GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 207

14 March 2011

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/86)

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

By the substitution in the Schedule to the rules for form DA 160 and annexures of the following form and annexures:

"DA 160	Petroleum Products: Account for Manufacturing Warehouse					
DA 160	Petroleum Products: Account for Manufacturing Warehouse (Continued)					
DA 160A	Petroleum Products: Table of Rates of Duty and Levies					
DA 160B	Petroleum Products: Fuel Levy Analysis					
DA 160C	Petroleum Products: Analysis of Litres and Collections by Duty Year					
	(Excise Duty)					
DA 160D	Petroleum Products: Analysis of Litres and Collections by Duty Year					
	(Fuel Levy)					
DA 160E	Petroleum Products: Analysis of Litres and Collections by Duty Year (Road					
	Accident Fund Levy)					
DA 160.05	Petroleum Products: Local Removals					
DA 160.05A1	Petroleum Products: Local Removals - Current Rates					
DA 160.05A2	Petroleum Products: Local Removals - Current Rates - 1					
DA 160.10	Petroleum Products: Removals Outwards to BLNS Countries					

DA 160.10A1	Petroleum Products: Removals Outwards to BLNS Countries - Current Rates
DA 160.10A2	Petroleum Products: Removals Outwards to BLNS Countries - Current Rates - 1
DA 160.15	Petroleum Products: Exports / Ships' Stores (Foreign)
DA 160.15A1	Petroleum Products: Exports / Ships' Stores (Foreign) - Current Rates
DA 160.15A2	Petroleum Products: Exports / Ships' Stores (Foreign) - Current Rates - 1
DA 160.20	Petroleum Products: Removals to Special Storage Warehouses
DA 160.20A1	Petroleum Products: Removals to Special Storage Warehouses -
	Current Rates
DA 160.20A2	Petroleum Products: Removals to Special Storage Warehouses -
	Current Rates - 1 (April only)
DA 160.25	Petroleum Products: Removals to Other Refineries
DA 160.25A1	Petroleum Products: Removals to Other Refineries - Current Rates
DA 160.25A2	Petroleum Products: Removals to Other Refineries - Current Rates - 1
	(April only)
DA 160.50	Petroleum Products: Acquitted Removals Outwards to BLNS Countries
DA 160.50A1	Petroleum Products: Acquitted Removals Outwards to BLNS Countries -
	Fuel Levy Relief Current Rates
DA 160.50A2	Petroleum Products: Acquitted Removals Outwards to BLNS Countries -
	Fuel Levy Relief Current Rates - 1
DA 160.50A3	Petroleum Products: Acquitted Removals Outwards to BLNS Countries -
	Fuel Levy Relief Current Rates - 2
DA 160.50B1	Petroleum Products: Acquitted Removals Outwards to BLNS Countries -
	Road Accident Fund Levy Relief (RAF) Current Rates
DA 160.50B2	Petroleum Products: Acquitted Removals Outwards to BLNS Countries -
	Road Accident Fund Levy Relief (RAF) Current Rates - 1
DA 160.50B3	Petroleum Products: Acquitted Removals Outwards to BLNS Countries -
	Road Accident Fund Levy Relief (RAF) Current Rates - 2
DA 160.55	Petroleum Products: Acquitted Exports / Ships' Stores (Foreign)
DA 160.55A1	Petroleum Products: Acquitted Exports / Ships' Stores (Foreign) -
	Current Rates
DA 160.55A2	Petroleum Products: Acquitted Exports / Ships' Stores (Foreign) -
	Current Rates - 1
DA 160.55A3	Petroleum Products: Acquitted Exports / Ships' Stores (Foreign) -
	Current Rates - 2
DA 160.60	Petroleum Products: Acquitted Removals to Special Storage Warehouses

DA 160.60A1	Petroleum Products: Acquitted Removals to Special Storage Warehouses - Current Rates						
DA 160.60A2	Petroleum Products: Acquitted Removals to Special Storage Warehouses - Current Rates - 1						
DA160.60A3	Petroleum Products: Acquitted Removals to Special Storage Warehouses - Current Rates - 2						
DA 160.65	Petroleum Products: Acquitted Removals from Other Refineries						
DA 160.65A1	Petroleum Products: Acquitted Removals from Other Refineries - Current Rates						
DA 160.65A2	Petroleum Products: Acquitted Removals from Other Refineries -						
	Current Rates - 1						
DA 160.65A3	Petroleum Products: Acquitted Removals from Other Refineries -						
	Current Rates - 2						
DA 160.70	Petroleum Products: Returned Product: Sub-standard or Contaminated						
DA 160.70A1	Petroleum Products: Returned Product: Sub-standard or Contaminated -						
	Current Rates						
DA 160.70A2	Petroleum Products: Returned Product: Sub-standard or Contaminated -						
	Current Rates - 1						
DA 160.70A3	Petroleum Products: Returned Product: Sub-standard or Contaminated -						
	Current Rates - 2						
DA 160.75	Petroleum Products: Losses						
DA 160.75	Petroleum Products: Losses (Continued)						
DA 160.75A1	Petroleum Products: Losses - Vis Major Current Rates						
DA 160.75A2	Petroleum Products: Losses - Vis Major Current Rates - 1						
DA 160.75A3	Petroleum Products: Losses - Vis Major Current Rates - 2						
DA 160.75B1	Petroleum Products: Losses - Section 75(18)(d) or Section 75(18)(e) of the						
	Act - Current Rates						
DA 160.75B2	Petroleum Products: Losses - Section 75(18)(d) or Section 75(18)(e) of the						
	Act - Current Rates - 1 (April only)						
DA 160.90	Petroleum Products: Other Adjustments (Movements & Adjustments after						
	Leaving Refinery Duty Paid)						
DA 160.90A1	Petroleum Products: Other Adjustments (Movements & Adjustments after						
	Leaving Refinery Duty Paid) Current Rates						
DA 160.90A2	Petroleum Products: Other Adjustments (Movements & Adjustments after						
	Leaving Refinery Duty Paid) Current Rates - 1						
DA 160.90A3	Petroleum Products: Other Adjustments (Movements & Adjustments after						
	Leaving Refinery Duty Paid) Current Rates – 2"						

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EXCISE DUTY/FUEL LEVY/ ROAD ACCIDENT FUND LEVY

DA 160

Petroleum Products: Account for Manufacturing Warehouse

riff code	Year & month	Warehouse number From	date	Customs To di	
ame of licenced					
arehouse nysical address					
,		recessadas casar non reconstructivos conscissos con	······································		
					Postal code
y Calculation					
emovals Outward	Liftres	(Qty) Excise D	uty (R) Fuel Li	evy(R) RAFLI	rvy (R) Totals Due (F
cal removals	DA 160.05				
NS countries	DA 160 10		xxx		
ports/Ships' stores	DA 160.15				
recial storage srehouses	DA 160.20				
ther refineries	DA 160.25				
tal due (A)					
iductibles (Acquitt	ed)				
NS countries	DA 160.50		2000		
ports/Ships' stores	DA 160.55	vessessessessessessessessessessessessess	400000000 10000000000 1000000000		
ecial storage arehouses	DA 160.60		***************************************		
her refineries	DA 160.65		000000000000000000000000000000000000000		
eturned product	DA 160 70	angana tana tanta tana ang pang ang ang ang ang ang	rappe e que as apostros protections estado e activo		
isses	DA 160.75				
tal deductibles (B)			ware the control of t		
ther adjustments (C) DA 160.90				
*************************	\)-(B)+(C)=(D)		H	33	





DA 160

Petroleum Products: Account for Manufacturing Warehouse (continued)

For official use only										
Bill of entry number.		Date of bill of entry			() (;				
	Name	Signatu	ne e			Dat	Q			
Received by:			:565:55:55:55:55:66666		200000000	Y	V B M Referen		janen)	D proces
Captured by			100000000000000000000000000000000000000		**********		r é gr Mésse	lui (0 ::::::::::
Desk audit by:					000000000		Y Å AS xxxxxxxxx	M. 9) (occoss)	() 20000
Field audit by.				 :		Υ .	Y M	M		O



DA 160A

Petroleum Products: Table of Rates of Duty and Levies

Licensee Detail						
Product						400000000000000000000000000000000000000
Tariff code		Varehouse number		Customs cade	2	
Accounting period	Year & month	From da	te	To date		**************************************
Name of licensed						
warehouse						
Physical address	***************************************			***************************************	X 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
				000000000000000000000000000000000000000	Postal code	**************************************
					Fusial Edder	

Table of Rates of Duty and Levies

Current		
Excise Duty	Rate: R	9990
Fuel Levy	Rate R	
Road Academ: Fund Levy	Rate. R	
Current - 1		
Exase Duty	Rate R	
Fuel Levy	Rate R	
Road Accident Fund Levy	Rate R	
Current - 2		
Excise Duty	Rate R	Ann. 140
Fuel Levy	Rate: R	
Road Accident Fund Levy	Rate R	



DA 160B

Petroleum Products: Fuel Levy Analysis

Product						
Tariff code		Warehouse numb	se.	Cu	stoms code	
	ear & month	r:	om date		To date	
Name of licenced warehouse						
Physical address						
	555556666656666666666666666666666666666	000000000000000000000000000000000000000	000000000000000000000000000000000000000	*****************************	******************************	
		000000000000000000000000000000000000000	000000000000000000000000000000000000000)	Postal c	
					rustare	ouc.

		Totals (R)
DA 160 05A1		
DA 160 10A1		
DA 160 15A1		
DA 160.20A1		
DA 160.25A1		
DA 160 50A1		
DA 160.55A1		
DA 160.60A1		
DA 160.65A1		
DA 160 70A1		
DA 160.75A1		
DA 160.75B1		
DA 160.90A1		
C)=(D)		
	DA 160 10A1 DA 160 15A1 DA 160 25A1 DA 160 25A1 DA 160 55A1 DA 160 65A1 DA 160 75A1 DA 160 75A1 DA 160 75B1	DA 160 10A1 DA 160 20A1 DA 160 20A1 DA 160 25A1 DA 160 55A1 DA 160 60A1 DA 160 75A1 DA 160 75A1 DA 160 75A1

From date

Warehouse number

Licensee Detail
Product
Tariff code

Accounting period



Year & month

EXCISE DUTY/FUEL LEVY/ ROAD ACCIDENT FUND LEVY

DA 160C

Petroleum Products: Analysis of Litres and Collections by Duty Year (Excise Duty)

Customs code

To date

warehouse				
Physical address				New 2010 - 100 - 1
			Pos	lal code
Analysis of litres and collections t	oy duty year (Excise Duty)			
		Current	Current - 1	Current - 2
Removals Outward				
Local removals	DA 160 05			*
BLNS countries	DA 160.10			*
Exports/Ships stores (tasige)	DA 160.15			*
Special storage warehouses	DA 160.20			*
Other refineries	DA 160:25			*
Total due (A)				
Deductibles (Acquitted)				
BLNS countries	DA 160.50	*	*	*
Expans/Ships stores (kneigh)	DA 160.55		***************************************	
Special storage warehouses	DA 160.60			
Other refineries	DA 160.65			
Returned product	DA 160.70			
Losses: Vis major	DA 160.75			
Losses: S75 of the Act	DA 160.75			*
Total deductibles (8)				
Other adjustments (C)	DA 160 90			
Net excise recovered (A)-(B)+(C)=(D) (Rands)			
Litres represented by recovery				

Data for completion of the SAD500

Excise Duty 50% of last month's declaration 50% of this month's declaration	Litres	Rands B/F* G/F
Values to be entered on SAD500		
Input manually sising the previous month's EAISD		



DA 160D

Petroleum Products: Analysis of Litres and Collections by Duty Year (Fuel Levy)

Licensee Detail	
Product	
Tariff code	Warehouse number Customs code
Accounting period	Year & month From date To date
Name of licenced warehouse	
warenouse Physical address	
rnysical address	
	Postal code

Analysis of litres and collections by duty year (Fuel Levy)

		Current	Current - 1	Current - 2
Removals Gutward				
Local removals	DA 160.05			*
BLNS countries	DA 160.10			*
Exports/Ships' stores (toreign)	DA 160.15			*
Special storage warehouses	DA 160.20			*
Other refineries	DA 160.25			*
Total due (A)				
Deductibles (Acquitted)				
BENS countries	DA 160.50	*	*	*
Exports/Ships' stores (foreign)	DA 160.55			
Special storage warehouses	DA 160.60			
Other refineries	DA 160.65			
Returned product	DA 160.70			
Lasses: Vis major	DA 160.75			
Losses: S75 of the Act	DA 160:75			*
Total deductibles (8)				
Other edjustments (C)	DA 160 90			
Net fuel levy recovered (A)-(B)+	(C)=(D) (Rands)			
Litres represented by recovery				

Data for completion of the SAD500

- M. M. C.	
Firel Levy Litres	Rands
50% of last month's declaration	8/F*
50% of this month's declaration	C/F
Values to be entered on SAD500	
*Input manually using the previous moth's DA180	



DA 160E

Petroleum Products: Analysis of Litres and Collections by Duty Year (Road Accident Fund Levy)

Licensee Detail	
Product	
Tariff code	Warehouse number Customs code
Accounting period	ear & month From date To date
Name of licenced warehouse	
Physical address	
	Postal code
- State to Produce to the control of	

Analysis of litres and collections by duty year (Road Accident Fund Levy)

		Current	Current - 1	Current - 2
Removals Outward				
Local removals	DA 160.05			*
BLNS countries	DA 160.10			*
Exports/Ships' stores (breign)	DA 160.15			*
Special storage warehouses	DA 160.20			*
Other refinenes	DA 160-25			*
Total due (A)				
Deductibles (Acquitted)				
BLNS countries	DA 160.50	*	*	*
Exports/Ships' stores (loreign)	DA 160.55			
Special storage warehouses	DA 160.60			
Other refineries	DA 180.65			Work
Returned product	DA 160.70			100/00000000000000000000000000000000000
Losses. Vis major	DA 160.75		turing commence with the contraction	
Losses, S75 of the Act	DA 160.75			*
Total deductibles (B)				
Other adjustments (C)	DA 160.90			
Net RAF levy recovered (A)-(B)+	(C)=(D) (Rands)			
Litres represented by recovery				

Data for completion of the SAD500

RAF Levy Litres Randi 50% of last month's declaration 50% of this month's declaration	B/F* C/F
Values to be entered on SAD500	
Tripsit manually using the previous month's DA150	



DA 160.05

Petroleum Products: Local Removals

icensee Detail				
Product				
Tariff code		Warehouse number	Customs code	
Accounting period	Year & month	From date	To date	
Name of licenced				
warehouse				
Physical address				
		***************************************	2000	'ostal code
			(40	usus code:
ical Removals				
Local Removals				Litres
Current rates			DA 180.05A1	
Current rates - 1 (Ap	orli only)		DA 160,05A2	
Total Local Removi	als		To DA 160	
xcise Duty, Fuel Lev	vy and Road Accident Fu	ınd Levy		
Excise Duty				Rands
Current rates			DA 160.05A1	
Current rates - 1 (Ap	nil only)		DA 160:05A2	
			To DA 160	
Fuel Levy				Rands
Current rates			DA 160 05A1	
Current rates - 1 (Ap	nd anly)		DA 160 05A2	
			To DA 160	
Road Accident Fun	dł mai			Rands
	· · · · · · ·		DA 400 0844	exactors
Current rates Current rates - 1 (Ap	ori antu'i		DA 160.05A1 DA 160.05A2	
Suremanus I (A)	un sany)			
			To DA 160	×



DA 160.05A1

Petroleum Products: Local Removals - Current Rates

Licensee Detail				
Product				
Tariff code	Warehouse n	umber	Customs code	
Accounting period Year & month		From date	To date	
Name of licenced warehouse Physical address				
227.701/200444.555		***************************************	90000	ostal code
.ocal Removals				
Local Removals - Current Rates				Litres
Road				
Rail				
Sea				
Air				
Petronet pipeline				
Pipeline direct to duty paid storage				
Other (detail)				
Total Local Removals			To DA 160.05 (A)	
Calculation of Duty and Levies		Salanda da d		
Calculation of Excise Duty, Fuel L	evy and Road Accident F	und Levy		Rands
Excise Duty	Rate:	(B)	(A) x (B) = R	
Fuel Levy	Rate	(C)	(A)×(C)= R	
Road Accident Fund Levy	Rate	(D)	(A) x (D) = R	

All three of the above totals to DA 160.05



Licensee Detail

EXCISE DUTY/FUEL LEVY/ ROAD ACCIDENT FUND LEVY

DA 160.05A2

Petroleum Products: Local Removals - Current Rates - 1

Product					
Tariff code		Warehouse	number	Customs code	
Accounting period	Year & month		From date	To date	
Name of licenced warehouse					
Physical address					
					Postal code
Local Removals					
Local Removals - C	urrent Rates - 1 (April o	nty)			Liftres
Road					
Rail					
Sea					
Air					
Petronet pipeline					
Pipeline direct to dut	y paid storage				
Other (detail)					
•				panarana	
Calculation of Duty a	nd Levies				
Calculation of Excis	se Duty, Fuel Levy and F	Road Accident	Fund Levy		Rands
Excise Duty		Rate	(B)	(A) x (B) = F	₹
Fuel Levy		Rate	(C)	(A) x (C) = - F	•
Road Accident Fund	Levy	Rate	(D)	(A) x (D) = - I	3
		44,433,000,000,000		All three of the	above totals to DA 160.05



DA 160.10

Petroleum Products: Removals Outwards to BLNS Countries

Product
Tariff code Warehouse number Gustoms code
Accounting period Year & month Front date To date
Name of licenced werehouse
Physical address
Postal code

Removals Outwards

Removals Outwards to BLNS Countries Current rates DA 180 19A1 Current rates - 1 (April only) DA 180 19A2	Litres
Total Removals To DA 160	

Duty and Levies

Excise Duty		Rands
Current rates	DA 160 10A1	
Current rates - 1 (April only)	DA 160 10A2	
Total	To DA 160	
FuelLevy		Rands
Current rates	DA 160-10A1	
Current rates + 1 (April only)	DA 160-10A2	
Total	To DA 160	
Road Accident Fund Levy		Rands
Current rates	DA 160 10A1	
Current rates - 1 (April only)	DA 160 10A2	
Total	To DA 160	



DA 160.10A1

Petroleum Products: Removals Outwards to BLNS Countries - Current Rates

Product Tariff code Warehouse number Gustoms code Accounting period Year & month From date To date Name of licenced warehouse Physical address Physical address Postal code

Removals Outwards to BLNS Countries: Current Rates (Litres)

Mode of Transport Botswane Road	Lesotho	Namible	Swaziland	Total
Rail Sea Air				
Totals (A)	(8)	(0)	(D)	To DA 160.10

Calculation of Duty and Levies

	recessorerer to M
	444400000000000000000000000000000000000
	400000000000000000000000000000000000000
Calculation of Duty, Fuel Levy and Road Accident Fund Levy Randa	**********
	######################################
	600000000000000000000000000000000000000
	- 88
Excise Duty Rate (E) $\{E\} \times \{A\} + \{B\} + \{C\} + \{D\}\} = R$	- 33
***************************************	- 100
	www.commings
Call 6 - Cal	30
Fuel Levy Rate (F) $(F) \times [(A) + (B) + (C) + (D)] = R$	300
	eereenaanaanii (ii)
	424453333444444
Pour Acetant Functions Date G G G G G G G G G	33
11050 1100 (01) 110 (01) 110 (01)	
	.00000000000000000000000000000000000000

All three of the above totals to DA 160.10

Licensee Detail



EXCISE DUTY/FUEL LEVY/ ROAD ACCIDENT FUND LEVY

DA 160.10A2

Petroleum Products: Removals Outwards to BLNS Countries - Current Rates - 1

Product Tariff code	Warehouse number	Customs code	
Accounting period	Year & month From date	To date	
Name of licenced warehouse			
Physical address			
			al code
Removals Outwards to Mode of	BLNS Countries: Current Rates - 1 (April only) (Litres	5) Santhis Santhart	Total

Mode of Botswans Transport Botswans Foat	Lesotho	Namibia	Swazilanti	Total
Raii Sea Air				
Totals (A)	(B)	(C)	(D)	16 DA 160/16

Calculation of Duty and Levies Calculation of Duty, Fuel Levy and Road Accident Fund Levy Rands Excise Duty $(E) \times [(A) + (B) + (C) + (D)] = 0$ Rate (E) Fuel Levy (F) $(F) \times [(A) + (B) + (C) + (D)] =$ ĸ Rate $(G) \times [(A) + (B) + (C) + (D)] =$ R (G) Road Accident Fund Levy Rate

All three of the above totals to DA 160.10



DA 160.15

Petroleum Products: Exports / Ships' Stores (Foreign)

icensee Detail			
Product			
Tariff code	Warehouse number	Customs code	
Accounting period Year & mon	ith From date	To date	
Name of licenced warehouse			
Physical address			*****************************
			999999
		Postal e	ode
kports / Ships' Stores (Foreign)			
Exports / Ships: Stores (Foreign)			Litres
Current rates		DA 160 15A1	
Current rates - 1 (April only)			000000000000000000000000000000000000000
Total Exports/Ships Stores (Fore	(an)	To DA 160	
Excise Duty			Rands
Current rates		DA 160 15A1	
Current rates - 1 (April only)		DA 160 15A2	
Total		To DA 160	
Fuel Levy			Rands
Current rates Current rates - 1 (April only)		DA 160.15A1 DA 160.15A2	
Total		To DA 160	
Road Accident Fund Levy			
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Rands
Current rates		DA 160 15A1	
Current rates Current rates - 1 (April only)			Rands



DA 160.15A1

Petroleum Products: Exports / Ships' Stores (Foreign) - Current Rates

Product				**************************************		
Tariff code		Warehouse numb	20	Customs co	000000000	66623333
Accounting period	Year & month	Fr	om date	To date		(1991)
Name of licenced warehouse						6000000
Physical address				***************************************		949555555 9445555555
		***************************************		***************************************		00000000
					Postal code	88888888
morts / Shins' Store	s (Foreign) - Current Rates	5				
Nature of Export	,				Litres	
Road exports						
Rail exports						versteege.
Sea exports						eristrati
Air exports						
Ships' stores (fareign	going)					
Totals				To DA 160.15	(A)	*********
						33555555
alculation of Duty a	ıd Levies					20020000
	nd Levies e Duty, Fuel Levy and Roa	nd Accident Fund	Levy		Rands	
Calculation of Excis	e Duty, Fuel Levy and Roa		Levy (B)	(A) * (B) =	Rands R	
alculation of Duty an Calculation of Excis Excise Duty Fuel Levy	e Duty, Fuel Levy and Roa R			(A) × (B) = (A) × (C) = (A) × (D) =		



DA 160.15A2

Petroleum Products: Exports / Ships' Stores (Foreign) - Current Rates-1

Licensee Detail		
Product		
Tariff code Wareho	ouse number	Custams code
Accounting period Year & month	From date	To date
Name of licenced warehouse		
Physical address		
		Postal code

Exports / Ships' Stores (Foreign) - Current Rates-1 (April only)

Rail exports Sea exports Air exports	Nature of Export			Litres
Air exparts				
***************************************	šea exparts			
	Air exports Ships: stores (foreign going)			

Calculation of Duty and Levies

Calculation of Excise Duty, Fuel Levy and Road Accident Fund Levy Excise Duty Rate (B) (A) x (B) = R	
Excise Duty Rate (8) (A) x (8) = R	
Fuel Levy Rate (C) (A) × (C) = R	
Road Accident Fund Levy Rate (D) (A) x (D) = R	

All three of the above totals to DA 160.15 $\,$

Total



EXCISE DUTY/FUEL LEVY/ ROAD ACCIDENT FUND LEVY

DA 160.20

Petroleum Products: Removals to Special Storage Warehouses

To DA 160

icensee Detail			
Product			
Tariff code	Warehouse number	Gustoms code	
Accounting period	Year & month From date	To date	
lame of licenced varehouse			
Physical address			
		8886688	tal code
	Storage Warehouses		
	Storage Warehouses		Litres
Dument rates		DA 160 20A1	101011-12122222222222222222222222222222
Current rates - 1 (Apri	pecial Storage Warehouses	DA 160.20A2 To DA 160	

uty and Levies Excise Outy			Rands
Current rates		DA 160 20A1	
Current rates - 1 (Apri	(Early)	DA 160.20A2	X 50 C C C C C C C C C C C C C C C C C C
Total		To DA 160	
Fuel Levy			Rands
Surrent rates		DA 160.20A1	*************************
Surrent rates - 1 (Apr	il anly)	DA 160.20A2	
Total		To DA 160	
Road Accident Fund			
Current rates	Levy	DA 160.20A1	Rands