

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/40)**

Under sections 75 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

- (a) By the deletion in item 202 00 of the Schedule to the Rules of the following forms:
- "DA 75 Ad Valorem Excise Duty Account
 - DA 75 20 Schedule of Excisable goods removed under rebate of duty in terms of Schedule No. 6 to the Customs and Excise Act
 - DA 75 22 Schedule of Excisable goods removed in bond / for rewarehousing
 - DA 75 24 Schedule of Goods i r o. which a refund of duty is claimed in terms of items 534 00 / 613 02
 - DA 75 30 Statement i r o over / under payments on previous accounts
 - DA 75 32 Schedule in respect of Ordinary Levy on excisable goods supplied to any body, authority, institution or person specified in item 196 10 (Ordinary Levy) of Part 8 of Schedule No. 1 to the Customs and Excise Act"
- (b) By the insertion in item 202 00 of the Schedule to the Rules of the following forms:
- "DA 75 Ad Valorem Excise Duty Account
 - DA 75 20 Schedule of excisable goods removed under rebate of duty in terms of items of Part 2 of Schedule No 6 (including exports) to the Customs and Excise Act. 1964
 - DA 75 22 Schedule of excisable goods removed in bond or for re-warehousing in terms of Section 18 of the Customs and Excise Act, 1964
 - DA 75 24 Schedule of goods in respect of which duty has already been paid in terms of items 534.00 or 632 02, respectively, of Schedules No. 5 and 6 of the Customs and Excise Act, 1964
 - DA 75 30 Statement in respect of over and or underpayments on previous accounts in terms of section 77 of the Customs and Excise Act, 1964

- DA 75 32 Schedule in respect of Ordinary Levy on excisable goods supplied to any body, authority, institution or person specified in item 196.10 (Ordinary Levy) of Part 8 of Schedule No. 1 to the Customs and Excise Act, 1964
- DA 75 33 Schedule of Ad Valorem excise duty in respect of motor vehicles manufactured and removed from licensed premises”



Ad Valorem Excise Duty Account

[Sections 36A, 69, the Rules thereto and Section B of Part 2 of Schedule No. 1 of the Customs and Excise Act, 1964 (Act No. 91 of 1964)]

1. Warehouse / Licensee particulars

a. Warehouse number	b. Customs client code	c. Period	From	To
V S				
d. Particulars of Licensee				
Registered name				
Trade name				
e. Physical address				
				Postal code

2. Ad Valorem Excise Duty account information in respect of goods on which duty must be paid, including totals as specified on forms DA 75.32 and DA 75.33 if applicable

a. Tariff sub-heading(s) / Ordinary levy item	b. Invoice price (Excluding VAT)	c. Invoice price (excluding VAT and ad valorem Excise duty)	d. Value for duty purposes in terms of Section 69	e. Ad valorem Excise duty
	Rand	Rand	Rand	R c
f. Totals as per form DA 75.20				
g. Totals as per form DA 75.22				
h. Totals: Removal of goods not subject to ad valorem excise duty				
i. Grand Totals				
j. Less: Credit(s) Returns				
k. Less: Ad valorem excise duty already paid as per form DA 75.24				
l. Less: Amount overpaid on previous accounts as per form DA 75.30				
m. Plus: Amount underpaid on previous accounts as per form DA 75.30				
				n. Total amount payable

3. Declaration

I (Name and surname) _____ in my capacity as _____
 for (Licensee name) _____ hereby declare that all information supplied on this document is true and correct.
 Signature _____ Date _____

4. For official use only

Assurance activity	Name	Signature	Date	Account number	Date received
Accepted / Rejected					
Captured and checked					
Desk audited					



EXCISE DUTY

DA 75.20

Schedule of excisable goods removed under rebate of duty in terms of items of Part 2 of Schedule No 6 (including exports) to the Customs and Excise Act, 1964

1. Warehouse / Licensee particulars

a. Warehouse number	b. Customs client code	c. Period	From	To
V S				

2. Declaration of goods removed

a. SAD form / Local suppliers invoice in respect of goods rebated or certificate details	b. Tariff sub-heading(s)	c. Rebate item(s)	d. Port / Place of entry	e. Received from VS	f. Quantity removed	g. Invoice price (excluding VAT and ad valorem excise duty)	R
Number	Date						

h. Total (To be carried forward to form DA 75, item f)

Note: If space is insufficient, attach additional pages



EXCISE DUTY

DA 75.30

Statement in respect of over and/or under-payments on previous accounts in terms of Section 77 of the Customs and Excise Act, 1964

1. Warehouse / Licensee particulars

a. Warehouse number **V S** b. Customs client code c. Period From To

2. Particulars of over and / or under payment(s)

a. Form DA 75		b. Relevant tariff sub-heading(s)	c. Amount overpaid		d. Amount underpaid	
(i) Account number(s)	(ii) Date		R	c	R	c
e. Total (To be carried forward to form DA 75, item(s) l and/or m)						

3. Reason(s) for over and/or underpayment

Signature _____ Date _____

4. For official use only

Assurance check	Name	Signature	Date	Reason(s) for non-approval
Approved				
NOT approved				

Note: If space is insufficient attach additional pages

