

SOUTH AFRICAN REVENUE SERVICE

NO. R. 818

08 JULY 2016

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/158)**

Under sections 19A 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 14:47 on 24 February 2016**



THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of other fermented beverages of the following forms:

DA 260	Excise Account: Other fermented beverages (SVM)
DA 260.01	Excise Account Schedule (Production): Other fermented beverages (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SVM)
DA 260	Excise Account: Other fermented beverages (SOS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SOS)

DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SOS)
DA 260	Excise Account: Other fermented beverages (OS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (OS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (OS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (OS)"

(b) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of spirit products of the following forms:

"DA 260	Excise Account: Spirits Products (VMS) (110-day cycle)
DA 260	Excise Account: Spirits Products (VMS) (110-day cycle) - Continuation
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Spirits Products (VMS)
DA 260.03	Excise Account Schedule (Receipts of blended product): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS) - Continuation
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMS) - Continuation
DA 260	Excise Account: Spirits Products (VMS) (130-day cycle)
DA 260.03	Excise Account Schedule (Receipts of blended product): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (VMS)

DA 260 Excise Account: Spirits Products (SOS)

DA 260 Excise Account: Spirits Products (SOS) - Continuation

DA 260 Excise Account: Spirits Products (SOS) - 2nd Continuation

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits
Products (SOS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits
Products (SOS) - Continuation

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits
Products (SOS) – 2nd - Continuation

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):
Spirits Products (SOS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):
Spirits Products (SOS) - Continuation

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):
Spirits Products (SOS) - 2nd Continuation

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (SOS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (SOS) - Continuation

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):
Spirits Products (SOS) - 2nd Continuation"

SARS		EXCISE ACCOUNT		OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE							DA 260		
LICENSED WAREHOUSE NAME >>>>									WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>									EXCISE CLIENT CODE >>>>				
>>>>									YEAR & MONTH(S) >>>>				
>>>>									FROM DATE >>>>				
>>>>									TO DATE >>>>				
PRODUCT CODE		SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB	
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT		LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA	
	Opening Balance												
Plus	Production	DA 260.01											
Plus	Receipts From C&E Warehouses	DA 260.02											
Plus	Adjustments												
=	SUBTOTAL												
Less	Adjustments												
Less	Non-Duty Paid Removals	DA 260.04											
Less	Duty Paid Removals												
=	Closing Balance												
DUTY CALCULATION													
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)													
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-										
DECLARATION													
I (Name & Surname)		Dutiable QTY											
IN MY CAPACITY AS		Rate of Duty											
FOR (Licensee Name)		Duty Payable											
		Overpayment											
		Underpayment											
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.									GROSS EXCISE DUTY PAYABLE				
									Less Gross Over-Payment				
									SUBTOTAL				
									Plus Gross Under-Payment				
									= NETT EXCISE DUTY PAYABLE				
SIGNATURE		DATE											
FOR OFFICIAL USE ONLY													
CONSOLIDATED			ASSURANCE ACTIVITY		NAME			SIGNATURE		DATE		DATE RECEIVED	
DECLARATIONS			Accepted									(OFFICIAL DATE STAMP AND SIGNATURE)	
Code	Number	Date	Face Checked										
			Compliance Checked										

EXCISE ACCOUNT SCHEDULE				OTHER FERMENTED BEVERAGES								DA 260.04											
SUMMARY OF NON-DUTY PAID REMOVALS				(SVM) - SPECIAL MANUFACTURING WAREHOUSE																			
LICENSED WAREHOUSE NAME >>>>												WAREHOUSE NUMBER >>>>											
PHYSICAL ADDRESS >>>>												EXCISE CLIENT CODE >>>>											
>>>>												YEAR & MONTH(S) >>>>											
>>>>												FROM DATE >>>>											
>>>>												TO DATE >>>>											
PRODUCT CODE		SOFB		OFBP		OFNM		OMNM		UAPB		UOFB		FAPB		FOFB		UMOB		FMOB		OOFB	
TARIFF ITEM(S)		104.17.03		104.17.07		104.17.09		104.17.11		104.17.15		104.17.16		104.17.17		104.17.21		104.17.22		104.17.25		104.17.90	
STATISTICAL UNIT				LI		LA		LA		LA		LA		LA		LA		LA		LA		LA	
REBATED REMOVALS		SUPPORTING DOCUMENT																					
SCHEDULE 6 REBATE ITEM		TYPE		NUMBER		DATE																	
REMOVAL TYPE:																							
BONDED REMOVALS TO RSA WAREHOUSES																							
<i>Product Removed To C&E Warehouses Within The RSA</i>																							
REMOVAL TYPE:																							
BONDED REMOVALS TO BLNS WAREHOUSES																							
<i>Product Removed To C&E Warehouses Within BLNS</i>																							
REMOVAL TYPE:																							
EXPORT REMOVALS																							
<i>Product Removed To Countries Outside The SACU</i>																							
GRAND TOTALS CARRIED FORWARD TO DA 260																							

SARS EXCISE ACCOUNT			OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE								DA 260		
LICENSED WAREHOUSE NAME >>>>								WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>								CUSTOMS CODE >>>>					
>>>>								YEAR & MONTH(S) >>>>					
>>>>								FROM DATE >>>>					
>>>>								TO DATE >>>>					
PRODUCT CODE			SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)			104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
STATISTICAL UNIT			LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA
Opening Balance													
Plus	Receipts From C&E Warehouses		DA 260.02										
=	SUBTOTAL												
Less	Non-Duty Paid Removals		DA 260.04										
=	Closing Balance												
DECLARATION I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT. SIGNATURE DATE													
FOR OFFICIAL USE ONLY													
CONSOLIDATED			ASSURANCE ACTIVITY		NAME			SIGNATURE		DATE		DATE RECEIVED	
DECLARATIONS			Accepted									(OFFICIAL DATE STAMP AND SIGNATURE)	
Code	Number	Date	Face Checked										
			Compliance Checked										

SARS		EXCISE ACCOUNT		OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE							DA 260		
LICENSED WAREHOUSE NAME >>>>									WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>									EXCISE CLIENT CODE >>>>				
>>>>									YEAR & MONTH(S) >>>>				
>>>>									FROM DATE >>>>				
>>>>									TO DATE >>>>				
PRODUCT CODE		SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB	
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT		LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA	
Plus = Less Less =	Opening Balance												
	Receipts From C&E Warehouses	DA 260.02											
	SUBTOTAL												
	Non-Duty Paid Removals	DA 260.04											
	Closing Balance												
	Total On Which Duty Must Be Paid												
DUTY CALCULATION													
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)													
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-										
DECLARATION													
I (Name & Surname)		Dutiable QTY											
IN MY CAPACITY AS		Rate of Duty											
FOR (Licensee Name)		Duty Payable											
		Overpayment											
		Underpayment											
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT. SIGNATURE DATE		GROSS EXCISE DUTY PAYABLE											
		Less Gross Over-Payment											
		SUBTOTAL											
		Plus Gross Under-Payment											
		= NETT EXCISE DUTY PAYABLE											
FOR OFFICIAL USE ONLY													
CONSOLIDATED			ASSURANCE ACTIVITY		NAME			SIGNATURE		DATE		DATE RECEIVED	
DECLARATIONS			Accepted									(OFFICIAL DATE STAMP AND SIGNATURE)	
Code Number Date			Face Checked										
			Compliance Checked										

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE							DA 260.04			
LICENSED WAREHOUSE NAME >>>>											WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>											EXCISE CLIENT CODE >>>>			
>>>>											YEAR & MONTH(S) >>>>			
>>>>											FROM DATE >>>>			
>>>>											TO DATE >>>>			
PRODUCT CODE				SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
STATISTICAL UNIT				LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA
REBATED REMOVALS		SUPPORTING DOCUMENT												
SCHEDULE 6 REBATE ITEM		TYPE	NUMBER	DATE										
REMOVAL TYPE:														
BONDED REMOVALS TO RSA WAREHOUSES														
<i>Product Removed To C&E Warehouses Within The RSA</i>														
REMOVAL TYPE:														
BONDED REMOVALS TO BLNS WAREHOUSES														
<i>Product Removed To C&E Warehouses Within BLNS</i>														
REMOVAL TYPE:														
EXPORT REMOVALS														
<i>Product Removed To Countries Outside The SACU</i>														
GRAND TOTALS CARRIED FORWARD TO DA 260														

SARS		EXCISE ACCOUNT				SPIRITS PRODUCTS				DA 260				
		(VMS) - SECONDARY MANUFACTURING WAREHOUSE (110-DAY CYCLE)												
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>								
PHYSICAL ADDRESS >>>>						EXCISE CLIENT CODE >>>>								
>>>>						YEAR & MONTH(S) >>>>								
>>>>						FROM DATE >>>>								
>>>>						TO DATE >>>>								
PRODUCT CODE		UN-BLENDED				BLENDED								
PRODUCT DESCRIPTION		80 >	< 80	CAN		GIN		VOD						
TARIFF ITEM(S)		104.21	104.23	104.23.09	104.23.11	104.23.13	104.23.15	104.23.17	104.23.19					
		Unpacked		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked					
STATISTICAL UNIT		LA												
Receipts From C&E Warehouses		DA 260.02												
Receipts of Blended Product		DA 260.03												
SUBTOTAL														
Less	Non-Duty Paid Removals	DA 260.04												
=	Total On Which Duty Must Be Paid													
DUTY CALCULATION														
(110-DAY CYCLE)														
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)														
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-											
DECLARATION I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name) HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT. SIGNATURE DATE		Dutiable QTY												
		Rate of Duty												
		Duty Payable												
		Overpayment												
		Underpayment												
		GROSS EXCISE DUTY PAYABLE - DA 260												
		GROSS EXCISE DUTY PAYABLE - BROUGHT FORWARD FROM DA 260 CONTINUATION												
		GROSS EXCISE DUTY PAYABLE												
		Less Gross Over-Payment												
		SUBTOTAL												
Plus Gross Under-Payment														
= NETT EXCISE DUTY PAYABLE														
FOR OFFICIAL USE ONLY														
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED							
Code	Number	Date	Accepted				(OFFICIAL DATE STAMP AND SIGNATURE)							
			Face Checked											
			Compliance Checked											

SARS		EXCISE ACCOUNT		SPIRITS PRODUCTS (VMS) - SECONDARY MANUFACTURING WAREHOUSE (110-DAY CYCLE)					DA 260 - Continuation	
LICENSED WAREHOUSE NAME >>>>					WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>					EXCISE CLIENT CODE >>>>					
>>>>					YEAR & MONTH(S) >>>>					
>>>>					FROM DATE >>>>					
>>>>					TO DATE >>>>					
PRODUCT CODE		BLENDED								
PRODUCT DESCRIPTION		LIQ				OTH				
TARIFF ITEM(S)		104.23.21	104.23.23	104.23.22	104.23.24	104.23.25	104.23.27	104.23.26	104.23.28	
		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	
STATISTICAL UNIT		LA								
	Receipts From C&E Warehouses	DA 260.02								
	Receipts of Blended Product	DA 260.03								
	SUBTOTAL									
Less	Non-Duty Paid Removals	DA 260.04								
=	Total On Which Duty Must Be Paid									
		DUTY CALCULATION (110-DAY CYCLE)								
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)										
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-							
		Dutiable QTY								
		Rate of Duty								
		Duty Payable								
		Overpayment								
		Underpayment								
		GROSS EXCISE DUTY PAYABLE - CARRIED FORWARD TO DA 260								

EXCISE ACCOUNT SCHEDULE				SPIRITS PRODUCTS						DA 260.04	
SUMMARY OF NON-DUTY PAID REMOVALS				(VMS) - SECONDARY MANUFACTURING WAREHOUSE (110-DAY CYCLE)							
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>						EXCISE CLIENT CODE >>>>					
>>>>						YEAR & MONTH(S) >>>>					
>>>>						FROM DATE >>>>					
>>>>						TO DATE >>>>					
PRODUCT CODE				UN-BLENDED		BLENDED					
PRODUCT DESCRIPTION				80 >	< 80	CAN		GIN		VOD	
TARIFF ITEM(S)				104.21	104.23	104.23.09	104.23.11	104.23.13	104.23.15	104.23.17	104.23.19
				Unpacked		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked
STATISTICAL UNIT				LA							
REBATED REMOVALS		SUPPORTING DOCUMENT									
SCHEDULE 6 REBATE ITEM	TYPE	NUMBER	DATE								
REMOVAL TYPE:											
BONDED REMOVALS TO RSA WAREHOUSES											
REMOVAL TYPE:											
BONDED REMOVALS TO BLNS WAREHOUSES											
REMOVAL TYPE:											
EXPORT REMOVALS											
REMOVAL TYPE:											
TRANSFERS TO BLENDED PRODUCT											
GRAND TOTALS CARRIED FORWARD TO DA 260											

SARS		EXCISE ACCOUNT		SPIRITS PRODUCTS						DA 260
		(VMS) - SECONDARY MANUFACTURING WAREHOUSE (130-DAY CYCLE)								
LICENSED WAREHOUSE NAME >>>>								WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>								EXCISE CLIENT CODE >>>>		
>>>>								YEAR & MONTH(S) >>>>		
>>>>								FROM DATE >>>>		
>>>>								TO DATE >>>>		
PRODUCT CODE		BLENDED								
PRODUCT DESCRIPTION		BRD		POBR	UOBR	WKY		RUM		
TARIFF ITEM(S)		104.23.01	104.23.03	104.23.02	104.23.04	104.23.05	104.23.07	104.23.09	104.23.11	
		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	
STATISTICAL UNIT		LA								
Receipts of Blended Product		DA 260.03								
SUBTOTAL										
Less	Non-Duty Paid Removals	DA 260.04								
=	Total On Which Duty Must Be Paid									
		DUTY CALCULATION (130-DAY CYCLE)								
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)										
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-							
DECLARATION										
f (Name & Surname)		Dutiable QTY								
IN MY CAPACITY AS		Rate of Duty								
FOR (Licensee Name)		Duty Payable								
		Overpayment								
		Underpayment								
HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.										
						GROSS EXCISE DUTY PAYABLE				
		Less				Gross Over-Payment				
		Less				Credit (110-Day Cycle)				
						SUBTOTAL				
		Plus				Gross Under-Payment				
SIGNATURE		=				NET EXCISE DUTY PAYABLE				
DATE										
FOR OFFICIAL USE ONLY										
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED			
Code	Number	Date	Accepted				(OFFICIAL DATE STAMP AND SIGNATURE)			
			Face Checked							
			Compliance Checked							

SARS		EXCISE ACCOUNT		SPIRITS PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE				DA 260 - Continuation			
LICENSED WAREHOUSE NAME >>>>				WAREHOUSE NUMBER >>>>							
PHYSICAL ADDRESS >>>>				EXCISE CLIENT CODE >>>>							
>>>>				YEAR & MONTH(S) >>>>							
>>>>				FROM DATE >>>>							
>>>>				TO DATE >>>>							
PRODUCT CODE				BLENDED							
PRODUCT DESCRIPTION				LIQ				OTH			
TARIFF ITEM(S)				104.23.21	104.23.23	104.23.22	104.23.24	104.23.25	104.23.27	104.23.26	104.23.28
				Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	Packed	Unpacked
STATISTICAL UNIT				LA							
Opening Balance											
Plus Receipts		DA 260.02									
= SUBTOTAL											
Less Non-Duty Paid Removals		DA 260.04									
= Closing Balance											

SARS		EXCISE ACCOUNT		SPIRITS PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE						DA 260 - 2nd Continuation	
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>						EXCISE CLIENT CODE >>>>					
>>>>						YEAR & MONTH(S) >>>>					
>>>>						FROM DATE >>>>					
>>>>						TO DATE >>>>					
PRODUCT CODE		BLENDED									
PRODUCT DESCRIPTION		BRD		POBR	UOBR	WKY		RUM			
TARIFF ITEM(S)		104.23.01	104.23.03	104.23.02	104.23.04	104.23.05	104.23.07	104.23.09	104.23.11		
		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	Packed	Unpacked		
STATISTICAL UNIT		LA									
Opening Balance											
Plus Receipts		DA 260.02									
= SUBTOTAL											
Less Non-Duty Paid Removals		DA 260.04									
= Closing Balance											

