
GOVERNMENT NOTICE

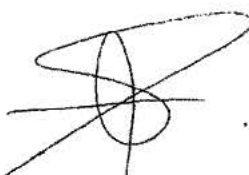
SOUTH AFRICAN REVENUE SERVICE

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 - <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:

"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**

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)
Other Adjustments			
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:
Received by:	Name Signature Date
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

Tariff code

Warehouse number

Customs 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	
Net dutiable volume (per DA159)		

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)		
Total amount due	To DA159		



EXCISE DUTY / FUEL LEVY /
ROAD ACCIDENT FUND LEVY

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:



EXCISE DUTY / FUEL LEVY /
ROAD ACCIDENT FUND LEVY

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]



EXCISE DUTY / FUEL LEVY /
ROAD ACCIDENT FUND LEVY

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	
Name of Licenced Warehouse				
Physical address				
Postal code				

Removals Inward: Refineries (Acquitted) - Current-1[illegible]



EXCISE DUTY / FUEL LEVY /
ROAD ACCIDENT FUND LEVY

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	
Total Deductibles	To DA159	



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	
Total Deductibles	To DA159	