

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 76

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/165)**

Under sections 54F 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 February 2017**.



**THOMAS SWABIHI MOYANE  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution in rule 54F.02 for the words after paragraph (b) of the following words:

“to any Controller or officer in these rules or in any section or rule regulating the operation of customs and excise warehouses, such power is delegated or such duty is assigned, as the case may be, to the Senior Manager: Trade Administration.”

(b) By the insertion after rule 54FB.05 of the following heading and rules:

**Environmental levy imposed on tyres manufactured in or imported into the Republic in terms of items 152.00 to 155.00 in Section E of Part 3 of Schedule No. 1**

54FC.01 (a) 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 the environmental levy imposed on tyres manufactured in or imported into the

Republic in terms of items 152.00 to 155.00 in Section E of Part 3 of Schedule No. 1.

- (b) For the purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates—
- (i) “design mass” means the weight in respect of a certain size, type or class of tyre that forms part of the design specifications for that particular category of tyre.
  - (ii) “nett mass” means the design mass in respect of any tyre that has been verified and specified in writing by the tyre manufacturer to its customer.

### **Keeping of books, accounts and documents**

- 54FC.02 (a) For the purposes of rule 54F.06, every licensee must keep supporting data and documents to confirm the nett mass of all tyres manufactured in, obtained in, or imported into the Republic by such licensee.
- (b) Every importer of tyres must similarly keep supporting data and documents for the period specified in rule 54F.06 to confirm the nett mass of all tyres imported into the Republic by such importer.

### **Closing and submission of accounts for environmental levy**

- 54FC.03 For the purposes of rule 54F.07—
- (a) An account for payment of environmental levy must be completed and submitted quarterly on form DA 178.
  - (b) The account, validating documents and payment must reach the Controller on a working day not later than the 25<sup>th</sup> day of the month following the end of the accounting period.
  - (c) The accounting period that includes the month of February must end on the last day of March and payment effected during April.
  - (d) The DA 178 environmental levy account of a licensed motor vehicle manufacturer must be submitted and paid together with its DA 177 environmental levy account and DA 75 *ad valorem* excise duty account.

### **Implementation provisions**

- 54FC.04 For the purposes of rule 54F.14 –

- (a) Every manufacturer must take stock, and keep a stock report on record, in respect of goods liable to the environmental levy on the manufacturing premises and in storage at any tyre distribution centre at the close of business on the day before these provisions come into operation.
- (b) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of goods manufactured before the date the environmental levy came into operation, endorse such invoice or note "manufactured before 1 February 2017".
- (c) The implementation accounting period will commence on 1 February 2017 and end on 31 March 2017, after which the three month quarterly accounting periods will commence on 1 April 2017.