

# EXCISE

## EXTERNAL

### ACCOUNTING PERIOD AND SUBMISSION TERMS

Description	Warehouse / Account type	Accounting periods	Account submission terms	Authority
Ad Valorem excise duty	VS Special Customs and Excise warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.	Accounts must be submitted as follows: a) On or before the 25 <sup>th</sup> day after closing of the accounting period; b) On or before 15:00 pm of that day; and c) Where the last possible day of submission falls on a Saturday, Sunday or public holiday, the previous official working day.	Rule 36A.04(a) and (b) read with Rule 201.20.
Air Passenger Tax (APT)	No warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021.05.01 to 2021.05.31).	Accounts must be submitted as follows: a) On or before the 21 <sup>st</sup> day after closing of the accounting period; b) On or before 15:00 pm of that day; and c) Where the last possible day of submission falls on a Saturday, Sunday or public holiday, the previous official working day.	Rule 47B.07 read with Rule 201.20.

Description	Warehouse / Account type	Accounting periods	Account submission terms	Authority
Biodiesel duties and levies	VM Manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021/05/01 to 2021/05/31).	Accounts must be submitted as follows: a) On or before the 25 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 of that day.	Rules 19A.06, 37B.19 and 20 read with Rule 201.20.
Carbon dioxide emissions (CO <sub>2</sub> ) levy on new motor vehicles.	VS Special Customs and Excise warehouse.	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.	Accounts must be submitted as follows: a) On or before the 25 <sup>th</sup> day after the closing of the accounting period; b) On or before 15:00 pm of that day; and c) Where the last possible day of submission falls on a Saturday, Sunday or public holiday, the previous official working day.	Rules 36A.04(a) and (b) and 54FB.02 read with Rule 201.20.
Carbon tax on businesses and companies that emit a high level of carbon	VM Manufacturing warehouse	Annual submissions [once every twelve (12) months]  The accounting period is 1 January – 31 December.	Returns must be submitted as follows: a) On or before the penultimate working day of July of the year following the tax period; and b) On or before 15:00 pm on that day.	Rule 54FD.04(b)
Diamond export levy	No warehouse	Bi-annual submissions [once every six (6) months]  a) Natural persons i) 1 March – 31 August ii) 1 September – 28/29 February b) Other: Period determined by each client's financial	Returns must be submitted as follows: a) Within 30 days following the closing of the tax period; and b) On or before the penultimate official working day of the month subsequent to the bi-annual closing date.	Rule 4.01(a) read with section 4(1) of the Diamond Export Levy (Administration) Act No. 14 of 2007 and Rule 4.02.

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		year start and declared upon registration.		
Electricity levy	VM Manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2022/01/01 to 2022/01/31).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; b) On or before 15:00 pm of that day; and c) On or before the penultimate working day of the subsequent month.	Rules 19A.06, 54FA.06(b) read with Rule 201.20.
Fuel levy (excluding Biodiesel)	VM Manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021/05/01 to 2021/05/31).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rules 19A.06 and 19A4.02(a)(ii) read with Rule 201.20.
Fuel levy	SOS Special Storage Warehouse for marking kerosene and aviation fuel	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rule 19A.06 read with Rule 201.20.

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Fuel levy	SOS Special Storage Warehouse for the removal of fuel products to BELN countries/exports	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rule 19A.06(b) read with Rule 201.20.
Health promotion levy on sugary beverages (HPL)	VM Manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021/04/01 to 2021/04/30).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; b) On or before 15:00 pm of that day; and c) On or before the penultimate working day of the subsequent month.	Rules 54F.07 and 54I.05 read with Rule 201.20.
Light bulbs levy	VM Manufacturing warehouse	Not applicable	Not applicable	Not applicable
Malt beer duty	VM Manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2020/05/01 to 2020/05/31).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rules 19A.06 and 19A2.02(b)(i) read with Rule 201.20.

Description	Warehouse / Account type	Accounting periods	Account submission terms	Authority
Malt beer duty	SOS Special storage warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rule 20.14 read with Rule 201.20.
Other fermented beverages (OFB) duty	SVM Special manufacturing warehouse or OS Storage warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2020/05/01 to 2020/05/31)	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rule 20.14 read with Rule 201.20
	SOS Special storage warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.		

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Plastic bags levy	VM Manufacturing warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 June – 31 August; b) 1 September – 30 November; c) 1 December – 28/29 February; and d) 1 March – 31 May.	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; b) On or before 15:00 pm of that day; and c) On or before the penultimate working day of the subsequent month.	Rules 19A.06 and 54F.07(b) read with Rule 201.20.
Spirits duty	VMP Primary manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021/05/01 to 2021/05/31).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rules 19A.06 and 19A3.02(a)(ii) read with Rule 201.20.
	VMS Secondary manufacturing warehouse (110 and 130 day cycle)			Rules 19A.06 and 19A3.03(f) read with Rule 201.20.
	SOS Special storage warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.		Rule 19A.06 read with Rule 201.20.

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Tobacco duty	VM Manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021/05/01 to 2021/05/31).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rules 19A.06 and 19A1.02(b)(i) read with Rule 201.20.
	SOS Special storage warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.		Rules 19A.06 and 20.14 read with Rule 201.20.
Traditional African Beer and Alcohol Powder Products duty	SVM Special manufacturing warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021/05/01 to 2021/05/31).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm of that day.	Rule 20.14 read with Rule 201.20.
Tyre levy	VM/VS Manufacturing warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and	Returns must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; b) On or before 15:00 pm of that day; and c) Where the last possible day of submission falls on a Saturday, Sunday or public holiday, the	Rule 54FC.03 read with Rule 201.20.

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		d) 1 October – 31 December.	previous official working day.	
Wine and vermouth duty	SVM Special manufacturing warehouse OS Storage warehouse	Monthly submissions  Starts on the first day of a month and closes on the last day of that month.  (e.g. 2021/05/01 to 2021/05/31).	Accounts must be submitted as follows: a) On or before the 30 <sup>th</sup> day after the closing of the accounting period; and b) On or before 15:00 pm on that day.	Rule 20.14 read with Rule 201.20.
	SOS Special storage warehouse	Quarterly submissions  The accounting periods are as follows:  a) 1 January – 31 March; b) 1 April – 30 June; c) 1 July – 30 September; and d) 1 October – 31 December.		

## REFERENCE TO ROLE, FUNCTIONAL AREA, OR DIVISION

Where an organisational structural change occurs with or without modifications, any reference in this document to a role, functional area or division under the former organisational structure, unless the contrary intention appears, shall be construed to be a reference to that role, functional area or division under the new organisational structure.