

**EXCISE**

**INTERNAL/EXTERNAL**

**COMPLETION MANUAL**

**DA 176 ENVIRONMENTAL LEVY  
ACCOUNT FOR ELECTRICITY LEVY**

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## 1 SCOPE

- a) The manual is to assist licensees of Manufacturing Warehouses (VM) in the Electricity Generation Industry in South Africa to complete the monthly Environmental Levy Account for Electricity (DA 176) correctly which will ensure that the correct levy is brought to account.

## 2 COMPLETION OF THE DA 176 MONTHLY ELECTRICITY LEVY ACCOUNT

- a) The environmental levy account (DA 176) account is the summarizing document reflecting the quantity of electricity generated, and the total levy payable in respect of an accounting period, which must be submitted via eFiling.
- b) No quantity in respect of electricity may be deducted or set-off from the total quantity of electricity generated and accounted for on such account if it has been:
- i) Appropriated for own use;
  - ii) Exported from South Africa; or
  - iii) Lost subsequent to generation,
- c) The Environmental levy account (DA 176) must be completed and kept for record purposes.
- d) All boxes on the Electricity Levy Account, if applicable, must be completed.
- 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) All alterations or deletions on an account are required to be initialed by the person signing the declaration at the bottom of the account.
- g) The account must be duly completed and signed by the responsible person.
- h) **DA 176 – Environmental Levy Account for Electricity:**
- i) **Licensee Particulars (Part A) -**
    - A) Manufacturing Warehouse No. :
      - I) The letters VM and the number allocated by the Controller/Branch Manager must be inserted. Numbers such as the license serial number, factory registration number, etc., must under **no** circumstances appear in place of or with the warehouse number. **For example**, if the warehouse is situated in Pretoria, the number will appear as follows:

P	T	A	V	M	3	2	1	0
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- II) The warehouse number is of vital importance for identification purposes and licensees must therefore ensure that the correct number is furnished.
- B) Customs Client No. - The customs client number is of vital importance for identification purposes and licensees must therefore ensure that the correct number is furnished.
- C) **Licensee Details:**
  - I) Licensee - This must be the name under which the licensee is to generate electricity. If any change in the name or the legal identity of a licensee takes place, the Controller/Branch Manager must be notified immediately.
  - II) Physical address – This must be the address where the actual production is taking place. If any change of address takes place, the Controller/Branch Manager must be notified immediately.
  - III) Postal Code – If any change of address takes place, the Controller/Branch Manager must be notified immediately.
- D) Accounting Period (From – To):
  - I) The opening and closing dates of an account must be reflected and must cover a period of one (1) month.
  - II) The opening date of an account must follow immediately on the closing date of the previous account.

- ii) **Environmental Levy Payable (Part B) -**
- A) Electricity Generation Plant - This must be the name of the Electricity Generation Plant where the actual production is taking place.
- B) Quantity of Electricity Generated Kilowatt per hour (kW.h) - This will be the quantity in kW.h of electricity generated by the plant for the specific accounting period.
- C) Levy Rate - This will be the rate on which the levy must be calculated as stipulated in Schedule 1 Part 3B.
- D) Levy Payable - Equals the quantity of electricity per kW.h generated, multiplied by the levy rate as stipulated in Schedule 1 Part 3B.
- E) Nett total - The amount to be declared here is the levy payable per Electricity Generation Plant equals the quantity of electricity per kW.h generated, multiplied by the levy rate as stipulated in Schedule 1 Part 3B.
- F) Less: Overpaid on Previous account(s) -
- I) Should a licensee have overpaid levy on its previous account(s), the amount overpaid must be inserted in this box.
- II) The date of the previous account(s) and its reference/account number must be furnished as well as an explanation for the overpayment i.e. relevant account(s) must be attached.
- G) Plus: Underpaid on previous account(s) -
- I) Should a licensee have underpaid levy on its previous account(s), the amount underpaid must be inserted in this box.
- II) The date of the previous account(s) and its reference/account number must be furnished as well as an explanation for the underpayment i.e. relevant account(s) must be attached.
- III) Interest must be brought to account.
- H) Total -
- I) Equals the quantity of electricity per kW.h generated, multiplied with the levy rate as stipulated in Schedule 1 Part 3B, less and or plus levy over and or underpaid as per previous account(s).
- II) The levy payable will be carried over to this box on DA 176.
- iii) **Declaration (Part C) -**
- A) The declaration must be completed and signed or countersigned by the sole proprietor, partner, director, manager or secretary or a person of equal or higher capacity in the registrants business.
- B) The person signing the declaration accepts full responsibility for the correctness of the Environmental Levy Account for Electricity.

### 3 MEASURES

- a) **N/A**

### 4 REFERENCES

#### 4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act. No. 91 of 1964:</b> Chapter VA and 119A <b>Customs and Excise Rules:</b> 54FA.05 to 54FA.09, 119A.R101A(10)(d) and item 200.03 <b>Customs and Excise Tariff:</b> Schedule 1 Part 3B
Other Legislation:	<b>None</b>
International Instruments:	<b>None</b>

#### 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-03	Environmental Levy on Electricity Generated in South Africa – Internal Policy

DOCUMENT #	DOCUMENT TITLE
SE-EL-03-S01	Environmental Levy on Electricity Generated in South Africa – Internal SOP
SE-EL-04	Environmental Levy on Electricity Generated in South Africa – External <b>Standard</b>

### 4.3 Quality Records

NUMBER	TITLE
DA 176	Environmental levy account for Electricity

## 5 DEFINITIONS AND ACRONYMS

<b>Controller/Branch Manager</b>	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 officer acting under the control or direction of any officer so designated by the Commissioner.
<b>Electricity Generation Plant</b>	One (1) or more electricity generation units on the same premises.
<b>Environmental Levy</b>	The Environmental Levy imposed in terms of item 148.01 in Part 3B of Schedule 1 and the Notes thereto.
<b>Licensees</b>	Any person licensed under any provision of the Customs and Excise Act No. 91 of 1964.
<b>Schedule 1 Part 3B</b>	Environmental levy on Electricity Generated in South Africa.
<b>Standard</b>	Used to convey the standards mandated by legislation and the sequential steps to be followed.

## 6 DOCUMENT MANAGEMENT

<b>Business Owner</b>	Executive: Compliance Centre Operations
<b>Document Owner</b>	Executive: Process Solutions Customs & Support Services
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