20C	Petroleum Products: Removals Outward (Acquitted and Deductible) and
	other deductibles Current - 2
DA 159.40A	Petroleum Products: Acquitted Removals Outwards to BLNS Countries:
	Current
DA 159.40B	Petroleum Products: Acquitted Removals Outwards to BLNS Countries:
	Current - 1

DA 159.40C	Petroleum Products: Acquitted Removals Outwards to BLNS Countries:
	Current - 2
DA 159.50A	Petroleum Products: Acquitted Exports / Ships' Stores (Foreign): Current
DA 159.50B	Petroleum Products: Acquitted Exports / Ships' Stores (Foreign):
	Current - 1
DA 159.50C	Petroleum Products: Acquitted Exports / Ships' Stores (Foreign):
	Current - 2
DA 159.60A	Petroleum Products: Marked Product Removed: Current
DA 159.60B	Petroleum Products: Marked Product Removed: Current - 1
DA 159.60C	Petroleum Products: Marked Product Removed: Current - 2
DA 159.70A	Petroleum Products: Product Supplied in Terms if Item 671.01 of Schedule
	No. 6: Current
DA 159.70B	Petroleum Products: Product Supplied in Terms if Item 671.01 of Schedule
	No. 6: Current - 1
DA 159.70C	Petroleum Products: Product Supplied in Terms if Item 671.01 of Schedule
	No. 6: Current - 2
DA 159.80A	Petroleum Products: Aviation Kerosene Removed: Current
DA 159.80B	Petroleum Products: Aviation Kerosene Removed: Current - 1
DA 159.80C	Petroleum Products: Aviation Kerosene Removed: Current - 2
DA 159.90A	Petroleum Products: Losses - VIS MAJOR: Current
DA 159.90B	Petroleum Products: Losses - VIS MAJOR: Current - 1
DA 159.90C	Petroleum Products: Losses - VIS MAJOR: Current - 2
DA 159.95A	Petroleum Products: Other Adjustments (Adjustments after Leaving
	Warehouse Duty Paid): Current
DA 159.95B	Petroleum Products: Other Adjustments (Adjustments after Leaving
	Warehouse Duty Paid): Current - 1
DA 159.95C	Petroleum Products: Other Adjustments (Adjustments after Leaving
	Warehouse Duty Paid): Current - 2"

(b) By the substitution in the Schedule to the Rules for form DA 162 and annexures of the following form and annexures:

"DA 162	Biodiesel Account for Category 1 Manufacturing Warehouse
DA 162A	Biodiesel Account: Table of Rates of Duty and Levies
DA 162.10	Biodiesel Account: Local Removals
DA 162.10A1	Biodiesel Account: Local Removals - Current Rates
DA 162.10A2	Biodiesel Account: Local Removals - Current Rates - 1 (April only)
DA 162 50	Biodiesel Account: Returned Product: Sub-Standard or Contaminated

DA 162.50A1	Biodiesel Account: Returned Product: Sub-Standard or Contaminated -
	Current Rates
DA 162.50A2	Biodiesel Account: Returned Product: Sub-Standard or Contaminated -
	Current Rates - 1
DA 162.50A3	Biodiesel Account: Returned Product: Sub-Standard or Contaminated -
	Current Rates - 2
DA 162.60	Biodiesel Account: Losses
DA 162.60	Biodiesel Account: Losses (Continued)
DA 162.60A1	Biodiesel Account: Losses - VIS MAJOR Current Rates
DA 162.60A2	Biodiesel Account: Losses - VIS MAJOR Current Rates - 1
DA 162.60A3	Biodiesel Account: Losses - VIS MAJOR Current Rates - 2
DA 162.60B1	Biodiesel Account: Losses - Section 75(18)(d) or Section 75(18)(e) Current
	Rates
DA 162.60B2	Biodiesel Account: Losses - Section 75(18)(d) or Section 75(18)(e) Current
	Rates - 1
DA 162.70	Biodiesel Account: Other Adjustments (Movements & Adjustments after
	Leaving Refinery Duty Paid)
DA 162.70A1	Biodiesel Account: Other Adjustments (Movements & Adjustments after
	Leaving Refinery Duty Paid) Current Rates
DA 162.70A2	Biodiesel Account: Other Adjustments (Movements & Adjustments after
	Leaving Refinery Duty Paid) Current Rates - 1
DA 162.70A3	Biodiesel Account: Other Adjustments (Movements & Adjustments after
	Leaving Refinery Duty Paid) Current Rates - 2"



### EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159

Petroleum Products: Account for Special Storage Warehouse

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Physical address					
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Dutiable Amoun	L			Litres	
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Removals inward: R	efineries (Acquitted) - Current - 1	DA 159	.108		(8)
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Other Adjustmen	ts .		3:		
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Current - 2		DA 159	.95C	A	(G)
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**Product and Licensee** 

### EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159A

Petroleum Products: Duty Calculation

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Current Excise Duty Fuel Levy Road Accident Fund L		Rate:	(C)	$[(A1) + (A4) + (A5)] \times (C) = [$	157177	
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### EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159B

Petroleum Products: Reason for Loss / (Gain) (Stock Reconciliation on DA159)

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Tariff code	Warehouse number	Customs Code
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#### EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159.10A

Petroleum Products: Removals Inward: Refineries (Acquitted) - Current

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### EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159.10B

Petroleum Products: Removals Inward: Refineries (Acquitted) - Current-1

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**Total Deductibles** 

### EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159.20A

Petroleum Products: Removals Outward (Acquitted and Deductible) and other deductibles Current

To DA159

Product and License	ee			
Product				
Teriff code	Warehouse r	number	Costoms Code	
Accounting period	Year & Quarter	From date	To date	
Name of Licenced Warehouse				
Physical address	CARTER ME RECEIVE DE L'INDUSTRIE			**************************************
			m	L.T
			Pos	tel code
Removals Outward				
Removals Outward	(Acquitted and Deductible) and other (	leductibles Current		Litres
BLNS Countries: Ac	quitted		DA159.40A	
Exports/ships' stores			DA159.50A	
	s (Foreign): Acquitted			
Marked product rem		a		
Marked product rem		et -		
Marked product rem	oved terms of item 671.01 of Schedule No. 6	201	DA159.60A	

**Product and Licensee** 

**Total Deductibles** 



## EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159.20B

Petroleum Products: Removals Outward (Acquitted and Deductible) and other deductibles Current-1

To DA159

Product		respectively and comment from the		
Tariff code	Wen	ehouse number	Customs Code	
Accounting period	Year & Quarter	From date	To date	
Name of Licenced Warehouse				Mr. II
Physical address	(100 C C C C C C C C C C C C C C C C C C			
4	A company of the contract of t	V. 170		ostal code
A Brigados Piercipas Predictivos dos Presidencias	(Acquitted and Deductible) an	d other deductibles Current-1		Litres
A Bright Photograph Michiganic Victionic		d other deductibles Current-1	DA159.40B	Lifres
Removals Outward	witted	d other deductibles Current 1	DA159.408 DA159.50B	
Removals Dutward BLNS Countries: Acc	juitted (Foreign): Acquitted	d other deductibles Current-1	(	Litres
Removals Outward BLNS Countries: Acc Exports/ships' stores Marked product remo	juitted (Foreign): Acquitted		DA159.50B	
BLNS Countries: Acc Exports/ships' stores Marked product remo	juitted (Foreign): Acquitted oved erms of item 671.01 of Schedule		DA159.50B DA159.60B	