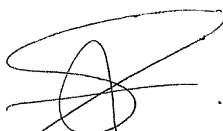


**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS****No. R.291****19 April 2013****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 118)**

Under sections 59A, 60 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.



**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion after rule 00.07 of the following heading and rule:

“Pro forma agreements and bonds

00.08 (a) Where the words *pro forma* appear in rules numbered 19A, 54F, 64B, 64D, 64E, 64F and 64G on any agreement, bond or other document used in connection therewith, those words must be omitted when that agreement or bond or other document is completed.

(b) The agreements, bonds or other documents contemplated in paragraph (a) are available without the words *pro forma* on the SARS website or at any SARS branch office.”

(b) By the substitution in rule 59A.03(1)(a)(iii) for item (B) of the following item:

“(B) at least 18 years old unless emancipated by court order;”

(c) By the substitution in rule 60.03(2)(a)(i) for item (bb) of the following item:

“(bb) at least 18 years old unless emancipated by court order;”

(d) By the deletion of rule 60.09(2).

(e) By the substitution in item 202.00 of the Schedule to the rules for forms DA 185, DA 185.4A2, DA 185.4B1, DA 185.4B2, DA 185.4B3, DA 185.4B4, DA 185.4B5, DA 185.4B6, DA 185.4B7, DA 185.4B8, DA 185.4B9 and DA 185.4B10 of the following forms:

"DA 185	Application form: Registration / Licensing of Customs and Excise Clients	
DA 185.4A2	Registering Client Type 4A2	Exporter (Local or Foreign)
DA 185.4B1	Licensing Client Type 4B1	Special Manufacturing Warehouse
DA 185.4B2	Licensing Client Type 4B2	Manufacturing Warehouse
DA 185.4B3	Licensing Client Type 4B3	Storage Warehouse
DA 185.4B4	Licensing Client Type 4B4	Special Storage Warehouse
DA 185.4B5	Licensing Client Type 4B5	Clearing Agent
DA 185.4B6	Licensing Client Type 4B6	Remover of Goods in Bond
DA 185.4B7	Licensing Client Type 4B7	Distributor of Fuel
DA 185.4B8	Licensing Client Type 4B8	Special Ad Valorem Manufacturing Warehouse
DA 185.4B9	Client Type DA 185.4B9	Special Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A, 60, 61 and rule 21A.10)
DA 185.4B10	Client Type DA 185.4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27, 59A and rule 21A.10)"



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES					
1. Where the asterisk (*) appears, delete whichever is not applicable.					
2. Indicate with an "X" in the appropriate block(s) whichever is applicable.					
3. Complete the appropriate annexure.					
4. If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures.					
5. Reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type.					
6. Where security must be furnished complete and submit annexure DA 185.C.					
7. A foreign principal must complete and submit annexure DA 185.D.					
8. Complete and submit (if applicable) the appropriate prescribed agreement.					
9. All Customs and Excise forms are available on the SARS website (www.sars.gov.za) or at any SARS branch office.					
2. EXISTING REGISTRANT/LICENSEE PARTICULARS					
If currently registered/licensed with SARS, please state allocated customs client number.					
3. NATIONALITY					
Natural person, who is:			Juristic person, that is:		
Located in the RSA:			Yes <input type="checkbox"/> No <input type="checkbox"/>		Located in the RSA:
					Yes <input type="checkbox"/> No <input type="checkbox"/>
4. PURPOSE OF APPLICATION					
New Registration/Licensee or renewal:		<input type="checkbox"/>	Amendment of existing information:		<input type="checkbox"/>
					Cancellation: <input type="checkbox"/>
5. ANNEXURES					
Annexure	Purpose	Tick box	Annexure	Purpose	Tick box
DA 185 4A1	Importer (Local or Foreign)	<input type="checkbox"/>	DA 185 4B1	Special Manufacturing Warehouse – (Section 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter (Local or Foreign)	<input type="checkbox"/>	DA 185 4B2	Manufacturing Warehouse – (Sections 19A, 27 and 54E and Chapter VA and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter for SADC, TDCA and SACU/EFTA – (rule 59A.01, rule 49A, B and C)	<input type="checkbox"/>	DA 185 4B3	Storage Warehouse	<input type="checkbox"/>
DA 185 4A2 (Section A) & Form DA 46A1.02	Exporter for AGOA – (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 – TDCA or SACU/EFTA – (rules 49A.18 (19), (20) and 49D.18(19)(20))	<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) – (relevant rules for section 46A)	<input type="checkbox"/>	DA 185 4B6	Remover of goods in Bond (Local or Foreign) – (Section 64D and the rule thereto)	<input type="checkbox"/>
DA 185 4A3	Rebate 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: MIDP	<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 Communication with SARS – (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"/>

ii. Initials:					First Name/s:														
Surname:																			
Capacity:																			
ID / Passport No:																Passport Country (e.g. South Africa = ZAF)			
iii. Initials:						First Name/s:													
Surname:																			
Capacity:																			
ID / Passport No:																Passport Country (e.g. South Africa = ZAF)			

11. PUBLIC OFFICER / REPRESENTATIVE

Surname:																
First Name:																
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:								

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-				
(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.	Yes:		No:	
(c) Has been convicted of any offence under the Act.	Yes:		No:	
(d) Has been convicted of any offence involving 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 for any other purpose under the Act.	Yes:		No:	
(f) Has ever been 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, a submission to this effect should be furnished on a separate page and attached to the application.				

13. DOCUMENTS IN SUPPORT OF APPLICATION

The following information / documents not older than 3 months must be submitted with this application form.	
Natural person or juristic person located in the RSA	
<ul style="list-style-type: none"> One of the following documents to prove bank details i.e. the account holder's name, bank account number and bank branch code: <ul style="list-style-type: none"> An original bank statement or a legible certified copy of an original bank statement; An original letter from the bank; or An original auto bank statement. Original or certified copies of the following documents (whichever is relevant): <ul style="list-style-type: none"> Registration certificate of business (as issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust); Resolution/consent or other authority to apply, as applicable; Municipal account to confirm the address details; Detailed site plan in the case of a warehouse or a rebate store; Agency Contract between agent and foreign principal; DA 185.D to prove nomination by a foreign principal in the case of an application for a registered agent; VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details; A fixed telephone line operator's and/or cell phone account to confirm contact details; In the case of Annexures DA 185.4B9 and DA 185.4B10, a letter to the applicant signed by the IDZ Operator on his or her own letter-headed paper approving the allocation of land in the CCA; Identity/passport documents of – <ul style="list-style-type: none"> Individual Partnership, Close Corporation and Trust (All Members / Partners / Trustees) Company (All Directors, including Managing Director and Financial Director) Court order in the case of an emancipated minor Any other information as the Commissioner for SARS may require. 	
Natural person or juristic person not located in the RSA	
<ul style="list-style-type: none"> Original or certified copies of the following documents (whichever is relevant): <ul style="list-style-type: none"> Agency Contract between applicant and agent (with an established place of business in the RSA) other than clearing agent; VAT letters from SARS to confirm revenue registration details (if applicable); Proof of company registration from the relevant competent authority in the foreign country; Identity document or passport; and Court order in the case of an emancipated minor Any other information as the Commissioner for SARS may require. 	

(Date & Place)

Date _____



ANNEXURE DA 185.4A2

REGISTERING CLIENT TYPE 4A2 – EXPORTER (LOCAL OR FOREIGN)

Notes:	<ul style="list-style-type: none"> • Please indicate with an "X" in the appropriate block(s) whichever is applicable • Whenever an asterisk (*) appears, please delete whichever is not applicable. • In addition, please complete the following sections of this form (where applicable) in the case of - <ul style="list-style-type: none"> • AGOA – Section A (DA 46A1.02) and/or DA 46A1.03 (incorporated in Section A of Annexure DA 185.4A4) • Application for Approved Exporter Status in terms of the TDCA or SACU/EFTA Free Trade Agreement – Section B (DA 49A.02) • GSP with European Union, Norway, Russian Federation or Turkey – Section C (DA 46A.01) and/or DA 46A.02 (incorporated in Section C of Annexure DA 185.4A7) • Please complete annexure DA185.C where security must be furnished. • The DA 185.C form is available on the SARS website or at any SARS Branch Office. • Please ensure that the Nomination Form (DA 185.D) is signed and is attached to this form (if a foreign principal).
---------------	---

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 Block 6 of the application form (DA 185).

Trade name of business:

Customs client number(if already registered):

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

2. Clearance of export:

RSA exporter:

Self

☐

Clearing agent

☐

Foreign exporter:

Registered agent

☐

Clearing agent

☐
3. Please mark the applicable box(es) with an X if any goods are exported under the following:

AGOA ☐ SADC Agreement ☐ TDCA ☐ SACU/EFTA ☐

Approved Exporter - TDCA or SACU/EFTA ☐ Other exporter ☐

GSP: European Union ☐ Norway ☐ Russia ☐ Turkey ☐

4. Notes:

- If exporter under AGOA, please also complete DA 46A1.02 (if applicable)
- If approved exporter under TDCA or SACU/EFTA, please also complete form DA 49A.02
- If exporter and producer under GSP, please also complete forms DA 46A.01 and DA 46A.02
- If exporter and not the producer under any of the GSP Schemes, please also complete the DA 46A.01
- If exporter and producer under the SADC, TDCA or SACU/EFTA or any of the GSP Schemes, please also complete the DA 185.4A7
- If a foreign exporter the registered agent must complete and submit the above additional forms applicable to that exporter.

5. Additional Notes:

- SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No.10 to the Act)
- TDCA means the Trade, Development and Cooperation Agreement with the European Community and its member states (as mentioned in Part 1 in Schedule No.10 to the Act)
- Community means the European Economic Community and its member states (as mentioned in the rules numbered 46A2)
- SACU/EFTA means the Southern African Customs Union States and the European Free Trade Association States (as mentioned in the rules numbered 49C)

6. Authority to apply:

I/We,

.....

(name of applicant)

herein represented by:

(1) (2)
 (Capacity) (Capacity)

being duly authorised thereto by virtue of –

- (a) *a resolution passed at a meeting of the Board of Directors, held at
 on the day of (CCYY); or
 (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /*
 trustees of the trust; or
 (c) * being a person having the management of any other association; or
 (d) * delegated officer of an organ of State,
 hereby apply for registration as an exporter.

7. Declaration:

I hereby -


- (a) **declare** that the particulars in the application and all enclosures are true and correct; and
 (b) **undertake** to -
 (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in
 the application;
 (ii) comply with the customs and excise laws and procedures.

.....
 (Initials and Surname).....
 (Status / Capacity, e.g. Director).....
 (Signature).....
 (Date & Place)

SECTION A – African Growth and Opportunity Act (AGOA)


	Exporter's Application for Registration for the purposes of the AGOA (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964)		DA 46A1.02
			Customs Client Number
Textile and apparel articles manufactured in the Republic or any other beneficiary sub-Saharan country for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA			
Registered name: _____ Trade name: _____ Physical address: _____ <div style="text-align: right;">Postal Code: _____</div> Postal address: _____ <div style="text-align: right;">Postal Code: _____</div> Magisterial District: _____ Telephone Number: () Fax number: ()			
I/we the undersigned undertake to - (a) maintain complete books, accounts and other documents of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the United States Customs Service (USCS) or the South African Revenue Service (SARS); (b) ensure compliance with the provisions of origin contained in section 334 of the Uruguay Round Agreements Act, the AGOA, 19 CFR 102.21 and Annex 401 to NAFTA (enactments, as defined in section 46A.01, of the United States of America) and any other enactment governing the preferential treatment of goods exported; (c) cooperate with the USCS and SARS in providing documents, correspondence and reports relevant to any investigation, permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts; (d) register with SARS before exportation of any articles for the purposes of the AGOA and de-register when exports cease; (e) consent to information regarding exports and imports of such covered articles be made available to the USCS as required in terms of section 113(a)(1)(C) of the AGOA; (f) ensure that I/we are fully conversant with the requirements of the AGOA and other related US enactments, as well as the provisions of the Customs and Excise Act and rules; (g) ensure the correctness of the information furnished on the certificate of origin and application for a visa; (h) notify all persons in writing to whom a certificate of origin was given which I/we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.			
..... (Authorised signature)	 (Date: YY/MM/DD)	
..... (Name in block letters)	 (Title)	
NOTE: If the exporter is also the manufacturer of the goods exported, form DA 46A1.03 (incorporated in Section A of Annexure DA 185.4A4) must also be completed.			

SECTION B
Agreement on Trade, Development and Cooperation
between the European Union and its Member States
and the Republic of South Africa and the Free Trade Agreement between EFTA and SACU

	APPLICATION FOR APPROVED EXPORTER STATUS IN TERMS OF ARTICLE 20 OF THE PROTOCOL (RULE 49A.18(19), (20)) AND ARTICLE 22 OF ANNEXURE V (RULE 49D.18(19),(22))	DA 49A.02 Customs Client Number:
FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION COOPERATION OF THE AGREEMENT ON TRADE, DEVELOPMENT AND COOPERATION BETWEEN THE EUROPEAN UNION AND THE REPUBLIC OF SOUTH AFRICA AND THE FREE TRADE AGREEMENT BETWEEN EFTA AND SACU		
Note: To be completed in Triplicate		
1. Exporter's Name (<i>hereinafter referred to as "the exporter"</i>) <hr/> <hr/>		
2. Estimated number and value of consignments per annum <hr/> <hr/>		
3. Description of goods to be exported and 4 digit tariff headings <hr/> <hr/>		
4. Specify how the goods to be exported meet the necessary conditions of origin <hr/> <hr/>		
5. Are you the manufacturer of the goods? If yes, briefly describe the manufacturing process <hr/> <hr/>		
6. Do you hold evidence that the goods comply with origin criteria? Please submit with the application <hr/> <hr/>		
7. Country of destination <hr/>		
8. The following means of identification of the exporter for the purposes of paragraph 9(a) is proposed: <hr/> <hr/>		
9. If approved exporter status is granted, the exporter undertakes to – <div style="margin-left: 20px;"> (a) accept full responsibility for any invoice declaration which identifies the exporter as if it has been signed in manuscript; (b) submit a copy of the required document with the invoice declaration and authorisation number endorsed thereon together with the other export documentation to the Controller and comply with rule 49A.18(19),(20)(g) or rule 49C.18(19),(22) if the invoice declaration is made after exportation; (c) state proper references or other particulars on the invoice whereby the goods exported can be readily traced in the exporter's records; (d) keep proper records to verify the originating status of the goods as required by the said Protocol and the rules; (e) comply with any conditions or obligations imposed by the Manager: Commercial Services; (f) inform the Manager: Commercial Services of any change in legal identity or any matter affecting the originating status of goods exported; (g) apply before export for approval if any goods not specified in this application will be exported or exportation of any goods will be discontinued; (h) ensure that the goods concerned comply with the relevant provisions of origin; and (i) otherwise comply fully with the requirements of rule 49A.18(19),(20) or rule 49D.18(19),(22). </div>		

Continues overleaf

I declare that – <ul style="list-style-type: none"> I am duly authorised to sign the application; the information furnished herein is true and correct; and the goods described herein are of South African origin in accordance with the provisions of Protocol 1 or Annex V referred to in the heading of this form. 	
..... (Signed on behalf of the exporter) (Title)
..... (Name in block letters) (Status of signatory to the application)
_____ (Date)	
Please confirm who will sign preference documentation. In case of doubt or difficulty, please contact the Officer: Origin Administration _____, where the completed application should be submitted.	
Return address:	
	Tel. No.: _____
	Email Address _____
FOR OFFICIAL USE ONLY: *Approved / Not Approved (*Delete which is not applicable) Reasons if not approved:	
Customs Authorisation Number: _____ (rule 49A.18(19),(20)(a)(viii)(cc) or rule 49D.18(19),(22))	
(Signed: Officer: Origin Administration)	(Date)

		SECTION C (of form DA 185.4A2) Generalised System of Preferences (GSP)		DA 46A.01	
Exporter's Application for Registration for the purposes of the GSP (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 and the relevant rules for section 46A)					Customs Client Number
Notes: <ul style="list-style-type: none"> • Mark the applicable box(es) with an X • The DA 185 should be completed for registration purposes with the South African Revenue Service (SARS) • If the exporter is also the producer, DA 46A.02 should also be completed 					
Goods produced for export to the European Union, Norway, Russia or Turkey for the purposes of obtaining preferential tariff treatment as contemplated in the relevant enactments					
Countries granting GSP Preferences (Mark applicable boxes with X)					
European Union	<input type="checkbox"/>	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>
				Turkey	<input type="checkbox"/>
Business / Person Particulars:					
Registered Name of Business or Name of Applicant					
Business Address: Street Name and Number					
Suburb & City				Postal Code	
Postal Address					
Suburb & City				Postal Code	
Business contact numbers (including area code)		Telephone		Facsimile	
Business email address					
General Declaration: I/we the undersigned undertake to –					
(a) maintain and keep complete books, accounts and other documents (as specified in the rules) of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the SARS;					
(b) ensure compliance with the provisions of origin contained in the enactments of the country contemplated in the rules governing the preferential treatment of goods exported to(insert country granting the preferential treatment);					
(c) cooperate with the SARS in providing documents, correspondence and reports relevant to any investigation; permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts;					
(d) register with SARS before exportation of any articles for these purposes and de-register when exports cease;					
(e) ensure that I / we are fully conversant with the requirements of the relevant enactments as well as the provisions of the Customs and Excise Act and rules;					
(f) ensure the correctness of the information furnished on the Certificate of Origin Form A;					
(g) notify all persons in writing to whom a Certificate of Origin was given which I / we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.					
I hereby-					
(a) declare that the particulars in the application and all enclosures are true and correct; and (b) undertake to-					
(i) inform the SARS immediately of any changes in the particulars furnished in the application; (ii) comply with the customs and excise laws and procedures.					
Initials and surname:				Status (e.g. Director):	
Signature:		Date:		Place:	



ANNEXURE DA 185.4B1

LICENSING CLIENT TYPE 4B1 – SPECIAL MANUFACTURING WAREHOUSE

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 Block 5 of the application form (DA 185).

Trade name of business:			
Customs Client Number (if already registered):			
Physical address: Street name and number:			
Building name and floor number:			
Suburb:			
City/Town:			
Street code:			

Authority to apply:

I/We,

.....
(name of applicant)

herein represented by:

(1) (2)
(Capacity) (Capacity)

being duly authorised thereto by virtue of –

- (a) *a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or
 (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
 (c) * being a person having the management of any other association; or
 (d) * delegated officer of an organ of State,
 hereby apply for licensing of a Special Manufacturing Warehouse.

Warehouse Particulars:

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

(i) Manufacturing of wine, vermouth and other fermented beverages (warehouse business type 36) ☐

(ii) Manufacturing of traditional African beer (warehouse business type 37) ☐

(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)			

Continues overleaf

Declaration:

I hereby -

- (a) **declare** that the particulars in the application and all enclosures are true and correct; and
- (b) **undertake** to -
- (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (ii) comply with the customs and excise laws and procedures.

.....
(Initials and Surname).....
(Status / Capacity, e.g. Director).....
(Signature).....
(Date & Place)**FOR OFFICIAL USE**

File Number:																			
Type of Warehouse:	SVM																		
Warehouse Number:																			
Licence Number:																			
Licence Date:																			
District Office:																			



ANNEXURE DA 185.4B2

LICENSING CLIENT TYPE 4B2 –MANUFACTURING WAREHOUSE

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 Block 5 of the application form (DA 185).

Trade name of business:

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Authority to apply:

I/We,

..... herein presented by:
(name of applicant)

(1) (2)
(Capacity) (Capacity)

being duly authorised thereto by virtue of –

- (a) *a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or
(b) *express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
(c) * being a person having the management of any other association; or
(d) * delegated officer of an organ of State,
hereby apply for licensing of a Manufacturing Warehouse.

Warehouse Particulars:

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

- (i) Manufacture of tobacco products (warehouse business type 32 - VM) ☐
(ii) Manufacture of malt beer (warehouse business type 33 - VM) ☐
(iii) Manufacture of spirits
(aa) Primary (warehouse business type 34 - VMP) ☐
(bb) Secondary (warehouse business type 35 - VMS) ☐
(iv) Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM) ☐
(v) Manufacture of (commercial) biodiesel (warehouse business type 39 - VM) ☐
(vi) Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM) ☐
(vii) Manufacture of electric filament lamps (warehouse business type 43 - VM) ☐
(viii) Production of electricity (warehouse business type 44 - VM) ☐

(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)			

Continues overleaf

(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

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"/>
	Petroleum based liquid fuels	<input type="checkbox"/>
	Natural gas	<input type="checkbox"/>
	Nuclear	<input type="checkbox"/>
	Other	<input type="checkbox"/> Specify :

If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii))	Waste heat or energy from waste	<input type="checkbox"/>
	Combined heat and power	<input type="checkbox"/>
	Renewable	<input type="checkbox"/>
	Solar power	<input type="checkbox"/>

Declaration:

I hereby -

(a) **declare** that the particulars in the application and all enclosures are true and correct; and(b) **undertake** to -

- (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
- (ii) comply with the customs and excise laws and procedures.

..... (Initials and Surname) (Status / Capacity, e.g. Director)
..... (Signature) (Date & Place)

FOR OFFICIAL USE

File Number:																				
Type of Warehouse:	VM	VMP	VMS																	
Warehouse Number:																				
Licence Number:																				
Licence Date:																				
District Office:																				



ANNEXURE DA 185.4B3

LICENSING CLIENT TYPE 4B3 – STORAGE WAREHOUSE

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 Block 5 of the application form (DA 185).

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Street name and number:	
Building name and floor number:	
Suburb:	
City/Town:	
Street code:	

Authority to apply:

I/We,

.....

(name of applicant)

herein represented by:

(1) (2)
(Capacity) (Capacity)

being duly authorised thereto by virtue of –

- (a) *a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or
 (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
 (c) * being a person having the management of any other association; or
 (d) * delegated officer of an organ of State,
 hereby apply for licensing of a Storage Warehouse.

Warehouse Particulars:

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

- (i) Storage of locally manufactured wine, vermouth and other fermented beverages (warehouse business type 45) ☐
 (ii) Storage of imported goods (warehouse business type 2)) ☐
 (iii) Storage of imported Goods – Stockist (warehouse business type 3) ☐

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

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

Continues overleaf

Declaration:	
I hereby - (a) declare that the particulars in the application and all enclosures are true and correct; and (b) undertake to - (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application; (ii) comply with the customs and excise laws and procedures.	
..... (Initials and Surname) (Status / Capacity, e.g. Director)
..... (Signature) (Date & Place)

FOR OFFICIAL USE																
File Number:																
Type of Warehouse: (Please mark with an X)	OS															
Warehouse Number:																
Licence Number:																
Licence Date:																
District Office:																



ANNEXURE DA 185.4B4

LICENSING CLIENT TYPE 4B4 –SPECIAL STORAGE WAREHOUSE

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 Block 5 of the application form (DA 185).

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Street name and number:	
Building name and floor number:	
Suburb:	
City/Town:	
Street code:	

Authority to apply:

I/We,

..... herein presented by:
 (name of applicant)

(1) (2)
 (Capacity) (Capacity)

being duly authorised thereto by virtue of –

- (a) *a resolution passed at a meeting of the Board of Directors, held at
 On the day of (CCYY);
 or
 (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /*
 trustees of the trust; or
 (c) * being a person having the management of any other association; or
 (d) * delegated officer of an organ of State,
 hereby apply for licensing of a Special Storage Warehouse.

Warehouse Particulars:

(a) Please indicate with an X the type of SOS warehouse to be licensed	
(i) Storage of dutiable imported goods (warehouse business type 5)	<input type="checkbox"/>
(ii) Storage of duty-free imported goods for export in terms of section 21(3) (warehouse business type 6)	<input type="checkbox"/>
(iii) Storage of dutiable locally manufactured goods export (warehouse business type 7)	<input type="checkbox"/>
(iv) Storage of locally manufactured and/or imported goods for an operation of an warehouse business type 8):	
(aa) inbound duty and tax free shop (warehouse business type 52)	<input type="checkbox"/>
(bb) outbound duty and tax free shop (warehouse business type 53)	<input type="checkbox"/>
(cc) inbound and outbound duty and tax free shop (warehouse business type 54)	<input type="checkbox"/>
(v) Storage of locally manufactured and/or imported goods for supply as ship/aircraft stores (warehouse business type 9)	<input type="checkbox"/>
(vi) Storage of locally manufactured and/or imported goods for supply to duty and tax free shops and for the supply as ship / aircraft stores (warehouse business type 10)	<input type="checkbox"/>
(vii) Storage of tobacco products (warehouse business type 46)	<input type="checkbox"/>
(viii) Storage of malt beer (warehouse business type 47)	<input type="checkbox"/>
(ix) Storage of spirits (warehouse business type 48)	<input type="checkbox"/>
(x) Storage of wine, vermouth and other fermented beverages (warehouse business type 49)	<input type="checkbox"/>
(ix) Storage of petroleum products for marking and jet fuel (warehouse business type 50)	<input type="checkbox"/>
(xii) Storage of petroleum products for removal to BLNS countries or for export (warehouse business type 51)	<input type="checkbox"/>

Continues overleaf

(Date & Place)

District Office:



ANNEXURE DA 185.4B5

LICENSING CLIENT TYPE 4B5 - CLEARING AGENT

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 was stated in Block 5 of the application form (DA 185).

Trade name of business:				
Customs Client Number (if already registered):				
Physical address: Street name and number:				
Building name and floor number:				
Suburb:				
City/Town:				
Street code:				
Trade name of business:				
Physical address: Street name and number:				
Building name and floor number:				
Suburb:				
City/Town:				
Street code:				
Trade name of business:				
Physical address: Street name and number:				
Building name and floor number:				
Suburb:				
City/Town:				
Street code:				

Please state the Customs and Excise Office where you will be licensed (where your Head Office is situated).

Please state the employee at each place where business will be conducted with Customs and Excise.

Name	Place (Customs and Excise Office)

Continues overleaf

Authority to apply:	
I/We,	
.....	
(name of applicant)	
herein represented by:	
(1)	(2)
(Capacity)	(Capacity)
being duly authorised thereto by virtue of –	
(a) *a resolution passed at a meeting of the Board of Directors, held at	
On the day of (CCYY)	
or	
(b) *express consent in writing of all the members of the close corporation /* partners of the partnership /*	
trustees of the trust; or	
(c) * being a person having the management of any other association; or	
(d) * delegated officer of an organ of State,	
hereby apply for licensing as a Clearing Agent.	

Declaration:	
I hereby -	
(a) declare that the particulars in the application and all enclosures are true and correct; and	
(b) undertake to -	
(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;	
(ii) comply with the customs and excise laws and procedures.	
.....
(Initials and Surname)	(Status / Capacity, e.g. Director)
.....
(Signature)	(Date & Place)

FOR OFFICIAL USE															
Licence Number:															
Licence Date:															
District Office:															



ANNEXURE DA185.4B6

LICENSING CLIENT TYPE 4B6 - REMOVER OF GOODS IN BOND (LOCAL OR FOREIGN)

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 Block 6 of the application form (DA 185).

Trade name of business:

Customs client number (if already licensed):

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

2. Clearance:

Foreign licensed remover:

Registered agent

☐

Clearing agent

☐
3. Authority to apply:

I/We,

..... herein represented by:

 (name of applicant)

(1)
 (Capacity)

(2)
 (Capacity)

being duly authorised thereto by virtue of –

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

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

(c) * being a person having the management of any other association,
 hereby apply for licensing as a Remover of Goods in Bond.

4. Declaration:

I hereby -

(a) **declare** that the particulars in the application and all enclosures are true and correct; and

(b) **undertake** to -

(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;

(ii) comply with the customs and excise laws and procedures.

.....
 (Initials and Surname)

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

.....
 (Signature)

.....
 (Date & Place)

FOR OFFICIAL USE

Licence Number:

Licence Date:

District Office:



ANNEXURE DA 185.4B7

LICENSING CLIENT TYPE 4B7 – DISTRIBUTOR OF FUEL

Trading Particulars:

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

Trade name of business:

 Customs Client Number
(if already registered):

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Please state the Customs and Excise Office where you will be licensed (where your Head Office is situated).

Authority to apply:

I/We,

.....

(name of applicant)

herein represented by:

 (1) (2)
(Capacity) (Capacity)

being duly authorised thereto by virtue of –

- (a) *a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or
- (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
- (c) *being a person having the management of any other association; or
- (d) *delegated officer of an organ of State,

hereby apply for licensing as a Distributor of Fuel.

Declaration:

I hereby -

(a) **declare** that the particulars in the application and all enclosures are true and correct; and(b) **undertake** to -

- (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
- (ii) comply with the customs and excise laws and procedures.

.....
(Initials and Surname).....
(Status / Capacity, e.g. Director).....
(Signature).....
(Date & Place)**FOR OFFICIAL USE**

Licence Number:

Licence Date:

District Office:



ANNEXURE DA 185.4B8

**LICENSING CLIENT TYPE 4B8 – SPECIAL AD VALOREM MANUFACTURING
WAREHOUSE**
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 Block 5 of the application form (DA 185).

Trade name of business:			
Customs Client Number (if already registered):			
Physical address: Street name and number:			
Building name and floor number:			
Suburb:			
City/Town:			
Street code:			

Authority to apply:

I/We,

.....
(name of applicant)

herein represented by:

(1) (2)
(Capacity) (Capacity)

being duly authorised thereto by virtue of –

- (a) *a resolution passed at a meeting of the Board of Directors, held at
on the day of (CCYY); or
(b) *express consent in writing of all the members of the close corporation /* partners of the partnership /*
trustees of the trust; or
(c) * being a person having the management of any other association; or
(d) * delegated officer of an organ of state,
hereby apply for the licensing of a Special Ad Valorem Manufacturing Warehouse

Warehouse Particulars:

(a) Please indicate with an X whether the warehouse will also be utilised as follows:		Distribution Point	<input type="checkbox"/>
		Factory Shop / Staff Shop	<input type="checkbox"/>
		Other	<input type="checkbox"/>
(b) Please state the tariff item(s), tariff heading(s) and tariff subheading(s), and article description pertaining to the goods (dutiable and non-dutiable, including gift packs, samples and testers) that will be manufactured or stored in the warehouse.			
Tariff item(s)	Tariff heading(s)	Tariff subheading(s)	Article description
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Continues overleaf

Business History:			
(a) Has the business been exempted from payment of ad valorem excise duty in terms of <input type="checkbox"/> Yes <input type="checkbox"/> No rule 36A.03 before? If yes, please indicate:			
Calendar years		Value for Duty Purposes	
(b) Has the business been liquidated or sold under previous ownership with or without <input type="checkbox"/> Yes <input type="checkbox"/> No liabilities? If yes, please indicate:			
Business Particulars:			
(a) Brief description of manufacturing process (continuation sheet may be attached to this form):			
(b) Are the goods subject to ad valorem excise duty manufactured by the applicant under <input type="checkbox"/> Yes <input type="checkbox"/> No special contracts with particular purchasers? If yes, please complete below (continuation sheet may be attached to this form):			
Article	Owner of material	Basis of Contract	Name of Purchaser
(c) Are the goods subject to ad valorem excise duty manufactured on behalf of the applicant <input type="checkbox"/> Yes <input type="checkbox"/> No from material owned by him/her? If yes, please complete below (continuation sheet may be attached to this form):			
Article	Basis of Contract	Manufacturer	
(d) If goods are manufactured for/by the licensee under the conditions mentioned in (d) and (e) please specify goods manufactured for own sale			
Tariff Heading		Article, including brand names	
(e) Is the applicant involved with a joint licensee in terms of 36A(2)(b)(i) and (ii), and section <input type="checkbox"/> Yes <input type="checkbox"/> No 44A of the Customs and Excise Act, 1964 If yes, please complete below:			
Name, including Trade Name		VS	

Continues overleaf

Declaration:

I hereby -

- (a) **declare** that the particulars in the application and all enclosures are true and correct; and
- (b) **undertake** to -
- (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
- (ii) comply with the customs and excise laws and procedures.
- (c) The **date of quarterly closing of accounts** is: | YY | MM | DD

.....
(Initials and Surname).....
(Status / Capacity, e.g. Director).....
(Signature).....
(Date & Place)

In case of emergency, please contact:

Tel:

Capacity:

FOR OFFICIAL USE

Type of Warehouse: VS

Warehouse Number:

Licence Number:

Licence Date:

District Office:

	Tariff heading(s)/item(s)/Rebate item(s)	Description of goods stored
1)		
2)		
3)		
4)		
5)		
6)		
7)		

Declaration:

I hereby-

- (a) declare that the particulars in the application and all enclosures are true and correct; and
 (b) undertake to-
 (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 (ii) comply with such customs and excise laws and procedures.

(Initials and Surname)_____
(Status / Capacity, e.g. Director)_____
(Signature)_____
(Date & Place)**FOR OFFICIAL USE**

File Number:																			
Licence Number:																			
License Date:																			
License year																			
District office where Licensed:																			
Type of Warehouse:	SOS			Warehouse Number:															

ANNEXURE DA185.4B10**CLIENT TYPE DA 185.4B10: Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27, 59A and Rule 21A.10)****Trading Particulars:**

Please supply the trade name and physical address for the manufacturing warehouse if operating under a different address or name as was stated in paragraph 5 of the DA 185 application form.

Trade name of business:																				
CCA Name or description:																				
Customs & Excise client Number (if already registered / licensed):										CCA Number		C	C	A						
VAT Number:																				
Manufacturing warehouse address:																				
Street name and No:																				
Stand No:																				
Building name and floor number:																				
Suburb:																				
City/Town:												Street code:								

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

(a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____

day of _____ ccyy _____; or

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

(c) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise Manufacturing warehouse in a CCA (IDZ).

(*) Delete whichever is not applicable.

Warehouse Particulars:

a) Please indicate with an "x" whether the goods will be utilised in the warehouse for the production or manufacture of :

i) Any goods (other than goods liable to excise duty, fuel levy or environmental levy) ☐

ii) Any goods liable to Excise duty, Environmental levy or Fuel levy ☐

b) Please describe the goods, referred to in paragraphs (a)(i) and (ii), which will be manufactured and/or stored in the warehouse as well as the tariff heading(s), item(s) and rebate item(s), if applicable.

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	
10)	

Declaration:

I hereby-

- (a) declare that the particulars in the application and all enclosures are true and correct; and
 (b) undertake to-
 (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 (ii) comply with such customs and excise laws and procedures.

(Initials and Surname)_____
(Status / Capacity, e.g. Director)_____
(Signature)_____
(Date & Place)**FOR OFFICIAL USE**

File Number:																		
Licence Number:																		
License Date:																		
License year																		
District office where Licensed:																		
Type of Warehouse:	VM			Warehouse Number:														