

REGULASIEKOERANT  
1994 NO. 10618

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**Regulation Gazette**

**No. 10618**

**Regulasiekoerant**

**Vol. 613**

**8 July  
Julie 2016**

**No. 40128**



## Contents

<i>No.</i>	<i>Gazette No.</i>	<i>Page No.</i>
<b>GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS</b>		
<b>Environmental Affairs, Department of/ Omgewingsake, Departement van</b>		
R. 815	National Environmental Management: Integrated Coastal Management Act (24/2008): Appeal regulations .....	40128 9
<b>Labour, Department of/ Arbeid, Departement van</b>		
R. 816	Labour Relations Act, 1995: Regulations after consulting with NEDLAC and the CCMA.....	40128 15
R. 817	Labour Relations Act, 1995: Publication of the Essential Services Committee Regulations .....	40128 16
<b>South African Revenue Service/ Suid-Afrikaanse Inkomstediens</b>		
R. 818	Customs and Excise Act, 1964: Amendment of Rules (DAR/158).....	40128 17
R. 819	Tax Administration Act (28/2011): Organs of State or Institutions to which a Senior SARS Official may Lawfully Disclose Specified Information.....	40128 57
R. 819	Wet op Belastingadministrasie, 2011 (28/2011): Staatsorgane of Instellings Lys waaraan 'n Senior SAID-Amptenaar regtens aangewese inligting kan openbaar .....	40128 59
R. 820	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/1/1544).....	40128 65
R. 820	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/1/1544).....	40128 67













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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**DEPARTMENT OF ENVIRONMENTAL AFFAIRS**

NO. R. 815

08 JULY 2016

**NATIONAL ENVIRONMENTAL MANAGEMENT: INTEGRATED COASTAL  
MANAGEMENT ACT, 2008  
(ACT NO. 24 OF 2008)****APPEAL REGULATIONS**

I, Bomo Edith Edna Molewa, Minister of Environmental Affairs, hereby make the regulations pertaining to the process to be followed on the processing and consideration of, and decisions on appeals, under section 74 read with section 83(1)(j) of the National Environmental Management: Integrated Coastal Management Act, 2008 (Act No. 24 of 2008), set out in the Schedule hereto.



**BOMO EDITH EDNA MOLEWA  
MINISTER OF ENVIRONMENTAL AFFAIRS**

**SCHEDULE**

**TABLE OF CONTENTS**

**CHAPTER 1**

**INTEPRETATION AND PURPOSE OF REGULATIONS**

1. Interpretation
2. Purpose of Regulations
3. Application of Regulations

**CHAPTER 2**

**ADMINISTRATION AND PROCESSING OF APPEALS**

4. Lodging of appeal
5. Responding statement
6. Processing of appeal
7. Decision on appeal
8. Advisory Appeal panel

**CHAPTER 3**

**GENERAL MATTERS**

9. Transitional arrangements
10. Short title and commencement

## CHAPTER 1

### INTERPRETATION AND PURPOSE OF REGULATIONS

#### 1. Interpretation

In these Regulations any word or expression to which a meaning has been assigned in the Act has that meaning, unless the context requires otherwise—

“**appellant**” means any person or organ of state who is entitled to submit an appeal in terms of section 74 of the Act and includes an applicant;

“**applicant**” means a person to whom a decision contemplated in section 74 of the Act, has been issued;

“**independent**”, in relation to a person appointed as a member of an advisory appeal panel, means—

- (a) that such a person has no business, financial, personal or other interest in the appeal in respect of which that person is appointed in terms of these Regulations other than fair remuneration for work performed in connection with that appeal; or
- (b) that there are no circumstances that may compromise the objectivity of that person in performing such work; and

“**the Act**” means the National Environmental Management: Integrated Coastal Management Act, 2008 (Act No. 24 of 2008).

#### 2. Purpose of Regulations

The purpose of these Regulations is to regulate the procedure contemplated in sections 74, 75, 76, 77 and 78 of the Act relating to the submission, processing and consideration of, and a decision on an appeal.

**3. Application of Regulations**

- (1) These Regulations are applicable to a decision that is subject to an appeal to the Minister or MEC in terms of section 74 of the Act.
- (2) No appeal is available if the Minister or MEC took the decision himself or herself in his or her capacity as the issuing authority.

**CHAPTER 2****ADMINISTRATION AND PROCESSING OF APPEALS****4. Lodging of appeal**

Any appellant who wishes to submit an appeal must—

- (a) within the time periods specified in section 74(3)(a), lodge an appeal in writing in the form obtainable from the Minister or MEC; and
- (b) include, in addition to what is contained in section 74(3) of the Act—
  - (i) a statement setting out the grounds of appeal;
  - (ii) supporting documentation which is referred to in the appeal; and
  - (iii) proof of payment of a non-refundable appeal fee if prescribed in terms of the Act.

**5. Responding statements**

- (1) The Minister or MEC must, within 10 days of receiving an appeal in terms of regulation 4 from any appellant, notify the applicant, if applicable, that—
  - (a) such appeal has been lodged and submit a copy thereof to the applicant; and

- (b) the applicant may submit to the Minister or MEC, a responding statement within 30 days from the date on which the applicant was notified of the appeal by the Minister or MEC.

## **6. Processing of an appeal**

- (1) The Minister or MEC must within 5 working days acknowledge receipt of the appeal submission or responding statement, as contemplated in regulations 4 and 5 of these Regulations, respectively.
- (2) The appellant and the applicant, if applicable, must be notified within 5 working days of—
  - (a) any interim order issued in terms of section 76 of this Act, if the Minister or MEC, as the case may be, issues such an order; and
  - (b) the appointment of an advisory appeal panel in terms of section 75 of the Act read with regulation 8 of these Regulations, if the Minister or MEC, as the case may be, appoints an advisory appeal panel to consider and advise the Minister or MEC on the appeal.

## **7. Decision on appeal**

- (1) The Minister or MEC, as the case may be, must reach a decision on an appeal within 90 days of receipt of all information, including—
  - (a) any responding statement; or
  - (b) recommendations of an advisory appeal panel, if appointed.
- (2) The Minister or MEC, as the case may be, must notify the appellant and the applicant, where applicable, of the appeal decision within 14 days after the appeal decision having being made.
- (3) The decision contemplated in sub-regulation (1) must contain reasons.

**8. Advisory appeal panel**

- (1) If the Minister or MEC, as the case may be, decides to appoint an advisory appeal panel to consider and advise the Minister or MEC on the appeal, the Minister or MEC must furnish the appeal panel with a written instruction concerning—
  - (a) the issues in respect of which the advisory appeal panel must make recommendations; and
  - (b) the period within which recommendations must be submitted to the Minister or MEC.
- (2) In addition to the criteria in sections 75(3) and (4) of the Act, a member of the appeal panel must be independent.
- (3) The recommendations of the appeal panel must be submitted in writing to the Minister or MEC.

**CHAPTER 3****GENERAL MATTERS****9. Transitional arrangements**

- (1) Any appeal that is pending when these regulations take effect must be administered in terms of the Act.
- (2) Any appeal submitted after the date that these regulations come into effect must be administered in terms of these regulations, read together with the Act.

**10. Short title and commencement**

These Regulations are called the Integrated Coastal Management Appeal Regulations, 2016, and take effect on the date of publication in the *Gazette*.

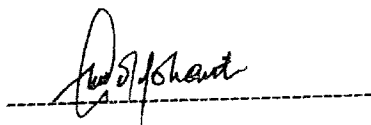
## DEPARTMENT OF LABOUR

NO. R. 816

08 JULY 2016

## LABOUR RELATIONS ACT, 1995

The Minister of Labour has, under section 208 of the Labour Relations Act, 1995 (Act No. 66 of 1995) and after consulting with NEDLAC and the CCMA, made the regulations in the Schedule.



M N OLIPHANT, MP

MINISTER OF LABOUR

## SCHEDULE

**Definition**

1. In these regulations "the Regulations" means the Regulations published under Government Notice No. R. 1016 of 19 December 2014.

**Amendments of Regulations**

2. The Regulations are hereby amended by the insertion after regulation 14 of the Regulations of the following regulation:

**"Repeal and savings**

**14A.** (1) The regulations published under Government Notice No. R. 1442 of 10 October 2003, as amended by Government Notice No. R. 1176 of 7 November 2008, are hereby repealed.

(2) Anything done under a provision of the regulations repealed by sub-regulation (1) which could have been done under a provision of these regulations, shall be regarded as having been done under the provision of these regulations."

## DEPARTMENT OF LABOUR

NO. R. 817

08 JULY 2016

## LABOUR RELATIONS ACT, 1995

The Minister of Labour has, under section 208 of the Labour Relations Act, 1995 (Act No. 66 of 1995) and after consulting with NEDLAC and the CCMA, repealed the Essential Services Committee Regulations published under Government Notice No. R 1866 of 15 November 1996, as amended by Government Notice No. R 1034 of 1 August 1997.

  
**MN OLIPHANT, MP****MINISTER OF LABOUR**

21/06/2016



**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 818

08 JULY 2016

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/158)**

Under sections 19A 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 **with effect from 14:47 on 24 February 2016**



**THOMAS SWABIHI MOYANE  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of other fermented beverages of the following forms:

<b>DA 260</b>	<b>Excise Account: Other fermented beverages (SVM)</b>
DA 260.01	Excise Account Schedule (Production): Other fermented beverages (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SVM)
<b>DA 260</b>	<b>Excise Account: Other fermented beverages (SOS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SOS)

DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SOS)
<b>DA 260</b>	<b>Excise Account: Other fermented beverages (OS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (OS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (OS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (OS)"

(b) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of spirit products of the following forms:

<b>"DA 260</b>	<b>Excise Account: Spirits Products (VMS) (110-day cycle)</b>
DA 260	Excise Account: Spirits Products (VMS) (110-day cycle) - Continuation
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Spirits Products (VMS)
DA 260.03	Excise Account Schedule (Receipts of blended product): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS) - Continuation
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMS) - Continuation
<b>DA 260</b>	<b>Excise Account: Spirits Products (VMS) (130-day cycle)</b>
DA 260.03	Excise Account Schedule (Receipts of blended product): Spirits Products (VMS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):  
Spirits Products (VMS)

**DA 260 Excise Account: Spirits Products (SOS)**

DA 260 Excise Account: Spirits Products (SOS) - Continuation

DA 260 Excise Account: Spirits Products (SOS) - 2<sup>nd</sup> Continuation

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits  
Products (SOS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits  
Products (SOS) - Continuation

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits  
Products (SOS) – 2<sup>nd</sup> - Continuation

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):  
Spirits Products (SOS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):  
Spirits Products (SOS) - Continuation

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):  
Spirits Products (SOS) - 2<sup>nd</sup> Continuation

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

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):  
Spirits Products (SOS) - Continuation

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):  
Spirits Products (SOS) - 2<sup>nd</sup> Continuation”

<b>EXCISE ACCOUNT</b>		<b>OTHER FERMENTED BEVERAGES</b> (SVM) - SPECIAL MANUFACTURING WAREHOUSE								DA 260			
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>> >>>>								WAREHOUSE NUMBER >>>> EXCISE CLIENT CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>					
PRODUCT CODE TARIFF ITEM(S)		SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	QOFB	
		104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT		LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA	
Opening Balance													
Plus	Production	DA 260.01											
Plus	Receipts From C&E Warehouses	DA 260.02											
Plus	Adjustments												
=	SUBTOTAL												
Less	Adjustments												
Less	Non-Duty Paid Removals	DA 260.04											
Less	Duty Paid Removals												
=	Closing Balance												
<b>DUTY CALCULATION</b>													
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)													
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-										
<b>DECLARATION</b>													
I (Name & Surname) _____		Dutiable QTY											
IN MY CAPACITY AS _____		Rate of Duty											
FOR (Licensee Name) _____		Duty Payable											
		Overpayment											
		Underpayment											
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.										GROSS EXCISE DUTY PAYABLE			
										Less Gross Over-Payment			
										SUBTOTAL			
										Plus Gross Under-Payment			
										= NETT EXCISE DUTY PAYABLE			
SIGNATURE _____ DATE _____		<b>FOR OFFICIAL USE ONLY</b>											
CONSOLIDATED		ASSURANCE ACTIVITY		NAME			SIGNATURE			DATE		DATE RECEIVED	
DECLARATIONS Code    Number    Date		Accepted										(OFFICIAL DATE STAMP AND SIGNATURE)	
		Face Checked											
		Compliance Checked											





EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (SVM) - SPECIAL MANUFACTURING WAREHOUSE								DA 260.04		
LICENSED WAREHOUSE NAME >>>>												WAREHOUSE NUMBER >>>>		
PHYSICAL ADDRESS >>>>												EXCISE CLIENT CODE >>>>		
>>>>												YEAR & MONTH(S) >>>>		
>>>>												FROM DATE >>>>		
>>>>												TO DATE >>>>		
PRODUCT CODE				SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
STATISTICAL UNIT				LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA
REBATED REMOVALS		SUPPORTING DOCUMENT												
SCHEDULE 6 REBATE ITEM		TYPE	NUMBER	DATE										
REMOVAL TYPE:														
BONDED REMOVALS TO RSA WAREHOUSES														
<i>Product Removed To C&amp;E Warehouses Within The RSA</i>														
REMOVAL TYPE:														
BONDED REMOVALS TO BLNS WAREHOUSES														
<i>Product Removed To C&amp;E Warehouses Within BLNS</i>														
REMOVAL TYPE:														
EXPORT REMOVALS														
<i>Product Removed To Countries Outside The SACU</i>														
GRAND TOTALS CARRIED FORWARD TO DA 260														







**EXCISE ACCOUNT**

**OTHER FERMENTED BEVERAGES  
(SOS) - SPECIAL STORAGE WAREHOUSE**

DA 260

LICENSED WAREHOUSE NAME >>>>								WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>								CUSTOMS CODE >>>>			
>>>>								YEAR & MONTH(S) >>>>			
>>>>								FROM DATE >>>>			
>>>>								TO DATE >>>>			

PRODUCT CODE	SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
STATISTICAL UNIT	LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA

Opening Balance											
Plus Receipts From C&E Warehouses	DA 260.02										
= SUBTOTAL											
Less Non-Duty Paid Removals	DA 260.04										
= Closing Balance											

**DECLARATION**

I (Name & Surname) .....

IN MY CAPACITY AS .....

FOR (Licensee Name) .....

HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.

.....

SIGNATURE DATE

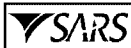
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CONSOLIDATED			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED
Code	Number	Date	Accepted				(OFFICIAL DATE STAMP AND SIGNATURE)
			Face Checked				
			Compliance Checked				



EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				OTHER FERMENTED BEVERAGES (SOS) - SPECIAL STORAGE WAREHOUSE							DA 260.04				
LICENSED WAREHOUSE NAME >>>>											WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>											CUSTOMS CODE >>>>				
>>>>											YEAR & MONTH(S) >>>>				
>>>>											FROM DATE >>>>				
>>>>											TO DATE >>>>				
PRODUCT CODE				SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB	
TARIFF ITEM(S)				104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90	
STATISTICAL UNIT				LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA	
REBATED REMOVALS		SUPPORTING DOCUMENT													
SCHEDULE 6 REBATE ITEM		TYPE	NUMBER												DATE
REMOVAL TYPE: BONDED REMOVALS TO RSA WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within The RSA</i>															
REMOVAL TYPE: BONDED REMOVALS TO BLNS WAREHOUSES <i>Product Removed To C&amp;E Warehouses Within BLNS</i>															
REMOVAL TYPE: EXPORT REMOVALS <i>Product Removed To Countries Outside The SACU</i>															
REMOVAL TYPE: DEPARTMENTAL DUTY PAID <i>Product Removed Duty Paid Per Departmental Declaration</i>															
GRAND TOTALS CARRIED FORWARD TO DA 260															





**EXCISE ACCOUNT**

**OTHER FERMENTED BEVERAGES  
(OS) - STORAGE WAREHOUSE**

DA 260

LICENSED WAREHOUSE NAME >>>>		WAREHOUSE NUMBER >>>>	
PHYSICAL ADDRESS >>>>		EXCISE CLIENT CODE >>>>	
>>>>		YEAR & MONTH(S) >>>>	
>>>>		FROM DATE >>>>	
>>>>		TO DATE >>>>	

PRODUCT CODE	SOFB	OFBP	OFNM	OMNM	UAPB	UOFB	FAPB	FOFB	UMOB	FMOB	OOFB
TARIFF ITEM(S)	104.17.03	104.17.07	104.17.09	104.17.11	104.17.15	104.17.16	104.17.17	104.17.21	104.17.22	104.17.25	104.17.90
STATISTICAL UNIT	LI	LA	LA	LA	LA	LA	LA	LA	LA	LA	LA

	Opening Balance		
Plus	Receipts From C&E Warehouses	DA 260.02	
=	SUBTOTAL		
Less	Non-Duty Paid Removals	DA 260.04	
Less	Closing Balance		
=	Total On Which Duty Must Be Paid		

**DUTY CALCULATION**

EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)											
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS	R	-									

<b>DECLARATION</b>	
I (Name & Surname) .....	Dutiable QTY
IN MY CAPACITY AS .....	Rate of Duty
FOR (Licensee Name) .....	Duty Payable
	Overpayment
	Underpayment
HEREBY DECLARE THAT ALL INFORMATION SUPPLIED ON THIS DOCUMENT IS TRUE AND CORRECT.	
SIGNATURE .....	GROSS EXCISE DUTY PAYABLE
DATE .....	Less Gross Over-Payment
	SUBTOTAL
	Plus Gross Under-Payment
	= NETT EXCISE DUTY PAYABLE

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CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY	NAME	SIGNATURE	DATE	DATE RECEIVED
Code	Number	Date	Accepted				(OFFICIAL DATE STAMP AND SIGNATURE)
			Face Checked				
			Compliance Checked				










<b>EXCISE ACCOUNT</b>		<b>SPIRITS PRODUCTS</b> (VMS) - SECONDARY MANUFACTURING WAREHOUSE (110-DAY CYCLE)						<b>DA 260</b>		
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>				
PHYSICAL ADDRESS >>>>						EXCISE CLIENT CODE >>>>				
>>>>						YEAR & MONTH(S) >>>>				
>>>>						FROM DATE >>>>				
>>>>						TO DATE >>>>				
PRODUCT CODE		UN-BLENDED		BLENDED						
PRODUCT DESCRIPTION		80 >	< 80	CAN		GIN		VOD		
TARIFF ITEM(S)		104.21	104.23	104.23.09	104.23.11	104.23.13	104.23.15	104.23.17	104.23.19	
		Unpacked		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	
STATISTICAL UNIT		LA								
Receipts From C&E Warehouses		DA 260.02								
Receipts of Blended Product		DA 260.03								
SUBTOTAL										
Less	Non-Duty Paid Removals	DA 260.04								
=	Total On Which Duty Must Be Paid									
<b>DUTY CALCULATION</b> (110-DAY CYCLE)										
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)										
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-							
<b>DECLARATION</b> I (Name & Surname) IN MY CAPACITY AS FOR (Licensee Name)  HEREBY DECLARE THAT ALL INFORMATION ON THIS DOCUMENT IS TRUE AND CORRECT.  SIGNATURE                      DATE		Dutiable QTY								
		Rate of Duty								
		Duty Payable								
		Overpayment								
		Underpayment								
		<b>GROSS EXCISE DUTY PAYABLE - DA 260</b>								
<b>GROSS EXCISE DUTY PAYABLE - BROUGHT FORWARD FROM DA 260 CONTINUATION</b>										
<b>GROSS EXCISE DUTY PAYABLE</b>										
Less	Gross Over-Payment									
<b>SUBTOTAL</b>										
Plus	Gross Under-Payment									
=	<b>NETT EXCISE DUTY PAYABLE</b>									
<b>FOR OFFICIAL USE ONLY</b>										
<b>CONSOLIDATED DECLARATIONS</b>			<b>ASSURANCE ACTIVITY</b>	<b>NAME</b>	<b>SIGNATURE</b>	<b>DATE</b>	<b>DATE RECEIVED</b>			
Code	Number	Date	Accepted				(OFFICIAL DATE STAMP AND SIGNATURE)			
			Face Checked							
			Compliance Checked							

		<b>EXCISE ACCOUNT</b>				<b>SPIRITS PRODUCTS</b> (VMS) - SECONDARY MANUFACTURING WAREHOUSE (110-DAY CYCLE)				DA 260 - Continuation			
LICENSED WAREHOUSE NAME >>>>						WAREHOUSE NUMBER >>>>							
PHYSICAL ADDRESS >>>>						EXCISE CLIENT CODE >>>>							
>>>>						YEAR & MONTH(S) >>>>							
>>>>						FROM DATE >>>>							
>>>>						TO DATE >>>>							
PRODUCT CODE		BLENDED											
PRODUCT DESCRIPTION		LIQ				OTH							
TARIFF ITEM(S)		104.23.21	104.23.23	104.23.22	104.23.24	104.23.25	104.23.27	104.23.26	104.23.28				
		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	Packed	Unpacked				
STATISTICAL UNIT		LA											
Receipts From C&E Warehouses		DA 260.02											
Receipts of Blended Product		DA 260.03											
SUBTOTAL													
Less	Non-Duty Paid Removals	DA 260.04											
=	Total On Which Duty Must Be Paid												
		<b>DUTY CALCULATION</b> (110-DAY CYCLE)											
EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)													
TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS		R	-										
		Dutiable QTY											
		Rate of Duty											
		Duty Payable											
		Overpayment											
		Underpayment											
		GROSS EXCISE DUTY PAYABLE - CARRIED FORWARD TO DA 260											















<b>SARS</b>		<b>EXCISE ACCOUNT</b>						<b>SPIRITS PRODUCTS</b>						<b>DA 260</b>			
		<b>(VMS) - SECONDARY MANUFACTURING WAREHOUSE (130-DAY CYCLE)</b>								WAREHOUSE NUMBER >>>>							
		LICENSED WAREHOUSE NAME >>>>								EXCISE CLIENT CODE >>>>							
		PHYSICAL ADDRESS >>>>								YEAR & MONTH(S) >>>>							
		>>>>								FROM DATE >>>>							
		>>>>								TO DATE >>>>							
		>>>>															
		PRODUCT CODE						BLENDED									
		PRODUCT DESCRIPTION						BRD		POBR		UOBR		WKY		RUM	
		TARIFF ITEM(S)						104.23.01	104.23.03	104.23.02	104.23.04	104.23.05	104.23.07	104.23.09	104.23.11		
		Packed						Unpacked									
		STATISTICAL UNIT						LA									
		Receipts of Blended Product						DA 260.03									
		SUBTOTAL															
		Less Non-Duty Paid Removals						DA 260.04									
		= Total On Which Duty Must Be Paid															
								<b>DUTY CALCULATION</b>									
								<b>(130-DAY CYCLE)</b>									
		EXCISE VALUE FOR DUTY PAID REMOVALS (per tariff item)															
		TOTAL: EXCISE VALUE FOR DUTY PAID REMOVALS						R -									
		<b>DECLARATION</b>															
		I (Name & Surname)						Dutiable QTY									
		IN MY CAPACITY AS						Rate of Duty									
		FOR (Licensee Name)						Duty Payable									
		HEREBY DECLARE THAT ALL INFORMATION						Overpayment									
		ON THIS DOCUMENT IS TRUE AND CORRECT.						Underpayment									
		SIGNATURE						DATE									
								GROSS EXCISE DUTY PAYABLE									
								Less									
								Gross Over-Payment									
								Less									
								Credit (110-Day Cycle)									
								SUBTOTAL									
								Plus									
								Gross Under-Payment									
								=									
								NET EXCISE DUTY PAYABLE									
<b>FOR OFFICIAL USE ONLY</b>																	
CONSOLIDATED DECLARATIONS			ASSURANCE ACTIVITY			NAME			SIGNATURE			DATE			DATE RECEIVED		
			Accepted														
Code   Number   Date																	
			Face Checked														
			Compliance Checked														
														(OFFICIAL DATE STAMP AND SIGNATURE)			












		EXCISE ACCOUNT								SPIRITS PRODUCTS (SOS) - SPECIAL STORAGE WAREHOUSE								DA 260 - 2nd Continuation			
LICENSED WAREHOUSE NAME >>>>										WAREHOUSE NUMBER >>>>											
PHYSICAL ADDRESS >>>>										EXCISE CLIENT CODE >>>>											
>>>>										YEAR & MONTH(S) >>>>											
>>>>										FROM DATE >>>>											
>>>>										TO DATE >>>>											
PRODUCT CODE		BLENDED																			
PRODUCT DESCRIPTION		BRD		POBR		UOBR		WKY				RUM									
TARIFF ITEM(S)		104.23.01	104.23.03	104.23.02	104.23.04	104.23.05	104.23.07	104.23.09	104.23.11												
		Packed	Unpacked	Packed	Unpacked	Packed	Unpacked	Packed	Unpacked												
STATISTICAL UNIT		LA																			
Opening Balance																					
Plus Receipts		DA 260.02																			
= SUBTOTAL																					
Less Non-Duty Paid Removals		DA 260.04																			
= Closing Balance																					























**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 819

08 JULY 2016

**REGULATION FOR PURPOSES OF SECTION 70(4) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) PROMULGATED UNDER SECTION 257 OF THE ACT, LISTING THE ORGANS OF STATE OR INSTITUTIONS TO WHICH A SENIOR SARS OFFICIAL MAY LAWFULLY DISCLOSE SPECIFIED INFORMATION**

For purposes of section 70(4) and under section 257 of the Tax Administration Act, 2011, I, Pravin Jamnadas Gordhan, the Minister of Finance, hereby prescribe in the Schedule hereto, the organs of state or institutions to which a senior SARS official may lawfully disclose the information referred to in section 70(4) of the Act.

This regulation replaces, with effect from its date of publication, Regulation No. 10558, published in *Government Gazette* No. 39668, dated 9 February 2016.

**P J GORDHAN****MINISTER OF FINANCE**

## Schedule

### List of organs of state or entities:

1. A municipality established in terms of section 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).
2. Companies and Intellectual Property Commission established in terms of section 185 of the Companies Act, 2008 (Act No. 71 of 2008).
3. Department of Home Affairs.
4. Government Pensions Administrations Agency as established by Proclamation No. 10 of 26 March 2010, published in terms of Section 7A(4) of the Public Service Act, 1994 (Proclamation No. 103 of 1994).
5. The National Student Financial Aid Scheme established in terms of section 3 of the National Student Financial Aid Scheme Act, 1999 (Act No. 56 of 1999).

**SUID-AFRIKAANSE INKOMSTEDIENS**

NO. R. 819

08 JULIE 2016

**REGULASIE VIR DOELEINDES VAN ARTIKEL 70(4) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), GEPROMULGEER KRAGTENS ARTIKEL 257 VAN DIE WET, WAT DIE STAATSORGANE OF INSTELLINGS LYS WAARAAN 'N SENIOR SAID-AMPTENAAR REGTENS AANGEWESSE INLIGTING KAN OPENBAAR**

By die toepassing van artikel 70(4) en kragtens artikel 257 van die Wet op Belastingadministrasie, 2011, skryf ek, Pravin Jamnadas Gordhan, die Minister van Finansies, hierby in die Bylae hierby, voor aan watter staatsorgane of instellings 'n senior SAID-amptenaar regtens die inligting bedoel in artikel 70(4) van die Wet kan openbaar.

Hierdie regulasie vervang, met ingang van die datum van publikasie daarvan, Regulasie No. 10558 gepubliseer in *Staatskoerant* No. 39668, gedateer 9 Februarie 2016.

**P J GORDHAN**  
**MINISTER VAN FINANSIES**

## Bylae

### Lys van staatsorgane of entiteite:

1. 'n Munisipaliteit ingevolge artikel 12 van die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet No. 117 van 1998), ingestel.
2. Kommissie vir Maatskappye en Intellektuele Eiendom ingevolge artikel 185 van die Maatskappywet, 2008 (Wet No. 71 van 2008), tot stand gebring.
3. Departement van Binnelandse Sake.
4. Agentskap vir die Administrasie van Staatspensioene soos ingestel deur Proklamasie No. 10 van 26 Maart 2010, gepubliseer ingevolge artikel 7A(4) van die Staatsdienswet, 1994 (Proklamasie No. 103 van 1994).
5. Die Nasionale Skema vir Finansiële Bystand vir Studente ingestel ingevolge die Wet op Nasionale Skema vir Finansiële Bystand vir Studente, 1999 (Wet No. 56 van 1999).

**UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA**

**UMTHETHONQUBO NGOKWESIGABA 70(4) SOMTHETHO WEZENTELA, 2011 (UMTHETHO WAMA-28 WEZI-2011) OSHAYWA NGAPHANSI KWESIGABA 257 SALO MTHETHO, OGAGULA IZINHLAKA ZOMBUSO NOMA IZIKHUNGO ISIPHATHIMANDLA ESIPHEZULU SOPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA (SARS) ESINGADALULA KUZONA NGOKUSEMTHETHWENI ULWAZI OLUTHILE**

Ngokwezinhloso zesigaba 70(4) nangaphansi kwesigaba 257 soMthetho Wezentela Wezi-2011, mina, Pravin Jamnadas Gordhan, uNgqongqoshe Wezezimali, ngalokhu ngingquma kwiSheduli ephelezela lesi sazi, izinhlaka zombuso nezikhungo isiphathimandla esiphezulu soPhiko Lwezokuqoqwa Kwentela eNingizimu Afrika (SARS) esingadalula kuzona ngokusemthethweni ulwazi okukhulunywe ngalo esigabeni 70(4) salo Mthetho.

Lo mthethonqubo, kusukela ngosuku oshicilelwa ngalo, uthatha indawo yoMthethonqubo No. 10558, owashicilelwa kwiGazethi kaHulumeni No. 39668, yamhla ziyisishiyagalolunye (9) kuNhlolanja 2016.

**P J GORDHAN**

**UNGQONGQOSHE WEZEZIMALI**

## ISHEDULI

### Uhlu lwezinhloko zombuso noma izikhungo:

1. Umasipala osungulwe ngokwesigaba 12 soMthetho Wezinhloko Zomasipala (Kohulumeni Basekhaya), 1998 (Umthetho No. 117 Wezi-1998).
2. IKhomishana Yokubhalisa Izinkampani (CIPC) esungulwe ngokwesigaba 185 soMthetho Wezinkampani, 2008 (Umthetho No. 71 Wezi-2008).
3. Umnyango Wezasekhaya.
4. Isikhungo Sokuphatha Ezezimpesheni Kuhulumeni esisungulwe ngesiMemezelo No. 10 samhla zingama-26 kuNdasa 2010, esashicilelwa ngokwesigaba 7A(4) soMthetho Wezemisebenzi Kahulumeni, 1994 (Isimemezelo No. 103 Sowezi-1994).
5. Uhlelo Lokusiza Abafundi Ngezimali Zokufunda (i-NSFAS) olusungulwe ngaphansi kweSigaba 3 soMthetho Wezohlelo Lokusiza Abafundi Ngezimali Zokufunda, 1999 (Umthetho No. 56 Wezi-1999).

**TSHEBELETSO YA LEKENO AFRIKA BORWA**

**MOLAO BAKENG LA MAIKEMISETSO A KAROLO 70(4) YA *TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)* O PHATLALADITSWENG KA TLASA KAROLO 257 YA MOLAO, O HLAHISITSENG MAKALA A MMUSO KAPA METHEO EO MOHLANKA WA DITSHEBELETSO TSA LEKENO AFRIKA BORWA A KA TSEBISANG LESEDI LE HLALOSITSWENG KA MOLAO**

Bakeng la maikemisetso a karolo 70(4) le ka tlasa karolo 257 ya *Tax Administration Act, 2011*, Nna, Pravin Jamnadas Gordhan, Letona la Tjhelete, ke hlalosa Shejuleng sena Makala a mmuso kapa metheo eo mohlanka e moholo wa Ditshebeletso tsa Lekeno Afrika Borwa a ka tsebisang ka molao lesedi leo ho buang ka lona karolong 70(4) ya Molao

Molao ona o fetola Molao wa 10558 o phatlaladitsweng Gazeteng ya Mmuso ya 39668 ya la 9 Hlakola 2016.

**P J GORDHAN**

**LETONA LA TJHELETE**

## Shejule

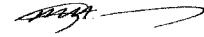
### Lenane la makala a mmuso kapa metheo:

1. Mmasepala o theuweng ho latela karolo 12 ya *Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998)*.
2. Khomishene ya Dikhamphani le Thepa ya Boiqapelo e theuweng ho latela karolo 185 ya *Companies Act, 2008 (Act No. 71 of 2008)*.
3. Lefapha la Merero ya tsa Selehae.
4. Ejensi ya Tsamaiso ya Dipenshene tsa Mmuso e theuweng ke Phatlalatso 10 ya 26 Hlakubele 2010, e phatlaladitsweng ho latela Karolo 7A(4) ya *Public Service Act, 1994 (Act No. 103 of 1994)*.
5. Letlole la Naha la Thuso ya Ditjhelete la Baithuti le theuwe ho latela karolo 3 ya *National Student Financial Aid Scheme Act, 1999 (Act No. 56 of 1999)*.



**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1544)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**M JONAS**  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the deletion of the following:**

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
0811.90.15	0	-- Granadilla pulp; litchi pulp	kg	5%	free	5%	free

**By the insertion of the following:**

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
0811.10.10	3	-- Not containing added sugar or other sweetening matter	kg	20%	free	20%	free
0811.10.90	1	-- Other	kg	20%	free	20%	free
0811.20.10	8	-- Not containing added sugar or other sweetening matter	kg	20%	free	20%	free
0811.20.90	6	-- Other	kg	20%	free	20%	free
0811.90.05	3	-- Granadilla pulp and litchi pulp, not containing added sugar or other sweetening matter	kg	5%	free	5%	free
0811.90.10	6	-- Other granadilla pulp and litchi pulp	kg	5%	free	5%	free
0811.90.85	1	-- Other fruit, not containing added sugar or other sweetening matter	kg	20%	free	20%	free

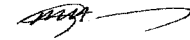
**By the substitution of the following:**

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
0811.10		- Strawberries:					
0811.20		- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:					

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1544)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 8 Julie 2016, in die mate in die Bylae hierby aangetoon.



M JONAS  
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg			
				Algemeen	EU	EFTA	SAOG
0811.90.15	0	-- Grenadellapulp; lietsjiepulp	kg	5%	vry	5%	vry

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg			
				Algemeen	EU	EFTA	SAOG
0811.10.10	3	-- Bevat geen bygevoegde suiker of ander versoetmiddels nie	kg	20%	vry	20%	vry
0811.10.90	1	-- Ander	kg	20%	vry	20%	vry
0811.20.10	8	-- Bevat geen bygevoegde suiker of ander versoetmiddels nie	kg	20%	vry	20%	vry
0811.20.90	6	-- Ander	kg	20%	vry	20%	vry
0811.90.05	3	-- Grenadilla pulp en litchi pulp, wat geen bygevoegde suiker of ander versoetmiddels bevat nie	kg	5%	vry	5%	vry
0811.90.10	6	-- Ander grenadilla pulp en litchi pulp	kg	5%	vry	5%	vry
0811.90.85	1	-- Ander vrugte, wat geen bygevoegde suiker of ander versoetmiddels bevat nie	kg	20%	vry	20%	vry

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg			
				Algemeen	EU	EFTA	SAOG

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg			
				Algemeen	EU	EFTA	SAOG
0811.10		- Aarbeie:					
0811.20		- Frambose, braambessies, moerbeie, loganbessies, swart, wit of rooi aalbessies en kruisbessies:					