No. R. 976

### **13 December 2013**

### DIAMOND EXPORT LEVY (ADMINISTRATION) ACT, 2007 (ACT NO. 14 OF 2007) AMENDMENT OF RULES (DAR/130)

Under section 18 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007), the rules published in Government Notice R.1169 of 31 October 2008 are hereby amended to the extent set out in the Schedule hereto. The deletion in Schedule A of rule 14.02 is deemed to have come into operation on 30 September 2009.

VISVANATHAN PILLAY ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

### SCHEDULE

- (a) By the insertion in Schedule A after rule 4.04 of the following rule:
  - "4.05 A return levypayer must -
    - (a) on discovering that a return submitted by him or her is not correct, forthwith report the error to the Commissioner stating fully the circumstances in which it occurred;
    - (b) include payment for any underpayment and interest thereon with that report; and
    - (c) comply with such other requirements as the Commissioner may determine."
- (b) By the substitution in Schedule A for rules 10.01 and 10.02 of the following: "No rules."

- (c) By the substitution in Schedule A for rule 14.01 of the following rule:
  - "14.01 (a) No application for a refund will be considered by the Commissioner unless it is
    - made on a duly completed form DL 66;
    - supported by the necessary documentation and other evidence to prove that such a refund is due; and
    - (iii) delivered to an office listed in rule 4.04.
    - (b) If, after considering an application for a refund, the Commissioner is satisfied that a claimant is entitled to a refund of the levy, the Commissioner must pay the refund to the person concerned."
- (d) By the deletion in Schedule A of rule 14.02
- (e) By the deletion in Schedule A of rule 15.01
- (f) By the substitution in Schedule B under rule 11.01 of the following forms:
  - "(e) DL 163 Diamond Export Levy Return
  - (f) DL 163A Total export value for this period
  - (g) DL 163B Import Credit
  - (h) DL 163C Relief for Temporary Exports
  - (i) DL 163D Relief for Election Purchases
  - (k) DL 185 Registration for Diamond Export Levy"
- (g) By the withdrawal in Schedule B under rule 11.01 of the following forms:
  - "(I) DL 480 Departmental Diamond Export Levy
  - (m) DL 484 Voucher of Correction: Departmental"



### DL163

Diamond Export Levy Return (Section 4 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007)

1. Registered P	erson Particular	S			
a. Client Code		b. Assessme	ent Period From	CYYMMDD	To CCYYMMDD
c. Client Type	Producer	Beneficiator	Dealer	Holder of export	permit
d. Particulars of Regist	rant				
Registered name					
Trade name					
Physical address					
				Post	al code

2. Leviable Export Transactions		
a. Total Fair Market Export Value for this period (DL163A)	R	
b. Less: Import Credit Value (Section 4) (DL163B)	R	
c. Less: Relief for Temporary Exports (Section 5) (DL163C)	R	
d. Less: Relief for Election Purchases (Section 6) (DL163D)	R	
e. Less: Exemptions (Sections 7, 8, 9 & 10) (DL163E)	R	
f. Total: Value	R	
g. Levy payable	R	

3. Declaration		
1	(Initials and Surname) in my capacity as	
for	hereby declare that all information in this doe	cument and the annexures
thereto are true and correct.		
	CCYYMMDD	
Signature	Date	Place

Assurance activity	Name	Signature	Date	Account no.	Date received
Acceptance check			CCYYMMDD		
Face check			CCYYMMDD		
Desk audit			CCYYMMDD		CCYYMMDD



### DL163A

Total Export Value for this Period (Inclusive of import credit, temporary exports, election purchases and exemptions)

Client Code	son Particulars	b. Assessment Period From C C Y Y M M D D	To CCYYMMD
Client Type	Producer Beneficiator Dealer Ho	lder of export permit	
	exports for this period		
SAD 500 (customs decl SAD number	laration form) Information ii) Line Number iii) Date iv) Office	v) Country of destination vi) Customs Export	Value vii) Fair Market Value
			nd (Section 61 (2) of the Diamonds of 1964)) 1986 (Act No. 56 of 1986))
	C C Y Y M M D D	LAUSS AU, 1904 (AU NO. 31	01 1904)) 1980 (ACLINO, 50 01 1980))
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
	C C Y Y M M D D		
		b. Total Values	



# DL163B

Import Credit (Section 4 of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007))

Client Code					b. Assessment Period	From C C Y Y M M	D D To	CCYYMM
Client Type	Producer	Beneficiator	Dealer	Holder of export per	mit			
. Declaration of	of Import Value (Cr	redit Purposes)	for this Period					
. SAD 500 (customs	declaration form) Inform	ation						
) SAD number	ii) Date	iii) Office	iv) Country of origin	v) Customs Value (Section 65 of the Customs & Excise Act, 1964 (Act No. 91 of 1964))	vi) Fair Market Value (Section 61A of the Diamonds Act, 1986 (Act No. 56 of 1986))	vii) Levy Amount (Credit)	viii) Kimberley Process Certificate number(s)	ix) Kimberley Process Certificate date(s)
	C C Y Y M M D							
	CCYYMMD							
	C C Y Y M M D							
	CCYYMMD	D						
	CCYYMMD	D						
	C C Y Y M M D							
	C C Y Y M M D							
	CCYYMMD							
	CCYYMMD							
	C C Y Y M M D							
	C C Y Y M M D							
	C C Y Y M M D							
	C C Y Y M M D							
	C C Y Y M M D							
		D						

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## DL163C

Relief for Temporary Exports (Section 5 of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007))

Client Code					b. Assessment Period	From C C Y Y M	M D D To	CCYYMM
Client Type	Producer	Beneficiator	Dealer	Holder of export pe	ermit			
		xports for this Perio	d					
. SAD 500 (customs	declaration form) E	port Information						w
) SAD number	ii) Line no.	iii) Date	iv) Office	v) Country of destination	vi) Exemption Certificate No. (Section 64 of the Diamonds Act, 1986 (Act No. 56 of 1986))	vii) Exemption Certificate date	Viii) Fair Market Value (Section 61(2) of the Diamonds Act, 1986 (Act No. 56 of 1986))	ix) Acquitted Yes / No
		C C Y Y M M D						
		CCYYMMD						
		CCYYMMD						
		C C Y Y M M D				-		
		C C Y Y M M D						
		C C Y Y M M D						
						1		
		CCYYMMD						
		C C Y Y M M D	D					
		C C Y Y M M D						
		CCYYMMD						
		C         C         Y         Y         M         M         D           C         C         Y         Y         M         M         D						
		CCYYMMD						
		CCYYMMD						

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AD number	ii) Line no.	iii) Date	iv) Office	v) Country of origin	vi) Value
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYYMMDD			
		C C Y Y M M D D			
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYYMMDD			
		C C Y Y M M D D			
		C C Y Y M M D D			
		C C Y Y M M D D			
		C C Y Y M M D D			
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYYMMDD			
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYYMMDD			
		C C Y Y M M D D			
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYYMMDD			
		C C Y Y M M D D			
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYYMMDD			
		C C Y Y M M D D			
		C C Y Y M M D D			
		CCYYMMDD			

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## DL163D

**Relief for Election Purchases** 

(Section 6 of the Diamond Export Levy Act, 2007 (Act No. 15 of 2007))

. Client Code . Client Type	Producer	Beneficiator	Dealer	Holder of export pe	b. Assessment Period ermit	From C C Y Y M I	И D D То	CCYYMMD
. Declaration of	of Exports for t	his Period						
SAD 500 (customs	declaration form) In	formation						
) SAD number	ii) Line no.	iii) Date	iv) Office	v) Country of destination	vi) Customs Export Value (Section 72 of the Customs & Excise Act, 1964 (Act No. 91 of 1964))	vii) Fair Market Value (Section 61(2) of the Diamonds Act, 1986 (Act No. 56 of 1986))	viii) Election Reference Number(s)	ix) Election Reference Date(s)
		C         C         Y         Y         M         M         D         D           C         C         Y         Y         M         M         D         D						C         C         Y         Y         M         M         D           C         C         Y         Y         M         M         D
		C C Y Y M M D D						C C Y Y M M D
		C C Y Y M M D D C C Y Y M M D D						C         C         Y         Y         M         M         D           C         C         Y         Y         M         M         D
		CCYYMMDD						C C Y Y M M D
		C         C         Y         Y         M         M         D         D           C         C         Y         Y         M         M         D         D						C         C         Y         Y         M         M         D           C         C         Y         Y         M         M         D
								C C Y Y M M D
	-							C C Y Y M M D C C Y Y M M D
								C C Y Y M M D
		C C Y Y M M D D C C Y Y M M D D						C         C         Y         Y         M         M         D           C         C         Y         Y         M         M         D
								C C Y Y M M D
		C C Y Y M M D D C C Y Y M M D D						C         C         Y         Y         M         M         D           C         C         Y         Y         M         M         D
				b. Total Customs Valu			c. Total Fair Market Va	the short of the short of the short

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### **Registration for Diamond Export Levy**

(Section 2 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007)

#### Notes for Completion of this Form 1.

Please indicate with an "X" in the applicable box.
 If the space provided on this form is insufficient, the information must be furnished on a separate page, which must be attached to this form.
 Where an asterisk (\*) appears, delete whichever is not applicable.
 Please take note that a separate application form must be completed for each client type.

2. Existing SA	RS and Regulator Registra	ation / Licensee Particu	lars	
SARS Customs clien	t code number	Regulator	registration number - Produc	er
Regulator license nur	nber - Beneficiator	Regulator per	nit number - Holder of export per	mit
Regulator license nur	nber - Dealer			
		P.		
3. Client Type				
Producer	Beneficiator	Dealer	Holder of export permit	
1				
4. Purpose of A	Application			
New registrant /	renewal	Amending existing informa	ition	Cancellation
5. Assessment	Periods			
The assessment period	ods for the purposes of section 4(2	2) of the Diamond Export Levy A	ct, 2007 (Act No. 15 of 2007	) are as follows:
From C C Y Y	M M D D To C C Y Y	M M D D From	CCYYMMDD	ToCCYYMMDD
6. Applicant Pa	articulars			
Name of applicant				
Business address				
			Posta	l code
Postal address				
			Posta	l code
Contact number(s):	Business Tel	Cellular phone	Facsimil	e
7. Trading Part	iculars Please supply all trad name as stated in Pa		the business is conducted from a	different address or under a different
Trade name				
Physical address				
			Posta	l code
8. Nature of Bu				<i>k</i>
Company	Close Corporation	Trust	Sole Proprietor	Partnership
Individual	Со-Ор	Public Authority	Foreign Entity	
Company registration			gistration number	
Close Corporation reg	gistration number	Other an	nd specify	

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9. Registration					
a. SARS Revenue ide	entification num	nbers:			
VAT registration number	er		Income Tax reference numbe	r	
PAYE reference numb	er		SDL reference number		
UIF reference number					
		d / or all "Partner(s) / "Mana	aging Director / *Financial Director / *	Director(s) /	"Member(s) / Trustee(s):
i) Initials	Full name(s)				
Surname	-				
Capacity	-				
RSA ID number			Passport number		
Residential address					
	1				Postal code
	1. 	2		d	
ii) Initials	Full name(s)				
Surname					
Capacity					
RSA ID number			Passport number		
Residential address					
	-			1	
	-			_	Postal code
10. Contact per	00 <b>0</b> 0	articulars of person who can be	contacted regarding this application		
	SOII P	articulars of person who can be c	ontacted regarding this application		
Surname		aniculars of person who can be c	onauto regarang ins appication		
		anticulars of person who can be c	onduteu regarang uns application		
Surname		anticulars of person who can be c			
Surname First name(s) Capacity	Business Tel			Facsimile	
Surname First name(s) Capacity Contact number(s):	Business Tel		ellular phone	Facsimile	
Surname First name(s) Capacity	Business Tel			Facsimile	
Surname First name(s) Capacity Contact number(s): Business e-mail addre	Business Tel	C		Facsimile	
Surname First name(s) Capacity Contact number(s): Business e-mail addre	Business Tel			Facsimile	
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone	Facsimile	
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b>	Business Tel ss / Accountin	C	ellular phone	Facsimile	
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Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone	Facsimile	
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone		Postal code
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone		Postal code
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone		Postal code
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname Business address	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone		Postal code
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname Business address	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone		Postal code
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname Business address	Business Tel ss / Accountin	۲ g Firm Particulars	ellular phone		Postal code
Surname First name(s) Capacity Contact number(s): Business e-mail addre <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname Business address	Business Tel ss / Accountin countant / audit Full name(s)	g Firm Particulars	ellular phone		
Surname First name(s) Capacity Contact number(s): Business e-mail addres <b>11. Accountant</b> Name of accountant / accounting firm <b>Particulars of the acc</b> Initials Surname Business address	Business Tel ss / Accountin Full name(s)	g Firm Particulars	ellular phone		Postal code

### 18 No. 37124

### GOVERNMENT GAZETTE, 13 DECEMBER 2013

12. Authority					
I/We					name of applicant
hereby represented by:	: 1		2	2	
Being duly authorised t (a) *a resolution passe		of - of the Board of Directors, held at			
on the	day of		20	; or	
(b) *express consent in	n writing of all m	embers of the close corporation / *par	tners of the p	partnership / *trustees	of the trust; or
(c) *being a person ha	ving the manage	ement of any other association; or			
(d) *delegated officer of	of an organ of st	ate;			
apply for registration as	s contemplated i	in section 2 of the Diamond Export Lev	y (Administr	ration) Act, 2007.	

### 13. Cancellation of Registration

I hereby declare that all my obligations and liabilities under the Diamond Export Levy (Administration) Act, 2007 have been met and apply for cancellation in terms of section 3(1) and (2) of that Act.

Initials & Surname	Signature	Capacity
C C Y Y M M D D		
Date		Place

### 14. Declaration

I hereby declare that the particulars in the application and all enclosures are true and correct; and undertake to inform the South African Revenue Service immediately of any changes in the particulars furnished in the application.

Initials & Surname	Signature	Capacity
CCYYMMDD Date		Place

### 15. Originals or Certified Copies to Accompany the Application

- a) In the case of a producer, a copy of the document in terms of which the Regulator issued the producer concerned with a unique registration number as prescribed in the Regulations to the Diamonds Act, 1986 (Act No. 56 of 1986);
- b) In the case of a dealer or diamond beneficiator, a copy of the licence issued by the Regulator to the dealer or diamond beneficiator concerned in terms of the provisions of the Diamonds Act, 1986;
- c) In the case of the holder of a permit, a copy of the permit issued by the Regulator;
- d) A form DL 1 in respect of any election described in section 8 of the Diamond Export Levy (Administration) Act, 2007

16. For Official Use	
File number	Branch Office
Registration number	Date         C         C         Y         M         M         D         D

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