

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 7901**

**11 September 2026**

**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

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**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES**

Under sections 54F 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.



**NGOBANI JOHNSTONE MAKHUBU**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Amendment of rule 54FA**

1. Rule 54FA is hereby amended by the deletion of the heading and rules 54FA.01 - 54FA.10

**Amendment of form**

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

“DA 185      Application form – Registration/Licensing of Customs and Excise Clients  
DA 185.4B2   Licensing client type 4B2 – Manufacturing warehouse”

**Repeal of form**

**3.** Item 202.00 of the Schedule to the rules is hereby amended by the deletion of the following form:

“DA 185.4A12      Electricity Producer”



DA 185

## APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |              |             |                          |                                                          |  |              |              |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|-------------|--------------------------|----------------------------------------------------------|--|--------------|--------------|--------------------------|
| <b>1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |              |             |                          |                                                          |  |              |              |                          |
| <p>1. Where the asterisk (*) appears, delete whichever is not applicable.</p> <p>2. Indicate with an "X" in the appropriate block(s) whichever is applicable.</p> <p>3. Complete the annexure listed in container 11 which is relevant to the registration or licensing type applied for.</p> <p>4. Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.</p> <p>5. Where security must be furnished, complete and submit annexure DA 185.C.</p> <p>6. An importer, exporter, remover in bond or searcher for wreck not located in the Republic, must also complete and submit annexure DA 185.D, to disclose a registered agent.</p> <p>7. Complete and submit any prescribed agreement, if applicable.</p> <p>8. If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on an addendum referencing the relevant container number of the form or annexure, which must be attached to form DA185 or the relevant annexure.</p> <p>9. All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").</p> <p>10. All Customs and Excise forms are available on the SARS website (<a href="http://www.sars.gov.za">www.sars.gov.za</a>) or at any SARS branch office.</p> |  |              |             |                          |                                                          |  |              |              |                          |
| <b>2. EXISTING REGISTRANT/LICENSEE PARTICULARS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |              |             |                          |                                                          |  |              |              |                          |
| If currently registered/licensed in terms of the Act, please state allocated customs and excise client number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |              |             |                          |                                                          |  |              |              |                          |
| <b>3. LOCATION OF APPLICANT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |              |             |                          |                                                          |  |              |              |                          |
| Natural person, located in the Republic                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |              |             |                          | Yes <input type="checkbox"/> No <input type="checkbox"/> |  |              |              |                          |
| Juristic person, located in the Republic                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |              |             |                          | Yes <input type="checkbox"/> No <input type="checkbox"/> |  |              |              |                          |
| <b>4. PURPOSE OF APPLICATION</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |              |             |                          |                                                          |  |              |              |                          |
| New registration/licence or renewal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |              |             | <input type="checkbox"/> | Update of existing information:                          |  |              |              | <input type="checkbox"/> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |              |             |                          | Notification of cancellation:                            |  |              |              | <input type="checkbox"/> |
| <b>5. APPLICANT PARTICULARS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |              |             |                          |                                                          |  |              |              |                          |
| Registered name of business (juristic person) or name of natural person:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |              |             |                          |                                                          |  |              |              |                          |
| Business address: Complex                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |              |             |                          |                                                          |  |              |              |                          |
| Street name and number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |              |             |                          |                                                          |  |              |              |                          |
| Unit Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |              |             |                          |                                                          |  |              |              |                          |
| Building name and floor number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |              |             |                          |                                                          |  |              |              |                          |
| Suburb/District:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |              |             |                          |                                                          |  |              |              |                          |
| City/Town:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |              |             |                          |                                                          |  |              | Street code: |                          |
| Postal address:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |              |             |                          |                                                          |  |              |              |                          |
| Suburb/District:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |              |             |                          |                                                          |  |              |              |                          |
| City/Town:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |              |             |                          |                                                          |  |              | Postal code  |                          |
| Country                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |              |             |                          |                                                          |  |              |              |                          |
| Business telephone (Including code):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | Code: (____) | Tel. (____) |                          | Fax number (Including code):                             |  | Code: (____) | Fax: (____)  |                          |
| Cellular phone number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |              |             |                          | Business e-mail address:                                 |  |              |              |                          |
| Home telephone number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |              |             |                          |                                                          |  |              |              |                          |

| 6. SOUTH AFRICAN BANK ACCOUNT DETAILS                                                                            |  |  |  |  |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |                                   |  |  |  |  |                                        |  |  |  |  |
|------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--------------------------|--|--|--|--|--|--|--|--|--|----------------------------------|--|--|--|--|-----------------------------------|--|--|--|--|----------------------------------------|--|--|--|--|
| Bank account number:                                                                                             |  |  |  |  |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |                                   |  |  |  |  |                                        |  |  |  |  |
| Mark if you do not have a South African bank account and are using a South African bank account of a third party |  |  |  |  |  |  |  |  |  | <input type="checkbox"/> |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |                                   |  |  |  |  |                                        |  |  |  |  |
| Branch Name:                                                                                                     |  |  |  |  |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  | Branch No:                       |  |  |  |  |                                   |  |  |  |  |                                        |  |  |  |  |
| Bank Name:                                                                                                       |  |  |  |  |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  | Cheque: <input type="checkbox"/> |  |  |  |  | Savings: <input type="checkbox"/> |  |  |  |  | Transmission: <input type="checkbox"/> |  |  |  |  |
| Account holder name:                                                                                             |  |  |  |  |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |                                   |  |  |  |  |                                        |  |  |  |  |

  

| 7. SARS TAXPAYER REFERENCE NUMBERS (if applicable) |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |   |  |  |  |  |
|----------------------------------------------------|--|--|--|--|---|--|--|--|--|--|--|--|--|--|----------------------------------|--|--|--|--|---|--|--|--|--|
| i. VAT Registration Number:                        |  |  |  |  | 4 |  |  |  |  |  |  |  |  |  | ii. Income Tax Reference Number: |  |  |  |  |   |  |  |  |  |
| iii. PAYE Reference Number:                        |  |  |  |  | 7 |  |  |  |  |  |  |  |  |  | iv. SDL Reference Number:        |  |  |  |  | L |  |  |  |  |
| v. UIF Reference Number:                           |  |  |  |  | U |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |   |  |  |  |  |

  

| 8. NATURE OF ENTITY                                                                         |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |       |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |  |  |  |  |  |
|---------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|-------------------|--|--|--|--|--|--|--|--|--|-------|--|--|--|--|--|--|--|--|--|----------------------------------|--|--|--|--|--|--|--|--|--|---------------------------|--|--|--|--|--|--|--|--|--|
| Company                                                                                     |  |  |  |  |  |  |  |  |  | Close corporation |  |  |  |  |  |  |  |  |  | Trust |  |  |  |  |  |  |  |  |  | Sole proprietor / natural person |  |  |  |  |  |  |  |  |  | Partnership               |  |  |  |  |  |  |  |  |  |
| Co-operative                                                                                |  |  |  |  |  |  |  |  |  | Organ of state    |  |  |  |  |  |  |  |  |  |       |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  | Any other juristic person |  |  |  |  |  |  |  |  |  |
| Registration number of juristic person, where registration is a requirement for such entity |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |       |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |  |  |  |  |  |

  

| 9. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|---------------|--|--|--|--|--------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| i. Initials:                                                                                                    |  |  |  |  |  |  |  |  |  | First name/s: |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Surname:                                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Designation or capacity:                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Citizenship:                                                                                                    |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ID Type:                                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ID / Passport no:                                                                                               |  |  |  |  |  |  |  |  |  |               |  |  |  |  | Passport country (e.g. South Africa = ZAF) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ii. Initials:                                                                                                   |  |  |  |  |  |  |  |  |  | First name/s: |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Surname:                                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Designation or capacity:                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Citizenship:                                                                                                    |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ID Type:                                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ID / Passport No:                                                                                               |  |  |  |  |  |  |  |  |  |               |  |  |  |  | Passport country (e.g. South Africa = ZAF) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| iii. Initials:                                                                                                  |  |  |  |  |  |  |  |  |  | First name/s: |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Surname:                                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Designation or capacity:                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Citizenship:                                                                                                    |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ID Type:                                                                                                        |  |  |  |  |  |  |  |  |  |               |  |  |  |  |                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ID / Passport No:                                                                                               |  |  |  |  |  |  |  |  |  |               |  |  |  |  | Passport country (e.g. South Africa = ZAF) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

  

| 10. AUTHORISED OFFICER (as defined in the rules for sections 59A and 60) |  |  |  |  |  |  |  |  |  |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Initials:                                                                |  |  |  |  |  |  |  |  |  | First name/s: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                                                      |                                                                                                                                                                                       |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Surname: _____                                       |                                                                                                                                                                                       |
| Telephone (including code): Code: (____) Tel. (____) | Fax number (including code): Code: (____) Fax. (____)                                                                                                                                 |
| E-mail address: _____                                | Cellular phone number: (____)                                                                                                                                                         |
| Public Officer: <input type="checkbox"/>             | Curator/Trustee: <input type="checkbox"/> Partner: <input type="checkbox"/> Accounting officer / Treasurer / Financial Officer: <input type="checkbox"/> Other, please specify: _____ |

Duly authorised to act on behalf of juristic entity by –

\*a resolution passed at a meeting of the Board of Directors, held at ..... on the ..... day of ..... (CCYY) .....; or

\*express consent in writing of all the members of the close corporation /\* partners of the partnership /\* trustees of the trust; or

\* being a person having the management of any other juristic person ..... (please state name); or

\* being a delegated officer of an organ of State,

hereby apply on behalf of the applicant for registration\* / licensing\*.

| 11. REGISTRATION OR LICENSE TYPES AND RELEVANT ANNEXURES |                                                                                                                                                                                         |                          |             |                                                                                                        |                          |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|--------------------------------------------------------------------------------------------------------|--------------------------|
| Annexure                                                 | Registration                                                                                                                                                                            | Tick box                 | Annexure    | Licensing                                                                                              | Tick box                 |
| DA 185 4A1                                               | Importer (Located/ not located in the Republic)                                                                                                                                         | <input type="checkbox"/> | DA 185 4B1  | Special Manufacturing Warehouse – (Section 21 and the rules thereto)                                   | <input type="checkbox"/> |
| DA 185 4A2                                               | Exporter (Located/ not located in the Republic)                                                                                                                                         | <input type="checkbox"/> | DA 185 4B2  | Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)                     | <input type="checkbox"/> |
| DA 185 4A2                                               | Exporter for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA and SACUM-UK EPA (Located/ not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 49G)            | <input type="checkbox"/> | DA 185 4B3  | Storage Warehouse (Section 19 and the rules thereto)                                                   | <input type="checkbox"/> |
| DA 185 4A2 (Section A) & Form DA 46A1.02                 | Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02)                                                                                                        | <input type="checkbox"/> | DA 185 4B4  | Special Storage Warehouse (Sections 19A and 21 and the rules thereto)                                  | <input type="checkbox"/> |
| DA 185 4A2 (Section B) & Form DA 49A.02                  | Approved Exporter – SADC-EPA, SACU/EFTA, AfCFTA or SACUM-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)) | <input type="checkbox"/> | DA 185 4B5  | Clearing Agent – (Section 64B and the rules thereto)                                                   | <input type="checkbox"/> |
| 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)                                                                          | <input type="checkbox"/> | DA 185 4B6  | Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)  | <input type="checkbox"/> |
| DA 185 4A3                                               | Rebate / Refund User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto)                                                                                                    | <input type="checkbox"/> | DA 185 4B7  | Distributor of Fuel – (Section 64F and the rules thereto)                                              | <input type="checkbox"/> |
| DA 185 4A4 & DA46A1.03                                   | Manufacturer – (Section 46)                                                                                                                                                             | <input type="checkbox"/> | DA 185 4B8  | Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)                       | <input type="checkbox"/> |
| DA 185 4A5                                               | Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3)                                                                                                          | <input type="checkbox"/> | DA 185 4B9  | Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10)       | <input type="checkbox"/> |
| DA 185 4A6                                               | Electronic User – (Section 101A and the rules thereto)                                                                                                                                  | <input type="checkbox"/> | DA 185 4B10 | Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10) | <input type="checkbox"/> |

|                                |                                                                                                                                                     |                          |             |                                                                                      |                          |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|--------------------------------------------------------------------------------------|--------------------------|
| DA 185 4A7 &<br>Form DA 46A.02 | Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA, SACUM-UK EPA and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F, 49G and 46A2.18) | <input type="checkbox"/> | DA 185 4B11 | Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)     | <input type="checkbox"/> |
| DA 185 4A9                     | Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a))                                                                         | <input type="checkbox"/> | DA 185 4B12 | To own, possess or keep stills (Section 63 and rule 116.01)                          | <input type="checkbox"/> |
| DA 185 4A10                    | Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)                                                    | <input type="checkbox"/> | DA 185 4B13 | To manufacture or import stills for sale or to repair stills for reward (rule 63.01) | <input type="checkbox"/> |
| DA185 4A11                     | Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)                               | <input type="checkbox"/> | DA 185 4B14 | Degrouping depot (Section 64G and rules thereto)                                     | <input type="checkbox"/> |
| DA 185 4A13                    | Registered Agent (rule 59A.01A)                                                                                                                     | <input type="checkbox"/> | DA 185 4B15 | Searching wreck or searching for wreck (Section 64C and rule 64C.01)                 | <input type="checkbox"/> |
| DA 185 4A14                    | Registered Still (rule 63.04)                                                                                                                       | <input type="checkbox"/> | DA 185 4B16 | Container depot (Section 64A and rule 64A.01)                                        | <input type="checkbox"/> |
| DA 185 4A15                    | Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)                                                 | <input type="checkbox"/> | DA 185 4B17 | Marine remover of imported bonded fuel goods                                         | <input type="checkbox"/> |
| DA 185 4A16                    | Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)                                                                       | <input type="checkbox"/> |             |                                                                                      |                          |
| DA 185.4A17                    | Tobacco leaf dealer (Section and rule 107A)                                                                                                         | <input type="checkbox"/> |             |                                                                                      |                          |
| 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)             | <input type="checkbox"/> |             |                                                                                      |                          |
| DA 185 4A19                    | Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)                                                     | <input type="checkbox"/> |             |                                                                                      |                          |
| DA 185 4A20                    | Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)                                                                 | <input type="checkbox"/> |             |                                                                                      |                          |
| DA 185.4A21                    | Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02)                                | <input type="checkbox"/> |             |                                                                                      |                          |
| DA 185.4A22                    | Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03)                                                                | <input type="checkbox"/> |             |                                                                                      |                          |

|          |                                                                                                                                                                               |                          |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| DA 185 C | Security Particulars                                                                                                                                                          | <input type="checkbox"/> |
| 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) | <input type="checkbox"/> |

**12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS**

Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-

|                                                                                                                                                                                                                                      |      |  |     |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--|-----|--|
| (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 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 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 under the Act | Yes: |  | 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, without fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached to the 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: |  | 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 customs 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, if appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement, SABC television licence documents, eToll account, major retail accounts) issued to the applicant that can confirm physical address of 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 contact details;
- (c) if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the laws of the Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the laws of the 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 the case 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 applies for registration as an agent for a non-local licensee or registered person, a certified copy of the agency contract between the applicant and the non-local licensee or registered person;
- (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 information already submitted.

**15. CONSENT BY THE APPLICANT FOR INFORMATION SHARING WITH OTHER GOVERNMENT AGENCIES (Applicable only to Importers and Exporters)**

Does the applicant consent as contemplated in section 4(3D) of the Customs and Excise Act, 1964, that bill of entry information and supporting documents may be shared with other government agencies

Yes ☐

No ☐

\*Please note that withholding consent will have the effect that the applicant will not be able to take advantage of the benefits associated with the electronic exchange of information with a government agency with whom this capability has been developed. Applicants who do not consent will have to follow the manual process of submitting bill of entry information and supporting documents to the government agency with whom this capability has been developed. An applicant may revoke consent to share information at any time after it has been given, but such revocation of consent will not affect any bill of entry of which the processing has commenced under the consent nor any VOC associated with that bill of entry. Provided that where a new applicant submits a VOC associated with that bill of entry the new applicant's consent at the time of the submission of the VOC will determine if information may be shared.

#### 16. 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 surname)

\_\_\_\_\_  
(Status / Capacity, e.g. Director)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date & Place)

#### 17. FOR OFFICIAL USE ONLY

I, \_\_\_\_\_ Team Member, Office hereby certify /  
at \_\_\_\_\_ confirm  
*Full name and surname* *Branch Office name*

that the applicant (or authorised officer) /  
representative\*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport\*; and
- Is the person as is reflected on the letter of authority (where applicable).

..... Team Member: SID Team Member: Signature Date

I, \_\_\_\_\_ Team Leader, at Office hereby certify /  
Full name and surname Office name confirm

that the applicant / representative\*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport\*; and
- Is the person as is reflected on the letter of authority (where applicable).

..... Team Leader: SID Team Leader: Signature Date



## ANNEXURE DA 185.4B2

## LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE

**1. Trading Particulars:**

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in container 5 of the application form (DA 185)

|                                 |  |
|---------------------------------|--|
| Trade name of business:         |  |
| Physical address: Complex       |  |
| Street name and number:         |  |
| Unit number:                    |  |
| Building name and floor number: |  |
| Suburb/District:                |  |
| City/Town:                      |  |
| Street code:                    |  |
| Web address:                    |  |

**2. Warehouse Particulars:**

(a) Indicate with an **X** what the warehouse will be used for:

|        |                                                                                           |                          |
|--------|-------------------------------------------------------------------------------------------|--------------------------|
| (i)    | Manufacture of tobacco products (warehouse business type 32 - VM)                         | <input type="checkbox"/> |
| (ii)   | Manufacture of malt beer (warehouse business type 33 - VM)                                | <input type="checkbox"/> |
| (iii)  | Manufacture of spirits                                                                    |                          |
| (aa)   | Primary (warehouse business type 34 - VMP)                                                | <input type="checkbox"/> |
| (bb)   | Secondary (warehouse business type 35 - VMS)                                              | <input type="checkbox"/> |
| (iv)   | Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM) | <input type="checkbox"/> |
| (v)    | Manufacture of (commercial) biodiesel (warehouse business type 39 - VM)                   | <input type="checkbox"/> |
| (vi)   | Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM)            | <input type="checkbox"/> |
| (vii)  | Manufacture of electric filament lamps (warehouse business type 43 - VM)                  | <input type="checkbox"/> |
| (viii) | Manufacture of tyres (warehouse business type 56 - VM)                                    | <input type="checkbox"/> |
| (ix)   | Manufacture of sugary beverages (warehouse business type 57 - VM)                         | <input type="checkbox"/> |
| (x)    | Generation of emissions liable to carbon tax (warehouse business type 58 – VM)            | <input type="checkbox"/> |

(b) Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse

| Rebate item(s) | Tariff subheading(s) / item(s) | Rebate Code | Description of goods manufactured / stored |
|----------------|--------------------------------|-------------|--------------------------------------------|
| (1)            |                                |             |                                            |
| (2)            |                                |             |                                            |
| (3)            |                                |             |                                            |
| (4)            |                                |             |                                            |
| (5)            |                                |             |                                            |
| (6)            |                                |             |                                            |
| (7)            |                                |             |                                            |
| (8)            |                                |             |                                            |
| (9)            |                                |             |                                            |
| (10)           |                                |             |                                            |
| (11)           |                                |             |                                            |
| (12)           |                                |             |                                            |

*Continues overleaf*

| Completion by Electricity Producers only                                          |                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Installed Capacity of Electricity Generation Plant:                               |                                                                                                                                                                                                               |
| Number of Electricity Generation Units:                                           |                                                                                                                                                                                                               |
| Non-renewable energy source used:                                                 | Coal <input type="checkbox"/><br>Petroleum based liquid fuels <input type="checkbox"/><br>Natural gas <input type="checkbox"/><br>Nuclear <input type="checkbox"/><br>Other <input type="checkbox"/> Specify: |
| If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii)) | Waste heat or energy from waste<br>Combined heat and power <input type="checkbox"/><br>Renewable <input type="checkbox"/><br>Solar power <input type="checkbox"/>                                             |

  

| Completion by Tyre Producers only |                                                                                                       |
|-----------------------------------|-------------------------------------------------------------------------------------------------------|
| Indicate tyre levy client type:   | New tyre manufacturer <input type="checkbox"/><br>Re-tread tyre manufacturer <input type="checkbox"/> |

  

| Completion by carbon taxpayers only                                                                                                                                                |                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Date carbon tax liability arose in terms of Carbon Tax Act, 2019                                                                                                                   |                                                                                                                                |
| Reporting method for carbon tax                                                                                                                                                    | Section 4(1) of Carbon Tax Act, 2019 <input type="checkbox"/><br>Section 4(2) of Carbon Tax Act, 2019 <input type="checkbox"/> |
| Details of registration as data provider in terms of the National Greenhouse Gas Emission Reporting Regulations under the National Environmental Management: Air Quality Act, 2004 |                                                                                                                                |
| (a) Data provider name:                                                                                                                                                            |                                                                                                                                |
| (b) Data provider ID:                                                                                                                                                              |                                                                                                                                |
| Facility details (If more than one facility is registered, provide such details for each facility on a separate annexure).                                                         |                                                                                                                                |
| (c) Facility name:                                                                                                                                                                 |                                                                                                                                |
| (d) Facility ID:                                                                                                                                                                   |                                                                                                                                |
| (e) Physical address:                                                                                                                                                              |                                                                                                                                |
| (f) List the relevant IPCC code(s) for each activity conducted at the facility:                                                                                                    |                                                                                                                                |
| (g) List the total installed capacity of the facility per each relevant IPCC code:                                                                                                 |                                                                                                                                |

Continues overleaf

If you have failed to comply with any law other than the Customs and Excise Act, 1964 relating to your industry during the past two years, state the nature of the offence and penalty imposed:

| FOR OFFICIAL USE   |    |  |     |  |     |  |  |  |  |  |  |  |  |  |  |
|--------------------|----|--|-----|--|-----|--|--|--|--|--|--|--|--|--|--|
| File Number:       |    |  |     |  |     |  |  |  |  |  |  |  |  |  |  |
| Type of Warehouse: | VM |  | VMP |  | VMS |  |  |  |  |  |  |  |  |  |  |
| Warehouse Number:  |    |  |     |  |     |  |  |  |  |  |  |  |  |  |  |
| Licence Number:    |    |  |     |  |     |  |  |  |  |  |  |  |  |  |  |
| Licence Date:      |    |  |     |  |     |  |  |  |  |  |  |  |  |  |  |
| District Office:   |    |  |     |  |     |  |  |  |  |  |  |  |  |  |  |