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
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	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
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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: Beturned 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

Product and Licensee	g				
Product					
Tariff code	xode Warehouse number		Cu	stoms Code	
Accounting period	Year & Quarter	From date		To date	
Name of Licenced Warehouse				1 1 N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Physical address					5 11 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
	Halikati saara saaratiinka saarata oo t	*****************		Postal code	CONTRACTOR CONTRACTOR
Dutiable Volume Calci	ulation				
Dutiable Amount				Litres	
Opening stock (Broug	pht forward from previous month) (I	nput manually)	The state of the s	ness eressee as an earlier earlier.	(A)
Removels inward: Re	fineries (Acquitted) - Current	DA 159.10	A		-1 -1
Removals inward: Re	fineries (Acquitted) - Current - 1	DA 159.10	16	****************************	(8)
Removals outward: (/	Acquitted) etc Current	DA 159.20	Α	4	
Removals outward: (/	Acquitted) etc Current - 1	DA 159.20	6		5.00 to 10
Removals outward: (/	Acquitted) etc Current - 2	DA 159.20	ic .		(C)
Closing stock (Calculi	ated) (A) + (B) - (C)		(E)	Service and Device and Device and	(D)
Closing stock actual (C/Forward to following month) (Inp	ut manually)			enen waxee Erene ii
Non-allowable loss					(E)
Stock movement (A)	- (D)	Si Tanana and Asian and As			(F)
Other Adjustment	•		8:		
Current		DA 159.95	5A		
Current - 1		DA 159.95	iii	The Rev. A. C. Communicates the Rev. Lat. 1 (1) 10 10 10 10 10 10 10 10 10 10 10 10 10	
Current - 2		DA 159.95	iC .		(G)
Net Dutiable Volume	(B) - (C) + (E) + (F) + (G)	DA 159,95	sc	A	-
Total Amount Due		From DA 1	159A	**************************************	
TOTAL PROPERTY OF				25.2 \$ 25.5 (0.5) (1.5) (3.5) (3.5)	
Declaration					
We hereby declare th	at the information contained in this	document and on the supp	orting schedules is true	and correct and has been a	verified.
(A)	Name	Signature	Capacity	Date	
Prepared by:				의 왕 첫	
Verified by:		2		AND SANDA	
For Official use only					
Bill of entry number:		Date of Bill of er	ntry:	OMENT AND RESIDENCE	8.
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Product and Licensee

EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159A

Petroleum Products: Duty Calculation

Product	Const. and the first territory of requirements to the	not de contra et 20 Maria II e 20 A. HONGO de describi	N.C 11 11 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12	Contract makes accepted a 7-1, to a contract of the 200 km/s.	- OLI OLI BIR BORGO, BARRA TIRA DI RICHO MANDEL TRE ALA SER E RESPECTA DI RICHO MONTO DI RICHO MONTO DI RICHO M
Tariff code		Werehouse	number	Custo	ems Code
Accounting period	Year & Quarter		From date		o date
Name of Licenced Warehouse	왕				T SECRETARION SECULOS DE
Physical address	, a september of the contract of the contract of	endunyanan en en en et et	cell to an extraordist	e de transfer de la celebration de la comprese de la celebratica de la comprese de la celebratica de la comprese de la celebratica del la celebratica del la celebratica de la celebratica del la celebratica de la celebratica de la celebratica de la celebratica del la celebratica del la celebratica del la celebratica d	and an extension of the factors in the second of the contract
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Juty Calculation			æ		
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Dutlable Amount					Litres
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Net dutiable volume - C	있는 그래 강선 분들이	Taraka - Beran englisher		A2	
Net dutiable volume - C			DA159.95C)	A3	Company of the compan
Non allowable loss per				A4	
Stock movement - Cum	ent			A5	
Current	ia Césà				裁
Excise Duty		Rate:	(8)	$[(A1) + (A4) + (A5)] \times (B) = R$	#
Fuel Levy		Rate:	(C)	[(A1) + (A4) + (A5)] x (C) = R	
Road Accident Fund Le	vy	Rate:	(D)	(A1) + (A4) + (A5) x (D) = R	
Current - 1					
Excise Duty		Rate:	(E)	(A2) x (E) = R	and the second section of the section of the second section of the section of the second section of the second section of the second section of the sect
Fuel Levy		Rate:	(F)	(A2) x(F) = R	10 (1) 10 (1)
Road Accident Fund Le	vy	Rate:	(G)	(A2) x (G) = R	The second state of the second
Corrent - 2			v 10 11		
Excise Duty		Rate:	(H)	(A3) x (H) = R	and the state of t
Fuel Levy		Rate:	(J)	(A3) x(J) = R	
Road Accident Fund Le	vv	Rate:	(K)	(A3) x (K) = R	4 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1) - 1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (
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Fuel Levy	Maria de la compania		urrent-1 + Currer urrent-1 + Currer		
Road Accident Fund Le		times of the	urrent-1 + Currer		The section of the Section of Section
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Total amount due			(89) (a)	To DA159	04 ()



EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY



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

Product and License	e				
Product					
Tariff code		Warehouse number		Customs Co.	le
Accounting period	Year & Quarter	Fro	m date	To date	
Name of Licenced Warehouse					
Physical address	and the second s	and the second contract of the second contrac		 iii ii i	
	180				
		** ***************	****		Postal code
Reason for Loss / Ga	in:	20			
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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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Product	en e		angles and a state of the factor of the fact	State to gate State with the State State State of the State	
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Accounting period Year & Quarter	From date	A CONTRACTOR	To date	y sa ta Beta Beta Beta But in the last Su	
Name of Licenced Warehouse					
Physical address	unes de la compressió de destante de la compressió de la compressió de la compressió de la compressió de la co	nemente de la composition della composition dell	Carrier a regional in school of the carrier along the black as	times and the state of the stat	
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ternovals Inward: Refineries (Acquitted) - Refinery Name	Current	Document No.	Date	Littes	
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EXCISE DUTY / FUEL LEVY / ROAD ACCIDENT FUND LEVY

DA 159.10B

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

Product	e. The entropy of the state of			er semplem on him make kinde kodo	the of the same of	
Tariff code	Waret	nouse number		Customs Code		
Accounting period	Year & Quarter	From date		To date	TO THE WASHING	
Name of Licenced Warehouse			and a second second second			
Physical address	 in a region content per content per to the log to the first depletoment depends by term from the content. 	and the section of the second section of the second section of the second secon	and the second s	a ng nghadaa aa aa ka hada ha kataa ag ka kataa	and the second section of the sect	1-60-00
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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	e			
Product			. vondini sezoveni se sezivini	
Tariff code		Warehouse number	Customs Code	0
Accounting period	Year & Quarter	From date	To date	151,000,000,000
Name of Licenced Warehouse				
Physical address		AND THE RESIDENCE OF THE PERSON OF THE	gra saman dunan Managarana	
			g	ostal code
	sateriálica resolas suscis es c		on manus auto encidencimien "	Osités COOM
Removals Outward				
Removals Outward	(Acquitted and Deductib)	e) and other deductibles Current		Litres
BLNS Countries: Ac	auitted		A SECOND PROPERTY OF THE PROPE	Carterian Commission and Commission Commissi
	4-11-11-1		DA159.40A	
Exports/ships' stores	s (Foreign): Acquitted		DA159.40A DA159.50A	
Exports/ships' store: Marked product rem	s (Foreign): Acquitted	10		
Marked product rem	s (Foreign): Acquitted	edule No. 6	DA159.50A	ogenegode medicaken d
Marked product rem	s (Foreign): Acquitted loved terms of item 671.01 of Schi	edule No. 6	DA159.50A DA159.60A	

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 and License	e			
Product				
Tariff code	Wa	rehouse number	Customs Code	
Accounting period	Year & Quarter	From date	To date	
Name of Licenced Warehouse				W. U
Physical address	(100505 00 1 H4 7)			121241111111111111111111111111111111111
	4.5	77. TV	P	ostal code
Removals Outward				
Removals Outward	(Acquitted and Deductible) ar	nd other deductibles Current-1		Litres
BLNS Countries: Ac	quitted	estaplinante esta un gliconificata de la estanda de la comercia de la comercia de la comercia de la comercia d	DA159.40B	
Exports/ships' stores	(Foreign): Acquitted		DA159.50B	
Marked product rem	oved		DA159.60B	A . A . C . C . C . C . C . C . C . C .
Product supplied in	terms of item 671.01 of Schedule	e No. 6	DA159.70B	
Aviation kerosene re	moved		DA159.80B	
Allowable losses	d va	£.	DA159,90B	