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.

VISTANATHAN 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:
  - "(I) DL 480 Departmental Diamond Export Levy
  - (m) DL 484 Voucher of Correction: Departmental"

Acceptance-check

Face check

Desk audit



### DIAMOND EXPORT LEVY

**DL163** 

C C Y Y M, M D D

CCYYMMDD

CCYYMMDD

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

1. Registered P	erson Particular	S			
a₃ Client Code		b. Assessmen	t Period From G C Y	Y M M D D To	CCYYMMDD
c. Client Type	Producer	Beneficiator	Dealer	Holder of export permit	
d. Particulars of Regist	trant			3	
Registered name					-0.
Trade name					
Physical address					
	74			Postal code	
0 1 :11 5	-				
2. Leviable Exp	ort Transactions			= 5	
a. Total Fair Market Ex	port Value for this per	iod (DL163A)		R	
b. Less: Import Credit	Value (Section 4) (DL	163B)		R	
c. Less: Relief for Tem	porary Exports (Section	on 5) (DL163C)		R	
d. Less: Relief for Elec	tion Purchases (Section	on 6) (DL163D)		R	
e. Less: Exemptions (S	Sections 7, 8, 9 & 10)	(DL163E)		R	
f. Total: Value				R	
g. Levy payable				R	
3. Declaration					
Ĭ.			Initials and Sumame) in my Cap	eacity as	
for			hereby declare that all	information in this docur	nent and the annexures
thereto are true and co	rrect.				
			CCYYMMD	D.	
	Signature		Date		Place
4. For Official U	se				
Assurance activity	Name	Signature	Date	Account no-	Date received

CCYYMMDD

CCYYMMDD

CCYYMMDD

Total Export Value for this Period (Inclusive of import credit, temporary exports, election purchases and exemptions)

1. Registered Person Particulars	on Particulars	ı	I			ri ri
a. Client Code				b. Assessment Period From CCYYMMDD	CCYWMMDD	TO C Y Y M M D D
ç. Cijent Type	Producer Be	Beneficiator Dealer	er Holder of export permit	oort permit		
2. Declaration of E	2. Declaration of Exports for this period					
a. SAD 500 (customs declaration form) Information	aration form) Information					
i) SAD number	ii) Line Number iii) Date	iii) Date	įv) Office	v) Country of destination	vi) Customs Export Value vii) Fair Market Value (Section 72 of the Customs and (Section 61 (2) of the Diamonds Act, Excise Act, 1964 (Act No. 91 of 1964), 1986 (Act No. 56 of 1986)	) Fair Market Value ction 61 (2) of the Diamonds Act, 36 (Act No. 56 of 1986)
		CCYYMMDD				
		CCYYMMDD				
		CCYYMMDD				
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		CCYYMMDD				
		CCYYMMDD				
				b. Total Values		

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

1964 (Mit No. 91 of 1964)) No. 56 of 1986))  Turnber(S)	1994 GRTN O	a. Client Code  c. Client Type  Producer  2. Declaration of Import Value (C)  a. SAD 500 (customs declaration form) Inform  i) SAD number  ii) Date	a. Client Code  c. Client Type  Producer  Beneficiator  D  This a. SAD 500 (customs declaration form) Information  i) SAD number  ii) Date  iii) Office  iv) C	Beneficiator Purposes) fe	Dealer or this Period iv) Country of origin	Holder of export permits  Value (Section 65 of the Customs & Excise Act, Dis	b. Assessment Period mit vi) Fair Market Value (Section 61A of the Damonds Act, 1986 (Act	b. Assessment Period From CCVVMMDDD  vi) Fair Market vii) Levy Amount, viii) Kimberley Value (Credit) Certificate Certificate Damonds Act, 1986 (Act	(imberley Process Certificate	To CCYYMMD ix) Kimberley Process Certificate
	C Y Y M M D D C Y Y M D D C Y	(				1964 (wet No. 91 of 1964))	No. 56 of 1986))		number(s)	date(s)
C C Y Y M M D D C C Y Y M M D C C Y Y M M D D C C Y Y M M D D C C Y Y M M D C C Y Y M M D C C Y Y M M D C C Y Y M M D C C Y Y M M D C C Y Y M M D C C Y Y M M D C C Y Y M M D C C Y M D C C Y Y M M D C C Y Y M M D C C Y Y M M D C C Y M M D C C Y M D C C Y M D C C Y M D C C Y M D C C Y M M D C C Y M D C	C Y Y M M D D C Y Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y	O	W W O							
C Y Y M M D D C Y M M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M	C Y Y M M D D C Y Y M D D C Y Y M M D D C Y Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y M D D C Y	O	C Y M M D							
C Y Y M M D D C Y Y M D C Y M D C Y Y M D C Y	C Y Y M M D D C Y Y M D D C Y Y M M D D C Y Y M M D D C Y Y M M D D C Y Y M D D C Y Y M D D C Y Y M D D C Y Y M D D C Y Y M D D C Y Y M D D C Y M	0	CYYMMD							
C Y Y M M D D C Y M D D C Y Y M D D C Y M D	C Y Y M M D D C Y M D D C Y Y M D D C Y Y M D D C	O	CYYMMD							
C Y Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M D D C Y M M M D D C Y M M D C Y M M D D C Y	C Y Y M M D D C Y M M D D C Y M D	0	CYYMMD							
C Y Y W M M D D C Y Y Y M M M D C Y Y Y M M M D D C Y Y Y M M M D D C Y Y Y M M M D C Y Y Y M M M D C Y Y M M M D C Y Y M M M D C Y Y M M M D C Y Y M M M D C Y M M M D	C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D     D. Total Amounts	0	CYYMMD							
C X X M M D D C X Y M M M D D C X M M M D C X M M M D D C X M M M D D C X M M M D D C X M M M D C X M M M D C X M M M D C X M M M D C X M M M D C X M M M D C X M M M D C	C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D         C Y Y M M D D     D. Total Amounts	O	CYYMMD							
	D D D D D D D D D D D D D D D D D D D	0	CYYMMD							
	D	O	CYYMMD							
	D D D D D D D D D D D D D D D D D D D	O	CYYMMD							
	D D D D D D D D D D D D D D D D D D D	0	CYYMMD							
	D D D D D D D D D D D D D D D D D D D	0	CYYMMD							
	D D D D D D D D D D D D D D D D D D D	0	CYYMMD							
	D b. Total Amounts	0	CYYMMD							
	D b. Total Amounts	0	CYYMMD							
	D b. Total Amounts	0	CYYMMD							
	b. Total Amounts	0	CYYMMD							
		0								
					b. Total Amount	81			c, Total levy Amounts (	Credit)

NSARS

DIAMOND EXPORT LEVY

Relief for Temporary Exports (Section 5 of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007))

	To CCYYMMDD				ix) Acquitted Yes / No		V.																		
					viii) Fair Market Value (Section 61(2) of the Diamonds Act, 1986 (Act																			Pr	
	b. Assessment Period From CCY YMM DD			F	vii) Exemption Certificate date																			b. Total Value	
	b. Assessment Period	mit			vi) Exemption Certificate No. (Section 64 of the Diamonds Act, 1986 (Act No. 56 of 1986)																				
		Holder of export permit			v) Country of destination																				
		Dealer	þ		iv) Office	0	Q	Q	Q	0		0	Q	a	Q	a	Q	Q	a	a	a	Q	D		
rs		Beneficiator	2. Declaration of Temporary Exports for this Period	ort Information	iii) Date	CCYYMMD	CCYYMMD	CCYYMMDD	CCYYMMD	CCYYMMD	CCYYMMD	CCYYMMD	CCYYMMD	CCYYMMD	CCYYMMDD	CCYYMMD	CCYYMMD	CCYYMMD	CCYYMMDD	CCYYMMD	CCYVMMD	CCYYMMDD	CCYYMMDD		
erson Particulaı		Producer	of Temporary Ex	declaration form) Exp	ii) Line noa																				
1. Registered Person Particulars	a. Client Code	c. Client Type	2. Declaration	a. SAD 500 (customs declaration form) Export Information	i) SAD number																				

i) SAD number	ii) Line no.	iii) Date	iv) Office	v) Country of origin	vi) Value
		CCYYMMDD			
		CCYYMMDD			
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYMMDD			
		CCXXMMDD			72.
		CCYYMMDD			
		C C Y Y M M D D	Y.		
		C C Y Y M M D D			
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		CCYYMMDD			
		C C Y Y M M D D			
		CCYYMMDD			
		C C Y Y M M D D			
		CCYYMMDDD			
		CCYWMDD			

Relief for Election Purchases (Section 6 of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007))

1. Registered Person Particulars	ars						
a. Client Code				6. Assessment Period	6. Assessment Period From C C Y Y M M D D	<b>10</b>	C X X M M D D
c. Client Type Producer	Beneficiator	Dealer	Holder of export permit	mit			3
2. Declaration of Exports for this Period	this Period	ı	ı		ı		
a, SAD 500 (customs declaration form) Information	nformation						
i) SAD number ii) Line no.	iii) Date	iv) Office	v) Country of destination	vi) Customs Export Value (Section 72 of the Customs & Excise Act. 1964 (Act	vii) Fair Market Value (Section 61(2) of the Diamonds Act., 1986 (Act	viii) Election Reference Number(s)	ix) Election Reference Date(s)
	CCYYMMDD						CCYYMMDD
	C C Y M M D D						C C X M M D D
	CCYYMMDD						CCYYMMDD
	CCYYMMDD						CCYYMMDD
	CCYMMDDD						CCYYMMDD
	CCYYMMDDD						CCYYMMDD
	CCYYMMDD						CCYYMMDD
	CCYYMMDD						CCYYMMDD
	CCYYMMDD						CCYYMMDD
	CCYYMMDD						CCYYMMDD
	CCYYMMDDD						CCYYMMDD
	CCYYMMDDD						CCYYMMDD
	CCYMMDD						CCYYMMDD
	CCYMMDD						CCYMMDD
	CCYYMMDDD						CCYYMMDD
	CCYYMMDDD						CCYYMMDD
	CCYYMMDD						CCYYMMDD
	CCYYMMDD						CCYYMMDD
			b. Total Customs Value			c. Total Fair Market Value	lue



**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
	Please indicate with an "X" in the applicable box.  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 1	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 SAF	SS and Regulator Regi	istration / Licensee Par	ticulars	
SARS Customs clien Regulator license nur	it code number nber - Benéficiato₽	Regu	ulator registration number or permit number - Holder of	1,2,0,0,0,0,0,0
3. Client Type				
Producer	Beneficiator	Dealer	Holder of export p	ermit
4. Purpose of	Application			
New registrant /	renewat	Amending existing in	formation	Cancellation
5. Assessment	Periods			
The assessment period	ods for the purposes of section	n 4(2) of the Diamond Export L	evy Act, 2007 (Act No. 1	5 of 2007) are as follows:
From C C Y Y	M M D D To C C Y	Y M M D D	From CCYYMM	TO CCYYMMDD
6. Applicant Pa	articulars			
Name of applicant				
Business address				
				Postal code
Postal address				ď.
				Postal code
Contact number(s):	Business Tel	Cellular phone		Facsimile
7. Trading Part	iculars Please supply al	Il trade names and physical addres	ses if the business is conduc	ted from a different address or under a different
Trade name	The state of the s			
Physical address <sub>g</sub>				
				Postal code
8. Nature of Bu	ısiness			
Company	Close Corporatio	on Trust	Sole Proprie	tor Partnership
Individual	Co-Op	Public Authority	Foreign Enti	The second second
Company registration	number	Tru	est registration number	
Close Corporation rec	distration number	ON	acr and apocify	

9. Registration	Particulars				
a. SARS Revenue ide	ntification numbers:				
VAT registration number	er		Income Tax reference.num	nbe <b>r</b>	
PAYE reference number	er		SDL reference number		
UIF reference number					
b. Particulars of *Sole	Proprietor and / or all	*Partner(s) / *Managir	ng Director / *Financial Director	r/.*Director(s)	*Member(s) / Trustee(s)
i) Initials	Full name(s)				
Surname					
Capacity					
RSA ID number			Passport number		
Residential address					
, igoldonia, additoo					
	:			T	
					Postal code
ii) Initials	Full name(s)				
Surname					
Capacity					
RSA ID number			Passport number		
			r assport number		
Residential address	- -				
					Postal code
10. Contact pers	son Particulars o	f person who can be conti	acted regarding this application		
Surname	-				
First name(s)					
Capacity					
	Business Tel	Cellu	lar phone	Facsimile	
200		Cella	ar priorio	1 003111110	
Business e-mail addres	58				
11 Assessment	/ Accounting Firm	Dominulain			
1944 1972 HV 50 700	Accounting Firm I	Particulars			
Name of accountant / accounting firm					
The state of the s	ountant / auditor or the	accounting officer:			=0
Initials	Full name(s)				
Surname:					
Business address					3
					Postal code
				- h	1 03(8) 0000
Postal address					
					Põstal code
Contact number(s):	Business Tel	Cellu	ar phone	Facsimile	
Business é-mail addres		Jella		Postal co	de
Transco d man addige				1 Ostal CO	

12. Authority				
I / We				name of applicant
hereby represented	d by: 1		2	7
Being duly authöris	sed thereto by virtue of -			
(a) *a resolution p	assed at a meeting of the Board of Dire	ectors, held at		
on the	day of	20	; or	
(b) *express conse	ent in writing of all members of the close	e corporation / *partners of the	e partnership / *trustees	s of the trust; or
(c) *being a perso	n having the management of any other	association; or		
(d) *delegated office	cer of an organ of state;			
apply for registration	on as contemplated in section 2 of the D	Diamond Export Levy (Adminis	stration) Act. 2007.	

13. Cancellation of Registration  Whereby declare that all my obligations and liabilities und cancellation in terms of section 3(1) and (2) of that Act.	der the Diamond Export Levy (Administr	ration) Act, 2007 have been met and apply fo
Initials & Surname	Signature	Capacity
Date		Place

I hereby declare that the particulars in the application a	nd all enclosures are true and correct; and uno	dertake to inform the South African Revenue
Service immediately of any changes in the particulars for		
Initials & Surname	Signature	Capacity
CCYYMMDD		

## 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);
- In the case of a dealer or diamond beneficiator, a copy of the licence issued by the Regulator to the dealer or diamond beneficiator 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	Branch Office
Registration number	Date C C Y Y M M D D