No. R. 243 **27 March 2013**

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 115)

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 14:58 on 27 February 2013**.

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 other fermented beverages of the following forms:

"**DA 260**	**Excise Account: Other fermented beverages (SOS)**
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SOS)

DA 260	**Excise Account: Other fermented beverages (OS)**
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (OS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (OS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (OS)

DA 260	**Excise Account: Other fermented beverages (SVM)**
DA 260.01	Excise Account Schedule (Production): Other fermented beverages (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SVM)."

SARS

EXCISE ACCOUNT

OTHER FERMENTED BEVERAGES (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	SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
			TARIFF ITEM(S)	104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
	Opening Balance											
Plus	Receipts From C&E Warehouses	DA 260.02										
=	SUBTOTAL											
Less	Non-Duty Paid Removals	DA 260.04										
=	Total On Which Duty Must Be Paid											

DECLARATION

I (Name & Surname) .....

IN MY CAPACITY AS .....

FOR (Licensee Name) .....

HEREBY DECLARE THAT ALL INFORMATION SUPPLIED

ON THIS DOCUMENT IS TRUE AND CORRECT.

....

SIGNATURE DATE

FOR OFFICIAL USE ONLY

CONSOLIDATED DECLARATIONS Code	Number	Date	ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED
			Accepted				
			Face Checked				
			Compliance Checked				(OFFICIAL DATE STAMP AND SIGNATURE)

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			OTHER FERMENTED BEVERAGES (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			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
SUPPORTING DOCUMENTS *(Official Declarations / Commercial Documents)*											
TYPE	NUMBER	DATE									
TOTALS 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	OTHER FERMENTED BEVERAGES (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				SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT TYPE	NUMBER	DATE									
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES *Product Removed To C&E Warehouses Within The RSA*												
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES *Product Removed To C&E Warehouses Within BLNS*												
REMOVAL TYPE: EXPORT REMOVALS *Product Removed To Countries Outside The SACU*												
REMOVAL TYPE: DEPARTMENTAL DUTY PAID *Product Removed Duty Paid Per Departmental Declaration*												
GRAND TOTALS CARRIED FORWARD TO DA 260												

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS	OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE 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 >>>>>				
A Separate Form Must Be Used For Each Removal Type					TO DATE >>>>>				
PRODUCT CODE	SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
SUPPORTING DOCUMENTS *(Official Declarations / Commercial Documents)* 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									

SARS

EXCISE ACCOUNT

OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE

DA 260

LICENSED WAREHOUSE NAME >>>>>		WAREHOUSE NUMBER >>>>>	
PHYSICAL ADDRESS >>>>>		EXCISE CLIENT CODE >>>>>	
>>>>>		YEAR & MONTH(S) >>>>>	
>>>>>		FROM DATE >>>>>	
>>>>>		TO DATE >>>>>	

			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
PRODUCT CODE			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
	Opening Balance										
Plus	Receipts From C&E Warehouses	DA 260.02									
=	SUBTOTAL										
Less	Non-Duty Paid Removals	DA 260.04									
Less	Closing Balance										
=	Total On Which Duty Must Be Paid										

DUTY CALCULATION

Dutiable QTY										
Rate of Duty										
Duty Payable	R	R	R	R	R	R	R	R	R

	GROSS EXCISE DUTY PAYABLE	
Less	Over-Payment	
	SUBTOTAL	
Plus	Under-Payment	
=	NETT EXCISE DUTY PAYABLE	

DECLARATION

I (Name & Surname) .....

IN MY CAPACITY AS .....

FOR (Licensee Name) .....

HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.

....

SIGNATURE DATE

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			Face Checked				
			Compliance Checked				(OFFICIAL DATE STAMP AND SIGNATURE)

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES	OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE	DA 260.02
LICENSED WAREHOUSE NAME >>>>>	WAREHOUSE NUMBER >>>>>	
PHYSICAL ADDRESS >>>>>	EXCISE CLIENT CODE >>>>>	
>>>>>	YEAR & MONTH(S) >>>>>	
>>>>>	FROM DATE >>>>>	
>>>>>	TO DATE >>>>>	

PRODUCT CODE			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
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 SUMMARY OF NON-DUTY PAID REMOVALS	OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE	DA 260.04

LICENSED WAREHOUSE NAME >>>>>					WAREHOUSE NUMBER >>>>>					
PHYSICAL ADDRESS >>>>>					EXCISE CLIENT CODE >>>>>					
>>>>>					YEAR & MONTH(S) >>>>>					
>>>>>					FROM DATE >>>>>					
>>>>>					TO DATE >>>>>					
PRODUCT CODE				SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT TYPE	NUMBER	DATE									
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES *Product Removed To C&E Warehouses Within The RSA*												
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES *Product Removed To C&E Warehouses Within BLNS*												
REMOVAL TYPE: EXPORT REMOVALS *Product Removed To Countries Outside The SACU*												
GRAND TOTALS CARRIED FORWARD TO DA 260												

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS	OTHER FERMENTED BEVERAGES (OS) - STORAGE 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 >>>>>	
A Separate Form Must Be Used For Each Removal Type		TO DATE >>>>>	

PRODUCT CODE			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
SUPPORTING DOCUMENTS *(Official Declarations / Commercial Documents)*											
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											

SARS

EXCISE ACCOUNT

OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE

DA 260

LICENSED WAREHOUSE NAME >>>>>		WAREHOUSE NUMBER >>>>>	
PHYSICAL ADDRESS >>>>>		EXCISE CLIENT CODE >>>>>	
>>>>>		YEAR & MONTH(S) >>>>>	
>>>>>		FROM DATE >>>>>	
>>>>>		TO DATE >>>>>	

			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
PRODUCT CODE			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
	Opening Balance										
Plus	Production	DA 260.01									
Plus	Receipts From C&E Warehouses	DA 260.02									
Plus	Adjustments										
=	SUBTOTAL										
Less	Adjustments										
Less	Non-Duty Paid Removals	DA 260.04									
Less	Duty Paid Removals										
=	Closing Balance										

DECLARATION

I (Name & Surname) .....

IN MY CAPACITY AS .....

FOR (Licensee Name) .....

HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.

....

SIGNATURE DATE

DUTY CALCULATION

Dutiable QTY										
Rate of Duty										
Duty Payable	R	R	R	R	R	R	R	R	R

	GROSS EXCISE DUTY PAYABLE	
Less	Over-Payment	
	SUBTOTAL	
Plus	Under-Payment	
=	NETT EXCISE DUTY PAYABLE	

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			Face Checked				
			Compliance Checked				(OFFICIAL DATE STAMP AND SIGNATURE)

EXCISE ACCOUNT SCHEDULE PRODUCTION	OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE	DA 260.01

LICENSED WAREHOUSE NAME >>>>>		WAREHOUSE NUMBER >>>>>	
PHYSICAL ADDRESS >>>>>		EXCISE CLIENT CODE >>>>>	
>>>>>		YEAR & MONTH(S) >>>>>	
>>>>>		FROM DATE >>>>>	
>>>>>		TO DATE >>>>>	

PRODUCT CODE			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
SUPPORTING DOCUMENTS *(Official Declarations / Commercial Documents)*											
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 RECEIPTS FROM C&E WAREHOUSES	OTHER FERMENTED BEVERAGES (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	SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
SUPPORTING DOCUMENTS *(Official Declarations / Commercial Documents)* TYPE / NUMBER / DATE									
TOTALS 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	OTHER FERMENTED BEVERAGES (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				SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT TYPE	NUMBER	DATE									
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES *Product Removed To C&E Warehouses Within The RSA*												
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES *Product Removed To C&E Warehouses Within BLNS*												
REMOVAL TYPE: EXPORT REMOVALS *Product Removed To Countries Outside The SACU*												
GRAND TOTALS CARRIED FORWARD TO DA 260												

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS	OTHER FERMENTED BEVERAGES (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 >>>>>	
A Separate Form Must Be Used For Each Removal Type		TO DATE >>>>>	

PRODUCT CODE			SOFB	OFBP	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
SUPPORTING DOCUMENTS *(Official Documents / Commercial Documents)*											
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											