



ENVIRONMENTAL LEVY RETURN FOR TYRES
 (Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor)

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

Statistical Unit		Number and Kilograms Net						
A	Environmental Levy Item	152.01		152.02		152.03		
	Tariff Subheading / Item	Refer to DA 178.01/.02/.03/.04 No. KN		Refer to DA 178.01/.02/.03/.04 No. KN		Refer to DA 178.01/.02/.03/.04 No. KN		
	1.	Opening Balance *						
	2.1	Plus Production **						
	2.2	Plus Receipts ***						
	3.	Plus Returns *						
	A. TOTAL NUMBER OF TYRES AND KILOGRAMS NET							
B	4.	LESS SALES, REMOVALS AND REBATES						
	4.1	Sales: Republic *						
	4.2	Sales: BLNS countries *						
	4.3	Exports (refer to Item 681.04) **						
	4.4	Exports (refer to Item 681.08) ***						
	4.5	Rebates:	Item 680.01 **					
			Item 680.02 (<i>vis major</i>)*					
			Item 680.03 **					
	4.6	Removal from	Item 680.04 **					
	4.7	Removal to	Item 680.05 ***					
B. TOTAL NUMBER OF TYRES AND KILOGRAMS NET								
A minus B	5.	CLOSING BALANCE (NUMBER OF TYRES AND KILOGRAMS NET)						
C	6.	LEVY ON DUTIABLE TOTAL [relevant KN X rate of levy as defined in DA178 notes below]	R	R	R	R	R	

D	7.	LESS LEVY PAID OR PAYABLE (Set-off)				
	7.1	Proved removals to BLNS *	Item 681.01	R	R	R
	7.2	Returns for Reprocessing **	Item 681.02	R	R	R
	7.3	Returns from Republic (other than reprocessing – <i>Credit Note</i>)*	Item 681.03	R	R	R
	7.4	Proved Exports ***	Item 681.08	R	R	R
	D.	TOTAL AMOUNT TO BE SET-OFF		R	R	R
E	8.	Less: Overpaid on previous account *		R	R	R
	9.	Plus: Underpaid on previous account *		R	R	R
F	10.	NET LEVY PAYABLE [as defined in the notes to the DA 178 below]		R	R	R
	11.	TOTAL AMOUNT OF NET LEVY DUE				R

I, in my capacity asof

....., hereby declare that the particulars herein are correct and comply with the customs and excise laws and procedures.

.....
Signature

.....
Date

FOR OFFICIAL USE ONLY

DATE STAMP	NUMBER	Place of Entry:	
		Checked by:	Date:
		Audited by:	Date:

See Overleaf for Notes

NOTES TO THE DA 178

Particulars specified:

The explanation for the asterisks used in the DA 178 is as follows:

* transaction(s) / movement(s) is relevant to both manufacturer (VM) and licensee (VS)

** transaction(s) / movement(s) is relevant to the manufacturer (VM) **ONLY**

*** transaction(s) / movement(s) is relevant to the licensee (VS) **ONLY**

- a) The return information must be submitted via SARS eFiling on the EXD 01Return. The completed and signed DA 178 hard copy related thereto and supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a – g)].
- b) Insert number of tyres as well as kilograms net (KN) in 'Statistical Quantity' field.
- c) Amounts in sections 6 - 11 on the DA 178 must be indicated in Rand (R).
- d) All leviable manufactured tyres produced must be captured for declaration purposes on the DA 178.01 under the relevant tyre levy item(s) and tariff subheading(s) **
- e) All leviable tyres removed to OEM's (for the transfer of liability from VM to VS) which will be fitted to vehicles must be captured for declaration purposes on the DA 178.02 under the relevant tyre levy item(s) and tariff subheading(s) **
- f) All leviable tyres received from the manufacturing warehouse (VM) to be receipted by the licensed warehouse (VS) must be captured for declaration purposes on the DA 178.03 under the relevant tyre levy item(s) and tariff subheading(s) ***
- g) All leviable tyres returned from the VS to the VM which is unfit to be used in the manufacturing process must be captured for declaration purposes on the DA 178.04 under the relevant tyre levy item(s) and tariff subheading(s). ***

1.	Opening balance: Balance carried forward from previous period – to be completed from second accounting period. (To be completed by VM and VS)	
2.1	Total production of the levy item(s) for the three months of the accounting period as carried from the DA 178.01. (To be completed by VM only)	
2.2	Total receipts of the levy item(s) for the three months of the accounting period as carried from the DA 178.03. (To be completed by VS only)	
3.	Stock returns from the Republic or returns from a BLNS country for which credit notes have been issued. In the case of returns from a BLNS country the environmental levy thereon must have been paid on entry into the Republic. (To be completed by VM and VS)	
4.1	Sales: Republic	Direct sales from the licensed warehouse including removals on Delivery/Dispatch Notes (DN) to the Republic. (To be completed by VM and VS)
4.2	Sales: BLNS countries	Direct exports from the VM including removals on Delivery/Dispatch Notes to the BLNS countries. (To be completed by VM and VS)
4.3	Exports:	VM only – Direct Exports beyond the BLNS countries as defined in item 681.04 of Schedule 6. NOTE: Exports are declared as a non-levy removal and therefore cannot be set-off/claimed.
4.4	Exports:	VS only – Direct Exports beyond the BLNS countries as defined in item 681.08 of Schedule 6. NOTE: Exports are declared as a non-levy removal and therefore cannot be set-off/claimed.
4.5	Rebates:	Proof of delivery or use under rebate will be required for audit purposes: <ul style="list-style-type: none"> • Item 680.01 – Goods supplied under rebate of duty as specified in the item. (VM only) • Item 680.02 – Goods lost or destroyed in the VM warehouse in circumstances of vis major, etc. (NOTE: cannot be set-off if claimed from insurance). (To be completed by VM and VS) • Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods. (VM only)
4.6	Removals from	• Item 680.04 – Goods removed from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS) to be used in a manufacturing process. (VM only)
4.7	Removals to	• Item 680.05 – Goods found to be unfit for use in manufacturing by the licensed special manufacturing warehouse (VS) therefore returned to the licensed manufacturing warehouse (VM). (VS only)
5.	Closing balance at end of accounting period (A “specific to type of WH” minus B “specific to type of WH”). Stock taking records will be required for audit purposes.	
6.	VM only: Levy on dutiable total: Sales (including DN) in Republic (4.1), plus sales (including DN) to consignees in BLNS countries (4.2) i.e. (4.1 KN + 4.2 KN X rate of levy as per SCHIP3E).	
	VS only: Levy on dutiable total: A. TOTAL NUMBER OF KILOGRAMS NET: i.e. (A Total KN X rate of levy as per SCHIP3E).	
7.	Less levy paid or payable on goods (set-off):	
7.1	• Item 681.01 – Proved removals to BLNS countries (only if proof of exit from the Republic had been obtained – SAD 500 form with required acquittal documentation within 30 days of Export). (To be completed by VM and VS)	
7.2	• Item 681.02 – Returns for recycling (goods off specification or otherwise defective) – credit notes must be issued. (VM only)	
7.3	• Item 681.03 – Returns for any purposes other than recycling – credit notes must be issued. (To be completed by VM and VS)	
7.4	• Item 681.08 – Proved direct Exports from licensed special manufacturing warehouse (VS) – only if proof of exit from the Republic had been obtained. SAD 500 form with required acquittal documentation within 30 days of Export. (VS only)	
8 – 9	A separate report stating the particulars of the relevant accounting periods and an explanation of the overpayment or underpayment, as the case may be. Attach relevant documents to the DA 178. (To be completed by VM and VS) NOTE: This is only required if the over/under payment has a billing impact on the Financial Account (FAN).	
10.	Levy payable on or before the 25th working day of the month (not including weekend and/or public holiday) following the last day of the accounting period. Refer to Rule 36A.04 (a) and (b). (To be completed by VM and VS)	
11.	Total amount of net levy due (the sum of the amounts reflected against E under the applicable items). (To be completed by VM and VS)	

ENVIRONMENTAL LEVY: PRODUCTION SHEET (VM)

DA 178.01

Notes: (Environmental levy Item and Subheading(s) to be specified)

- All manufactured leviabale tyre product(s) must be declared on this schedule as per the relevant tariff subheading(s). (VM only)
- Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (No. and KN) to page one (1) under the relevant levy item(s) under section A of the DA 178.

Tyre Levy Item	Tariff Subheading	Article Description	Number	Kilograms Net
152.00	40.11	New pneumatic tyres, of rubber:		
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars)		
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)		
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)		
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)		
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)		
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more		
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)		
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more		
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)		
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)		
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)		
152.02.15	4011.30.00	Of a kind used on aircraft		
152.02.17	4011.40.00	Of a kind used on motorcycles		
152.01.19	4011.50.00	Of a kind used on bicycles		
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10	Having a rim size of less than 91 cm		
152.02.27	4011.70.20	Having a rim size of 91 cm or more		
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10	Having a rim size of less than 91 cm		
152.02.31	4011.80.20	Having a rim size of 91 cm or more		
152.02	4011.90	Other:		
152.02.33	4011.90.10	Having a rim size of less than 91 cm		
152.02.35	4011.90.20	Having a rim size of 91 cm or more		
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00	Of a kind used on aircraft		
152.03.19	4012.19.00	Other		
Total of levy Item 152.03				

ENVIRONMENTAL LEVY: REMOVAL OF TYRES (VM)**DA 178.02****Notes: (Environmental levy Item and Subheading(s) to be specified)**

- DA178.02 to be consolidated and completed per quarter per special manufacturing warehouse (VS). (VM only)
- All leviable tyres removed from VM to OEM's (for the transfer of liability to VS) which will be fitted to vehicles must be captured for declaration purposes on the DA 178.02 under the relevant tyre levy item(s) and tariff subheading(s).
- Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (No. and KN) to page one (1) under the relevant levy item(s) under section B of the DA 178 in respect of item 680.04.

From Manufacturing Warehouse No:**To Special Manufacturing Warehouse No:**

Tyre Levy Item	Tariff Subheading	Removal document reference number and date	Number	Kilograms Net
152.00	40.11	Invoice or dispatch delivery note to be declared		
152.01	4011.10	Note: If space provided below is insufficient, use a referenced annexure and declared a sequential reference number below:		
152.01.01	4011.10.01			
152.01.03	4011.10.03			
152.01.05	4011.10.05			
152.01.07	4011.10.07			
152.01.09	4011.10.09			
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16			
152.02.05	4011.20.18			
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22			
152.02.09	4011.20.24			
152.02.11	4011.20.26			
152.02.15	4011.30.00			
152.02.17	4011.40.00			
152.01.19	4011.50.00			
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10			
152.02.27	4011.70.20			
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10			
152.02.31	4011.80.20			
152.02	4011.90	Other:		
152.02.33	4011.90.10			
152.02.35	4011.90.20			
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00			
152.03.19	4012.19.00			
Total of levy Item 152.03				

ENVIRONMENTAL LEVY: RECEIPT OF TYRES (VS)**DA 178.03****Notes: (Environmental levy Item and Subheading(s) to be specified)**

- DA178.03 to be consolidated and completed per quarter per manufacturing warehouse (VM). (VS only)
- All leviable tyres received from the manufacturing warehouse (for the transfer of liability to VS) which will be fitted to vehicles must be captured for declaration purposes on the DA 178.03 under the relevant tyre levy item(s) and tariff subheading(s).
- Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (No. and KN) to page one (1) under the relevant levy item(s) under section A of the DA 178.

From Manufacturing Warehouse No:**To Special Manufacturing Warehouse No:**

Tyre Levy Item	Tariff Subheading	Removal document reference number and date	Number	Kilograms Net
152.00	40.11	Manufacturing Warehouse (VM) Invoice or dispatch delivery note to be declared		
152.01	4011.10	Note: If space provided below is insufficient, use a referenced annexure and declared a sequential reference number below:		
152.01.01	4011.10.01			
152.01.03	4011.10.03			
152.01.05	4011.10.05			
152.01.07	4011.10.07			
152.01.09	4011.10.09			
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16			
152.02.05	4011.20.18			
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22			
152.02.09	4011.20.24			
152.02.11	4011.20.26			
152.02.15	4011.30.00			
152.02.17	4011.40.00			
152.01.19	4011.50.00			
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10			
152.02.27	4011.70.20			
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10			
152.02.31	4011.80.20			
152.02	4011.90	Other:		
152.02.33	4011.90.10			
152.02.35	4011.90.20			
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00			
152.03.19	4012.19.00			
Total of levy Item 152.03				

ENVIRONMENTAL LEVY: TYRES RETURNED TO VM (VS)**DA 178.04****Notes: (Environmental levy Item and Subheading(s) to be specified)**

- DA178.04 to be consolidated and completed per quarter per manufacturing warehouse (VM) (VS only)
- All leviable tyres returned from VS to VM which is unfit to be used in the manufacturing process must be captured for declaration purposes on the DA 178.04 under the relevant tyre levy item(s) and tariff subheading(s).
- Forward all levy item totals i.e. 152.01, 152.02, and/or 152.03 as per the schedule (No. and KN) to page one (1) under the relevant levy item(s) under section B of the DA 178 in respect of item 680.05.

From Special Manufacturing Warehouse No:**To Manufacturing Warehouse No:**

Tyre Levy Item	Tariff Subheading	Removal document reference number and date	Number	Kilograms Net
152.00	40.11	Credit Note or Delivery / Stock Return note to be declared		
152.01	4011.10	Note: If space provided below is insufficient, use a referenced annexure and declared a sequential reference number below:		
152.01.01	4011.10.01			
152.01.03	4011.10.03			
152.01.05	4011.10.05			
152.01.07	4011.10.07			
152.01.09	4011.10.09			
Total of levy Item 152.01				

152.02	4011.20	Of a kind used on busses or lorries:		
152.02	4011.20.1	Having a load index not exceeding 121:		
152.02.03	4011.20.16			
152.02.05	4011.20.18			
152.02	4011.20.2	Having a load index exceeding 121:		
152.02.07	4011.20.22			
152.02.09	4011.20.24			
152.02.11	4011.20.26			
152.02.15	4011.30.00			
152.02.17	4011.40.00			
152.01.19	4011.50.00			
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:		
152.02.25	4011.70.10			
152.02.27	4011.70.20			
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:		
152.02.29	4011.80.10			
152.02.31	4011.80.20			
152.02	4011.90	Other:		
152.02.33	4011.90.10			
152.02.35	4011.90.20			
Total of levy Item 152.02				

152.03	4012.1	Re-treaded tyres:		
152.03.13	4012.13.00			
152.03.19	4012.19.00			
Total of levy Item 152.03				