

No. R. 277

14 March 2008

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/40)

Under sections 75 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.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the deletion in item 202.00 of the Schedule to the Rules of the following forms:
- | | |
|----------|--|
| “DA 75 | Ad Valorem Excise Duty Account |
| DA 75.20 | Schedule of Excisable goods removed under rebate of duty in terms of Schedule No. 6 to the Customs and Excise Act |
| DA 75.22 | Schedule of Excisable goods removed in bond / for rewarehousing |
| DA 75.24 | Schedule of Goods i.r.o. which a refund of duty is claimed in terms of items 534.00 / 613.02 |
| DA 75.30 | Statement i.r.o. over / under payments on previous accounts |
| DA 75.32 | Schedule in respect of Ordinary Levy on excisable goods supplied to any body, authority, institution or person specified in item 196.10 (Ordinary Levy) of Part 8 of Schedule No. 1 to the Customs and Excise Act” |
- (b) By the insertion in item 202.00 of the Schedule to the Rules of the following forms:
- | | |
|----------|---|
| “DA 75 | Ad Valorem Excise Duty Account |
| DA 75.20 | Schedule of excisable goods removed under rebate of duty in terms of items of Part 2 of Schedule No. 6 (including exports) to the Customs and Excise Act, 1964 |
| DA 75.22 | Schedule of excisable goods removed in bond or for re-warehousing in terms of Section 18 of the Customs and Excise Act, 1964 |
| DA 75.24 | Schedule of goods in respect of which duty has already been paid in terms of items 534.00 or 632.02, respectively, of Schedules No. 5 and 6 of the Customs and Excise Act, 1964 |
| DA 75.30 | Statement in respect of over and or underpayments on previous accounts in terms of section 77 of the Customs and Excise Act, 1964 |

- DA 75.32 Schedule in respect of Ordinary Levy on excisable goods supplied to any body, authority, institution or person specified in item 196.10 (Ordinary Levy) of Part 8 of Schedule No. 1 to the Customs and Excise Act, 1964
- DA 75.33 Schedule of Ad Valorem excise duty in respect of motor vehicles manufactured and removed from licensed premises"



DA 75

[Sections 36A, 69, the Rules thereto and Section B of Part 2 of Schedule No. 1 of the Customs and Excise Act, 1964 (Act No. 91 of 1964)]

a. Warehouse number	b. Customs client code	c. Period	From	To
V S		C C Y Y M M D D	C C Y Y M M D D	C C Y Y M M D D
d. Particulars of Licensee				
Registered name				
Trade name				
e. Physical address				
Postal code				

a. Tariff sub-headings / Ordinary duty item	b. Invoice price <small>(including duties)</small>	c. Invoice price <small>(excluding VAT and ad- valorem Excise Duty)</small>	d. Value for duty purposes in terms of Section 69	e. Ad valorem Excise duty	f.
	Rand	Rand	Rand	R	C
f. Totals as per form DA 75.20					
g. Totals as per form DA 75.22					
h. Totals: Removal of goods not subject to ad- valorem excise duty					
i. Grand Totals					
j. Less: Credit(s) Returns					
k. Less: Ad valorem excise duty already paid as per form DA 75.24					
l. Less: Amount overpaid on previous accounts as per form DA 75.30					
m. Plus: Amount underpaid on previous accounts as per form DA 75.30					
n. Total amount payable					

I (Name and surname) _____ in my capacity as _____
 for (Licensee name) _____ hereby declare that all information supplied on this
 document is true and correct.
 Signature _____ Date -

Assurance activity	Name	Signature	Date	Account number	Date received
Accepted / Rejected					Official date stamp and signature
Captured and checked					
Desk audited					



EXCISE DUTY

DA 75.20

**Schedule of excisable goods removed under
rebate of duty in terms of items of Part 2 of
Schedule No 6 (including exports) to the
Customs and Excise Act, 1964**

1. Warehouse / Licensee particulars

a. Warehouse number	b. Customs client code	c. Period	From	To
V S				

2. Declaration of goods removed

a. SAD form / Local suppliers invoice in respect of goods rebated or certificate details	b. Tariff sub-heading(s)	c. Rebate item(s)	d. Port / Place of entry	e. Received from V/S	f. Quantity removed	g. Invoice price (including VAT and ad valorem excise duty)	h.
Number	Date						

h. Total (To be carried forward to form DA 75, item f)