

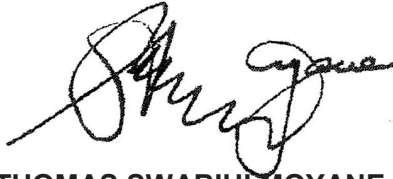
SOUTH AFRICAN REVENUE SERVICE

NO. R. 95

03 FEBRUARY 2017

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/166)**

Under sections 54F 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 February 2017**.

**THOMAS SWABIHI MOYANE****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

(a) By the insertion in item 202.00 of the Schedule to the rules for form DA 178 of the following form:

- “DA 178 Environmental Levy Return for Tyres
(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor)
DA 178.01 Environmental Levy: Production sheet (VM)
DA 178.02 Environmental Levy: Removal of tyres (VM)
DA 178.03 Environmental Levy: Receipt of tyres (VS)
DA 178.04 Environmental Levy: Tyres returned to VM (VS)”

(b) By the substitution in item 202.00 of the Schedule to the rules for form DA 185.4B2 of the following form:

- “DA 185.4B2 Licensing client type 4B2 – Manufacturing warehouse”



DA 178

ENVIRONMENTAL LEVY RETURN FOR TYRES
(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefore)

Licensed Warehouse No:		Excise Client No:	
Licensee:		
Physical Address:		
Postal Code:		
Client Details:		From:	To:
		Accounting Period:	

Statistical Unit		Number and Kilograms Net	
A	Environmental Levy Item	152.01	152.02
	Tariff Subheading / Item	Refer to DA 178.01./02./03./04 Number KN	Refer to DA 178.01./02./03./04 Number KN
	1. Opening Balance *		
	2.1 Plus Production **		
	2.2 Plus Receipts ***		
	3. Plus Returns *		
	A. TOTAL NUMBER OF TYRES AND KILOGRAMS NET		
B	LESS SALES, REMOVALS AND REBATES		
	4.1 Sales: South Africa *		
	4.2 Sales: BLNS countries *		
	4.3 Exports *		
	4.4 Rebates:		
	Item 680.01 ***		
	Item 680.02 (vis major)**		
	Item 680.03 **		
	4.5 Removal from		
	Item 680.04 **		
	4.6 Removal to		
	Item 680.05 ***		
	B. TOTAL NUMBER OF TYRES AND KILOGRAMS NET		
A minus B	CLOSING BALANCE (NUMBER OF TYRES AND KILOGRAMS NET)		

C		6. LEVY ON DUTIABLE TOTAL [relevant KN X rate of levy as defined in DAI78 notes below]	R	R	R
D		7. LESS LEVY PAID OR PAYABLE (Set-off)			
		7.1 Proved removals to BLNS * Item 681.01	R	R	R
		7.2 Returns for Reprocessing ** Item 681.02	R	R	R
		7.3 Returns from South Africa (other than reprocessing – Credit Note)** Item 681.03	R	R	R
		7.4 Proved Exports * Item 681.07	R	R	R
E		D. TOTAL AMOUNT TO BE SET-OFF	R	R	R
		8. Less: Overpaid on previous account *	R	R	R
		9. Plus: Underpaid on previous account *	R	R	R
F		10. NET LEVY PAYABLE (as defined in the notes to the DA 178 below)	R	R	R
		11. TOTAL AMOUNT OF NET LEVY DUE	R	R	R
<p>I,, in my capacity as of, hereby declare that the particulars herein are correct and comply with the customs and excise laws and procedures.</p> <p>..... Signature Date</p>					
FOR OFFICIAL USE ONLY					
DATE STAMP		NUMBER			
		Place of Entry:		Date:	
		Checked by:		Date:	
		Audited by:		Date:	

See Overleaf for Notes

NOTES TO THE DA 178

Particulars specified:

The explanation for the asterisks used in the DA 178 is as follows:

* transaction(s) / movement(s) is relevant to both manufacturer (VM) and licensee (VS)

** transaction(s) / movement(s) is relevant to the manufacturer (VM) ONLY

*** transaction(s) / movement(s) is relevant to the licensee (VS) ONLY

- a) The return information must be submitted via SARS eFiling on the EXD 01Return. The completed and signed DA 178 hard copy related thereto and supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a – g)].
- b) Insert number of tyres as well as kilograms net (KN) in ‘Statistical Quantity’ field.
- c) Amounts in sections 6 - 11 on the DA 178 must be indicated in Rand (R).
- d) All leviable manufactured tyres produced must be captured for declaration purposes on the DA 178.01 under the relevant tyre levy item(s) and tariff subheading(s) **
- e) All leviable tyres removed to licensed warehouse (VS) (for the transfer of liability from VM to VS) which will be fitted to vehicles must be captured for declaration purposes on the DA 178.02 under the relevant tyre levy item(s) and tariff subheading(s) **
- f) All leviable tyres received from the manufacturing warehouse (VM) to be received by the VS must be captured for declaration purposes on the DA 178.03 under the relevant tyre levy item(s) and tariff subheading(s) ***
- g) All leviable tyres returned from the VS to the VM which is unfit to be used in the manufacturing process must be captured for declaration purposes on the DA 178.04 under the relevant tyre levy item(s) and tariff subheading(s). ***

1.	Opening balance: Balance carried forward from previous period – to be completed from second accounting period. (To be completed by VM and VS)
2.1	Total production of the levy item(s) for the three months of the accounting period as carried from the DA 178.01. (To be completed by VM only)
2.2	Total receipts of the levy item(s) for the three months of the accounting period as carried from the DA 178.03. (To be completed by VS only)
3.	Stock returns from South Africa or returns from a BLNS country for which credit notes have been issued. In the case of returns from a BLNS country the environmental levy thereon must have been paid on entry into South Africa. (To be completed by VM and VS)
4.1	Sales: South Africa Direct sales from the licensed warehouse including removals on Delivery/Dispatch Notes (DN) to South Africa. (To be completed by VM and VS)
4.2	Sales: BLNS countries Direct exports from the VM including removals on Delivery/Dispatch Notes to the BLNS countries. (To be completed by VM and VS)
4.3	Exports: Direct Exports beyond the BLNS countries as defined in item 681.07 of Schedule 6. (To be completed by VM and VS)
4.4	Rebates: Proof of delivery or use under rebate will be required for audit purposes: <ul style="list-style-type: none"> • Item 680.01 – Goods supplied under rebate of duty as specified in the item. (VS only) • Item 680.02 – Goods lost or destroyed in the VM warehouse in circumstances of vis major, etc. (NOTE: cannot be set-off if claimed from insurance). (VM only) • Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods. (VM only)
4.5	Removals from <ul style="list-style-type: none"> • Item 680.04 – Goods removed from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS) to be used in a manufacturing process. (VM only)
4.6	Removals to <ul style="list-style-type: none"> • Item 680.05 – Goods found to be off-specification or otherwise defective by the licensed special manufacturing warehouse (VS) and returned to the licensed manufacturing warehouse (VM). (VS only)
5.	Closing balance at end of accounting period (A “specific to type of WH” minus B “specific to type of WH”). Stock taking records will be required for audit purposes.
6.	Levy on Dutiable Total: <ul style="list-style-type: none"> • VM only: Sales (including DN) in South Africa (4.1), plus Sales (including DN) to consignees in BLNS countries (4.2) plus Exports (4.3). i.e. (4.1 KN + 4.2 KN + 4.3 KN X rate of levy as per SCHIP3E); or • VS only: Receipts (2.2), plus Return (3) less Rebate 680.01(4.4) less Rebated Removal to (4.6) i.e. (2.2 KN + 3 KN - 4.4 KN – 4.6 KN X rate of levy as per SCHIP3E).
7.	Less levy paid or payable on goods (set-off):
7.1	<ul style="list-style-type: none"> • Item 681.01 – Proved removals to BLNS countries (only if proof of exit from South Africa had been obtained – SAD 500 form with required acquittal documentation within thirty (30) days of Export). (To be completed by VM and VS)
7.2	<ul style="list-style-type: none"> • Item 681.02 – Goods returned for reprocessing (goods off-specification or otherwise defective) – credit notes must be issued. (VM only)
7.3	<ul style="list-style-type: none"> • Item 681.03 – Returns for any purposes other than reprocessing – credit notes must be issued. (VM only)
7.4	<ul style="list-style-type: none"> • Item 681.07 – Proved Exports from licensed manufacturing warehouse – (only if proof of exit from South Africa had been obtained. SAD 500 form with required acquittal documentation within thirty (30) days of Export.). (To be completed by VM and VS)
8 – 9	A separate report stating the particulars of the relevant accounting periods and an explanation of the overpayment(s) and/or underpayment(s), as the case may be. Attach relevant documents to the DA 178. (To be completed by VM and VS) NOTE: This is only required if the over and/or under payment(s) has a billing impact on the Financial Account (FAN).
10.	Levy payable on or before the 25th working day of the month (not including weekend and/or public holiday) following the last day of the accounting period. Refer to Rule 54FC.03(b) (To be completed by VM and VS)
11.	Total amount of net levy due (the sum of the amounts reflected against E under the applicable items). (To be completed by VM and VS)

ENVIRONMENTAL LEVY: PRODUCTION SHEET (VM)**DA 178.01****Notes: (Environmental levy Item and Subheading(s) to be specified)**

- All manufactured leviable tyre product(s) must be declared on this schedule as per the relevant tariff subheading(s). **(VM only)**
- Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (Number and Kilograms Net) to page one (1) under the relevant levy item(s) under section A of the DA 178.

Tyre Levy Item	Tariff Subheading	Article Description	Number	KN
152.00	40.11	New pneumatic tyres, of rubber:		
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars)		
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)		
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)		
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)		
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)		
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more		
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)		
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more		
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)		
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)		
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)		
152.02.15	4011.30.00	Of a kind used on aircraft		
152.02.17	4011.40.00	Of a kind used on motorcycles		
152.01.19	4011.50.00	Of a kind used on bicycles		
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10	Having a rim size of less than 91 cm		
152.02.27	4011.70.20	Having a rim size of 91 cm or more		
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10	Having a rim size of less than 91 cm		
152.02.31	4011.80.20	Having a rim size of 91 cm or more		
152.02	4011.90	Other:		
152.02.33	4011.90.10	Having a rim size of less than 91 cm		
152.02.35	4011.90.20	Having a rim size of 91 cm or more		
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00	Of a kind used on aircraft		
152.03.19	4012.19.00	Other		
Total of levy Item 152.03				

ENVIRONMENTAL LEVY: REMOVAL OF TYRES (VM)		DA 178.02
Notes: (Environmental levy Item and Subheading(s) to be specified)		
<ul style="list-style-type: none"> DA178.02 to be consolidated and completed per quarter per special manufacturing warehouse (VS). (VM only) All leviable tyres removed from VM to OEM's (for the transfer of liability to VS) which will be fitted to vehicles must be captured for declaration purposes on the DA 178.02 under the relevant tyre levy item(s) and tariff subheading(s). Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (Number and Kilograms Net) to page one (1) under the relevant levy item(s) under section B of the DA 178 in respect of item 680.04. 		
From Manufacturing Warehouse No:		To Special Manufacturing Warehouse No:

Tyre Levy Item	Tariff Subheading	Removal document reference number and date	Number	KN
152.00	40.11	Invoice or dispatch delivery note to be declared		
152.01	4011.10	Note: If space provided below is insufficient, use a referenced annexure and declared a sequential reference number below:		
152.01.01	4011.10.01			
152.01.03	4011.10.03			
152.01.05	4011.10.05			
152.01.07	4011.10.07			
152.01.09	4011.10.09			
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16			
152.02.05	4011.20.18			
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22			
152.02.09	4011.20.24			
152.02.11	4011.20.26			
152.02.15	4011.30.00			
152.02.17	4011.40.00			
152.01.19	4011.50.00			
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10			
152.02.27	4011.70.20			
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10			
152.02.31	4011.80.20			
152.02	4011.90	Other:		
152.02.33	4011.90.10			
152.02.35	4011.90.20			
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00			
152.03.19	4012.19.00			
Total of levy Item 152.03				

ENVIRONMENTAL LEVY: RECEIPT OF TYRES (VS)		DA 178.03
Notes: (Environmental levy Item and Subheading(s) to be specified)		
<ul style="list-style-type: none"> • DA178.03 to be consolidated and completed per quarter per manufacturing warehouse (VM). (VS only) • All leviable tyres received from the manufacturing warehouse (for the transfer of liability to VS) which will be fitted to vehicles must be captured for declaration purposes on the DA 178.03 under the relevant tyre levy item(s) and tariff subheading(s). • Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (Number and Kilograms Net) to page one (1) under the relevant levy item(s) under section A of the DA 178. 		
From Manufacturing Warehouse No:		To Special Manufacturing Warehouse No:

Tyre Levy Item	Tariff Subheading	Removal document reference number and date	Number	KN
152.00	40.11	Manufacturing Warehouse (VM) Invoice or dispatch delivery note to be declared		
152.01	4011.10	Note: If space provided below is insufficient, use a referenced annexure and declared a sequential reference number below:		
152.01.01	4011.10.01			
152.01.03	4011.10.03			
152.01.05	4011.10.05			
152.01.07	4011.10.07			
152.01.09	4011.10.09			
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16			
152.02.05	4011.20.18			
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22			
152.02.09	4011.20.24			
152.02.11	4011.20.26			
152.02.15	4011.30.00			
152.02.17	4011.40.00			
152.01.19	4011.50.00			
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10			
152.02.27	4011.70.20			
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10			
152.02.31	4011.80.20			
152.02	4011.90	Other:		
152.02.33	4011.90.10			
152.02.35	4011.90.20			
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00			
152.03.19	4012.19.00			
Total of levy Item 152.03				

ENVIRONMENTAL LEVY: TYRES RETURNED TO VM (VS)		DA 178.04
Notes: (Environmental levy Item and Subheading(s) to be specified)		
<ul style="list-style-type: none"> DA178.04 to be consolidated and completed per quarter per manufacturing warehouse (VM) (VS only) All leviabie tyres <u>returned</u> from VS to VM which is unfit to be used in the manufacturing process must be captured for declaration purposes on the DA 178.04 under the relevant tyre levy item(s) and tariff subheading(s). Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (Number and Kilograms Net) to page one (1) under the relevant levy item(s) under section B of the DA 178 in respect of item 680.05. 		
From Special Manufacturing Warehouse No:		To Manufacturing Warehouse No:

Tyre Levy Item	Tariff Subheading	Removal document reference number and date	Number	KN
152.00	40.11	Credit Note or Delivery / Stock Return note to be declared		
152.01	4011.10	Note: If space provided below is insufficient, use a referenced annexure and declared a sequential reference number below:		
152.01.01	4011.10.01			
152.01.03	4011.10.03			
152.01.05	4011.10.05			
152.01.07	4011.10.07			
152.01.09	4011.10.09			
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16			
152.02.05	4011.20.18			
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22			
152.02.09	4011.20.24			
152.02.11	4011.20.26			
152.02.15	4011.30.00			
152.02.17	4011.40.00			
152.01.19	4011.50.00			
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10			
152.02.27	4011.70.20			
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10			
152.02.31	4011.80.20			
152.02	4011.90	Other:		
152.02.33	4011.90.10			
152.02.35	4011.90.20			
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00			
152.03.19	4012.19.00			
Total of levy Item 152.03				



ANNEXURE DA 185.4B2

LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE

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 that stated in Block 6 of the application form (DA 185).

Trade name of business:

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Authority to apply:

I/We,

..... herein presented by:
 (name of applicant)

(1) (Capacity) (2) (Capacity)

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 (CCYY); or
 (b) *express consent in writing of all the 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,
 hereby apply for licensing of a Manufacturing Warehouse.

Warehouse Particulars:

(a) Indicate with an **X** what the warehouse will be used for:

(i)	Manufacture of tobacco products (warehouse business type 32 - VM)	<input type="checkbox"/>
(ii)	Manufacture of malt beer (warehouse business type 33 - VM)	<input type="checkbox"/>
(iii)	Manufacture of spirits	
(aa)	Primary (warehouse business type 34 - VMP)	<input type="checkbox"/>
(bb)	Secondary (warehouse business type 35 - VMS)	<input type="checkbox"/>
(iv)	Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM)	<input type="checkbox"/>
(v)	Manufacture of (commercial) biodiesel (warehouse business type 39 - VM)	<input type="checkbox"/>
(vi)	Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM)	<input type="checkbox"/>
(vii)	Manufacture of electric filament lamps (warehouse business type 43 - VM)	<input type="checkbox"/>
(viii)	Production of electricity (warehouse business type 44 - VM)	<input type="checkbox"/>
(ix)	Manufacture of tyres (warehouse business type 56 - VM)	<input type="checkbox"/>

(b) Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse.

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Continues overleaf

(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Completion by Electricity Producers only	
Installed Capacity of Electricity Generation Plant:	
Number of Electricity Generation Units:	

Non-renewable energy source used:	Coal	<input type="checkbox"/>
	Petroleum based liquid fuels	<input type="checkbox"/>
	Natural gas	<input type="checkbox"/>
	Nuclear	<input type="checkbox"/>
	Other	<input type="checkbox"/> Specify :

If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii))	Waste heat or energy from waste	<input type="checkbox"/>
	Combined heat and power	<input type="checkbox"/>
	Renewable	<input type="checkbox"/>
	Solar power	<input type="checkbox"/>

Indicate tyre levy client type:	New tyre manufacturer	<input type="checkbox"/>
	Re-tread tyre manufacturer	<input type="checkbox"/>

Declaration:	
I hereby -	
(a) declare that the particulars in the application and all enclosures are true and correct; and	
(b) undertake to-	
(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;	
(ii) comply with the customs and excise laws and procedures.	
..... (Initials and Surname) (Status / Capacity, e.g. Director)
..... (Signature) (Date & Place)

FOR OFFICIAL USE												
File Number:												
Type of Warehouse:	VM	VMP	VMS									
Warehouse Number:												
Licence Number:												
Licence Date:												
District Office:												