GOVERNMENT GAZETTE, 18 MARCH 2022

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1892

18 March 2022

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.

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR230)

Under sections 7, 59A, 75 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 hereby amended to the extent set out in the Schedule hereto with effect from a date to be determined by notice in the *Gazette*.

kowel

EDWARD CHRISTIAN KIESWETTER COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

1. Amendment of rule 7.09

The following rule is hereby substituted for rule 7.09:

"7.09 No ship <u>having South African nationality in terms of the Merchant Shipping Act, 1951, or the Ship Registration Act, 1998</u>, [in respect of which a certificate of registry has been issued in terms of section 23 of the Merchant Shipping Act, 1951] and exclusively engaged in fishing, sealing or collecting and transporting guano or the recovery of rough diamonds on or off the coast of the Republic, the home port of which is either permanently or temporarily a place in the Republic, shall leave such place without a transire in terms of section 7(10).".

2. Amendment of rule 59A.01A

Rule 59A.01A is hereby amended by the insertion in paragraph (*a*) of the following subparagraphs after subparagraph (vi):

- "(viA) selling eligible purchases of distillate fuel to diesel refund users, as prescribed in rule 75.25.02;
- (viB) applying for diesel refunds under the diesel refund scheme, as prescribed in rule 75.25.03;".

3. Amendment of rules 75

The following headings and rules are hereby inserted after rule 75.24:

"75.25 The rules numbered 75.25 followed by further digits relate to the refunds as contemplated in section 75(1A)(a).

RULES IN RESPECT OF THE DIESEL REFUND SCHEME

Refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and in terms of item 670.04 of Schedule No. 6 when such distillate fuel is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6.

Application of provisions and definitions

- <u>75.25.01 (a)</u> Rules 75.25 apply to refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and item 670.04 of Schedule No. 6.
 - (b) Section 59A and the rules thereto, including the definitions in such rules, apply with any necessary changes as the context may require for the purposes of the registration of sellers of eligible purchases of distillate fuel to diesel refund users and registration of diesel refund users under the diesel refund scheme.
 - (c) Section 119A and the rules thereto, including the definitions in such rules, apply with any necessary changes as the context may require for the purposes of the electronic processing of diesel refund applications and electronic payments under the diesel refund scheme through relevant e-filing procedures.
 - (d) For the purposes of rules 75.25 and any form to which these rules relate -
 - (i) any word or expression to which a meaning has been assigned in Note 6 in Part 3 of Schedule No. 6 has the meaning so assigned, unless the context otherwise indicates; and

(ii) "diesel refund" means the refunds as contemplated in section 75(1A)(a) and includes any such refunds that are debt equalised against outstanding tax liabilities of the diesel refund user in terms of section 76C;
 "diesel refund scheme" means the mechanism whereby diesel refunds are granted in respect of distillate fuel that is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6; and
 "diesel refund user" means the user as defined in section 75(1C)(b)(i) and as defined in Note 6 in Part 3 of Schedule No. 6 and who is registered as contemplated in section 75(1A)(b)(ii).

Registration and recordkeeping of a seller

- <u>75.25.02 (a)</u> Every person who intends to sell eligible purchases of distillate fuel to diesel refund users on or after the date on which rules 75.25 come into operation must apply for registration in accordance with rule 59A.01A(b)(i)(aa).
 - (b) Every registered seller of eligible purchases must -
 - (i) whenever any of the particulars furnished in its application for registration changes in any material way, advise the Commissioner within seven days from the occurrence of such event by submitting a renewed application for registration reflecting the changed particulars; and
 - (ii) keep detailed records reflecting the particulars for each sale of eligible purchases to any diesel refund user, including the duties paid thereon and transport and delivery thereof, available for inspection on request by the Commissioner for a period of five years calculated from the end of the calendar year in which such records were created.

Registration of the diesel refund user

- <u>75.25.03 (a)</u> Only a person who is registered as a diesel refund user under the diesel refund scheme as contemplated in section 75(1A)(b)(ii) may apply for diesel refunds in terms of item 670.04 of Schedule No. 6.
 - (b) Every person who intends to apply for diesel refunds under the diesel refund scheme on or after the date on which rules 75.25 come into operation must apply for registration in accordance with rule 59A.01A(b)(i)(aa).
 - (c) Every registered diesel refund user must, whenever any of the particulars furnished in its application for registration changes in any material way, advise the Commissioner within seven days from the occurrence of such event by submitting a renewed application for registration reflecting the changed particulars.

No. 46056 49

Registration profile of the diesel refund user

- <u>75.25.04 (a)</u> Every person who applies for registration in accordance with rule 75.25.03 must create a single diesel refund user registration profile electronically through the communicative system indicated on the SARS website for that purpose.
 - (b) The registration profile of the diesel refund user must list the information prescribed in Note 6 in Part 3 of Schedule No. 6 in respect of all eligible purchases and qualifying activities of that diesel refund user, including the –
 - (i) category of qualifying activities performed;
 - (ii) commercial fishing permit and the holder or cessionary thereof, if applicable:
 - (iii) mining authorisation and the holder or cessionary thereof, if applicable;
 - (iv) location where the qualifying activities are performed, which is the (aa) physical address or geographical location as applicable in agriculture, mining on land and electricity generation; or
 - (bb) vessel, installation or locomotive as applicable in fishing, offshore mining, offshore shipping, harbour shipping and rail freight transport;
 - (v) storage facilities for eligible purchases of the diesel refund user, together with the identifying features and fuel storage capacity thereof, as well as the physical address of any such storage facility which is situated at a fixed geographical location;
 - (vi) assets that are powered by eligible purchases of the diesel refund user, together with the identifying features, make, model and fuel tank capacity thereof, as well as the physical address of any such asset which is situated at a fixed geographical location; and
 - (vii) diesel refund relationships of the diesel refund user as disclosed or redisclosed and confirmed in accordance with rule 75.25.05.
 - (c) Every diesel refund user must update its registration profile by the means indicated in paragraph (a) within 30 days of any change in particulars provided therein.

Diesel refund relationships of the diesel refund user

75.25.05 (a) In accordance with rule 59A.06A, rule 59A.06B and rule 59A.06C, every diesel refund user must disclose, confirm or reject, and re-disclose as applicable its customs and excise relationships to the Commissioner. Reproduced by Sabinet Online in terms of Government Printer's Copyright Authority No. 10505 dated 02 February 1998

50 No. 46056

- (b) For the purposes of paragraph (a), "customs and excise relationships" includes any diesel refund relationships which the diesel refund user entered into for the purposes of any qualifying activity, such as any –
 - (i) agreement of the diesel refund user as a member of a partnership, joint venture or an unincorporated body of persons;
 - (ii) seller of eligible purchases to the diesel refund user;
 - (iii) transporter of eligible purchases for the diesel refund user;
 - (iv) agreement of the diesel refund user for the purposes of hiring, leasing or chartering any asset to perform any qualifying activity; and
 - (v) agreement of the diesel refund user for the purposes of contracting or subcontracting any person to perform any qualifying activity.
- (c) Every diesel refund user must -
 - (i) include its disclosed or re-disclosed and confirmed diesel refund relationships in its registration profile in terms of rule 75.25.04(*b*)(vii); and
 - (ii) update the disclosure of its diesel refund relationships in terms of paragraph (a) within 30 days of any change in particulars provided therein.

Submission of diesel refund applications

75.25.06 (a) For the purposes of applying for a diesel refund, every diesel refund user must

- submit electronically within the period prescribed in paragraph (b)
 - (i) a diesel refund return on form DSL 201; and
 - (ii) upon request from the Commissioner, any substantiating source documentation as contemplated in paragraphs (c) and (d) of section 75(4A) and prescribed in Note 6 in Part 3 of Schedule No. 6.
- (b) The return and documentation specified in paragraph (a) must be submitted within 30 days after the last day of the accounting period, but not later than the penultimate working day of the month following that accounting period.
- (c) For the purposes of paragraph (b), an accounting period shall be a period of one calendar month or any part thereof.
- (d) Should the diesel refund user not have a diesel refund application for any particular accounting period, that diesel refund user may choose to not submit a diesel refund return for such accounting period.

Determination of diesel refund applications

<u>75.25.07 (a)</u> Every diesel refund user must determine its monthly diesel refund application according to the prescriptions of Note 6 in Part 3 of Schedule No. 6 by –

No. 46056 51

- (i) limiting the diesel refund application to the eligible purchases of that diesel refund user which were purchased and used in qualifying activities in the <u>Republic by such diesel refund user;</u>
- (ii) excluding any non-eligible purchases of that diesel refund user from the diesel refund application; and
- (iii) verifying the diesel refund application through the required substantiating source documentation of that diesel refund user.
- (b) Every diesel refund application is -

(i) restricted to the eligible purchases and qualifying activities of the diesel refund user which are supported by the information current on the registration profile of that diesel refund user within 30 days of any change in particulars provided therein; and

- (ii) subject to presentation by the diesel refund user of the required substantiating source documentation and any other proof prescribed in Note 6 in Part 3 of Schedule No. 6 at such time and in such form as the Commissioner may request.
- (c) Any diesel refund application must be submitted within two years from the date of purchase of such distillate fuel, on the basis that –
 - (i) any distillate fuel purchases shall be deemed to have been used in the order of the dates of such purchases;
 - (ii) the amount of the diesel refund application shall be calculated at the refund rate applicable on the date of such purchase; and
 - (iii) the date of such purchase shall be the date of issue of the purchase invoice as contemplated in section 75(4A)(c) and prescribed in Note 6 in Part 3 of Schedule No. 6.

Processing of diesel refund applications and payments

- <u>75.25.08 (a)</u> Any diesel refund application and payment must be processed electronically through relevant e-filing procedures in terms of section 119A and the rules thereto with any necessary changes as the context may require.
 - (b) Any diesel refund user that chooses to correct its historical diesel refund applications must do so electronically, on the basis that –
 - (i) corrections that result in a decrease in a historical diesel refund application must be effected on the diesel refund e-filing account of such diesel refund user for the historical period concerned; and
 - (ii) corrections that result in an increase in a historical diesel refund application must be effected through the monthly diesel refund application process on

Reproduced by Sabinet Online in terms of Government Printer's Copyright Authority No. 10505 dated 02 February 1998

52 No. 46056

a future diesel refund return of such diesel refund user for the historical period concerned.

Implementation

- 75.25.09 (a) Every approved registration that is applied for before rules 75.25 come into operation will take effect on the date these rules come into operation.
 - (b) Every diesel refund user must take stock of all distillate fuel in that diesel refund user's possession when operations cease on the day before rules 75.25 come into operation and retain such stock records for a period of five years.
 - (c) Any diesel refund application in respect of distillate fuel purchased before rules 75.25 come into operation must be made by means of the system in use for the processing of diesel refunds before these rules come into operation and which will remain active for two years after these rules come into operation.
 - (*d*) For purposes of rule 75.25.06(*c*), the accounting period will commence on the date rules 75.25 come into operation.".

4. Substitution of form

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

"DA 185 Application form: Registration/Licensing of Customs and Excise Clients".

5. Insertion of forms

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

- (a) "DA 185.4A21 Registration client type 4A21 Seller of eligible purchases of distillate fuel to diesel refund users";
- (b) "DA 185.4A22 Registration client type 4A22 Diesel refund user under the diesel refund scheme"; and
- (c) "DSL 201 Diesel refund return".

	5	STAATSKOERAI	NT, 18 M	IAART 2	2022						No. 4	46056	5
	SARS									DA	185		
APPLI	CATION FOR CUSTOM	M: REGIS IS AND E		-				SI	NG	i 0	F		
			For	official us	e								
1. NOTES FOR C	OMPLETION OF THE DA 185	AND ITS ANNEXUR	ES		-			-					
1. Where the as	terisk (*) appears, delete whi	chever is not applica	able.										1
2. Indicate with	an" X" in the appropriate blo	ock(s) whichever is a	pplicable.										
3. Complete the	e annexure listed in container	r 11 which is relevan	t to the reg	gistration	or licer	nsing	type a	pplied	d for.				
4. Reflect the re licensing info	elevant customs and excise c ormation.	lient number when u	updating (t	oy amendi	ng or c	confirm	ning) (existii	ng reç	gistrat	ion or:		
5. Where secur	ity must be furnished, comple	ete and submit anne	xure DA 1	35.C.									
	exporter, remover in bond or 185.D, to disclose a register		not locate	d in the R	epublic	c, mus	t also	comp	olete a	and su	ıbmit		
7. Complete an	d submit any prescribed agre	ement, if applicable											
furnished on	provided in a particular conta an addendum referencing th relevant annexure.												
9. All reference	s to sections and rules pertai	in to the Customs ar	nd Excise /	Act, 1964 ("the A	ct").							
10. All Customs	and Excise forms are availab	le on the SARS web	site (<u>www.</u>	sars.gov.	<mark>za</mark>) or a	at any	SARS	bran	ch off	ice.			
2. EXISTING REC	GISTRANT/LICENSEE PARTIC	CULARS											1
	red/licensed in terms of the Act		ed	ГГ	T		1	1	1				
customs and excis	se client number												
3. LOCATION OF	APPLICANT												1
Natural person, lo	cated in the Republic		Yes [🗌 No 🔲									1
Juristic person, lo	cated in the Republic		Yes	No 🗌									1
4. PURPOSE OF	APPLICATION											1	
New registration/li	icence or renewal:	— U	odate of ex	isting infor	mation:		[otificati ancella			
5. APPLICANT P	PARTICULARS												1
Registered name	e of business (juristic person) or name of natural person:												
	Business address: Complex												1
	Street name and number:												
	Unit Number												
	ding name and floor number:												1
Suburb/District:						1	¢+	reet					-
City/Town:								ode:					1
Postal address:													1
Suburb/District:							_	<u>.</u>					1
City/Town:								ostal code					
Country	phone (Including	Tel	-	ax numbe	• (l · '								-
Rusiness tele	ennone (Including		I F	ay number	r (Inclui	aina							

6. SOUTH AFRICAN BANK ACCOUNT DETAILS

Cellular phone number:

Home telephone number:

code): Code: (

)

Business e-mail address:

code): Code: (

Fax. (

)

54	No.	46056

GOVERNMENT GAZETTE, 18 MARCH 2022

Bank accour	nt num	her:												1	1								1				
	if you		t have	e a S	outh	Afric	an ba	ank										T									
account and					can I		acco	unt																			
Brancl	n Name	e:																	В	ranc N	ch o:						
Ban	k Name	e:													С	hequ	le:		Sa	ving	s:		Tra	ansm	issior	: E	
Accour	nt holde name																					•					
7. SARS TA	XPAY	ER R	EFER	RENC	EN	имв	ERS	(if ap	plica	ble)																	
i. VAT Regi Number:	stratior	1	4	1									Incom mber:	e Tax	< Ref	eren	се										
iii. PAYE Re	ference	Э	-	7									SDL R	efere	ence	Num	iher:		L								
Number: v. UIF Refe	rence			_	-				_			10. 0	OBEI			- tain			-								
Number:			l	J																							
8. NATURE	OF E	ντιτγ	,																								
Company			corre	Clos						Tru	ust		Sc	ole pr	oprie	tor /	natur	al pe	rson				Pa	artne	rship		
Co-		0	corpo gan c								\dashv			-				-		+	\neg	Any	oth		ristic		-
operative Registration	numbe		-			vhere			1							1				4				ре	rson	<u> </u>	
registration i	s a req	uirem	ent fo	or suc	h en	itity																					
9. SOLE P		ЕТО	R / N	ATU	RAL	PEF	RSON	1 01	r di	REC	TOR	RS /	PAR	TNE	RS /	ME	MBE	RS /	TRI	UST	EES	ADI	MIN	IISTR	RATO	R ET	с
i. Initials:						Fir	rst na	me/s:	:																		
Surname:																											
Designation or capacity:																											
Citizenship:																											
ID Type:																											
ID / Passpo no:	ort																		(€	e.g.		asspor n Afric					
ii. Initials:							ret no	me/s:	. 1																		
Surname:						FI	SUIIC	ine/s.																			_
Designation																											
or capacity:																											
Citizenship: ID Type:																											_
ID Type. ID / Passpo	ort											1									P	asspor	tico	ountr	/		-
No:																			(6	e.g.	Sout	n Afric	a =	ZAF)		_
iii. Initials:						Fir	rst na	me/s:																			
Surname:																											
Designation or capacity:																											
Citizenship:																											
ID Type:																											
ID / Passp No:	oort																		(6	e.g.		asspor 1 Afric					
													<u> </u>							5					·	<u>. </u>	
10. AUTHO	-) OFF	ICER	(as	defiı	n –				sect	tions	59A	and	50)													
Initia						∥ F	ırst n	ame/	s:																		
Surnam		udina	1									<u> </u>	East	0.00	bor (Inch	Idina	1				Г	24				
Telephor			Cod	e: () т	el. ()		⊦ах	num	iber (iding ode):	Cod	le: ()	(ax.)	

No. 46056 55

Patter Accounting affinear/ Treasurer / Financial Officer: Other, please specify: Duly authorised to act on behalf of jurisic entity by - "resculation passed at a meeting of the Board of Directors, held at 	E-mail address:	s: num)
*a resolution passed at a meeting of the Board of Directors, held at			Curator/T	rustee:		Partner:			surer / Financial		please			
Annexure Registration Tick box Annexure Licensing Tick box DA 185 4A1 Importer (Located/ not located in the Republic) DA 185 4B1 Special Manufacturing Warehouse - (Sections In the Republic) DA 185 4A2 Exporter (Located/ not located in the Republic) DA 185 4B2 Manufacturing Warehouse - (Sections In the related in the Republic) DA 185 4A2 Exporter for SADC. SADC-EPA SACUMETCOSUR DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4A2 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4A2 (Section A) Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and the rules for Republic) DA 185 4B3 Storage Warehouse (Section 19 and 10 and 19 and 19 and 19 and 19 and 19 and	*a resolution par *express conser * being a persor * being a delega	ssed nt in v n havi ated c	at a meetin writing of a ing the ma officer of ar	ng of the da Il the me nagemer n organ o	Board ay of mbers nt of ar f State	of Directors of the close ny other juris	corpor	(0 ration /* p son	CCYY) artners of the part	nersh	; or ip /* trustees of t	he trust;	; or	
Annexure Registration box Annexure Lansaure Loss box DA 185 4A1 Importer (Located / not located in the Republic) Importer (Located / not located in the Republic) DA 185 4B1 Special Manufacturing Warehouse - (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto) Importer (Located / not located in the Republic) DA 185 4A2 DA 185 4A2 Exporter for SADC. SADC-EPA ACFTA and SACUM-UKEPCOSUR. ACFTA and SACUM-UKEPTA ACFTA ACFTA SACUM. ACFTA and SACUM-UKEPTA ACFTA SACUM. ACFTA AND ASACUMATING ACTION SACUM. ACFTA AND ASACUCATERA ACFTA AND ASACUCATERA AND ASACUCATERA ACTION ACFTA ACCTA AND ASACUCATERA AND ASACUCATERA ACTION ACFTA ACCTA AND ASACUCATERA AND ASACUCATERA ACTION ACFTA ACCTA AND ASACUMATERCOSUN. ACFTA AND ASACUCATERA ACFTA AND AS	11. REGISTRA		I OR LICE	NSE TY	PES A	ND RELEV	ANT AN	NEXUR	ES					
DA 185 4A1 Republic) L DA 185 4B1 (Section 21 and the rules thereto) L DA 185 4A2 Exporter (Located/ not located in the Republic) L DA 185 4B2 Manufacturing Warehouse – (Sections 19 and the rules thereto) L DA 185 4A2 Exporter for SADC, SADC-EPA, SACUMERCOSUR, ACTETA and SACUMERCOSUR, ACTETA and SACUMERCOSUR, ACTETA and SACUMERCOSUR, AS, 490, 496, 497 and 490 L DA 185 4B3 Storage Warehouse (Section 19 and the rules thereto) L DA 185 4A2 (Section A) Exporter for GSP - AGOA (Located/ not located in the Republic) – (rule 59A 01, rules 49A, 49B, 49D, 49E, 497 far and 490) L DA 185 4B3 Storage Warehouse (Sections 19 and the rules thereto) L DA 185 4A2 (Section A) Exporter for GSP - AGOA (Located/ not located in the Republic) – (rule 49A 402 (24), r25), 49D 19(19)(22), 49D 19(19(12))(2), 49D 19(19)(22), 49D 19(19)(22), 49D	Annexur	re			Regist	tration			Annexure					
DA 185 4A2 Republic DA 185 4B2 19A, 27, 54E, 54J, 54AAA and the rules Image: Control of Control Control Control of Control Control Control of Control of Control Contrel Cont Control Control Control Contrel Control Contr	DA 185 4A1				cated/	not located	in the		DA 185 4B1					
SACUJETA. SACUMERCOSUR, APRIMIC CTA DA 185 4B3 Storage Warehouse (Section 19 and the rules thereto) Image: Comparison of the comparison o	DA 185 4A2			· ·	cated/	not located	in the		DA 185 4B2	19	9A, 27, 54E, 54			
& Form DA 46A1.02 Deputition for Second (Located) 46A1.02 DA 185 4B4 Special Storage Warehouse (Sections 19A and 21 and the rules thereto) DA 185 4A2 (Section B) & Form DA 49A.02 Approved Exporter - SADC-EPA (Located/ not located in the Republic) - (uiles 49A.20 (24), (25), 49D.18(19)(22), (25), 49D.18(19), (26), 49D.18(19)(22), (26), 49D.18(19), (26), 49D.	DA 185 4A2		SAC AfC (Loo Rep	CU/EFTA FTA a cated/ oublic) –	, SA nd S not (rule 5	ACU/MERCO ACUM-UK located in 59A.01, rules	DSUR, EPA the		DA 185 4B3			se (Sect	ion 19 and the	
& Form DA 49A.02 SACU//EFTA, ArCFTA or SACU/M- UK EPA (Located/ not located in the Republic) - (rules 49A.20 (24), (25), 49D.18(19)(22), 49F.19(19)(20) and 49G.20(24),(25)) DA 185 4B5 Clearing Agent - (Section 64B and the rules thereto) Image: Clearing Agent - (Section 64B and the rules thereto) DA 185 4A2 (Section C) & Form DA 46A.01 Exporter for GSP (various countries) (Located/ not located in the Republic) - (relevant rules for section 46A) Image: DA 185 4B6 Remover of goods in Bond (Located/ not located in the Republic) - (Section 64D and the rules thereto) Image: DA 185 4B6 DA 185 4A3 Rebate User (Schedule Nos. 3, 4 and 6) - (Section 75 and the rules Image: DA 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: DA 185 4B7 DA 185 4A3 Manufacturer - (Section 46) Image: DA 185 4B8 Special Ad Valorem Manufacturing Warehouse - (Section 36A and the rules thereto) Image: DA 185 4B8 Special Ad Valorem Manufacturing Warehouse - (Section 36A and the rules thereto) Image: DA 185 4B8 DA 185 4A5 Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3) Image: DA 185 4B9 Storage Warehouse (Customs Controlled Area Enterprise) - (Sections 19A, 21, 21A and Rule 21A.10) Image: DA 185 4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: DA 185 4B11 Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07) Image: DA 185 4B11 Distillation of		A 46A1.02 A 46A1.02 A Located in the Republic) – (rul 46A1.02)							DA 185 4B4					
& Form DA 46A.01 (Located / not located in the Republic) - (relevant rules for section 46A) DA 185 4B6 Definition of the Republic) - (Section 64D) Image: Da 185 4B6 DA 185 4A3 Rebate User (Schedule Nos. 3, 4 and 6) - (Section 75 and the rules freeto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Da 185 4B7 Dimage: Da 185 4B		185 4A2 (Section B) prm DA 49A.02 MERCENTRY AND A CONTRACT AND A CONTRACT AND A CONTRACT AND A CONTRACT A CONTRACT AND A CONTRACT AND A CONTRACT AND A CONTRACT AND A CONTRACT					CUM-		DA 185 4B5			(Sectior	n 64B and the	
DA 185 4A3 and 6) - (Section 75 and the rules thereto) DA 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Control of Fuel - (Section 64F and the rules thereto) DA 185 4A3 Manufacturer - (Section 75 and the rules thereto) DA 185 4B7 Distributor of Fuel - (Section 64F and the rules thereto) Image: Control of Fuel - (Section 64F and the rules thereto) DA 185 4A3 Manufacturer - (Section 46) Image: Control of Fuel - (Section 36A and the rules thereto) Image: Control of Fuel - (Section 36A and the rules thereto) DA 185 4A5 Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3) Image: Control of Area Enterprise) - (Sections 19A, 21, 21A and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21, 21A and Rule 21A.10) DA 185 4A6 Electronic User - (Section 101A and the rules thereto) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) Image: Control of Area Enterprise) - (Sections 19A, 49E,			(Loo Rep	cated/ oublic)	not –	located in	the		DA 185 4B6	lo	cated in the Rep			
DA 165 4A4 & Manufacturer – (Section 46) □ DA 185 4B8 Warehouse – (Section 36A and the rules thereto) □ DA 185 4A5 Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3) □ DA 185 4B9 Storage Warehouse – (Section 36A and the rules thereto) □ DA 185 4A6 Electronic User – (Section 101A and the rules thereto) □ DA 185 4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10) □ DA 185 4A6 Electronic User – (Section 101A and the rules thereto) □ DA 185 4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10) □ DA 185 4A7 & Form DA 46A.02 Producer for SADC, SADC-EPA, SACU/MERCOSUR, AfCFTA, SACU/MERCOSUR, 49B, 49B, 49D, 49E, 49F, 49G and 46A2.18) □ DA 185 4B11 Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07) □ DA 185 4A8 Commercial manufacturer of biofuel □ DA 185 4B12 To own, possess or keep stills (Section	DA 185 4A3		and	6) – (S					DA 185 4B7			I – (Se	ction 64F and	
DA 185 4A5 APDP (Item 317.03 of Part 1 of Schedule No.3) DA 185 4B9 Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10) DA 185 4A6 Electronic User – (Section 101A and the rules thereto) DA 185 4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10) DA 185 4A6 DA 185 4A6 Producer for SADC, SADC-EPA, SACU/MERCOSUR, AfCFTA, SACU/MERCOSUR, AFGETA,		1A4	& Mar	nufacture	r – (Se	ection 46)			DA 185 4B8	Ŵ	arehouse - (Sec			
DA 185 4A6 Electionic User - (Section 101A and the rules thereto) DA 185 4B10 Controlled Area Enterprise) - (Sections 19A, 21A, 27 and Rule 21A.10) DA 185 4A7 & Form DA 46A.02 Producer for SADC, SADC-EPA, SACU/MERCOSUR, AfCFTA, SACU/MERCOSUR, AfCFTA, SACU/MERCOSUR, AfCFTA, SACU/MERCOSUR, 49B, 49B, 49D, 49E, 49F, 49G and 46A2.18) DA 185 4B11 Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)	DA 185 4A5		APE	DP (Item	n 317.				DA 185 4B9	C	ontrolled Area E	Interpris	e) - (Sections	
DA 185 4A7 & SACU/EFTA, SACU/MERCOSUR, Da 185 4B11 Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07) Form DA 46A.02 - (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F, 49G and 46A2.18) DA 185 4B11 Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07) DA 185 4A8 Commercial manufacturer of biofuel D DA 185 4B12 To own, possess or keep stills (Section	DA 185 4A6						101A		DA 185 4B10	C	ontrolled Area E	Interpris	e) - (Sections	
		DA 185 4A7 & SACU/EFTA, SACU/MERCOSU Form DA 46A.02 AfCFTA, SACUM-UK EPA and GS – (rule 59A.01, rules 49A, 49B, 49B					DSUR, d GSP		DA 185 4B11					
	DA 185 4A8								DA 185 4B12				stills (Section	

GOVERNMENT GAZETTE, 18 MARCH 2022

DA 185 4A9	Non-commercial manufacturer of biofuel – (Section 37B and rule 37B.02(a))	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	
DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	DA 185 4B14	Degrouping depot (Section 64G and rules thereto)	
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	
DA 185 4A12	Electricity Producer – (rule 54FA.04)	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	
DA 185 4A13	Registered Agent (rule 59A.01A)			
DA 185 4A14	Registered Still (rule 63.04)			
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)			
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)			
DA 185.4A17	Tobacco leaf dealer (Section and rule 107A)			
DA 185 4A18	To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12)			
DA 185 4A19	Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)			
DA 185 4A20	Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)			
DA 185.4A21	Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02)			
DA 185.4A22	Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03)			

DA 185 C	Security Particulars	
DA 185 D	Disclosure of registered agent by importer, exporter, or remover of goods in bond or searcher for wreck not located in the Republic (rule 59A.01A(b)(iii) and Section 64D.01)	

No. 46056 57

Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, applicant is a juristic entity, adirector, administrator or trustee or other person managing the entity- Yes: No: (a) Has contravened or failed to comply with the provisions of the Act Yes: No: (b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in yes: No: (c) Has been convicted of any offence involving fraud or dishonesty Yes: No: (c) Has been convicted of any offence involving fraud or dishonesty Yes: No: (e) Has been convicted of any offence involving fraud or dishonesty Yes: No: (e) Has been declared insolvent or in liquidation Yes: No: (f) Has been declared insolvent or in liquidation Yes: No: Note: If as any of the above questions, full details must be furnished on a separate page and attached to the application. If the answer is 'yes' to any of the above questions, full details must be furnished on a separate page and attached to the application. If a owes SARS any of the following for which the applicant is liable in terms of this Act or any other as indivertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attache application. (i) taxes Yes: No: (ii)	without
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence" No: (c) Has been convicted of any offence under the Act Yes: No: (d) Has been convicted of any offence involving fraud or dishonesty Yes: No: (e) Has been convicted of any offence involving fraud or dishonesty Yes: No: (e) Has been convicted of any offence involving fraud or dishonesty Yes: No: (f) Has been convicted of any offence involving fraud or dishonesty Yes: No: (ii) Has been declared insolvent or in liquidation Yes: No: Note: If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached application. 13. INFORMATION REGARDING TAX COMPLIANCE Indicate whether the applicant - (a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax Aux: Outstanding- (i) taxes Yes: No: (ii) interest Yes: No: (iii) ternature or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law </td <td></td>	
respect of a registration or licence* Yes: No: (c) Has been convicted of any offence under the Act Yes: No: (d) Has been convicted of any offence involving fraud or dishonesty Yes: No: (e) Has made any faise or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose under the Act Yes: No: (f) Has been declared insolvent or in liquidation Yes: No: No: Note: If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached submission to this effect which should be furnished on a separate page and attached to the application. 11. INFORMATION REGARDING TAX COMPLIANCE Indicate whether the applicant - (i) taxes Yes: No: (ii) taxes Yes: No: (ii) taxes Yes: No: (iii) penalties Yes: No: No: SARS in terms of this Act or any other tax law: No: (iv) other amounts Yes: <t< td=""><td></td></t<>	
(d) Has been convicted of any offence involving fraud or dishonesty Yes: No: (e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose Yes: No: (f) Has been declared insolvent or in liquidation Yes: No: No: (f) Has been declared insolvent or in liquidation Yes: No: Note: If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached application. 13. INFORMATION REGARDING TAX COMPLIANCE Indicate whether the applicant - (i) taxes Yes: No: (ii) interest	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose Yes: No: (f) Has been declared insolvent or in liquidation Yes: No: Note: Yes: No: If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attache application. 13. INFORMATION REGARDING TAX COMPLIANCE Indicate whether the applicant - (a) (a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- (i) taxes (ii) interest Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to Yes: No: SARS in terms of this Act or any other tax law Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (iii) a norigninal bark sta	
(f) Has been declared insolvent or in liquidation Yes: No: Note: If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached application. 13. INFORMATION REGARDING TAX COMPLIANCE Indicate whether the applicant - (a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- Yes: No: (i) taxes Yes: No: No: (ii) interest Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: 14. DOCUMENTS IN SUPPORT OF APPLICATION Accument confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a unoriginal letter from the bank on an offici	
Note: • If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. • Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attache application. 13. INFORMATION REGARDING TAX COMPLIANCE Indicate whether the applicant - (a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- (i) taxes Yes: (ii) interest No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; or (ii) an original letter from the bank on an official bank letterhead; (b) the original cocunt, fixed line telephone or cellular phone account or any other monthly account or statement (for exa apropriate in the circumstances, a co-operative st	
Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contrevention or failure was inadvertent, fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attache application. Any Application REGARDING TAX COMPLIANCE Indicate whether the applicant - (a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- (i) taxes Yes: No: (ii) interest Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law: Outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law	
Indicate whether the applicant - (a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- (i) taxes Yes: No: (ii) interest Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: 14. DOCUMENTS IN SUPPORT OF APPLICATION An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement; or (ii) a bank certified auto bank statement; or (iii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for exa appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement	
(a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- Image: Constraint of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding- (i) taxes Yes: No: (ii) interest Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: 14. DOCUMENTS IN SUPPORT OF APPLICATION An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) a bank certified auto bank statement; or (iii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for exa appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement 	
tax law: Outstanding- Image: Constraint of the second	
(ii) interest Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: 14. DOCUMENTS IN SUPPORT OF APPLICATION An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) (iii) a bank certified auto bank statement; or (iii) a original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for exa appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement	
(ii) Interest Yes: No: (iii) penalties Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: 14. DOCUMENTS IN SUPPORT OF APPLICATION An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) a bank certified outo bank statement; or (iii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for example account, fixed line telephone or cellular phone account or any other monthly account or statement (for example account in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement	
(iii) pertunces Yes: No: (iv) other amounts Yes: No: (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: 14. DOCUMENTS IN SUPPORT OF APPLICATION An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) a bank certified original bank statement; or (iii) a original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for exa appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement	
(iv) outer anothers (b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law Yes: No: 14. DOCUMENTS IN SUPPORT OF APPLICATION No: No: No: An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: Image: Comparison of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; Image: Comparison of the bank on an official bank letterhead; (b) the original or a certified copy of – (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for exa appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement	
SARS in terms of this Act or any other tax law 14. DOCUMENTS IN SUPPORT OF APPLICATION An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) a bank certified auto bank statement; or (iii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for example of propriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement 	
An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) a bank certified auto bank statement; or (iii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for exa appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement	
 authority on request: (a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) a bank certified auto bank statement; or (iii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for exa appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement 	
 the applicant, if the applicant is located in the Republic; and (ii) a telephone or cellular phone account issued to the applicant to confirm the applicant's telephone or cellular phone details; (c) if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the law Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the law Republic or that other country; (d) a certified copy of the identification document or passport proving identity and citizenship— (i) if the applicant is a natural person, of the applicant; (ii) if the applicant is a juristic entity, of the directors, members, partners, trustees, administrator, chairperson, manager, as i may be, of the applicant; and (iii) the authorised officer of the applicant, if not already provided under (ii); (e) a certified copy of the court order in the case of the applicant being an emancipated minor; (f) if the applicant and the non-local licensee or registered person, a certified copy of the agency between the applicant and the non-local licensee or registered person, a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant; (g) a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant; (h) if applicable, documents evidencing that the applicant has in place— (i) an information security policy and security procedures or mechanisms to protect the applicant's electronic systems from unauthorised access; and (ii) procedures and back-up capabilities to protect it against the loss of information; and (i) any other document as the Commissioner may require for purposes of the application or for purposes of an update of infor already submitted. 	mple, if SABC lress of contact of the of the ne case
15. DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON	
I hereby- (a) declare that the particulars in the application and all annexures are true and correct; and (b) undertake to- (i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and (ii) comply with customs and excise laws and procedures. (Initials and sumame) (Status / Capacity, e.g. Director)	

JU INU. 40030	58	No.	46056
----------------------	----	-----	-------

GOVERNMENT GAZETTE, 18 MARCH 2022

(Signature)		(Date & Place)
16. FOR OFFICIAL USE ONLY		
I, Full name and sum	Team Member, atBranch Office	Office hereby certify / confirm ce name
	cer) / is/her identification document/passport*; and e letter of authority (where applicable).	
Team Member: SID	Team Member: Signature	Date
I, 	Team Leader, at	Office hereby certify / confirm ame
	is/her identification document/passport*; and e letter of authority (where applicable).	
Team Leader: SID	Team Leader: Signature	Date

VSARS

ANNEXURE DA 185.4A21

No. 46056 59

REGISTRATION CLIENT TYPE 4A21 - SELLER OF ELIGIBLE PURCHASES OF DISTILLATE FUEL TO DIESEL REFUND USERS (Part 3 of Schedule No. 6)

Note

It is the responsibility of the seller of eligible purchases of distillate fuel to diesel refund users to ensure compliance with the terms of refund item 670.04 as prescribed in section 75 and the rules thereto and Note 6 of Part 3 to Schedule No. 6.

Trading Particulars	
Excise Client Number (if already registered):	
Provide all trade names and physical address	es if the business is conducted under a different name or from a different address
as that stated in container 5 of the application	form DA 185
Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Details of wholesaler or retailer licence in term	s of the Petroleum Products Act, 1977:

Particulars of distillate fuel trade b	w the seller									
 Indicate with an "X" in the appropriate 		vor is a	oplicable							
 If the space provided is insufficient, full 				that must be attached to th	e form					
Turnover from distillate fuel trade by t			a separate page							
Estimate for current financial year:	Actual for previ		noial voor:	Actual for year before prev	viewe financial veer:					
			,	, , , , , , , , , , , , , , , , , , , ,	nous infancial year:					
Details of purchases of distillate fuel a	as contemplated	l in Not	e 6 of Part 3 to	Schedule No. 6						
Sources of distillate fuel purchases by the	e seller:	Mar	nufacturers	Wholesalers	Direct imports					
Description of manufacturer and whol	esaler suppliers	of dist	tillate fuel to the	e seller						
Licensed manufacturer / wholesaler nam	e:		Manufacturer /	wholesaler license number:						
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
Total volume of distillate fuel purchas	es by the seller	per yea	ar (Litres)							
Estimate for current financial year:	Actual for previ	ous fina	ncial year:	Actual for year before prev	vious financial year:					
Details of sales of distillate fuel as cor	ntemplated in No	ote 6 of	Part 3 to Scheo	dule No. 6						
Categories of diesel refund user custom	ers of the seller:									
Agriculture Fishing	Mining or			nore <u>mi</u> ning Offs	shore shipping					
Harbour shipping	Rail fr	eight tra	ansport	Electricity generation						
Total volume of distillate fuel sales by	the seller per y	ear (Litr	res)							
Estimate for current financial year:	Actual for previ	ous fina	ncial year:	Actual for year before prev	ear before previous financial year:					

FOR OFFICIAL USE									
File Number:									
District office:									

GOVERNMENT GAZETTE, 18 MARCH 2022



ANNEXURE DA 185.4A22

REGISTRATION CLIENT TYPE 4A22 - DIESEL REFUND USER UNDER THE DIESEL REFUND SCHEME (Part 3 of Schedule No. 6)

Note

It is the responsibility of the diesel refund user to ensure compliance with the terms of refund item 670.04 as prescribed in section 75 and the rules thereto and Note 6 of Part 3 to Schedule No. 6. Should there be any doubt, the diesel refund user should apply for a formal determination on form DA 314.

Trading Particulars	
Excise Client Number (if already registered):	
	es if the business is conducted under a different name or from a different address
as that stated in container 5 of the application	form DA 185
Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Particulars of activities to be performed	

 Indicate with an "X" in the appropriate block(s) whichever is applicable. 								
 If the space provided is insufficient, furnish the information on a separate page that must be attached to the form. 								
Details of qualifying activities as contemplated in Note 6 of Part 3 to Schedule No. 6								
Category of qualifying activity:								
Agriculture Fishing Mining on land Offshore mining Offshore shipping								
Harbour shipping Rail freight transport Electricity generation								
Description of qualifying activities performed:								
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
Average volume of diesel used in qualifying activities per year:								
Details of non-qualifying activities as contemplated in Note 6 of Part 3 to Schedule No. 6								
Description of non-qualifying activities performed:								
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
Average volume of diesel used in non-qualifying activities per year:								

FUR UFFICIAL USE									
File Number:									
District office:									

No. 46056 61



		DSL 201 Diesel Refund Return							
A. Category of qualifying activity									
Agriculture Fishing Harbour shipping		on land I freight transport	Offshore	e mini E	ng Offshore shipping Electricity generation				
B. Diesel refund user details									
Trading or other name:									
Diesel refund user registration no:									
Tax period (CCYYMM):									
C. Diesel refund user contact detai	ils								
Name and surname:									
Capacity:									
Business telephone no:									
Fax no:									
Cell no:									
Contact email:									
D. Tax practitioner details (if applied	cable)								
Tax practitioner registration no:									
Business telephone no:									
Fax no:									
Cell no:									
Contact email:									
E. Determination of diesel refund									
Agriculture									
Total purchases used	(litres)								
-	(litres)								
Eligible purchases used	(litres) x	(cents	s per litre)	=	Subtotal R				
Fishing									
	(litres)								
	(litres) (litres)								
o 1	(litres) x	(cents	s per litre)	=	Subtotal R				
Mining on land									
Total purchases used	(litres)								
-	(litres)								
Eligible purchases used	(litres) x	(cents	s per litre)	=	Subtotal R				

GOVERNMENT GAZETTE, 18 MARCH 2022

Offshore mining					
Total purchases used	(litres)				
Non-eligible purchases used	(litres)				
Eligible purchases used	(litres)	х	(cents per litre)	=	Subtotal R
Offshore shipping					
Total purchases used	(litres)				
Non-eligible purchases used	(litres)				
Eligible purchases used	(litres)	х	(cents per litre)	=	Subtotal R
Harbour shipping					
Total purchases used	(litres)				
Non-eligible purchases used	(litres)				
Eligible purchases used	(litres)	х	(cents per litre)	=	Subtotal R
Rail freight transport					
Total purchases used	(litres)				
Non-eligible purchases used	(litres)				
Eligible purchases used	(litres)	х	(cents per litre)	=	Subtotal R
Electricity generation					
Total purchases used	(litres)				
Non-eligible purchases used	(litres)				
Eligible purchases used	(litres)	х	(cents per litre)	=	Subtotal R

F. Total amount refundable

G. Declaration

I hereby declare that all the information supplied in this account is true and correct and complies with the provisions of the Customs and Excise Act No. 91 of 1964.

Please ensure you sign over the 2 lines of the "x's" above.

Date (CCYYMMDD):

For enquiries go to <u>www.sars.gov.za</u> or call 0800 SARS (7277)

R -----