DA 179

CUSTOMS & EXCISE

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	G Total Sugar Content Removed	K Sugar Content Exceeding 4g/100ml Removed	L Levy Rate per gram	M Levy Payable (K x L) R	c

Total levy payable		
Less: Rebate – 690.01		
Less: Refunds – 691.01		
691.04		
Gross Levy Due		
Less: Levy Overpaid		
Subtotal		
Plus: Levy Underpaid		
Total Amount Payable		

Declaration

I _____ in my capacity as _____ of _____

hereby declare that the particulars herein are correct and comply with the Customs and Excise laws and procedures

Signature _____ Date C C Y Y M M D D

For Official use only

Date Stamp	Number	Place of entry:		
		Checked by:		C C Y Y M M D D
		Audited by:		C C Y Y M M D D

SARS

CUSTOMS & EXCISE

DA 179

Continuation Sheet

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	G Total Sugar Content Removed	K Sugar Content Exceeding 4g/100ml Removed	L Levy Rate per gram	M Levy Payable (K x L) R	c
Total to be carried forward and included to the Total Levy Payable						

NOTES

COMPLETION NOTES FOR THE SUGARY BEVERAGE LEVY RETURN DA179

Notes: (Particulars to be specified)

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

Amounts in column M on the DA 179 must all be indicated in Rand (R) and Cent (C)

All levyable sugary beverages removals must be captured on a DA 179.01 (CSV) summarised on the DA179.

The individual line items on the CSV must be consolidated per tariff subheading and captured on the DA 179.

The DA 179.01 (CSV) must be attached to the DA 179.

Explanation of the fields:

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 licensing/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 goods have been removed from the licensed warehouse. A month starts on the 1st day and end on the last day of that month, or part of a month when the company started the removals of sugary beverage levy goods, or when the company seized to trade.

Section B. Health Promotion Levy declaration columns.

- Column C: Tariff sub-heading: The relevant 8-digit tariff sub-heading code as per Schedule 1 part 7A.
- Column D: Health Promotion Levy item: The 7-digit levy item as per Schedule 1 part 7A
- Column G: Total sugar content removed: The total sugar content removed in excess of the threshold in g/100 ml as per Column G on the CSV.
- Column K: Sugar content exceeding 4g/100ml: The volume sugar content exceeds the 4gram per 100ml of all the sugary beverage removals for the accounting month as per Column K on the CSV. The amount will be the sugar content LESS the 4 grams per 100 ml 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: Column K X Column L
- (Sugar content exceeding the 4g per 100ml removals multiplied by the levy rate).
- Total levy payable: The total of all the lines added together.
- Less: Rebates – Item 690.01: Goods lost or destroyed in the VM warehouse in circumstances of vis major.
- Less: Refund – Item 691.01: Proved removals to BLNS countries (only if proof of exit from the Republic had been obtained – SAD 500 form with required acquittal documentation within 30 days of Export).
- Less Refund – Item 691.04: Direct VM Exports beyond the BLNS countries as defined in item 691.04 of Schedule 6.

NOTE: Exports are declared as a non-levy removal and therefore cannot be offset/claimed.

- Gross levy due: The total minus the rebated/refund set-off amounts must be inserted here.
- Less: Levy Overpaid: If an amount was overpaid on a previous account 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 account
- Plus: Levy underpaid: If an amount was underpaid on a previous account the amount must be added to the Gross levy due amount.
- Total Amount Payable: The Subtotal plus the underpayment made on a previous account
- Declaration: The licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of the DA179.
- 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.

SARS

DA 179.01

CUSTOMS & EXCISE

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

1. Licensee particulars

Warehouse number		Excise Client Code		www.sar.gov.za
Client email address			Accounting Month	

2. Declaration in respect of sugary beverage products removed

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	K Sugar content g/ 100ml	H Total sugar content removed g/ 100ml	I Threshold Sugar content g/100ml prescribed	J Sugar Content Leviable	G Total sugar content removed in excess of the threshold in grams / 100ml	L Levy Rate per gram	M Levy Payable (K x L) R	c
Total													

3. Totals per tariff subheadings to be consolidated and carried forward to the respective columns on the DA179