

EXCISE

EXTERNAL

COMPLETION MANUAL

DA 75 AD VALOREM EXCISE DUTY
ACCOUNT

TABLE OF CONTENTS

1	SCOPE	3
2	COMPLETION OF THE DA 75 QUARTERLY AD VALOREM EXCISE DUTY ACCOUNT AND ANNEXURES, INCLUDING THE ELECTRONICALLY SUBMITTED EXCISE DUTY AND LEVY RETURN (EXD 01)	3
3	MEASURES	10
4	REFERENCES	10
4.1	Legislation	10
4.2	Cross References	11
4.3	Quality Records	11
5	DEFINITIONS AND ACRONYMS	11
6	DOCUMENT MANAGEMENT	13

1 SCOPE

- a) This manual is to assist licensees of Special Ad Valorem Manufacturing Warehouses (VS) in the Ad Valorem Industry to complete the quarterly Ad valorem Excise duty account (DA 75) and its schedules.

2 COMPLETION OF THE DA 75 QUARTERLY AD VALOREM EXCISE DUTY ACCOUNT AND ANNEXURES, INCLUDING THE ELECTRONICALLY SUBMITTED EXCISE DUTY AND LEVY RETURN (EXD 01)

- a) The Ad valorem Excise duty account (DA 75) is the summarising document reflecting all activities within the licensed Customs and Excise warehouse for Ad Valorem Excise purposes, including the movements of goods into and out of the warehouse, losses within the warehouse and sales information, as well as the amount of ad valorem Excise duty payable, in respect of all goods during the period, being accounted for i.e. quarterly.
- b) In order to make it administratively easier to do business with the South African Revenue Service (SARS), the DA 75 account must be submitted electronically to the SARS Excise via the e-Filing platform. The EXD 01 return must be utilised for this purpose which is the electronic version of the DA 75.
- c) The Ad valorem Excise duty account must be completed in full; i.e. the DA 75 with all the applicable schedules attached for that specific accounting period and kept for record and audit verification purposes. That is, the EXD 01 return must be completed via the e-Filing platform and submitted electronically quarterly. The DA 75 and its Schedules must be completed as required and retained by the licensee for audit verification purposes. It need not be submitted to SARS, but must be available for verification when requested.
- d) If any column is not required for completion for that specific accounting period, the column must be crossed out by drawing a diagonal line across the face thereof, starting from the top left corner of the first box to the bottom right corner of the last box and writing Not Applicable "N/A" in the middle thereof.
- e) If there is no figure to be declared for a specific box in a column applicable for that specific accounting period, it must be indicated by declaring "0.00" in that box.
- f) If any schedule is not required for that specific accounting period, the applicable schedule does not have to be completed.
- g) Each schedule to the Ad valorem Excise duty account also serves as a continuation sheet for that specific schedule.
- h) Licensees may however elect to compile a schedule of receipts/removals, approved by the local Controller/Branch Manager, listing all the relevant receipts/removals and supporting documents pertaining to the specific schedule and attach that schedule of receipts/removals to the applicable schedule. In this case, only the total of the schedule of receipts/removals must be reflected in the appropriate box on the prescribed schedule.
- i) Excise Officers are not allowed to complete information on behalf of clients.
- j) **DA 75 – Ad valorem Excise duty account -**
- i) **Warehouse/Licensee particulars:**
- A) Warehouse number - The allocated warehouse number must be inserted here as shown in the following example:

P	T	A	V	S	3	2	1	0
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- B) Customs Client Code - The allocated Customs/Excise client code must be inserted here.
- C) Period (From – To):
- l) The opening and closing dates of the applicable accounting period/quarter must be inserted here.

- II) The opening date of an account must follow immediately on/after the closing date of the previous account.
- D) Particulars of Licensee:
 - I) Registered Name - This must be the registered name under which the licensee is to manufacture or deal with Excisable goods.
 - II) Trade Name - If trading under a different name than the registered name must be inserted here. This is compulsory.
- E) Physical address:
 - I) This must be the address where the actual manufacturing/storage is taking place.
 - II) The warehouse number is of vital importance for identification purposes and licensees must therefore ensure that the correct number is furnished.
- ii) **Ad valorem Excise duty account information in respect of goods on which duty must be paid, including totals as specified on DA 75.32 and DA 75.33, if applicable:**
 - A) This section must reflect particulars of the Excisable goods in respect of which Ad valorem Excise duty must be brought to account.
 - B) Goods residing under different tariff sub-headings must be shown separately and goods residing under the same tariff sub-heading but subject to different rates of Ad valorem Excise duty must also be shown separately.
 - C) If a licensee manufactures or handles Excisable goods classifiable under more tariff sub-headings than there are lines provided for, a separate DA 75 must be completed.
 - D) Ad valorem Excise duty account information in respect of goods on which duty must be paid, including totals as specified on DA 75.32 and DA 75.33, if applicable, must also be inserted on the DA 75.
 - E) **Tariff sub-heading(s)/Ordinary levy item:**
 - I) The tariff sub-headings and/or ordinary levy Item to be inserted are those under which the Excisable goods are classifiable in terms of Section B of Part 2 and/or Part 8 of Schedule 1, e.g. 3304.99.90, 8415.10.10 and/or Item 196.10.
 - II) Manufacturers/handlers of Excisable goods must be licensed with the SARS in respect of the tariff sub-headings reflected on Ad valorem Excise duty accounts.
 - III) If a licensee manufactures/handles or intends to manufacture/handle Excisable goods classifiable under a tariff sub-heading in respect of which he/she is not licensed, immediate application must be made to the Controller/Branch Manager for an extension of his/her license.
 - IV) If a manufacturer ceases to manufacture goods classifiable under a certain tariff sub-heading for which he is licensed; the Controller/Branch Manager must also be advised immediately.
 - F) **Invoice price [excluding Value-Added Tax (VAT)]:**
 - I) The total of the actual prices charged on the invoice(s) covering the removal of Excisable goods must be reflected against each tariff sub-heading.
 - II) VAT, however, does not form part of the dutiable price and must not be included.
 - G) **Invoice price (Excluding VAT and ad valorem Excise duty):**
 - I) The total of the actual prices charged on the invoice(s) covering the removal of Excisable goods must be reflected against each tariff sub-heading.
 - II) VAT and Ad valorem Excise duty, however, do not form part of the dutiable price and must not be included.
 - III) The wording in this column does not mean that VAT can be deducted again, but merely refer to the VAT already excluded in 2b where-after Ad valorem Excise duty will be excluded, before completing 2c.
 - H) **Value for duty purposes less deduction in terms of Section 69** - This column must reflect the total value for duty purposes less the deduction specified in Rule 69.01, if applicable.
 - I) **Ad valorem Excise duty** - The Ad valorem Excise duty reflected must be calculated by applying the rate of duty as prescribed in Section B of Part 2 of Schedule 1.
 - J) **Totals as per DA 75.20** - The amount to be inserted in 2b on the DA 75 is the total of 2h appearing on the DA 75.20 [Schedule of Excisable goods removed under rebate of duty in terms of Schedule 6 (including exports)].
 - K) **Totals as per DA 75.22 (In Bond)** - The amount to be inserted in 2b on the DA 75 is the total of 2c appearing on the DA 75.22 (Schedule of Excisable goods removed in bond in terms of Section 18).

- L) **Totals: Removal of goods not subject to Ad valorem Excise duty -**
- I) The total invoice price of all goods which do not attract Ad valorem Excise duty and which have not already been included in 2f and g must be reflected in 2b on the DA 75.
 - II) If all the goods removed by a licensee during the accounting period are subject to Ad valorem Excise duty, the word "Nil" must be written in 2b which must then be reflected against 2h on the DA 75.
 - III) If all the goods removed during the accounting period were not subject to Ad valorem Excise duty, an account must nevertheless be completed.
- M) **Grand Totals -**
- I) The amount to be inserted is the sum of the amount(s) indicated in 2b and which is indicated against 2f, g and h and represents the total invoice price of **ALL** goods removed or used by the licensee during the accounting period.
 - II) This total is exclusive of VAT and Ad valorem Excise duty.
- N) **Less: Credit(s) Returns -**
- I) Credit Notes - Goods returned to stock in respect of which credit notes were issued must be reflected against 2j on the DA 75.
 - II) This number must be read with columns 2b, c, d, and e on the DA 75. The credit(s)/returns must reflect the relevant invoice number(s) and must be kept with the duty account for cross-reference purposes.
 - III) Should the relevant invoice number(s) not be reflected on the credit note, such deductions will not be allowed.
- O) **Less: Ad valorem Excise duty already paid as per DA 75.24 -** The amount to be inserted is the total amount (refer to 2h) appearing on the DA 75.24 (Schedule of goods in respect of which duty has already been paid in terms of Rebate Items 534.00/632.02).
- P) **Less: Amount overpaid on previous duty account(s) as per DA 75.30 -** The amount to be inserted is the total amount overpaid (refer to 2c) against 2e on the DA 75.30 (Statement in respect of over/underpayments on previous duty accounts in terms of Section 77).
- Q) **Plus: Amount underpaid on previous account(s) as per DA 75.30 -** The amount to be inserted is the total amount underpaid (refer to 2d) against 2e on the DA 75.30 (Statement in respect of over/underpayments on previous duty accounts in terms of Section 77).
- R) **Total amount payable -**
- I) This is the sub total(s) declared in 2e, less 2j, less 2k, less 2l plus 2m if applicable.
 - II) This is the amount to be paid by the licensee by means of e-Filing.

iii) **Declaration -**

- A) Interest on late payment/underpayments is no longer accounted for on the DA 75.
- B) Although the DA 75 does not make provision for invoice serial numbers for accounting periods, a separate list of all serial numbers of invoices for the applicable accounting period must be attached to the DA 75.
- C) **Failure to adhere to the provisions of the Act is considered an offence and may render the client liable to monetary penalties.**

k) **DA 75.20 - Schedule of Excisable goods removed under rebate of duty in terms of items of Schedule 6 Part 2 (including exports) –**

- i) Part 2 of Schedule 6 provides, for a rebate of Ad valorem Excise duty in respect of Excisable goods received as original equipment, Excisable goods destroyed and Excisable goods exported in terms of and in compliance with the provisions of the relevant Rebate Items.
- ii) This form relates to the final products supplied/**removed** by the licensee under rebate of Excise duty and must not be confused with the DA 75.24.
- iii) Full Ad valorem Excise duty is payable on goods removed on lease or on loan and such goods must not be entered on this form (refer to item 2 on the DA 75).
- iv) Goods removed in bond must be entered on the DA 75.22.
- v) The Ad valorem Excise duty on Excisable goods exported is rebated in terms of Rebate Item 633.01. Removals **into the Southern African Customs Union (SACU) i.e. the Republic of South Africa, the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia and the Kingdom of Swaziland** are not regarded as exports **for ad valorem excise duty purposes** and the full Ad valorem Excise duty must be brought to account on any such removals (refer to item 2 on the DA 75).

- vi) Removals to organisations, bodies, etc. in these countries, which, are entitled to obtain goods under rebate of Excise duty, must, however, be reflected on this form.
 - vii) Copies of the invoice(s) covering Excisable goods supplied under rebate of duty or **detailed schedules** of such invoice(s) must be attached to the DA 75.20.
 - viii) When Excisable goods are exported under rebate of duty in terms of Rebate Item 633.01 a copy of the relevant clearance declaration (**CD**) must be attached to the DA 75.20 **and retained with the schedule and presented upon request from the SARS.**
 - ix) The invoice price as declared on the **CD** is the value that must be used for the purposes of the DA 75.20.
 - x) **Warehouse/Licensee particulars -**
 - A) Warehouse number - The allocated warehouse number must be inserted here.
 - B) Customs Client Code - The allocated Customs/Excise client code must be inserted here.
 - C) Period (From – To):
 - I) The opening and closing dates of the applicable accounting period/quarter must be inserted here.
 - II) The opening date of an account must follow immediately on/after the closing date of the previous duty account.
 - xi) **Declaration of goods removed -**
 - A) **CD**/local suppliers invoice in respect of goods rebated or certificate details - The number and date to be inserted of the **CD**/local suppliers invoice in respect of goods rebated relating to the goods removed or destruction certificate (P 2.08).
 - B) Tariff sub-heading(s):
 - I) The tariff sub-heading to be inserted is that which applies to the final Excisable goods received as original equipment, Excisable goods removed from and/or destroyed at the licensee's premises.
 - II) In respect of every combination of tariff sub-heading and Rebate Item only one (1) entry must be made on **the DA 75.20.**
 - C) Rebate Item(s) - The Rebate Item(s) is the item(s) in Part 2 of Schedule 6 in terms of which the relative Excisable goods may be received as original equipment/**products**, removed from and/or destroyed at the licensee's premises without payment of the full Ad valorem Excise duty.
 - D) Port/Place of entry - The Port/Place of entry is compulsory and must be inserted in this **information** box.
 - E) Received from VS - The allocated VS number from where the original equipment/**products** are received from must be inserted here.
 - F) Quantity Removed - The quantity of Excisable goods received as original equipment/**products** from other VS's, removed from and/or destroyed, is to be reflected here.
 - G) Invoice price (excluding VAT and Ad valorem Excise duty):
 - I) The total of the actual prices charged on the invoice(s) covering the rebated Excisable goods must be reflected against each tariff sub-heading.
 - II) VAT and Ad valorem Excise duty, however, does not form part of the dutiable price and must not be included.
 - III) Total - The total of 2h must be carried forward to the DA 75 and reflected against 2f **(this total must be carried over to the EXD 01 against totals as per DA 75.20).**
- i) **DA 75.22 - Schedule of Excisable goods removed in bond or for re-warehousing in terms of Section 18 -**
- i) **General:**
 - A) Excisable goods may be removed with deferment of payment of the Ad valorem Excise duty **from one (1) licensed special Customs and Excise warehouse for Ad valorem purposes to another such warehouse only** (removal in bond). Particulars of removals must be entered on the DA 75.22.
 - B) Removals **in bond as detailed above** must be effected under cover of invoice(s) and/or delivery note(s) (removal of Excisable/specified goods ex warehouse).
 - C) Removals to Duty Free Shops, foreign going ships or aircraft, must also be effected on this form.
 - D) Copies of the relevant invoice(s) and/or delivery note(s) must accompany the DA 75.22, **or must be retained by the licensee for inspection/audit purposes by the SARS.**

- ii) **Warehouse/Licensee particulars:**
- A) Warehouse number - The allocated warehouse number must be inserted here.
 - B) Customs Client Code - The allocated Customs/Excise client code must be inserted here.
 - C) Period (From – To):
 - I) The opening and closing dates of the applicable accounting period/quarter must be inserted here.
 - II) The opening date of a duty account must follow immediately on/after the closing date of the previous duty account.
- iii) **Declaration of removals:**
- A) Serial number(s) of invoice(s)/delivery note(s) numbers - The serial number(s) of the relevant invoice(s)/delivery note(s) must be reflected:
 - I) Delivery note(s) no's;
 - II) Invoice number(s); and
 - III) Date.
 - B) To warehouse - The following information must be reflected:
 - I) Number: VS Number of company/licensee to which goods are being removed;
 - II) Client name: Registered name of the licensee;
 - III) Tariff sub-headings; and
 - IV) Invoice price/delivery note(s) (excluding VAT and Ad valorem Excise duty).
 - V) Total - The total of 2c must be carried forward to the DA 75 and reflected against item 2g (this total must be carried over to the EXD 01 against totals as per DA 75.22).
- m) **DA 75.24 - Schedule of goods in respect of which duty has already been paid in terms of Rebate Items 534.00 or 632.02, respectively, of Schedules 5 and 6 (in order to prevent double taxation) -**
- i) **General:**
- A) Rebate Items 534.00 (imported sourced goods) and 632.02 (domestically sourced goods) allows for Excisable goods on which Excise duty has been paid and which has been incorporated in unused condition, in any other Excisable goods manufactured in any special Customs and Excise warehouse to be subjected to a full rebate of duty.
 - B) Where such rebates are claimed, the onus vests with the claimant to present proof of such prior payment to the SARS upon request.
- ii) Goods for the licensee's own use and damaged or returned goods must **NOT** be included in this form.
- iii) **Warehouse/Licensee particulars:**
- A) Warehouse number - The allocated warehouse number must be inserted here.
 - B) Customs Client Code - The allocated Customs/Excise client code must be inserted here.
 - C) Period (From – To):
 - I) The opening and closing dates of the applicable accounting period/quarter must be inserted here.
 - II) The opening date of a duty account must follow immediately on/after the closing date of the previous duty account.
- iv) **Declarations**
- A) **CD** or local suppliers invoice i.r.o. Ad valorem Excise duty paid on goods used in the manufacture of other Excisable goods:
 - I) The number(s) and date(s) of the local supplier's invoice or, in the case of imported goods, the **CD** number(s) and date of the relevant **CD** must be inserted against each separate pair of tariff sub-headings (i.e. of goods used and of goods manufactured).
 - II) Copies of the relevant supplier's invoice(s)/**CD**, of which the numbers and dates appear on this duty schedule, must be attached to this duty schedule **or retained for audit verification by the SARS**.
 - B) Tariff sub-heading(s) of goods used - The tariff sub-heading(s) of the goods on which Ad valorem Excise duty was paid and which were used as components or ingredients in the manufacture of other Excisable goods must be reflected against the tariff sub-heading(s) of each separate Ad valorem Excisable goods manufactured.
 - C) Port/Place of entry (received from VS) - The Port/Place of entry where the goods entered South Africa (**SA**) or VS number where components or ingredients were received from, is compulsory and must be inserted in this box.

- D) Invoice value of goods used in the manufacture - The total of the Ad valorem Excise duty paid must be reflected. VAT, however, does not form part of the dutiable value and must not be included.
- E) Quantity used - The quantity of goods imported or locally purchased and which is **used** in the manufacture must be reflected e.g. Litres or numbers of units.
- F) Tariff sub-heading(s) of Excisable manufactured goods - The tariff sub-heading(s) of the Excisable goods manufactured, which incorporate other goods of 2b, in respect of which Ad valorem Excise duty has been paid, must be reflected separately against the tariff sub-heading(s) of the goods so incorporated.
- G) Ad valorem Excise duty deductible i.r.o. goods used - The duty, which may be claimed as a refund, may not exceed the duty payable per quarter for Ad valorem Excise duty purposes.
- H) Total - The total of 2h must be carried forward to the DA 75 and reflected against item 2k **(this total must be carried over to the EXD 01 against totals as per DA 75.24).**

n) **DA 75.30 - Statement i.r.o. over and/or underpayments on previous account(s) i.t.o. Section 77 -**

i) **General:**

- A) When it is necessary to adjust the Ad valorem Excise duty paid on a previous account(s) because of errors or omissions resulting in overpayments and/or underpayments, the particulars of the duty account(s) being adjusted, the extent of the adjustment(s) and the reason therefore must be reflected on the DA 75.30.
- B) **This is permitted in terms of Section 77, with the compliance of the conditions stated therein. It is hence important for licensees to be familiar with this legislation when completing this form.**
- C) In terms of Section 77, the licensee may set-off the Ad valorem Excise duty he/she has paid on importation against Ad valorem Excise duty due, provided that such goods have been incorporated, in unused condition, in any Ad valorem Excisable goods manufactured in any special Customs and Excise warehouse. When setting of Ad valorem Excise duty note must be taken of the following:
 - I) The amount of the refund claim does not exceed the Ad valorem Excise duty payable per quarter for Ad valorem Excise duty purposes and the amount of the refund claim on a particular account against a specific tariff sub-heading does not exceed the amount of Ad valorem Excise duty payable in respect of that tariff sub-heading on the same account;
 - II) A period of not more than two (2) years has expired since the payment of the Ad valorem Excise duty;
 - III) The client may not set-off Ad valorem Excise duties paid on completed imported goods against locally manufactured goods;
 - IV) The client may not set-off ordinary Customs duty on goods; used in the manufacture of Ad valorem Excise duty goods.
 - V) A refund is only claimed in respect of the duty paid on goods actually used in the manufacture of other Excisable goods;

ii) **Warehouse/Licensee particulars:**

- A) Warehouse number- The allocated warehouse number must be inserted here.
- B) Customs Client Code - The allocated Customs/Excise client code must be inserted here.
- C) Period (From – To):
 - I) The opening and closing dates of the applicable accounting period/quarter must be inserted here.
 - II) The opening date of a duty account must follow immediately on/after the closing date of the previous duty account.

iii) **Particulars of over and/or underpayment(s):**

- A) The duty account number(s)/ **Financial Account Number(s) as per the EXD 01** and date(s) as allocated by the office of the Controller/Branch Manager must be inserted in 2a(i) and/or (ii):
 - I) Account number(s); and
 - II) Date.
- B) Adjustments in respect of individual accounts must be shown separately.
- C) Relevant tariff sub-heading(s):
 - I) The tariff sub-heading(s), applicable to the goods in respect of which the adjustment is being made, must be inserted in this column.
 - II) The particulars of each tariff sub-heading(s) must be shown separately.

- D) Amount overpaid - The Ad valorem Excise duty overpaid on previous duty account(s) must be reflected in 2c.
- E) Amount underpaid - The Ad valorem Excise duty underpaid on previous duty account(s) must be reflected in 2d.
- I) Total - The total(s) of Ad valorem Excise duty over and/or underpaid on previous account(s) must be carried forward to I and/or m on DA 75 (this total must be carried over to the EXD 01 against totals as per DA 75.30).
- iv) **Reason(s) for over and/or underpayment** - A full explanation must be given for every adjustment **effected**. Explanations must, where necessary, be supported by documentary evidence. **Any documentary evidence substantiating any claim in this regard must be retained by the licensee for audit purposes by the SARS.**
- o) **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 1 -**
- i) **General:**
- A) In terms of Schedule 1, Part 8, an ordinary levy shall be levied on any item listed in this part and shall apply to any such goods which are manufactured in or imported into SACU and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item.
- B) Ordinary levy Item 196.10 is applicable to Ad valorem licensees. The description of said item is as follows: "Goods of any description, for the exclusive use by any department in the national or provincial sphere of government". The rate of duty for such item is as follows: "The rate of duty specified of those goods in Parts 1 and 2 of Schedule 1."
- C) The above means, in practical terms, that the rate of duty for the goods as described above will be that as noted in Schedule 1, Part 2B.
- D) All goods falling under Schedule 1, Part 8, must however be reflected as ordinary levy goods, and the applicable information boxes per EXD 01/DA 75 must be used.
- ii) **Warehouse/Licensee particulars:**
- A) Warehouse number - The allocated warehouse number must be inserted here.
- B) Customs Client Code - The allocated Customs/Excise client code must be inserted here.
- C) Period (From – To):
- I) The opening and closing dates of the applicable accounting period/quarter must be inserted here.
- II) The opening date of a duty account must follow immediately on/after the closing date of the previous duty account.
- iii) **Declaration in respect of ordinary levy:**
- A) Country of destination - Removals under each tariff sub - heading must be grouped together under each country of destination as specified on the Schedule.
- B) Tariff sub-heading(s) - Insert Schedule 1 Part 2B tariff sub-heading(s), 3304.10, 8518.40, etc.
- C) Invoice number(s):
- I) Insert invoice number(s).
- II) Should the space provided prove insufficient, a separate sheet may be attached.
- D) Total invoice price - Insert total invoice price for each tariff sub-heading per country of destination.
- E) Total value for Ad valorem Excise duty purposes - Insert total value for Ad valorem Excise duty purposes for each tariff sub-heading(s) per country of destination.
- F) Ordinary levy - Insert Ordinary levy payable for each tariff sub-heading(s) per country of destination. **The value for Ad valorem Excise purposes and the ordinary levy due are calculated on the same basis as the value under schedule 1 Part 2B.**
- G) Total Ordinary levy - Insert total ordinary levy payable for each country of destination.
- H) Totals - The total(s) of 2d, e and g must be carried forward to 2b, d and e respectively on the DA 75 (this total must be carried over to the EXD 01).
- p) **DA 75.33 - Schedule of Ad valorem Excise duty in respect of motor vehicles manufactured and removed from licensed premises -**
- i) **Warehouse/Licensee particulars:**
- A) Warehouse number - The allocated warehouse number must be inserted here.
- B) Customs Client Code - The allocated Customs/Excise client code must be inserted here.
- C) Period (From – To):

- I) The opening and closing dates of the applicable accounting period/quarter must be inserted here.
- II) The opening date of a duty account must follow immediately on/after the closing date of the previous duty account.
- ii) **Declarations in respect of motor vehicles removed:**
- A) Model code - Insert model code of vehicle.
- B) Tariff sub-heading(s) - Insert tariff sub-heading(s).
- C) Invoice price per unit (excluding VAT) - Insert invoice price per unit (excluding VAT).
- D) Total quantity of units sold per model at same price - Insert total quantity of units sold per model at same price.
- E) Total invoice price (excluding VAT) - Insert total invoice price for each tariff sub-heading(s).
- F) Recommended Retail Price (RRP) per unit (excluding VAT) - Insert RRP per unit (excluding VAT):
- I) The RRP excludes the environmental levies in terms of rules 54FB.01 and 54FC.01 respectively when declaring the Ad valorem Excise duty.
- G) Value for Ad valorem Excise Duty purposes per unit - Insert value for Ad valorem Excise duty purposes per unit.
- H) Rate of duty per unit - Insert rate of duty per unit.
- I) Total value for Ad valorem Excise duty purposes - Insert total value for Ad valorem Excise duty purposes.
- J) Total Ad valorem Excise duty payable - Insert total Ad valorem Excise duty payable.
- K) **Totals** - The total(s) of 2e, i and j must be carried forward to 2b, d and e respectively on the DA 75 (this total must be carried over to the EXD 01 against totals as per DA 75.33).
- iii) **Completion of the Comma-Separated Values (CSV) file:**
- A) The CSV file electronically completed and submitted via the e-Filing platform as part of the quarterly account for Ad valorem Excise duty applies only to the motor industry.
- B) The CSV file is an exact replica of the DA 75.33, hence must be completed in the same manner.
- C) The relevant totals as per the CSV file will automatically populate the corresponding totals of the EXD 01 as soon as the CSV file is submitted on e-Filing.
- D) Any discrepancy in the CSV file will be detected by the validation rules within the e-Filing system and the licensee notified of such, if any.
- q) Examples of the various schedules to the DA 75 may be found by using the below noted reference numbers (Ref. No.'s):
- i) DA 75 - Ref. No. - SE-AV-05-A02;
- ii) DA 75.20 - Ref. No. - SE-AV-05-A03;
- iii) DA 75.22 - Ref. No. - SE-AV-05-A04;
- iv) DA 75.24 - Ref. No. - SE-AV-05-A05;
- v) DA 75.30 - Ref. No. - SE-AV-05-A06;
- vi) DA 75.32 - Ref. No. - SE-AV-05-A07; and
- vii) DA 75.33 - Ref. No. - SE-AV-05-A08.

3 MEASURES

- a) N/A

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 1(1), 18, 36A, 38A, 41, 44, 47, 47B, 69, 75, 77, 114, 116 and 119A.R101A10(d)(e) Customs and Excise Rules: 21.04, 36A.04, 38A, 41.02, 54FB.01, 54FC.01 and 69.01 Customs and Excise Schedule 1 Parts 1, 2B and 8 and Schedules 5 and 6 VAT Act No. 89 of 1991: Section 7(3)(a)
Other Legislation:	None
International Instruments:	None

4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
QMS-01	Quality Management System Manual
SE-AM-19-M01	Declaration account submission via eFiling – External Manual
SE-AV-02	Ad valorem Excise Duty – External Policy

4.3 Quality Records

NUMBER	TITLE
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 6 (including exports)
DA 75.22	Schedule of excisable goods removed in bond in terms of Section 18
DA 75.24	Schedule of goods in respect of which duty has already been paid in terms of Rebate Items 534.00 or 632.02, respectively, of Schedules 5 and 6
DA 75.30	Statement in respect of over and/or underpayments on previous accounts in terms of Section 77
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 1
DA 75.33	Schedule of Ad valorem Excise duty in respect of motor vehicles manufactured and removed from licensed premises
EXD 01	Excise Duty and Levy return
SE-AV-05-A02	Example of DA 75 - Ad valorem Excise duty account
SE-AV-05-A03	Example of DA 75.20 - Schedule of Excisable goods removed under rebate of duty in terms of items of Part 2 of Schedule 6 (including exports)
SE-AV-05-A04	Example of DA 75.22 - Schedule of Excisable goods removed in bond in terms of Section 18
SE-AV-05-A05	Example of DA 75.24 - Schedule of goods in respect of which duty has already been paid in terms of Rebate Items 534.00 or 632.02, respectively, of Schedules 5 and 6
SE-AV-05-A06	Example of DA 75.30 - Statement in respect of over and/or underpayments on previous accounts in terms of Section 77
SE-AV-05-A07	Example of 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 1
SE-AV-05-A08	Example of DA 75.33 - Schedule of Ad valorem Excise duty in respect of motor vehicles manufactured and removed from licensed premises
P2.08	Destruction Certificate
SE-AM-10-A01	Withdrawn

5 DEFINITIONS AND ACRONYMS

Account	In relation to the document required to be submitted in respect of the payment of duty in terms of any provision of the Act and any other rule, must be regarded as a return.
Ad valorem	It is a Latin term meaning: "on the value"
Clearance Declaration	Applicable SAD form (e.g. SAD 500, 501, 502, 503, 504, 505, 506, etc.) or CD 1 (Customs Declaration).
Comma-Separated Values	CSV file stores tabular data (number and text) in plain text. Each line of the file is a record. Each record consists of one (1) or more fields separated by commas. The use of the comma as a field separator is the source of the name for the file format.
CSV	Comma-separated values
Controller/Branch Manager	The officer designated by the Commissioner to be the Controller/Branch Manager of Customs and Excise in respect of that area or matter and includes officers acting under the control or direction of any officer so designated by the Commissioner.
Credit Notes	A form or letter sent by a seller to a buyer, stating that a certain amount has been credited to the buyer's account.

Duty Free Shops	<p>a) These shops or stores are retail outlets that are exempt from the payment of certain local or national taxes and duties on the following requirements i.e.:</p> <ul style="list-style-type: none"> i) That the goods sold will be sold to travellers who will take them out of the country; or ii) Only persons who are accredited by the Department of International Relations and Co-operation (DIRCO) that are in possession of a valid Diplomatic or Consular identity card may enter and purchase goods that are duty free.
e-Filing	The South African Revenue Service (SARS) eFiling is a free, online process for the submission of returns and declarations and other related services. This free service allows taxpayers, tax practitioners and businesses to register free of charge and submit returns and declarations make payments and perform a number of other interactions with SARS in a secure online environment.
Environmental levy	<p>a) A levy imposed in terms of Part 3 of Schedule 1 and the Notes thereto, which includes levies on:</p> <ul style="list-style-type: none"> i) Plastic bags; ii) Filament lamps; iii) Electricity; iv) Carbon dioxide; and v) Tyres.
Excisable goods	Any goods specified in Part 2 of Schedule 1, imported into or manufactured in SA.
Licensee	Any person licensed under any provision of the Act.
Manufacturing	<p>a) As defined in Chapter 1, any process –</p> <ul style="list-style-type: none"> i) In the manufacture or assembly of any Excisable goods, environmental levy goods, fuel levy goods or Road Accident Fund (RAF) levy goods; ii) In the conversion of any goods into Excisable goods, environmental levy goods, fuel levy goods or RAF levy goods; iii) Whereby the dutiable quantity or value of any imported goods specified in Section B of Part 2 of Schedule 1, Excisable goods, environmental levy goods, fuel levy goods or RAF levy goods is increased in any manner; iv) In the recovery of Excisable goods, environmental levy goods, fuel levy goods or RAF levy goods from Excisable goods or any other goods; v) in the packing or measuring off of any imported goods specified in Section B of Part 2 of Schedule 1, Excisable goods, environmental levy goods or RAF levy goods; or vi) in the generation of electricity liable to environmental levy; or <p>b) Any process as may be prescribed in any Part of Schedule 1 wherein such duty or levy is specified; or</p> <p>c) Any other process in respect of goods contemplated in paragraph (a) that the Commissioner may prescribe by rule.</p>
Road Accident Fund (RAF)	A state insurer established by statute. It provides insurance cover to all drivers of motor vehicles in SA in respect of liability incurred or damage caused as a result of a traffic collision. Liability incurred in relation to property damage (such as damage to vehicles, buildings, vehicle contents) is excluded from cover. The RAF operates a system whereby the claimant is assigned a percentage of responsibility for the accident, and the RAF pays the claimant a percentage of a full settlement based on a percentage that was not deemed to be their responsibility. Insurance premiums are collected by the RAF through a levy on motor vehicle fuel.
SACU	<p>a) The Southern African Customs Union, consisting of:</p> <ul style="list-style-type: none"> i) The Republic of South Africa; ii) The Republic of Botswana; iii) The Republic of Lesotho; iv) The Republic of Namibia; and v) The Kingdom of Swaziland.
Schedule 1 Part 2B	Ad valorem Duties and ad valorem Customs duties on imported goods of the same class or kind.

Schedule 1 Part 1	Ordinary Customs Duty
Schedule 1 Part 8	Ordinary Levy
Schedule 5	Specific drawback and refund of Customs duties and Fuel levy
Schedule 6	Refunds and Rebates of Excise Duties Fuel Levy and Environmental levy
Tariff	Harmonised Nomenclature System
Value-Added Tax	Value-added Tax is commonly known as Vat. Vat is an indirect tax on the consumption of goods and services in the economy. Revenue raised for government by requiring certain businesses to register and to charge VAT on the taxable supplies of goods and services. These businesses become vendors that act as the agent for government in collecting the VAT. VAT is charged at each stage of the production and distribution process and it is proportional to the price charged for the goods and services.

6 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise Audit Enforcement
Document Owner	Executive: Governance
Author	Christolene Botha
Detail of change from previous revision	The manual has been reviewed and updated/amended; Business Owner has been changed from Compliance Centre Operations to Excise Audit Enforcement; Document Owner has been changed from Process Solutions Customs and Support Services to Governance; and The Template number changed from ECS-TM-16 to GC-TM-16
Template number and revision	GC-TM-16 – Rev 5