

SOUTH AFRICAN REVENUE SERVICE

NO. R. 370

23 April 2021

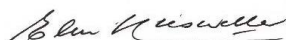
GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface indicate deletions from the existing rules

_____ Words that are underlined with a solid line indicate insertions in the existing rules

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 210)**

Under section 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.



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of form

1. Item 202.00 of the Schedule to the rules is hereby amended by the substitution for form DA 185 of the following form:

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

Insertion of forms

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

“DA 185.4A18 Registration client type 4A18 - To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12)

DA 185.4A19 Registration client type 4A19 - Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)

DA 185.4A20 Registration client type 4A20 - Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)”.



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

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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 annexure listed in container 11 which is relevant to the registration or licensing type applied for.
4. Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.
5. Where security must be furnished, complete and submit annexure DA 185.C.
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.
7. Complete and submit any prescribed agreement, if applicable.
8. If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on a separate page, which must be attached to form DA185 or the relevant annexure.
9. All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").
10. 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 in terms of the Act, please state allocated customs and excise client number

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3. LOCATION OF APPLICANT

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/licence or renewal:	<input type="checkbox"/>	Update of existing information:	<input type="checkbox"/>	Notification of cancellation:	<input type="checkbox"/>
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5. APPLICANT PARTICULARS

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:

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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									
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:	
<p>Duly authorised to act on behalf of juristic entity by –</p> <p>*a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or</p> <p>*express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or</p> <p>* being a person having the management of any other juristic person _____ (please state name); or</p> <p>* being a delegated officer of an organ of State,</p> <p>hereby apply on behalf of the applicant for registration* / licensing*.</p>									

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 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 & 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 4A8	Commercial manufacturer of biofuel – (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	<input type="checkbox"/>

DA 185 4A9	Non-commercial manufacturer of biofuel – (Section 37B and rule 37B.02(a))	<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"/>
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 4B14	Degrouping depot (Section 64G and rules thereto)	<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 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (rule 54FA.04)	<input type="checkbox"/>	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	<input type="checkbox"/>
DA 185 4A13	Registered Agent (rule 59A.01A)	<input type="checkbox"/>			
DA 185 4A14	Registered Still (rule 63.04)	<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 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 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:	<input type="checkbox"/>	No: <input type="checkbox"/>
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence*	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>
(c) Has been convicted of any offence under the Act	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>
(d) Has been convicted of any offence involving fraud or dishonesty	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>

under the Act			
(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 or fixed line telephone account issued to the applicant to confirm the applicant's physical address, if the applicant is located in the Republic; and
(ii)	a telephone account issued to the applicant to confirm the applicant's telephone 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 an individual, 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. 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)

16. FOR OFFICIAL USE ONLY	
I, _____ <i>Full name and surname</i>	Team Member, at _____ <i>Branch Office name</i>
Office hereby certify / confirm	
that the applicant (or authorised officer) / representative*:	
<ul style="list-style-type: none"> • Visited this office in person; • Is in fact the person reflected on his/her identification document/passport*; and 	

<ul style="list-style-type: none">Is the person as is reflected on the letter of authority (where applicable).		
----- <i>Team Member: SID</i>	----- <i>Team Member: Signature</i>	----- <i>Date</i>
I,	Team Leader, at	Office hereby certify / confirm
----- <i>Full name and surname</i>	----- <i>Office name</i>	
that the applicant / representative*:		
<ul style="list-style-type: none">Visited this office in person;Is in fact the person reflected on his/her identification document/passport*; andIs the person as is reflected on the letter of authority (where applicable).		
----- <i>Team Leader: SID</i>	----- <i>Team Leader: Signature</i>	----- <i>Date</i>



ANNEXURE DA 185.4A18

REGISTRATION CLIENT TYPE 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)

- Please complete the appropriate section (A and B or C)
- A separate application should be submitted for each location where a marked product will be mixed
- The mixture must be used solely for domestic or industrial applications as contemplated in Rule 37A.12
- Mixing must take place as contemplated in Rule 37A.12(a)(ii)
- Copies of the plan of the premises indicating the production, storage and use facilities **must** be submitted with each application
- The applicant's attention is drawn to the requirements of Rule 37A.12(b) and (c) read with Rules 37A.07(a) and (b) of the Customs and Excise Act No. 91 of 1964

A	New application	
Full name of applicant		
Postal address of applicant		
Postal code		
Physical address of applicant where mixing takes place		
VAT registration number		
Income tax number		
Company/CC registration no. (or ID no. if applicant is an individual)		
Code and telephone number of applicant		
Code and Fax number of applicant		
E- mail address of applicant		
B	Business Activities	
Name and address of supplier/s of marked goods		
Name and address of supplier/s of additives		

Name and address of supplier/s of marked blended goods			
Estimated quantity of goods to be mixed (per annum)			
Formula of blend of goods to be mixed			
Total number and marks of tanks to be used for production/storage purposes			
Capacity of each tank referred to above			
C	Change of: (Mark with a "X")		
Name	Address	Cancellation	Other
If change of name and/or address and/or other particulars please insert new particulars in the appropriate fields in A or B			
Previous name of applicant			
Previous postal address of applicant			
Previous physical address of applicant			
If other, please indicate			
I HEREBY DECLARE THAT THE INFORMATION REFLECTED ABOVE IS TRUE AND CORRECT			
.....
Name (in print)	Signature	Capacity	Date



ANNEXURE DA 185.4A19

REGISTRATION CLIENT TYPE 4A19 – SUPPLY OF AVIATION KEROSENE AND / OR AVIATION SPIRIT (ITEMS 460.05 / 496.00 OR 623.11 / 671.01)

- Please complete the appropriate section (A and B or C)
- A separate application should be submitted for each location from which aviation kerosene and / or aviation spirit is supplied
- The aviation kerosene and/or aviation spirit must be used solely for aviation purposes in aircraft engines
- Copies of the plan of the premises from which aviation kerosene is to be supplied indicating the storage facilities must be submitted with each application
- The applicants attention is drawn to section 37A(9) of the Customs and Excise Act and to the provisions of item 460.05 / 496.00 or 623.11 / 671.01 and Rules 37A.07, 37A.13 and 37A.14 of the Customs and Excise Act No. 91 of 1964

A	New application	
Full name of applicant		
Postal address of applicant		
Postal code		
Physical address of applicant where production takes place		
VAT registration number		
Income tax number		
Company/CC registration no. (or ID No. if applicant is an individual)		
Code and telephone number of applicant		
Code and Fax number of applicant		
E-mail address of applicant		
B	Business Activities and Description of Goods	
Name and address of oil company or other supplier supplying aviation kerosene and/or aviation spirit to applicant		
Customer number with supplier		
Estimated quantity of aviation kerosene and/or aviation spirit to be supplied (per annum)		
Total No. and marks of tanks to be used for production/storage purposes		

Capacity of each tank referred to above	
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C			
Change of: (Mark with a "X")			
Name	Address	Cancellation	Other
If change of name and/or address and/or other particulars please insert new particulars in the appropriate fields in A or B			
Previous name of applicant			
Previous postal address of applicant			
Previous physical address of applicant			
If other, please indicate			
I HEREBY DECLARE THAT THE INFORMATION REFLECTED ABOVE IS TRUE AND CORRECT			
.....
Name (in print)	Signature	Capacity	Date



ANNEXURE DA 185.4A20

REGISTRATION CLIENT TYPE 4A20 – PRODUCER OF GOODS NOT CAPABLE OF USE IN ANY ENGINE (SECTION 37A(4) AND RULE 37A.11)

- Please complete the appropriate section (A and B or C)
- A separate application should be submitted for each location which manufactures independently
- The output of the manufacturing operation must consist entirely of goods or a range of goods which can only be used as burning fuel not capable of use as a fuel in any engine as defined in Chapter 85 to 87 of the Harmonised Tariff
- The applicant's attention is drawn to Rule 37A.11 and also the applicable provisions of Rules 37A.06 and 37A.07 of the Customs and Excise Act No. 91 of 1964
- Copies of the plan of the premises indicating the production and storage facilities **must** be submitted with each application

A	New application
Full name of applicant	
Postal address of applicant	
Postal code	
Physical address of applicant where production takes place	
VAT registration number	
Income tax number	
Company/CC registration number (or ID no. if applicant is an individual)	
Code and telephone number of applicant	
Code and Fax number of applicant	
E- mail address of applicant	
B	Business Activities and Description of Goods
Name and address of supplier/s of marked goods	
Name and address of supplier/s of goods with which marked goods will be mixed	
Customer number with supplier	
Name and estimated quantity of each of the goods produced (per annum)	

Formula of blend of goods to be mixed		
Total number and marks of tanks to be used for production/storage purposes		

Capacity of each tank referred to above	
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C	Change of: (Mark with a "X")
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Name	Address	Cancellation	Other
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If change of name and/or address and/or other particulars please insert new particulars in the appropriate fields in A or B

Previous name of applicant	
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Previous postal address of applicant	
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Previous physical address of applicant	
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If other, please indicate	
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I HEREBY DECLARE THAT THE INFORMATION REFLECTED ABOVE IS TRUE AND CORRECT

.....
Name (in print)	Signature	Capacity	Date