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EXCISE

SARS External Guide

COMPLETION OF DA159 PETROLEUM PRODUCTS ACCOUNT

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1 PURPOSE

a) This guide explains the requirements applicable to licensees of Special Storage Warehouses in the oil industry when completing the DA159 Petroleum Products Account and its supporting schedules. The completed DA159 workbook provides the source information for the corresponding EXD159 return submitted through SARS eFiling.

b) The guide is limited to the DA159 account applicable to Special Storage Warehouses and does not extend to the DA160 account applicable to Manufacturing Warehouses.

2 SCOPE

a) This guide applies to licensees of Special Storage Warehouses that account for petroleum products on the DA159 and submit the corresponding EXD159 return through SARS eFiling. It includes completion of the revised Excel workbook, stock reconciliation, calculation of duties and levies, completion of applicable supporting schedules, use of the prescribed rate periods, explanation of losses or gains, and retention of supporting records.

b) The guide excludes the DA160 account and the detailed eFiling steps for completing and submitting the EXD159 return. The relevant cross-referenced guides must be consulted for those processes.

3 DA159 QUARTERLY PETROLEUM PRODUCTS ACCOUNT

3.1 COMPLETION OF ACCOUNT AND SUPPORTING SCHEDULES

a) The DA159 is the petroleum product account used by a Special Storage Warehouse to reconcile petroleum product transactions and determine the Excise duty, general fuel levy, carbon fuel levy and Road Accident Fund levy for the accounting period.

b) The DA159 Excel workbook is provided as an attachment to this guide.

c) The DA159 Excel workbook contains formulas and calculations that populate totals from the supporting schedules and restrict input to the fields intended for completion. Only the green input fields must be completed.

d) The workbook consolidates the applicable rate-period components within each relevant main supporting schedule. DA159.10 contains current and current-1 sections, while DA159.40, DA159.50, DA159.60, DA159.70, DA159.80, DA159.90 and DA159.95 contain current, current-1 and current-2 sections, as applicable.

e) The licensee must select the applicable supporting schedules on the Instructions worksheet. DA159, DA159A and DA159B remain visible. Additional supporting schedules default to “Hide / Not applicable” and must be changed to “Show” where applicable for completion.

d) The licensee must complete and sign the DA159, complete all applicable supporting schedules and correct any validation errors. The completed DA159, supporting schedules and source records must be retained for inspection or audit. The values from the completed account must be used to complete the corresponding EXD159 return submitted through eFiling.

e) Header information captured on the DA159 is carried through to the supporting schedules by the workbook.

3.2 DA159 – ACCOUNT FOR SPECIAL STORAGE WAREHOUSE

FIELD/AREA	COMPLETION GUIDE
Product and tariff code	Select the applicable tariff code from the options available in the workbook for the relevant warehouse type. The corresponding product description is

FIELD/AREA	COMPLETION GUIDE
	populated by the workbook. Complete a separate account for each applicable product and tariff code.
Warehouse and client details	Enter the licensed warehouse name, warehouse number, client number and physical address details in the applicable green fields.
Accounting period	Enter the year and quarter, together with the date-from and date-to values for the accounting period.
Opening stock	Enter the actual closing stock brought forward from the previous accounting period.
Removals inward	The total from the DA159.10 worksheet is transferred to the DA159.
Removals outward	The applicable totals from the consolidated supporting schedules are transferred to the DA159.
Closing balance	The workbook calculates the theoretical closing balance from opening stock, removals inward and removals outward.
Actual closing stock	Enter the measured physical stock at the close of the accounting period, corrected to 20 °C.
Unaccounted stock difference	The workbook calculates the difference between the calculated closing balance and actual closing stock.
Stock movement and other adjustments	The workbook calculates stock movement and incorporates the total from DA159.95, where applicable.
Net dutiable volume	The workbook calculates the net dutiable volume for the applicable rate periods.
Duties and levies	Totals calculated on DA159A are transferred to the DA159.
Declaration	Complete the preparer and checker details and the applicable signature and date fields. Fields reserved for SARS use must not be completed by the licensee.

3.3 DA159A – DUTY AND LEVY CALCULATION

a) The workbook derives the net dutiable volumes from the DA159 and separates the volumes into current, current-1 and current-2 rate periods.

b) Use the applicable prescribed rate for each tax type and rate period. DA159A separately calculates Excise duty, general fuel levy, carbon fuel levy and Road Accident Fund levy.

c) The workbook calculates the duty and levy amounts for each rate period and consolidates the totals.

d) The total amount due is calculated on DA159A and transferred to the DA159.

3.4 DA159B – REASON FOR LOSS / (GAIN)

a) Where the stock reconciliation on the DA159 results in an unaccounted stock difference, loss or gain, provide a clear and accurate explanation of the circumstances giving rise to the variance.

b) The explanation must distinguish the cause of the variance and be supported by the licensee's source records. Examples may include measurement or metering differences, temperature correction, stock-count adjustments, prior-period corrections, contamination, approved destruction or other documented reconciliation differences.

3.5 DA159.10 – REMOVALS INWARD: MANUFACTURING WAREHOUSE (ACQUITTED)

a) This consolidated worksheet contains the current and current-1 rate-period sections.

b) For each acquitted receipt, enter the manufacturing warehouse name, supporting document number, document date and litres in the applicable rate-period section.

c) The calculated totals are transferred to the DA159.

3.6 DA159.40 – ACQUITTED REMOVALS OUTWARD TO BELN COUNTRIES

a) Record acquitted removals outward to Botswana, Eswatini, Lesotho and Namibia by mode of transport in the applicable current, current-1 or current-2 section.

b) Acquittal documentation must be in the claimant's possession before the removal is claimed.

c) The worksheet calculates totals by country and mode of transport and transfers the applicable totals to the DA159.

3.7 DA159.50 – ACQUITTED EXPORTS / SHIPS' STORES (FOREIGN)

a) Record acquitted removals for export or as stores for foreign-going ships by mode of transport in the applicable current, current-1 or current-2 section.

b) Acquittal documentation must be in the claimant's possession before the removal is claimed.

c) The worksheet calculates the totals and transfers them to the DA159.

3.8 DA159.60 – MARKED PRODUCT REMOVED

a) Record marked product removed, including the applicable product details and litres, in the relevant current, current-1 or current-2 section.

b) Retain detailed records supporting the marked product removals in accordance with the applicable legislation.

c) The worksheet calculates the totals and transfers them to the DA159.

3.9 DA159.70 – PRODUCT SUPPLIED IN TERMS OF SCHEDULE 6

a) Record product supplied under the applicable Schedule 6 provision in the relevant current, current-1 or current-2 section.

b) Retain customer details, the applicable Schedule 6 item or rate and all supporting commercial documentation.

c) The worksheet calculates the totals and transfers them to the DA159.

3.10 DA159.80 – AVIATION KEROSENE REMOVED

a) Record aviation kerosene removals in the applicable current, current-1 or current-2 section.

b) Retain detailed records supporting the removals.

c) The worksheet calculates the totals and transfers them to the DA159.

3.11 DA159.90 – ALLOWABLE LOSSES

a) Where approval is required for a deduction, including a vis major loss, retain the Commissioner's or other applicable written approval and supporting evidence with the account records.

b) The worksheet calculates the totals and transfers them to the DA159.

3.12 DA159.95 – OTHER ADJUSTMENTS

a) Use this worksheet for other adjustments after the product has left the warehouse duty paid, where the adjustment is not provided for elsewhere in the DA159 workbook.

b) Fully explain the circumstances and indicate whether the adjustment increases or decreases duty and levy liability.

c) Enter the litres in the applicable current, current-1 or current-2 section. Where the adjustment results in relief, enter the volume with a preceding minus sign (-).

d) Retain prior approval where required. The calculated totals are transferred to the DA159.

4 REFERENCES

4.1 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), (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) **Promotion of Administrative Justice Act No. 3 of 2000:** Section 3 and 5
International Instruments:	**United Nations Convention on the Law of the Sea:** Article 76

4.2 CROSS REFERENCES

DOCUMENT NUMBER	DOCUMENT TITLE
SE-OIL-02	Oil Industry – External Policy
SE-ACC-08	Declaration and Return Submission via eFiling - External Guide

4.3 QUALITY RECORDS

NUMBER	TITLE
DA159	Petroleum Products Account for Special Storage Warehouse
DA159A	Duty and Levy Calculation
DA159B	Reason for Loss / (Gain)
DA159.10	Removals Inward: Manufacturing Warehouse (Acquitted)
DA159.40	Acquitted Removals Outward to BELN Countries
DA159.50	Acquitted Exports / Ships' Stores (Foreign)
DA159.60	Marked Product Removed
DA159.70	Product Supplied in terms of Schedule 6
DA159.80	Aviation Kerosene Removed
DA159.90	Allowable Losses
DA159.95	Other Adjustments
EXD159	Excise Duty and Levy Return – Petroleum Products: Special Storage Warehouse

5 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: Glossary A-M | South African Revenue Service (sars.gov.za)

6 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.

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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- Visit the SARS website at 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).