

EXCISE

INTERNAL/EXTERNAL

COMPLETION MANUAL

**DA 161A ENVIRONMENTAL LEVY
ACCOUNT FOR PLASTIC BAGS**

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1 SCOPE

- a) The manual is to assist licensees of Manufacturing Warehouses (VM) in the Plastic Bag Industry to complete the quarterly Environmental Levy Account (DA 161A).

2 COMPLETION OF THE DA 161A ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS

- a) The Environmental levy account (DA 161A) requires the licensee (manufacturer) to declare all stock, production and removals (including removals under rebate) from the licensed warehouse that took place in the accounting period, which must be submitted via eFiling.
- b) The Environmental levy account DA 161A is the summarising document reflecting all production, stock, receipts and removals (duty paid and non – duty paid) of plastic bags subject to the levy, as well as the amount of plastic bag levy payable in respect of the accounting period.
- c) In terms of Rule 54F.07, an accounting period shall be a fixed accounting period of three (3) months calculated from the first day of the month during which manufacturing of plastic bags subject to the levy commences until the last day of the month on which such period ends.
- d) The DA 161A and supporting schedules if applicable must be completed and kept for record purposes.
- e) **DA 161A– Environmental Levy Account for Plastic Bags**
- i) **Manufacturing Warehouse No** - This box is for the VM number.
 - ii) **Customs client No** - This box is for the clients' code number.
 - iii) **Client Details** - The name under which the (VM) is licensed must be inserted in this box.
 - iv) **Physical Address/Postal Code** - The street name, number, suburb, city and postal code of the VM must be inserted in these boxes.
 - v) **Accounting Period From/To**
 - A) The opening and closing dates of an account must be shown.
 - B) The opening date of an account must follow immediately on the closing date of the previous account.
 - vi) **Statistical Unit Code** - The unit code as reflected in Part 1 of Schedule 1 must be inserted in this box.
 - vii) **Tariff Subheading/Item** - The tariff unit code as reflected in Part 1 and 3A of Schedule 1 must be inserted in this box.
 - viii) **Opening Balance** - Balance carried forward from previous period must be inserted in this box.
 - ix) **Plus Production** - Production during the three (3) months of the accounting period must be inserted in this box.
 - x) **Plus Returns**
 - A) Returns from the local market for which credit notes have been issued must be inserted in this box.
 - B) In the case of returns from a BLNS country, the Environmental levy thereon must have been paid on entry into South Africa.
 - xi) **Less Sales, Removals and Rebates** – The quantity of plastic bags subject to the levy removed or sold must be inserted in this box.
 - A) Sales: Local market and BLNS countries
 - B) Removals: Exports and Storage Warehouse (for export or duty free shops – Rule 54F.03)
 - C) Rebates:
 - I) Item 680.01 - Goods supplied under rebate of duty as specified in the item.
 - II) Item 680.02 - Goods lost or destroyed in the warehouse in circumstances of *Vis major*, etc.
 - III) Item 680.03 - Goods manufactured in the licensed warehouse used for reprocessing of Environmental levy goods or the manufacture of other goods.
 - xii) **Closing Balance** - The quantity of plastic bags subject to the levy on hand at the end of the accounting period must be inserted in this box.
 - xiii) **Levy On Dutiable Total** - The total of sales to the local market and to consignees in BLNS countries must be multiplied by the **rate of levy** and inserted in this box. The rate is specified in Part 3A of Schedule 1.

- xiv) **Less Levy Paid Or Payable** – The levy paid on goods may be set-off under the following Rebate Items:
- A) Item 681.01- Removed to BLNS countries (only if proof of exit from South Africa has been obtained).
 - B) Item 681.02 -Returns for re-cycling (goods off specification or otherwise defective) – credit notes must have been issued.
 - C) Item 681.03 -Returns from purchasers to the local market for any purpose other than recycling – credit notes must have been issued and retained as proof.
- xv) **Less: Overpaid On Previous Account**
- A) Should a licensee have overpaid on levy the previous account the amount so overpaid must be inserted in this box.
 - B) A copy of the relevant account as well as an explanation of the overpayment must be attached to the new account.
- xvi) **Plus: Underpaid On Previous Account**
- A) Should a licensee have underpaid on levy the previous account the amount so underpaid must be inserted in this box.
 - B) A copy of the relevant account as well as an explanation of the underpayment must be attached to the new account.
- xvii) **Nett Levy Payable** - The amount determined between the “levy payable” and the “over” or “underpaid”, whichever is applicable, must be inserted in this box.
- xviii) **Total amount of nett levy due** - The total amount of nett levy which is the sum of the amounts reflected under items 147.01/3923.21.05, 3923.21.15 and 147.01/3923.29.05 and 3923.29.15 must be inserted in this box.

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 27, 39, 54A, 54B, 58, 75(15) and 119A Customs and Excise Rules: 54F.01, 54F.05 to 54F.10, 54F.12 to 154F.13, 119A.R101A(10)(d), 120A.01 and 120A.02 Customs and Excise Tariff: Schedule 1 Parts 1 and 3A and Schedule 6
Other Legislation:	None
International Instruments:	None

4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
QMS-01	Quality Management System Manual
SE-AM-19	Declaration and return submission via eFiling – External Guide
SE-EL-01	Environmental Levy on Plastic Bags Manufactured in South Africa – Internal Policy
SE-EL-01-S1	Environmental Levy on Plastic Bags Manufactured in South Africa – Internal SOP
SE-EL-02	Environmental Levy on Plastic Bags Manufactured in South Africa – External Standard

4.3 Quality Records

NUMBER	TITLE
DA 161A	Environmental levy account for Plastic Bags

5 DEFINITIONS AND ACRONYMS

BLNS	a) The Republic of Botswana; b) The Kingdom of Lesotho; c) The Republic of Namibia; and d) The Kingdom of Swaziland.
Environmental Levy	The Environmental Levy imposed in terms of item 147 in Part 3A of Schedule 1 and the Notes thereto.
Licensees	Any person licensed under any provision of the Act.
Manufacture	This includes: a) Any process in the manufacture or assembly of Excisable goods or the conversion of any goods into Excisable goods, whereby the dutiable quantity or value of Excisable goods is increased in any manner; b) The recovery of excisable goods from Excisable goods or any other goods; and c) The packing or measuring off of any Excisable goods.
Schedule 1 Part 1	Ordinary Customs Duty.
Schedule 1 Part 3A	Environmental levy on Plastic Bags.
Schedule 6	Rebates and Refunds of Excise Duties and Levies
Standard	Used to convey the standards mandated by legislation and the sequential steps to be followed.
Vis Major	A natural and unavoidable catastrophe that interrupts the expected course of events, normally caused by forces of nature.

6 DOCUMENT MANAGEMENT

Business Owner	Executive: Compliance Centre Operations
Document Owner	Executive: Process Solutions Customs & Support Services
Author	Christolene Botha
Detail of change from previous revision	Complete review; The reference to QMS-15 has been removed; Document reference number changed from SE-AM-11 to SE-EL-07-CM01; and Clarifying font colour.
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