

Notes: (Particulars to be specified)

- The return information must be submitted via SARS e-Filing and a hard copy thereof must be kept for record purposes (Refer to rule 119A.R101A (10)(d) (a – g)
- Insert volumes in kilogram
- Amounts in column L on the DA 179 must all be indicated in Rand (R) and Cent (C)
- All levy able sugary beverages removals must be captured on a CSV file before it is captured on the DA179.
- The individual product type's /-codes must be lumped together per tariff subheading on the SCV file.
- The lumped numbers on the CSV file must be brought forward to the DA179 and inserted in a line per tariff sub-heading and levy item.
- The CSV file must be uploaded to the excise system to reflect all sugary beverage product types' removals.

Explanation of the fields:**Section A. Licensee particulars.**

Warehouse number: The relevant warehouse number allocated to you upon licensing with Excise.

Excise Code: The excise code issued to you upon licensing with Excise.

Licensee: The official business name as registered with the ROC.

Physical Address: The business location street address.

Postal Code: The postal area code wherein your business premises is situated.

Accounting Month: The month in which you have removed sugar beverage. This month consist of the 1st day to the last day of that particular month or any part of that month in which you've either started your removals or seized to perform removals.

Section B. Health Promotion Levy declaration columns.

Column E: Tariff sub-heading: Here you insert the relevant 8-digit tariff sub-heading code as reflected in schedule 1 part 2A.

Column F: Health Promotion Levy item no: Here you insert the 6-digit levy item number as reflected in schedule 1 part 7 A

Column G: (KG) removals: Here you must insert the total sugar volume in kilogram that you have removed which you get from Total Sugar Volume on the CSV – file.

Column H: Sugar Volume (KG) exceeding 4gram per 100ml: Here you have to insert the volume sugar in kilogram above 4gram per 100ml of all the sugary beverage removals in the month which you will get from the CSV – file. Therefore the amount represented here is the sugar content LESS 4 grams per 100 ml, calculated by you.

Column K: Levy Rate in cent per gram: Here you need to insert the applicable levy rate. The rate must be inserted in every line.

Column L: Levy Payable: You The following formula need to be applied here to determine the levy payable per line. (Sugar Volume (KG) which exceeds 4g per 100ml removals multiplied by the levy rate).

Total from DA 179.01: In the case where you had to use the DA179.01 as a continuation sheet, you must bring the total thereof forward to this field.

Total: The calculation of the DA179 plus the brought forward total of the DA179.01 must be inserted here.

Less: Rebates: If you had an incident or occurrence under any of the two reflected rebate items in your warehouse and you comply with all the prescribed notes of that item you may insert the rebate amount here.

Less: Refunds: If you had an incident or occurrence that qualify for a direct set-off which will be regarded as a refund under the specified refund item you may insert such a refund amount here. Obviously, you must have complied with all the requirements as mentioned in the notes to the specified refund item before you may make use of this provision.

Gross levy due: The deduction calculation between the Total amount and the rebated/refund set-off amounts must be inserted here.

Less: Levy Overpaid: If you had an overpaid amount on a previous account you may insert that overpaid amount here for deduction from the Gross levy due amount.

Subtotal: This amount represent the calculated deducted amount of the over payment made on a previous account from the gross levy due amount.

Plus: Levy underpaid: If you have made a mistake on a previous account and that mistake resulted in a under – declaration on that account you may correct that underpayment here by bringing that amount under paid into this field and add that amount to the sub-total amount.

Total Amount Payable: This amount represent the last calculated added amount that was obtained by adding the Plus Levy Underpaid amount to the Subtotal amount. Therefore, the Total Amount Payable will be the all-inclusive sub amounts of all the DA179 contents calculated.

Declaration: Here the licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of this DA179.

For Official Use Only: This section is for official use only and therefore should not be attended to in any way by the licensee or the public officer.