

No. R. 976

13 December 2013

**DIAMOND EXPORT LEVY (ADMINISTRATION) ACT, 2007 (ACT NO. 14 OF 2007)**  
**AMENDMENT OF RULES (DAR/130)**

Under section 18 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007), the rules published in Government Notice R.1169 of 31 October 2008 are hereby amended to the extent set out in the Schedule hereto. The deletion in Schedule A of rule 14.02 is deemed to have come into operation on 30 September 2009.



**VISVANATHAN PILLAY**

**ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

- (a) By the insertion in Schedule A after rule 4.04 of the following rule:
- “4.05 A return levypayer must –
- (a) on discovering that a return submitted by him or her is not correct, forthwith report the error to the Commissioner stating fully the circumstances in which it occurred;
  - (b) include payment for any underpayment and interest thereon with that report; and
  - (c) comply with such other requirements as the Commissioner may determine.”
- (b) By the substitution in Schedule A for rules 10.01 and 10.02 of the following:
- “No rules.”

(c) By the substitution in Schedule A for rule 14.01 of the following rule:

“14.01 (a) No application for a refund will be considered by the Commissioner unless it is—

- (i) made on a duly completed form DL 66;
- (ii) supported by the necessary documentation and other evidence to prove that such a refund is due; and
- (iii) delivered to an office listed in rule 4.04.

(b) If, after considering an application for a refund, the Commissioner is satisfied that a claimant is entitled to a refund of the levy, the Commissioner must pay the refund to the person concerned.”

(d) By the deletion in Schedule A of rule 14.02

(e) By the deletion in Schedule A of rule 15.01

(f) By the substitution in Schedule B under rule 11.01 of the following forms:

- “(e) DL 163 – Diamond Export Levy Return
- (f) DL 163A – Total export value for this period
- (g) DL 163B – Import Credit
- (h) DL 163C – Relief for Temporary Exports
- (i) DL 163D – Relief for Election Purchases
- (k) DL 185 – Registration for Diamond Export Levy”

(g) By the withdrawal in Schedule B under rule 11.01 of the following forms:

- “(l) DL 480 – Departmental Diamond Export Levy
- (m) DL 484 – Voucher of Correction: Departmental”



## DIAMOND EXPORT LEVY

DL163

### Diamond Export Levy Return

(Section 4 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007))

## 1. Registered Person Particulars

a. Client Code	b. Assessment Period From		To	
c. Client Type	<input type="checkbox"/> Producer <input type="checkbox"/> Beneficiator <input type="checkbox"/> Dealer <input type="checkbox"/> Holder of export permit			
d. Particulars of Registrant				
Registered name				
Trade name				
Physical address				
				Postal code

## 2. Leviable Export Transactions

a. Total Fair Market Export Value for this period (DL163A)	R	
b. Less: Import Credit Value (Section 4) (DL163B)	R	
c. Less: Relief for Temporary Exports (Section 5) (DL163C)	R	
d. Less: Relief for Election Purchases (Section 6) (DL163D)	R	
e. Less: Exemptions (Sections 7, 8, 9 & 10) (DL163E)	R	
f. Total: Value	R	
g. Levy payable	R	

### 3. Declaration

I \_\_\_\_\_ (Initials and Surname) in my capacity as \_\_\_\_\_  
for \_\_\_\_\_ hereby declare that all information in this document and the annexures  
thereto are true and correct.

\_\_\_\_\_  
Signature

C C Y Y M M D D  
Date

\_\_\_\_\_  
Place

#### 4. For Official Use

Assurance activity	Name	Signature	Date	Account no.	Date received
Acceptance-check			C C Y Y M M D D		C C Y Y M M D D
Face check			C C Y Y M M D D		C C Y Y M M D D
Desk audit			C C Y Y M M D D		C C Y Y M M D D



DIAMOND EXPORT LEVY

DL163A

## Total Export Value for this Period

(Inclusive of import credit, temporary exports, election purchases and exemptions)

## 1. Registered Person Particulars

[illegible]

## 2. Declaration of Exports for this period

a. SAD 500 (customs declaration form) Information

[illegible]



DIAMOND EXPORT LEVY

DL163B

## Import Credit

(Section 4 of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007))

## 1. Registered Person Particulars

a. Client Code	b. Assessment Period	From	To
	C C Y Y M M D D	C C Y Y M M D D	C C Y Y M M D D
c. Client Type	Beneficiary	Holder of export permit	Dealer
	Producer		

**2. Declaration of Import Value (Credit Purposes) for this Period**

[illegible]



ç. SAD 500 (customs declaration form) Import Information

[illegible]







## DIAMOND EXPORT LEVY

DL185

**Registration for Diamond Export Levy**

(Section 2 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007))

**1. Notes for Completion of this Form**

1. Please indicate with an "X" in the applicable box.
2. If the space provided on this form is insufficient, the information must be furnished on a separate page, which must be attached to this form.
3. Where an asterisk (\*) appears, delete whichever is not applicable.
4. Please take note that a separate application form must be completed for each client type.

**2. Existing SARS and Regulator Registration / Licensee Particulars**

SARS Customs client code number	<input type="text"/>	Regulator registration number - Producer	<input type="text"/>
Regulator license number - Beneficiator	<input type="text"/>	Regulator permit number - Holder of export permit	<input type="text"/>
Regulator license number - Dealer	<input type="text"/>		

**3. Client Type**

<input type="checkbox"/> Producer	<input type="checkbox"/> Beneficiator	<input type="checkbox"/> Dealer	<input type="checkbox"/> Holder of export permit
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**4. Purpose of Application**

<input type="checkbox"/> New registrant / renewal	<input type="checkbox"/> Amending existing information	<input type="checkbox"/> Cancellation
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**5. Assessment Periods**

The assessment periods for the purposes of section 4(2) of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007) are as follows:

From	<input type="text"/>	To	<input type="text"/>	From	<input type="text"/>	To	<input type="text"/>
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**6. Applicant Particulars**

Name of applicant	<input type="text"/>		
Business address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>	Postal code	<input type="text"/>
Postal address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>	Postal code	<input type="text"/>
Contact number(s):	Business Tel	<input type="text"/>	Cellular phone
		<input type="text"/>	Facsimile
		<input type="text"/>	<input type="text"/>

**7. Trading Particulars**

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as stated in Part 6 above

Trade name	<input type="text"/>		
Physical address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>	Postal code	<input type="text"/>

**8. Nature of Business**

<input type="checkbox"/> Company	<input type="checkbox"/> Close Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Partnership
<input type="checkbox"/> Individual	<input type="checkbox"/> Co-Op	<input type="checkbox"/> Public Authority	<input type="checkbox"/> Foreign Entity	
Company registration number	<input type="text"/>	Trust registration number	<input type="text"/>	
Close Corporation registration number	<input type="text"/>	Other and specify	<input type="text"/>	

**9. Registration Particulars****a. SARS Revenue identification numbers:**

VAT registration number

Income Tax reference number

PAYE reference number

SDL reference number

UIF reference number

**b. Particulars of \*Sole Proprietor and / or all \*Partner(s) / \*Managing Director / \*Financial Director / \*Director(s) / \*Member(s) / Trustee(s):**

i) Initials

Full name(s)

Surname

Capacity

RSA ID number

Passport number

Residential address

Postal code

ii) Initials

Full name(s)

Surname

Capacity

RSA ID number

Passport number

Residential address

Postal code

**10. Contact person**

Particulars of person who can be contacted regarding this application

Surname

First name(s)

Capacity

Contact number(s): Business Tel

Cellular phone

Facsimile

Business e-mail address

**11. Accountant / Accounting Firm Particulars**Name of accountant /  
accounting firm**Particulars of the accountant / auditor or the accounting officer:**

Initials

Full name(s)

Surname

Business address

Postal code

Postal address

Postal code

Contact number(s): Business Tel

Cellular phone

Facsimile

Business e-mail address

Postal code

**12. Authority**

I / We  name of applicant  
 hereby represented by: 1  2

Being duly authorised thereto by virtue of -

- (a) \*a resolution passed at a meeting of the Board of Directors, held at   
 on the  day of  20 ; or  
 (b) \*express consent in writing of all members of the close corporation / \*partners of the partnership / \*trustees of the trust; or  
 (c) \*being a person having the management of any other association; or  
 (d) \*delegated officer of an organ of state;

apply for registration as contemplated in section 2 of the Diamond Export Levy (Administration) Act, 2007.

**13. Cancellation of Registration**

I hereby declare that all my obligations and liabilities under the Diamond Export Levy (Administration) Act, 2007 have been met and apply for cancellation in terms of section 3(1) and (2) of that Act.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Initials & Surname	Signature	Capacity
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date	Place	

**14. Declaration**

I hereby declare that the particulars in the application and all enclosures are true and correct; and undertake to inform the South African Revenue Service immediately of any changes in the particulars furnished in the application.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Initials & Surname	Signature	Capacity
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date	Place	

**15. Originals or Certified Copies to Accompany the Application**

- a) In the case of a producer, a copy of the document in terms of which the Regulator issued the producer concerned with a unique registration number as prescribed in the Regulations to the Diamonds Act, 1986 (Act No. 56 of 1986);  
 b) In the case of a dealer or diamond beneficiary, a copy of the licence issued by the Regulator to the dealer or diamond beneficiary concerned in terms of the provisions of the Diamonds Act, 1986;  
 c) In the case of the holder of a permit, a copy of the permit issued by the Regulator;  
 d) A form DL 1 in respect of any election described in section 8 of the Diamond Export Levy (Administration) Act, 2007

**16. For Official Use**

File number	<input type="text"/>	Branch Office	<input type="text"/>
Registration number	<input type="text"/>	Date	<input type="text"/>