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## GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

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### SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOSMTEDIENS

No. R. 512

19 June 2015

#### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/155)

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 14:59 on 25 February 2015.**



THOMAS SWABHU MOYANE

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

#### SCHEDULE

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:

<b>DA 260</b>	<b>Excise Account: Other fermented beverages (SOS)</b>
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)
 <b>DA 260</b>	 <b>Excise Account: Other fermented beverages (OS)</b>
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)

**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)."

<b>SARS EXCISE ACCOUNT</b>		<b>OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE</b>								<b>DA 260</b>			
LICENSED WAREHOUSE NAME >>>>								WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>								CUSTOMS CODE >>>>					
>>>>								YEAR & MONTH(S) >>>>					
>>>>								FROM DATE >>>>					
>>>>								TO DATE >>>>					
PRODUCT CODE		SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB		
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA		
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)													
<b>TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS</b>													
Opening Balance													
Plus	Receipts From C&E Warehouses	DA 260.02											
=	SUBTOTAL												
Less	Non-Duty Paid Removals	DA 260.04											
=	Closing Balance												
<b>DECLARATION</b>													
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											
<b>FOR OFFICIAL USE ONLY</b>													
<b>CONSOLIDATED</b>			<b>ASSURANCE ACTIVITY</b>		<b>NAME</b>			<b>SIGNATURE</b>		<b>DATE</b>		<b>DATE RECEIVED</b>	
<b>DECLARATIONS</b>			<b>Accepted</b>									(OFFICIAL DATE STAMP AND SIGNATURE)	
<b>Code</b>	<b>Number</b>	<b>Date</b>	<b>Face Checked</b>										
			<b>Compliance Checked</b>										



EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE							DA 260.04		
LICENSED WAREHOUSE NAME >>>>											WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>											CUSTOMS CODE >>>>		
>>>>											YEAR & MONTH(S) >>>>		
>>>>											FROM DATE >>>>		
>>>>											TO DATE >>>>		
PRODUCT CODE				SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT												
	TYPE	NUMBER	DATE										
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>													
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within BLNS</i>													
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>													
REMOVAL TYPE: DEPARTMENTAL DUTY PAID <i>Product Removed Duty Paid Per Departmental Declaration</i>													
GRAND TOTALS CARRIED FORWARD TO DA 260													



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	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB			
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.09	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.30			
STATISTICAL UNIT		LI	LA	LA	LI	LI	LA	LA	LI	LA	LA			
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)														
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS														
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													
DECLARATION		DUTY CALCULATION												
I (Name & Surname) _____		Dutiable QTY												
IN MY CAPACITY AS _____		Rate of Duty												
FOR (Licensee Name) _____		Duty Payable												
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.														
SIGNATURE _____ DATE _____														
		GROSS EXCISE DUTY PAYABLE												
		Less Over-Payment												
		SUBTOTAL												
		Plus 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 PRODUCTION			OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE							DA 260.01	
LICENSED WAREHOUSE NAME >>>>	0						WAREHOUSE NUMBER >>>>	0			
PHYSICAL ADDRESS >>>>	0						EXCISE CLIENT CODE >>>>	0			
>>>>	0						YEAR & MONTH(S) >>>>	0			
>>>>	0						FROM DATE >>>>	0			
>>>>	0						TO DATE >>>>	0			
PRODUCT CODE	SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB	
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA	
SUPPORTING DOCUMENTS (Official Declarations / Commercial Documents)											
BROUGHT FORWARD FROM PREVIOUS DA 260.01											
TYPE	NUMBER	DATE									
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.01											
GRAND TOTALS CARRIED FORWARD TO DA 260											



EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE								DA 260.02	
LICENSED WAREHOUSE NAME >>>>	0								WAREHOUSE NUMBER >>>>	0		
PHYSICAL ADDRESS >>>>	0								EXCISE CLIENT CODE >>>>	0		
>>>>	0								YEAR & MONTH(S) >>>>	0		
>>>>	0								FROM DATE >>>>	0		
>>>>	0								TO DATE >>>>	0		
PRODUCT CODE	SOFB	QFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB		
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA		
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>												
TYPE	NUMBER	DATE										
TOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.02												
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02												
GRAND TOTALS CARRIED FORWARD TO DA 260.02												

EXCISE ACCOUNT SCHEDULE				OTHER FERMENTED BEVERAGES						DA 260,04	
SUMMARY OF NON-DUTY PAID REMOVALS				(SVM) - SPECIAL MANUFACTURING WAREHOUSE							
LICENSED WAREHOUSE NAME >>>>	0			WAREHOUSE NUMBER >>>>			0				
PHYSICAL ADDRESS >>>>	0			EXCISE CLIENT CODE >>>>			0				
>>>>	0			YEAR & MONTH(S) >>>>			0				
>>>>	0			FROM DATE >>>>			0				
>>>>	0			TO DATE >>>>			0				
PRODUCT CODE	SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB	
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA	
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT										
	TYPE	NUMBER	DATE								
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>											
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;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											

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS			OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE								DA 260.04 A	
LICENSED WAREHOUSE NAME >>>>			0					WAREHOUSE NUMBER >>>>			0	
PHYSICAL ADDRESS >>>>			0					EXCISE CLIENT CODE >>>>			0	
REMOVAL TYPE >>> (See DA 260.04)			0					YEAR & MONTH(S) >>>>			0	
A Separate Form Must Be Used For Each Removal Type			0					FROM DATE >>>>			0	
			0					TO DATE >>>>			0	
PRODUCT CODE	SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB		
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA		
SUPPORTING DOCUMENTS <i>(Official Documents / 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												

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	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB					
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA					
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)															
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS															
Opening Balance															
Plus	Receipts From C&E Warehouses		DA 260.02												
=	SUBTOTAL														
Less	Non-Duty Paid Removals		DA 260.04												
Less	Closing Balance														
=	Total On Which Duty Must Be Paid														
DECLARATION			DUTY CALCULATION												
I (Name & Surname) .....			Dutiable QTY												
IN MY CAPACITY AS .....			Rate of Duty												
FOR (Licensee Name) .....			Duty Payable												
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.								GROSS EXCISE DUTY PAYABLE							
SIGNATURE _____ DATE _____								Less		Over-Payment					
										SUBTOTAL					
								Plus		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												

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES			OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE							DA 260.02	
LICENSED WAREHOUSE NAME >>>>									WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>									EXCISE CLIENT CODE >>>>		
>>>>									YEAR & MONTH(S) >>>>		
>>>>									FROM DATE >>>>		
>>>>									TO DATE >>>>		
PRODUCT CODE	SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB	
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA	
SUPPORTING DOCUMENTS <i>(Official Declarations / Commercial Documents)</i>											
TYPE	NUMBER	DATE									
JBTOTALS BROUGHT FORWARD FROM PREVIOUS DA 260.02											
SUBTOTALS CARRIED FORWARD TO NEXT DA 260.02											
GRAND TOTALS CARRIED FORWARD TO DA 260											

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	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.09	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	LJ	LI	LA	LA	LI	LA	LA
REBATED REMOVALS SCHEDULE 6 REBATE ITEM	SUPPORTING DOCUMENT										
	TYPE	NUMBER	DATE								
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>											
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;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											

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (OS) - STORAGE WAREHOUSE						DA 260.04 A	
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>					
PHYSICAL ADDRESS >>>>						EXCISE CLIENT CODE >>>>					
REMOVAL TYPE >>>						YEAR & MONTH(S) >>>>					
(See DA 260.04)						FROM DATE >>>>					
<i>A Separate Form Must Be Used For Each Removal Type</i>						TO DATE >>>>					
PRODUCT CODE		SOFB	OFBP	OFNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	QOFB
TARIFF ITEM(S)		104.17.03	104.17.07	104.17.09	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	LI	LI	LA	LA	LI	LA	LA
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											