

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 654

29 JUNE 2018

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR 176)**

Under section 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.

**MARK KINGON****ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

By the substitution in item 202.00 of the Schedule to the rules for form DA 179 of the following form:

“DA 179        Health Promotion Levy Return for Sugary Beverages  
DA 179.01     Schedule of Health Promotion Levy Items in respect of manufactured  
                  products removed from the licenced premises”







CUSTOMS &amp; 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 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).  
*Note: Exports are declared and set-off on the DA 179 - return as a non-levy removal and therefore cannot be claimed again subsequently.*
- 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).  
*Note: Exports are declared and set-off on the DA 179 - return as a non-levy removal and therefore cannot be claimed again subsequently.*
- 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.

**Section D. Total Health Promotion Levy Payable on the DA 179 - return only:**

- 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.



## CUSTOMS &amp; EXCISE

DA 179

## NOTES (continued)

- 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).
- Gross Levy Due: The total minus the rebates/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 Gross 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 volume or the diluted / mixed volume in ml - This is the specific volume in millilitre of one unit of the product type. For ready-mixed sugary beverages, it would be the volume of the packaging in which one unit of the product is put up for retail sale, e.g. 330ml. For powder and liquid concentrates or preparations for the making of sugary beverages, it would be the total volume of the prepared beverage when one unit of such concentrate or preparation, in the packaging in which the product is put up for retail sale, is mixed or diluted according to the manufacturer's product specifications.
- 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 is the sugar content 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) . 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. For powder and liquid concentrates or preparations for the making of sugary beverages, the sugar content must be determined based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.
- 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 by 100 multiply by Column F multiply by Column G).
- Column I: The threshold Sugar content in g/100ml as 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).

