

Wine, Vermouth, Other Fermented Beverages and Spirits

90 Day Payment Deferral – August and September 2020 Excise Duty Payments

Dear Licensee

Due to the restrictions on the domestic sale of alcoholic beverages, payments due in August 2020 and September 2020 will be deferred by 90 days without interest or penalties for excise-compliant businesses. This is expected to provide short-term assistance to a significant number of businesses that are under pressure in terms of cash flow and their ability to honour payments to SARS.

For non-compliant clients, the normal payment due date as published on the SARS website will apply.

Submission of excise accounts:

All submission dates remain the same, only the payment date will be deferred for payments due in August 2020 and September 2020. The excise EXD01 submission process remains the same.

Payment of excise accounts:

As stated above only payments that are due in August and September are deferred by 90 days. This will have the effect of two payments in November and December, the deferred payment as well as the normal October and November payments.

It is important to note that it is not the intention that the May and June payments, which were deferred to August and September, receive a further 90-day deferral. These payments remain due in August and September 2020.

Wine, vermouth, other fermented beverages and spirits licensees fall into one of the following payment categories depending on the product:

- **Spirits** – 100% in 30 days
 - 100% in 110 Days
 - 100% in 130 Days

- **Wine, Vermouth & Other Fermented Beverages**
 - 100% from July to December in 45 Days

Payment due dates for tax compliant clients for August 2020 and September 2020 are as follows:

Spirits

Account type	Accounting period / Excise Account	Payment date	90 day payment deferment date
VMP – 30 day	July 2020 August 2020	28 August 2020 29 September 2020	26 November 2020 28 December 2020
VMS – 110 day	April 2020 May 2020	18 August 2020 18 September 2020	16 November 2020 17 December 2020
VMS – 130 day	March 2020 April 2020	7 August 2020 7 September 2020	5 November 2020 4 December 2020

Wine/Vermouth/Other Fermented Beverages

Account type	Accounting period	Payment date	90 day payment deferment date
SVM & OS	July 2020	14 September 2020	11 December 2020

Sincerely



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EXECUTIVE: EXCISE