

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2484

16 September 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 **with effect from 1 October 2022.**



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of form

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

“DA 260 Excise Account: Traditional African Beer and Alcohol Powder Products (SVM) – Special manufacturing warehouse

- DA 260.01 Excise Account Schedule (Production): Traditional African Beer and Alcohol Powder Products (SVM) – Special manufacturing warehouse
- DA 260.02 Excise Account Schedule (Receipts from C&E warehouses): Traditional African Beer and Alcohol Powder Products (SVM) – Special manufacturing warehouse
- DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Traditional African Beer and Alcohol Powder Products (SVM) – Special manufacturing warehouse
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Traditional African Beer and Alcohol Powder Products (SVM) – Special manufacturing warehouse”

SARS EXCISE ACCOUNT		TRADITIONAL AFRICAN BEER AND ALCOHOL POWDER PRODUCTS (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		TABP	TABS	TABM	CPAB	OPAB
TARIFF ITEM(S)		104.01.10	104.17.05	104.10.10	104.01.05	104.05.10
STATISTICAL UNIT		KG	LI	LI	KG	KG
DUTY CALCULATION						
Plus	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						
(Name & Surname)						
IN MY CAPACITY AS						
FOR (Licensee Name)						
HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.						
SIGNATURE	DATE	NAME		SIGNATURE		DATE RECEIVED
ASSURANCE ACTIVITY		NAME		SIGNATURE		DATE
Accepted						
Face Checked						
Compliance Checked						
(OFFICIAL DATE STAMP AND SIGNATURE)						

EXCISE ACCOUNT SCHEDULE PRODUCTION			TRADITIONAL AFRICAN BEER AND ALCOHOL POWDER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE			DA 260.01
LICENSED WAREHOUSE NAME	>>>>>		WAREHOUSE NUMBER	>>>>>		
PHYSICAL ADDRESS	>>>>>		EXCISE CLIENT CODE	>>>>>		
	>>>>>		YEAR & MONTH(S)	>>>>>		
	>>>>>		FROM DATE	>>>>>		
	>>>>>		TO DATE	>>>>>		
PRODUCT CODE		TABP	TABS	TABM	CPAB	OPAB
TARIFF ITEM(S)		104.01.10	104.17.05	104.10.10	104.01.05	104.05.10
STATISTICAL UNIT		KG	LI	LI	KG	KG
SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)						
TYPE	NUMBER	DATE				
BROUGHT FORWARD FROM PREVIOUS DA 260.01						
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.01						
GRAND TOTALS CARRIED FORWARD TO DA 260						

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS	TRADITIONAL AFRICAN BEER AND ALCOHOL POWDER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE			DA 260.04	
LICENSED WAREHOUSE NAME >>>>> PHYSICAL ADDRESS >>>>> >>>>> >>>>> >>>>>	WAREHOUSE NUMBER >>>>> EXCISE CLIENT CODE >>>>> YEAR & MONTH(S) >>>>> FROM DATE >>>>> TO DATE >>>>>		TABP 104.01.10 KG	TABM 104.10.10 LI	
PRODUCT CODE TARIFF ITEM(S)	TABS 104.17.05 LI	CPAB 104.01.05 KG	OPAB 104.05.10 KG		
STATISTICAL UNIT SUPPORTING DOCUMENT					
REBATED REMOVALS 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 The BLNS</i>					
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>					
GRAND TOTALS CARRIED FORWARD TO DA 260					

EXCISE ACCOUNT SCHEDULE		TRADITIONAL AFRICAN BEER AND ALCOHOL POWDER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE			DA 260.04 A
ITEMISED LIST OF NON-DUTY PAID REMOVALS					
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	TABP	TABS	TABM	CPAB	OPAB
TARIFF ITEM(S)	104.01.10	104.17.05	104.10.10	104.01.05	104.05.10
STATISTICAL UNIT	KG	LI	LI	KG	KG
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>					
TYPE	NUMBER	DATE			
BROUGHT FORWARD FROM PREVIOUS DA 260.04 A					
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.04 A					
GRAND TOTALS CARRIED FORWARD TO DA 260.04					

EXCISE ACCOUNT SCHEDULE			TRADITIONAL AFRICAN BEER AND ALCOHOL POWDER PRODUCTS (SVM) - SPECIAL MANUFACTURING WAREHOUSE				DA 260.04 A	
ITEMISED LIST OF NON-DUTY PAID REMOVALS								
LICENSED WAREHOUSE NAME >>>>>>>>		PHYSICAL ADDRESS >>>>>>>>		WAREHOUSE NUMBER >>>>>>	EXCISE CLIENT CODE >>>>>>>>			
REMOVAL TYPE >				YEAR & MONTH(S) >>>>>>	FROM DATE >>>>>>			
(See DA 260.04)					TO DATE >>>>>>			
A Separate Form Must Be Used For Each Removal Type								
PRODUCT CODE	TARIFF ITEM(S)	TABP	TABS	TABM	CPAB	OPAB		
		104.01.10	104.17.05	104.10.10	104.01.05	104.05.10		
STATISTICAL UNIT		KG	LI	LI	KG	KG		
SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)								
TYPE	NUMBER	DATE						
BROUGHT FORWARD FROM PREVIOUS DA 260.04 A								
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.04 A								
GRAND TOTALS CARRIED FORWARD TO DA 260.04								