SOUTH AFRICAN REVENUE SERVICE

NO. R. 1597 **23 DECEMBER 2016**

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR163)

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 1 January 2017**.

THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in rule 75.00 of the following heading and rule:

"**Registration of rebate users affected by amendments of items, tariff headings or subheadings in Schedule No. 3 or 4 effective from 1 January 2017**

75.00 From 1 January 2017, a rebate user shall be regarded as being registered to receive imported goods classifiable within an amended item or tariff heading or subheading shown in the column for "Version 2017 (HS 2017)" if such rebate user is, immediately prior to that date, registered under any item of Schedule No. 3 or 4 to receive imported goods classifiable within the corresponding item or tariff heading or subheading for "Version 2016 (HS 2012)" listed in the correlation table on the SARS website."

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

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

Copy of DA 260 - WINE (SVM)(Unformulated)

SARS

EXCISE ACCOUNT

WINE
(SVM) - SPECIAL MANUFACTURING WAREHOUSE

DA 260

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

PRODUCT CODE			UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)			104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
			Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT			LI							LA					
	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														
Total Balance Check															
			DUTY CALCULATION												
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)															
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R -													
		Dutiable QTY													
		Rate of Duty													
		Duty Payable													
		Overpayment													
		Underpayment													

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

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

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DA 260.01

EXCISE ACCOUNT SCHEDULE PRODUCTION	WINE (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	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
(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													

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DA 260.02

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES	WINE (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	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
(Official Declarations / Commercial Documents) 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													

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DA 260.04

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS	WINE (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	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
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 The BLNS*													
REMOVAL TYPE: EXPORT REMOVALS *Product Removed To Countries Outside The SACU*													
REMOVAL TYPE: TRANSFERS FROM BULK TO BOTTLE													
REMOVAL TYPE: TRANSFERS FROM BOTTLE TO BULK (decanting)													
GRAND TOTALS CARRIED FORWARD TO DA 260													

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DA 260.04 A

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS	WINE (SVM) - SPECIAL MANUFACTURING WAREHOUSE												DA 260.04 A
LICENSED WAREHOUSE NAME >>>>>							WAREHOUSE NUMBER >>>>>						
PHYSICAL ADDRESS >>>>>							EXCISE CLIENT CODE >>>>>						
REMOVAL TYPE >							YEAR & MONTH(S) >>>>>						
(See DA 260.04)							FROM DATE >>>>>						
A Separate Form Must Be Used For Each Removal Type							TO DATE >>>>>						
PRODUCT CODE	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
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													

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Copy of DA 260 - WINE (SOS) (Unformulated)

SARS **EXCISE ACCOUNT**

WINE
(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			UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)			104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
			Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT			LI							LA					
	Opening Balance														
Plus	Receipts From C&E Warehouses	DA 260.02													
=	SUBTOTAL														
Less	Non-Duty Paid Removals	DA 260.04													
=	Closing Balance														
Total Balance Check															

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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DA 260.02

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES	WINE (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	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
(Official Declarations / Commercial Documents) 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													

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EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS	WINE (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	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
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 The BLNS*													
REMOVAL TYPE: EXPORT REMOVALS *Product Removed To Countries Outside The SACU*													
REMOVAL TYPE: DEPARTMENTAL DUTY PAID Product Removed Duty Paid Per Departmental Decleration													
GRAND TOTALS CARRIED FORWARD TO DA 260													

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EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS	WINE (SOS) - SPECIAL STORAGE WAREHOUSE												DA 260.04 A
LICENSED WAREHOUSE NAME >>>>>							WAREHOUSE NUMBER >>>>>						
PHYSICAL ADDRESS >>>>>							EXCISE CLIENT CODE >>>>>						
REMOVAL TYPE >							YEAR & MONTH(S) >>>>>						
(See DA 260.04)							FROM DATE >>>>>						
A Separate Form Must Be Used For Each Removal Type							TO DATE >>>>>						
PRODUCT CODE	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
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													

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Copy of DA 260 - WINE (OS) (Unformulated)

SARS **EXCISE ACCOUNT**

WINE
(OS) - STORAGE WAREHOUSE

DA 260

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

PRODUCT CODE	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI							LA					
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													
Total Balance Check													

DUTY CALCULATION

EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)														
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS	R -													
Dutiable QTY														
Rate of Duty														
Duty Payable														
Overpayment														
Underpayment														

	GROSS EXCISE DUTY PAYABLE	
Less	Gross Over-Payment	
	SUBTOTAL	
Plus	Gross 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.

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DA 260.02

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES	WINE (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	UWNE			FWNE			SWNE	OWNE						
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27	
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked		
STATISTICAL UNIT	LI							LA						
(Official Declarations / Commercial Documents) 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														

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EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS	WINE (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	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI								LA				
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 The BLNS*													
REMOVAL TYPE: EXPORT REMOVALS *Product Removed To Countries Outside The SACU*													
GRAND TOTALS CARRIED FORWARD TO DA 260													

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EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS	WINE (OS) - STORAGE WAREHOUSE												DA 260.04 A
LICENSED WAREHOUSE NAME >>>>>							WAREHOUSE NUMBER >>>>>						
PHYSICAL ADDRESS >>>>>							EXCISE CLIENT CODE >>>>>						
REMOVAL TYPE >							YEAR & MONTH(S) >>>>>						
(See DA 260.04)							FROM DATE >>>>>						
A Separate Form Must Be Used For Each Removal Type							TO DATE >>>>>						
PRODUCT CODE	UWNE			FWNE			SWNE	OWNE					
TARIFF ITEM(S)	104.15.03	104.15.13	104.15.21	104.15.05	104.15.17	104.15.25	104.15.01	104.15.04	104.15.06	104.15.15	104.15.19	104.15.23	104.15.27
	Packed	Packed	Unpacked	Packed	Packed	Unpacked		Packed		Packed		Unpacked	
STATISTICAL UNIT	LI								LA				
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													

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