



COMPLETION OF DA 162 BIODIESEL ACCOUNT

Effective Date: 17 December 2025

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1 SUMMARY

- a) Licensees of Manufacturing Warehouses (VMs), specifically **Category 1 manufacturers** in the **biodiesel industry**, are required to complete **and submit** the **DA 162 monthly biodiesel account** along with supporting schedules.
- b) **With supporting schedules, this assists SARS to:**
 - i) **Monitor:**
 - A) **Inputs and Outputs.**
 - B) **Quantities of biodiesel manufactured.**
 - C) **Losses or disposals.**
 - D) **Quantities removed from the Warehouse.**
 - ii) **Collect Excise duties and taxes due.**

2 COMPLETION OF THE DA 162 MONTHLY BIODIESEL ACCOUNT AND ANNEXURES

- a) The form required bringing Excise duties; fuel levy and Road Accident Fund (RAF) levy to account is the DA 162 (category 1 commercial manufacturer). The relevant form is the summary of all relevant biodiesel transactions, giving an overall picture of all such transactions during an accounting period, which must be submitted via eFiling.
- b) The DA 162 and supporting schedules must be completed by the licensee and kept for record purposes.
- c) If the levy rates that apply to any transactions brought to account are different to the current rates (for example in April each year when rate changes occur, or where earlier year acquittals are brought to account) a separate DA 162 and supporting schedule must be prepared for each rate of levy. In general, supporting schedules are designed to cater for these different rates of levy. Current rate levies appear on schedules with the suffix "A"; previous year's rates (Current – 1) with the suffix "B"; the year before that (Current – 2) generally with the suffix "C".
- d) The boxes described immediately below are to be completed on the DA 162.

2.1 Licensee Detail

Product	<input type="text" value="Biodiesel"/>		
Tariff code	<input type="text"/>	Warehouse number	<input type="text"/>
	Customs Code	<input type="text"/>	
Accounting period	Year & Quarter	<input type="text"/>	From date
	To date	<input type="text"/>	
Name of Licenced Warehouse	<input type="text"/>		
Physical address	<input type="text"/>		
	<input type="text"/>		
	Postal code	<input type="text"/>	

- a) **Product** - the product name must be inserted in this box: Bio Diesel (Category 1).
- b) **Tariff code** - The tariff code for the aforementioned product must be inserted in this box.
- c) **Warehouse number** - This box is for the manufacturing warehouse (VM) number.
- d) **Customs code** - This box is for the licensees' Customs code number.
- e) **Accounting period: Year & Month** - The year and calendar month in respect of which the account is rendered are to be inserted in this box. **The date must use the format CCYYMMDD** with no spaces or connecting links such as oblique's, full stops, colons or dashes.

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- f) **From date / To date** - These period boxes are provided in order that the first and last day of the accounting month may be indicated. If, for example, the closing date for excise account purposes is the 25th of each month and the excise account in respect of January is rendered, the period would be 26 December to 25 January. **The date must again use the format CCYYMMDD** with no spaces or connecting links such as oblique's, full stops, colons or dash.
- g) **Name of Licensed Warehouse** - The name under which the VM warehouse is licensed must be inserted in this box.
- h) **Physical Address** - The street name, number, suburb, city and postal code must be inserted in this box.
- i) **Postal Code** – the postal code must be inserted here.

2.2 Duty Calculations

Removals Outward	Litres	Excise Duty	Fuel Levy	RAF Levy	Totals Due
Local removals DA 162.10					
Totals due (A)					
Deductibles (Acquitted)					
Returned product DA 162.50					
Losses DA 162.60					
Total deductibles (B)					
Other adjustments (C) DA 162.70					
Net duty payable (A) - (B) + (C) = D					

2.2.1 Removals Outwards

- a) **DA 162.10: Local Removals** - DA 162.10.A2-Current Rates (April only)
- Details, analysed by the transport mode, in litres of all product destined for local consumption removed from the VM and attracting duty / levies at the rates immediately preceding the currently ruling rates must be inserted;
 - The rates of Excise duty, fuel levy and RAF and the final rand values must be captured on the lead schedule (DA 162.10).
 - This form would normally only be completed in the month of April.
- b) **Totals due (A)** – the totals due on all completed DA 162.10 must be added and entered here.
- c) **Deductables, Acquitted (B)**
- Returned Product DA 162.50** {(sub-standard or contaminated) **must be captured here**}.
 - DA 162.50A1: Returned Product: Sub-Standard or Contaminated - Current Rates:
 - Full narrative details, with date and document number, and volume in litres, of all products which has been returned to the VM as a result of being found to be sub-standard or contaminated and attracting duty/levies relief at currently ruling rates must be captured
 - There is an automatically calculated adjustment for Rule 19A.10 allowances previously granted
 - The rates of Excise duty, fuel levy and RAF and the final rand values must be captured on the lead schedule (DA 162.50).
 - DA 162.50A2: Returned Product: Sub-Standard or Contaminated - Current Rates-1**
 - Full narrative details, with date and document number, and volume in litres, of all products which has been returned to the VM as a result of being found to be sub-

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standard or contaminated and attracting duty / levies relief at the rates immediately preceding the currently ruling rates must be captured.

- II) There is an automatically calculated adjustment for Rule 19A.10 allowances previously granted.
- III) The rates of Excise duty, fuel levy and RAF and the final rand values must be captured on the lead schedule (DA 162.50)
- C) **DA 162.50A3: Returned Product: Sub-Standard or Contaminated - Current Rates-2**
 - I) Full narrative details, with date and document number, and volume in litres, of all product which has been returned to the VM as a result of being found to be sub-standard or contaminated and attracting duty / levies relief at the rates for the second year preceding the currently ruling rates must be captured.
 - II) There is an automatically calculated adjustment for Rule 19A.10 allowances previously granted.
 - III) The rates of Excise duty, fuel levy and RAF and the final rand values must be captured on the lead schedule (DA 162.50).
- ii) **DA 162.60: Losses which is the sum of A) to E) below:**
 - A) **DA 162.60A1: Losses – VIS MAJOR - Current Rates**
 - I) Full narrative details and volume in litres, of any product which has been lost as a result of *vis major* and attracting duty / levies relief at currently ruling rates must be captured.
 - II) Before submitting a claim for a *VIS MAJOR*, loss written authority must be obtained from the Commissioner, granting the claim and must be captured.
 - III) The rates of Excise duty, fuel levy and RAF and the final rand values must be captured on the lead schedule (DA 162.60).
 - B) **DA 162.60A2: Losses – VIS MAJOR - Current Rates-1**
 - I) This form captures full narrative details, and volume in litres, of any product, which has been lost because of *vis major* and attracting duty / levies relief at the rates immediately preceding the currently ruling rates. Before submitting, a claim for a *vis major* loss written authority must be obtained from the Commissioner, granting the claim (manually insert input).
 - II) The rates of Excise duty, fuel levy and RAF immediately preceding the currently ruling rates and the final rand values must be captured on the lead schedule (DA 162.60).
 - C) **DA 162.60A3: Losses – VIS MAJOR - Current Rates-2**
 - I) This form captures full narrative details, and volume in litres, of any product, which has been lost because of *vis major* and attracting duty / levies relief at the rates for the second year preceding the currently ruling rates. Before submitting, a claim for a *vis major* loss written authority must be obtained from the Commissioner, granting the claim (manually insert input).
 - II) The rates of Excise duty, fuel levy and RAF for the second year preceding the currently ruling rates and the final rand values must be captured on the lead schedule (DA 162.60).
 - D) **DA 162.60B1: Losses – Section 75(18)(d) or Section 75(18)(e) - Current Rates**
 - I) The totals must be captured on the DA 162.
 - II) The rates of Excise duty, fuel levy and RAF for the second year preceding the currently ruling rates and the final rand values must be captured on the lead schedule (DA 162.60).
 - E) **DA 162.60B2: Losses – Section 75(18)(d) or Section 75(18)(e) - Current Rates - 1**
 - I) The totals must be captured on the DA 162.
 - II) The rates of Excise duty, fuel levy and RAF immediately preceding the currently ruling rates and the final rand values must be captured on the lead schedule (DA 162.60).
 - III) This form would normally only be completed in the month of April.
- iii) **Total Deductibles (B) which is the sum of c) and ii) above must be entered here.**
- d) **DA 162.70: Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid).**
The totals must be captured on the DA 162.
 - i) **DA 162.70A1: Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid) - Current Rates:**

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- A) Full narrative details, and volume in litres, of any unusual or exceptional circumstance, requiring an adjustment not catered for on other forms in this package, and requiring duty / levies relief or additional duty / levies liability at currently ruling rates must be captured. The use of this form is likely to occur only in the rarest of circumstances.
 - B) Where duty / levies relief is claimed, the volume in litres must be entered as a negative figure (-) and where additional duty / levies liability is being brought to account, the volume in litres must be entered as a positive figure (+).
 - C) The rates of Excise duty, fuel levy and RAF immediately preceding the currently ruling rates and the final rand values must be captured on the lead schedule (DA 162.70).
 - ii) **DA 162.70A2: Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid) - Current Rates-1**
 - A) Full narrative details and volume in litres, of any unusual or exceptional circumstance, requiring an adjustment not catered for on other forms in this package, and requiring duty / levies relief or additional duty / levies liability at the rates immediately preceding the currently ruling rates must be captured. The use of this form is likely to occur only in the rarest of circumstances.
 - B) Where duty / levies relief is claimed, the volume in litres must be entered as a negative figure (-) and where additional duty / levies liability is being brought to account, the volume in litres must be entered as a positive figure (+).
 - C) The rates of Excise duty, fuel levy and RAF immediately preceding the currently ruling rates and the final rand values must be captured on the lead schedule (DA 162.70).
 - iii) **DA 162.70A3: Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid) - Current Rates-2**
 - A) Full narrative details and volume in litres, of any unusual or exceptional circumstance, requiring an adjustment not catered for on other forms in this package, and requiring duty / levies relief or additional duty / levies liability at the rates for the second year preceding the currently ruling rates. The use of this form is likely to occur only in the rarest of circumstances (manually insert input).
 - B) Where duty relief is claimed, the volume in litres must be entered as a negative figure (-) and where additional duty liability is being brought to account, the volume in litres must be entered as a positive figure.
 - C) The rates of Excise duty, fuel levy and RAF for the second year preceding the currently ruling rates and the final rand values must be captured on the lead schedule (DA 162.70).
- e) **Net Duty Payable (D)** which is Totals Due (A) – Deductibles (B) + other adjustments (C), must be entered here, taking into account that adjustments could either be positive or negative.

2.2.2 Payment Schedule and Amount Payable

- a) The set date when payment is due should be capture here.
- b) The payable amount of Excise Duties due must be entered here.

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 5, 18A, 19, 19A, 21, 24, 27(4), (9) and (10), 37A, 37B, 38, 44(2), 47 and 75(18)(e) Customs and Excise Rules: Rules 18A, 19A, 19A4, 24, 27, 37A, 37B.01 to 37B.22, 38 and 75
Other Legislation:	Maritime Zones Act No. 15 of 1994: Section 8(1)
International Instruments:	United Nations Convention on the Law of the Sea: Article 76

3.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SE-ACC-02-M02	Declaration and return submission via eFiling – External Guide

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DOCUMENT NUMBER	DOCUMENT TITLE
SE-BIO-01	Biodiesel - Internal Policy
SE-BIO-01-S01	Biodiesel - Internal SOP
SE-BIO-02	Biodiesel - External Policy
SE-OIL-03-M01	DA 159 – Quarterly Excise Account – Completion Manual
SE-OIL-04-M01	DA 160 – Monthly Excise Account – Completion Manual

3.3 Quality Records

Number	Title
DA 162	Biodiesel Account for category 1 Manufacturing Warehouse
DA 162A	Table of rates of Duty and Levies
DA 162.10	Local Removals
DA 162.10A1	Local Removals: Current Rates
DA 162.10A2	Local Removals: Current Rates -1 (April only)
DA 162.50	Returned Product: Sub-Standard or Contaminated
DA 162.50A1	Returned Product: Sub-Standard or Contaminated - Current Rates
DA 162.50A2	Returned Product: Sub-Standard or Contaminated - Current Rates-1
DA 162.50A3	Returned Product: Sub-Standard or Contaminated - Current Rates-2
DA 162.60	Losses
DA 162.60A1	Losses: <i>VIS MAJOR</i> - Current Rates
DA 162.60A2	Losses: <i>VIS MAJOR</i> - Current Rates -1
DA 162.60A3	Losses: <i>VIS MAJOR</i> - Current rates - 2
DA 162.60B1	Losses: Section 75(18)(d) or Section 75(18)(e) - Current Rates
DA 162.60B2	Losses: Section 75(18)(d) or Section 75(18)(e) - Current Rates – 1
DA 162.70	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid)
DA 162.70A1	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid): Current Rates
DA 162.70A2	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid): Current Rates - 1
DA 162.70A3	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid): Current Rates - 2

4 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

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