
GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE**No. R. 1157****1 December 2005**

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DA/R/9)

Under sections 46, 46A, 49A, 59A 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 with effect from 1 December 2005.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution for rule 46A2.04 of the following rule:
- "46A2.04 Registration of exporter and producer
 For the purposes of section 46A(6) and section 59A –
- (a) every exporter and producer of GSP goods shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of –
- (i) an exporter, Annexure DA 185.02 and DA 46A.01;
- (ii) a producer, Annexure DA 185.14 and DA 46A.02;
- (b) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as a producer, must be so submitted."
- (b) By the substitution in rule 46A2.18 for subparagraph (ii) of paragraph (g) of the following subparagraph
- "(ii) Form A must be accompanied by the Application for Certificate of Origin Form A IDA 46A.03 and if the exporter is not the producer a Declaration by Producer (DA 46A.04),"
- (c) By the substitution in rule 46A2.18 for the sentence preceding subparagraph (i) in paragraph (ij) of the following sentence:
- "(ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (DA 46A.03) the exporter, whether –"
- (d) By the substitution in rule 46A2.18(ij) for subparagraph (iii)(aa) of the following subparagraph.
- "(aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials came out by the exporter or producer to obtain the goods concerned. movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported and re-exported or materials used and producer's declaration form DA 46A.04;"

- (e) By the substitution in rule 46A2.19(b) for subparagraph (i)(bb) of the following subparagraph:
“(bb) if a Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect;”
- (f) By the substitution in rule 46A2.31 for the second paragraph numbered (c) of the following paragraph
“(d) For the purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the Certificate of Origin Form A and supporting evidence and any related export documents for at least three years after the date of entry of export of the goods concerned.”
- (g) By the insertion of rule 46A2.32 after paragraph (d) of the following paragraph:
“(e) Amendment of Certificate of Origin Form A
(i) An amendment of the Notes on the reverse of the Certificate of Origin Form A provides for the inclusion of the following new member states of the European Economic Community (the “Community” as defined in rule 46A2.01(e)(ii)(aa)):
Cyprus;
Czech Republic;
Estonia;
Hungary;
Latvia;
Lithuania;
Malta;
Poland;
Slovakia; and
Slovenia.
(ii) In terms of a directive issued by the United Nations Conference on Trade and Development (TD/B/GSP/FORM/1 of 7 December 2004), the existing stock of the Certificate of Form A with Notes (1996) on the reverse, may be utilized till 31 May 2006 and before that date SARS will issue sets of the new Certificate of Origin Form A with Notes (2004) at the Branch Offices.”
- (h) By the substitution for the form printed at the end of rule 46A2.31 of the following form:
“Generalized System of Preferences - Certificate of Origin Form A”

<p>1. Good consigned from (exporter's business name, address, country)</p>			<p>Reference No. A</p> <p style="text-align: center;">GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate)</p> <p style="text-align: center;">FORM A</p> <p>Issued in (country)</p> <p style="text-align: right;"><i>See notes overleaf</i></p>		
<p>2. Goods consigned to (consignee's name, address, country)</p>			<p>4. For official use</p>		
<p>3. Means of transport and route (as far as known)</p>					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
<p>11. Certification It is hereby certified, on the basis of control out, that the declaration by the exporter is correct.</p> <p style="text-align: center;">..... (Place and date, signature and stamp of certifying authority)</p>			<p style="text-align: center;">..... (country)</p> <p>and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to</p> <p style="text-align: center;">..... (Importing country)</p> <p style="text-align: center;">..... (Place and date, signature of authorized signatory)</p>		

Continues overleaf

**ANNEX
NOTES (2004)**

I Countries which accept Form A for the purposes of the Generalized System of Preferences (GSP):

Australia*	Republic of Belarus	European Union:	Italy	Austria
Canada	Republic of Bulgaria	Belgium	Cyprus	Poland
Japan	Russian Federation	Czech Republic	Latvia	Portugal
New Zealand**		Denmark	Lithuania	Slovenia
Norway		Germany	Luxembourg	Slovakia
Switzerland		Estonia	Hungary	Finland
United States of America ***		Greece	Malta	Sweden
		Spain	Netherlands	
		France	United Kingdom	
		Ireland		

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

III Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) Japan, Norway, Switzerland and the European Union: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and Coding System (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Bulgaria and the Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

(ij) By the insertion after the Certificate of Origin Form **A** included in the rules for Part **2** of the following:

"Part 3

Non-reciprocal tariff treatment under the Generalised System of Preferences (GSP) granted **to** developing countries by the Russian Federation

46A3.01 No rule."

(k) By the insertion after Part 3 of ~~the~~ following:

"Part 4

Non-reciprocal tariff treatment under the Generalised System of Preferences (GSP) granted to developing countries by the Republic of Turkey

46A4.01 (a) The rules numbered 46A4 are rules contemplated in sections **46(4)(d)** and **46A(4)(b)** in respect of ~~the~~ enactments of the Republic of Turkey relating to the Generalised System of Preferences (**GSP**) wherein is prescribed the origin **and** other requirements in terms of which goods exported from a developing country (which includes the Republic) will qualify for preferential tariff treatment on importation into the Republic **of** Turkey.

(b) ~~The~~ enactments of the Republic of Turkey to which these rules relate are the following English versions received from the Undersecretariat of Customs, Turkey:

(i) Consolidated Decision on Determination of Origin of Goods Benefiting from Preferential Regime for the purpose of the Generalised System of Preferences [No. 2001/3485] stated to have been published and amended in the Official Gazette of the Republic of Turkey as follows:

(A) published on 30th December 2001/24626

(B) amended on 9th October 2003/25254

(C) amended on 24th March 2004/25408

(ii) Annexes to the Consolidated Decision:

- Annex I - Introductory Notes to the List in Annex II
- Annex II - List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status
- Annex III - Certificate of Origin **Form A**
- Annex IV - Movement Certificate EUR I and Application for Movement Certificate **EUR 1**
- Annex V - Invoice Declaration
- Annex VI - Working Excluded from Generalized System of Preferences Regional Cumulation
- Annex VII - The List of the least Developed Countries

Note:

- (1) Care must be exercised in applying any provision of an enactment and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date **or** otherwise complete, **and** having regard to ~~the~~ provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation **of** the precise qualifying requirements and the extent of any benefit from ~~the~~ importer **or** the customs authority in the Republic of Turkey.
- (2) These documents are included in the **SARS** website (www.sars.gov.za).
- (c) Any expression used in the **rules** with reference to an enactment of the Republic of Turkey shall, **unless** the context otherwise indicates, have the meaning assigned thereto in the said enactment **or** relevant provisions of the Act **or** **as** defined in these rules.
- (d) (i) Where any rule reflects an alphabetical prefix **or** alphabetical prefixes and a number **or** numbers in brackets in any heading **to** the rule, such a reference refers to an enactment of the Republic ~~of~~ Turkey, for example:
- | | |
|---------|--|
| "TDA 43 | "TDA followed by a number refers to the relevant article of the Turkey enactment "Consolidated Decision on Declaration of Origin of Goods Benefiting from Preferential Regime for the Purposes of the Generalised System of Preferences" referred to in paragraph (b)" |
|---------|--|
- (ii) These references are merely quoted to facilitate tracing relevant provisions in the enactments, but exporters are cautioned to study each enactment **as** a whole and in context **to** verify requirements in each case and not to rely solely on such references.
- (e) In the application of provisions of the Act to any enactment -
- (i) the following expressions in the definitions **of** an enactment shall have the meanings assigned thereto in this paragraph
- "chapters and **headings**" means the chapters and headings (fourdigit codes) **of** Part 1 of Schedule No. 1;
- "customs **value**" means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A; and
- "Harmonized System" **or** "HS" **or** "Harmonized Commodity Description and Coding System" means, for the purposes of any meaning **ascribed** to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter **notes** and the rates **of** duty, applicable to the classification of any goods in any chapter **or** heading or subheading, and **For** the purposes of interpretation **of** Part 1 of Schedule No. 1, includes application **of** the Explanatory Notes to the Harmonized System **as** required in terms **of** section 47(8)(a);

- (ii) the following expressions in an enactment shall have the meanings assigned thereto in this paragraph -

"authority or authorities", "competent authorities", "customs authorities" or "governmental authorities" means, with effect from the date these **rules** come into operation, the Commissioner, or in accordance with any delegation in these rules, **the** Head Customs Operations in the Operational Service division of the **South** African Revenue Service, the Controller or any other officer:

"beneficiary country" (except when referring to benefits for a least developed country) or "developing country" includes the Republic;

"Certificate of Origin Form-A" or "Form A" means the Generalised System of Preferences, Certificate of Origin (combined declaration and certificate) **Form A** included in Annex III to the Consolidated Decision, which is issued in a beneficiary country **as** proof of **origin** and of which numbered sets are printed and provided by **the** South African Revenue Service **as** stated in these rules;

"Decision" means the Consolidated Decision on Determination of Origin of **Goods** Benefiting from Preferential Regime for the Purposes of **the** Generalised System of Preferences (and its Annexes) referred to in paragraph (b), which **states** in Article 1 thereof -

"This Decision shall regulate procedures and principles on determining **the** origin of **goods** benefiting from the preferential regime at trade to the Republic of Turkey for the purposes of the Generalised System of Preferences, according to Article 22(b) of Customs Law No. 4458.";

"GSP" means the Generalised System of Preferences as in operation in **the** Republic of Turkey in terms of which non-reciprocal preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

"Movement Certificate **EUR 1**", **the form** of which a specimen is published in **Annex IV** to the Decision which is issued as proof of the originating status of goods exported from the Republic of Turkey to the Republic for the purposes of the **GSP**;

"origin", "originate", "originating status" and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision **of** origin contemplated in an enactment:

"preferential **tariff treatment**" shall have **the** meaning assigned thereto in section 46A (1);

- (iii) For the purposes of TDA 6 -

"company" means a company contemplated in the Companies Act, No. 61 of 1973:

"registered or recorded in" or "sail under the **flag** of a **beneficiary** country" includes "registered" or "of South African nationality" as contemplated in the Merchant Shipping Act, **No. 57** of 1951;

"seabed" means "the **bed** of the **sea** and **the** subsoil thereof" included in the definition of "sea" in section 1 of **the** Maritime Zone Act, No. 15 of 1994;

"territorial waters" means the territorial waters as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iv) the expression "

"enactment" means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph (b), any amendment thereof or any directive in connection therewith issued by the Republic of Turkey;

"exporter" means a registered exporter as contemplated in section 46A(6);

"goods" as used in these rules means depending on the context, "goods" or "products" or "materials" as defined in an enactment;

"GSP goods", means goods exported or in the case of a producer, goods produced for export from the Republic for the purposes of obtaining the benefits of preferential tariff treatment on importation into the Republic of Turkey;

"list rule" or "rule" means a requirement specified in respect of a product in the "List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status" as provided in Annex II and the Introductory Notes thereto in Annex I. of the Decision;

"manufacturer" means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a "producer":

"producer" means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof:

"relevant enactment" means an enactment of the Republic of Turkey:

"Republic" means the Republic of South Africa.

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;

- 46A4.02 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the Head Customs Operations in the Operational Service Support division of the South African Revenue Service, the Controller or any officer designated to exercise such power or perform such duty or function;
- (b) For the purposes of paragraph (a) any officer authorised by the Manager: Commercial Services or by any Controller may exercise any power or duty or function conferred or imposed on customs authorities in any

enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment,

46A4.03 Transitional arrangements

- (a) The responsibility of the South African Revenue Service for the administration of the GSP in respect of the Republic of Turkey commences on the date these rules come into operation.
- (b) Any matter arising from the administration of the GSP before that date, must be finalised with the existing offices in the Department of Trade and Industry responsible for the administration of the GSP before the date these rules came into operation.

46A4.04 Registration of exporter and producer

For the purposes of section 46A(6) and section 59A -

- (a) every exporter and producer of GSP goods shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of -
- (i) an exporter, Annexure DA 185.02 and DA 46A.01;
- (ii) a producer, Annexure DA 185.14 and DA 46A.02;
- (b) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as a producer, must be so submitted.

Rules relating to the enactments of the Republic of Turkey prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries.

46A4.05 Purpose, scope and definitions CrDA 1-8, 24)

No rule

46A4.06 Rules of origin, proofs of origin (TDA 3 and 24)

- (a) In terms of the relevant enactments the basic requirements for a product to be regarded as originating in a GSP beneficiary country are that it must be -
- (i) wholly obtained in that country; WDA 6)
- (ii) obtained in that country in the manufacture of which products other than those referred to in subparagraph (i) are used provided that the said product has undergone sufficient working or processing (TDA 7, Annexes I and II).
- (b) (i) Products originating in the Republic of Turkey which are exported to a GSP beneficiary country and which are subject to working or processing there going beyond the processes regarded as insufficient working or processing (TDA 8) are regarded as originating in that GSP beneficiary country (TDA 4).
- (ii) The process referred to in subparagraph (i) is referred to as cumulation and in this regard the enactments provide for -
- (aa) regional cumulation (TDA 13, 14, 15, 16 and 17) which only applies in respect of the groups listed in TDA 14;
- (bb) bilateral cumulation with materials originating in the Republic of Turkey (TDA 4).
- (c) An originating product is eligible, on importation into the Republic of Turkey to benefit from the relevant tariff preference provided -
- (i) it has been transported directly (TDA 22);

- (ii) a valid certificate of origin Form A is submitted or an invoice declaration is produced (TDA 24 and 26); and
 - (iii) the customs administration (or other government authority) of a beneficiary country assists the customs authorities of the Republic of Turkey in verifying (when required) the authenticity of the document or the accuracy of the information regarding the origin of the product (TDA 39 and 40).
- (d) For the purposes of these requirements -
- (i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods exported (whether on completion of Form A or an invoice declaration) under the GSP scheme as specified in these rules:
 - (ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.
- (e)
- (i) Whenever originating status is claimed for any product in which materials originating in the Republic of Turkey have been incorporated, the exporter shall, in addition to any other documentation that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in TDA 4 and paragraph (b).
 - (ii) Where goods are imported into the Republic from the Republic of Turkey for working or processing (cumulation purposes), the bill of entry import must be so endorsed and also with the movement certificate EUR 1 number and date or to the effect that the importer is in possession of an invoice declaration.
- 46A4.07 Products wholly obtained in the Republic of Turkey or a GSP beneficiary country (TDA 6)
Goods wholly obtained must be so described on Form A, or any invoice declaration and any entry for export, for example, "coal (wholly obtained)".
- 46A4.08 Products sufficiently worked or processed – List of working or processing (TDA 7, Annexes I and II)
- (a) A value tolerance, which does not apply to textile products of HS chapters 50 to 63 of the Harmonized System, is allowed in respect of non-originating materials which should not be used in the manufacture of originating products.
 - (b) Derogations as provided in TDA 18, 19 and 20 are only applicable to least-developed beneficiary countries.
- 46A4.09 Insufficient working or processing (TDA 8)
Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out to distinguish sufficient and insufficient working.
- 46A4.10 Unit of qualification (TDA 9)
No rule.
- 46A4.11 Accessories, spare parts and tools (TDA 10)
No rule.

- 46A4.12** Sets (TDA 11)
 Any record kept to prove the originating status of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purposes of application of the relevant provisions of origin
- 46A4.13** Neutral elements (TDA 12)
 No rule.
- 46A4.14** The principle of territoriality, re-importation of goods (TDA 21)
- (a) For the purpose of application of the relevant enactments "exported" includes goods removed to any SACU country other than the Republic.
- (b) When entering any goods under rebate of duty for which originating status as contemplated in the Republic of Turkey enactment is claimed on re-importation from any country, it must be proved that the goods returned -
- (i) are the same as those which were exported:
- (ii) have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.
- 46A4.15** Direct transport (TDA 22)
- (a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A4.06(b) (cumulation).
- (b) (i) "Transported directly" means goods invoiced to an importer in the Republic by an exporter in the Republic of Turkey (or by a person in another country) and transported directly from the Republic of Turkey to that importer, arriving in the same ship, aircraft or container on which they were loaded on exportation.
- (ii) The evidence specified in TDA 22 in respect of goods which have not been transported directly between the Republic of Turkey and the Republic shall be produced to the Controller at the time of entry together with the form EUR 1 or invoice declaration and other documents contemplated in section 39.
- (iii) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status and compliance with the requirements specified TDA 22.
- (c) "A single transport document" may include a through bill of lading or air waybill indicating a contract for the carriage of goods from the Republic of Turkey to the Republic.
- (d) "Any substantiating documents" referred to in TDA 22 shall be documents, which provide the facts specified therein and may include a declaration by the exporter supported by a statement from the customs authorities of the country concerned that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.
- (e) (i) The provisions of paragraphs (b), (c) and (d) shall apply mutatis mutandis in respect of goods exported to the Republic of Turkey.

- (ii) ~~The~~ exporter in the Republic must produce ~~the~~ evidence required on importation into the Republic of Turkey to the Controller together with the Application for Certificate of Origin Form **A**, completed Form A and other prescribed export documents.

46A4.16 Exhibitions (TDA 23)

- (a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule **46A4.06(b)** (cumulation).
- (b) In addition to the proof of origin referred to in TDA 22 the importer must produce on entry of the goods imported -
 - (i) an invoice from the exporter in the country concerned endorsed with the statement "these goods were consigned to you from (name and place of exhibition)";
 - (ii) a statement from ~~the~~ exporter confirming the particulars specified in the enactments.

46A4.17 General conditions, proof of origin of goods, issue of Certificates of Origin Form A and Application for Certification of Origin Form A (TDA 24 and 25)

- (a) Numbered Certificate of Origin Form **A** have been printed in accordance with Annex III to the Decision and are available from the South African Revenue Service at the offices of Controllers specified in paragraphs (a) and (b) of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to ~~the~~ Republic of Turkey.
- (b)
 - (i) All forms received must be accounted for and mutilated, spoiled or cancelled forms must be returned to ~~the~~ nearest Controller.
 - (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.
 - (iii)
 - (aa) The Form **A**, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Manager: Commercial Services otherwise determines.
 - (bb) Every export bill of entry shall be endorsed -
 - (A) whether Form **A** or an invoice declaration is produced;
 - (B) with the Form **A** number, if applicable;
 - (cc) "Supporting documents" include those contemplated in paragraph (ij).
 - (dd) In addition to any copies required in terms of other export clearing procedures, the exporter or his or her agent must also submit for retention by the Controller -
 - (A) an additional copy of the bill of entry export;
 - (B) copies of the documents specified in subparagraph (aa); and
 - (C) a copy of the export invoice (endorsed with the invoice declaration, where applicable), a copy of the bill of lading, air waybill or the transport document, and producer's declaration, where applicable.
 - (ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the Controller.
 - (ff) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.
 - (iv) The officer processing the documents must check the copy of Form A submitted for retention to verify whether it is a true copy of the original and if satisfied must certify it as such.

- (c) An exporter may only authorise a licensed clearing agent to complete and sign the **Form A** and the application form.
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms,
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the relevant enactment
- (f) The letter of authority shall be submitted together with the completed **Form A** and application form and will be retained by the Controller.
- (g) (i) Completion of a **Form A** or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the relevant enactment.
- (ii) **Form A** must be accompanied by the Application for Certificate of Origin **Form A (DA 46A.03)** and if the exporter is not the producer a Declaration by Producer (**Form DA 46A.04**).
- (h) **Form A** must be completed to be authentic in accordance with the notes on the reverse thereof. the instructions in the relevant enactments and the following requirements:
- (i) (aa) The certificate must be completed in English.
- (bb) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout.
- (ii) The numbered boxes of the certificate must be completed as follows:
- Box 1
- The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.
- Box 2
- Insert the consignee's name, address and country (Turkey).
- Box 3
- Insert the details which will be inserted on the export bill of entry.
- Box 4
- Insert the bill of entry export number and date, client number of the exporter referred to in rule **59A.06(1)** and one of the following endorsements where necessary –
 - o "Duplicate" (where application is made for a duplicate);
 - o "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof);
 - o "Turkey Cumulation" (where goods have acquired originating status by cumulation of origin involving products originating in the Republic of Turkey as contemplated in rule **46A4.06** and the relevant enactment).
- Boxes 5 and 6
- Enter item numbers in Box 5 and identifying marks and numbers in Box 6.
 - Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.

- If they are not marked state **"No marks and numbers"**.
- **No** space must be left between items.

Box 7

- ~~State~~ identifying marks and numbers on the packages.
- **For** goods in bulk which are not packed insert **"In bulk"**.
- ~~The~~ quantity stated must agree with the quantities on ~~the~~ invoice, for example, 100cartons.
- The goods must be identified by giving a reasonably full commercial description supplemented where necessary by information which enable the appropriate tariff heading to ~~be~~ determined, for example, electric insulators (8546) or watch cases and parts (9111).
- If both originating and non-originating goods are packed together describe only the originating goods and add at the end **"Part contents only"**.
- If non-originating goods are included in a consignment ~~of~~ originating goods, ~~the~~ non-originating goods must ~~be~~ marked with an asterisk on the invoice and the following statement **put in Box 7**, below the description of the goods:
 - o **"Goods marked * on the invoice are non-originating and are not covered by this Form A"**:
- Draw a horizontal line under the only or final item in **Box 7** and rule through the unused space with a 2-shaped line or otherwise cross it through.

Box 8 (see Notes on the reverse **of Form A**)

- Enter the letter -
 - o **"P"** for goods wholly obtained:
 - o **"W"** followed by the Harmonized System heading at the 4-digit level for goods sufficiently worked or processed in terms of ~~the~~ relevant provision of the Decision.

Box 9

- Insert metric measures or **any** other quantity required.

Box 10

- Insert the invoice number and date.

Box 11

- Certification-
 - The officer must print his ~~or~~ her initials and surname **below his ~~or~~ her** signature and date-stamp the certificate in the space provided by imprinting thereon ~~the~~ special stamp issued to him or her **for this** purpose.

Box 12

- **The** box must be duly completed and the initials and surname and capacity of the person signing the certificate **must** be stated below the signature.
- *If* the certificate is signed by a clearing agent on behalf of an exporter, the name of the clearing agent **must be** stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.
- No certificate shall be valid -
 - o If any entered particulars are incorrect and *not* in accordance with these rules;
 - o If it contains any erasures ~~or~~ words written over one another:
 - o If altered, unless any alterations are made **by** deleting the incorrect particulars, by adding any necessary corrections and such alterations are signed in **full** by the person who completed the certificate and endorsed by the officer who signs the certificate.

Application form for certification of Form A

- (ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (form DA 46A.03) the exporter, whether -
- (i) the manufacturer in whose undertaking the last working or processing has been carried out;
 - (ii) an exporter who has bought in the goods from a manufacturer for exportation in the same state; or
 - (iii) an exporter who reexports in the same state goods imported from the Republic of Turkey or re-exports goods re-imported as contemplated in rule 46A4.14;
- must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including (as may be applicable) -
- (aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported and reexported or materials used and producer's declaration (form DA 46A.04);
 - (bb) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price defined in the enactments.
- (k) The requirements for signing the declaration on Form A are also applicable in respect of the application form which -
- (i) must bear the original signature of the person signing the declaration;
 - (ii) must be signed by the same person who signed the declaration on the Form A.
- (l) (i) The exporter must ensure that the application is duly completed and must submit the supporting documents specified in paragraph (3) of the declaration; and
- (ii) the supporting documents must include any relevant documents referred to in paragraph (j).
- (m) Where the officer has reasonable doubts about the correctness of the statements made on the application for a Form A, such officer may -
- (i) request the exporter or manufacturer to produce documentary proof of origin;
 - (ii) detain and examine the goods entered for export;
 - (iii) investigate the book, accounts and other documents required to be kept for the purposes of the information contained in the Application for Certificate of Origin Form A; and
 - (iv) refuse to issue the Form A until he is satisfied that the originating requirements of the enactments have been complied with.

46A4.18 Certificate of Origin Form A issued retrospectively (TDA 28)

- (a) (i) The exporter may only apply for the issue of a Certificate of Origin Form A after exportation at the office of the Controller where the goods were originally entered for export.
- (ii) Form A may only be issued after exportation of the products to which it relates, if -
- (aa) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or
 - (bb) it is demonstrated that a Form A was issued but not accepted on importation of the goods in the country of destination for technical reasons.

- (b) The application shall be in writing, stating fully the reasons for the request and shall be supported by -
- (i) a completed Form A and its application form of which -
 - (aa) Box 4 shall be endorsed "issued retrospectively"; and
 - (bb) if a Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect:
 - (ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of the relevant enactment;
 - (iv) full reasons of the circumstances in which a retrospectively issued Form A is required.
- (c) Before such application is considered an officer will first conduct an examination for verification that the particulars contained in the exporter's application conform to those contained in the corresponding export documents.
- (d) The application for the issue of a Form A retrospectively shall be considered by the Controller.

46A4.19 Issue of a duplicate Certificate of Origin Form A (TDA 29)

- (a) The exporter shall furnish to the Controller where the original Form A was issued -
- (i) a written statement giving reasons why a duplicate is required and the number and date of the original Form A,
 - (ii) a completed Form A and application form reflecting the word DUPLICATE and the number and date of the original form in Box 4;
 - (iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.
- (b) The officer processing the application for a duplicate shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Form A was issued.
- (c) In respect of the period of validity of a proof of origin, to which rule 46A4.22 relates, TDA 29 provides that the duplicate takes effect from the date of the original.

46A4.20 Issue of replacement Certificate of Origin Form A (TDA 30)

TDA 30 provides for the issuing of a replacement Certificate of Origin Form A by the Republic of Turkey where goods originating in a GSP-beneficiary country are sent from the Republic of Turkey and placed under customs control in the Republic of Turkey and thereafter sent elsewhere within the Republic of Turkey or to the Community, Norway or Switzerland.

46A4.21 Content and format of invoice declaration (TDA 24 and 26 and Annex V)

- (a) (i) The provisions of this rule relating to the importation of goods only apply in respect of the goods imported for cumulation purposes as contemplated in rule 46A4.06.
- (ii) Where form EUR 1 is not produced, the declaration specified in paragraph (c)(viii), must also be reflected on invoices of goods imported from the Republic of Turkey for the purposes of further working or processing in the Republic (cumulation).

- (b) (i) The provisions relating to invoice declarations are only applicable to goods exported to ~~the~~ Republic of Turkey in respect of a consignment consisting of ~~one~~ or more packages containing **originating** products of which ~~the~~ total value does not exceed EUR 6000.
- (ii) **Where** there are reasonable doubts **as** to the correctness of the declaration, ~~the~~ exporter will be required to apply for issuance of **Form A**

- (c) Every exporter must "
- (i) ensure that the goods comply with the relevant provisions of origin at ~~the~~ time of export;
- (ii) be in possession of the records and documents proving the originating status of ~~the~~ goods exported;
- (iii) use serially numbered invoices;
- (iv) insert a reference number or other particulars on any invoice, delivery note ~~or~~ another commercial document according to which ~~the~~ goods ~~can~~ be readily identified ~~in~~ such records ~~and~~ documents;
- (v) describe the goods on such invoice and any delivery ~~note~~ ~~or~~ another commercial document **with** sufficient detail to enable them to be identified ~~and~~ for the purposes of determination of ~~the~~ tariff heading;
- (vi) insert ~~on~~ any such document the applicable **tariff** heading;
- (vii) indicate clearly on such documents by means of an asterisk ~~and~~ statement goods ~~which~~ are not of preferential origin: and
- (viii) insert ~~on~~ three copies of the invoice or such other document, for each consignment, the English version of ~~the~~ declaration specified below, which ~~shall~~ "

(aa) be dated ~~and bear~~ the original signature of ~~the~~ exporter ~~in~~ manuscript; ~~and~~

(bb) reflect the name and capacity of the ~~person~~ signing ~~the~~ declaration ~~in~~ capital letters below the signature.

"The exporter of the products covered **by** this document **declares that, except where** otherwise clearly indicated, these products are of **preferential origin** according **to** the rules ~~of~~ origin of the Generalised System ~~of~~ Preferences of the Republic of Turkey

.....
 (Place and date)

.....
 (Signature of the exporter)"

(Note: In addition the name of the ~~person~~ signing the declaration **has to be indicated in clear** script)

- (ix) The documents referred to in subparagraph (viii) shall **be** dealt with by "
- (aa) forwarding ~~one~~ copy of the document on which the declaration is made to ~~the~~ consignee;
- (bb) including with the other export documentation ~~one~~ such copy and a copy of ~~the~~ invoice for retention by the Controller; ~~and~~
- (cc) creating a file for storing a copy of ~~the~~ invoice, such delivery ~~note~~ ~~or~~ other commercial document ~~and~~ supporting evidence to prove the origin of ~~the~~ goods.

- (d) Any exporter who issues any invoice declaration may be prohibited from issuing such declarations **where such** exporter "

- (i) makes a false declaration concerning ~~the~~ origin or the value of any consignment;
- (ii) does not comply with ~~the~~ requirements of the relevant enactment or these **rules**;
- (iii) fails to notify the Manager: Commercial Services that ~~the~~ goods no longer fulfil ~~the~~ required origin conditions (for example, by change of ~~sources~~ or materials).

(e) If an exporter has been so prohibited from using invoice declarations, such exporter shall apply for Form A in respect of all exports for which originating status is claimed.

(f) (i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the officer at the office of the Controller where the goods were entered for export.

(ii) The provisions of rule 46A4.18 shall apply mutatis *mutandis* to such application.

46A4.22 Submission: Validity of proof of origin (TDA 31)

(a) These provisions are only applicable in respect of goods imported for cumulation purposes as contemplated in rule 46A4.06.

(b) Any proof of origin in respect of imported goods must be -

(i) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption: or

(ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13:

(iii) in English and if not so, a translation must be attached thereto.

(c) (i) Exporters must submit the Form A or the invoice declaration as proof of origin to reach the importer timeously in the country of destination as such proof of origin must be produced to the customs authorities in the country concerned within 10 months from the date of issue in the Republic.

(ii) After such period proof of origin may only be accepted on application to the Turkey custom authorities -

(aa) if failure to observe the time limit is due to exceptional circumstances, or

(bb) where the goods have been submitted to the customs authorities in the country of destination before the final date of expiry.

46A4.23 Importation by instalments (TDA 34)

When such goods are exported to the Republic of Turkey, one Form A shall be issued and submitted to the importer in the country of destination on exportation of the first instalment.

46A4.24 Exemptions from requirement of proof of origin (TDA 36 and 37)

(a) Proof of origin is not required if goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage.

(b) According to the provisions the following general conditions apply to exemption from production of proof of origin in respect of the importations concerned, where -

(i) the value of such goods does not exceed the limit of EURO 500 in the case of small packages or EURO 1 200 in the case of goods forming part of travellers' personal baggage;

(ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage for the personal use of the recipients or travellers or their families:

- (iii) the goods have been declared as meeting the requirements of the relevant enactment and there is no reason to doubt the veracity of such declaration.

46A.2.25 Discrepancies and formal errors (TDA 35)

- (a) Slight discrepancies in proof of origin documents submitted at the time of entry of imported goods may include -
- (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) that the information is valid and accurate but not in the correct box;
 - (iv) that the exporter's declaration box is not dated.
- (b) Any proof of origin document submitted with slight discrepancies or formal errors may be accepted provided the documents and goods comply with the conditions contemplated in the relevant enactment.

46A.4.26 Communication of stamps and addresses (TDA 39)

- (a) The Commissioner will supply the Undersecretariat of Customs of the Republic of Turkey with imprints of customs stamps and other information relating to the issuance of certificates.
- (b) The stamp provided for issuing of Form A must be used only for that purpose and only that stamp shall be used for such forms.

46A.4.27 Mutual assistance (TDA 25 and 39)

The Manager: Commercial Services shall be responsible for rendering any assistance contemplated in the relevant enactments to the custom administration of the Republic of Turkey,

46A.4.28 Verification of proof of origin (TDA 40 and 41)

- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the exporting country.
- (b) If a request for verification of proof of origin is received from the customs authorities in the Republic of Turkey, the exporter, manufacturer, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of any enactment.
- (c) The Manager: Commercial Services shall determine whether or not to refuse entitlement to preferences in respect of imports from the Republic of Turkey for cumulation purposes as contemplated in rule 46A.4.06 in the circumstances contemplated in the enactments.


46A.4.29 Keeping of books, accounts and other documents (TDA 42)


- (a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;
- (b) Every exporter or producer or any other person as contemplated in section 46A(3)(b) shall maintain and keep for a period of three years from the date goods were exported complete books, accounts or other documents


relating to ~~the~~ origin ~~of~~ goods for which preferential ~~tariff~~ treatment was claimed including any such books, accounts or other ~~documents~~ in connection with -


- (i)
 - ~~(aa)~~ ~~the~~ purchase of, sale of, cost of, value of, and payment for the goods that are exported:
 - ~~(bb)~~ ~~the~~ purchase ~~of, cost~~ of, value of, and payment for, all materials, including indirect materials, used in ~~the~~ production of ~~the~~ goods exported;
 - (ii) the production ~~of~~ the goods in ~~the~~ form in which they are exported, including proof of the originating status of ~~the~~ materials ~~used and~~ goods produced, the use of materials and other documentation ~~and~~ information to prove the originating status of ~~the~~ goods exported:
 - ~~(iii)~~ documents relating to any ~~goods~~ imported from the Republic of Turkey, including proof of origin ~~in respect~~ of any goods exported in ~~the~~ same state ~~as~~ imported or any goods ~~used~~ in ~~the~~ production ~~of~~ goods exported:
 - ~~(iv)~~ ~~the~~ exportation ~~of~~ the goods to the countries concerned:
 - ~~(v)~~ any other documents contemplated in rule ~~46A4.17(ij)~~.
- (c) (i) For ~~the~~ purpose of paragraph ~~(b)~~ ~~the~~ ~~books~~, accounts and other documents must include specifically ~~the~~ following:
- ~~(aa)~~ direct evidence of working ~~or~~ processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;
 - ~~(bb)~~ documents proving the identity of ~~materials used~~ in production and which contain enough particulars ~~to determine~~ the tariff subheading thereof;
 - ~~(cc)~~ documents proving ~~the~~ value of materials used and added value;
 - ~~(dd)~~ costing ~~records~~ showing the calculation ~~of the~~ ex-works price;
 - ~~(ee)~~ serially numbered invoices of goods sold for export: ~~and~~
 - ~~(ff)~~ copies of ~~Form A and~~ all export documents (including transport documents).
- (ii) ~~The~~ invoiced price is not acceptable ~~as~~ the ex-works price, and may be determined ~~by the~~ Manager: Commercial Services ~~in~~ consultation with the Group Manager: Valuation, where -
- ~~(aa)~~ different ~~terms~~ apply, for example, CIF price:
 - ~~(bb)~~ a special price ~~has~~ been charged between associated companies, in which ~~case~~ the true price shall ~~be~~ established on the basis of ~~the~~ price charged to non-associated purchasers for similar goods;
 - ~~(cc)~~ ~~goods~~ are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule:
 - ~~(dd)~~ a discount ~~has been~~ granted subject to conditions, for example, payment to be made within six months of sale ~~to~~ a distributor, in which case it should be ignored when calculating ~~the ex-~~ works price;
 - ~~(ed)~~ any other instances where ~~the~~ invoiced price is not an ex-works price.
- (c) For ~~the~~ purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the certificate of origin ~~Form A~~, any supporting documentary evidence ~~and~~ any related export documents ~~for~~ at least ~~three~~ years after ~~the~~ date of entry of export of ~~the~~ goods concerned."


- (l) By the insertion in rule 49A.01(d) after subparagraph (iii) of the following subparagraph:
 "(iv) "producer" means a registered producer contemplated in paragraph (j) and includes a person that breeds and raises any animals, ~~mines any minerals and~~ grows and ~~harvests any products, and~~ depending on the context, any person that manufactures, processes or assembles **goods** or any combination thereof."
- (m) By the insertion in rule 49A.01 after paragraph (e) of the following paragraph
 "(j) Registration of exporter and producer
 For the purposes of section 49(6) and section 59A -
 (a) every exporter and producer of **goods to be exported** to any of the member states of the European Community shall be registered and shall submit to the Commissioner a completed form DA 185 ~~and the relevant annexure~~ in the case of -
 - - -
 (i) ~~an exporter, Annexure DA 185.02 and DA 46A.01;~~
 (ii) a producer, Annexure DA 185.14 and DA 46A.02;
 (b) if the exporter is also the producer of the **goods concerned**, application for registration as exporter, **as well as a** producer, **must be so** submitted."
- (n) By the insertion in rule 49B.01(d) after subparagraph (viii) of the following subparagraph
 "(ix) "producer" means a registered producer contemplated in paragraph (j) and includes a person that breeds and raises any animals, ~~mines any minerals and~~ grows and harvests any products, ~~and~~ depending on the context, any person that manufactures, processes or assembles **goods** or any combination thereof."
- (o) By the insertion in rule 49B.01 after paragraph (e) of the following paragraph
 "(j) Registration of exporter and producer
 For the purposes of section 49(6) and section 59A -
 (a) every exporter and producer of **goods to be exported** to any of the member states of the Southern African Development Community shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of -
 (i) an exporter, Annexure DA 185.02 ~~and~~ DA 46A.01;
 (ii) a producer, Annexure DA 185.14 ~~and~~ DA 46A.02;
 (b) if the exporter is also the producer of the **goods concerned**, application for registration as exporter, **as well as a** producer, **must be so** submitted."
- (p) By the substitution under item 202.00 of the Schedule to the rules for the forms numbered DA46A2.01, DA 46A2.02, DA 46A2.03, DA 46A2.04, DA 185.02, DA 185.14, DA 46A1.02, DA 185.02 ~~and~~ DA 185.14, respectively, of the following forms:
- | | | |
|------------|---|--|
| "DA 46A.01 | - | Exporter's Application for Registration for the purposes of the GSP |
| DA 46A.02 | - | Producer's Application for Registration for the purposes of the GSP |
| DA 46A.03 | - | Application for Certificate of Origin Form A |
| DA 46A.04 | - | Declaration by Producer |
| DA 49A.02 | - | Application for Approved Exporter for the purposes of the EC Agreement |
| DA 46A1.02 | - | Exporter's Application for Registration for the purposes of the AGOA |
| DA 185.02 | - | Client Type 2 - Registration of Exporters |
| DA 185.14 | - | Client Type 14 - Registration of Producers" |

		Generalized 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
Suburb & City		Postal Code			
Postal Address					
Suburb & City		Postal Code			
Business email address					
General Declaration: I/we the undersigned undertake to -					
Initials and surname:				Status (e.g. Director):	
Signature:		Date:		Place:	

		Generalized System of Preferences (GSP)		DA 46A.02		
Producer'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 rules thereto				Customs Client Number		
Notes:						
<ul style="list-style-type: none"> • Mark the applicable box(es) with an X • If the producer is also the exporter, DA 46A.01 and the DA 185.14 should also be completed • The DA 185 should be completed for registration purposes with the SARS 						
Goods produced for export to the Community, Norway, or Switzerland, Russia or Turkey						
Suburb & City				Postal Code		
Postal Address						
Suburb & City				Postal Code		
Business contact numbers (including area code)			Telephone		Facsimile	
initials and surname:				Status (e.g. Director):		
Signature:			Date:	Place:		

	Generalized System of Preferences (GSP)	DA 46A.0: (Page 1 of 2)			
Application for Certificate of Origin Form A		Client Number			
Notes:					
1. Goods consigned from (exporter's business name, address, country)	Producer's name and address:				
2. Goods consigned to (consignee's name, address, country)	Form A Number:				
3. Means of transport and route (as far as known)	4. For official use				
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
Notes:					
1. The particulars to be entered in blocks 1 - 10 must be the same as those entered in the corresponding blocks of Form A and as required in terms of the rules.					
2. Supporting documents must include, where relevant, import documents, movement certificates, producer's declarations etc relating to products used in manufacture of the goods exported as contemplated in the rules.					
3. The producer's declaration must be obtained from the producer where the goods are not manufactured or wholly obtained by the exporter.					
4. If the application is signed by a licensed clearing agent, the letter of authority contemplated in the rules must be attached to the application.					
5. Documents and copies of documents must be submitted with the export bill of entry as specified in the rules.					
6. Books, accounts and documents must be kept as specified in the rules.					
<i>Please turn over for Declaration by the Exporter</i>					

	Generalized System of Preferences (GSP)	DA 46A.03 (Page 2 of 2)
<p>Notes: * Delete whichever is not applicable and sign in full</p>		
<p>I, the undersigned, duly authorised to complete and sign this declaration on behalf of the exporter,</p>		
<p>(1) declare that the goods shown on the attached certificate of origin Form A Number ...; and this application form meet the conditions required for the issue of the certificate;</p>		
<p>(2) specify as follows the circumstances which have enabled these goods to meet the above conditions:</p>		
<p>*(a) The goods were *manufactured/ *wholly obtained in the Republic by the exporter and are classified under (4 digit tariff heading).</p>		
<p>*(b) The goods were bought in for export in the same state and were *manufactured/ *wholly obtained by (state name of producer) in the Republic and are classified under (4 digit tariff heading).</p>		
<p>(c) The rule (in respect of goods manufactured) applicable is</p>		
<p>(d) Evidence of the originating status of the goods is held by me.</p>		
<p>(3) submit the following supporting documents:</p> <p>.....</p> <p>.....</p>		
<p>(4) undertake to submit, at the request of any officer of the South African Revenue Service (SARS), any supporting evidence which may be required for the purpose of issuing the attached certificate of origin Form A, and undertake, if required, to agree to any inspections of my accounts and to any check on the processes of manufacture of the above goods, carried out by the SARS;</p>		
<p>(5) state that -</p>		
<p>(a) the information in this application is true and correct: and</p>		
<p>(b) the goods comply with the origin requirements specified for these goods in the Generalized System of Preferences for goods exported to (insert name of country granting preferential tariff treatment),</p>		
<p>(c) The rule of the enactment of the country specified in paragraph (5)(b) in terms of which the goods (if manufactured) obtain originating status, is</p>		
<p>..... (Authorised signature)</p> <p>..... (Name in block letters)</p> <p>..... (Title)</p>	<p>..... (Exporter's name)</p> <p>..... (Client Number)</p> <p>..... (Place)</p>	<p>..... (Agent's Name)</p> <p>..... (Client Number)</p> <p>..... (Date)</p>

	Generalized System of Preferences (GSP)	DA 46A.04
Declaration by Producer		Customs Client Number

Notes:

- **Mark the applicable box(es) with an X**
- **Where the exporter is not the producer**, this form must accompany **the DA 46A.03**
- **The DA 185 must be completed for registration purposes** with the SARS
- **For a definition of ex-works price, see either Community Article 66 (CA 66), or Norway section 1 (S1); or Switzerland section 2 defined in enactments (as referred to in rule 46A2.01); or for the enactment of Russia, rule 46A3.01(e) (price free ex manufaturii works); or Article 2 of Turkey Decision on Determination of Origin as referred to in rule 46A4.01(b)**

Countries granting GSP Preferences

(Mark applicable box(es) with X)

Community Norway Switzerland Russia Turkey

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			

Declaration:

I, the undersigned, duty authorised to sign this declaration on behalf of the producer -

(1) Declare that -

- (a) **the goods specified in Column 1 -**
 - (i) have been delivered to
(name and address of exporter) for export to
 - (ii) have been produced using the following non-originating materials:

1. Goods manufactured:			2. Description of non-originating materials used	3. Tariff heading of non-originating materials used	4. Value of non-originating materials used
Description	Tariff Heading	*Ex-works price			
Total value:					

- (iii) **the non-originating materials specified in line number** originated in and have been further worked or processed in the Republic;
- (iv) **all other materials used are originating;**
- (v) **Serially numbered invoices are attached;**
- (vi) **complete accounts and documents relating to the originating status of materials used or worked or processed, the value thereof, the calculation of the ex-works price and other requirements are maintained and kept as contemplated in the rules;**

Continues Overleaf

Continues from previous page

(2) State that -				
Initials and surname		Status (e.g. Director):		
Signature:		Date:	Place:	

APPLICATION FOR APPROVED EXPORTER IN TERMS OF THE EC AGREEMENT	DA 49A.02
AGREEMENT ON TRADE, DEVELOPMENT BETWEEN THE EUROPEAN COMMUNITY AND ITS MEMBER STATES AND THE REPUBLIC OF SOUTH AFRICA	Customs Client Number:

TO BE COMPLETED IN TRIPLICATE

FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AM) METHODS OF ADMINISTRATION CO-OPERATION OF THE AGREEMENT ON TRADE DEVELOPMENT AND CO-OPERATION BETWEEN THE EUROPEAN COMMUNITY AND THE REPUBLIC OF SOUTH AFRICA

(Article 20 of the Protocol and Rule 49A.18(19)(20))

1. EXPORTER'S NAME *(hereinafter referred to as "the exporter"?)*

2. ESTIMATED NUMBER AND VALUE OF CONSIGNMENTS PER ANNUM

3. DESCRIPTION OF GOODS TO BE EXPORTED AND 4 DIGIT TARIFF HEADINGS

4. **SPECIFY** HOW THE GOODS TO BE EXPORTED MEET THE NECESSARY CONDITIONS OF ORIGIN

5. ARE YOU THE MANUFACTURER OF THE GOODS? IF YES, BRIEFLY DESCRIBE THE MANUFACTURING **PROCESS**.

6. DO YOU HOLD EVIDENCE THAT **THE** GOODS COMPLY WITH ORIGIN CRITERIA? PLEASE SUBMIT WITH THE APPLICATION.

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7. COUNTRY OF DESTINATION.

8. THE FOLLOWING MEANS OF IDENTIFICATION OF THE EXPORTER FOR THE PURPOSES OF PARAGRAPH 9(a) IS PROPOSED -

9. IF APPROVED EXPORTER STATUS IS GRANTED, THE EXPORTER UNDERTAKES TO -

- (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) 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; and
- (h) ensure that the goods concerned comply with the relevant provisions of origin
- (i) otherwise comply fully with the requirements of rule 49A.18(19),(20).

I declare that -

- I am duly authorised to sign this 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 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.: _____
E-Mail Address: _____

Continues Overleaf

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))

Signed: _____

Officer: Origin Administration

Date _____

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

Registered name: _____

Trade name:

Postal address: _____

Postal code: _____

Street address: _____

Postal code: _____

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 5 years from the date of export and to 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 have reason to believe contains information that is not correct or 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 must also be completed.

ANNEXURE DA 185.02

CLIENT TYPE 2 - EXPORTER (INCLUDING EXPORTER FOR THE PURPOSES OF AGOA, EC AGREEMENT (APPROVED EXPORTER), SADC OR GENERALIZED SYSTEM OF PREFERENCES (GSP) WITH THE COMMUNITY, NORWAY, SWITZERLAND, RUSSIA AND TURKEY)

Exporter 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:	_____
Clearance of Export:	Self <input type="checkbox"/> / Clearing Agent <input type="checkbox"/>

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

AGOA <input type="checkbox"/>	(1) SADC Agreement <input type="checkbox"/>	(2) EC Agreement <input type="checkbox"/>
Approved Exporter - EC Agreement <input type="checkbox"/>	Other exporter: <input type="checkbox"/>	
GSP: (3) Community <input type="checkbox"/>	Norway <input type="checkbox"/>	Switzerland <input type="checkbox"/>
	Russian Federation <input type="checkbox"/>	Turkey <input type="checkbox"/>

Notes:

- If exporter under AGOA, please also complete DA 46A1.02
- If approved exporter under EC Agreement, 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 or EC Agreement or any **of** the GSP Schemes, please also complete the DA 185.14

Additional Notes:

(1) SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No. 10 of the Act)

(2) EC means the European Community and its member states (as mentioned in Part 1 in Schedule No. 10 of the Act)

(3) Community means the European Economic Community and its member states (as mentioned in the rules numbered 46A2)

*Delete whichever is not applicable

Authority to apply:

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 _____ cyy _____; 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

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

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APPLICATION FOR APPROVED EXPORTER IN TERMS OF EC AGREEMENT

APPLICATION FOR APPROVED EXPORTER	DA 49A.02
AGREEMENT ON TRADE, DEVELOPMENT BETWEEN THE EUROPEAN COMMUNITY AND ITS MEMBER STATES AND THE REPUBLIC OF SOUTH AFRICA	Customs Client Number:

TO BE COMPLETED IN TRIPLICATE

FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION CO-OPERATION OF THE AGREEMENT ON TRADE DEVELOPMENT AND CO-OPERATION BETWEEN THE EUROPEAN COMMUNITY AND THE REPUBLIC OF SOUTH AFRICA

(Article 20 of the Protocol and Rule 49A.18 (19) (20))

1. EXPORTER'S NAME (*hereinafter referred to as "the exporter"*)

2. ESTIMATED NUMBER AND VALUE OF CONSIGNMENTS PER ANNUM

3. DESCRIPTION OF GOODS TO BE EXPORTED AND 4 DIGIT TARIFF HEADINGS

4. SPECIFY HOW THE GOODS TO BE EXPORTED MEET THE NECESSARY CONDITIONS OF ORIGIN

5. ARE YOU THE MANUFACTURER OF THE GOODS? IF YES, BRIEFLY DESCRIBE THE MANUFACTURING PROCESS.

6. DO YOU HOLD EVIDENCE THAT THE GOODS COMPLY WITH ORIGIN CRITERIA? PLEASE SUBMIT WITH THE APPLICATION.

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7. COUNTRY OF DESTINATION.

a. THE FOLLOWING MEANS OF IDENTIFICATION OF THE EXPORTER FOR THE PURPOSES OF PARAGRAPH 9(a) IS PROPOSED -

9. IF APPROVED EXPORTER STATUS IS GRANTED, THE EXPORTER UNDERTAKES TO -

- (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) 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 & 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 identify 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; and
- (h) otherwise comply fully with the requirements of rule 49A.18(19), (20).

I declare that -

- I am duly authorised to sign this 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 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.: _____
E-Mail Address: _____

Continues Overleaf

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))

Signed: _____

Officer: Origin Administration

Date _____

Continues Overleaf

	Generalized 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 SARS • If the exporter is also the producer, DA 46A.02 should also be completed 		
Goods produced for export to the Community, Norway, or Switzerland, 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)		
Community <input type="checkbox"/> Norway <input type="checkbox"/> Switzerland <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 three years from the date of export and make such books, accounts and other documents available at the request of any officer of the South African Revenue Service (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;		
(g) 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-		
(iii) 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 (e.g. Director):
Signature:	Date:	Place:

ANNEXURE DA 185.14

CLIENT TYPE 14 – PRODUCER REQUIRED TO REGISTER IN TERMS OF THE RULES (INCLUDING PRODUCER FOR THE PURPOSES OF THE EC AGREEMENT, SADC AGREEMENT OR THE GENERALIZED SYSTEM OF PREFERENCES (GSP))

Producer 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 (DA 185).

Trade name of business: _____

Physical address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

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

(1) SADC Agreement EC Agreement Other producer
 GSP: ⁽³⁾Community Norway Switzerland Russia Turkey

Notes:
 • If producer **and** exporter under GSP, please also complete forms DA 46A.01 and DA 46A.02
 • If producer **and not** exporter the under any of the **GSP** Schemes, please also complete the **DA 46A.02**
 • If exporter **and** producer under the **SADC** or **EC Agreement** or any of the **GSP Schemes**, please **also** complete the DA 185.02
 Additional Notes:
 (1) SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No. 10 of the Act)
 (2) EC means the European Community and its member states (as mentioned in Part 1 in Schedule No. 10 of the Act)
 (3) Community means the European Economic Community and its member states (as mentioned in the rules numbered 46A2)
 *Delete whichever is not applicable

Authority to apply:

_____ 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; or
 (d) * delegated officer of an organ of state,

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) Identity/passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All Members/partners/trustees.
 - Company – All Directors, including Managing Director and Financial Director.

Continues Overleaf

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