



DA 161A ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS

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1 SUMMARY

The purpose of this guide is to assist licensees of Manufacturing Warehouses (VM) in the Plastic Bag industry, to complete the quarterly DA 161A Environmental Levy Account for Plastic Bags and its annexures.

2 PLASTIC BAG ACCOUNT ADMINISTRATION

2.1 COMPLETION OF THE DA 161A ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS, INCLUDING THE ELECTRONICALLY SUBMITTED EXCISE DUTY AND LEVY RETURN (EXD 01).

- The Environmental levy account (DA 161A) requires the licensee (manufacturer) to declare all stock, production and removals (including removals under rebate) from the licensed VM that took place in the accounting period, which must be submitted quarterly via e-Filing.
- The Environmental levy account DA 161A is the summarising document reflecting all production, stock, receipts and removals (duty paid and non – duty paid) of plastic bags subject to the levy, as well as the amount of plastic bag levy payable in respect of the accounting period.
- In terms of Rule 54F.07, an accounting period shall be a fixed accounting period of three (3) months calculated from the first day of the month during which manufacturing of plastic bags subject to the levy commences, until the last day of the month on which such period ends.
- The environmental levy account must be completed in full, i.e. the DA 161A with all the supporting schedules, if applicable, for that specific accounting period and a duly signed and dated copy for record and audit verification must be kept.
- In order to make it administratively easier to do business with the South African Revenue Service (SARS), the DA 161A (the EXD 01 return must be utilized for this purpose which is the electronic version of the DA 161A) must be submitted i.e.:
 - Electronically to the SARS Excise via the e-Filing platform; or
 - Hand delivered for capturing should the client experience problems with eFiling.

2.2 DA 161A– Environmental Levy Account for Plastic Bags

- The plastic carrier and flat bags under reference here are those bags mentioned under the tariff sub-headings reflected in the below paragraph 2.2.(l) only



DA 161A

ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS (Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor)

Manufacturing Warehouse No:		Customs Client No:	
Client Details:		Accounting Period:	
Licensee:	From:	To:
Physical Address:		
Postal Code:		

- Manufacturing Warehouse No** - This box is for the VM number.
- Customs client No** - This box is for the client's code number.

- d) **Client Details** - The name under which the VM is licensed must be inserted in this box.
- e) **Physical Address / Postal Code** - The street name, number, suburb, city and postal code of the VM must be inserted in these boxes.
- f) **Accounting Period From / To** -
- i) The opening and closing dates of an account must be shown.
 - ii) The opening date of an account must follow immediately on the closing date of the previous account.

Statistical Unit		No. of Bags		No. of Bags	
A	Environmental Levy Item	147.01		147.01	
	Tariff Subheading / Item	3923.21.05	3923.21.15	3923.29.05	3923.29.15
	1. Opening Balance				
	2. Plus Production				
	3. Plus Returns				
	TOTAL NUMBER OF BAGS				

2.2.1 Explanation of Section A: (Must be reflected as number of bags)

- i) **Environmental Levy Item** - The levy item code as reflected in Part 3A of Schedule 1 must be inserted in this box.
- ii) **Tariff Subheading / Item** - The tariff sub-heading code as reflected in Part 1 and 3A of Schedule 1 must be inserted in this box.
- iii) **Opening Balance** - Balance carried forward from previous period must be inserted in this box.
- iv) **Plus Production** - Production during the three (3) months of the accounting period must be inserted in this box.
- v) **Plus Returns** -
 - A) Returns from the local market for which credit notes have been issued must be inserted in this box.
 - B) In the case of returns from Botswana, Eswatini, Lesotho, and Namibia (BELN countries), the Environmental levy thereon must have been paid on entry into South Africa (SA).
- vi) **Total number of bags** - The total number of bags must be inserted in the relevant box(s).

2.2.2 Explanation of Section B: Less Sales, Removals and Rebates

B	4.	LESS SALES, REMOVALS AND REBATES:			
	4.1	Sales: Republic			
	4.2	Sales: BLNS countries			
	4.3	Exports			
	4.4	Storage Warehouse			
	4.5	Rebates:	Item 680.01		
			Item 680.02 (vis major)		
			Item 680.03		
	TOTAL: NUMBER OF BAGS				

- i) **Sales: Republic** - The quantity of plastic bags subject to the levy removed or sold must be inserted in this box.
- ii) **Sales: BELN countries** - The quantity of plastic bags subject to the levy removed or sold to the BELN countries must be inserted in this box.
- iii) **Exports** - The quantity of plastic bags subject to the levy exported (Rule 54F.03).
- iv) **Storage Warehouse** - The quantity of plastic bags subject to the levy removed to a Special Storage Warehouse (SOS) – Rule 54F.03.
- v) **Rebates** -
 - A) Item 680.01 - Goods supplied under rebate of duty as specified in the item.

- B) Item 680.02 - Goods lost or destroyed in the warehouse in circumstances of *Vis major*, etc.
- C) Item 680.03 - Goods manufactured in the licensed warehouse used for reprocessing of Environmental levy goods or the manufacture of other goods.
- vi) **Total** - The total number of bags for section B must be inserted in the relevant box(s).
- vii) **A minus B: Closing Balance** - The quantity of plastic bags subject to the levy on hand at the end of the accounting period must be inserted in this box.

2.2.3 Explanation of Section C

- i) **Levy On Dutiable Total** - The total of sales to the local market and to consignees in BELN countries must be multiplied by the **rate of levy** and inserted in this box. The rate is specified in Part 3A of Schedule 1.

2.2.4 Explanation of Section D

D	7.	LESS LEVY PAID OR PAYABLE -					
	7.1	Proved removals to BLNS	Item 681.01	R	R	R	R
	7.2	Returns for Recycling	Item 681.02	R	R	R	R
	7.3	Returns from Republic (other than recycling)	Item 681.03	R	R	R	R
	TOTAL (total of 7)			R	R	R	R

- i) **Less Levy Paid or Payable** – The levy paid on goods may be set-off under the following Rebate Items:
- A) Item 681.01- Removed to BLNS countries (only if proof of exit from South Africa has been obtained).
- B) Item 681.02 -Returns for re-cycling (goods off specification or otherwise defective) – credit notes must have been issued.
- C) Item 681.03 -Returns from purchasers to the local market for any purpose other than recycling – credit notes must have been issued and retained as proof.
- ii) **Total** – The total of paragraph (j)(i)(A), (B) and / or (C) above, must be inserted in the relevant box(s).
- iii) **Less: Overpaid On Previous Account**
- A) Should a licensee have overpaid on levy on the previous account, the amount so overpaid must be inserted in this box.
- B) A copy of the relevant account as well as an explanation of the overpayment must be attached to the new account.
- iv) **Plus: Underpaid On Previous Account**
- A) Should a licensee have underpaid on levy on the previous account, the amount so underpaid must be inserted in this box.
- B) A copy of the relevant account as well as an explanation of the underpayment must be attached to the new account.

2.2.5 Explanation of Section E

	8.	Less: Overpaid on previous account	R	R	R	R
	9.	Plus: Underpaid on previous account	R	R	R	R
E	10.	NETT LEVY PAYABLE (C minus D minus 8 plus 9)	R	R	R	R
F	11.	TOTAL AMOUNT OF NETT LEVY DUE	R			

- i) **Nett Levy Payable** – (Section C minus Section D minus less overpaid on previous account plus underpaid on previous account). The amount determined between the “levy payable” and the “over” or “underpaid”, whichever is applicable, must be inserted in this box.

2.2.6 Explanation of Section F

- i) **Total amount of nett levy due** - The total amount of nett levy which is the sum of the amounts reflected under items 147.01 / 3923.21.07, 3923.21.17 and 147.01 / 3923.29.40 and 3923.29.50 must be inserted in this box.

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 27, 39, 54A, 54B, 58, 75(15) and 119A Customs and Excise Rules: 54F.01, 54F.03, 54F.05 to 54F.10, 54F.12 to 154F.13, 119A.R101A(10)(b), 119A.R101A(10)(d), 119A.R101A(10)(f), 120A.01 and 120A.02 Customs and Excise Tariff: Schedule 1 Parts 1, 2B and 3A and Schedule 6
Other Legislation:	None
International Instruments:	None

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SE-ACC-07	Manage eAccounts on eFiling – External Guide
GEN-PAY-01-G01	SARS Payment Rules – External Guide
SE-ACC-08	Declaration and Return Submission via eFiling – External Guide
SE-ACC-05	Submission of Accounts>Returns – External Policy
SE-LR-02	Licensing and Registration – External Policy
SE-PAY-02	Prescribed Payment Rules – External Policy
SE-PB-02	Environmental Levy on Plastic Bags Manufactured in South Africa – External Policy

3.3 Quality Records

NUMBER	TITLE
DA 161A	Environmental levy account for Plastic Bags
EXD 01	Excise Duty and Levy Return

4 DEFINITIONS AND ACRONYMS

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

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- ii) Make a booking to visit the nearest SARS branch;
- iii) Contact your own tax advisor/tax practitioner;
- iv) If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- v) If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).