No. R. 313

**26 February 2003** 

## **CUSTOMS AND EXCISE ACT, 1964**

## AMENDMENT OF RULES (NO. DAR/64)

Under sections 21, 59A, 60 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with effect from 26 February 2003.

## P J GORDHAN

#### COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

#### **SCHEDULE**

By the substitution of the following forms under item 202.00 of the Schedule to the rules:

"DA 185 Application form: Licensing / Registration of Customs and Excise Clients and the following annexures:

DA 185.07 Licensing of customs and excise manufacturing warehouses.

DA 185.09 Licensing of customs and excise special storage warehouses."



**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							
2. If the space provided on form DA185 and app on a separate page, which must be attached to		exure(s) is insufficient, the information must be furnished					
3. Where the asterisk (*) appears, delete which							
		er, customs and excise warehouse number or rebate use					
5. Please take note that a separate application f	•	ormation or for a total cancellation per client type.					
6. Please complete annexure DA185.A where se		•					
A.1. EXISTING REGISTRANT/LIC	ENSEE I	PARTICULARS					
If currently registered/licensed with SARS, plea	se state allo	cated					
customs code or client number.							
A.2. PURPOSE OF APPLICATION							
New Registration/Licensee or renewal:	Amendmen	nt of existing information: Cancellation:					
A.3. CLIENT TYPES							
REGISTRATION		LICENSING					
1. Importer (Annexure 01) (Sec 59A)		6. Special Manufacturing Warehouse (Annexure 06) (Sec 21, 60 and 61)					
Exporter (Annexure 02) (including exporter un AGOA) (Sec 59A and Rule 46A1.02)	der 🔲	7. Manufacturing Warehouse (Annexure 07) (Sec19A, 27, 60 and 61)					
3. Rebate (Annexure 03) (Sch 3,4and 6) (Sec 59A 75)	and	8. Storage Warehouse (Annexure 08) (Sec 60 and 61)					
4. Manufacturer for AGOA (Annexure 04) (Sec 5 and Rule 46A1.03)	9A 🔲	9. Special Storage Warehouse (Annexure 09) (Sec 19A, 21, 60 and 61)					
5. Special Manufacturing Warehouse: MIDP (Annexure 05) (Sec 59A)		10. Clearing Agent (Annexure 10) (Sec 64B)					
		11. Remover of goods in bond (Annexure 11) (Sec 64D)					
B. BUSINESS / PERSON PARTICULARS							
Registered name of business or name of app	olicant:						
Business address: Street name and n	umber:						
Building name and floor n	umber:						
Suburb:		Street gode:					
City/Town:  Postal address:		Street code:					
· Suburb:							
City/Town:		Postal code					
Business Telephone and Fax numbers (Incl	uding code):						
Business e-mail address:							

Company				Clo	ose Cor	porat	ion		T									T	rust	TT
Sole Proprietor			Partnership					I									0	ther	1	
Сотрапу	Registr	ation	Numb	er:	$\neg \tau$	7		Τ-	7	7		T								7
Close Corporation	Registr	ation	Numb	er:				上					+	_	$\dashv$		+-	-		+
	Registr								$\perp$											工
	Other (F	rease	specii	y):						T		T-	7	$\neg \vdash$	<b>-</b> T		Т			$\overline{}$
. REGISTRATIO	N PART	ICU	LARS																	
VAT Registration	Number	:		See Seems		<u> </u>		T	Inc	ome	Тах	Nun	ber:							
PAYE	Number	:								- 5	DL	Nun	ber:							
UIF	Number																			
ull name, surname	and ID/	Passp	ort nu	mber	(s) of '	Sole	Pro	prieto	or and	i/* o	r all	Раг	tners	* Ma	nagi	ng D	irec	tor/	* Fir	
pirector/* Directors/*	Membe	ers/* ]	Trustee	es:																
i) Initials:				Full	Name:															
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iii) Initials:				Full	Name:															
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CONTACT PER	SON (P	artic	ulars	of pe	rson w	he ca	ın be	con	acte	i reg	ard	ing t	his a	pplica	tion)	1				
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First Name:																				
Telephone Dialli	ng Code	: ]					T				Tele	phor	ie Nu	mber:	T			T	T	T
Cellular Phone	Number	:																		
(	Capacity	:																$\Box$	$oxed{\mathbb{T}}$	
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F. ACCOUNTANT		reduction	v 30, 24,3890	ETA	AILS															
Name of Accountant,																				_
Particulars of the Ac	countan	t/Aud				Offi	cer:													
Initials:			First	Nan	ne:													_		
								<del>, ,</del>											т т	
Surname:						1 1	,				_									
Surname:							1				7	Telep	hone	Numb	er:	$\perp$	$\perp$	$\perp$		
Surname: Telepho Business addre		et nan	ne and									relep	hone	Numt	er:					

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	A 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 DA185.07

# CLIENT TYPE 7 – LICENSING OF CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE

Trading Particulars:	
Please supply all trade names and physical address name as was stated in paragraph B of the applicat	esses of the business is conducted from a different address or under a different ation form.
Trade name of business:	
Warehouse address: Street name and numb	ber:
Building name and floor numb	
Subu	
City/Tov	
Street co	ode:
Authority to apply:	
I/We	/
(1)	Capacity
(2)	Capacity
being duly authorised thereto by virtue of	1. 4754
(a) * a resolution passed at a meeting of the Boar	rd of Directorsday of; or
(b) * express consent in writing of all the membe	ers of the close corporation /* partners of the partnership /* trustees
of the trust; or	•
(c) * being a person having the management of a hereby apply for licensing of a Customs and Excis	any other association, se manufacturing warehouse
, , , , , , , , , , , , , , , , , , , ,	or manufactured may wateriouse.
Warehouse Particulars:	
a) Please indicate with an "x" whether the warehouse will be utilised as a	Manufacturing Warehouse (VM):
manufacturing warehouse, manufacturing	Manufacturing Warehouse Primary (VMP):
warehouse primary or manufacturing warehouse secondary.	Manufacturing Warehouse Secondary (VMS):
b) Please describe the goods that will be stored in	n the warehouse or manufactured in the warehouse as well as
the tariff heading(s)/ item(s) and rebate item(s)	s) (if applicable).
Tariff heading(s)/item(s)/Rebate item(s	S) Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

The under-mentioned	original or	r certified co	pies must accom	pany the application:

- (a) Registration certificate of business As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Signed Agreement as indicated in Rule 19A.
- (e) Identity documents/Passport documents of
  - Individual.
  - Partnership, Close Corporation and Trust All members/partners/trustees.
  - Company All Directors, including Managing Director and Financial Director.

- 1- · · 4* - · · ·		
Declaration:		
becautation.	 	

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.

_	(11)					procedu								 ,
	Initials and surname:					Stati	ıs (e.g. I	Directo	r):					
	Signature:			Da	te:			Pla	ce					
		FOR OF	FICIAL USE											
		F	File Number:						T			T	T	
	Type of Warehouse:			VM	VMP	VMS								
		Wareho	use Number:											
	License Number:									T				
		I	icense Date:											
	District off	ice with who	m Licensed:											

ANNEXURE DA185.09

# CLIENT TYPE 9 – LICENSING OF CUSTOMS AND EXCISE SPECIAL STORAGE WAREHOUSE

Trading Particulars:								
Please supply all trade names and physical addresses of name as was stated in paragraph B of the application for	the business is conducted from a different address or under a different ad	tterent						
Trade name of business:	ш.							
Warehouse 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							
	Capacity							
(2)								
being duly authorised thereto by virtue of -								
(a) * a resolution passed at a meeting of the Board of D	virectors							
(b) * express consent in writing of all the members of the	day ofccyy; or he close corporation /* partners of the partnership /* trustees							
of the trust; or								
(c) * being a person having the management of any c special storage warehouse.	other association, hereby apply for licensing of a Customs and	Excise						
Special storage wateriouse.								
Warehouse Particulars:								
a) Please indicate with an "x" the utilization of the war	ehouse.							
1 Storage of locally manufactured goods (SOS):								
2 Storage of imported goods (SOS):								
3 Storage of locally manufactured goods for export (SOS):								
Warehouse licensed for the storage of locally manufactur free shop or for the supply of such goods to foreign going	ed goods for supply of such goods to a warehouse licensed as a duty ships or aircraft (SOS):							
5 Locally manufactured spirits, unpacked, for export (SOS):	:							
6 Storage warehouse for denaturing of spirits and packing the	nereof (SOS):							
7 Storage warehouse for packing or repacking in manufactu	ring of undenaturing spirits for supply to rebate users (SOS):							
8 Combination of provisions 6 & 7 (SOS):								
b) Please describe the goods that will be stored in the heading(s)/ item(s) and rebate item(s) (if applicable)	the warehouse or manufactured in the warehouse as well as the:).	e tariff						
Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored	i						
1)								
2)								
3)								
4)								
5)								

6)								
7)								
The under-mentioned original or certified copies must accompany the application:								
Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case								
of a Trust.  (b) Resolution/consent or other authority as applicable.								
(c) Plans of premises, showing the exact location of the warehouse.								
(d) Signed Agreement as indicated in Rule 19A.								
(e) Identity documents/Passport documents of								
• Individual.								
<ul> <li>Partnership, Close Corporation and Trust – All members/partners/trustees.</li> </ul>								
<ul> <li>Company – All Directors, including Managing Director and Financial Director.</li> </ul>								
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.								
(ii) comply with such customs and excise laws and procedures.								
Initials and surname: Status (e.g. Director):								
(-ig. 2.1000s))								
Signature: Date: Place								
FOR OFFICIAL USE								
File Number:								
Type of Warehouse: SOS								
Warehouse Number:								
License Number:	]							
License Date:								
District office with whom Licensed:								