



# DL 163 DIAMOND EXPORT LEVY RETURN

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## 1 SUMMARY

- a) The **purpose of this guide** is to assist registrants in the Diamond Industry to complete the bi-annual [(six (6) monthly] Diamond Export Levy Return (DL 163) and its schedules.

## 2 COMPLETION OF THE DL 163 BI-ANNUAL [SIX (6) MONTHLY] RETURN

- a) The diamond export levy return (DL 163) is the summarising document reflecting all movements and values of the rough unpolished diamond(s), as well as the total levy payable, in respect of the assessment period, which must be accounted for i.e. bi-annually [six (6) monthly].
- b) The diamond export levy return must be completed in full, i.e. the DL 163 with all the applicable schedules attached for that specific accounting period and a duly signed and dated copy for record and audit verification purposes must be kept.
- c) In order to make it administratively easier to do business with the South African Revenue Service (SARS), the DL 163 (the **EXD 163** return must be utilised for this purpose which is the electronic version of the DL 163) must be submitted i.e.:
- i) Electronically to the SARS Excise via the e-Filing platform; or
  - ii) Hand delivered to one (1) of the Controllers / Branch Manager's offices as stated in Rule 4.04(b) in respect of the Diamond Export Levy (Administration) Levy Act, from where it will be forwarded to the office of the Controller / Branch Manager: Alberton for capturing, should the client experience problems with eFiling.
- d) All columns on the diamond export levy return and its schedules, where applicable, must be completed.
- e) The assessment periods for diamond export levy are as follows:
- i) In the case of a natural person -
    - A) 1 March to 31 August; and
    - B) 1 September to end February.
  - ii) In the case of any other person -
    - A) Begins on the first day of the financial year for which financial accounts are prepared and ends six (6) calendar months after that day; and
    - B) Begins on the following day immediately after the period as described in paragraph 4(2)(b)(i) of the Diamond Export Levy (Administration) Act No. 14 of 2007 and ends on the last day of that financial year. If any financial year begins on any day other than the first day of a calendar month, the financial year will be deemed to begin on the first day of that month.
- f) **DL 163 – Diamond Export Levy Return**



DIAMOND EXPORT LEVY

**DL163****Diamond Export Levy Return**

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

**i) Registered Person Particulars:**

1. Registered Person Particulars																						
a. Client Code				b. Assessment Period From	C	C	Y	Y	M	M	D	D	To	C	C	Y	Y	M	M	D	D	
c. Client Type	<input type="checkbox"/> Producer	<input type="checkbox"/> Beneficiator	<input type="checkbox"/> Dealer	<input type="checkbox"/> Holder of export permit																		
d. Particulars of Registrant																						
Registered name																						
Trade name																						
Physical address																						
																				Postal code		

- A) Client Code - The client code is important for identification purposes and registrants must ensure that the correct code is furnished.
- B) Assessment period (From - To) - This is the assessment period in accordance with the periods as stipulated in Section 4(2) of the Diamond Export Levy (Administration) Act.
- C) Client Type - The client type as indicated in Section 2 of the Diamond Export Levy (Administration) Act.
- D) Particulars of Registrant
- I) Registered Name – This must be the registered name, under which the unpolished diamond(s) will be exported from South Africa (SA).
- II) Trade Name – If trading under a different name, this is compulsory. If any change in the name or the legal identity takes place, the Controller / Branch Manager must be notified immediately.
- III) Physical address – This must be the address where the unpolished diamond(s) will be exported. If any change in the address takes place, the Controller / Branch Manager of Customs must be notified of the occurrence within seven (7) days.

**ii) Leviable Export Transactions:**

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	

- A) Total 'Fair Market Export Value' for this period (DL 163A) - This section must reflect the total fair market export value of all unpolished diamond(s) exported for the entire assessment period.
- B) Less: Imports Credit Value [(Section 4 of the Diamond Export Levy (Administration) Act (DL 163B)) - The total value of all imports of unpolished diamonds that qualify for a credit.
- C) Less: 'Relief for Temporary Exports' [Section 5 of the Diamond Export Levy (Administration Act) (DL 163C)] - This is the total value of all unpolished diamond(s) exported on a temporary basis.
- D) Less: 'Relief for Election Purchases' [(Section 6 of the Diamond Export Levy (Administration Act) (DL 163D)) - This is the total value of all unpolished diamond(s) exported by elected buyers.
- E) Less: Exemption [Sections 7, 8, 9 and 10 of the Diamond Export Levy (Administration Act) (DL 163E)] - This is the total value of all unpolished diamonds exported under an exemption in the case of Producers and Beneficiators.
- F) Total: Value - The total value equals the total export for an assessment period, less -
- I) Import credit value;

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- II) Relief for temporary exports; and / or
- III) Relief for election purchases less exemptions.
- G) Levy payable (Section 3 of the Diamond Export Levy Act No. 15 of 2007) - Equals the total value multiplied with the rate of levy.

iii) **Declaration:**

3. Declaration		
I <input style="width: 90%;" type="text"/>	(Initials and Surname)	in my capacity as <input style="width: 90%;" type="text"/>
for <input style="width: 90%;" type="text"/>	hereby declare that all information in this document and the annexures thereto are true and correct.	
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>	<div style="display: flex; justify-content: space-around;"> <span>C</span><span>C</span><span>Y</span><span>Y</span><span>M</span><span>M</span><span>D</span><span>D</span> </div>	<input style="width: 100%;" type="text"/>
Signature	Date	Place

- 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 diamond export levy return and all supporting schedules.
- g) **DL 163A – Total export value for this period (Inclusive of import credit, temporary exports, election purchases and exemptions) - This schedule is a summary of all exports for the assessment period -**



DIAMOND EXPORT LEVY

**DL163A**

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

i) **Registered Person Particulars:**

1. Registered Person Particulars	
a. Client Code <input style="width: 80%;" type="text"/>	b. Assessment Period From <input style="width: 20%;" type="text"/> To <input style="width: 20%;" type="text"/>
c. Client Type <input type="checkbox"/> Producer <input type="checkbox"/> Beneficiator <input type="checkbox"/> Dealer <input type="checkbox"/> Holder of export permit	

- A) Client Code - The client code is important for identification purposes and registrants must ensure that the correct code is furnished.
- B) Assessment period (From - To) - This is the assessment period in accordance with the periods as stipulated in Section 4(2) of the Diamond Export Levy (Administration) Act.
- C) Client Type - The client type as indicated in Section 2 of the Diamond Export Levy (Administration) Act.

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ii) **Declaration of Exports for this period:**

[illegible]

- A) Customs Clearance Declaration (CCD) number - containing the Movement Reference Number (MRN).
- B) Line Number - This is the line number on which the rough diamonds were declared.
- C) Date - Date(s) on which the CCD was processed.
- D) Office - This is the office where the export declaration was processed.
- E) Country of destination - This is the country, to which a shipment of unpolished diamond(s) was exported.
- F) Customs Export Value - This is the Customs value of the unpolished diamond(s) in accordance with Section 72 of the Customs and Excise Act, No. 91 of 1964 (the Act).
- G) Fair Market Value - This is the fair market value of the unpolished diamond(s) in accordance with Section 61(2) of the Diamonds Act No. 56 of 1986.
- H) Total Values - The total Customs export value and fair market value of unpolished diamond(s) must be specified in the respective space provided.

#### h) **DL 163B – Import Credit -**



DIAMOND EXPORT LEVY

DL163B

### Import Credit

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

- i) This schedule is a summary of all the import transactions of unpolished diamond(s) imported for the assessment period.
- ii) The total value of all imported unpolished diamond(s) and total amount (credit) must be declared.
- iii) Credits that remain after the set-off in the assessment period must be set-off on the return immediately succeeding the assessment period.
- iv) Credits are calculated on the value of a diamond as released for import in terms of Section 69B of the Diamonds Act.
- v) A person is not entitled to receive any credits as described in Section 4 of the Diamond Export Levy Act in respect of any unpolished diamond(s) if that diamond(s) was previously exported under the cover of:
  - A) A temporary exemption certificate; or
  - B) An election.
- vi) A person is not entitled to receive credits in respect of any unpolished diamond(s) imported during any assessment period in which that person qualifies for relief in terms of Part IV of the Diamond Levy Act.

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i) **Registered Person Particulars:**

1. Registered Person Particulars

a. Client Code

b. Assessment Period

From

To

c. Client Type

Producer

Beneficiary

Dealer

Holder of export permit

- A) Client Code - The client code is important for identification purposes and registrants must ensure that the correct code is furnished.
- B) Assessment period (From - To) - This is the assessment period in accordance with the periods as stipulated in Section 4(2) of the Diamond Export Levy (Administration) Act.
- C) Client Type - The client type as indicated in Section 2 of the Diamond Export Levy (Administration) Act.

vii) **Declaration of Imports Value (credit purposes) for this period:**

[illegible]

- A) CCD number - containing the MRN.
- B) Date - Date(s) on which the CCD was processed.
- C) Office - Office where the CCD was processed.
- D) Country of origin - This is the country where the unpolished diamond(s) originated.
- E) Customs Value - This is the Customs value of unpolished diamond(s) in accordance with Section 65.
- F) Fair Market Value - This is the fair market value of unpolished diamond(s) in accordance with Section 61 of the Diamonds Act.
- G) Levy amount (credit) - This is the levy amount to be deducted as an import credit. The credit equals:
  - I) The levy rate; multiplied by the value as released for import in terms of Section 69B of the Diamonds Act.
- H) Kimberley Process Certificate Number(s) - This is the certificate number(s) issued to the registrant confirming that the unpolished diamond(s) have been imported.
- I) Kimberley Process Certificate date - This is the date of the certificate(s) issued to the registrant confirming that the unpolished diamond(s) have been imported.
- J) Total Amounts - The total Customs and fair market values of unpolished diamond(s) must be specified in the respective spaces provided.
- K) Total Levy amount (credit) - The total levy amount for which the registrant qualified for as a credit to be set-off from the levy payable.

j) **DL 163C – Relief for Temporary Exports -**



## DIAMOND EXPORT LEVY

DL163C

### Relief for Temporary Exports

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

- i) This schedule is a summary of all unpolished diamond(s) exported temporary for the assessment period.
- ii) A registered person must bring levy to account within fourteen (14) days of all un-acquitted temporary exports.
- iii) The total values of all temporary unpolished exported diamond(s) exported and acquitted must be declared.

iv) **Registered Person Particulars:**

1. Registered Person Particulars									
a. Client Code	<input type="text"/>	b. Assessment Period From	<input type="text"/> C <input type="text"/> Y <input type="text"/> M <input type="text"/> D <input type="text"/>	To	<input type="text"/> C <input type="text"/> Y <input type="text"/> M <input type="text"/> D <input type="text"/>				
c. Client Type	<input type="checkbox"/> Producer	<input type="checkbox"/> Beneficiary	<input type="checkbox"/> Dealer	<input type="checkbox"/> Holder of export permit					

- A) Client Code - The client code is important for identification purposes and registrants must ensure that the correct code is furnished.
- B) Assessment period (From - To) - This is the assessment period in accordance with the periods as stipulated in Section 4(2) of the Diamond Export Levy (Administration) Act.
- C) Client Type - The client type as indicated in Section 2 of the Diamond Export Levy (Administration) Act.

v) **Declaration of Temporary Exports for this period:**

[illegible]

- A) CCD information - CCD number - This is the MRN.
- B) Line number - This is the line number on which the rough diamonds were declared.
- C) Date - Date(s) on which the CCD was processed.
- D) Office - Office where the export declaration was processed.
- E) Country of destination - This is the country to where unpolished diamond(s) was exported.
- F) Exemption Certificate Number - This is the certificate number issued to the registrant confirming that the unpolished diamond(s) has been exported on a temporary basis in accordance with Section 64A of the Diamonds Act.



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- G) Exemption Certificate date - This is the date(s) of the certificate number(s) issued to the registrant confirming that the unpolished diamond(s) has been exported on a temporary basis.
- H) Fair Market Value - This is the fair market value of unpolished diamond(s) in accordance with Section 61(2) of the Diamonds Act.
- I) Acquitted Yes / No - The acquitted status of the export transaction must be stated here.
- J) Total Value - This is the total value of unpolished diamond(s) exported on a temporary basis.
- K) CCD Import Information - CCD number - This is the MRN.
- L) Line number - This is the line number on which the rough diamonds were declared.
- M) Date - Date(s) on which the CCD was processed.
- N) Office - Office where the export declaration was processed.
- O) Country of origin - This is the country where a shipment of rough diamond(s) originated.
- P) Value - This is the value of unpolished diamond(s) re-imported.
- Q) Total Value - This is the total value of unpolished diamond(s) re-imported.

**k) DL 163D – Relief for Election purchases -**



DIAMOND EXPORT LEVY

**DL163D**

**Relief for Election Purchases**

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

- i) This schedule is a summary of all unpolished diamond(s) exported under election purchases for the assessment period.
- ii) The total value of all elected unpolished diamond(s) exported must be declared here.
- iii) **Registered Person Particulars:**

1. Registered Person Particulars			
a. Client Code	<input type="text"/>	b. Assessment Period From	<input type="text"/> CCYYMMDD To <input type="text"/> CCYYMMDD
c. Client Type	<input type="checkbox"/> Producer <input type="checkbox"/> Beneficiator <input type="checkbox"/> Dealer <input type="checkbox"/> Holder of export permit		

- A) Client Code - The client code is important for identification purposes and registrants must ensure that the correct code is furnished.
- B) Assessment period (From - To) - This is the assessment period in accordance with the periods as stipulated in Section 4(2) of the Diamond Export Levy (Administration) Act.
- C) Client Type - The client type as indicated in Section 2 of the Diamond Export Levy (Administration) Act.

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iv) **Declaration of Exports for this period:**

## 2. Declaration of Exports for this Period

a. SAD 500 (customs declaration form) Information

i) SAD number	ii) Line no.	iii) Date	iv) Office	v) Country of destination	vi) Customs Export Value <small>(Section 72 of the Customs &amp; Excise Act, 1964 (Act No. 91 of 1964))</small>	vii) Fair Market Value <small>(Section 61(2) of the Diamonds Act, 1986 (Act No. 56 of 1986))</small>	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 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
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		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>b. Total Customs Value</b>							<b>c. Total Fair Market Value</b>	

- A) CCD number - This is the MRN.
- B) Line number - Line number on which the rough diamond(s) were declared.
- C) Date - Date(s) on which the CCD was processed.
- D) Office - Office where the export declaration was processed.
- E) Country of destination - This is the country to where unpolished diamond(s) was exported.
- F) Customs Export Value - This is the Customs export value of unpolished diamond(s) in accordance with Section 72 of the Act.
- G) Fair Market Value - This is the fair market value of unpolished diamond(s) in accordance with Section 61(2) of the Diamonds Act.
- H) Election Reference Number(s) - This is the election reference number(s) issued by the SARS on a DL 1(A) to confirm that the unpolished diamond(s) has been exported as an election purchase.
- I) Election Reference Date(s) - This is the date(s) of the election reference(s) to confirm that the unpolished diamond(s) has been exported as an election purchase.
- J) Total Customs Value - This is the total Customs value of unpolished diamond(s) exported as an election purchase.
- K) Totals Fair Market Value - This is the total fair market value of unpolished diamond(s) exported as an election purchase.

**I) DL 163E – Exemption (Producers and Beneficiators):**

## DIAMOND EXPORT LEVY

DL163E

### Exemption (Producers and Beneficiators)

(Section 7, 8, 9 and 10 of the Diamond Levy Act of 2007 (Act No. 15 of 2007))

- i) This schedule is a summary of all unpolished diamond(s) exempted for the assessment period.
- ii) The total value for exemption of the levy on exports must be declared.

### iii) Registered Person Particulars

a. Client Code  b. Assessment Period From  -  -  To  -  -

c. Client Type  Beneficiator  Producer

Note: If the space provided on this schedule is insufficient, the information must be furnished on a separate page, which must be attached to this form.

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- A) Client Code - The client code is important for identification purposes and registrants must ensure that the correct code is furnished.
- B) Assessment period (From - To) - This is the assessment period in accordance with the periods as stipulated in Section 4(2) of the Diamond Export Levy (Administration) Act.
- C) Client Type - The client type as indicated in Section 2 of the Diamond Export Levy (Administration) Act.

iv) **Declaration of Exemption particulars for Producers**

A) **Sales particulars for this period:**

**2. Declaration of Exemption particulars for Producers**

**a. Sales particulars for this period:**

a. Declaration of Exemptions per client type (Producer)			<input type="checkbox"/>	Large	<input type="checkbox"/>	Medium	<input type="checkbox"/>	Small
b. Total sales for this period					R <input style="width: 150px;" type="text"/>			
c. Invoice Information								
i) Invoice number(s)			ii) Date			iii) Amount		
<b>d. Total</b>								

- I) Declaration of Exemptions per client type (Producer) - The registrant must indicate the category, i.e. large, medium or small producer.
- II) Total sales for this period - This is the total sales by the registrant in compliance with Section 7, 8 and 9 of the Diamond Export Levy Act.
- III) Invoice Number(s) - All the invoice number(s) of sales for this period must be declared here.
- IV) Date - The date(s) of all sales invoice(s) number(s) for this period must be declared here.
- V) Amount - The amount of sales for all unpolished diamond(s) sold must be declared here.
- VI) Total - The total amount of sales for all unpolished diamond(s) sold must be declared here.

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**B) SAD 500 (Customs declaration) for this period:**

b. SAD 500 (Customs declaration) for this period:

a. SAD 500 (Customs declaration form) Information								
i) Number	ii) Line Number	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) Exemption certificate number	ix) Exemption certificate date
<b>b. Total Value</b>							<b>c. Total Value</b>	

- I) CCD number - This is the MRN.
- II) Line number - Line number on which the rough diamond(s) was declared.
- III) Date - Date(s) on which the CCD was processed.
- IV) Office - This is the office where the export declaration was processed.
- V) Country of destination - This is the country to where the unpolished diamond(s) was exported.
- VI) Customs Export Value - This is the Customs export value of unpolished diamond(s) in accordance with Section 72 of the Act.
- VII) Fair Market Value - This is the fair market value of unpolished diamond(s) in accordance with Section 61(2) of the Diamonds Act.
- VIII) Exemption certificate number - This is the certificate number(s) issued to the registrant confirming that the unpolished diamond(s) has been exported under an exemption.
- IX) Exemption certificate date - This is the date(s) of the certificate(s) issued to the registrant confirming that the unpolished diamond(s) has been exported under an exemption.
- X) Total Value - This is the total value of a shipment of unpolished diamond(s) exported under exemption.
- XI) Total Value - This is the total value of unpolished diamond(s) exported under exemption.

**v) Declaration of Exemptions particulars for Beneficiator - CCD Information**

**3. Declaration of Exemption particulars for Beneficiator**

a. SAD 500 (Customs declaration form) Information								
i) Number	ii) Line Number	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) Export Permit number section 26(1)(h) of the Diamonds Act, 1986 (Act No 56 of 1986))	ix) Export Permit Date
<b>b. Total Value</b>							<b>c. Total Value</b>	

- A) CCD number - This is the MRN.
- B) Line number - Line number on which the rough diamond(s) was declared.

- C) Date - Date(s) on which the CCD was processed.
- D) Office - Office where the export declaration was processed.
- E) Country of destination - This is the country to where the unpolished diamond(s) was exported.
- F) Customs Export Value - This is the Customs export value of unpolished diamond(s) in accordance with Section 72 of the Act.
- G) Fair Market Value - This is the market value of unpolished diamond(s) in accordance with Section 61(2) of the Diamonds Act.
- H) Export Permit number - The permit number(s) issued to the registrant confirming that the unpolished diamond(s) had been exported under the conditions of Section 26(1)(h) of the Diamonds Act.
- I) Export Permit date - This is the date(s) of permit(s) issued to the registrant confirming that the unpolished diamond(s) has been exported.
- J) Total Value - This is the total value of unpolished diamond(s) exported under exemption.

### 3 REFERENCES

#### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act. No. 91 of 1964:</b> Sections 65, 72 and 119A <b>Customs and Excise Rule:</b> 119A.R101A(10)(d) <b>Diamond Export Levy (Administration) Act No. 14 of 2007:</b> Section 4 <b>Diamond Export Levy (Administration) Act No. 14 of 2007:</b> Rules 1.01 – 15.01 <b>Diamond Export Levy Act No. 15 of 2007:</b> Sections 1 to 15 <b>Diamond Export Levy Act No. 15 of 2007:</b> Rules 1.01 – 11.01 <b>Diamonds Act No. 56 of 1986:</b> Sections 26(h), 48(A), 61, 61(2), 64A and 69B <b>Customs and Excise Tariff:</b> Schedule 1 Parts 1 and 3A and Schedule 6
Other Legislation:	<b>Diamond Export Levy (Administration) Act No. 14 of 2007:</b> Section 4 <b>Diamond Export Levy Act No. 15 of 2007:</b> Sections 1 to 15 <b>Diamonds Act No. 56 of 1986:</b> Sections 26(h), 48(A), 61, 61(2), 64A and 69B <b>Mineral and Petroleum Resources Development Act No. 28 of 2002.</b>
International Instruments:	None

#### 3.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SE-ACC-02	Declaration and Return submission via eFiling – External Manual
SE-DEL-02	Diamond Export Levy – External Policy

#### 3.3 Quality Records

NUMBER	TITLE
DL 1(A)	Proof of Election
DL 163	Diamond Export Levy Return
DL 163A	Total export value for this period
DL 163B	Import Credit
DL 163C	Relief for Temporary Exports
DL 163D	Relief for Election Purchases
DL 163E	Exemption
EXD 163	Diamond Export (DEL)

## 4 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/glossary)

### 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.

### For more information about the contents of this publication you may:

- Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za);
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).