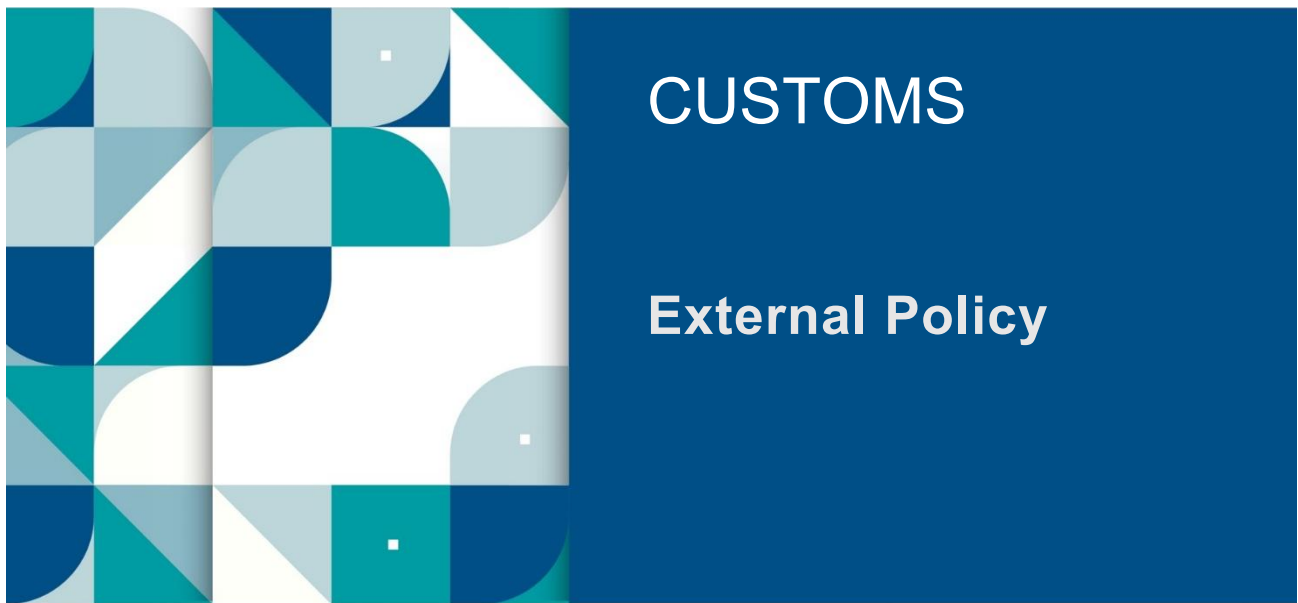




OIL INDUSTRY

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1 PURPOSE

- a) The purpose of this policy is to establish SARS' policy framework for the administration of fuel levy goods and excisable petroleum products imported into South Africa or manufactured in, stored in or removed from licensed warehouses within the oil industry.
- b) This policy sets out the requirements applicable to the importation, manufacture, storage, blending, movement, exportation and accounting of fuel levy goods and excisable petroleum products.

2 SCOPE

- a) This policy applies to importers, licensees, manufacturers, warehouse operators and other persons involved in the importation, manufacture, storage, blending, movement, exportation, accounting, return, loss or reprocessing of fuel levy goods and excisable petroleum products within the oil industry, as well as SARS officials responsible for administering those goods and products. It includes fuel levy goods manufactured by category 2 manufacturers of biodiesel.
- b) The policy covers import clearance, liability for duty and levies, warehousing, production, blending, movement, returns, losses, reprocessing, record keeping and related compliance requirements.
- c) The blending treatment for imported goods is limited to imported fuel levy goods taken into a licensed manufacturing warehouse for blending with locally manufactured product.

3 POLICY STATEMENT

- a) In terms of the Customs and Excise Act, No. 91 of 1964 (The Act), fuel levy goods and excisable petroleum products are subject to Excise duty and other applicable levies and must be administered in accordance with the provisions of the Act and the Rules thereto. For purposes of Schedule 1 Part 5A, the fuel levy comprises the general fuel levy and the carbon fuel levy, which must be separately reflected and accounted for, where applicable.
- b) This policy sets out the requirements applicable to the importation, manufacture, storage, blending, movement, exportation, accounting, return, loss and reprocessing of fuel levy goods and excisable petroleum products within the oil industry.
- c) The treatment of imported goods as locally manufactured excisable products applies only to imported fuel levy goods taken into a licensed manufacturing warehouse for blending with locally manufactured product, as provided for in paragraphs 3.4(b) and 3.7.1.

3.1 Liability for duty and levy

- a) In respect of fuel levy goods or excisable petroleum products manufactured in or removed from a licensed manufacturing warehouse, the applicable Excise duty, general fuel levy, carbon fuel levy and Road Accident Fund levy are assessed in accordance with the duty-at-source system and become payable when the products are entered or deemed to have been entered for home consumption upon removal from the manufacturing warehouse, in terms of the following Parts of Schedule 1:
 - i) Part 2A (Excise duty);
 - ii) Part 5A (general fuel levy and carbon fuel levy); and
 - iii) Part 5B [Road Accident Fund (RAF) levy].
- b) The Rules in 19A4 in respect of fuel levy goods also apply to biodiesel.

3.2 Types of warehouses

- a) A manufacturing warehouse (VM) is established for the manufacturing of a range of products, which includes fuel levy goods by the conversion of crude oil, coal, gas or any other source of hydrocarbon, or blending such range of products and the manufacture of biodiesel.
- b) The following activities and movements may take place in an oil industry special storage warehouse (SOS):
 - i) The specific purpose of storage of fuel levy goods for export including for the supply as stores for foreign-going ships, subject to the rules of duty at source and Excise in general; or
 - ii) The specific purpose of storing kerosene or aliphatic hydrocarbon solvents, which will subsequently be marked or used as aviation kerosene. The marking of goods in and the removal of marked goods or aviation kerosene from an SOS licensed for that purpose shall be subject to Section 37A and its Rules as to what constitutes marked or unmarked goods and the controls and requirements relating to such goods.
- c) An application for the licensing of these warehouses must be submitted to the nearest Controller / Branch Manager as described in **SC-CF-19**.

3.3 Production

- a) Fuel products are normally produced from crude oil, coal or gas whereas biodiesel is normally produced from vegetable or animal fats and oils sourced from a variety of vegetable or animal products.
- b) In terms of Section 44(2) fuel levy goods become excisable when they attain their essential character.

3.4 Blending

- a) Distillate fuel (diesel) may be blended with biodiesel after the diesel and biodiesel have been entered or deemed to have been entered for home consumption. In other words, both products must be separately cleared out of the VM (duties and levies assessed) before blending takes place.
- b) Imported fuel levy goods taken into a licensed VM, after payment of the Customs duty under Schedule 1 Part 1, may be blended with locally manufactured product. Where the imported goods can no longer be separately distinguished after blending, the resulting product takes on the nature of a locally manufactured excisable product. Any subsequent movement of the resulting product from the VM must be treated as a movement of a locally manufactured excisable product.

3.5 Product classification

- a) Petroleum products are classified under Schedule 1 Part 2A under Mineral Products. Classification must be determined with reference to Chapter 27 of the Harmonised Tariff, the applicable tariff headings and subheadings, and the relevant Notes and Additional Notes.
- b) Each petroleum product must be accounted for under the applicable tariff subheading. This includes distillate fuel (diesel) under tariff subheading 2710.12.30 or 2710.19.30, as applicable. The applicable tariff subheading must be selected on the petroleum excise account, after which the corresponding product description is populated by the system.
- c) Where applicable, petroleum products are also subject to the general fuel levy and carbon fuel levy under Schedule 1 Part 5A and the Road Accident Fund levy under Schedule 1 Part 5B.

3.6 Rate of duties and levies measurement

3.6.1 Measure of dutiable quantity

Any measurement of the movement of fuel levy goods that may be required shall be measured at 20 °C, quantified by utilising the IP 60(B) measurement tables as the standard basis for calculating such quantities moved.

3.6.2 Rate of duty / levies

- a) The rates used to calculate Excise duty, general fuel levy, carbon fuel levy and RAF levy on petroleum products are the relevant rates in Schedule 1 Parts 2A, 5A and 5B at the time of entry for home consumption.
- b) The applicable tariff subheading and rate period must be correctly selected on the relevant petroleum excise account. The product description corresponding to the selected tariff subheading is populated by the system.

3.6.3 Duty / levies payable

- a) Excise duty, general fuel levy, carbon fuel levy and RAF levy are calculated using the following formula:

Bulk volume (litres) × relevant rate of duty or levy = Excise duty, general fuel levy, carbon fuel levy or RAF levy, as applicable

- b) Biodiesel classifiable under tariff subheading 3826.00.10 may qualify for a partial rebate of the applicable levy or levies imposed under Schedule 1 Part 5A. The general fuel levy and carbon fuel levy treatment, where applicable, must be determined separately from the relevant Part 5A tariff items, rebate provisions and rates. All petroleum products must be accounted for under the applicable tariff subheading, including distillate fuel (diesel) under tariff subheading 2710.12.30 or 2710.19.30, as applicable.

3.6.4 Petroleum excise accounts and return submission

- a) A licensee of a manufacturing warehouse must submit the applicable EXD160 petroleum excise account through eFiling. A licensee of a special storage warehouse must submit the applicable EXD159 petroleum excise account through eFiling. The product description is linked to the selected tariff code, and the applicable account may provide for more than one tariff code where required.
- b) The return must distinguish quantities relating to the current, current-1 and current-2 rate periods, where applicable, and must separately reflect Excise duty, general fuel levy, carbon fuel levy and RAF levy. A prior-rate period must be used only where a rate change affects the accounting period. Amounts must be calculated by applying the rate applicable at the time of entry for home consumption to the litres declared for each relevant rate period.
- c) The DA159 and DA160 published forms support the records and calculations underlying the corresponding EXD159 and EXD160 electronic returns. Licensees must complete and retain the applicable account, detailed schedules, source records and approvals for inspection or audit purposes.
- d) For the DA159 supporting account, the licensee must reconcile opening stock, removals inward, removals outward, calculated closing balance, actual closing stock, unaccounted stock differences, stock movements and other adjustments. The applicable supporting schedules must be completed for movements to and from manufacturing warehouses, BELN removals, exports or foreign-going ships' stores, marked products, supplies under Schedule 6, aviation kerosene, losses and other adjustments. Any loss or gain must be explained in the DA159B stock-reconciliation schedule and supported by the relevant source records and, where required, the Commissioner's written approval.
- e) For the DA160 supporting account, the licensee must account separately for removals outward, acquitted deductibles, returned products, losses and other adjustments. The account and its schedules must reconcile the quantities and rand amounts for Excise duty, general fuel levy, carbon fuel levy and

RAF levy for each applicable rate period. The totals transferred from the detailed schedules must agree with the return and with the liability or credit schedule. Entries relating to local removals, BELN removals, exports or foreign-going ships' stores, movements to special storage or other manufacturing warehouses, returned products, losses and post-removal adjustments must be supported by the relevant detailed schedule and source records.

- f) A licensee must verify that the quantities, rate periods, duties, levies, deductions, adjustments and totals reflected on the DA159 or DA160 supporting account agree with the corresponding EXD159 or EXD160 electronic return before submission. System-calculated amounts must be checked against the supporting account and records. Any discrepancy must be resolved before submission.
- g) Where a submitted EXD159 or EXD160 return must be amended, the licensee must use the amendment or request-for-correction functionality available on eFiling and provide the accounting period, return reference, payment reference details and reason requested by the system. The amended return and all affected supporting schedules must correctly reflect the applicable tariff code, rate period, quantities, duties and levies. The licensee must retain the original return, the amended return, the reason for the amendment and the supporting records as part of the audit trail.

3.7 Origin of petroleum products

3.7.1 Imported

- a) Imported fuel levy goods taken into a licensed manufacturing warehouse for blending with locally manufactured product must be treated in accordance with paragraph 3.4(b).
- b) The treatment contemplated in paragraph 3.4(b) applies only to imported fuel levy goods brought into the licensed manufacturing warehouse for blending. It must not be interpreted as extending the locally manufactured excisable-product treatment to imported petroleum products generally.
- c) Any treatment of imported petroleum products falling outside paragraph 3.4(b) must be determined in accordance with the Act and the Rules thereto.

3.7.2 Locally manufactured

- a) Fuel levy goods manufactured in a licensed VM are generally manufactured from Crude Oil, Gas or Coal.
- b) The process of manufacturing is defined in the 'Definitions' of the Act.

3.8 Importation of dutiable refined products

3.8.1 Dutiable refined products imported into South Africa by sea, rail, road or air

- a) Whether dutiable refined products (petrol, diesel, etc.) are being imported for home consumption (payment of duty and levies) or for warehousing, an import permit must be obtained from the International Trade Administration Commission (ITAC) in advance of the product being imported / landed.
- b) Sea:
 - i) A letter from the ship's agent indicating the quantity of product to be discharged and the names of the companies to whom product is to be discharged and the related quantities must be submitted by the Controller / Branch Manager at least 24 hours before the arrival of the vessel.
 - ii) A landing order must be completed and presented by the importer or his / her agent to the Controller / Branch Manager at least 24 hours prior to the arrival of the vessel.
 - iii) Customs / Excise supervision of discharge procedures including physical presence at dipping of on-shore tanks must be arranged by the importer or his / her agent with the Controller / Branch Manager at least 24 hours prior to the arrival of the vessel.

- iv) A P 2.01 dipping report must be completed and submitted by the importer or his / her agent to the Controller / Branch Manager, together with a product specification, within 72 hours of completion of the delivery of the shipment.
 - v) **A Customs clearance declaration (CCD) must be completed and submitted by the importer or his or her agent to the Controller or Branch Manager within seven days after completion of pumping of the shipment, or by such later date as the Commissioner may allow upon written request in terms of section 38(1)(a). Where the products are cleared for home consumption, the relevant duties and levies under Schedule 1 Parts 1, 2A, 5A and 5B must be paid.**
 - vi) **Where the products are to be warehoused, a completed DA 490 must accompany the CCD and the Customs duty under Schedule 1 Part 1 must be paid.**
 - vii) **Where a shipment is split between different importers, the clearance documentation for each consignment must be submitted to the Controller or Branch Manager.**
- c) Rail and Road:
- i) On importation the following documents must be submitted with the relevant clearance document:
 - A) A rail consignment note; or
 - B) Road manifest.
 - ii) A CCD must be completed and submitted by the importer or his / her agent to the Controller / Branch Manager. If cleared for home consumption, the relevant duties and levies in terms of Schedule 1 Part 1, Part 2A, Part 5A and Part 5B must be paid.
 - iii) Where the product(s) is to be warehoused, a CCD must be completed and submitted by the importer or his / her agent to the Controller / Branch Manager.
 - iv) A completed DA 490 must accompany the CCD and the Customs duty (Schedule 1 Part 1) must be paid.
 - v) Where there is a split consignment (various importers), documentation for each consignment must be submitted to the Controller / Branch Manager.
- d) Air:
- i) On importation, an airway bill must be submitted with the relevant clearance document.
 - ii) A CCD must be completed and submitted by the importer or his / her agent to the Controller / Branch Manager. If cleared for home consumption, the relevant duties and levies in terms of Schedule 1 Part 1, Part 2A, Part 5A and Part 5B must be paid.
 - iii) Where the product(s) is to be warehoused, a CCD must be completed and submitted by the importer or his / her agent to the Controller / Branch Manager.
 - iv) A completed DA 490 must accompany the CCD and the Customs duty (Schedule 1 Part 1) must be paid.
 - v) Where there is a split consignment (various importers), documentation for each consignment must be submitted to the Controller / Branch Manager.
- e) **In addition to the Customs duty reflected in the Customs duty box, the Excise duty (Customs part), general fuel levy, carbon fuel levy and RAF levy must be determined in accordance with the applicable tariff items. The general fuel levy and carbon fuel levy must be separately calculated and accounted for on the applicable petroleum excise return. Where the customs system requires the collective code FUL on the CCD for levies imposed under Schedule 1 Part 5A, that code must be used for CCD display purposes only and does not replace the separate calculation and accounting requirements. The following alphabetic codes must be inserted in the additional box on the CCD:**
- i) SCD – Part 2A (Customs part);
 - ii) **FUL – collective CCD display code for the general fuel levy and carbon fuel levy imposed under Schedule 1 Part 5A, where required by the customs system; and**
 - iii) RAF – Road Accident Fund levy.

3.9 Returned product

3.9.1 From the local market to a licensed VM

Effective Date: 19 October 2026

- a) The return of dutiable product into the VM will only be accepted for the purpose of a duty-and-levies reduction in the hands of the receiving VM when such product has been contaminated or is out of specification. Such returned product must, after receipt by the VM, be returned to production for reprocessing.
- b) Goods returned from the local market may only qualify for a duty-and-levies reduction where it can be demonstrated that the applicable Excise duty, general fuel levy, carbon fuel levy and RAF levy were paid.
- c) Goods may only be returned as contemplated above where the Excise duty, general fuel levy, carbon fuel levy and RAF levy to be deducted is not less than R 25 000 on each single occasion. Deductions below R 25 000 per single occasion will not be considered.
- d) An independent laboratory approved by the Commissioner for such purpose, must undertake a technical analysis of the returned fuel levy goods at the cost of the VM. Such analysis is required to determine the composition of the said goods for the purpose of determining the quantity and tariff to be applied in calculating the reduction in payment of Excise duty, general fuel levy, carbon fuel levy and RAF levy.
- e) The said technical analysis may reveal that a proportion of the contaminated product consists of goods, which are not fuel levy goods. In these circumstances, only that proportion which constitutes fuel levy goods shall rank as the quantity of such goods used to calculate the reduction in payment of Excise duty, general fuel levy, carbon fuel levy and RAF levy.
- f) Where the goods returned comprise Petronet pipeline intermixtures, and both Petronet and the VM independently undertake a technical analysis to determine the composition of those goods, and the analyses are materially identical in result, the requirements of the preceding sub-paragraph are waived.
- g) A delivery note is required to support such returns. The delivery note must indicate at least:
 - i) Quantity returned;
 - ii) Customer details; and
 - iii) Date of return.
- h) The VM must retain the delivery notes referred to above and make them available for inspection or audit by an Excise officer.

3.9.2 Contaminated or off-specification product from an unlicensed premises to a licensed VM [Section 37A(7)(b) and Rebate Item 623.19]

- a) Due to the nature of the oil industry and especially road transport, fuel levy goods become contaminated, or road tankers are required to be flushed.
- b) An accurate record of the product contaminated and storage must be kept and be available for inspection. Such must reflect the:
 - i) Opening balance of storage vessel;
 - ii) Date of contamination;
 - iii) Products present in contamination;
 - iv) Quantity of product contaminated; and
 - v) Closing balance of storage vessel.
- c) The quantity of fuel levy goods so returned shall be measured and both the said unlicensed premises as well as the said VM independently must take a technical analysis to establish the composition of the goods so returned:
 - i) The analysis so taken are materially identical in result; and
 - ii) Such analyses must be retained by the said VM for inspection and comparison by an Excise officer.

- d) An Excise officer must seal the tank and endorse the declaration as follows:
- i) I (Insert the name of officer) have verified the contents of the tanker(s) and found them to contain (Litres) said to be the fuel entered on this form. New seal(s) number(s) [Insert the seal(s) number(s)] has / have been affixed to the tanker(s). Signature..... Date Stamp.....
 - ii) The seal may only be removed under SARS supervision at the place of unloading.
- e) If any fuel levy goods become contaminated after delivery and are subsequently returned, the quantity of fuel levy goods so returned shall be measured by the consignor and the tank containing such goods for delivery must be sealed. The unsealing and confirmation of the quantity of fuel levy goods so measured and returned must be undertaken under Excise supervision at the consignee VM.

3.9.3 Contaminated product from a BELN country to a licensed VM (Rule 19A4.08)

- a) Any fuel levy goods returned to South Africa from a BELN country by road shall only be allowed re-entry after proof of payment of Excise duty, general fuel levy, carbon fuel levy and RAF levy (declaration) is presented at the port of entry upon such goods re-entering South Africa.
- b) The quantity of fuel levy goods so returned shall be measured by calculating the difference between the quantities removed as reflected on the declaration and the sum of the quantities delivered as per signed delivery note(s).
- c) A Customs officer must seal the tank and endorse the declaration as follows:
- i) I (insert the name of the officer) have verified the contents of the tanker(s) and found them to contain (litres) said to be the fuel entered on this form. New seal number(s) [insert the seal number(s)] has / have been affixed to the tanker(s). Signature..... Date Stamp.....
 - ii) The seal may only be removed under SARS supervision at the place of unloading.
 - iii) The licensee or licensed distributor of fuel must, as applicable:
 - A) Amend the declaration by reducing the quantity in respect of the returns; and
 - B) Deduct such returns from any set-off amount or refund of duty and levies.
- d) Any fuel levy goods that are contaminated or that have been found to be out of specification and are returned to South Africa from a BELN country may only be removed to a licensed VM.
- e) If any fuel levy goods become contaminated after delivery and are subsequently returned to South Africa from a BELN country, the quantity of fuel levy goods so returned shall be measured by the consignor and the tank containing such goods for delivery must be sealed. The unsealing and confirmation of the quantity of fuel levy goods so measured and returned must be undertaken under Excise supervision at the consignee VM.

3.10 Losses

- a) Fuel levy goods entered under rebate of duty must be used for the purpose described in the provisions of the specific rebate item under which they are entered.
- b) A detailed list of all such rebates applicable to the fuel industry is found in Schedule 6. The most common rebates applicable to the fuel industry are rebates for:
- i) Handling losses;
 - ii) Destructions;
 - iii) Reprocessing; and
 - iv) Vis major losses.
- c) **Handling losses**

- i) The only handling losses deductible for duty and levy purposes are those governed by Section 75 (18), which provides for fixed allowances on product manufactured in South Africa. The allowance in the case of petrol is 0,25% and for distillate fuel (diesel) is 0.15% of any quantity entered for removal and removed from a licensed VM.
- ii) **Such losses will be separately reported on the EXD160 petroleum excise account each month and will form the basis of a duty-and-levies reduction in the hands of the VM concerned.**

d) Abandonment / destructions

- i) Licensees may apply (in terms of Rebate Item 624.40 of Schedule 6) to the Controller / Branch Manager for the destruction of bonded fuel levy goods in instances where a specific consignment of fuel has lost all commercial value or the sale of the specific consignment could be harmful to the industry.
- ii) If the specific consignment, however, still has commercial value and the sale of the specific consignment will not be harmful to industry, the Controller / Branch Manager may insist on the licensee abandoning the consignment to the SARS for subsequent sale or other application by SARS to at least recover the monetary value of the relevant Excise duty and levies.

e) Reprocessing

- a. Licensees may apply, in terms of Rebate Item 624.60 of Schedule 6, to the Controller / Branch Manager to withdraw fuel levy goods from the market.
- b. Such approval must be obtained before the goods are withdrawn and returned to the VM. The manufacturer must provide detailed particulars of the steps he or she intends to take to keep such goods or materials in the VM.
- c. If the application is approved the goods returned shall be:
 - A) Kept intact and entirely separate from any other goods or materials until they have been examined and identified by an Excise officer; and
 - B) Unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an Excise officer.
- d. The licensee of the VM to which the product has been returned must produce evidence to the Controller / Branch Manager of the duty / levies paid on the goods so returned and if such evidence cannot be produced the Controller / Branch Manager may determine an amount, which shall be deemed to be the duty / levies, paid on such goods.

f) Vis major losses

- i) **The only losses deductible for duty and levy purposes are those governed by Rebate Item 624.50 of Schedule 6. It allows a full rebate of duty and levies on goods in respect of which the Excise duty, together with the general fuel levy, carbon fuel levy and RAF levy, where applicable, is not less than R 25 000.**
- ii) However, it must be proved to have been lost, destroyed or damaged, on any single occasion, in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional.
- iii) A written application to the Commissioner requesting the allowance of such losses is required.
- iv) The supplying VM or SOS must, upon request, make available the written consent of the Commissioner, referred to above, for inspection or audit by an Excise officer.
- v) **Where the allowance is granted, such losses must be separately reported on the applicable EXD159 or EXD160 petroleum excise account and will form the basis of a duty-and-levies reduction in the hands of the SOS or VM concerned.**

3.11 Pipeline intermixture

- a) When products of one (1) type (e.g. petrol) follows product of another type (e.g. diesel), it is inevitable that at the point where the two (2) products meet in the pipeline there will be some mixing of the two (2) products resulting in a contamination which is not suitable for use (known as pipeline intermixture).

- b) According to Rebate Items 623.19 and 671.02 of Schedule 6 Excise duty and levies on off specification or contaminated goods supplied by a pipeline operator may be set-off on the monthly EXD160 petroleum excise account when so returned to a VM, on condition that:
- i) Both the said pipeline operator and the said VM independently take a technical analysis to establish the composition of the goods so returned;
 - ii) The analyses so taken are materially identical in result; and
 - iii) Such analyses must be retained by the said VM for inspection and comparison by an Excise officer.

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 19, 19A, 24, 37A, 38, 44(2), 47, 75(18)(e), 101(1A), and 101A Customs and Excise Rules: Rules 19A.01 to 19A.10, 19A4, 37A.01 to 37A.15, 75.22 to 75.23, 101.01 to 101.03 and 101A.01 to 101A.12.
Other Legislation:	Promotion of Administrative Justice Act No. 3 of 2000: Section 3 Maritime Zones Act No. 15 of 1994: Section 8(1)
International Instruments:	United Nations Convention on the Law of the Sea: Article 76

4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SC-CA-02	Internal Administrative Appeals – External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SE-BIO-02	Biodiesel Industry – External Policy
SE-BIO-03	Completion of DA 162 Biodiesel Account – External Manual
SC-SE-04	Bonds – External Policy
SC-CF-19	Registration, Licensing and Accreditation – External Policy
SC-DT-C-13	Refunds and Drawbacks – External Policy

4.3 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.

5 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following centralised links:

<https://www.sars.gov.za/glossary-a-m/>
<https://www.sars.gov.za/glossary-n-z/>