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# GOVERNMENT NOTICE

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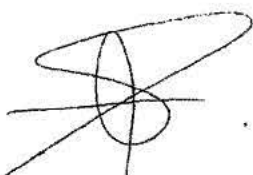
## SOUTH AFRICAN REVENUE SERVICE

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:

<b>"DA 159</b>	<b>Petroleum Products: Account for Special Storage Warehouse</b>
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 - <i>VIS MAJOR</i> : Current
DA 159.90B	Petroleum Products: Losses - <i>VIS MAJOR</i> : Current - 1
DA 159.90C	Petroleum Products: Losses - <i>VIS MAJOR</i> : 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:

<b>"DA 162</b>	<b>Biodiesel Account for Category 1 Manufacturing Warehouse</b>
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

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- 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**

**Product and Licensee**

Product					
Tariff code	Warehouse number		Customs Code		
Accounting period	Year & Quarter	From date	To date		
Name of Licenced Warehouse					
Physical address					
					Postal code

**Dutiable Volume Calculation**

Dutiable Amount		Litres	
Opening stock (Brought forward from previous month) (Input manually)			(A)
Removals inward: Refineries (Acquitted) - Current	DA 159.10A		
Removals inward: Refineries (Acquitted) - Current - 1	DA 159.10B		(B)
Removals outward: (Acquitted) etc. - Current	DA 159.20A		
Removals outward: (Acquitted) etc. - Current - 1	DA 159.20B		
Removals outward: (Acquitted) etc. - Current - 2	DA 159.20C		(C)
Closing stock (Calculated) (A) + (B) - (C)			(D)
Closing stock actual (C/Forward to following month) (Input manually)			
Non-allowable loss			(E)
Stock movement (A) - (D)			(F)
<b>Other Adjustments</b>			
Current	DA 159.95A		
Current - 1	DA 159.95B		
Current - 2	DA 159.95C		(G)
Net Dutiable Volume (B) - (C) + (E) + (F) + (G)	DA 159.95C		
Total Amount Due	From DA 159A		

**Declaration**

We hereby declare that the information contained in this document and on the supporting schedules is true and correct and has been verified.

	Name	Signature	Capacity	Date
Prepared by:				
Verified by:				

**For Official use only**

Bill of entry number:	Date of Bill of entry:		
	Name	Signature	Date
Received by:			
Captured by:			
Desk Audit by:			
Field Audit by:			



EXCISE DUTY / FUEL LEVY /  
ROAD ACCIDENT FUND LEVY

**DA 159A**

**Petroleum Products: Duty Calculation**

**Product and Licensee**

Product		Warehouse number		Customs Code
Tariff code				
Accounting period	Year & Quarter	From date	To date	
Name of Licenced Warehouse				
Physical address				
Postal code				

**Duty Calculation**

Dutiable Amount	Litres
Net dutiable volume - Current (DA159.10A - DA159.20A + DA159.95A)	A1
Net dutiable volume - Current-1 (DA159.10B - DA159.20B + DA159.95B)	A2
Net dutiable volume - Current-2 (DA159.10C - DA159.20C + DA159.95C)	A3
Non allowable loss per DA159 - Current	A4
Stock movement - Current	A5
<b>Net dutiable volume (per DA159)</b>	

**Calculation of Duty and Levy**

Current			
Excise Duty	Rate: (B)	$[(A1) + (A4) + (A5)] \times (B) = R$	
Fuel Levy	Rate: (C)	$[(A1) + (A4) + (A5)] \times (C) = R$	
Road Accident Fund Levy	Rate: (D)	$[(A1) + (A4) + (A5)] \times (D) = R$	
Current - 1			
Excise Duty	Rate: (E)	$(A2) \times (E) = R$	
Fuel Levy	Rate: (F)	$(A2) \times (F) = R$	
Road Accident Fund Levy	Rate: (G)	$(A2) \times (G) = R$	
Current - 2			
Excise Duty	Rate: (H)	$(A3) \times (H) = R$	
Fuel Levy	Rate: (J)	$(A3) \times (J) = R$	
Road Accident Fund Levy	Rate: (K)	$(A3) \times (K) = R$	
Totals			
Excise Duty	(Current + Current-1 + Current-2)		
Fuel Levy	(Current + Current-1 + Current-2)		
Road Accident Fund Levy	(Current + Current-1 + Current-2)		
<b>Total amount due</b>			<b>To DA159</b>



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DA 159B

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

### Product and Licensee

Product			
Tariff code	Warehouse number	Customs Code	
Accounting period	Year & Quarter	From date	To date
Name of Licenced Warehouse			
Physical address			
Postal code			

## Reason for Loss / Gain:



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DA 159.10A

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

### Product and Licensee

Product			
Tariff code	Warehouse number	Customs Code	
Accounting period	Year & Quarter	From date	To date
Name of Licenced Warehouse			
Physical address			
			Postal code

## Removals Inward: Refineries (Acquitted) - Current

[illegible]



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DA 159.10B

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

### Product and Licensee

Product		Warehouse number		Customs Code
Tariff code	Year & Quarter	From date	To date	
Accounting period				
Name of Licenced Warehouse				
Physical address				
Postal code				

## Removals Inward: Refineries (Acquitted) - Current-1

[illegible]





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**DA 159.20A**

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

**Product and Licensee**

Product \_\_\_\_\_  
 Tariff code \_\_\_\_\_ Warehouse number \_\_\_\_\_ Customs Code \_\_\_\_\_  
 Accounting period Year & Quarter \_\_\_\_\_ From date \_\_\_\_\_ To date \_\_\_\_\_  
 Name of Licenced Warehouse \_\_\_\_\_  
 Physical address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ Postal code \_\_\_\_\_

**Removals Outward**

Removals Outward (Acquitted and Deductible) and other deductibles Current		Litres
BLNS Countries: Acquitted	DA159.40A	
Exports/ships' stores (Foreign): Acquitted	DA159.50A	
Marked product removed	DA159.60A	
Product supplied in terms of item 671.01 of Schedule No. 6	DA159.70A	
Aviation kerosene removed	DA159.80A	
Allowable losses	DA159.90A	
<b>Total Deductibles</b>	<b>To DA159</b>	



EXCISE DUTY / FUEL LEVY /  
ROAD ACCIDENT FUND LEVY

**DA 159.20B**

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

**Product and Licensee**

Product .....				
Tariff code .....	Warehouse number .....		Customs Code .....	
Accounting period .....	Year & Quarter .....	From date .....	To date .....	.....
Name of Licenced Warehouse .....				
Physical address .....				
				Postal code .....

**Removals Outward**

Removals Outward (Acquitted and Deductible) and other deductibles Current-1	Litres
BLNS Countries: Acquitted	DA159.40B
Exports/ships' stores (Foreign): Acquitted	DA159.50B
Marked product removed	DA159.60B
Product supplied in terms of item 671.01 of Schedule No. 6	DA159.70B
Aviation kerosene removed	DA159.80B
Allowable losses	DA159.90B
<b>Total Deductibles</b>	<b>To DA159</b>