

SOUTH AFRICAN REVENUE SERVICE**NO. R. 1644****24 December 2021****GENERAL EXPLANATORY NOTE:**

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

 Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE**2021-12-24****CUSTOMS AND EXCISE ACT, 1964****AMENDMENT OF RULES**

Under sections 19A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto with effect from 1 January 2022.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Substitution of forms**

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

“DA 260 Excise Account: Tobacco Products (VM)

DA 260.01	Excise Account Schedule (Production): Tobacco Products (VM)
DA 260.02	Excise Account Schedule (Receipts from C&E warehouses): Tobacco Products (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Tobacco Products (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (Export)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)

DA 260 Excise Account: Tobacco Products (SOS)

DA 260.02	Excise Account Schedule (Receipts from C&E warehouses): Tobacco Products (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (Export)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)

DA 260.04A (DDP) Excise Account Schedule (Itemised list of non-duty paid
removals): Tobacco Products (SOS)”

DA 260 - TOBACCO PRODUCTS V01 2021 (revised 2021.11.17).xls

SARS		EXCISE ACCOUNT		TOBACCO PRODUCTS (VM) - MANUFACTURING WAREHOUSE										DA 260	
LICENSEE WAREHOUSE NAME PHYSICAL ADDRESS TAXPAYER CODE TAXPAYER NAME		WAREHOUSE NUMBER EXCISE CLIENT CODE YEAR & MONTH(S) FROM DATE TO DATE		CTOB		PTOB		CDOB		HDOB		ITOB		OTOB	
PRODUCT CODE TARIFF ITEM(S)		104.35.05		104.35.01		104.35.02		104.35.03		104.35.04		104.35.05		104.35.06	
STATISTICAL UNIT		KG		KG		KG		KG		KG		KG		KG	
Opening Balance		DA 260.01													
Plus Receipts From C&E Warehouses		DA 260.02													
Plus Returns Of Duty Paid Book		DA 260.03													
= SUBTOTAL		DA 260.04													
Less Duty Paid Removals		DA 260.05													
Less Duty Paid Removals		DA 260.06													
= TOTAL DUTY PAID VALUE TO PAID															
TOTAL EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)		R													
DECLARATION															
I hereby declare that all information supplied is true and correct.															
Signature															
Date															
Consolidated Declaration Number															
Assurance Activity															
Name															
Signature															
Date															
Compliance Checked															
Official Date Stamp and Signature															

DA 260.01

[illegible]

DA 260.02

[illegible]

DA 260.03

[illegible]

DA 260.04

[illegible]

[illegible]

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DA 260.04 A(Export)

EXCISE ACCOUNT SCHEDULE			TOBACCO PRODUCTS										DA 260.04 A									
ITEMISED LIST OF NON-DUTY PAID REMOVALS			(VM) - MANUFACTURING WAREHOUSE																			
LICENSED WAREHOUSE NAME >>>>>			WAREHOUSE NUMBER >>>>>																			
PHYSICAL ADDRESS >>>>>			EXCISE CLIENT CODE >>>>>																			
REMOVAL TYPE >>			YEAR & MONTH(S) >>>>>																			
(See DA 260.04)			FROM DATE >>>>>																			
A Separate Form Must Be Used For Each Removal Type			TO DATE >>>>>																			
PRODUCT CODE	CTOB	PTOB	104.35.01	104.35.02	104.35.03	104.35.17	104.35.07	CDS	104.35.15	CGAR	104.35.11	104.35.19	HTOB	104.37.06	104.37.11	104.37.15	104.37.27	104.37.17	104.35.19			
TARIFF ITEM(S)	KG	KG NET	KG	KG NET	KG NET	KG NET	KG NET	QUANTITIES	KG NET	KG NET	KG NET	KG	KG	KG	STOKS	KG	KG	KG	KG			
STATISTICAL UNIT																						
SUPPORTING DOCUMENTS																						
(Official Documents / Commercial Documents)																						
BROUGHT FORWARD FROM PREVIOUS DA 260.04 A																						

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DA 200.04 A(RSA)

[illegible]

[illegible]

[illegible]