EXCISE

SARS External Guide

COMPLETION OF DA 160 PETROLEUM PRODUCT ACCOUNT

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1   SUMMARY

a)   The purpose of this guide is to assist licensees of Manufacturing Warehouses (VM's) in the Oil Industry with guidance when to completing the monthly petroleum products account (DA 160 and supporting schedules).

b)   This guide includes category 2 manufacturers of biodiesel.

c)   Exclusions:

Number	Title
DA 159	Petroleum Products: Account for Special Storage Warehouse
DA 162	Biodiesel Account for Category 1 Manufacturing Warehouse

2   DA 160 MONTHLY EXCISE ACCOUNT

2.1   Completion of account and supporting schedules

a)   The form required bringing Excise duty, fuel levy and Road Accident Fund (RAF) levy to account is the DA 160 for VM's. The relevant form is the summary of all relevant petroleum products transactions, giving an overall picture of all of the petroleum products during an accounting period.

b)   The DA 160 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.

c)   The DA 160 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.

d)   If the levy rates (fuel levy and RAF) that apply to any transactions brought to account are different to the current rates (for example when rate changes occur, or where earlier year acquittals are brought to account) a separate DA 160 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 appears 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".

e)   The boxes described in paragraph 2.2 below are to be completed on the DA 160. All of this header information on the supporting schedules must be automatically populated from the information entered onto the DA 160 by means of the Excel programme linking the schedules to one another.

2.1.1 Face check of the DA 160 Petroleum Product account

a)   Licensees are required to forward signed copies of their monthly DA 160 plus supporting schedule(s) for Petrol, Diesel and Illuminating Kerosene (IK) to the relevant Excise B/O, on the date the respective EXD 01 returns are submitted via Service Manager.

b)   The signed DA 160 accounts must be submitted via email to the B/O. The Excise division must then conduct a face value check of the DA 160 accounts against the electronic EXD 01. Where any amendments are required, the B/O will inform the licensee within five (5) days from the date of the filing of the EXD 01.

c)   Once the face check has been completed, B/O's must file the DA 160 account in the designated sharefolder.

2.2 DA 160 – Account for Manufacturing Warehouse

a) This entire form is automatically produced from its underlying supporting schedules by means of linked excel formulae.

b) Manual input of the header information, the payment schedule dates and the declaration details, is however required.

c) Product: The relevant product name must be inserted in this box (separate Excise accounts are to be prepared in respect of each Excisable 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.

d) Tariff code: The tariff code for the aforementioned products must be inserted in this box.

e) Warehouse number: This box is for the VM number.

f) Customs code: This box is for the licensees' Customs code number.

g) Accounting period - Year & Month: The year and calendar month in respect of which the account is rendered are to be inserted in this box.

h) From date / to date: these period boxes are provided in order that the first and last day of the accounting month may be indicated. If, for example, the closing date for excise account purposes is the 25th of each month and the excise account in respect of January is rendered, the period would be 26 December to 25 January. The date must again use the format CCYYMMDD with no spaces or connecting links such as oblique's, full stops, colons or dashes.

i) Name of Licensed Warehouse: The name under which the VM warehouse is licensed must be inserted in this box.

j) Physical Address: The street name, number, suburb and must be inserted in this box.

2.3 DA 160A: Table of Rates of Duty and Levies

a) Manually input of the rates of excise duty, fuel levy and RAF levy for the Current Year (CURRENT), the Previous Year (CURRENT - 1) and the year before that (CURRENT – 2) is required. This is expressed in Rands to four(4) decimal places. Every rate table appearing on all supporting schedules that follow will be automatically populated by means of the Excel programme linking those schedules to the tables on the DA 160A. It is critical that the tables appearing on the DA 160A are updated when rate changes occur, which is normally when the month of April is being reported on the May account.

b) This entire from is automatically produced from its underlying supporting schedules by means of linked excel formulae and totals are automatically captured on the DA 160 summary. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.4 DA 160B: – Fuel Levy Analysis

a)   The objective of this form is to split the fuel levy into its constituents, thereby separating the pipeline levy which is captured from this form by SARS for statistical purposes and for the correct allocation of this levy.

b)   This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.5 DA 160C: – Analysis of Litres and Collections by Duty Year (Excise Duty)

a)   The objective of this form is to split the Excise duty collections by year and to calculate the related volumes. The results are calculated in order to facilitate an accurate entry to the declaration (SAD 500).

b)   Most of this form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160. However, manual input is required for the LITRES and RANDS for the 50% related to the previous month's declaration.

2.6 DA 160D: Analysis of Litres and Collections by Duty Year (Fuel Levy)

a)   The objective of this form is to split the fuel levy collections by year and to calculate the related volumes. The results are calculated in order to facilitate and accurate entry to the declaration (SAD 500).

b)   Most of this form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160. However, manual input is required for the LITRES and RANDS for the 50% related to the previous month's declaration.

2.7 DA 160E: Analysis of Litres and Collections by Duty Year (Road Accident Fund Levy)

a)   The objective of this form is to split the RAF levy collection by year and to calculate the related volumes. The results are calculated in order to facilitate an accurate entry to the SAD 500.

b)   Most of this form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160. However, manual input is required for the LITRES and RANDS for the 50% related to the previous month's declaration.

2.8 DA 160.05: Local Removals

a)   This form captures details of all petroleum products destined for local consumption removed from the VM and attracting duty / levies at currently ruling rates (manually insert input).

b)   The rates of Excise duty, fuel levy and RAF levy are populated automatically, and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160).

2.9 DA 160.05A1: Local Removals – Current Rates

a)   This form captures details, analysed by the transport mode in litres, of all products destined for local consumption removed from the VM and attracting duty / levies at currently ruling rates (manually insert input).

b)   The rates of Excise duty, fuel levy and RAF levy are populated automatically, and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.05).

2.10 DA 160.05A2: Local removals – Current Rates - 1

a)   This form captured details, analysed by the transport mode in litres of all product destined for local consumption removed from the VM and attracting duty / levies at the rates immediately preceding the currently ruling rates (manually insert input).

b)   The preceding rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.05).

c)   This form would normally only be completed in the month of April.

2.11 DA 160.10: Removals Outwards to BLNS Countries

a)   This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b)   The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.12 DA 160.10A1: Removals Outwards to BLNS Countries – Current Rates

a)   This form captures details, analysed by the transport mode and destination within the South African Customs Union (SACU), in litres, of all products removed from the VM to BLNS countries and attracting duty / levies at currently ruling rates (manually insert input).

b)   The rates of Excise duty, fuel levy and RAF levy are populated automatically, and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.10).

2.13 DA 160.10A2: Removals Outwards to BLNS Countries – Current Rates – 1

a)   This form captures details, analysed by the transport mode and destination country within the SACU, in litres, of all product removed from the VM to BLNS countries and attracting duty / levies at the rates immediately preceding the currently ruling rates (manually insert input).

b)   The preceding rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.10).

2.14 DA 160.15: Exports / Ships' Stores (Foreign)

a)   The entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b)   The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.15 DA 160.15A1: Exports / Ships' Stores (Foreign) - Current Rates

a)   This form captures details, analysed by the transport mode or type, in litres, of all products removed from the VM to foreign countries other than BLNS countries or as stores on foreign going ships and attracting duty / levies at currently ruling rates (manually insert inputs).

b)   The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.15).

2.16 DA 160.15A2: Exports / Ships' Stores (Foreign) - Current Rates – 1

a) This form captures details, analysed by the transport mode or type in litres, of all products removed from the VM to foreign countries other than BLNS countries or as stores on foreign going ships and attracting duty / levies at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) The preceding rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.15).

c) This form would normally be completed in the month of April.

2.17 DA 160.20: Removals to Special Storage Warehouses

a) The entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the form DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.18 DA 160.20A1: Removals to Special Storage Warehouses – Current Rates

a) This form captures details, analysed by receiving warehouse number, in litres, of all products removed from the VM to licensed SOS's attracting duty / levies at currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy are populated automatically, and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.20).

2.19 DA 160.20A2: Removals to Special Storage Warehouses - Current Rates – 1 (April only)

a) This form captures details, analysed by receiving warehouse number, in litres, of all products removed from the VM to licensed SOS's and attracting duty / levies at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) The preceding rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.20).

c) This form would normally only be completed in the month of April.

2.20 DA 160.25: Removals to Other Refineries

a) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.21 DA 160.25A1: Removals to Other Refineries – Current Rates

a) This form captures details, analysed by receiving warehouse number, in litres, of all product removed from the VM to other licensed VM's and attracting duty / levies at currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.25).

2.22 DA 160.20: Removals to Special Storage Warehouses

a) The entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the form DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.23 DA 160.20A1: Removals to Special Storage Warehouses – Current Rates

a) This form captures details, analysed by receiving warehouse number, in litres, of all product removed from the VM to licensed SOS's attracting duty / levies at currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.20).

2.24 DA 160.20A2: Removals to Special Storage Warehouses - Current Rates – 1 (April only)

a) This form captures details, analysed by receiving warehouse number, in litres, of all product removed from the VM to licensed SOS's and attracting duty / levies at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) The preceding rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.20).

c) This form would normally only be completed in the month of April.

2.25 DA 160.25: Removals to Other Refineries

a) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.26 DA 160.25A1: Removals to Other Refineries – Current Rates

a) This form captures details, analysed by receiving warehouse number, in litres, of all product removed from the VM to other licensed VM's and attracting duty / levies at currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.25).

2.27 DA 160.25A2: Removals to Other refineries - Current Rates – 1 (April only)

a) This form captures details, analysed by receiving warehouse number, in litres, of all product removed from the VM to other licensed VM's and attracting duty / levies at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) The preceding rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.25).

c) This form would normally only be completed in the month of April.

2.28 DA 160.50: Acquitted Removals Outwards to BLNS Countries

a) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the form DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.29 DA 160.50A1: Acquitted Removals Outwards to BLNS Countries – Fuel Levy Relief - Current Rates

a) This form captures details, analysed by the transport mode and destination country within the SACU, in litres, of all acquitted removals from the VM to BLNS countries and attracting fuel levy relief at currently ruling rates (manually insert inputs).

b) This form calculates the fuel levy relief only.

c) The rates of fuel levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.50).

2.30 DA 160.50A2: Acquitted Removals Outwards to BLNS Countries – Fuel Levy Relief – Current Rates - 1

a) This form captures details, analysed by the transport mode and destination country within the SACU, in litres, of all acquitted removals from the VM to BLNS countries and attracting fuel levy relief at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) This form calculates the fuel levy relief only.

c) The rates of fuel levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.50).

2.31 DA 160.50A3: Acquitted Removals Outwards to BLNS Countries – Fuel Levy Relief – Current Rates - 2

a) This form captures details, analysed by transport mode and destination country within the SACU, in litres, of all acquitted removals from the VM to BLNS countries and attracting fuel levy relief at the rates for the second year preceding the currently ruling rates. These details are input manually.

b) This form calculates the fuel levy relief only.

c) The rates of fuel levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.50).

2.32 DA 160.50B1: Acquitted Removals Outwards to BLNS Countries – Road Accident Fund Levy Relief (RAF) - Current Rates

a) This form captures details, analysed by the transport mode and destination country within the SACU, in litres, of all acquitted removals from the VM to BLNS countries and attracting RAF levy relief at currently ruling rates (manually insert inputs).

b) This form calculates the RAF levy relief only.

c) The rates of RAF levy are input manually but the calculations of final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.50).

2.33 DA 160.50B2: Acquitted Removals Outwards to BLNS Countries – Road Accident Fund Levy Relief (RAF) - Current Rates - 1

a) This form captures details, analysed by the transport mode and destination country within the SACU, in litres, of all acquitted removals from the VM to BLNS countries and attracting RAF levy relief at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) This from calculates the RAF levy relief only.

c) The rates of RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.50).

2.34 DA 160.50B3: Acquitted Removals Outwards to BLNS Countries – Road Accident Fund Levy Relief (RAF) - Current Rates - 2

a) This form captures details, analysed by the transport mode and destination country within the SACU, in litres, of all acquitted removals from the VM to BLNS countries and attracting RAF levy relief at the rates for the second year preceding the currently ruling rates (manually insert input).

b) This form calculates the RAF levy relief only.

c) The rates of RAF levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.50).

2.35 DA 160.55: Acquitted Exports / Ships' Stores (Foreign)

a) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.36 DA 160.55A1: Acquitted Exports / Ships' Stores (Foreign) – Current Rates

a) This form captures details, analysed by the transport mode or type, in litres, of all acquitted removals from the VM to foreign countries other than BLNS countries or as stores on foreign going ships and attracting duty / levies at currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.55).

2.37 DA 160.55A2: Acquitted Exports / Ships' Stores (Foreign) – Current Rates – 1

a) This form captures details, analysed by the transport mode or type, in litres, of all acquitted removals from the VM to foreign countries other than BLNS countries or as stores on foreign going ships and attracting duty / levies relief at the rates immediately preceding the currently ruling rates (manually insert input).

b) The rates of Excise duty, fuel levy and RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.55).

2.38 DA 160.55A3: Acquitted Exports / Ships' Stores (Foreign) – Current Rates – 2

a) This form captures details, analysed by the transport mode or type, in litres, of all acquitted removals from the VM to foreign countries other than BLNS countries or as stores on foreign going ships and attracting duty / levy relief at the rates for the second year preceding the currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.55).

2.39 DA 160.60: Acquitted Removals to Special Storage Warehouses

a) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.40 DA 160.60A1: Acquitted removals to Special Storage Warehouses – Current Rates

a) This form captures details, analysed by the receiving warehouse number, in litres, of all acquitted removals from the VM to licensed SOS's and attracting duty / levies relief at currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.60).

2.41 DA 160.60A2: Acquitted Removals to Special Storage Warehouses – Current Rates – 1

a) This form captures details, analysed by the receiving warehouse number, in litres, of all acquitted removals from the VM to licensed SOS's and attracting duty / levies relief at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.60).

2.42 DA 160.60A3: Acquitted Removals to Special Storage Warehouses – Current Rates – 2

a) This form captures details, analysed by the receiving warehouse number, in litres, of all acquitted removals from the VM to licensed SOS's and attracting duty / levies relief at the rates for the second year preceding the currently ruling rates (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.60).

2.43 DA 160.65: Acquitted Removals from Other Refineries

a) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the form DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.44 DA 160.65A1: Acquitted Removals from Other Refineries – Current Rates

a)   This form captures details, analysed by the delivering warehouse number, in litres, of all acquitted removals from other licensed VM's to VM and attracting duty / levies relief at currently ruling rates (manually insert inputs).

b)   The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.65).

2.45 DA 160.65A2: Acquitted Removals from Other Refineries – Current rates – 1

a)   This form captures details, analysed by the delivering warehouse number, in litres, of all acquitted removals from other licensed VM's to the applicable VM and attracting duty / levies relief at the rates immediately preceding the currently ruling rates (manually insert inputs).

b)   The rates of Excise duty, fuel levy and RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.65).

2.46 DA 160.65A3: Acquitted Removals from Other Refineries – Current Rates – 2

a)   This form captures details, analysed by delivering warehouse number, in litres, of all acquitted removals from other licensed VM's to the applicable VM and attracting duty / levies relief at the rates for the second year preceding the currently ruling rates (manually insert inputs).

b)   The rates of Excise duty, fuel levy and RAF levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.65).

2.47 DA 160.70: Returned Product - Sub-Standard or Contaminated

a)   This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b)   The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160 summary.

2.48 DA 160.70A1: Returned Product - Sub-Standard or Contaminated – Current Rates

a)   This form captures full narrative details, with the date and document number, and volume in litres, of all product which has been returned to the VM as a result of being found to be sub-standard or contaminated and attracting duty / levies relief at currently ruling rates (manually insert inputs).

b)   There is an automatically calculated adjustment for Rule 19A.10 allowances previously granted. The box not applicable must be manually deleted [(B) or (C)].

c)   The rates of Excise duty, levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.70).

2.49 DA 160.70A2: Returned Product - Sub-Standard or Contaminated – Current Rates – 1

a)   This form captures full narrative details, with the date and document number, and volume in litres, of all product which has been returned to the VM as a result of being found to be sub-standard or contaminated and attracting duty / levies relief at the rates immediately preceding the currently ruling rates (manually insert inputs).

b) There is an automatically calculated adjustment for Rule 19A.10 allowances previously granted. The box not applicable must be manually deleted [(B) or (C)].

c) The rates of Excise duty, fuel levy and RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.70).

2.50 DA 160.70A3: Returned Product - Sub-Standard or Contaminated – Current Rates – 2

a) This form captures full narrative details, with the date and document number, and volume in litres, of all product which has been returned to the VM as a result of being found to be sub-standard or contaminated and attracting duty / levies relief at the rates for the second year preceding the currently ruling rates (manually insert inputs).

b) There is an automatically calculated adjustment for Rule 19A.10 allowances previously granted. The box not applicable must be manually deleted [(B) or (C)].

c) The rates of Excise duty, levy and RAF levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.70).

2.51 DA 160.75: Losses

a) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b) The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.52 DA 160.75A1: Losses – *Vis Major* – Current Rates

a) This form captures full narrative details, and volume in litres, of nay product which has been lost as a result of *vis major* ("an act of God") and attracting duty / levies relief at currently ruling rates. Before submitting a claim for a *vis major* loss written authority must be obtained from the Commissioner grating the claim (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.75).

2.53 DA 160.75A2: Losses – *Vis Major* – Current Rates – 1

a) This form captures full narrative details, and volume in litres, of any product which has been lost as a result of *vis major* ("an act of God") and attracting duty / levies relief at the rates immediately preceding the currently ruling rates. Before submitting a claim for a *vis major* loss written authority must be obtained from the Commissioner granting the claim (manually insert inputs).

b) The rates of Excise duty, fuel levy and RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.75).

2.54 DA 160.75A3: Losses – *Vis Major* – Current Rates – 2

a) This form captures full narrative details, and volume in litres, of any product which has been lost as a result of *vis major* ("an act of God") and attracting duty / levies relief at the rates for the second year preceding the currently ruling rates. Before submitting a claim for a *vis major* loss written authority must be obtained from the Commissioner grating the claim (manually insert inputs).

b) The rates of excise duty, fuel levy and RAF levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.75).

2.55 DA 160.75B1: Losses – Section 75(18)(d) or Section 75(18)(e) – Current Rates

a) This entire form is automatically produced from other schedules in this pack by means of linked Excel formulae. Totals are automatically captured on the DA 160 summary. However, in the top table ("CURRENT RATES"), in the "LITRES" column, the box not applicable must be manually deleted.

b) The rates of Excise duty, fuel levy an RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.75).

2.56 DA 160.75B2: Losses – Section 75(18)(d) or Section 75(18)(e) – Current Rates – 1 (April only)

a) This entire form is automatically produces from other schedules in this pack by means of linked Excel formulae. Totals are automatically captured on the DA 160 summary. However, in the top table (CURRENT RATES-1 (APRIL ONLY")), in the "LITRES" column, the box not applicable must be manually deleted.

b) The rates of Excise duty, fuel levy and RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.75).

c) This form would normally only be completed in the month of April.

2.57 DA 160.90: Other Adjustments (Movements and Adjustments after Leaving Refinery Duty Paid)

a) This entire form is automatically produced form its underlying supporting schedules by means of linked Excel formulae and totals are automatically captured on the DA 160 summary.

b) The headers form on this schedule and its underlying supporting schedules are automatically populated from the DA 160.

2.58 DA 160.90A1: Other Adjustments (Movements and Adjustments after Leaving Refinery Duty Paid) – Current Rates

a) This form captures full narrative details and volume in litres, of any unusual or exceptional circumstance, requiring an adjustment not catered for on other forms in this package, and requiring duty / levies relief or additionally duty / levies liability at currently ruling rates. The use of this form is likely to occur only in the rarest of circumstances (manually insert inputs).

b) Where duty / levies relief is claimed the column in litres should be entered as a negative figure (-) and where additional duty liability is being brought to account the volume in litres should be entered as a positive figure (+).

c) The rates of Excise duty, fuel levy and RAF levy are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.90).

2.59 DA 160.90A2: Other Adjustments (Movements and Adjustments after Leaving Refinery Duty Paid) – Current Rates – 1

a) This form captures full narrative details, and volume in litres, of any unusual or exceptional circumstance, requiring an adjustment note catered for on other forms in this package, and requiring duty / levies relief or additional duty / levies liability at the rates immediately preceding the currently ruling rates. The use of this form is likely to occur only in the rarest circumstances (manually insert inputs).

b) Where duty relief is claimed, the volume in litres should be entered as a negative figure (-) and where additional duty liability is being brought to account the volume in litres should be entered as a positive figure (+).

c) The rates of Excise duty, fuel levy and RAF levy immediately preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.90).

2.60 DA 160.90A3: Other Adjustments (Movements and Adjustments after Leaving Refinery Duty Paid) – Current rates – 2

a) This form captures full narrative details, and volume in litres, of any unusual or exceptional circumstance, requiring an adjustment note catered for on other forms in this package, and requiring duty / levies relief or additional duty / levies liability at the rates for the second year preceding the currently ruling rates. The use of this form is likely to occur only in the rarest of circumstances (manually insert inputs).

b) The details are captured manually. Where duty relief is claimed the volume in litres should be entered as a negative figure (-) and where additional duty liability is being brought to account the volume in litres should be entered as a positive figure (+).

c) The rates of Excise duty, fuel levy and RAF levy for the second year preceding the currently ruling rates are populated automatically and the final rand values are also calculated automatically and are automatically captured on the lead schedule (DA 160.90).

3   REFERENCES

3.1   Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	**Customs and Excise Act No. 91 of 1964:** Sections 5, 18A, 19, 19A, 21, 24, 27(4), (9), (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

3.2   Cross References

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

3.3   Quality Records

DOCUMENT NUMBER	DOCUMENT TITLE
DA 160	Account for Manufacturing Warehouse
DA 160A	Table of Rates of Duty and Levies
DA 160B	Fuel Levy Analysis
DA 160C	Analysis of Litres and Collections by Duty Year (Excise Duty)
DA 160D	Analysis of Litres and Collections by Duty Year (Fuel Levy)
DA 160E	Analysis of Litres and Collections by Duty Year (Road Accident Fund Levy)
DA 160.05	Local Removals
DA 160.05A1	Local Removals – Current Rates
DA 160.05A2	Local Removals – Current Rates - 1
DA 160.10	Removals Outwards to BLNS Countries
DA 160.10A1	Removals Outwards to BLNS Countries – Current Rates
DA 160.10A2	Removals Outwards to BLNS Countries – Current Rates -1

DOCUMENT NUMBER	DOCUMENT TITLE
DA 160.15	Exports / Ships' Stores (Foreign)
DA 160.15A1	Exports / Ships' Stores (Foreign) – Current Rates
DA 160.15A2	Exports / Ship's Stores (Foreign) – Current Rates - 1
DA 160.20	Removals to Special Storage Warehouses
DA 160.20A1	Removals to Special Storage Warehouses – Current Rates
DA 160.20A2	Removals to Special Storage Warehouses – Current Rates – 1 (April only)
DA 160.25	Removals to Other Refineries
DA 160.25A1	Removals to Other Refineries – Current Rates
DA 160.25A2	Removals to Other Refineries – Current Rates – 1 (April only)
DA 160.50	Acquitted Removals Outwards to BLNS Countries
DA 160.50A1	Acquitted Removals Outwards to BLNS Countries – Fuel Levy Relief – Current Rates
DA 160.50A2	Acquitted Removals Outwards to BLNS Countries – Fuel Levy Relief – Current Rates -1
DA 160.50A3	Acquitted Removals Outwards to BLNS Countries – Fuel Levy relief – Current Rates - 2
DA 160.50B1	Acquitted Removals Outwards to BLNS Countries – Road Accident Fund Levy Relief (RAF) – Current Rates
DA 160.50B2	Acquitted Removals Outwards to BLSN Countries – Road Accident Fund Levy Relief (RAF) – Current Rates - 1
DA 160.50B3	Acquitted Removals Outwards to BLSN Countries – Road Accident Fund Levy Relief (RAF) – Current Rates - 2
DA 160.55	Acquitted Exports / Ships' Stores (Foreign)
DA 160.55A1	Acquitted Exports / Ships' Stores (Foreign) – Current Rates
DA 160.55A2	Acquitted Exports / Ships' Stores (Foreign) – Current Rates - 1
DA 160.55A3	Acquitted Exports / Ships' Stores (Foreign) – Current Rates - 2
DA 160.60	Acquitted Removals to Special Storage Warehouses
DA 160.60A1	Acquitted Removals to Special Storage Warehouses – Current Rates
DA 160.60A2	Acquitted Removals to Special Storage Warehouses – Current Rates - 1
DA 160.60A3	Acquitted Removals to Special Storage Warehouses – Current Rates - 2
DA 160.65	Acquitted Removals from Other Refineries
DA 160.65A1	Acquitted Removals from Other Refineries – Current Rates
DA 160.65A2	Acquitted Removals from Other Refineries – Current Rates - 1
DA 160.65A3	Acquitted Removals from Other Refineries – Current Rates - 2
DA 160.70	Returned Product – Sub–Standard or Contaminated
DA 160.70.A1	Returned Product – Sub–Standard or Contaminated – Current Rates
DA 160.70A2	Returned Product – Sub–Standard or Contaminated – Current Rates - 1
DA 160.70A3	Returned Product – Sub – Standard or Contaminated – Current Rates - 2
DA 160.75	Losses
DA 160.75A1	Losses: *Vis Major* – Current Rates
DA 160.75A2	Losses: *Vis Major* – Current Rates - 1
DA 160.75A3	Losses: *Vis major* – Current Rates - 2
DA 160.75B1	Losses: Section 75(18)(d) or Section 75(18)(e) of the Act – Current Rates
DA 160.75B2	Losses: Section 75(18)(d) or Section 75(18)(e) of the Act – Current Rates – 1 (April only)
DA 160.90	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid)
DA 160.90A1	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid) – Current Rates
DA 160.90A2	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid) – Current Rates - 1
DA 160.90A3	Other Adjustments (Movements & Adjustments after Leaving Refinery Duty Paid) – Current Rates – 2

4   DEFINITIONS AND ACRONYMS

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

DISCLAIMER
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