

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4135

1 December 2023

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

Under sections 64E and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 8 December 2023**.



EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 64E.01

1. Rule 64E.01 is hereby amended –

- (a) by the substitution for the definition of “Accreditation Agreement” of the following definition:

- “**Accreditation Agreement**” means an agreement in accordance with the contents of the pro forma agreement prescribed in terms of rule 64E.18 in relation to Level 1 accredited client status and Level 2 accredited client status respectively;”;
- (b) by the insertion of the following definition after the definition for “application”:
“**branch front end capturing**” or “**BFE capturing**”, in relation to an application, means the electronic capturing by an officer at a Customs and Excise Office as indicated on the SARS website, of information provided by the applicant as may be required for the application on the internal SARS electronic system used for purposes of processing applications;” and
- (c) by the insertion of the following definitions after the definition for “customs activity”:
“**eFiling**” means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions;
“**electronic application**” means –
 (a) an eFiling application or an application via another electronic communicative system administered by SARS, as may be applicable; or
 (b) an application via the internal SARS electronic system used for purposes of BFE capturing;”.

Amendment of rule 64E.05

2. The following rule is hereby substituted for rule 64E.05:

“Applications for accredited client status

64E.05 (1) Application for accredited client status must be made electronically via –

- (a) eFiling or another electronic communicative system administered by SARS, as may be applicable; or
 (b) BFE capturing by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website [on form DA 186 as published on the SARS website, submitted –
 (a) **at any Customs and Excise Office where a Client Relationship Manager is located, as indicated on the SARS website; or**

(b) by e-mail directed to the e-mail address indicated on the SARS website for receipt of such applications].

(2) An application referred to in subrule (1) must be supported by—

- (a) **[the following documents, available on the SARS website and completed in accordance with any instructions provided on the website in this regard:**
- (i) **A Customs Accreditation Self-Evaluation Questionnaire;**
 - (ii) **a Systems Questionnaire; and]**
 - (iii) a signed copy of the relevant Accreditation Agreement, available on the SARS website, uploaded on the system upon request; and
- (b) **[an application to make a booking for the competency assessment referred to in rule 64E.06; and]**
- (c) any other supporting documents that may be necessary for proving compliance with the criteria prescribed in rule 64E.12 or 64E.13 for the relevant level of accredited client status, as may be required by the Commissioner or as indicated on the electronic application [form].”.

Amendment of rule 64E.06

3. Rule 64E.06 is hereby amended

- (a) by the substitution in subrule (2) for paragraph (a) of the following paragraph:
- “(a) An applicant must, subject to paragraph (b), apply for a competency assessment on eFiling in accordance with any instructions as set out on the system**[a booking form published on the SARS website for this purpose , submitted together with the application for accredited client status, as is contemplated in rule 64E.05(2)(b)]**”; and
- (b) by the substitution for subrule (5) of the following subrule:
- “(5) **[A]** The holder of accredited client status may from time to time in order to maintain sufficient knowledge of customs laws and procedures make application for the competency test on eFiling**[by submitting the booking form –**
- (a) **at any Customs and Excise Office where a Client Relationship Manager is located, as indicated on the SARS website; or**
 - (b) **by e-mail directed to the e-mail address indicated on the SARS**

website for receipt of such applications].”.

Amendment of rule 64E.08

4. Rule 64E.08 is hereby amended by the substitution in subrule (2) for paragraph (b) of the following paragraph:

“(b) if the holder of the accredited client status is no longer compliant with any of the criteria contemplated in paragraph (a) or if any of the information provided by the holder on the application form has subsequently changed, such holder must promptly notify the Commissioner of the non-compliance or change by submitting in terms of rule 64E.05 the electronic application [form DA 186] and the required supporting documents reflecting the relevant details in respect of the non-compliance or change; and”.

Amendment of rule 64E.11

5. Rule 64E.11 is hereby amended by the substitution for subrule (2) of the following subrule:

“(2) All the provisions applicable to an application in these rules apply with the necessary changes for purposes of an application for renewal of accredited client status, provided that in the case of a SARS systems breakdown, the 30 day period will automatically be shortened by the duration of the breakdown.”.

Insertion of rule

6. The following rule is hereby inserted after rule 64E.11:

“64E.11A Communication through eFiling or another electronic communicative system for receipt of applications

(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication contemplated in these rules, subject to paragraph (b).

- (b) The rules for electronic communication referred to in paragraph (a) apply with any necessary changes as the context may require, and in such application any reference in those rules to—
- (i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;
 - (ii) an electronic filing system must be read as including a reference to eFiling or another electronic communicative system administered by SARS for purposes of submission of applications in terms of these rules;
 - (iii) an electronic filing transaction must be read as including a reference to an electronic communication permitted in terms of the rules under these rules;
 - (iv) an electronic communicator or registered electronic user must be read as including a reference to a person registered in terms of section 59A as an electronic user;
 - (v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user and who submits applications electronically as a clearing agent, registered agent or other representative on behalf of another; and
 - (vi) a taxpayer must be read as including a reference to the holder of accredited client status.
- (c) In the event of any inconsistency between a provision of these rules and the rules for electronic communication referred to in paragraph (a), the provision of the former prevails.”.

Amendment of rule 64E.14

7. Rule 64E.14 is hereby amended –

- (a) by the substitution in paragraph (b) for subparagraph (ii) of the following paragraph:

- “(ii) provided that consent has been given by the holder on the electronic application [form DA 186] for the sharing of such information as may be necessary to assure effective and continued mutual recognition; and”
- and
- (b) by the substitution for the words in paragraph (c) following the introductory words:
- “[(aa)](i) to the extent provided for in memoranda of understanding between SARS and such agencies; and
- [(bb)](ii) provided that consent has been given by the holder on the electronic application [form DA 186] for the sharing of such information as may be necessary for the facilitation of the co-ordinated intervention.”.

Amendment of rule 64E.15

8. Rule 64E.15 is hereby amended –
- (a) by the substitution in paragraph (a) for item (bb) of subparagraph (xi) of the following item:
- “(bb) provided that consent has been given by the holder on the electronic application [form DA 186] for the sharing of such information as may be necessary for the facilitation of the co-ordinated intervention; and”; and
- (b) by the substitution in paragraph (b) for subparagraph (ii) of the following subparagraph:
- “(ii) provided that consent has been given by the holder on the electronic application [form DA 186] for the sharing of such information as may be necessary to assure effective and continued mutual recognition.”.

Repeal of form DA 186

9. Item 202.00 of the Schedule to the Rules is hereby amended by the deletion of form DA 186:
- “DA 186 Application for accredited client status under section 64E of the Customs and Excise Act, 1964”.