

**EXCISE**

**EXTERNAL POLICY**

**TRADITIONAL AFRICAN BEER**

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## 1 SUMMARY OF MAIN POINTS

- a) The policy applies to role-players in the Traditional African Beer (TAB) Industry.
- b) This policy does not cover:
  - i) Payments as this is dealt with in document **GEN-PAYM-01-G01**;
  - ii) Declaration and Return submission via e-Filing as this is dealt with in document **SE-ACC-02-M02**;
  - iii) Submission of accounts / returns as this is dealt with in document **SE-ACC-05**;
  - iv) Bonds as this is dealt with in document **SE-BON-02**;
  - v) Clearance of bonded / inter-warehouse movements as these are dealt with in document **SE-CON-02** ;
  - vi) Accounting for duty / levy as this is dealt with in document **SE-GEN-02**;
  - vii) Introduction to Excise duties, levies and Air Passenger Tax as this is dealt with in document **SE-GEN-04-G01**;
  - viii) Licensing and Registration requirements as this is dealt with in document **SE-LR-02**;
  - ix) Manufacture of Malt Beer as this is dealt with in document **SE-MB-02**;
  - x) Other Fermented Beverages (including Ginger Beer) as this is dealt with in document **SE-OFB-02**
  - xi) Prescribed Payment terms / periods as these are dealt with in document **SE-PAY-02**; and
  - xii) Refunds as these are dealt with in document **SE-REF-02**.

## 2 POLICY

- a) This document must be read together with the Constitution, the South African Revenue Service Act No 34 of 1997 ("SARS Act") and any other applicable legislation. Should the policy be in conflict with any provisions of the legislation, the applicable Act shall take precedence.

### 2.1 Liability for duty

- a) Excise duty is payable on TAB products (including TAB powder) manufactured in the Southern African Customs Union (SACU).
- b) TAB includes:
  - i) TAB Powder;
  - ii) TAB made from sorghum; and
  - iii) TAB made from malt.

### 2.2 Type of warehouse and activities allowed in the TAB industry:

- a) The manufacture of TAB takes place in a licensed Special Manufacturing Warehouse (SVM) in which the following activities and movements may take place:
  - i) Manufacture of TAB products (including powder);
  - ii) Duty paid removals to the local market;
  - iii) Bonded removals to other Customs and Excise warehouses;
  - iv) Rebated removals; and
  - v) Exports.

### 2.3 Production of TAB

- a) In terms of Section 44(2), TAB becomes Excisable when it attains its essential character, which is when the product has fermented naturally to an alcoholic strength of more than 0.5% alcohol per volume (A/V) and is generally accepted as drinkable / fit for human consumption.
- b) This essential character of TAB is attained before filtration, stabilisation and bottling / packaging of the product.

- c) The basic raw material used for the manufacture of TAB produced from sorghum (TABS) is TAB powder and this powder is regarded as an Excisable product before fermentation.
- d) In order for the product to qualify as a TAB, the fermentation process must be natural and may not be stopped artificially.
- e) All raw materials used in the process of fermentation will be deemed capable of fermenting to an alcoholic strength exceeding 0.5% A/V.
- f) There is no prescribed method for establishing the quantity of undrinkable sediment left in bulk containers. However, the producer must monitor the quantity regularly and be able to show that the method he / she uses gives fair results.
- g) **Restriction:**
  - i) The licensee of the SVM may want to perform other production operations, such as extracting alcohol from TAB through distillation, cone spinning / reverse osmosis, etc.
  - ii) In this instance, the licensee must request approval from the Controller / Branch Manager.

## 2.4 Keeping of records

- a) The licensee of a **SVM** must keep records of:
  - i) Raw materials received, used in the production process, and/or removed;
  - ii) Yield from raw materials;
  - iii) Production;
  - iv) Stock on hand;
  - v) Receipts of bonded product;
  - vi) Removal of bonded product;
  - vii) Removal of rebated product;
  - viii) Removal for home consumption;
  - ix) Returns of duty paid stock; and
  - x) Exports.

## 2.5 Penalties

- a) Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence.
- b) Offences may render the client liable to the following, as provided for in the Act:
  - i) Monetary penalties;
  - ii) Criminal prosecution; and / or
  - iii) Suspension or cancellation of registration, license or accreditation.

## 2.6 Promotion of Administrative Justice Act

- a) The Promotion of Administrative Justice Act (PAJA) No. 3 of 2000 gives effect to everyone's right to administrative action that is lawful, reasonable and procedurally fair. Any person whose rights have been adversely affected by administrative action has the right to be given written reasons. As contemplated in Section 33 of the Constitution of the Republic of South Africa, 1996. PAJA:
  - i) Provides for the review of administrative action by a court or where appropriate, an independent and impartial tribunal;
  - ii) Imposes a duty on the State to give effect to those rights;
  - iii) Promotes an efficient administration as well as good governance; and
  - iv) Creates a culture of accountability, openness and transparency in the Public Administration or in the exercise of a public power or the performance of a public function, by giving effect to the right to just administrative action.
- b) Administrative action, which significantly and unfavourably affects the rights or valid expectations of any person, must be procedurally fair. A fair administration procedure depends on the circumstances of each case.

- c) A person must be given:
  - i) Written notice of the nature and purpose of the proposed administrative action;
  - ii) A reasonable opportunity to make representations;
  - iii) A clear statement of the administrative action; and
  - iv) Adequate notice of any right of review or internal appeal, where applicable.
- d) Before administrative action can be taken by Excise, the client must be allowed the opportunity to:
  - i) Obtain assistance and, in serious or complex cases, legal representation;
  - ii) Present and dispute information and arguments; and
  - iii) Appear in person.
- e) Just administrative action requires Excise Officers to consider all the facts presented and obtained in addition to affording the client the opportunity to be heard, prior to instituting any administrative action.
- f) Clients whose rights have been significantly and unfavourably affected by administrative action and who have not been given reasons for the action may, after the date on which the client became aware of the action, request Excise to furnish written reasons for the action.
- g) Excise must after receiving the request, give the client adequate reasons in writing for an administrative action. It must, subject to subsection (4) of the Promotion of Administrative Justice Act 3 of 2000 and in the absence of proof to the contrary, be presumed in any proceedings for judicial review that the administrative action was taken without good reason.

## 2.7 Appeals against decisions

- a) In cases where clients are not satisfied with any decision taken in terms of the Customs and Excise Act, they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document [SE-APL-02](#).
- b) Should clients be unhappy with a decision of any appeal committee, their recourse will be to lodge an application for Alternative Dispute Resolution (ADR) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26.

## 2.8 Completion of the Excise account (DA 260)

- a) The Excise account (DA 260) is the summarising document reflecting all production figures, stock figures and movements of bonded TAB, as well as the amount of Excise duty payable, in respect of the accounting period.
- b) Excise accounts must be completed in full; i.e. the DA 260 with all the applicable Excise Account Schedules attached for that specific accounting period and type of warehouse as detailed below.
- c) All columns on the Excise account and account schedules must be completed.
- d) If any column is not required for that specific accounting period, the column must be crossed out by drawing a diagonal line across the face thereof, starting from the top left corner of the first box to the bottom right corner of the last box and writing "N/A" (Not Applicable) in the middle thereof.
- e) All the boxes on the excise account and account schedules must be completed.
- f) If there is no figure to be declared for a specific box in a column applicable for that specific accounting period, it must be indicated by declaring "0.00" in that box.
- g) If any schedule is not required for that specific accounting period, the applicable schedule does not have to be completed.
- h) A separate supporting schedule DA 260.04A (Itemised list of Non-Duty Paid Removals) must be used per removal type as indicated on the Excise account schedule DA 260.04 (Summary of Non-Duty Paid Removals).

- i) Provided that the schedule DA 260.04 (Summary of Non-Duty Paid Removals) is completed in full; and, the total for a specific removal type is declared as "0.00"; a supporting schedule DA 260.04A (Itemised list of Non-Duty Paid Removals) for that specific removal type, for that specific accounting period, will not be required.
- j) Each schedule to the Excise account also serves as a continuation sheet for that specific schedule.
- k) Licensees may elect, however, to compile a schedule of receipts / removals, approved by the local Controller / Branch Manager, listing all the relevant receipts / removals and supporting documents pertaining to the specific account schedule and attach that schedule of receipts / removals to the applicable account schedule. In this case, only the total of the schedule of receipts / removals must be reflected in the appropriate block on the prescribed Excise account schedule.
- l) The date of submission will be the date that a licensee submits a fully and properly completed EXD 01 as described.

## 2.9 Assessment of Excise duty

### 2.9.1 Measure of dutiable quantity

- a) The dutiable quantity of and Excise duty on sorghum powder is assessed on the total quantity, expressed in kilograms, rounded to the nearest full kilogram, of product removed to the local SACU market per accounting period.
- b) The dutiable quantity of and Excise duty on TAB made from malt (TABM) or sorghum powder (TABS) is assessed on the total bulk volume, expressed in litres, rounded to the nearest full litre, of product removed to the local SACU market per accounting period.
- c) A quantity / volume of 0.49 kilogram/litre or less must be rounded down to "0" and a quantity/volume of 0.5 or more must be rounded up to one ("1").
- d) For purposes of assessing, the relevant Excise duty, SARS will accept the indicated quantity per container, declared on the commercial invoice, delivery note or similar document issued in relation to each batch and / or consignment of TAB removed to the local market from the SVM.
- e) It is the responsibility of the licensee to monitor and control the filling of containers to ensure that over / under filling is prevented.
- f) If it is established that there is a difference between the declared figures per container and the actual figures, Excise duty will be payable on the actual quantity / volume removed.
- g) In the case of a dispute over the alcoholic strength of the product, SARS will draw and send a sample or samples to an independent scientific laboratory for final determination.

### 2.9.2 Rate of duty

- a) The rate of duty to be used for the purpose of calculation of Excise duty for TAB is the relevant rate of duty in terms of Schedule 1 Part 2A at time of entry for local (SACU) consumption.
- b) This could be at time of removal from the warehouse.

### 2.9.3 Calculation of duty

- a) Excise duty payable on sorghum powder is calculated using the following formula:

$\text{Bulk quantity (Kilograms)} \times \text{relevant rate of duty} = \text{Excise duty}$
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- b) Excise duty payable on TAB made from malt (TABM) or sorghum powder (TABS) is calculated using the following formula:

$$\text{Bulk volume (Litres)} \times \text{relevant rate of duty} = \text{Excise duty payable}$$

#### 2.9.4 Duty Paid transactions

- a) Removal of TAB duty paid for consumption as TAB in SACU is allowed only from the SVM.
- b) No relief of Excise duty (rebate or refund) exists for losses incurred after duty paid TAB has left the warehouse.
- c) Excise duty is assessed per the EXD 01, as detailed below:
- Excise duty is assessed on the total quantity of TAB (including TAB powder) removed from the warehouse to the local SACU market during the accounting period.
  - The relevant Excise duty is calculated by multiplying the dutiable quantity (kilogram / litres) by the relevant rate of Excise duty.
  - Removals from the SVM to the local SACU market are made per commercial invoice, delivery note or similar document issued in relation to each batch and / or consignment and must be declared on the EXD 01.
  - The total dutiable quantity of TAB so removed during the accounting period must be entered and submitted as per the EXD 01 to the local Controller / Branch Manager.

#### 2.9.5 Non Duty Paid transactions

- a) TAB can be removed ex warehouse without payment of Excise duty in the following instances:
- When TAB is removed in bond to other licensed warehouses within SACU;
  - When TAB is entered under full rebate of duty; and / or
  - When TAB is exported to countries outside the SACU.
- b) **Bonded movements** – TAB may be removed ex a licensed warehouse in bond without payment of duty (i.e. duty suspension) to another licensed TAB warehouse in SACU for purposes of further manufacturing only.
- Movements to BLNS countries:**
    - Bonded movements of TAB will be allowed from licensed warehouses in South Africa (SA) to licensed warehouses within the BLNS countries.
    - The consignor must complete a DA 32 prior to removal of the consignment of bonded TAB from his / her premises and account for such consignment(s) per the EXD 01.
    - All other non-rebated movements of TAB from SA to the BLNS countries will be on a duty paid basis.
  - Movements from BLNS countries:**
    - Bonded movements of TAB will be allowed from licensed warehouses within the BLNS countries to licensed warehouses in SA.
    - For all other movements of TAB from these countries, proof of payment of Excise duty must be submitted at the port of entry into SA.
- c) **Rebated movements:**
- TAB entered under rebate of duty must be used for the purpose described in the provisions of the specific Rebate Item under which it is entered.
  - A detailed list of all such rebates applicable to the TAB industry is found in Schedule 6. The most common rebates applicable to the TAB industry are for:
    - Manufacturing losses -**
      - Rebate Item 624.30 stipulates that Excisable goods in a Customs and Excise manufacturing warehouse and Excisable goods in the process of manufacture and removed from one (1) Customs and Excise manufacturing warehouse to another such warehouse, unavoidably lost in the manufacturing process or through

working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable, may be entered under rebate of duty subject to production of proof that such goods did not enter into consumption.

- II) The manufacturer must be able to show the actual volume of TAB lost during the normal manufacturing processes from his / her normal commercial records.
- III) In considering the reasonableness of the loss applied for, regard should be had to the level of manufacturing losses ordinarily incurred by the client (e.g. manufacturing, bottling and packaging operations) and, where appropriate, to industry norms.
- B) **Vis Major losses** – Incurred in a licensed warehouse or in transit between licensed warehouses or for export, may be allowed under rebate of duty (Rebate Item 624.50), but not before each individual application in writing for such rebate of duty has been approved by the Commissioner.
- C) **Destructions** – Licensees may apply (in terms of Rebate Item 624.40) to the Controller / Branch Manager for the destruction of Excisable bonded TAB in instances where a specific consignment of TAB has lost all commercial value or sale of the specific consignment could be harmful to the industry.
- D) **Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods in terms of Rebate Item 623.40.**

d) **Exports**

- i) Export of TAB to destinations outside SACU will be allowed under rebate of duty and will be deemed to be duly exported / acquitted only if the prescribed proof of export [original customs endorsed copy of the processed export clearance declaration with procedure code H 68-47, original signed bill of lading, airway bill, rail note or road manifest] etc. is obtained by the licensee and submitted to the Controller / Branch Manager within thirty (30) days after the export clearance declaration was entered.

## 2.10 Duty paid returns from the local market

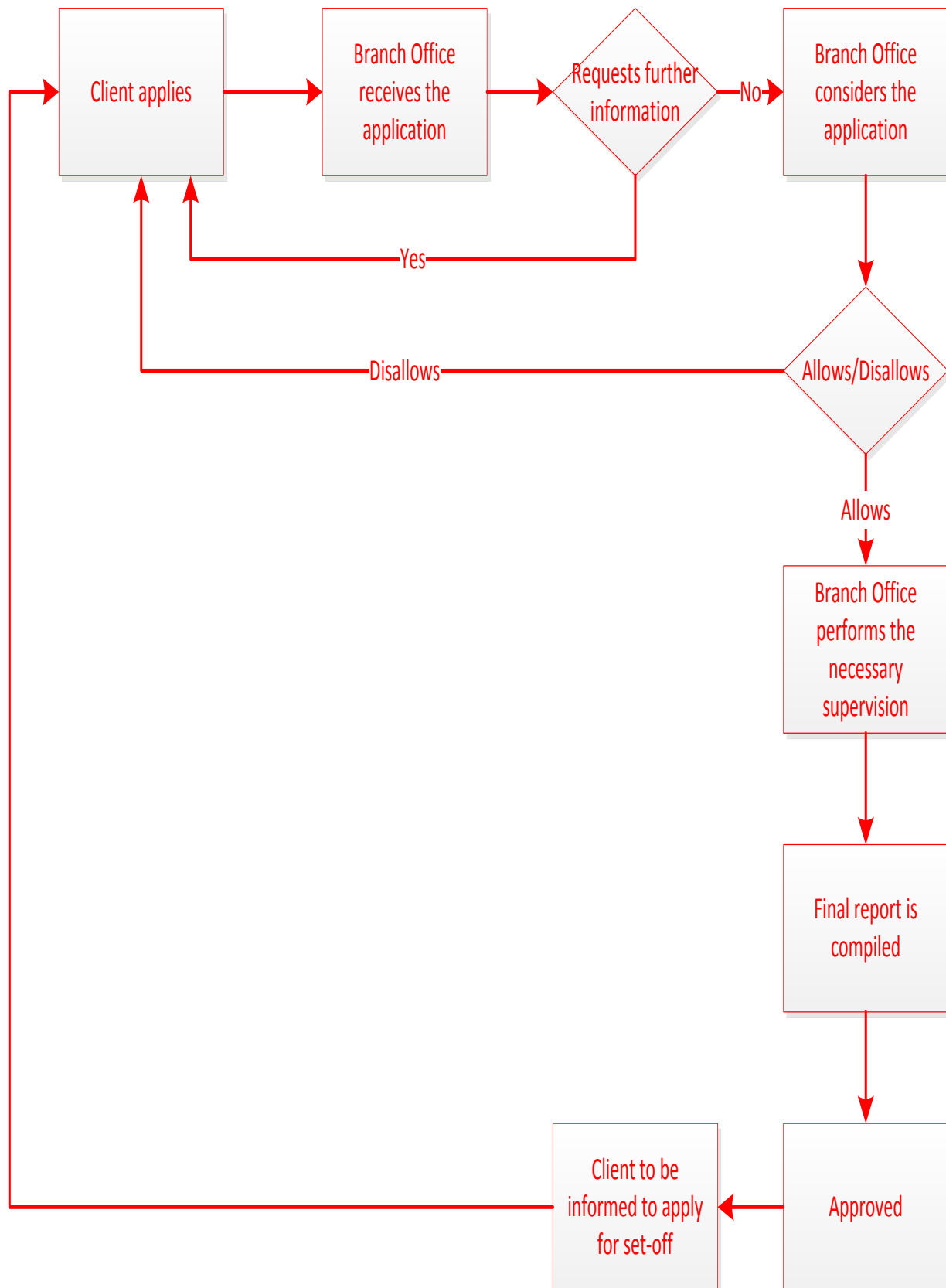
### 2.10.1 Traditional African Beer (TAB), which is off-specification or has become contaminated, or has undergone post-manufacturing deterioration.

- a) TAB made from sorghum or malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a Customs and Excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or have undergone post-manufacturing deterioration within a period of twelve (12) months after removal from a Customs and Excise warehouse and that the goods are returned to such warehouse within this period.
- b) The provisions of Rebate Item 619.03 shall apply in respect of TAB made from sorghum or malt –
  - i) In the case of TAB made from sorghum or malt under the control of the manufacturer;
  - ii) In the case of TAB made from sorghum or malt returned as produced from the same batch(es);
  - iii) In the case of TAB made from sorghum or malt returned in the originally sealed containers for wholesale or similar packaging.
- c) If the Commissioner approves the application, any TAB made from sorghum or malt returned in terms of Rebate Item 619.03 shall be –
  - i) Kept intact and entirely separate from any other goods or materials until it has been examined and identified by an Officer; and
  - ii) Unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an Officer; or
  - iii) Destroyed under supervision of an Officer.
- d) The licensee of a Customs and Excise manufacturing warehouse to which such products are returned for destruction must keep a record which includes at least the following –
  - i) A detailed description of the goods received including the applicable tariff item;
  - ii) The quantity received;
  - iii) The date of receipt;



- iv) The name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned; and
- v) The delivery note under cover of which such products were returned.

## 2.11 Process for reprocessing, destruction or abandonment



**2.11.1 Application**

- a) The client must apply in writing to the Controller / Branch Manager for the reprocessing, destruction or abandonment of product of which application must at least contain the following information:
  - i) Must be on a company letter head;
  - ii) Power of attorney (if applicable);
  - iii) Which Rebate Item is applied for;
  - iv) Product applicable;
  - v) Quantity/litres;
  - vi) Indemnity letter (indemnifying SARS of any civil claim) (if applicable);
  - vii) Rate of duty applicable;
  - viii) The reason why the application is made;
  - ix) The method that will be used to destroy the product (if applicable);
  - x) The date on which the product will be reprocessed or destroyed;
  - xi) State the location of the goods; and
  - xii) All relevant supporting documentation.
- b) If necessary, the Excise Branch Office (BO) can request further information.

**2.11.2 Consideration**

- a) The Auditor Excise (AE), Functional Specialist (FS) or Operations Specialist (OS) must ensure that:
  - i) The client has met the conditions of the notes to the relevant Rebate Item; and
  - ii) That all supporting documents have been submitted.
- b) If necessary, the said Officer can request further information from the client.

**2.11.3 Allows / disallows**

- a) Should the application be unsuccessful, the client must be informed in writing of the reasons thereof, taking PAJA into account.

**2.11.4 Supervision**

- a) Once the Officers have viewed the reprocessing or destruction, a P2.08 must be completed, in duplicate, verifying that such destruction or reprocessing has taken place.
- b) A copy thereof must be handed to the client.

**2.11.5 Final report**

- a) Once the Operations Manager has received the final report, he / she must inform the client in writing to apply for a set-off on their Excise account / return.

**2.12 Set-off**

- a) For the purpose of Section 75(11A), the licensee of the Customs and Excise manufacturing warehouse must produce proof of the rate of Excise duty paid or payable on the products for destruction in accordance with the provisions of Rebate Item 619.03.
- b) If the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of Excise duty levied in terms of this Act on such products during a period of twelve (12) months prior to the date of the examination contemplated.
- c) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account (EXD 01), prescribed in the rules for Section 19A, set-off as contemplated in Section 77, any amount duly refundable against the amount payable on any such account during a period of two (2) years after receipt of the goods for destruction, as the case may be.

- d) The amount to be set-off shall be calculated in the following manner:

Quantity returned (number, kilograms or litres absolute alcohol X rate of Excise duty (as determined above) = Duty to be set-off.

- e) This amount must then be subtracted from the duty due on the applicable EXD 01.

### 3 RELATED INFORMATION

#### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 18A, 20, 27, 38(4), 44(2), 47A(1), 101 and 119A <b>Customs and Excise Rules:</b> 18A.01 – 18A.07, 20.14, 20.17, 27.01 - 27.13, 60.08(2), 101.01 – 101.02, 101A.12 and 119A.R101A(10)(d) <b>Customs and Excise Tariff:</b> Additional Note 1 to Chapter 22, , Schedule 1 Part 2A and 6 <b>Tax Administration Act No. 28 of 2011:</b> Sections 215 to 220 and 224
Other Legislation:	<b>Liquor Products Act No. 60 of 1989:</b> Sections 11 and 17. <b>Agricultural Product Standards Act No. 119 of 1990:</b> Sections 3 and 5 <b>Standards Act No. 29 of 1993:</b> Section 22(1)(a)(i) and 8
International Instruments:	<b>None</b>

#### 3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
BP-02	Payments - External Standard
EA-01-M01	eAccount on eFiling – External Manual
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CF-04	Completion of Declarations – External Manual
SE-ACC-02-M02	Declaration and Return Submission via e-Filing – External Manual
SE-ACC-05	Submission of Accounts / Returns – External Policy
SE-APL-02	Internal Administrative Appeal – External Policy
SE-BON-02	Bonds – External Policy
SE-CON-02	Clearance of Bonded / Inter-Warehouse movements – External Policy
SE-GEN-02	Accounting for Duty – External Policy
SE-GEN-04-G01	Introduction to Excise duties, Levies and Air Passenger Tax – External Guide
SE-LR-02	Licensing and Registration - External Policy
SE-MB-02	Malt Beer – External Policy
SE-OFB-02	Other Fermented Beverages – External Policy
SE-PAY-02	Prescribed Payment Terms / Periods – External Policy
SE-REF-02	Refunds – External Policy

#### 3.3 Quality Records

NUMBER	TITLE
DA 260	Excise Account - Traditional African Beer Products (SVM) Summarising Page of all movements of TAB during the accounting period
DA 260.02	Excise Account - Traditional African Beer Products (SVM) Summarising Page of all movements of TAB during the accounting period
DA 260.04	Excise Account Schedule - Traditional African Beer Products (SVM) Schedule of Non-Duty Paid Removals during the accounting period
DA 260.04A	Excise Account Schedule - Traditional African Beer Products (SVM) Itemised list, per removal type, of Non-Duty Paid Removals during the accounting period
DA 32	Certificate for removal of Excisable/Specified goods ex warehouse
EXD 01	Excise Duty and Levy return

## 4 DEFINITIONS AND ACRONYMS

<b>BLNS</b>	<ul style="list-style-type: none"> <li>a) The Republic of Botswana;</li> <li>b) The Kingdom of Lesotho;</li> <li>c) The Republic of Namibia; and</li> <li>d) The Kingdom of Swaziland</li> </ul>
<b>Clearance Declaration</b>	Applicable SAD form (e.g. SAD 500, 501, 502, 503, 504, 505, 506, etc.) or CD 1 (Customs Declaration).
<b>Commercial sale</b>	A sale made by a vendor (including a manufacturer) in the normal run of business, with the intention of making a profit.
<b>Controller/Branch Manager</b>	The officer designated by the Commissioner to be the Controller / Branch Manager of Customs and Excise in respect of that area or matter and includes an officer acting under the control or direction of any officer so designated by the Commissioner.
<b>Directive</b>	Used to convey policies, responsibilities and procedures.
<b>Duty Suspension</b>	The storage, holding or movement of goods liable to excise duty without payment of duty.
<b>Excisable Goods</b>	Any goods specified in Part 2 of Schedule 1, locally manufactured or imported.
<b>Finger millet</b>	A cereal grass whose seed yield is somewhat bitter flour.
<b>Ginger Beer</b>	An alcoholic drink made by fermenting water and sugar or yeast, with added ginger and/or flavoured to have a ginger taste.
<b>H 68-47</b>	Clearance for Outright Export of Excise goods from an Excise Warehouse, previously having undergone a change of ownership.
<b>Licensees</b>	Any person licensed under any provision of the Act.
<b>Manufacture</b>	<p>Any process:</p> <ul style="list-style-type: none"> <li>a) In the manufacture or assembly of any Excisable goods, environmental levy goods, fuel levy goods or Road Accident Fund (RAF) levy goods;</li> <li>b) In the conversion of any goods into Excisable goods, environmental levy goods, fuel levy goods or RAF levy goods;</li> <li>c) Whereby the dutiable quantity or value of Excisable goods, environmental levy goods, fuel levy goods or RAF levy goods is increased in any manner;</li> <li>d) In the recovery of Excisable goods, environmental levy goods, fuel levy goods or RAF levy goods from Excisable goods or any other goods;</li> <li>e) In the packing or measuring off of any Excisable goods, environmental levy goods, fuel levy goods or RAF levy goods; or</li> <li>f) In the generation of electricity liable to environmental levy..</li> </ul>
<b>Pearl millet</b>	A tropical grass having long, dense flowering panicles and whitish grains that are used as food or sometimes used in the making of beer.
<b>Production of Traditional African Beer</b>	<ul style="list-style-type: none"> <li>a) The production of TAB products (including powder) for commercial sale may include production processes and operations such as natural fermentation, filtration, stabilisation and bottling / packaging of the product.</li> <li>b) TAB is produced by means of the fermentation of malt or un-malted grain or meal of sorghum, maize, finger millet or pearl millet of which the fermentation has not been arrested and provided that – <ul style="list-style-type: none"> <li>i) the alcohol content does not exceed 3.5% cent by volume;</li> <li>ii) no ethyl alcohol has been added;</li> <li>iii) it does not contain and has not been flavoured with hops or products derived from hops; and any sugar which may have been added does not exceed five (5) per cent by mass of such malt or un malted grain or meal of sorghum, maize, finger millet or pearl millet.</li> </ul> </li> </ul>
<b>Role-players</b>	<ul style="list-style-type: none"> <li>a) The South African Revenue Service;</li> <li>b) Manufacturers of TAB;</li> <li>c) Department of Agriculture; and</li> <li>d) Licensees of customs and excise warehouses</li> </ul>
<b>SA</b>	South Africa
<b>SACU</b>	<p>The Southern African Customs Union, consisting of:</p> <ul style="list-style-type: none"> <li>a) The Republic of South Africa;</li> <li>b) The Republic of Botswana</li> <li>c) The Kingdom of Lesotho;</li> <li>d) The Republic of Namibia; and</li> <li>e) The Kingdom of Swaziland</li> </ul>

<b>Schedule 1 Part 2A</b>	Specific Excise Duties on locally manufactured or on imported goods of the same class or kind.
<b>Schedule 6</b>	Rebates and Refunds of Excise Duties, Fuel Levy and Environmental Levy
<b>TABM</b>	Traditional African Beer made from malt.
<b>TABS</b>	Traditional African Beer made from sorghum powder.
<b>Policy</b>	Used to convey the policy mandated by legislation and the sequential steps to be followed.
<i>Vis Major</i>	A natural and unavoidable catastrophe that interrupts the expected course of events, normally caused by forces of nature.

## 5 DOCUMENT MANAGEMENT

<b>Policy Owner</b>	Executive: <b>Excise Audit Enforcement</b>
<b>Detail of change from previous revision</b>	<p>A paragraph regarding the process for reprocessing, destruction or abandonment of tobacco products has been added;</p> <p>The paragraph on acquittals has been removed;</p> <p>Various parts in the document have been updated / amended;</p> <p>Business Owner has changed; and</p> <p>The document Q-code changed from SE-DT-12 to SE-TAB-02.</p>
<b>Template number and revision</b>	GC-TM-03 - Rev 9