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**GOVERNMENT NOTICE**

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**SOUTH AFRICAN REVENUE SERVICE**

No. R. 318

11 April 2011

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/88)**

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 with retrospective effect from 1 April 2011.



**GEORGE NGAKANE VIRGIL MAGASHULA**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of tobacco products of the following forms:

<b>"DA 260</b>	<b>Excise Account: Tobacco Products (VM)</b>
DA 260.01	Excise Account Schedule (Production): Tobacco Products (VM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Tobacco Products (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Tobacco Products (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (VM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)

<b>DA 260</b>	<b>Excise Account: Tobacco Products (SOS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Tobacco Products (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)”

(b) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of malt beer of the following forms:

<b>“DA 260</b>	<b>Excise Account: Malt Beer (VM)</b>
DA 260.01	Excise Account Schedule (Production): Malt Beer (VM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Malt Beer (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Malt Beer (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Malt Beer (VM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Malt Beer (VM)

<b>DA 260</b>	<b>Excise Account: Malt Beer (SOS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Malt Beer (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Malt Beer (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Malt Beer (SOS)”

(c) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of Traditional African beer products of the following forms:

<b>"DA 260</b>	<b>Excise Account: Traditional African Beer Products (SVM)</b>
DA 260.01	Excise Account Schedule (Production): Traditional African Beer Products (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Traditional African Beer Products (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Traditional African Beer Products (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Traditional African Beer Products (SVM)"

<b>SARS EXCISE ACCOUNT</b>			<b>TOBACCO PRODUCTS (VM) - MANUFACTURING WAREHOUSE</b>				<b>DA 260</b>						
LICENSED WAREHOUSE NAME >>>>					WAREHOUSE NUMBER >>>>								
PHYSICAL ADDRESS >>>>					EXCISE CLIENT CODE >>>>								
>>>>					YEAR & MONTH(S) >>>>								
>>>>					FROM DATE >>>>								
>>>>					TO DATE >>>>								
PRODUCT CODE			CTOB	PTOB	CIGS	CGAR							
TARIFF ITEM(S)			104.35.05 & 104.35.07	104.35.01 & 104.35.03 & 104.35.09	104.30.07 & 104.30.15	104.30.03 & 104.30.11							
	Opening Balance												
Plus	Production	DA 260.01											
Plus	Receipts From C&E Warehouses	DA 260.02											
Plus	Returns Of Duty Paid Stock	DA 260.03											
=	<b>SUBTOTAL</b>												
Less	Non-Duty Paid Removals	DA 260.04											
Less	Closing Balance												
=	<b>Total On Which Duty Must Be Paid</b>												
<b>DECLARATION</b>			<b>DUTY CALCULATION</b>										
I (Name & Surname) .....			Dutiable QTY										
IN MY CAPACITY AS .....			Rate of Duty										
FOR (Licensee Name) .....			Duty Payable R	R	R	R							
HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.			<b>GROSS EXCISE DUTY PAYABLE</b>			R							
			Less Over-Payment			R							
			Less Returns Of Duty Paid Stock			R							
			<b>SUBTOTAL</b>			R							
			Plus Under-Payment			R							
			<b>= NETT EXCISE DUTY PAYABLE</b>			R							
SIGNATURE			DATE										
<b>FOR OFFICIAL USE ONLY</b>													
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED						
			Code	Number	Date	(OFFICIAL DATE STAMP AND SIGNATURE)							
										Accepted			
										Face Checked			
			Compliance Checked										







EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				TOBACCO PRODUCTS (VM) - MANUFACTURING WAREHOUSE				DA 260.04
LICENSED WAREHOUSE NAME >>>>				WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>				EXCISE CLIENT CODE >>>>				
>>>>				YEAR & MONTH(S) >>>>				
>>>>				FROM DATE >>>>				
>>>>				TO DATE >>>>				
PRODUCT CODE				CTOB	PTOB	CIGS	CGAR	
TARIFF ITEM(S)				104.35.05 & 104.35.07	104.35.01 & 104.35.03 & 104.35.09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT							
	TYPE	NUMBER	DATE					
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>								
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within BLNS</i>								
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>								
GRAND TOTALS CARRIED FORWARD TO DA 260								





<b>SARS EXCISE ACCOUNT</b>			<b>TOBACCO PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE</b>				<b>DA 260</b>
LICENSED WAREHOUSE NAME >>>>					WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>					EXCISE CLIENT CODE >>>>		
>>>>					YEAR & MONTH(S) >>>>		
>>>>					FROM DATE >>>>		
>>>>					TO DATE >>>>		
PRODUCT CODE			CTOB	PTOB	CIGS	CGAR	
TARIFF ITEM(S)			104.35.05 & 104.35.07	104.35.01 & 104.35.03 & 104.35.09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	
Plus = Less =	Opening Balance						
	Receipts From C&E Warehouses		DA 260.02				
	SUBTOTAL						
	Non-Duty Paid Removals		DA 260.04				
	Closing Balance						
<b>DECLARATION</b>							
I (Name & Surname) .....							
IN MY CAPACITY AS .....							
FOR (Licensee Name) .....							
HEREBY DECLARE THAT ALL INFORMATION							
ON THIS DOCUMENT IS TRUE AND CORRECT.							
SIGNATURE			DATE				
<b>FOR OFFICIAL USE ONLY</b>							
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE RECEIVED	
Code	Number	Date	Accepted			<b>(OFFICIAL DATE STAMP AND SIGNATURE)</b>	
			Face Checked				
			Compliance Checked				



EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				TOBACCO PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260.04
LICENSED WAREHOUSE NAME >>>>				WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>				EXCISE CLIENT CODE >>>>				
>>>>				YEAR & MONTH(S) >>>>				
>>>>				FROM DATE >>>>				
>>>>				TO DATE >>>>				
PRODUCT CODE				CTOB	PTOB	CIGS	CGAR	
TARIFF ITEM(S)				104.35.05 & 104.35.07	104.35.01 & 104.35.03 & 104.35.09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT							
	TYPE	NUMBER	DATE					
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>								
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The BLNS</i>								
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>								
REMOVAL TYPE: DEPARTMENTAL DUTY PAID <i>Product Removed Duty Paid Per Departmental Declaration</i>								
GRAND TOTALS CARRIED FORWARD TO DA 260								



<b>SARS EXCISE ACCOUNT</b>			<b>MALT BEER (VM) - MANUFACTURING WAREHOUSE</b>				<b>DA 260</b>		
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>> >>>>					WAREHOUSE NUMBER >>>> EXCISE CLIENT CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>				
<b>PRODUCT CODE</b>			<b>BEER</b>						
<b>TARIFF ITEM(S)</b>			104.10.20						
			<b>LITERS LI</b>	<b>ABSOLUTE ALCOHOL LA</b>					
Plus Plus Plus = Less Less =	Opening Balance								
	Production		DA 260.01						
	Receipts from C&E Warehouses		DA 260.02						
	Returns Of Duty Paid Stock		DA 260.03						
	<b>SUBTOTAL</b>								
	Non-Duty Paid Removals		DA 260.04						
	Closing Balance								
<b>Total On Which Duty Must Be Paid</b>									
<b>DECLARATION</b>			<b>DUTY CALCULATION</b>						
I (Name & Surname) ..... IN MY CAPACITY AS ..... FOR (Licensee Name) ..... HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.  <b>SIGNATURE</b> <b>DATE</b>			Dutiable QTY				<b>PAYMENTS</b>		
			Rate of Duty						
			<b>GROSS EXCISE DUTY PAYABLE</b>		R				
			Less	Over-Payment		R			<b>FIRST PAYMENT:</b>
			Less	Returns Of Duty Paid Stock		R			(At Least 50% Within 30 Days)
			<b>SUBTOTAL</b>		R				<b>SECOND PAYMENT:</b>
			Plus	Under-Payment		R			(Balance Within 60 Days)
<b>= NETT EXCISE DUTY PAYABLE</b>		R			<b>TOTAL EXCISE DUTY PAYABLE</b>				
					FOR ACCOUNTING PERIOD	R			
<b>FOR OFFICIAL USE ONLY</b>									
<b>CONSOLIDATED DECLARATIONS</b>			<b>ASSURANCE ACTIVITY</b>	<b>NAME</b>	<b>SIGNATURE</b>	<b>DATE</b>			
<b>Code</b>	<b>Number</b>	<b>Date</b>	Accepted						
			Face Checked						
			Compliance Checked						
						(OFFICIAL DATE STAMP AND SIGNATURE)			

EXCISE ACCOUNT SCHEDULE PRODUCTION			MALT BEER (VM) - MANUFACTURING WAREHOUSE		DA 260.01
LICENSED WAREHOUSE NAME >>>>					WAREHOUSE NUMBER >>>>
PHYSICAL ADDRESS >>>>					EXCISE CLIENT CODE >>>>
>>>>					YEAR & MONTH(S) >>>>
>>>>					FROM DATE >>>>
>>>>					TO DATE >>>>
PRODUCT CODE			BEER		
TARIFF ITEM(S)			104.10.20		
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>			LITERS	ABSOLUTE ALCOHOL	
TYPE	NUMBER	DATE	LI	LA	
BROUGHT FORWARD FROM PREVIOUS DA 260.01					
BTOTALS CARRIED FORWARD TO NEXT DA 260.01					
GRAND TOTALS CARRIED FORWARD TO DA 260					








EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				MALT BEER (VM) - MANUFACTURING WAREHOUSE		DA 260.04
LICENSED WAREHOUSE NAME >>>>				WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>				EXCISE CLIENT CODE >>>>		
>>>>				YEAR & MONTH(S) >>>>		
>>>>				FROM DATE >>>>		
>>>>				TO DATE >>>>		
PRODUCT CODE				BEER		
TARIFF ITEM(S)				104.10.20		
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT			LITERS LI	ABSOLUTE ALCOHOL LA	
	TYPE	NUMBER	DATE			
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>						
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The BLNS</i>						
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>						
GRAND TOTALS CARRIED FORWARD TO DA 260						



			<b>MALT BEER</b> (SOS) - SPECIAL STORAGE WAREHOUSE			DA 260	
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>> >>>>						WAREHOUSE NUMBER >>>> EXCISE CLIENT CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>	
PRODUCT CODE			BEER				
TARIFF ITEM(S)			104.10.20				
			LITERS LI		ABSOLUTE ALCOHOL LA		
Plus = Less =	Opening Balance						
	Receipts From C&E Warehouses		DA 260.02				
	SUBTOTAL						
	Non-Duty Paid Removals		DA 260.04				
	Closing Balance						
<b>DECLARATION</b>							
I (Name & Surname) .....							
IN MY CAPACITY AS .....							
FOR (Licensee Name) .....							
HEREBY DECLARE THAT ALL INFORMATION							
ON THIS DOCUMENT IS TRUE AND CORRECT.							
SIGNATURE			DATE				
<b>FOR OFFICIAL USE ONLY</b>							
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	
Code	Number	Date	Accepted				
			Face Checked				
			Compliance Checked				
						(OFFICIAL DATE STAMP AND SIGNATURE)	

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			MALT BEER (SOS) - SPECIAL STORAGE WAREHOUSE		DA 260.02
LICENSED WAREHOUSE NAME >>>>					WAREHOUSE NUMBER >>>>
PHYSICAL ADDRESS >>>>					EXCISE CLIENT CODE >>>>
>>>>					YEAR & MONTH(S) >>>>
>>>>					FROM DATE >>>>
>>>>					TO DATE >>>>
PRODUCT CODE			BEER		
TARIFF ITEM(S)			104.10.20		
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>			LITERS	ABSOLUTE ALCOHOL	
TYPE	NUMBER	DATE	LI	LA	
BROUGHT FORWARD FROM PREVIOUS DA 260.02					
BTOTALS CARRIED FORWARD TO NEXT DA 260.02					
GRAND TOTALS CARRIED FORWARD TO DA 260					

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				MALT BEER (SOS) - SPECIAL STORAGE WAREHOUSE		DA 260.04
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>> >>>>				WAREHOUSE NUMBER >>>> EXCISE CLIENT CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>		
PRODUCT CODE				BEER		
TARIFF ITEM(S)				104.10.20		
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT			LITERS LI	ABSOLUTE ALCOHOL LA	
	TYPE	NUMBER	DATE			
<b>REMOVAL TYPE:</b> <b>BONDED REMOVALS TO RSA WAREHOUSES</b> <i>Product Removed To C&amp;E Warehouses Within The RSA</i>						
<b>REMOVAL TYPE:</b> <b>BONDED REMOVALS TO BLNS WAREHOUSES</b> <i>Product Removed To C&amp;E Warehouses Within The BLNS</i>						
<b>REMOVAL TYPE:</b> <b>EXPORT REMOVALS</b> <i>Product Removed To Countries Outside The SACU</i>						
<b>REMOVAL TYPE:</b> <b>DEPARTMENTAL DUTY PAID</b> <i>Product Removed Duty Paid Per Departmental Declaration</i>						
GRAND TOTALS CARRIED FORWARD TO DA 260						



<b>EXCISE ACCOUNT</b>			<b>TRADITIONAL AFRICAN BEER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE</b>			<b>DA 260</b>	
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>> >>>>					WAREHOUSE NUMBER >>>> EXCISE CLIENT CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>		
PRODUCT CODE TARIFF ITEM(S)			TABP 104.01.10	TABS 104.17.05	TABM 104.10.10		
Plus Plus Plus = Less Less Less =	Opening Balance						
	Production DA 260.01						
	Receipts From C&E Warehouses DA 260.02						
	Adjustments						
	SUBTOTAL						
	Adjustments						
	Non-Duty Paid Removals DA 260.04						
	Duty Paid Removals						
	Closing Balance						
	<b>DECLARATION</b>			<b>DUTY CALCULATION</b>			
I (Name & Surname) ..... IN MY CAPACITY AS ..... FOR (Licensee Name) ..... HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.  SIGNATURE                      DATE			Dutiable QTY				
			Rate of Duty				
			Duty Payable R		R	R	
			GROSS EXCISE DUTY PAYABLE		R		
			Less Over-Payment		R		
			SUBTOTAL		R		
			Plus Under-Payment		R		
= NETT EXCISE DUTY PAYABLE		R					
<b>FOR OFFICIAL USE ONLY</b>							
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED
Code	Number	Date	Accepted				(OFFICIAL DATE STAMP AND SIGNATURE)
			Face Checked				
			Compliance Checked				





EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			TRADITIONAL AFRICAN BEER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE			DA 260.02
LICENSED WAREHOUSE NAME >>>>			WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>			EXCISE CLIENT CODE >>>>			
>>>>			YEAR & MONTH(S) >>>>			
>>>>			FROM DATE >>>>			
>>>>			TO DATE >>>>			
PRODUCT CODE			TABP	TABS	TABM	
TARIFF ITEM(S)			104.01.10	104.17.05	104.10.10	
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>						
TYPE	NUMBER	DATE				
BROUGHT FORWARD FROM PREVIOUS DA 260.02						
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02						
GRAND TOTALS CARRIED FORWARD TO DA 260						

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				TRADITIONAL AFRICAN BEER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE			DA 260.04
LICENSED WAREHOUSE NAME >>>>							WAREHOUSE NUMBER >>>>
PHYSICAL ADDRESS >>>>							EXCISE CLIENT CODE >>>>
>>>>							YEAR & MONTH(S) >>>>
>>>>							FROM DATE >>>>
>>>>							TO DATE >>>>
PRODUCT CODE				TABP	TABS	TABM	
TARIFF ITEM(S)				104.01.10	104.17.05	104.10.10	
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT						
	TYPE	NUMBER	DATE				
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>							
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The BLNS</i>							
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>							
GRAND TOTALS CARRIED FORWARD TO DA 260							

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS			TRADITIONAL AFRICAN BEER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE			DA 260.04 A
LICENSED WAREHOUSE NAME >>>>			WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>			EXCISE CLIENT CODE >>>>			
REMOVAL TYPE > (See DA 260.04)			YEAR & MONTH(S) >>>>			
			FROM DATE >>>>			
			TO DATE >>>>			
<i>A Separate Form Must Be Used For Each Removal Type</i>						
PRODUCT CODE			TABP	TABS	TABM	
TARIFF ITEM(S)			104.01.10	104.17.05	104.10.10	
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>						
TYPE	NUMBER	DATE				
BROUGHT FORWARD FROM PREVIOUS DA 260.04 A						
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.04 A						
GRAND TOTALS CARRIED FORWARD TO DA 260.04						