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EXCISE

External Guide

COMPLETION OF DA 160 PETROLEUM PRODUCT ACCOUNT

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1 PURPOSE

a) The purpose of this guide is to assist licensees of Manufacturing Warehouses (VM's) in the Oil Industry with guidance when completing the monthly petroleum products account (DA 160 and supporting schedules).

2 SCOPE

a) This guide applies to all role players of the Oil Industry including category 2 manufacturers of biodiesel.

3 DA 160 MONTHLY EXCISE ACCOUNT

3.1 Completion of account and supporting schedules

a) The form required for bringing excise duty, fuel levy and Road Accident Fund (RAF) levy to account is the DA 160 for VM's. The relevant form is the summary of all relevant petroleum products transactions, giving an overall picture of all of the petroleum products during an accounting period.

b) The DA160 Excel workbook is provided as an attachment to this guide.

c) The licensee must select the applicable supporting schedules on the Instructions worksheet. Additional supporting schedules default to "Hide / Not applicable" and must be changed to "Show" where applicable for completion.

d) The DA 160 is an Excel spreadsheet linked to supporting spreadsheets by formulae and calculations. This package is a linked excel worksheet comprising of lead and supporting schedules.

e) The DA 160 and supporting schedules allows for completing transactions for current rates, previous years rates (Current – 1) and the year before that (Current – 2).

f) The copy of a signed DA 160 and supporting schedules must be submitted to the local Controller / Branch Manager in who's area of control the warehouse is situated on the date the respective EXD 160 returns are submitted via efiling.

3.2 DA 160 – Account for Manufacturing Warehouse.

a) This entire form is automatically produced from its underlying supporting schedules by means of linked excel formulae.

b) Manual input of the header information, the payment schedule dates and the declaration details, is however required.

c) Product:

i) The relevant product name will be prepopulated based on the tariff selected. (separate Excise accounts are to be prepared in respect of each Excisable product):
   A) Petrol;
   B) Diesel (Distillate Fuel);
   C) Unmarked illuminating kerosene;
   D) Biodiesel; or
   E) Unmarked specified aliphatic hydrocarbon solvents (in the event of these being dutiable as a result of not complying with the existing Customs and Excise registration procedures), as the case may be.

d) Tariff code: Select applicable tariff subheading.

e) Client Number: This field is for the licensees' Excise number.

f) License Warehouse Name: The name under which the VM warehouse is licensed must be inserted in this box.

g) Warehouse number: This box is for the VM number.

h) Physical Address: Warehouse address must be filled in the relevant boxes.

i) Accounting period – accounting period will be prepopulated based on the Date from and Date To inserted the same applies to Year and Quarter.

j) From date / to date: these period boxes are provided in order that the first and last day of the accounting month may be indicated. If, for example, the closing date for excise account purposes is the 25th of each month and the excise account in respect of January is rendered, the period would be 26 December to 25 January. The date must again use the format CCYYMMDD with no spaces or connecting links such as oblique's, full stops, colons or dashes.

3.3 DA 160A: Table of Rates of Duty and Levies

a) Manually input of the rates of excise duty, general fuel levy, carbon fuel levy and RAF levy for the Current Year (CURRENT), the Previous Year (CURRENT - 1) and the year before that (CURRENT – 2) is required. This is expressed in Rands to five (5) decimal places. Every rate table appearing on all supporting schedules that follow will be automatically populated by means of the Excel programme linking those schedules to the tables on the DA 160A. It is critical that the tables appearing on the DA 160A are updated when rate changes occur, which is normally when the month of April is being reported on the May account.

3.4 DA 160B: – Analysis of Litres and Collections by Duty Year (Excise Duty)

a) The objective of this form is to split the Excise duty collections by year and to calculate the related volumes.

b) Most of this form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160. However, manual input is required for the LITRES and RANDS for the 50% related to the previous month's declaration.

3.5 DA 160C: – General Fuel Levy Analysis

a) The objective of this form is to split the general fuel levy collection by year and to calculate the related volumes.

b) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160. However, manual input is required for the LITRES and RANDS for the 50% related to the previous month's declaration.

3.6 DA 160D: – Carbon Fuel Levy Analysis

a) The objective of this form is to split the carbon fuel levy collection by year and to calculate the related volumes.

b) This entire form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160. However, manual input is required for the LITRES and RANDS for the 50% related to the previous month's declaration.

3.7 DA 160E: Analysis of Litres and Collections by Duty Year (Road Accident Fund Levy)

a) The objective of this form is to split the RAF levy collection by year and to calculate the related volumes.

b) Most of this form is automatically produced from its underlying supporting schedules by means of linked Excel formulae. The headers for this schedule and its underlying supporting schedules are automatically populated from the DA 160. However, manual input is required for the LITRES and RANDS for the 50% related to the previous month's declaration.

3.8 DA 160.05: Local Removals

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details of all petroleum products destined for local consumption removed from the VM and attracting duty / levies at current rates and rates immediately preceding the currently ruling rates.

c) Volumes for rates immediately preceding the currently ruling rates should only be completed where there were two (2) rates applicable within the single accounting period.

3.9 DA 160.10: Removals Outwards to BELN Countries

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products analysed by the transport mode and destination country within the SACU, in litres, of all products removed from the VM to BELN countries and attracting duty / levies at current rates and rates immediately preceding the currently ruling rates.

c) Volumes for rates immediately preceding the currently ruling rates should only be completed where there were two (2) rates applicable within the single accounting period.

3.10 DA 160.15: Exports / Ships' Stores (Foreign)

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products analysed by the transport mode and destination country outside SACU, in litres, of all products exported from the VM to destination outside BELN countries and attracting duty / levies at current rates and rates immediately preceding the currently ruling rates.

c) Volumes for rates immediately preceding the currently ruling rates should only be completed where there were two (2) rates applicable within the single accounting period.

3.11 DA 160.20: Removals to Special Storage Warehouses (SOS)

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products in litres, of all products removed to an SOS and attracting duty / levies at current rates and rates immediately preceding the currently ruling rates.

c) Volumes for rates immediately preceding the currently ruling rates should only be completed where there were two (2) rates applicable within the single accounting period.

3.12 DA 160.25: Removals to Other Manufacturing Warehouses

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products in litres, of all products removed to a VM and attracting duty / levies at current rates and rates immediately preceding the currently ruling rates.

c) Volumes for rates immediately preceding the currently ruling rates should only be completed where there were two (2) rates applicable within the single accounting period.

3.13 DA 160.50: Acquitted Removals Outwards to BELN Countries

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products analysed by the transport mode and destination country within the SACU, in litres, of all acquitted removals from the VM to BELN countries and attracting duty / levies at current rates, rates immediately preceding the currently ruling rates and rates before that (Current – 2).

3.14 DA 160.60: Acquitted Removals to Special Storage Warehouses

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products in litres, of all acquitted removals to an SOS and attracting duty / levies at current rates, rates immediately preceding the currently ruling rates and rates before that (Current – 2).

3.15 DA 160.65: Acquitted Removals from Other Manufacturing Warehouses

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products in litres, of all acquitted removals to a VM and attracting duty / levies at current rates, rates immediately preceding the currently ruling rates and rates before that (Current – 2).

3.16 DA 160.70: Returned Product - Sub-Standard or Contaminated

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of all petroleum products in litres, of all products which have been returned to the VM as a result of being found to be sub -standard or contaminated and attracting duty / levies at current rates, rates immediately preceding the currently ruling rates and rates before that (Current – 2).

c) There is an automatically calculated adjustment for Rule 19A.10 allowances previously granted, based on the tariff subheading selected on sheet DA160.

3.17 DA 160.75: Losses

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures full narrative details, and volume in litres, of any product which has been lost as a result of vis major (“an act of God”) and attracting duty / levies relief at current rates, rates immediately preceding the current ruling rates and rates before that (Current – 2). Before submitting a claim for a vis major loss written authority must be obtained from the Commissioner grating the claim (manually insert inputs).

c) There is an automatically calculated losses for Section 75(18)(d) or Section 75(18)(e) based on the tariff subheading selected on sheet DA160 and total litres removed during the accounting period.

3.18 DA 160.90: Other Adjustments (Movements and Adjustments after Leaving Manufacturing Warehouse Duty Paid)

a) The schedule will only be available for completion when to be shown is selected under the instruction sheet.

b) This form captures details, of any unusual or exceptional circumstance, requiring an adjustment not catered for on other forms in this package, and requiring duty / levies relief or additionally duty / levies liability at current rates, rates immediately preceding the currently ruling rates and rates before that (Current – 2).

c) Where duty / levies relief is claimed the column in litres should be entered as a negative figure (-) and where additional duty liability is being brought to account the volume in litres should be entered as a positive figure (+).

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation, Rules, Regulations and Interpretation Notes administered by SARS	**Customs and Excise Act No. 91 of 1964:** Sections 5, 18A, 19, 19A, 21, 24, 27(4), (9), (10), 37A, 37B, 38, 44(2), 47 and 75(18)(e) **Customs and Excise Rules:** Rules 18A, 19A, 19A4, 24, 27, 37A, 37B.01 to 37B.22, 38 and 75
Other Legislation	**Maritime Zones Act No.15 of 1994:** Section 8(1) **Promotion of Administrative Justice Act No. 3 of 2000:** Section 3 and 5
International Instruments	**United Nations Convention on the Law of the Sea:** Article 76e.g., **WCO Framework of Standards:** Pillar 1, Standard 3 - Modern Technology in Inspection Equipment

4.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SE-OIL-02	Oil Industry – External Policy

4.3 Quality Records

NUMBER	TITLE
SE-OIL-02-A01	DA 160 Petroleum Products Account

5 DEFINITIONS AND ACRONYMS

a) Insert the link for centralised definitions and acronyms: Glossary A-M | South African Revenue Service (sars.gov.za)

6 REFERENCE TO ROLE, FUNCTIONAL AREA, OR DIVISION

Where an organisational structural change occurs with or without modifications, any reference in this document to a role, functional area, or division under the former organisational structure, unless the contrary intention appears, shall be construed to be a reference to that role, functional area, or division under the new organisational structure.

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

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