

No. R. 492

2 April 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/76)

Under sections 59A, 60, 64F 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.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution of the following forms under item 202.00 of the Schedule to the rules of form:

"DA 185 Application form: Licensing / Registration of Customs and Excise Clients;
DA 185.A Security Particulars".

- (b) By the insertion of the following annexure:

"DA 185.13 Licensing of Distributor of Fuel."



DA 185

APPLICATION FORM: LICENSING/REGISTRATION OF CUSTOMS AND EXCISE CLIENTS

For official use

NOTES FOR THE COMPLETION OF FORM

1. Please indicate with an "X" in the applicable box.
2. 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.
3. Where the asterisk (*) appears, delete which ever is not applicable.
4. Please 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.
5. Please take note that a separate application form must be completed for each client type.
6. Please complete annexure DA185.A where security must be furnished.

A.1. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed with SARS, please state allocated customs code or client number.

A.2. PURPOSE OF APPLICATION

New Registration/Licensee or renewal:

☐

Amendment of existing information:

☐

Cancellation:

☐**A.3. CLIENT TYPES**

REGISTRATION		LICENSING	
1. Importer (Annexure 01) (Sec 59A)	<input type="checkbox"/>	6. Special Manufacturing Warehouse (Annexure 06) (Sec 21, 60 and 61)	<input type="checkbox"/>
2. Exporter (Annexure 02) (including exporter under AGOA) (Sec 59A and Rule 46A1.02)	<input type="checkbox"/>	7. Manufacturing Warehouse (Annexure 07) (Sec 19A, 27, 60 and 61)	<input type="checkbox"/>
3. Rebate (Annexure 03) (Sch 3, 4 and 6) (Sec 59A and 75)	<input type="checkbox"/>	8. Storage Warehouse (Annexure 08) (Sec 60 and 61)	<input type="checkbox"/>
4. Manufacturer for AGOA (Annexure 04) (Sec 59A and Rule 46A1.03)	<input type="checkbox"/>	9. Special Storage Warehouse (Annexure 09) (Sec 19A, 21, 60 and 61)	<input type="checkbox"/>
5. Special Manufacturing Warehouse: MIDP (Annexure 05) (Sec 59A)	<input type="checkbox"/>	10. Clearing Agent (Annexure 10) (Sec 64B)	<input type="checkbox"/>
12. Electronic communication with SARS (Annexure 12) (Sec 101A)	<input type="checkbox"/>	11. Remover of goods in bond (Annexure 11) (Sec 64D)	<input type="checkbox"/>
	<input type="checkbox"/>	13. Distributor of fuel (Annexure 13) (Sec 64F)	<input type="checkbox"/>

B. BUSINESS / PERSON PARTICULARS

Registered name of business or name of applicant:			
Business address: Street name and number:			
Building name and floor number:			
Suburb:			
City/Town:		Street code:	
Postal address:			
Suburb:			
City/Town:		Postal code:	
Business Telephone and Fax numbers (Including code):			
Business e-mail address:			

C. NATURE OF BUSINESS

Company	<input type="checkbox"/>	Close Corporation	<input type="checkbox"/>	Trust	<input type="checkbox"/>
Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Other	<input type="checkbox"/>

Company Registration number:																			
Close Corporation Registration Number:																			
Trust Registration Number:																			
Other (Please specify):																			

D. REGISTRATION PARTICULARS			
VAT Registration Number:		Income Tax Number:	
PAYE Number:		SDL Number:	
UIF Number:			

[illegible][illegible]

F. ACCOUNTANT/ACCOUNTING DETAILS																											
Name of Accountant/Accounting firm:																											
Particulars of the Accountant/Auditor or Accounting Officer:																											
Initials:						First Name:																					
Surname:																											
Telephone Dialling Code:																Telephone Number:											
Business address: Street name and number:																											
Building name and floor number:																											
Suburb:																											
City/Town:										Street code:																	
Postal address:																											
Suburb:																											
City/Town:										Postal code:																	

G: 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:-				
Has contravened or failed to comply with the provisions of the Act.	Yes:		No:	
Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:	
Has been convicted of any offence under the Act.	Yes:		No:	
Has been convicted of any offence involving dishonesty.	Yes:		No:	
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:	
Has ever been insolvent or in liquidation.	Yes:		No:	
If the answer is "yes" to any of the above questions in G full details must be furnished with the application.				

ANNEXURE DA185.A

SECURITY PARTICULARS - (Must be completed by applicants to license as Clearing Agents, Warehouses, Remover of goods in bond, Licensed Distributor or to register Rebate Stores)

- Notes:
- (a) Warehouses - Please ensure that the security amount will cover any duty on goods that will be stored at any given time in a licensed Customs and Excise warehouse.
 - (b) Rebate Stores - Please ensure that the security amount will cover any duty that will be rebated at any given time in an approved Customs and Excise rebate store.
 - (c) Clearing Agents - Security is required in respect of each district office where business will be conducted with the South African Revenue Service.
 - (d) Licensed Distributor of fuel - Security must be furnished in the amount required by the Commissioner in accordance with section 64F(2)(c).
 - (e) Remover of goods in bond - Please ensure that the security amount will cover any duty and VAT on goods that will be transported at any given time.

Bond Particulars

Particulars required to enable a surety bond to be drawn up-

(a) Full name(s) of Person(s) who will sign the bond on behalf of the applicant:

(i)

Capacity

(ii)

Capacity

(b) Full name and address of the bank or insurance company who will provide the security:

(c) Full name(s) of the Person(s) who will sign the bond on behalf of the surety:

(i)

Capacity

(ii)

Capacity

Bond Amount:

ANNEXURE DA185.13

CLIENT TYPE 10 – DISTRIBUTOR OF FUEL

Distributor of fuel 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 paragraph B of the application form.

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).

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 as a Distributor of fuel.

The under-mentioned original or certified copies must accompany the application:

- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Signed Agreement as indicated in Rule 64F.
- (d) Identity/passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All Members/partners/trustees.
 - Company – All Directors, including Managing Director and Financial Director.

