

**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 32593**

**No. R.932**

**2009-09-23**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/59)**

Under section 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.

**GEORGE NGAKANE VIRGIL MAGASHULA  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution in item 202.00, Prescribed Forms, of the following form:

“DA 161A - ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS  
(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefore)”



DA 161A

**ENVIRONMENTAL LEVY ACCOUNT FOR PLASTIC BAGS**  
(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules therefor)

|                                    |       |                           |            |
|------------------------------------|-------|---------------------------|------------|
| <b>Manufacturing Warehouse No:</b> |       | <b>Customs Client No:</b> |            |
| <b>Client Details:</b>             |       | <b>Accounting Period:</b> |            |
| <b>Licensee:</b>                   | ..... | <b>From:</b>              | <b>To:</b> |
| <b>Physical Address:</b>           | ..... |                           |            |
| <b>Postal Code:</b>                | ..... |                           |            |

| Statistical Unit | Environmental Levy Item         | No. of Bags       |                   | No. of Bags       |                   |
|------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>A</b>         |                                 | <b>147.01</b>     |                   | <b>147.01</b>     |                   |
|                  | <b>Tariff Subheading / Item</b> | <b>3923.21.05</b> | <b>3923.21.15</b> | <b>3923.29.05</b> | <b>3923.29.15</b> |
|                  | 1. Opening Balance              |                   |                   |                   |                   |
|                  | 2. Plus Production              |                   |                   |                   |                   |
|                  | 3. Plus Returns                 |                   |                   |                   |                   |
|                  | <b>TOTAL NUMBER OF BAGS</b>     |                   |                   |                   |                   |

|          |     |  |                                  |  |  |  |
|----------|-----|--|----------------------------------|--|--|--|
| <b>B</b> | 4.  | <b>LESS SALES, REMOVALS AND REBATES:</b> |                                  |  |  |  |
|          | 4.1 | Sales: Republic                          |                                  |  |  |  |
|          | 4.2 | Sales: BLNS countries                    |                                  |  |  |  |
|          | 4.3 | Exports                                  |                                  |  |  |  |
|          | 4.4 | Storage Warehouse                        |                                  |  |  |  |
|          | 4.5 | Rebates:                                 | Item 680.01                      |  |  |  |
|          |     |  | Item 680.02 ( <i>vis major</i> ) |  |  |  |
|          |     | Item 680.03                              |                                  |  |  |  |
|          |     | <b>TOTAL: NUMBER OF BAGS</b>             |                                  |  |  |  |

|                  |    |                        |  |  |  |  |
|------------------|----|------------------------|--|--|--|--|
| <b>A minus B</b> | 5. | <b>CLOSING BALANCE</b> |  |  |  |  |
|------------------|----|------------------------|--|--|--|--|

|          |    |   |          |          |          |          |
|----------|----|---|----------|----------|----------|----------|
| <b>C</b> | 6. | <b>LEVY ON DUTIABLE TOTAL [4.1 plus 4.2 X rate of levy]</b> | <b>R</b> | <b>R</b> | <b>R</b> | <b>R</b> |
|----------|----|---|----------|----------|----------|----------|

|          |     |  |                           |   |   |   |   |
|----------|-----|--|---------------------------|---|---|---|---|
| <b>D</b> | 7.  | <b>LESS LEVY PAID OR PAYABLE -</b>           |                           |   |   |   |   |
|          | 7.1 | Proved removals to BLNS                      | Item 681.01               | R | R | R | R |
|          | 7.2 | Returns for Recycling                        | Item 681.02               | R | R | R | R |
|          | 7.3 | Returns from Republic (other than recycling) | Item 681.03               | R | R | R | R |
|          |     |  | <b>TOTAL (total of 7)</b> |   | R | R | R |

|  |    |  |   |   |   |   |
|--|----|--|---|---|---|---|
|  | 8. | <b>Less: Overpaid on previous account</b>  | R | R | R | R |
|  | 9. | <b>Plus: Underpaid on previous account</b> | R | R | R | R |

|          |     |   |   |   |   |   |
|----------|-----|---|---|---|---|---|
| <b>E</b> | 10. | <b>NETT LEVY PAYABLE (C minus D minus 8 plus 9)</b> | R | R | R | R |
|----------|-----|---|---|---|---|---|

|          |     |                                      |   |  |  |  |
|----------|-----|--------------------------------------|---|--|--|--|
| <b>F</b> | 11. | <b>TOTAL AMOUNT OF NETT LEVY DUE</b> | R |  |  |  |
|----------|-----|--------------------------------------|---|--|--|--|

I ..... in my capacity as .....of  
....., 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: <span style="float:right;">Date:</span> |
|            |        | Audited by: <span style="float:right;">Date:</span> |

See Overleaf for Notes

## ENVIRONMENTAL LEVY ACCOUNT

**DA 161A**

**Notes: (Particulars to be specified)**

- \* Account must be completed and submitted in triplicate (Original + 2 copies)
- \* Insert number of bags in 1 - 5 (Statistical Quantity)
- \* Amounts in 6 - 10 to be indicated in Rand (R)

|           |   |  |  |     |   |
|-----------|---|--|--|-----|---|
| 1.        | Opening balance: Balance carried forward from previous period – to be completed from second accounting period   |  |  |     |   |
| 2.        | Production for the three months of the accounting period.   |  |  |     |   |
| 3.        | 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.   |  |  |     |   |
| 4.1       | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Sales:</td> <td> <ul style="list-style-type: none"> <li>• Republic</li> </ul> </td> </tr> <tr> <td style="text-align: center;">4.2</td> <td> <ul style="list-style-type: none"> <li>• BLNS countries</li> </ul> </td> </tr> </table>   | Sales:   | <ul style="list-style-type: none"> <li>• Republic</li> </ul>   | 4.2 | <ul style="list-style-type: none"> <li>• BLNS countries</li> </ul>  |
| Sales:    |   | <ul style="list-style-type: none"> <li>• Republic</li> </ul> |  |     |   |
| 4.2       | <ul style="list-style-type: none"> <li>• BLNS countries</li> </ul>  |  |  |     |   |
| 4.3       | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Removals:</td> <td> <ul style="list-style-type: none"> <li>• Exports</li> </ul> </td> </tr> <tr> <td style="text-align: center;">4.4</td> <td> <ul style="list-style-type: none"> <li>• Storage Warehouse (For exports or duty free shop (rule 54A.03))</li> </ul> </td> </tr> </table>  | Removals:  | <ul style="list-style-type: none"> <li>• Exports</li> </ul>  | 4.4 | <ul style="list-style-type: none"> <li>• Storage Warehouse (For exports or duty free shop (rule 54A.03))</li> </ul> |
| Removals: |   | <ul style="list-style-type: none"> <li>• Exports</li> </ul>  |  |     |   |
| 4.4       | <ul style="list-style-type: none"> <li>• Storage Warehouse (For exports or duty free shop (rule 54A.03))</li> </ul>   |  |  |     |   |
| 4.5       | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Rebates:</td> <td> <ul style="list-style-type: none"> <li>• Proof of delivery or use under rebate, as the case may be, must be kept available on record                             <ul style="list-style-type: none"> <li>○ Item 680.01 – Goods supplied under rebate of duty as specified in the item</li> <li>○ Item 680.02 – Goods lost or destroyed in warehouse in circumstances of <i>vis major</i> etc</li> <li>○ Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods</li> </ul> </li> </ul> </td> </tr> </table> | Rebates:   | <ul style="list-style-type: none"> <li>• Proof of delivery or use under rebate, as the case may be, must be kept available on record                             <ul style="list-style-type: none"> <li>○ Item 680.01 – Goods supplied under rebate of duty as specified in the item</li> <li>○ Item 680.02 – Goods lost or destroyed in warehouse in circumstances of <i>vis major</i> etc</li> <li>○ Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods</li> </ul> </li> </ul> |     |   |
| Rebates:  | <ul style="list-style-type: none"> <li>• Proof of delivery or use under rebate, as the case may be, must be kept available on record                             <ul style="list-style-type: none"> <li>○ Item 680.01 – Goods supplied under rebate of duty as specified in the item</li> <li>○ Item 680.02 – Goods lost or destroyed in warehouse in circumstances of <i>vis major</i> etc</li> <li>○ Item 680.03 – Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods</li> </ul> </li> </ul>  |  |  |     |   |
| 5.        | Closing balance at end of accounting period (A minus B)   |  |  |     |   |
| 6.        | Levy on dutiable total: Sales in Republic plus sales to consignees in BLNS countries<br>(Number of bags X rate of levy)   |  |  |     |   |

|       |  |
|-------|--|
| 7.    | Less levy paid or payable on goods:  |
| 7.1   | <ul style="list-style-type: none"> <li>• Item 681.01 - removals to BLNS countries (only if proof of exit from the Republic had been obtained - Form CCA1)</li> </ul>                   |
| 7.2   | <ul style="list-style-type: none"> <li>• Item 681.02 - returns for recycling (goods off specification or otherwise defective) – credit notes must be issued</li> </ul>                 |
| 7.3   | <ul style="list-style-type: none"> <li>• Item 681.03 - returns from purchasers in the Republic for any purposes other than recycling – credit notes must be issued</li> </ul>          |
| 8 – 9 | Please state in a separate report particulars of the relevant accounting periods and an explanation of the overpayment or underpayment, as the case may be. Attach relevant documents. |
| 10.   | Levy payable on or before the penultimate working day of the month following the last day of the accounting period.  |
| 11.   | Total amount of nett levy due (the sum of the amounts reflected against E under items 3923.21.05; 3923.21.15; 3923.29.05 and 3923.29.15)   |