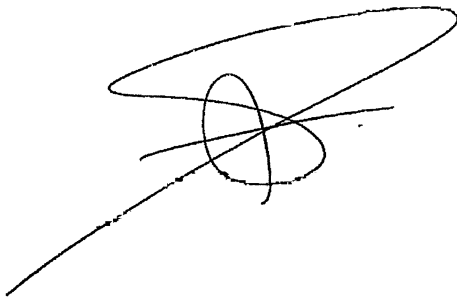


No. R. 815

12 October 2012

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/109)

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 effect from **01 January 2012**



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

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:

“DA 260 Excise Account: Tobacco Products (VM)

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)

DA 260 Excise Account: Tobacco Products (SOS)

- 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)"

SARS EXCISE ACCOUNT		TOBACCO PRODUCTS (VM) - MANUFACTURING WAREHOUSE				DA 260
LICENSED WAREHOUSE NAME >>>>> PHYSICAL ADDRESS >>>>> >>>>> >>>>> >>>>>		WAREHOUSE NUMBER >>>>> EXCISE CLIENT CODE >>>>> YEAR & MONTH(S) >>>>> FROM DATE >>>>> TO DATE >>>>>				
PRODUCT CODE TARIFF ITEM(S)		CTOB	PTOB	CIGS	CGAR	
		104.35.05 & 104.35.07	104.35 .01, .02, .03 & .09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	
Plus	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				
=	SUBTOTAL					
Less	Non-Duty Paid Removals	DA 260.04				
Less	Closing Balance					
=	Total On Which Duty Must Be Paid					
DUTY CALCULATION						
DECLARATION						
I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.						
SIGNATURE	DATE					
FOR OFFICIAL USE ONLY						
DUTYABLE QTY RATE OF DUTY DUTY PAYABLE GROSS EXCISE DUTY PAYABLE Less Over-Payment Less Returns Of Duty Paid Stock SUBTOTAL Plus Under-Payment = NETT EXCISE DUTY PAYABLE		NAME SIGNATURE DATE RECEIVED				
ASSURANCE ACTIVITY Accepted Face Checked Compliance Checked						
CONSOLIDATED DECLARATIONS Code Number Date						

(OFFICIAL DATE STAMP AND SIGNATURE)

EXCISE ACCOUNT SCHEDULE PRODUCTION		TOBACCO PRODUCTS (VM) - MANUFACTURING WAREHOUSE				DA 260.01
LICENSED WAREHOUSE NAME	>>>>>	WAREHOUSE NUMBER	>>>>>			0
PHYSICAL ADDRESS	>>>>>	EXCISE CLIENT CODE	>>>>>			0
	>>>>>	YEAR & MONTH(S)	>>>>>			0
	>>>>>	FROM DATE	>>>>>	1900/01/00		
	>>>>>	TO DATE	>>>>>	1900/01/00		
PRODUCT CODE		CTOB		PTOB		
TARIFF ITEM(S)		104.35.05 & 104.35.07		104.35 .01, .02, .03 & .09		
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>						
TYPE	NUMBER	DATE				
BROUGHT FORWARD FROM PREVIOUS DA 260.01						
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.01						
GRAND TOTALS CARRIED FORWARD TO DA 260						

EXCISE ACCOUNT SCHEDULE		TOBACCO PRODUCTS				DA 260.02
RECEIPTS FROM C&E WAREHOUSES		(VM) - MANUFACTURING WAREHOUSE				
LICENSED WAREHOUSE NAME	PHYSICAL ADDRESS	WAREHOUSE NUMBER	EXCISE CLIENT CODE	YEAR & MONTH(S)	FROM DATE	TO DATE
>>>>>	>>>>>	0	>>>>>	>>>>>	1900/01/00	1900/01/00
>>>>>	>>>>>	0	>>>>>	>>>>>		
>>>>>	>>>>>	0	>>>>>	>>>>>		
>>>>>	>>>>>	0	>>>>>	>>>>>		
>>>>>	>>>>>	0	>>>>>	>>>>>		
PRODUCT CODE	TARIFF ITEM(S)	CTOB	PTOB	CIGS	CGAR	
		104.35.05 & 104.35.07	104.35 .01, .02, .03 & .09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	
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						

SARS EXCISE ACCOUNT		TOBACCO PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260
LICENSED WAREHOUSE NAME >>>>>		WAREHOUSE NUMBER >>>>>				
PHYSICAL ADDRESS >>>>>		EXCISE CLIENT CODE >>>>>				
>>>>>		YEAR & MONTH(S) >>>>>				
>>>>>		FROM DATE >>>>>				
>>>>>		TO DATE >>>>>				
PRODUCT CODE		CTOB	PTOB	CIGS	CSGAR	
TARIFF ITEM(S)		104.35.05 & 104.35.07	104.35 .01, .02, .03 & .09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	
Opening Balance		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Plus	Receipts From C&E Warehouses					
=	SUBTOTAL					
Less	Non-Duty Paid Removals					
=	Closing Balance	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
DECLARATION						
I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.						
SIGNATURE		DATE				
FOR OFFICIAL USE ONLY						
CONSOLIDATED DECLARATIONS		ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED
Code	Number	Date				
		Accepted				
		Face Checked				
		Compliance Checked				
						(OFFICIAL DATE STAMP AND SIGNATURE)

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES				TOBACCO PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260.02
LICENSED WAREHOUSE NAME	PHYSICAL ADDRESS	PRODUCT CODE	TARIFF ITEM(S)	CTOB	PTOB	CIGS	CGAR	
>>>>	>>>>			104.35.05 & 104.35.07	104.35 .01, .02, .03 & .09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	0
>>>>	>>>>							0
>>>>	>>>>							0
>>>>	>>>>							1900/01/00
>>>>	>>>>							1900/01/00
SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)								
TYPE	NUMBER	DATE						
SUBTOTALS 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		TOBACCO PRODUCTS				DA 260.04
SUMMARY OF NON-DUTY PAID REMOVALS		(SOS) - SPECIAL STORAGE WAREHOUSE				
LICENSED WAREHOUSE NAME	>>>>>>	WAREHOUSE NUMBER	>>>>>>			0
PHYSICAL ADDRESS	>>>>>>	EXCISE CLIENT CODE	>>>>>>			0
	>>>>>>	YEAR & MONTH(S)	>>>>>>			0
	>>>>>>	FROM DATE	>>>>>>			1900/01/00
	>>>>>>	TO DATE	>>>>>>			1900/01/00
PRODUCT CODE		CTOB	PTOB	CIGS	CGAR	
TARIFF ITEM(S)		104.35.05 & 104.35.07	104.35 .01, .02, .03 & .09	104.30.07 & 104.30.15	104.30.03 & 104.30.11	
REBATED REMOVALS	SUPPORTING DOCUMENT					
SCHEDULE 6 REBATE ITEM	TYPE	NUMBER	DATE			
REMOVAL TYPE:						
BONDED REMOVALS TO RSA WAREHOUSES						
<i>Product Removed To C&E Warehouses Within The RSA</i>						
REMOVAL TYPE:						
BONDED REMOVALS TO BLNS WAREHOUSES						
<i>Product Removed To C&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						

