

**Effective Date: 11 February 2025**



# **COMPLETION OF DA 159 PETROLEUM PRODUCTS ACCOUNT**

Effective Date: 11 February 2025

## TABLE OF CONTENTS

|          |   |           |
|----------|---|-----------|
| <b>1</b> | <b>SUMMARY</b>  | <b>3</b>  |
| <b>2</b> | <b>DA 159 QUARTERLY EXCISE ACCOUNT</b>  | <b>3</b>  |
| 2.1      | Completion of account and supporting schedules  | 3         |
| 2.2      | DA 159 – Account for Special Storage Warehouse  | 3         |
| 2.3      | DA 159A – Duty Calculation  | 4         |
| 2.4      | DA 159B – Reason for Loss / [Gain] (Stock Reconciliation on DA 159)]                        | 5         |
| 2.5      | DA 159.10A – Removals Inward: Refineries (Acquitted) – Current                              | 5         |
| 2.6      | DA 159.10B – Removals Inward: Refineries (Acquitted) – Current – 1                          | 5         |
| 2.7      | DA 159.20A – Removals Outward (Acquitted and Deductible) and other deductibles – Current    | 5         |
| 2.8      | DA 159.20B – Removals Outward (Acquitted and Deductible) and other deductibles: Current – 1 | 5         |
| 2.9      | DA 159.20C – Removals Outward (Acquitted and Deductible) and other deductibles: Current – 2 | 6         |
| 2.10     | DA 159.40A – Acquitted Removals Outward to BLNS Countries: Current                          | 6         |
| 2.11     | DA 159.40B – Acquitted Removals Outward to BLNS Countries: Current – 1                      | 6         |
| 2.12     | DA 159.40C – Acquitted Removals Outward to BLNS Countries: Current – 2                      | 7         |
| 2.13     | DA 159.50A – Acquitted Exports / Ships' Stores (Foreign): Current                           | 7         |
| 2.14     | DA 159.50B – Acquitted Exports / Ships' Stores (Foreign): Current – 1                       | 7         |
| 2.15     | DA 159.50C – Acquitted Exports / Ships' Stores (Foreign): Current – 2                       | 7         |
| 2.16     | DA 159.60A – Marked Product Removed: Current  | 8         |
| 2.17     | DA 159.60B – Marked Product Removed: Current – 1  | 8         |
| 2.18     | DA 159.60C – Marked Product Removed: Current – 2  | 8         |
| 2.19     | DA 159.70A – Product Supplied in terms of item 671.01 of Schedule 6: Current                | 8         |
| 2.20     | DA 159.70B – Product Supplied in terms of item 671.01 of Schedule 6: Current – 1            | 9         |
| 2.21     | DA 159.70C – Product Supplied in terms of item 671.01 of Schedule 6: Current – 2            | 9         |
| 2.22     | DA 159.80A – Aviation Kerosene Removed: Current   | 9         |
| 2.23     | DA 159.80B – Aviation Kerosene Removed: Current – 1   | 9         |
| 2.24     | DA 159.80C – Aviation Kerosene Removed: Current – 2   | 10        |
| 2.25     | DA 159.90A – Losses – VIS MAJOR: Current  | 10        |
| 2.26     | DA 159.90B – Losses – VIS MAJOR: Current - 1  | 10        |
| 2.27     | DA 159.90C – Losses – VIS MAJOR: Current – 2  | 11        |
| 2.28     | DA 159.95A – Other Adjustments (Adjustments after Leaving Warehouse Duty Paid): Current     | 11        |
| 2.29     | DA 159.95B – Other Adjustments (Adjustments after Leaving Warehouse Duty Paid): Current – 1 | 11        |
| 2.30     | DA 159.95C – Other Adjustments (Adjustments after Leaving Warehouse Duty Paid): Current – 2 | 12        |
| <b>3</b> | <b>REFERENCES</b>   | <b>12</b> |
| 3.1      | Legislation   | 12        |
| 3.2      | Cross References  | 12        |
| 3.3      | Quality Records   | 12        |
| <b>4</b> | <b>DEFINITIONS AND ACRONYMS</b>   | <b>13</b> |

**Effective Date: 11 February 2025**

## 1 SUMMARY

- a) The **guide** is to assist licensees of Special Storage Warehouses (SOS's) in the Oil Industry to complete the quarterly petroleum products account (DA 159 and supporting schedules).
- b) Exclusions:

| Number | Title   |
|--------|---|
| DA 160 | Petroleum Products: Account for Manufacturing Warehouse (Monthly) |

## 2 DA 159 QUARTERLY EXCISE ACCOUNT

### 2.1 Completion of account and supporting schedules

- a) The form required to bring the Excise duty, fuel levy and Road Accident Fund (RAF) levy to account is the DA 159 for SOS's. This form is a summary of all relevant petroleum products transactions, giving an overall picture of all of the petroleum products during an accounting period.
- b) The DA 159 is essentially a reconciliation of stock movements in the SOS and all values contained in the stock reconciliation are expressed in litres.
- c) The DA 159 is an Excel spreadsheet linked to supporting spreadsheets by formulae and calculations. This package is a linked excel worksheet comprising lead and supporting schedules. These instructions and the schedules referred to have been password protected (by SARS) so as to allow access only to the boxes that the user is required to complete.
- d) The DA 159 and supporting schedules must be completed in duplicate for the local Controller / Branch Manager in who's area of control the warehouse is situated and the Controller / Branch Manager in the area where the client's Head Office is located.
- e) If the levy rates (fuel levy and RAF) that apply to any transactions brought to account are different to the current rates (for example in the quarter including April each year when rate changes occur, or where earlier year acquittals are brought to account) a separate DA 159 and supporting schedules must be prepared for each rate of levy. In general, supporting schedules are designed to cater for these different rates of levy. Current rate levy appear on schedules with Suffix "A" previous year's rate(s) (Current – 1) with the suffix "B", the year before that (Current – 2) generally with the suffix "C".
- f) The boxes described immediately below are to be completed on the DA 159. All of this header information on the supporting schedules will be automatically populated from the information entered onto the DA 159 by means of the Excel programme linking the schedules to one another.

### 2.2 DA 159 – Account for Special Storage Warehouse

- a) Manual input of the header information and the declaration details, are required.
- b) Product: The relevant product name must be inserted in this box (separate Excise accounts are to be prepared in respect of each Exciseable category):
  - i) Petrol;
  - ii) Diesel (Distillate Fuel);
  - iii) Unmarked illuminating kerosene;
  - iv) Biodiesel; or
  - v) Unmarked specified aliphatic hydrocarbon solvents (in the event of these being dutiable as a result of not complying with the existing Customs and Excise registration procedures), as the case may be.
- c) Tariff code: The tariff code for the aforementioned products must be inserted in this box.
- d) Warehouse number: This box is for the SOS number.

**Effective Date: 11 February 2025**

- e) Customs code: This box is for the licensees' Customs code number.
- f) Accounting period: Year & Quarter: The year and quarter in respect of which the account is rendered are to be inserted in this box.
- g) 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 25<sup>th</sup> 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 dashes.
- h) Name of Licensed Warehouse: The name under which the SOS warehouse is licensed must be inserted in this box.
- i) Physical Address: The street name, number, suburb and city must be inserted in this box.
- j) Postal code: The postal code must be inserted in this box.
- k) Opening Stock: The actual closing stock brought forward from the previous quarter (manually insert input) must be inserted in this box.
- l) Removals Inward and Outward: The information generated from the DA 159, 10A and B ("Removals Inward: refineries") and the DA 159.20A, B and C ["removals Outward (Acquitted) and other deductibles"] is automatically produced from those underlying supporting schedules by means of linked Excel formulae.
- m) Closing Stock Calculated: The theoretical stock quantity is derived from the various components of stock volume detailed on the DA 159 up to this point and is calculated automatically.
- n) Closing Stock Actual: The actual measured physical quantity (20°C) of stock in the SOS at the closing of the account must be inserted in this block.
- o) The information generated from the DA 159.95A, B and C ("Other Adjustments") is automatically produced from those underlying supporting schedules by means of linked Excel formulae.
- p) Net dutiable volume: The result of the foregoing is the 'Net dutiable' volume which is calculated automatically. This volume must tally with the DA 159A (see below).
- q) Total Amount Due: This is a calculation, in Rand values, of the amount due on the dutiable volume. The amount is automatically transferred to the DA 159 from the detail on the DA 159A.
- r) A declaration is made by the client, giving names, signatures and dates related to the preparation and checking of the account.

## **2.3 DA 159A – Duty Calculation**

- a) The header information is automatically generated.
- b) Non Allowable Loss: The difference between calculated and actual stock quantities, also calculated automatically must be inserted in this block. This Loss (or Gain, as the case may be) must be explained in a narrative form on the DA 159B. "Stock Movement" is also an automatic calculation.
- c) Net dutiable volumes: The DA 159A has automatically generated the 'Net dutiable volumes' from underlying schedules and will automatically calculate the duty and levies due.
- d) The rates for each tax type for each tax year must be entered manually.
- e) The duty and levy calculations and the totals thereof are automatically generated.

**Effective Date: 11 February 2025**

- f) Total amount due: The 'Total amount due' is automatically generated and transferred to the DA 159.
- g) The last box on this form is for use by SARS staff who will enter the declaration number and details of the names, signatures and dates of receipt, capture, desk audit and box audit. DA 159A – Duty Calculation.

## **2.4 DA 159B – Reason for Loss / [Gain] (Stock Reconciliation on DA 159)]**

- a) The header information is automatically generated.
- b) The 'Loss' (or 'Gain', as the case may be) which emerges from the stock reconciliation on the DA 159 must be explained here in a narrative form.

## **2.5 DA 159.10A – Removals Inward: Refineries (Acquitted) – Current**

- a) The header information is automatically generated.
- b) Litres received from refineries and acquitted, and attracting duty / levies at currently ruling rates are to be detailed on this form, by refinery name.
- c) The document number and date supporting the delivery must be detailed.
- d) Totals in litres are automatically transferred to the DA 159.

## **2.6 DA 159.10B – Removals Inward: Refineries (Acquitted) – Current – 1**

- a) The header information is automatically generated.
- b) Litres received from refineries and acquitted, and attracting duty / levies at the rates immediately preceding the currently ruling rates, are to be detailed on this form, by refinery name.
- c) The document number and date supporting the delivery must be detailed.
- d) Totals in litres are automatically transferred to the DA 159.

## **2.7 DA 159.20A – Removals Outward (Acquitted and Deductible) and other deductibles – Current**

- a) The header information is automatically generated.
- b) This schedule summarises all removals outward which are acquitted or are otherwise deductible from the removals inward and in determining duty / levies liability and attracting duty / levies relief at currently ruling rates.
- c) The details of these removals appear on the supporting schedules as indicated.
- d) The amounts in litres are automatically transferred to the DA 159.20A from the said supporting schedules.
- e) The total 'Deductibles' in litres are automatically transferred to the DA 159 summary.

## **2.8 DA 159.20B – Removals Outward (Acquitted and Deductible) and other deductibles: Current – 1**

- a) The header information is automatically generated.
- b) This schedule summarises all removals outward which are acquitted or are otherwise deductible from the removals inward in determining duty liability and attracting duty / levies relief at the rates immediately preceding the currently ruling rates.

**Effective Date: 11 February 2025**

- c) The details of these removals appear on the supporting schedules as indicated.
- d) The amounts in litres are automatically transferred to the DA 159.20B from the said supporting schedules.
- e) The total 'Deductibles' in litres are automatically transferred to the DA 159 summary.

## **2.9 DA 159.20C – Removals Outward (Acquitted and Deductible) and other deductibles: Current – 2**

- a) The header information is automatically generated.
- b) This schedule summarises all removals outward which are acquitted or are otherwise deductible from the removals inward in determining duty / levies liability and attracting duty / levies relief at the rates for the second year preceding the currently ruling rates.
- c) The details of these removals appear on the supporting schedules as indicated.
- d) The amounts in litres are automatically transferred to the DA 159.20C from the said supporting schedules.
- e) The total 'Deductibles' in litres are automatically transferred to the DA 159 summary.

## **2.10 DA 159.40A – Acquitted Removals Outward to BLNS Countries: Current**

- a) The header information is automatically generated.
- b) Litres of acquitted removals outward to BLNS countries attracting duty / levies relief at currently ruling rates are to be detailed on this form, by country and by transport mode.
- c) Acquittal documentation is required before such acquittals may be claimed.
- d) Until the said acquittal documentation is in the possession of the claimant, no claim may be made.
- e) Totals are automatically calculated.
- f) The final total in litres is automatically transferred to the DA 159.20A summary.

## **2.11 DA 159.40B – Acquitted Removals Outward to BLNS Countries: Current – 1**

- a) The header information is automatically generated.
- b) Litres of acquitted removals outward to BLNS countries attracting duty / levies relief at the rates immediately preceding the currently ruling rates are to be detailed on this form, by country and by transport mode.
- c) Acquittal documentation is required before such acquittals may be claimed.
- d) Until the said acquittal documentation is in the possession of the claimant, no claim may be made.
- e) Totals are automatically calculated.
- f) The final total in litres is automatically transferred to the DA 159.20B summary.

Effective Date: 11 February 2025

## **2.12 DA 159.40C – Acquitted Removals Outward to BLNS Countries: Current – 2**

- a) The header information is automatically generated.
- b) Litres of acquitted removals outward to BLNS countries attracting duty / levies relief at the rates for the second year preceding the currently ruling rates are to be detailed on this form, by country and by transport mode.
- c) Acquittal documentation is required before such acquittals may be claimed.
- d) Until the said acquittal documentation is in the possession of the claimant, no claim may be made.
- e) Totals are automatically calculated.
- f) The final total in litres is automatically transferred to the DA 159.20C summary.

## **2.13 DA 159.50A – Acquitted Exports / Ships' Stores (Foreign): Current**

- a) The header information is automatically generated.
- b) Litres of acquitted removals outward for export, or as stores for foreign ships, attracting duty / levies relief at currently ruling rates are to be detailed on this form with the transport mode as detailed.
- c) Acquittal documentation is required before such acquittals may be claimed.
- d) Until the said acquittal documentation is in the possession of the claimant, no claim may be made.
- e) Totals are automatically calculated.
- f) The final total in litres is automatically transferred to the DA 159.20A.

## **2.14 DA 159.50B – Acquitted Exports / Ships' Stores (Foreign): Current – 1**

- a) The header information is automatically generated.
- b) Litres of acquitted removals outward for export, or as stores for foreign ships, attracting duty / levies relief at the rates immediately preceding the currently ruling rates are to be details on this form with the transport mode as detailed.
- c) Acquittal documentation is required before such acquittals may be claimed.
- d) Until the said documentation is in the possession of the claimant, no claim may be made.
- e) Totals are automatically calculated.
- f) The final total in litres is automatically transferred to the DA 159.20B summary.

## **2.15 DA 159.50C – Acquitted Exports / Ships' Stores (Foreign): Current – 2**

- a) The header information is automatically generated.
- b) Litres of acquitted removals outward for export, or as stores for foreign ships, attracting duty / levies relief at the rates for the second year preceding the currently ruling rates are to be detailed on this form with transport mode as detailed.
- c) Acquittal documentation is required before such acquittals may be claimed.
- d) Until the said acquittal documentation is in the possession of the claimant, no claim may be made.
- e) Totals are automatically calculated.



**Effective Date: 11 February 2025**

- f) The final total in litres is automatically transferred to the DA 159.20C summary.

### **2.16 DA 159.60A – Marked Product Removed: Current**

- a) The header information is automatically generated.
- b) Litres of marked product removed attracting duty / levies relief at currently ruling rates are to be detailed on this form with detail of the product (paraffin or aliphatic hydrocarbon solvents as the case may be).
- c) Licensees are required to keep detailed records in support of these marked products in terms of Section 37A.
- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20A summary.

### **2.17 DA 159.60B – Marked Product Removed: Current – 1**

- a) The header information is automatically generated.
- b) Litres of marked product removed attracting duty / levies relief at the rates immediately preceding the currently ruling rates are to be detailed on this form with detail of the product (paraffin or aliphatic hydrocarbon solvents as the case may be).
- c) Licensees are required to keep detailed records in support of these marked products in terms of Section 37A.
- d) Totals are automatically calculated.
- e) The final totals in litres is automatically transferred to the DA 159.20B summary.

### **2.18 DA 159.60C – Marked Product Removed: Current – 2**

- a) The header information is automatically generated.
- b) Litres of marked product removed attracting duty / levies relief at the rates for the second year preceding the currently ruling rates are to be detailed on this form with detail of the product (paraffin or aliphatic hydrocarbon solvents as the case may be).
- c) Licensees are required to keep detailed records in support of these marked products in terms of Section 37A.
- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20C summary.

### **2.19 DA 159.70A – Product Supplied in terms of item 671.01 of Schedule 6: Current**

- a) The header information is automatically generated.
- b) Litres of product supplied in terms of Schedule 6 attracting duty / levies relief at currently ruling rates are to be detailed on this form.
- c) Licensees are required to keep detailed records of the customer and the applicable Schedule 6 rates in support of these removals, as well as all commercial documentation pertaining thereto.
- d) These records should be available for audit or inspection by an Excise Officer.
- e) Totals are automatically calculated.



**Effective Date: 11 February 2025**

- f) The final total in litres is automatically transferred to the DA 159.20A summary.

**2.20 DA 159.70B – Product Supplied in terms of item 671.01 of Schedule 6: Current – 1**

- a) The header information is automatically generated.
- b) Litres of product supplied in terms of Schedule 6 attracting duty / levies relief at the rates immediately preceding the currently ruling rates are to be detailed on this form.
- c) Licensees are required to keep detailed records of the customer and the applicable Schedule 6 rebate in support of these removals, as well as all commercial documentation pertaining thereto.
- d) These records should be available for audit or inspection by an Excise Officer.
- e) Totals are automatically calculated.
- f) The final total in litres is automatically transferred to the DA 159.20B summary.

**2.21 DA 159.70C – Product Supplied in terms of item 671.01 of Schedule 6: Current – 2**

- a) The header information is automatically generated.
- b) Litres of product supplied in terms of Schedule 6 attracting duty / levies relief at the rates immediately preceding the currently ruling rates are to be detailed on this form.
- c) Licensees are required to keep detailed records of the customer and the applicable Schedule 6 rebate in support of these removals, as well as all commercial documentation pertaining thereto.
- d) These records should be available for audit or inspection by an Excise Officer.
- e) Totals are automatically calculated.
- f) The final total in litres is automatically transferred to the DA 159.20B summary.

**2.22 DA 159.80A – Aviation Kerosene Removed: Current**

- a) The header information is automatically generated.
- b) Litres of aviation kerosene removed attracting duty / levies relief at currently ruling rates are to be detailed on this form.
- c) Licensees are required to keep detailed records in support of these removals.
- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20A summary.

**2.23 DA 159.80B – Aviation Kerosene Removed: Current – 1**

- a) The header information is automatically generated.
- b) Litres of aviation kerosene removed attracting duty / levies relief at the rates immediately preceding the currently ruling rates are to be detailed on this form.
- c) Licensees are required to keep detailed records in support of these removals.

**Effective Date: 11 February 2025**

- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20A summary.

## **2.24 DA 159.80C – Aviation Kerosene Removed: Current – 2**

- a) The header information is automatically generated.
- b) Litres of aviation kerosene removed attracting duty / levies relief at the rates for the second year preceding the currently ruling rates are to be detailed on this form.
- c) Licensees are required to keep detailed records in support of these removals.
- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20A summary.

## **2.25 DA 159.90A – Losses – VIS MAJOR: Current**

- a) The header information is automatically generated.
- b) Rebate Item 624.50 allows a full rebate of duty on goods in respect of which the excise duty, together with the fuel levy and RAF levy where applicable, amounts to not less than R2 500-00. 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 Commission deems exceptional.
- c) Litres pertaining to such losses attracting duty / levies relief at currently ruling rates are to be detailed on this form, with narrative detail provided of the circumstances of the said losses. Written confirmation of the approval of the Commission for the deduction of such losses must be attached.
- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20A summary.

## **2.26 DA 159.90B – Losses – VIS MAJOR: Current - 1**

- a) The header information is automatically generated.
- b) Rebate Item 624.50 allows a full rebate of duty on goods in respect of which the excise duty, together with the fuel levy and RAF levy where applicable, amounts to not less than R2 500-00. 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.
- c) Litres pertaining to such losses attracting duty / levies relief at the rates immediately preceding the currently ruling rates are to be detailed on this form, with narrative detail provided of the circumstances of the said losses. Written confirmation of the approval of the Commissioner for the deduction of such losses must be attached.
- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20B summary.

Effective Date: 11 February 2025

## **2.27 DA 159.90C – Losses – VIS MAJOR: Current – 2**

- a) The header information is automatically generated.
- b) Rebate Item 624.50 allows a full rebate of duty on goods in respect of which the excise duty, together with the fuel levy and RAF levy where applicable, amounts to not less than R2 500-00. However, it must be proved to have been lost, destroyed or damaged, on a single occasion, in circumstances of *vis major* or in such other circumstances as the Commissioner deems exceptional.
- c) Litres pertaining to such losses attracting duty / levies relief at the rates for the second year preceding the currently ruling rates are to be detailed on this form, with narrative detail provided of the circumstances of the said losses. Written confirmation of the approval of the Commissioner for the deduction of such losses must be attached.
- d) Totals are automatically calculated.
- e) The final total in litres is automatically transferred to the DA 159.20C summary.

## **2.28 DA 159.95A – Other Adjustments (Adjustments after Leaving Warehouse Duty Paid): Current**

- a) The header information is automatically generated.
- b) The form is intended to capture any very unusual fact or circumstances not already catered for elsewhere in the DA 159 pack.
- c) Prior approval from the Commissioner is normally required for any adjustment of this kind (movements and adjustments of the quantity of product after leaving the refinery duty paid).
- d) The circumstances whereby the adjustment, whether it is an increase or de-crease in duty / levies, is made must be fully detailed in narrative form.
- e) The litres attracting duty / levies relief or liability at the rates immediately preceding the currently ruling rates must be entered.
- f) Where the nature of the adjustment (movements and adjustments of the quantity of the product after leaving the refinery duty paid) will lead to duty / levies relief, the litres must be entered, preceded by a minus (-).
- g) Total volumes dutiable, or of relief, as applicable, are automatically transferred to the DA 159 summary.

## **2.29 DA 159.95B – Other Adjustments (Adjustments after Leaving Warehouse Duty Paid): Current – 1**

- a) The header information is automatically generated.
- b) This form is intended to capture any very unusual fact or circumstance not already catered for elsewhere in the DA 159 pack.
- c) Prior approval from the Commissioner is normally required for any adjustment of this kind (movements and adjustments of the quantity of the product after leaving the refinery duty paid).
- d) The circumstances whereby the adjustment, whether it is an increase or decrease in duty / levies, is made must be fully detailed in narrative form.
- e) The litres attracting duty / levies relief or liability at the rates immediately preceding the currently ruling rates must be entered.

**Effective Date: 11 February 2025**

- f) Where the nature of the adjustment (movements and adjustments of the quantity of the product after leaving the refinery duty paid) will lead to duty / levies relief, the litres must be entered, preceded by a minus (-).
- g) Total volumes dutiable, or of relief, as applicable, are automatically transferred to the DA 159 summary.

## **2.30 DA 159.95C – Other Adjustments (Adjustments after Leaving Warehouse Duty Paid): Current – 2**

- a) The header information is automatically generated.
- b) This form is intended to capture any very unusual fact or circumstance not already catered for elsewhere in the DA 159 pack.
- c) Prior approval from the Commissioner is normally required for any adjustment of this kind (movements and adjustments of the quantity of the product after leaving the refinery duty paid).
- d) The circumstances whereby the adjustment, whether it is an increase or de-crease in duty / levies, is made must be fully detailed in narrative form.
- e) The litres attracting duty / levies relief or liability at the rates for the second year preceding the currently ruling rates must be entered.
- f) There the nature of the adjustment (movements and adjustments of the quantity of the product after leaving the refinery duty paid) will lead to duty / levies relief, the litres must be entered, preceded by a minus (-).
- g) Total volumes dutiable, or of relief, as applicable, are automatically calculated and are automatically transferred to the DA 159 summary.

## **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 5, 18A, 19, 19A, 21, 24, 27(4), (9), (10), 37A, 37B, 38, 44(2), 47 and 75(18)(e)<br><b>Customs and Excise Rules:</b> Rules 18A, 19A, 19A4, 24, 27, 37A, 37B.01 to 37B.22, 38 and 75 |
| Other Legislation:                          | <b>Maritime Zones Act No.15 of 1994:</b> Section 8(1)<br><b>Promotion of Administrative Justice Act No. 3 of 2000:</b> Section 3 and 5   |
| International Instruments:                  | <b>United Nations Convention on the Law of the Sea:</b> Article 76   |

### **3.2 Cross References**

| DOCUMENT NUMBER | DOCUMENT TITLE                 |
|-----------------|--------------------------------|
| SE-OIL-02       | Oil Industry – External Policy |

### **3.3 Quality Records**

| NUMBER     | TITLE   |
|------------|---|
| DA 159     | Petroleum Products: Account for Special Storage Warehouse                   |
| DA 159A    | Duty Calculation  |
| DA 159B    | Reason for Loss / (Gain) (Stock Reconciliation on DA 159)                   |
| DA 159.10A | Removals Inward: Refineries (Acquitted) - Current                           |
| DA 159.10B | Removals Inward: Refineries (Acquitted) – Current - 1                       |
| DA 159.20A | Removals Outward (Acquitted and Deductible) and other deductibles - Current |

**Effective Date: 11 February 2025**

| NUMBER     | TITLE   |
|------------|---|
| DA 159.20B | Removals Outward (Acquitted and Deductible) and other deductibles – Current - 1 |
| DA 159.20C | Removals Outward (Acquitted and Deductible) and other deductibles – Current - 2 |
| DA 159.40A | Acquitted Removals Outward to BLNS Countries: Current                           |
| DA 159.40B | Acquitted Removals Outward to BLNS Countries: Current - 1                       |
| DA 159.40C | Acquitted Removals Outward to BLNS Countries: Current - 2                       |
| DA 159.50A | Acquitted Exports / Ships' Stores (Foreign): Current                            |
| DA 159.50B | Acquitted Exports / Ships' Stores (Foreign): Current - 1                        |
| DA159. 50C | Acquitted Exports / Ships' Stores (Foreign): Current - 2                        |
| DA 159.60A | Marked Product Removed: Current   |
| DA 159.60B | Marked Product Removed: Current   |
| DA 159.60C | Marked Product Removed: Current   |

## 4 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: [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.

### 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).