

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1767

18 February 2022

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

 Words that are underlined with a solid line, indicate insertions in the existing rules

CUSTOMS AND EXCISE ACT, 1964**AMENDMENT OF RULES**

Under sections 19A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto

**EDWARD CHR KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Substitution of forms**

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

“DA 260 Excise Account: Tobacco Products (VM)

DA 260.01	Excise Account Schedule (Production): Tobacco Products (VM)
DA 260.02	Excise Account Schedule (Receipts from C&E warehouses): Tobacco Products (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Tobacco Products (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (Export)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)

DA 260 Excise Account: Tobacco Products (SOS)

DA 260.02	Excise Account Schedule (Receipts from C&E warehouses): Tobacco Products (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (Export)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (DDP)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)"

DA 260.01

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[illegible]

DA 260.03

[illegible]

DA 280.04

EXCISE ACCOUNT SCHEDULE										TOBACCO PRODUCTS										DA 280.04									
SUMMARY OF NON-DUTY PAID REMOVALS										(VIN) - MANUFACTURING WAREHOUSE																			
LICENSED WAREHOUSE NAME >>>>>										WAREHOUSE NUMBER >>>>>																			
PHYSICAL ADDRESS >>>>>										EXCISE CLIENT CODE >>>>>																			
>>>>>										YEAR & MONTH >>>>>																			
>>>>>										FROM DATE >>>>>																			
>>>>>										TO DATE >>>>>																			
PRODUCT CODE										CIGAR																			
TARIFF ITEM(S)										104.35.05																			
STATISTICAL UNIT										KG																			
SUPPORTING DOCUMENT										PTOB																			
REMOVED REMOVALS										104.35.01																			
SCHEDULE & RESERVE ITEM										KG NET																			
TYPE										PTOB																			
NUMBER										KG NET																			
DATE										KG NET																			
REMOVAL TYPE:																													
BONDED REMOVALS TO RSA WAREHOUSES																													
Product Removed To C&E Warehouses Within The RSA																													
REMOVAL TYPE:																													
BONDED REMOVALS TO BLS WAREHOUSES																													
Product Removed To C&E Warehouses Within The RSA																													
EXPORT REMOVALS																													
Product Removed To Countries Outside The SACU																													
GRAND TOTALS CARRIED FORWARD TO DA 280																													

DA 260.04 A(RSA)

[illegible]

DA 260.04 A(BLMS)

EXCISE ACCOUNT SCHEDULE		TOBACCO PRODUCTS										DA 260.04 A									
ITEMISED LIST OF NON-DUTY PAID REMOVALS		(VM) - MANUFACTURING WAREHOUSE																			
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 >>>>>		CTCB		PYCB		PTCB		CISB		COAB		HTCB		OTCB		ITCB					
TARIFF ITEM(S)		104.35.05		104.35.01		104.35.02		104.35.03		104.35.15		104.35.03		104.35.11		104.35.19					
		KG		KG MET		KG MET		KG MET		KG NET		KG		KG		KG					
STATISTICAL UNIT																					
SUPPORTING DOCUMENTS																					
(Official Document / Certificate required)																					
TYPE																					
NUMBER																					
DATE																					
BROUGHT FORWARD FROM PREVIOUS DA 260.04 A																					

EXCISE ACCOUNT SCHEDULE E			TOBACCO PRODUCTS			DA 360 04 A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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REMOVAL TYPE >>>	REMOVAL DATE	REMOVAL VALUE	CT 06	PT 06	KG 06	CT 09	PT 09	KG 09	CT 10	PT 10	KG 10	CT 11	PT 11	KG 11	CT 12	PT 12	KG 12	CT 13	PT 13	KG 13	CT 14	PT 14	KG 14	CT 15	PT 15	KG 15	CT 16	PT 16	KG 16	CT 17	PT 17	KG 17	CT 18	PT 18	KG 18	CT 19	PT 19	KG 19	CT 20	PT 20	KG 20	CT 21	PT 21	KG 21	CT 22	PT 22	KG 22	CT 23	PT 23	KG 23	CT 24	PT 24	KG 24	CT 25	PT 25	KG 25	CT 26	PT 26	KG 26	CT 27	PT 27	KG 27	CT 28	PT 28	KG 28	CT 29	PT 29	KG 29	CT 30	PT 30	KG 30	CT 31	PT 31	KG 31	CT 32	PT 32	KG 32	CT 33	PT 33	KG 33	CT 34	PT 34	KG 34	CT 35	PT 35	KG 35	CT 36	PT 36	KG 36	CT 37	PT 37	KG 37	CT 38	PT 38	KG 38	CT 39	PT 39	KG 39	CT 40	PT 40	KG 40	CT 41	PT 41	KG 41	CT 42	PT 42	KG 42	CT 43	PT 43	KG 43	CT 44	PT 44	KG 44	CT 45	PT 45	KG 45	CT 46	PT 46	KG 46	CT 47	PT 47	KG 47	CT 48	PT 48	KG 48	CT 49	PT 49	KG 49	CT 50	PT 50	KG 50	CT 51	PT 51	KG 51	CT 52	PT 52	KG 52	CT 53	PT 53	KG 53	CT 54	PT 54	KG 54	CT 55	PT 55	KG 55	CT 56	PT 56	KG 56	CT 57	PT 57	KG 57	CT 58	PT 58	KG 58	CT 59	PT 59	KG 59	CT 60	PT 60	KG 60	CT 61	PT 61	KG 61	CT 62	PT 62	KG 62	CT 63	PT 63	KG 63	CT 64	PT 64	KG 64	CT 65	PT 65	KG 65	CT 66	PT 66	KG 66	CT 67	PT 67	KG 67	CT 68	PT 68	KG 68	CT 69	PT 69	KG 69	CT 70	PT 70	KG 70	CT 71	PT 71	KG 71	CT 72	PT 72	KG 72	CT 73	PT 73	KG 73	CT 74	PT 74	KG 74	CT 75	PT 75	KG 75	CT 76	PT 76	KG 76	CT 77	PT 77	KG 77	CT 78	PT 78	KG 78	CT 79	PT 79	KG 79	CT 80	PT 80	KG 80	CT 81	PT 81	KG 81	CT 82	PT 82	KG 82	CT 83	PT 83	KG 83	CT 84	PT 84	KG 84	CT 85	PT 85	KG 85	CT 86	PT 86	KG 86	CT 87	PT 87	KG 87	CT 88	PT 88	KG 88	CT 89	PT 89	KG 89	CT 90	PT 90	KG 90	CT 91	PT 91	KG 91	CT 92	PT 92	KG 92	CT 93	PT 93	KG 93	CT 94	PT 94	KG 94	CT 95	PT 95	KG 95	CT 96	PT 96	KG 96	CT 97	PT 97	KG 97	CT 98	PT 98	KG 98	CT 99	PT 99	KG 99	CT 100	PT 100	KG 100	CT 101	PT 101	KG 101	CT 102	PT 102	KG 102	CT 103	PT 103	KG 103	CT 104	PT 104	KG 104	CT 105	PT 105	KG 105	CT 106	PT 106	KG 106	CT 107	PT 107	KG 107	CT 108	PT 108	KG 108	CT 109	PT 109	KG 109	CT 110	PT 110	KG 110	CT 111	PT 111	KG 111	CT 112	PT 112	KG 112	CT 113	PT 113	KG 113	CT 114	PT 114	KG 114	CT 115	PT 115	KG 115	CT 116	PT 116	KG 116	CT 117	PT 117	KG 117	CT 118	PT 118	KG 118	CT 119	PT 119	KG 119	CT 120	PT 120	KG 120	CT 121	PT 121	KG 121	CT 122	PT 122	KG 122	CT 123	PT 123	KG 123	CT 124	PT 124	KG 124	CT 125	PT 125	KG 125	CT 126	PT 126	KG 126	CT 127	PT 127	KG 127	CT 128	PT 128	KG 128	CT 129	PT 129	KG 129	CT 130	PT 130	KG 130	CT 131	PT 131	KG 131	CT 132	PT 132	KG 132	CT 133	PT 133	KG 133	CT 134	PT 134	KG 134	CT 135	PT 135	KG 135	CT 136	PT 136	KG 136	CT 137	PT 137	KG 137	CT 138	PT 138	KG 138	CT 139	PT 139	KG 139	CT 140	PT 140	KG 140	CT 141	PT 141	KG 141	CT 142	PT 142	KG 142	CT 143	PT 143	KG 143	CT 144	PT 144	KG 144	CT 145	PT 145	KG 145	CT 146	PT 146	KG 146	CT 147	PT 147	KG 147	CT 148	PT 148	KG 148	CT 149	PT 149	KG 149	CT 150	PT 150	KG 150	CT 151	PT 151	KG 151	CT 152	PT 152	KG 152	CT 153	PT 153	KG 153	CT 154	PT 154	KG 154	CT 155	PT 155	KG 155	CT 156	PT 156	KG 156	CT 157	PT 157	KG 157	CT 158	PT 158	KG 158	CT 159	PT 159	KG 159	CT 160	PT 160	KG 160	CT 161	PT 161	KG 161	CT 162	PT 162	KG 162	CT 163	PT 163	KG 163	CT 164	PT 164	KG 164	CT 165	PT 165	KG 165	CT 166	PT 166	KG 166	CT 167	PT 167	KG 167	CT 168	PT 168	KG 168	CT 169	PT 169	KG 169	CT 170	PT 170	KG 170	CT 171	PT 171	KG 171	CT 172	PT 172	KG 172	CT 173	PT 173	KG 173	CT 174	PT 174	KG 174	CT 175	PT 175	KG 175	CT 176	PT 176	KG 176	CT 177	PT 177	KG 177	CT 178	PT 178	KG 178	CT 179	PT 179	KG 179	CT 180	PT 180	KG 180	CT 181	PT 181	KG 181	CT 182	PT 182	KG 182	CT 183	PT 183	KG 183	CT 184	PT 184	KG 184	CT 185	PT 185	KG 185	CT 186	PT 186	KG 186	CT 187	PT 187	KG 187	CT 188	PT 188	KG 188	CT 189	PT 189	KG 189	CT 190	PT 190	KG 190	CT 191	PT 191	KG 191	CT 192	PT 192	KG 192	CT 193	PT 193	KG 193	CT 194	PT 194	KG 194	CT 195	PT 195	KG 195	CT 196	PT 196	KG 196	CT 197	PT 197	KG 197	CT 198	PT 198	KG 198	CT 199	PT 199	KG 199	CT 200	PT 200	KG 200	CT 201	PT 201	KG 201	CT 202	PT 202	KG 202	CT 203	PT 203	KG 203	CT 204	PT 204	KG 204	CT 205	PT 205	KG 205	CT 206	PT 206	KG 206	CT 207	PT 207	KG 207	CT 208	PT 208	KG 208	CT 209	PT 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304	CT 305	PT 305	KG 305	CT 306	PT 306	KG 306	CT 307	PT 307	KG 307	CT 308	PT 308	KG 308	CT 309	PT 309	KG 309	CT 310	PT 310	KG 310	CT 311	PT 311	KG 311	CT 312	PT 312	KG 312	CT 313	PT 313	KG 313	CT 314	PT 314	KG 314	CT 315	PT 315	KG 315	CT 316	PT 316	KG 316	CT 317	PT 317	KG 317	CT 318	PT 318	KG 318	CT 319	PT 319	KG 319	CT 320	PT 320	KG 320	CT 321	PT 321	KG 321	CT 322	PT 322	KG 322	CT 323	PT 323	KG 323	CT 324	PT 324	KG 324	CT 325	PT 325	KG 325	CT 326	PT 326	KG 326	CT 327	PT 327	KG 327	CT 328	PT 328	KG 328	CT 329	PT 329	KG 329	CT 330	PT 330	KG 330	CT 331	PT 331	KG 331	CT 332	PT 332	KG 332	CT 333	PT 333	KG 333	CT 334	PT 334	KG 334	CT 335	PT 335	KG 335	CT 336	PT 336	KG 336	CT 337	PT 337	KG 337	CT 338	PT 338	KG 338	CT 339	PT 339	KG 339	CT 340	PT 340	KG 340	CT 341	PT 341	KG 341	CT 342	PT 342	KG 342	CT 343	PT 343	KG 343	CT 344	PT 344	KG 344	CT 345	PT 345	KG 345	CT 346	PT 346	KG 346	CT 347	PT 347	KG 347	CT 348	PT 348	KG 348	CT 349	PT 349	KG 349	CT 350	PT 350	KG 350	CT 351	PT 351	KG 351	CT 352	PT 352	KG 352	CT 353	PT 353	KG 353	CT 354	PT 354	KG 354	CT 355	PT 355	KG 355	CT 356	PT 356	KG 356	CT 357	PT 357	KG 357	CT 358	PT 358	KG 358	CT 359	PT 359	KG 359	CT 360	PT 360	KG 360	CT 361	PT 361	KG 361	CT 362	PT 362	KG 362	CT 363	PT 363	KG 363	CT 364	PT 364	KG 364	CT 365	PT 365	KG 365	CT 366	PT 366	KG 366	CT 367	PT 367	KG 367	CT 368	PT 368	KG 368	CT 369	PT 369	KG 369	CT 370	PT 370	KG 370	CT 371	PT 371	KG 371	CT 372	PT 372	KG 372	CT 373	PT 373	KG 373	CT 374	PT 374	KG 374	CT 375	PT 375	KG 375	CT 376	PT 376	KG 376	CT 377	PT 377	KG 377	CT 378	PT 378	KG 378	CT 379	PT 379	KG 379	CT 380	PT 380	KG 380	CT 381	PT 381	KG 381	CT 382	PT 382	KG 382	CT 383	PT 383	KG 383	CT 384	PT 384	KG 384	CT 385	PT 385	KG 385	CT 386	PT 386	KG 386	CT 387	PT 387	KG 387	CT 388	PT 388	KG 388	CT 389	PT 389	KG 389	CT 390	PT 390	KG 390	CT 391	PT 391	KG 391	CT 392	PT 392	KG 392	CT 393	PT 393	KG 393	CT 394	PT 394	KG 394	CT 395	PT 395	KG 395	CT 396	PT 396	KG 396	CT 397	PT 397	KG 397	CT 398	PT 398	KG 398	CT 399	PT 399	KG 399	CT 400	PT 400	KG 400	CT 401	PT 401	KG 401	CT 402	PT 402	KG 402	CT 403	PT 403	KG 403	CT 404	PT 404	KG 404	CT 405	PT 405	KG 405	CT 406	PT 406	KG 406	CT 407	PT 407	KG 407	CT 408	PT 408	KG 408	CT 409	PT 409	KG 409	CT 410	PT 410	KG 410	CT 411	PT 411	KG 411	CT 412	PT 412	KG 412	CT 413	PT 413	KG 413	CT 414	PT 414	KG 414	CT 415	PT 415	KG 415	CT 416	PT 416	KG 416	CT 417	PT

DA 260 503

SARS		EXCISE ACCOUNT		TOBACCO PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE										DA 260					
LICENSED WAREHOUSE NAME PHYSICAL ADDRESS TOWN PROVINCE		>>>>> >>>>> >>>>> >>>>>		WAREHOUSE NUMBER EXCISE CLIENT CODE YEAR & MONTH(S) TOWN		>>>>> >>>>> >>>>> >>>>>		TO DATE		P TOB		104.35.03		104.35.17		104.35.07		>>>>> >>>>> >>>>> >>>>>	
PRODUCT CODE TARIFF ITEM(S)		104.35.03		CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
STATISTICAL UNIT		KG		CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Opening Balance				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Receipts from CSE Warehouses		DA 260.02		CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Less: Receipts		DA 260.04		CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Closing Balance				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Plus		DA 260.02		CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Less		DA 260.04		CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Closing Balance				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
DECLARATION				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
(Name & Surname)				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
ID NUMBER				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
SIGNATURE				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
DATE				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
FOR OFFICIAL USE ONLY				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
SIGNATURE				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
DATE				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
ASSURANCE ACTIVITY				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Code				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Number				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Date				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
First Checked				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	
Compliance Checked				CTOB		104.35.15		PTOB		104.35.01		104.35.02		104.35.03		104.35.17		104.35.07	

(OFFICIAL DATE STAMP AND SIGNATURE)

DA 260.02

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DA 260.04 A(RSA)

EXCISE ACCOUNT SCHEDULE				TOBACCO PRODUCTS										DA 260.04 A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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PRODUCT CODE				CTOS		194.35.16		194.35.01		194.36.02		PTOS		194.35.03		194.35.17		194.36.07		CIGS		194.30.16		194.30.03		CIGAR		194.36.11		194.36.09		194.36.19		194.37.05		194.37.11		194.37.16		194.37.17		194.37.01		194.37.03		194.37.13		194.37.17																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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DA 260.04 A (Export)

EXCISE ACCOUNT SCHEDULE				TOBACCO PRODUCTS										DA 260.04 A									
ITEMISED LIST OF NON-DUTY PAID REMOVALS				(SOS) - SPECIAL STORAGE WAREHOUSE																			
REMOVAL TYPE >>> (See DA 260.04)	LICENSED WAREHOUSE NAME >>>>>			WAREHOUSE NUMBER >>>>>																			
	PHYSICAL ADDRESS >>>>>			EXCISE CLIENT CODE >>>>>																			
	EXCISE ACCOUNT NUMBER >>>>>			FRONT DATE >>>>>																			
	Export Removals >>>>>			>>>>>																			
	>>>>>			>>>>>																			
PRODUCT CODE	CT OB	104.35.05	264.35.18	104.35.01	104.35.02	PY OB	104.35.17	104.35.07	CIGS	104.30.15	104.30.03	CO AR	104.35.11	MT OB	104.35.09	OT OB	104.35.19	104.37.08	104.37.11	104.37.15	104.37.10	IT OB	104.37.17
TARIFF ITEM(S)																							
STATISTICAL UNIT																							
SUPPORTING DOCUMENTS																							
(Official Documents / Commercial Documents)																							
TYPE	NUMBER	DATE																					
BROUGHT FORWARD FROM PREVIOUS DA 260.04 A																							
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