GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

23 MARCH 2018

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 172)

Under sections 54F, 54J 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 April 2018.

THOMA'S SWABIHI MOYAN

NO. R. 341

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the insertion after rule 54FC.04 of the following heading and rules:

CHAPTER VB

HEALTH PROMOTION LEVIES

RULES FOR CHAPTER VB OF THE ACT IN RESPECT OF HEALTH PROMOTION LEVY GOODS

Health promotion levy imposed on sugary beverages

Application of provisions

- 54I.01 (*a*) Rules 54I.01 to 54I.09 apply to sugary beverages manufactured in or imported into the Republic that are liable to health promotion levy as specified in item 191.00 in Section A of Part 7 of Schedule No.1.
 - (b) Except as otherwise provided in these rules, the rules numbered 54F.01 to 54F.14 apply with any necessary changes as the context may require to health promotion levy on sugary beverages.
 - *(c)* For the purposes of Chapter VB, these rules and any form to which these rules relate, unless the context otherwise indicates –

- (i) "commercial manufacturer" means a person manufacturing sugary beverages in the manner contemplated in rule 54I.02;
- (ii) "effective date" means 1 April 2018.
- (iii) "non-commercial manufacturer" means a person manufacturing sugary beverages not in the manner contemplated in rule 54I.02;
- (iv) "related persons" means persons that are deemed to be related as specified in section 66(2)(a);
- (v) "sugar" means both the intrinsic and added sugars and other sweetening matter contained in any sugary beverage;
- (vi) "sugar content" means the sugar content of any sugary beverage that is determined in the manner contemplated in rule 54I.06; and
- (vii) "sugary beverage" means sugary beverages manufactured in or imported into the Republic in terms of item 191.00 in Section A of Part 7 of Schedule No. 1.

Persons classified as commercial manufacturers of sugary beverages

- 54I.02 (*a*) Any person who manufactures or who expects to manufacture sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be regarded as a commercial manufacturer.
 - (b) Any related persons who manufacture or who expect to manufacture a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.
 - (c) Any persons who manufacture or who expect to manufacture on the same or adjacent manufacturing premises a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.

Manufacturers of sugary beverages to register or to register and licence

- 54I.03 *(a)* Any person who manufactures sugary beverages on the date these rules come into operation or intends manufacturing sugary beverages must apply on form DA 185 and the appropriate annexures
 - (i) if he or she qualifies as a non-commercial manufacturer, for registration as a non-commercial manufacturer of sugary beverages in terms of section 59A and the rules thereto; or
 - (ii) if he or she is classified as a commercial manufacturer -

- *(aa)* for registration as a commercial manufacturer of sugary beverages in terms of section 59A and the rules thereto; and
- (bb) for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of sugary beverages.
- (b) Unless the Commissioner determines otherwise, no security is required to be furnished by a person applying for registration as a non-commercial manufacturer of sugary beverages.
- *(c)* The provisions of rule 19A.02 shall apply with any necessary changes as the context may require to any licence application contemplated in this rule.

Restrictions on customs and excise warehouses for sugary beverages

- 54I.04 For the purposes of rule 54F.03, customs and excise warehouses as contemplated in section 19 may be licenced only for the purposes of
 - (a) manufacture of sugary beverages; and
 - (b) storage of imported sugary beverages.

Closing and submission of accounts for health promotion levy on sugary beverages and payment thereof

- 54I.05 For the purposes of rule 54F.07-
 - (a) an accounting period shall be a calendar month; and
 - (*b*) an account for payment of health promotion levy on sugary beverages must be completed and submitted monthly on form DA 179.

Determination of sugar content subject to health promotion levy on sugary beverages

- 54I.06 (*a*) Any person who manufactures or imports any sugary beverage that is liable to health promotion levy must determine and declare the sugar content of the sugary beverage based on –
 - (i) (aa) the sugar content of the sugary beverage as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); and
 - (bb) the report referred to in item (aa) above must be kept available for inspection for a period of five years from the date the sugary

beverage was manufactured or imported and must be produced or submitted at the request of an officer; or

- (ii) the sugar content of the sugary beverage shall be deemed to constitute 20 grams per 100 millilitres; and
- (b) In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content shall be determined based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.

Liability for duty for sugary beverages manufactured in the Republic

- 54I.07 For the purposes of rule 54F.10, in respect of the liability and the termination of liability for duty, the liability for duty of a licensee for the manufacture of sugary beverages shall cease only–
 - (a) upon proof of payment of health promotion levy on such sugary beverages and entry for home consumption of such sugary beverages; or
 - (b) upon proof that the export to any country or removal to any BLNS country of such sugary beverages has been received in such country.

Restrictions on entry of sugary beverages for removal in bond

54I.08 For the purposes of rule 54F.10, rule 54F.11 and rule 54F.12, sugary beverages manufactured in the Republic may only be entered for export or entered for removal in bond from a customs and excise warehouse to any place outside the Republic or any place in any other country in the common customs area.

Implementation provisions

- 54I.09 For the purposes of rule 54F.14
 - (a) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of sugary beverages manufactured before the date health promotion levy on sugary beverages came into operation, endorse such invoice or note to state that such sugary beverages were manufactured before the effective date.
 - (b) The implementation accounting period will commence on the effective date, after which the monthly accounting periods will commence on the first day of each calendar month.

(b) By the insertion in item 202.00 of the Schedule to the rules of the following form:

"DA 179 Health Promotion Levy Return for Sugary Beverages"

- (c) By the substitution in item 202.00 of the Schedule to the rules for forms DA 63, DA 64, DA 66 and DA 185.4B2 of the following forms:
 - "DA 63 Application for refund export for trade purposes of imported duty paid goods (Refund item 522.03)
 - DA 64 Application for drawback / refund
 - DA 66 General application for drawback / refund
 - DA 185.4B2 Licensing client type 4B2 manufacturing warehouse"

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CLAIM PARTICULARS No. Customs Quantity Code Customs Duty Sch IP2B VAT Other Payn No. Value Partition Code Customs Duty Sch IP2B VAT Other Payn No. Value Partition Code Customs Duty Sch IP2B VAT Other Payn No. Partition Partition Partition Partition Partition Partition No. Partition <td>*I / we hereby declare th exported, and now being</td> <td>at duty / lev claimed bel</td> <td>y was paic low:</td> <td>l on impor</td> <td>tation, or</td> <td>the *materials / a</td> <td>urticles used in 1</td> <td>the manufactur</td> <td>re / processing</td> <td>/ packing of the</td> <td>goods which *</td> <td>I / we</td>	*I / we hereby declare th exported, and now being	at duty / lev claimed bel	y was paic low:	l on impor	tation, or	the *materials / a	urticles used in 1	the manufactur	re / processing	/ packing of the	goods which *	I / we
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			alue	Quantity	Code	Customs Duty	Sch 1P2B	VAI	Duty tax type **	Amount	Duty tax type **	Amount
Total amounts claimed			Total	amounts c	laimed							

** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration

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	Signature:						Date	S:		



SOUTH AFRICAN REVENUE SERVICE: **GENERAL APPLICATION FOR DRAWBACK / REFUND**

A A1: Approval by Con		COMP	LET	ION	B١	(CC	N	TR	OLLER OF C	USI	ГО	MS	ANI	DEX	CI	SE							
Alphabetical district office	code		Na	me o	 f Re	efund	01	 ffice	 er				 Sign	ature	of F	Refu	 nd (Offic	cer				
A2: Claim particulars	;	<u> </u>							<u> </u>														
Date of receipt	D	ate of rec	eipt			Ľ	Dat	e of	f receipt		Dat	te of	rece	ipt			Cla	iim (date	e ar	าป ทเ	umb	er
B1: Applicant informa	ation			B. I	FO	RC	O	MP	LETION BY A	PP	LIC	AN	Т										
Name									Code	No:									Γ	Τ	Τ		
Address																							
Name of Bank:																	-						-
Branch Name:											В	ranch	Coo	de:									
Type of Account:								Ac	count number:														
B2: * Importer	Owne	r 🗌 Ex	cpor	ter i	nfo	orma	ati	on	(mark one blo	ck v	witl	n an	X)				-						-
Name										(Cod	le No					Т		Γ	Т	Τ	Π	
Address									For *applicant	's/i	imp	orter'	s / o	wner's	s / e	expc	rter	's u	se:				
B3: Summary of amo	ount(s)	claime	d																				-
Type of duty/revenue Rand Cent Type of duty/revenue Rand Cen											ent												
Customs Duty									Excise Duty														
Anti-Dumping Duty									Duty: Sch. 1 Par	t 2B													
**VAT									Other														
		<u> </u>							Total amount c	laim	ed											Γ	
B4: Particulars of do	cumen	t under	cov	/er o	of v	vhic	h	pa	yment was m	ade													-
Form No. (e.g. SAD500)								Ī	Customs De	clara	tion	CPC	C (e.	g. A 1	1-0	0)				Ī			
MRN					_			_															
Date on which payment was	effected	Ċ	È	Ý	1	Ý	[WI	ſ	M D D A	lpha	beti	cal d	istric	t offic	e c	ode							
		C. F	OR	CON	ИP	LET	10	N	BY BOOKKEI	EPII	NG	(H/	0)										
Einancial Voucher No.		Electro		und T	ran	efor N			Cher					F	ina	incia	ıl Vc	buch	ner	/ Cł	nequ	ie / E	EFT

Financial Voucher No.

* Delete which is not applicable ** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

Electronic Fund Transfer No.

Cheque No.

Date

B. FOR COMPLETION BY	APPLICANT (continue from page 1)
----------------------	----------------------------------

B5: Type of Refund											
Please indic	cate the type of refund with an "X" in th	e appropriate box									
Overplus		General refun	ds i.t.o. section 76								
Drawback (Part	: 1, Schedule 5)	Committed an error in calculating	duty								
Goods exported Schedule 5)	d in the same condition as imported (Part 2	Assessed duty on value higher th									
ſ	. Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tarif 47 (9)									
(Part 3 Schedule 5)	Goods abandoned	Goods having been damaged, de prior to release	estroyed or irrecoverably lost								
L	Goods used for the manufacture of excisable goods	Short landed, short shipped or sh	ort packed goods								
Refund by Lice	nsed Distributor	Adjustment of bill of entry i.t.o. se	ection 40 (3)								
Refund of excis	e duty (Schedule 6)	Other (please specify):									
Drawback of ex	cise duty (Schedule 6)										
	ents to prove claim										
B7: Indemr	hity										
	n of this claim being paid *I / we										
herein represer	ited by		(Person's full name),								
indemnity, here Service against incurred by the	pacity as by agree and undertake to hold harmless and keep any claim, loss or damage, cost and expenses, aris said office, as a result of payment of this claim. day of the month	indemnified the Office of the Commis ing from any cause whatsoever which	sioner for the South African Revenue								
At		(Place)	Signature								
B8: Ground	ds for claim										
incumbent upo	e:- It is of the utmost importance that the reasons n the applicant to explain clearly why a refund is hese requirements are not strictly adhered to, the cla	due and to ensure that the claim is p	proved by means of other supporting								
I,			(Person's full name),								
on behalf of the	•		(Applicant's name)								
	am duly authorised to make this declaration; that the true and correct and that the applicant is entitled to a		iculars entered herein and which are								
Signed on this .	day of the month	(ссуу)									
At		(Place)	Signature								
* Delete which	is not applicable										

NOTE: - A copy of the draft Voucher of Correction or other correcting document(s), DA 63 / DA 64 must be pasted on this space. All other supporting documents must be attached to this page.

Outy tax type code	Allocation code	Amount	Duty tax type code	Allocation code	Amount
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	R		Total Customs Duty		
	R	· · · · · · · · · · · · · · · · · · ·	Total Excise Duty		
	R		Total Anti-Dumping Duty	y	
	R		Total Sch 1P2B Duty		
	R		Total VAT		
	R		Total Other Total Amount Claimed		
	R		Total Amount Claimed		

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue from page 1)

A3: Query to applicant

To whom it may concern, This refund claim cannot be entertained for the under-mentioned reasons. If this claim is re-submitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

Your attention is invited to sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule No. 5 in regard to the prescriptive period in which claims may be lodged.

D. FOR COMPLETION BY HEAD	OOFFICE
D1: Query to Controller	
D2: Approval of claim	
Audited by:	
Date:	Signature
Approved by:	
Date:	Signature

DA 179

SARS

CUSTOMS & EXCISE

C Health Promotion Levy Adjustments

Health Promotion Levy Return for Sugary Beverages Chapter VB of the Customs and Excise Act, 91 of 1964 and the rules thereto

A Licensee particulars

Warehouse number	Excise Client Code	Accounting Month
Licensee		
Physical Address		

Postal code

B Health Promotion Levy Payable

C Tariff Subheading	D Health Promotion Levy Item	H Total sugar content removed g/ 100ml (E/100xFxG)	K Total sugar con removed in exces the threshold in grams / 100ml (E/100xFxJ)	s of L 1 Levy Rate	M Levy Paya (K x L) R	ble c	Less Rebates 690.01	с	Less Refunds 691.01	с	Less Refu 691.04	Less Lev Overpaid	Plus Le Underp	evy aid	Net Levy Pay R	/able c
			(E/100XI X3)													
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							Total levy pa									
							Less: Reba Less: Refu									
							Less. Reiul	nus ·	691.04							
							0									
							Gross Levy									
							Less: Levy (Over	rpaid							
							Subtotal									
							Plus: Levy L	Jnde	erpaid							
							Total Amou	unt P	Payable							
Declaration																
1		in my	capacity as		of											
hereby declare	e that the particula	rs herein are corre	ct and comply with th	e Customs and Exci	se laws and proce	edures										
Signature						Date										
For Official us	se only															
			PI	ace of entry:												
				necked by:												
Date Stamp		Number		idited by:												

Continuation Sheet CUSTOMS & EXCISE

DA 179

A Licensee particulars	oarticulars										
Warehouse number	umber		Excise Client Code		4	Accounting Month					
Licensee											
Physical Address	ress										
Postal code											
B Health Prom	B Health Promotion Levy Payable	ble				C Health Prom	C Health Promotion Levy Adjustments	stments			
C Tariff Subheading	D Health Promotion Levy Item	H Total sugar content removed g/ 100ml (E/100xFxG)	K Total sugar content removed in excess of the threshold in grams / 100ml	L Levy Rate per gram	M Levy Payable (K x L) R	Less Rebates R 690.01 c	Less Refunds Re1.01	Less Refunds Less Levy 691.04 Overpaid R c R o	Less Levy Overpaid R c	Plus Levy Underpaid	Net Levy Payab R

	Net Levy Payable R c				
	Plus Levy Underpaid R c				6
	Less Levy Overpaid R c				ayable to DA17
truents	Less Refunds 691.04 R c				the Total Levy F
cion Levy Aajus	Less Refunds 691.01 c				nd included to
C Health Promotion Levy Adjustments	Less Rebates R 690.01				Total to be carried forward and included to the Total Levy Payable to DA179
	M Levy Payable (K×L) R c				Total to be
	L Levy Rate per gram				
	K Total sugar content removed in excess of the threshold in grams / 100ml (E/100xFxJ)				
air	H Total sugar content removed g/ 100ml (E/100xFxG)				
ם הפמונו רוטווטנוטוו בפעץ המאמטופ	D Health Promotion Levy Item				
	C Tariff Subheading				



CUSTOMS & EXCISE

DA 179

NOTES

COMPLETION NOTES FOR THE DA 179 HEALTH PROMOTION LEVY RETURN, DA 179 CONTINUATION SHEET AND DA 179.01 SCHEDULE OF ITEMS REMOVED (CSV - FILE)

Particulars to be specified: These notes must be read in conjunction with the DA 179 - "Completion Manual" available on the SARS website)

The return information must be submitted via SARS eFiling on the EXD 01 return. The completed and signed DA 179 - return hard copy and its supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a - g)]

The Levy Payable, Nett Levy Payable and Total Health Promotion Levy Payable amounts on the DA 179 – return, DA 179 Continuation sheet and DA 179.01 (CSV - file) respectively, must all be indicated in Rand (R) and Cent (C).

All leviable sugary beverages removals must be captured on the DA 179.01 (CSV - file) and summarised on the DA 179 - return. The individual line items on the DA 179.01 (CSV-file) must be consolidated per Tariff Subheading and captured on the DA 179 - return. (Note should be taken of the various packaging types of the same product which must be reflected separately on the DA 179.01 (CSV - file) but consolidated on the DA 179 - return under the relevant Tariff Subheading).

The DA 179.01 (CSV - file) must be attached to the DA 179 - return and kept in a safe place for record purposes.

Explanation of the fields on the DA 179 - return and DA 179 and continuation sheet only:

Section A. Licensee particulars.

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee/registrant for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Month: The month in which sugary beverages levy goods were removed from the licensed warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of sugary beverages levy goods, or when the company ceased to trade.

Section B. Health Promotion Payable on the DA 179 - return and DA 179 continuation sheet:

- Column C: Tariff Subheading The relevant 8-digit Tariff Subheading code as per Schedule 1 Part 1.
- Column D: Health Promotion Levy Item The 7-digit levy item as per Schedule 1 Part 7A.
- Column H: Total sugar content removed in g/100ml (E/100 x F x G) The total sugar content removed in g/100 ml as per Column H on the CSV file.
- Column K: Total sugar content removed in excess of the threshold in g/100ml (E/100 x F x J) The total sugar content removed in excess of 4 grams per 100ml for the accounting month as per Column K on the CSV file. The amount will be the sugar content LESS the 4 grams per 100ml threshold.
- Column L: Levy Rate per gram The applicable levy rate, as per Schedule 1 Part 7A, must be inserted per line.
- Column M: Levy Payable (K x L) Sugar content removed in excess of 4 grams per 100ml multiplied by the levy rate.

Section C. Health Promotion Levy Adjustments as on the DA 179 - return and DA 179 continuation sheet

- Less Rebates: Item 690.01 Goods lost or destroyed in the VM warehouse in circumstances of vis major.
- Less Refunds: Item 691.01 Proven removals to BLNS countries as defined in Rebate Item 691.01 of Schedule 6 (only if proof of exit from the Republic was obtained SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Less Refunds: Item 691.04 Proven direct VM exports beyond the BLNS countries as defined in Rebate Item 691.04 of Schedule 6 (only If proof of exit from the Republic was obtained SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Less Levy Overpaid: If an amount was overpaid on a previous return the amount must be deducted from the Gross Levy Due amount.
- Plus: Levy Underpaid: If an amount was underpaid on a previous return the amount must be added to the Gross Levy Due amount.
- Nett Levy Payable: The Levy Payable in Column M less the rebates, refunds and overpayment plus the underpayment reflected in Section C.



CUSTOMS & EXCISE

DA 179

NOTES

NOTE: Exports are declared and sett-off on the DA 179 - return as a non-levy removal and therefore cannot be claimed again subsequently. Section D. Total Health Promotion Levy Payable on the DA 179 - return only:

ion b. Total fication for Ecvy r ayable on the BA first retain on

- Total levy payable: The total amount reflected in Column M.
- Less Rebates: Item 690.01 Goods lost or destroyed in the VM warehouse in circumstances of vis major.
- Less Refunds: Item 691.01 Proven removals to BLNS countries as defined in Rebate Item 691.01 of Schedule 6.
- Less Refunds: Item 691.04 Proven direct VM exports beyond the BLNS countries as defined in Rebate Item 691.04 of Schedule 6 (only if proof of exit from the Republic was obtained SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Gross Levy Due: The total minus the rebated/refunds sett-off amounts must be inserted here.
- Less Levy Overpaid: If an amount was overpaid on a previous return the amount must be deducted from the Goss Levy Due amount.
- Subtotal: The Gross Levy Due amount minus the over payment made on a previous return.
- Plus Levy Underpaid: If an amount was underpaid on a previous return the amount must be added to the Gross Levy Due amount.
- Total Amount Payable: The Subtotal plus the underpayment made on a previous return.

Declaration: The licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of the DA 179 - return.

For Official Use Only: This section is for official use only and therefore should not be attended to in any way by the licensee or the public officer.

Explanation of the fields of the DA 179.01 (CSV - file) only (This document/file MUST be completed for all removals of sugary beverages levy products removed from the VM warehouse. The various product packaging sizes must be reflected separately on its own line).

1. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee/registrant for Excise.
- Taxpayer e-mail address: Licensee to insert the e-mail address.
- Accounting Month: The month in which sugary beverages levy goods were removed from the licensed warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of sugary beverages levy goods, or when the company ceased to trade.

2. Declaration in respect of sugary beverages products removed:

- Column A: Client Product Code This is the specific product's identification code normally printed on the product packaging.
- Column B: Client Product Description This is the specific product's trade name also printed on the packaging.
- Column C: Tariff Subheading This is the relevant Tariff Subheading as reflected in Schedule 1 Part 1.
- Column D: Health Promotion Levy Item This is the relevant health promotion levy item as reflected in Schedule 1 Part 7A.
- Column E: Unit package volume in ml This is the specific packaging size of the package in which the product is put up for retail sale, e.g. 330ml.
- Column F: Number of Units removed This is the total number of units of a specific product and specific packaging removed from the VM.
- Column G: Sugar content g/100ml This sugar content amount must be obtained from the certificate issued by a SANAS or ILAC approved laboratory. If the said certificate is not available upon the completion of this DA179.01 (CSV file), the client must use the deemed sugar content of the sugary beverage that is assumed to constitute 20grams per 100ml.
- Column H: Total sugar content removed g/100ml (E/100 x F x G) To calculate this amount the following formula must be used (Column E divide by100 multiply by Column F multiply by Column G).
- Column I: Threshold Sugar content g/100ml prescribed This threshold is reflected in Schedule 1 Part 7A.
- Column J: Sugar Content Leviable (G I) To calculate this amount the following formula must be used (Column G minus Column I).
- Column K: Total sugar content removed in excess of the threshold in g/100ml (E/100 x F x J) To calculate this amount the following formula must be used (Column E divide by 100 multiply by Column F multiply by Column J).
- Column L: Levy Rate per gram This rate is reflected in Schedule 1 Part 7A.
- Column M: Levy payable (K x L) To calculate this amount the following formula must be used (Column K multiply by Column L).

CUSTOMS & EXCISE Schedule of Health Promotion Levy Items In Respect of Manufactured Products Removed from the Licensed Premises

1. Licensee particulars

www.sars.gov.za		
Excise Client Code	Accounting Month	
Warehouse number	Taxpayer e-mail address	

2. Declaration in respect of sugary beverage products removed

2. Declaration in	2. Declaration in respect of sugary beverage products removed	ry beverage pro	ducts removed				11 Total arread						
A Client Product Code	B Client Product Description	C Tariff Subheading	D Health Promotion Levy Item	E Unit package volume g/ml	F Number of Units removed	G Sugar content g/ 100ml	H I otal sugar content removed g/ 100ml (E/100xFxG)	I Threshold Sugar content g/100ml prescribed	J Sugar Content Leviable (G-I)	K Total sugar content removed in excess of the threshold in grams / 100ml (E/100xFxJ)	L Levy Rate per gram	M Levy Payable (K × L) R c	
Total													
3. Totals per tar	ff subheadings t	o be consolidat	3. Totals per tariff subheadings to be consolidated and carried forward to the respective columns on the DA179	prward to the res	spective column	ns on the DA1	19						



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:								
Sileei code.								
Authority to apply								
Authority to apply: I/We,								
	herein presented by:							
(name of applicant)								
(1)	(2)							
(1)(Capacity)								
being duly authorised thereto by virtue of –	(Oupdoky)							
(a) *a resolution passed at a meeting of the Board of Directors, held at								
on the								
	members of the close corporation /* partners of the partnership /*							
trustees of the trust; or	at of any other appealation; 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 V	Narehouse							
Warehouse Particulars:	vill be used for							
(a) Indicate with an X what the warehouse w								
(i) Manufacture of tobacco products (warehouse business type 32 - VM) (ii) Manufacture of malt beer (warehouse business type 33 - VM)								
(ii) Manufacture of mail beer (warehouse business type 33 - VM)								
(III) Manufacture of spirits (aa) Primary (warehouse business type 34 - VMP)								
(aa) Primary (warehouse business type 34 - VMP) [] (bb) Secondary (warehouse business type 35 - VMS) []								
(iv) Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM)								
(v) Manufacture of (commercial) bio	odiesel (warehouse business type 39 - VM)							
	d flat bags (warehouse business type 42 - VM)							
	lamps (warehouse business type 43 - VM)							
(viii) Production of electricity (wareho								
(ix) Manufacture of tyres (warehouse								
	es (warehouse business type 57 - VM)							
(b) Please state the rebate item(s), tariff su be manufactured or stored in the warehouse								
Rebate item(s) Tariff subheading(s								
item(s)	Code							
(1)								
(2)								
(3)								
(4) (5)								
(6)								
(7)								
(8)								
(9)								

Continues overleaf

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(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	
	Petroleum based liquid fuels	
	Natural gas	
	Nuclear	
	Other	□ _{Specify:}
If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii)	Waste heat or energy from waste	
	Combined heat and power	
	Renewable	
	Solar power	

Completion by Tyre F	roducers only	
Indicate tyre levy	New tyre manufacturer	
client type:	Re-tread tyre manufacturer	

Completion by Sugary	/ Beverages Producers only	
Indicate sugary beverages levy client type:	Commercial manufacturer (manufactures or expects to manufacture sugary beverages with a sugar content exceeding 500 kilogram per calendar year)	
	Non-commercial manufacturer (manufactures or expects to manufacture sugary beverages with a sugar content not exceeding 500 kilogram per calendar year)	

Declaration:																	
I hereby -																	
(a) declare that the particulars in the	ie app	licatio	on ar	nd al	ll encl	losur	res a	re tru	le ar	nd co	orrec	t; and	d				
(b) undertake to-																	
(i) inform the South African	Revei	nue S	Servi	ce ii	mmec	diate	ly of	any	chai	nges	in t	he pa	articu	ulars	furn	ishe	d in
the application,																	
(ii) comply with the customs and excise laws and procedures.																	
(Initials and Surname)						(Status / Capacity, e.g. Director)											
(Signature)									(Date	e & P	lace)				
	_																
FOR OFFICIAL US	=	-		-													
File Numbe	r:																
Type of Warehouse	: VN	1	VM	IP	VM	S											
Warehouse Numbe																	
Licence Numbe																	
Licence Date	:																

District Office: