

No. R. 306

31 March 2006

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/19)**

Under sections 37B 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 April 2006.**

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion of the following after rule 37A.15:

**“RULES FOR THE MANUFACTURE, STORAGE, DISPOSAL, ACCOUNTING AND
USE OF BIODIESEL**

Definitions

37B.01 In these rules, any meaning ascribed to **any** word or expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

“biodiesel” means a biofuel **as** defined in Additional Note 1 to Chapter 38 of Schedule No. 1 ~~Part~~ 1 to the Act;

“commercial manufacturer of biodiesel” ~~means~~ a person manufacturing biodiesel in a quantity exceeding that contemplated in rule 37B.04;

“non-commercial manufacturer” or **“non-commercial manufacturer of biodiesel”** means a person manufacturing biodiesel in a quantity not exceeding that contemplated in rule 37B.04

Manufacturers of biodiesel to register or register and license

37B.02 **Any** person who manufactures biodiesel on the date these rules come into operation or intends manufacturing biodiesel must apply on ~~form~~ **DA** 185 and the appropriate annexures -

- (a)** if he or she qualifies as a non-commercial manufacturer of biodiesel, for registration ~~as~~ a non-commercial manufacturer of biodiesel in terms of section **59A** and the rules thereto;
- (b)** **if** he or she is a commercial manufacturer of biodiesel -
 - (i)** for registration as a commercial manufacturer of biodiesel in terms of section 59A and the rules thereto; and
 - (ii)** for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of biodiesel in Category 1 or 2 ~~as~~ contemplated in rule 37B.16.

- 37B.03 (a) Unless the Commissioner otherwise requires, no security is required to be furnished by a person applying for registration as a non-commercial biodiesel manufacturer.
- (b) The provisions of rule 19A.02 shall apply *mutatis mutandis* to an application contemplated in rule 37B.02 (b)(ii).

Commercial manufacturers of biodiesel to license

- 37B.04 (a) Any person who manufactures or who expects that he or she will manufacture more than 300 000 liters of biodiesel per calendar year shall be regarded as a commercial manufacturer of biodiesel.
- (b) Application for such a licence must be made on form DA 185 and the provisions of rule 19A.02 (a) shall apply *mutatis mutandis* to such an application.

Cancellation of biodiesel manufacturing licenses

- 37B.05 The Commissioner may, on application, cancel a customs and excise manufacturing warehouse license for the manufacture of biodiesel—
- (a) where he or she is satisfied that the licensee will no longer –
- (i) manufacture biodiesel; or
- (ii) manufacture biodiesel in commercial quantities; and
- (b) return or refund any security if all obligations in terms thereof have been fulfilled.

Plants and machinery subject to lien

- 37B.06 Any plant and machinery used for the manufacture of biodiesel are subject to a lien as contemplated in section 114(1)(aA).

Rules in respect of non-commercial biodiesel manufacturers

Manufacturing and keeping and submission of manufacturing records

- 37B.07 The manufacturing premises of a non-commercial manufacturer of biodiesel are not required to be licensed as a customs and excise manufacturing warehouse.
- 37B.08 Subject to rule 37B.22, biodiesel manufactured by a registered non-commercial manufacturer of biodiesel is exempted from payment of any excise duty specified in any item of Part 2A or any levy specified in any item of Part 5A or Part 5B of Schedule No.1.
- 37B.09 In addition to the requirement to keep books, accounts and documents as contemplated in rule 59A.09 (2), a non-commercial manufacturer of biodiesel must open a monthly biodiesel manufacturing record which must contain –
- (a) the name and registration number issued as contemplated in rule 37B.02;
- (b) the month and year to which the record relates;
- (c) the date of each manufacturing process;
- (d) the quantity, per manufacturing process, of methanol, ethanol, catalyst, neutralizing agent, any other additives, vegetable oil and any other products used in that process;
- (e) the quantity yield, per manufacturing process, of methanol, ethanol, glycerol, any other products and biodiesel produced from that process;

- (f) in the case of a blend of biodiesel and distillate fuel, the quantity of biodiesel and the quantity of distillate fuel used in that blend and the quantity of the blended product; and
- (g) in the case where no biodiesel was manufactured during the month, a production figure reflected as "NIL"

37B.10 The biodiesel manufacturing record contemplated in rule **37B.09** must be opened on the first day of each month and must be updated with the particulars required in paragraphs (c), (d), (e) and (f) of that rule after the completion of each manufacturing process undertaken during that month.

37B.11 A biodiesel manufacturing record must be –

- (a) closed off at the end of the last day of the month to which it relates;
- (b) signed and dated by the non-commercial manufacturer; and
- (c) delivered to the Controller within whose area of control the non-commercial manufacturer's biodiesel manufacturing premises are located -
 - (i) in respect of the records for January to June of a year, by 14 July of that same year; and
 - (ii) in respect of the records for July to December of a year, by 14 January of the following year.

37B.12 Copies of monthly biodiesel manufacturing records, or such other reproductions thereof as the Commissioner may allow under section 101(1A), must be retained by a non-commercial manufacturer and kept available for inspection by an officer for a period of 5 years calculated from the end of the calendar year during which any such record was created.

37B.13 The Commissioner may cancel an exemption granted under rule **37B.08** where a non-commercial manufacturer–

- (a) manufactures more than 25 000 liters of biodiesel per calendar month and more than 300 000 liters during a calendar year;
- (b) fails to deliver a duly completed form **DA 185** and the appropriate annexure to the Commissioner before the date specified in rule **37B.22**;
- (c) fails to open, properly complete, submit or keep a monthly biodiesel manufacturing record as required in these rules.

37B.14 Any manufacturer of biodiesel whose exemption from the payment of duties and levies has been cancelled by the Commissioner as contemplated in rule **37B.13** must, unless the Commissioner agrees to extend the period –

- (a) within 14 days from the date on which such exemption was cancelled, apply to the Commissioner to have his or her premises licensed as a customs and excise manufacturing warehouse; and
- (b) account, in the manner prescribed for a commercial manufacturer of biodiesel, for the duties and levies on all biodiesel manufactured by him or her in excess of the quantity referred to in rule **37B.13(a)** during the calendar year.

Rules in respect of commercial biodiesel manufacturers

Liability for duty and accounting

37B.15 (a) A commercial manufacturer of biodiesel is liable for the duty and levy specified in any item of **Part 2A** and **Part 5 A** or **Part 5 B** of Schedule No.1 in respect of all biodiesel manufactured by such a manufacturer in his or

her licensed customs and excise manufacturing warehouse **as** contemplated in section **19(6)**.

- (b) Duty must be brought to account on biodiesel so manufactured **as** specified in these rules.

Categories of commercial biodiesel manufacturers

37B.16 A commercial manufacturer of biodiesel shall be regarded **as** a –

- (a) Category 1 manufacturer of biodiesel, if he or she manufactures biodiesel exclusively for consumption in the Republic; or
- (b) Category 2 manufacturer, if he or she in addition to manufacturing for consumption in the Republic –
 - (i) exports biodiesel; or
 - (ii) removes biodiesel to a **BLNS** country.

Rules for Category 1 manufacturers of biodiesel

37B.17 No Category 1 biodiesel manufacturer may remove biodiesel **from** his or her licensed customs and excise manufacturing warehouse without first completing an invoice or dispatch delivery note containing the information specified in rule **19A.04(a)(i)** and (iii) in respect thereof.

37B.18 Any such invoice or delivery note shall be deemed to be due entry for home consumption of such biodiesel.

- 37B.19**
- (a) The duty and levy on biodiesel removed **as** contemplated in rule **37B.17** must be accounted for monthly on a **DA 162** account.
 - (b) A **DA 162** account, together with the amount payable, must be submitted to reach the Controller in whose area of control a manufacturer's customs and excise manufacturing warehouse is licensed on or before the **25th** day of the month following the closing of the accounting period.
 - (c) The accounting period referred to in paragraph (b) in respect of each month starts on the first day of a month and closes on the last day of that month.

Rules for Category 2 manufacturers of biodiesel

37B.20 The general rules for section **19A** and the rules numbered **19A.4** concerning the manufacture, storage, clearance, payment of duty and controlled movement of fuel levy goods shall apply *mutatis mutandis* to Category 2 manufacturers of biodiesel.

Blending of biodiesel with distillate fuel

37B.21 With the exception of biodiesel blended by a non-commercial manufacturer, biodiesel may only be blended with distillate fuel where the biodiesel and distillate fuel have been entered or deemed to have been entered for home consumption as prescribed in these rules and the rules numbered **19A** and **19A.4**, **as** applicable.

Implementation of biodiesel legislation

37B.22 (a) Section **37B** and these rules come into operation on 1 April **2006** and every manufacturer of biodiesel is liable for the duty on, and the administrative requirements in respect of, biodiesel manufactured from that date.

- (b) A person who already manufactures biodiesel on 1 April 2006 is allowed until 28 April 2006 to deliver a duly completed application together with supporting documents for registration or a registration and a license as prescribed in rule 37B.02.
- (c) Notwithstanding paragraph (b), any record to be kept and any accounting period or requirement prescribed in these rules shall commence on 1 April 2006.
- (d)
 - (i) Subject to compliance with paragraph (b), any person who qualifies for registration ~~as~~ a non-commercial manufacturer of biodiesel and who manufactures biodiesel on or after 1 April 2006 will be exempted from payment of duty as prescribed in rule 37B.08.
 - (ii) Failure to register ~~as~~ required in these rules ~~will~~ result in such a manufacturer being liable for payment of duty on biodiesel manufactured ~~from~~ 1 April 2006.
- (e) Every commercial or non-commercial manufacturer must on issuing an invoice or delivery document when selling or otherwise disposing of biodiesel manufactured before 1 April 2006 endorse such invoice or document "manufactured before 1 April 2006".

(b) By ~~the~~ substitution in item 202.00 of the Schedule to the Rules of the following form:

DA 185 Application Form: Licensing/ Registration of Customs and Excise Clients

(c) By the insertion in item 202.00 of the Schedule to the Rules of the following form:

DA 162 Petroleum Excise Account: Biodiesel"

PETROLEUM EXCISE ACCOUNT		BIO DIESEL	DA162
LICENSEE:	MANUFACTURING WAREHOUSE NO.:		
BUSINESS ADDRESS:	MONTH:		
	PERIOD:-		
	FROM:		
POSTAL CODE:	TO:		

DUTY CALCULATION		LITRES	RANDS			
	DA:	QUANTITY	EXCISE DUTY	FUEL LEVY	RAF	TOTALS DUE
REMOVALS OUTWARD:						
LOCAL REMOVALS	162.10	-	-	-	-	-
TOTALS DUE (A)						
DEDUCTIBLES (ACQUITTED) :						
RETURNED PRODUCT	162.50					
LOSSES	162.60					
TOTAL DEDUCTIBLES(B)						
OTHER ADJUSTMENTS (C)	162.701					
NET DUTY PAYABLE (A)-(B)+/- (C)=D						

PAYMENT SCHEDULE	
20 / /	AMOUNT PAYABLE (D)

DECLARATION

WE HEREBY DECLARE THAT THE INFORMATION CONTAINED ON THIS FORM AND ON THE SUPPORTING SCHEDULES **HAS BEEN CORRECTLY** PREPARED AND HAS BEEN CHECKED.

PREPARED BY _____ (NAME) _____ (SIGNATURE) , 20 / /

CHECKED BY _____ (NAME) _____ (SIGNATURE) , 20 / /

RECEIVED BY* _____ (NAME) _____ (SIGNATURE) , 20 / /

INSPECTED BY* _____ (NAME) _____ (SIGNATURE) , 20 / /

*SARS

PETROLEUM EXCISE ACCOUNT		BIO DIESEL	DA 162.10
LICENSEE:		MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:		MONTH:	
		PERIOD:-	
		FROM:	
POSTAL CODE:		TO:	

LOCAL REMOVALS	I
-----------------------	----------

TOTAL LOCAL REMOVALS FROM THE MANUFACTURING PLANT	LITRES
	TO DA 162
	(A)

CALCULATION OF DUTY, LEVY AND RAF				
EXCISE DUTY	RATE:	(B)	(A) X (B) = R	-
				TO DA 162
FUEL LEVY	RATE:	(C)	(A) X (C) = R	-
				TO DA 162
ROAD ACCIDENT FUND	RATE:	(D)	(A) X (D) = R	-
				TO DA 162

PETROLEUM EXCISE ACCOUNT		BIO DIESEL	DA 162.60
LICENSEE:		MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:		MONTH:	
		PERIOD:-	
		FROM:	
POSTAL CODE:		TO:	
POSTAL CODE:			
(LOSSES (POST APRIL 2006))			

		DA:	LITRES
VIS MAJOR	(A)	162.60A	-
SECTION 75(18)(d) OR 75(18)(f)	(B)	162.60B	-
TOTALS	(A)+(B)= (C)		-
			TO DA 162

CALCULATION OF DUTY AND LEVY RELIEF				
EXCISE DUTY	RATE:	(D)	(C) X (D) = R	-
				TO DA 162
FUEL LEVY	RATE:	(E)	(C) X (E) = R	-
				TO DA 162
ROAD ACCIDENT FUND	RATE:	(F)	(C) X (F) = R	-
				TO DA 162

PETROLEUM EXCISE ACCOUNT		BIO DIESEL	DA 162.60B
LICENSEE:		MANUFACTURING WAREHOUSE NO.:	
BUSINESS ADDRESS:		MONTH:	
		PERIOD:-	
		FROM:	
POSTAL CODE:		TO:	

LOSSES - SECTION 75(18)(d) OR SECTION 75(18)(f)

		LITRES
TOTAL REMOVALS OUTWARDS FROM THE REFINERY PER DA160 (A)		
IF PETROL, 0.25% THEREOF	(A) X .0025 =	
IF DIESEL, 0.15% THEREOF	(A) X .0015 =	
TOTAL		
		TO DA 162.60



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

1. NOTES FOR THE COMPLETION OF FORM			
1. Please indicate with an "X" in the applicable box. 2. If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures. 3. Where the asterisk (*) appears, delete which ever is not applicable. 4. Please reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type. 5. Please take note that a separate application form must be completed for each client type. 6. Please complete annexure DA185.A where security must be furnished.			
2. EXISTING REGISTRANT/LICENSEE PARTICULARS			
If currently registered/licensed with SARS, please state allocated customs code or client number.			
3. PURPOSE OF APPLICATION			
New Registration/Licensee or renewal:		Amendment of existing information:	Cancellation:
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
4. CLIENT TYPES			
4.A REGISTRATION (section 59A and the rules thereto)		4.B LICENSING (section 60 and 61 and the rules thereto)	
4A1 Importer - Annexure DA 185.4A1	<input type="checkbox"/>	4B1 Special Manufacturing Warehouse - Annexure DA 185.4B1 (Sec 21 and 61)	<input type="checkbox"/>
4A2 Exporter (Annexure DA 185.4A2)		4B2 Manufacturing Warehouse - Annexure DA 185.4B2 (Sec 19A, 27 and 61)	<input type="checkbox"/>
• Exporter	<input type="checkbox"/>	4B3 Storage Warehouse - Annexure DA 185.4B3 (Sec 61)	<input type="checkbox"/>
• Exporter for AGOA - DA 46A1.03 (rule 46A1.02)	<input type="checkbox"/>	4B4 Special Storage Warehouse - Annexure DA 185.4B4 (Sec 19A, 21 and 61)	<input type="checkbox"/>
• Exporter for SADC - (rules 4BA and 49B)	<input type="checkbox"/>	4B5 Clearing Agent - Annexure DA 185.4B5 (Sec 64B)	<input checked="" type="checkbox"/>
• Approved exporter for EC / SA Agreement - DA 49A.02 (rule 49A.18 (20))	<input type="checkbox"/>	4B6 Remover of goods in bond - Annexure DA 185.4B6 (Sec 64D)	<input type="checkbox"/>
• Exporter for GSP (various countries) - DA 46A2.01 (rule 46A2.18)	<input type="checkbox"/>	4B7 Distributor of fuel - Annexure DA 185.4B7 (Sec 64F)	<input type="checkbox"/>
4A3 Rebate user (Schedule 3.4 and 6) - Annexure DA 185.4A3 (Sec 75)	<input type="checkbox"/>		
4A4 Manufacturer for AGOA - Annexure DA 185.4A4 (Rule 46A1.03)	<input type="checkbox"/>		
4A5 Special Manufacturing Warehouse: MIDP - Annexure DA 185.4A5	<input type="checkbox"/>		
4A8 Electronic communication with SARS - Annexure DA 185.4A8 (Sec 101A)	<input type="checkbox"/>		
4A7 Producer for GSP - Annexure DA 185.4A7 & DA 46A2.02 (rule 46A2.18)	<input type="checkbox"/>		
4A8 Commercial manufacturer of biodiesel - Annexure DA 185.4A8 (Section 37B and rule 37B.02(b))			
4A9 Non-commercial manufacturer of biodiesel - Annexure DA 185.4A9 (Section 37B and rule 37B.02(a))	<input type="checkbox"/>		
5. BUSINESS / PERSON PARTICULARS			
Registered name of business or name of applicant:			
Business address: Street name and number:			
Suburb:			
City/Town:		Street code:	
Suburb:			
City/Town:		Postal code:	
Business Telephone and Fax numbers (including code):			
Business e-mail address:			

6. NATURE OF BUSINESS												
Company	<input type="checkbox"/>	Close Corporation	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Other	<input type="checkbox"/>	
Company Registration number:												
Close Corporation Registration Number:												
Trust Registration Number:												
Other (Please specify):												

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

Full name, surname and ID/Passport number(s) of Sole Proprietor and/or all Partners/ Managing Director/ Financial Director/ Directors/ Members/ Trustees:												
i)	Initials:											Full Name:
ID. No:												
Passport No:												
ii)	Initials:											Full Name:
Surname:												
ID. No:												
Passport No:												
iii)	Initials:											Full Name:
ID. No:												
Passport No:												

8. CONTACT PERSON (Particulars of person who can be contacted regarding this application)												
Surname:												
First Name:												
Telephone Dialling Code:												Telephone Number:
Cellular Phone Number:												
Capacity:												

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

10: INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-

(a) Has contravened or failed to comply with the provisions of the Act.	Yes:		No:	
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:	
(c) Has been convicted of any offence under the Act	Yes:		No:	
(d) Has been convicted of any offence involving dishonesty.	Yes:		No:	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:		No:	
(f) Has ever been insolvent or in liquidation.	Yes:		No:	

Note:

- If the answer is "yes" to any of the above questions in Block 10, full details must be furnished on a separate page and attached to the application.
- Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent without fraudulent intent or gross negligence, a submission to this effect should be furnished on a separate page and attached to the application.

Declaration:

I hereby-

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

(Initials and Surname)

(Status / Capacity, e.g. Director)

(Signature)

(Date & Place)



ANNEXURE DA185.4A1

REGISTRATION CLIENT TYPE 4A1 - IMPORTER

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

Trade name of business:

Customs Client Number
(if already registered):

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Clearance of Import:

Self ☐Clearing Agent ☐

Authority to apply:

I/We,

(name of applicant)

herein represented by:

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

being duly authorised thereto by virtue of -

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

Originals or certified copies to 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)

Declaration:

I hereby -

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

(Initials and Surname)

(Status/ Capacity, e.g. Director)

(Signature)

(Date & Place)



ANNEXURE DA 185.4A2

REGISTRATION CLIENT TYPE 4A2 - EXPORTER

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an **X** in the appropriate block(s) whichever is applicable
- In addition, please complete the following sections of this form (where applicable) in the case of -
 - AGOA - Section A (DA 46A1.02) and/or DA 46A1.03 (incorporated in Section A of Annexure DA 185.4A4)
 - Application for Approved Exporter Status in terms of the EC / SA Free Trade Agreement - Section B (DA 49A.02)
 - GSP with Community, Norway, Switzerland, Russian Federation or Turkey - Section C (DA 46A.01) and/or DA 46A.02 (incorporated in Section C of Annexure DA 185.4A7)

Trading Particulars:

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

Trade name of business: _____

Customs Client Number (if already registered): _____

Physical address: Street name and number. _____

Building name and floor number. _____

Suburb: _____

City/Town: _____

Street code: _____

AGOA ☐ ⁽¹⁾ SADC Agreement ☐ ⁽²⁾ EC Agreement ☐

Approved Exporter - EC Agreement ☐ Other exporter ☐

GSP: (*Community ☐ Norway ☐ Switzerland ☐ Russia ☐ Turkey ☐ 17

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 185.4A7

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:

I/We,

.....
(name of applicant)

herein represented by:

(1)

(Capacity)

(2)

(Capacity)

being duly authorised thereto by virtue of -

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

Continues overleaf

Originals ~~or~~ certified copies to 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)

Declaration:

I hereby -

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

.....
(Initials and Surname)

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

.....
(Signature)

.....
(Date & Place)

Sections A, B and C continue overleaf

SECTION A – African Growth and Opportunity Act (AGOA)

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

SECTION B
Agreement on Trade, Development and Cooperation
between the European Community and its Member States
and the Republic of South Africa



APPLICATION FOR APPROVED EXPORTER STATUS
 IN TERMS OF ARTICLE 20 OF THE PROTOCOL
 (RULE 49A.18(19), (20))

DA 49A.02
Customs Client
Number:

FORM FOR THE PURPOSES OF PROTOCOL II CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION COOPERATION OF THE AGREEMENT
ON TRADE, DEVELOPMENT AND COOPERATION BETWEEN THE EUROPEAN COMMUNITY AND THE
REPUBLIC OF SOUTH AFRICA

Note:

To be completed in Triplicate

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*

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

Continues overleaf

I declare that – • I am duly authorised to sign the application; • the information furnished herein is true and correct ; and • the goods described herein are of South African origin in accordance with the provisions of Protocol 1 referred to in the heading of this form.	
..... (Signed on behalf of the exporter)	..... (Title)
..... (Name in block letters)	..... (Status of signatory to the application)
(Date) _____	
Please confirm who will sign preference documentation. In case of doubt or difficulty, please contact the Officer : Origin Administration _____, where the completed application should be submitted.	
Return address: _____	
_____	Tel. No.: _____ Email Address _____

FOR OFFICIAL USE ONLY: 'Approved / Not Approved (*Delete which is not applicable) Reasons if not approved: _____	

Customs Authorisation Number: _____ (rule 49A.18(19),(20)(a)(viii)(cc))	

(Signed: Officer: Origin Administration)	(Date)

SECTION C – General System of Preferences (GSP)

[illegible]



ANNEXURE DA 185.4A3

REGISTRATION CLIENT TYPE 4A3 - REBATE USER (Schedules 3, 4 and 6)**Notes:**

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

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

Schedule No. 3 ☐ Schedule No. 4 ☐ Schedule No. 6 ☐

Authority to apply:

I/We,

.....
(name of applicant)

herein represented by:

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

being duly authorised thereto by virtue of =

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

Rebate item(s)	Tariff subheading(s) item(s)	Rebate Code	Description of Material
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Continues overleaf

Finished Product Particulars:	
Please state the tariff subheading(s) / item(s) and give the description for the finished products.	
Tariff subheading(s) / item(s)	Description
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
(12)	

Originals or certified copies to 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) Site plan, depicting the exact location of the rebate store

(d) Department of Trade and Industry permit if applicable

(e) Identity/passport documents of -

- * 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 -

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

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

.....

(Initials and Surname) (Status / Capacity, e.g. Director)

.....

(Signature) (Date & Place)

FOR OFFICIAL USE	
File Number:	
District office:	



ANNEXURE DA 185.4A4

REGISTRATION CLIENT TYPE 4A4 - MANUFACTURER

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

Trade name of business:

 Customs Client Number (if
already registered):

Physical address: Street name and number

Building name and floor number:

Suburb:

City/Town:

Street code:

Authorised by:
 (name of applicant)
herein represented by:

 (1) (2)
(Capacity) (Capacity)
being duly authorised thereto by virtue of -

- (a) "a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or
(b) * a written 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 a Manufacturer

Originals or certified copies to 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)
(c) Identity/passport documents of -
* 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 -
(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
(ii) comply with the customs and excise laws and procedures.


(Initials and Surname)

(Status / Capacity, e.g. Director)

(Signature)

(Date & Place)

SECTION A – African Growth and Opportunity Act (AGOA)

	Manufacturer'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, 1964)		DA 46A1.03 Customs Client Number
Registered name:			
Trade name:			
Physical address:			
	Postal Code:		
Postal address:			
	Postal Code:		
Magisterial District:			
Telephone Number:	()	Fax number:	()
<p>(a) maintain complete books, accounts and other documents relating to the originating status, importation, production and exportation of covered articles as specified in paragraph (b) for five years from the date of production or export or sale to an exporter and make such records available at the request of any officer of the United States Customs Service (USCS) and the South African Revenue Service (SARS);</p> <p>(b) keep documentation and other information relating to the originating status and constituent materials of goods produced and exported, including but not limited to, production records, information relating to the place of production, the number and identification of the types of machinery used in production, the number of workers employed in production, evidence of US and other materials used in the production of the article in question, such as purchase orders, invoices, bills of lading and other shipping documents, customs import and clearance documents, records of sale to the exporter and all export documents;</p> <p>(c) 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;</p> <p>(d) cooperate with the USCS and SARS in providing documents, correspondence and reports relevant to any investigation, permit visits to and inspections to manufacturing premises and agree to personal interviews to ascertain needed facts;</p> <p>(e) register with SARS before production begins and de-register when production is closed or ceases;</p> <p>(f) 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;</p> <p>(g) ensure that I/we are fully conversant with the requirements of AGOA and other related US enactments, as well as the provisions of the Customs and Excise Act and rules; and</p> <p>(h) notify all persons in writing to whom a certificate of origin was given which I/we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.</p>			
..... (Authorised signature)		..... (Date: YYMMDD)	
..... (Name in block letters)		..... (Title)	
NOTE: the manufacturer is also the exporter of the goods exported, form DA 46A1.02 (incorporated in Section A of form DA 185.4A2) must also be completed.			



ANNEXURE DA 185.4A5

REGISTRATION CLIENT TYPE 4A5 - SPECIAL MANUFACTURING WAREHOUSE: MIDP

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

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

Authority to apply:

I/We,

.....
(name of applicant)

herein represented by:

(1) (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 (CCW); 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 of a Special Manufacturing Warehouse for MIDP purposes.

Warehouse Particulars:

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

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured/ stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

FOR OFFICIAL USE:	
File Number:	
District office:	
Type of warehouse:	SVM
Warehouse number:	



ANNEXURE DA 185.4A6

REGISTRATION CLIENT TYPE 4A6 – ELECTRONIC COMMUNICATION WITH SARS

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable
- Please complete one Annexure DA 185.4A6 per electronic (EDI) communication address (i.e. Dual / Multi Registration Code)

A. Trading Particulars:

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

Customs Client Number:	
Trade name of business:	
Dual / Multi Registration Code:	
Physical address: Street name and number:	
Building name and floor number:	
Suburb:	
City/Town:	
Street code:	

B. Contact Person: (Particulars of person to whom the digital signature details must be communicated to)

Surname:																															
First Name:																															
Telephone Dialing Code:																Telephone Number:															
Cellular Phone Number:																															
Facsimile Dialing Code:																															
Electronic mail address (e-mail):																															
Capacity:																															

C. Electronic Data Interchange Communications Details:

(The communications address where EDI messages will be communicated from/to)

Sender ID (UNB)			
Name Of Computer Bureau or Service Provider Used (if			
X. 400 Sender Address	Country Code	Unit Name 1	
	Administration Domain	Surname	
	Private Domain	Given Name	
	Organization	Initials	

Continues overleaf

D. Authority to apply:
 I/We,

 (Name of applicant)
 herein represented by:
 (1) (2)
 (Name & Capacity) (Name & Capacity)
 being duly authorised thereto by virtue of -
 (a) *a resolution passed at a meeting of the Board of Directors, held at
 on the day of (CCYY); or
 (b) *express consent in writing of **all** the members of the close corporation/*** partners** of the partnership/*** trustees** of the trust; or
 (c) * being a person having the management of any other association;
 hereby apply for registration to enable the applicant to conduct electronic communication for the **area(s)** indicated in section **E** below.

E. Communication Area(s): (Indicate with an X in the appropriated block(s).)			
1. Import Bills of Entry	<input type="checkbox"/>	3. Export Bills of Entry	<input type="checkbox"/>
2. Manifest Acquittal System	<input type="checkbox"/>	4. Refund Applications (DA 66)	<input type="checkbox"/>
• Manifests	<input type="checkbox"/>	5. Electronic Release Messages to Release Authorities	<input type="checkbox"/>
• Outturn Reports	<input type="checkbox"/>	6. Cross border movement (CCA 1/SAD)	<input type="checkbox"/>
• Schedule & Arrival Information	<input type="checkbox"/>		
• Discharge & Load Information	<input type="checkbox"/>		
• Gate-In & Gate-Out Information	<input type="checkbox"/>		

F. Originals or certified copies to 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)

G. Declaration:

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

.....
 (Initials and Surname) (Status / Capacity, e.g. Director)

.....
 (Signature) (Date & Place)

ANNEXURE DA 185.4A7

REGISTRATION CLIENT TYPE 4A7 – PRODUCER

Notes:

- Whenever an asterisk(*) appear, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable
- In addition, please complete the following sections of this form (where applicable) in the case of –
 - EC/SA Free Trade Agreement – Section B (DA 49.01)
 - ECISA Free Trade Agreement (approved exporter) – DA 185.4A2 and form DA 49A.02 incorporated in Section B thereof
 - SADC – Section B (DA 49.01) and DA 185.4A2
 - GSP – Section C (DA 46A.02) and DA 185.4A2 and form DA 46A.01 incorporated in Section C thereof

Trading Particulars:

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

Trade name of business: _____

Customs Client Number (if already registered): _____

Physical address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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

(1) SADC Agreement ☐ (2) 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 the exporter 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 185.4A2

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)

""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:

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

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of –

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

held at _____ on the _____ day of _____ ccyy _____; or

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

(c) * being a person having the management of any other association; or

(d) * delegated officer of an organ of state,

hereby apply for registration as a Producer.

Continues Overleaf

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. 				
Initials and surname:				Status (e.g. Director):	
Signature:		Date:		Place:	

ANNEXURE DA185.4A8

CLIENT TYPE 4A8 – Commercial manufacturer of biodiesel (Section 37B and Rule 37B.02(b))
Trading Particulars:
Notes:

1. Please supply all trade names and physical addresses from where the business is conducted if under a different address or under a different name as was stated in paragraph 5 of the DA 185 application form.
2. If an agricultural address please complete relevant fields below.

Trade name of business:	
Manufacturing premises: Street name and number:	
Farm name / registration number:	
Building name and floor number:	
Suburb:	
Plot name / registration number	
District:	
City / Town:	
Street code:	

Authority to apply:

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

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

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

(c) * being a person having the management of any other association.

hereby apply for registration as a non-commercial manufacturer of biodiesel.

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 case of a Trust
- (b) Resolution/consent or other authority as applicable.
- (c) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust - All members/partners/trustees.
 - Company - All Directors, including Managing Director and Financial Director.

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

ANNEXURE DA185.4A9

CLIENT TYPE 4A9 - Non-commercial manufacturer of biodiesel (Section 37B and Rule 37B.02(a))
Tradina Particulars:
Notes:

1. Please supply all trade names and physical addresses from where the business is conducted if under a different address or under a different name as was stated in paragraph 5 of the DA 185 application form.
2. If an agricultural address please complete relevant fields below.

Trade name of business: _____

Manufacturing premises: Street name and number: _____

Farm name / registration number: _____

Building name and floor number: _____

Suburb: _____

Plot name / registration number: _____

District: _____

City / Town: _____

Street code: _____

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 _____ ccyy _____; or

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

(c) * being a person having the management of any other association, hereby apply for registration as a non-commercial manufacturer of biodiesel.

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 case of a Trust
- (b) Resolution/consent or other authority as applicable.
- (c) Identity documents/Passport documents of
 - 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-

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

(Initials and Surname)

(Status / Capacity, e.g. Director)

(Signature)

(Date & Place)



ANNEXURE DA 185.4B1

LICENSING CLIENT TYPE 4B1 – SPECIAL MANUFACTURING WAREHOUSE

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

Please supply all trade names and physical addresses if the business is conducted from a different address or

Physical address: Street name and number:	
Building name and floor number:	
Suburb:	
City/Town:	
Street code:	
Clearance of import:	Self <input type="checkbox"/> Clearing Agent <input type="checkbox"/>

Authority to apply:

I/We,

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured/ stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Continues overleaf

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

FOR OFFICIAL USE	
File Number:	
Type of Warehouse:	SVM
Warehouse Number:	
Licence Number:	
Licence Date:	
District office with whom Licensed:	



ANNEXURE DA 185.4B2

LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

Trade name of business:

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Authority to apply:

I/We,

(name of applicant)

herein represented by:

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

being **duly** authorised thereto by virtue of –

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

Warehouse Particulars:

- (a) Indicate with an X what the warehouse will be used for:
- | | |
|---|--------------------------|
| Manufacturing Warehouse (VM) | <input type="checkbox"/> |
| Manufacturing Warehouse Primary (VMP) | <input type="checkbox"/> |
| Manufacturing Warehouse Secondary (VMS) | <input type="checkbox"/> |

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

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Continues overleaf

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

FOR OFFICIAL USE												
File Number:												
*Details of First License:												
Type of Warehouse:	VM	VMP	VMS									
Warehouse Number:												
Licence Number:												
Licence Date:												
District office with whom Licensed:												
*Details of Second License:												
Type of Warehouse:	VM	VMP	VMS									
Warehouse Number:												
Licence Number:												
Licence Date:												
District office with whom Licensed:												
*Details of Third License:												
Type of Warehouse:	VM	VMP	VMS									
Warehouse Number:												
Licence Number:												
Licence Date:												
District office with whom Licensed:												
* Delete whichever is not applicable												



ANNEXURE DA 185.4B3

LICENSING CLIENT TYPE 4B3 – STORAGE WAREHOUSE**Notes:**

- Whenever an asterisk (*) appears, please delete whichever *is* not applicable
- Indicate with an **X** in the appropriate block(s) whichever *is* applicable

Trading Particulars:

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

Trade name of business:

 Customs Client Number
(if already registered):

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Authority to apply:

I/We,

(name of applicant)

herein represented by:

(1)

(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 (CCW) or

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

(c) * being a person having the management of any other association; or

(d) * delegated officer of an organ of State,

hereby apply for licensing of a Storage Warehouse.

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

- Storage of locally manufactured goods (OS) ☐

- Storage of imported goods (OS) ☐

- Storage of Imported **Goods** – Stockist (OS) ☐

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

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			



ANNEXURE DA 185.4B4

LICENSING CLIENT TYPE 4B4 – SPECIAL STORAGE WAREHOUSE

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

Trade name of business:

Customs Client Number

Authority to apply:

I/We,

(name of applicant)

herein represented by:

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

being duly authorised thereto by virtue of –

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

Warehouse Particulars:

(a) Please indicate with an X the type of SOS warehouse to be licensed

(i) Storage of dutiable imported goods ☐(ii) Storage of duty-free imported goods for export in terms of section 21(3) ☐(iii) Storage of dutiable locally manufactured goods for export ☐as ship/aircraft stores ☐(vi) Storage of locally manufactured and/or imported goods for supply to (iv) and (v) above ☐(vii) Storage of dutiable locally manufactured goods for the purpose of denaturing and/or packing of such products for supply to rebate users and/or other SOS warehouses ☐(viii) Storage of dutiable locally manufactured goods for the purpose of packing and/or repacking of such products for supply to rebate users ☐

Continues overleaf

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Originals or certified copies to 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)

Declaration:

I hereby -

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

.....
(Initials and Surname)

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

.....
(Signature)

.....
(Date & Place)

FOR OFFICIAL USE															
File Number:															
Type of Warehouse:	SOS														
Warehouse Number:															
Licence Number:															
Licence Date:															
District office with whom Licensed:															



ANNEXURE DA 185.465

LICENSING CLIENT TYPE 4B5 - CLEARING AGENT**Notes:**

- Whenever an asterisk (*) appear, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

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

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

Name		Place (Customs and Excise Office)	

2



ANNEXURE DA185.4B6

LICENSING CLIENT TYPE 4B6 - REMOVER OF GOODS IN BOND**Notes:**

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

Trade name of business:

 Customs Client Number
(if already registered):

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Authority to apply:

I/We,

(name of applicant)

herein represented by:

(1)

(2)

being duly authorised thereto by virtue of -

(Capacity)

(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 dose corporation / * partners of the partnership / trustees of the trust; or

(c) * being a person having the management of any other association; or

(d) * delegated officer of an organ of State,

hereby apply for licensing as a Remover of Goods in Bond.

Originals or certified copies to 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)

Declaration:

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

(b) undertake to -

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

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

(Initials and Surname)

(Status / Capacity, e.g. Director)

(Signature)

(Date & Place)

FOR OFFICIAL USE

Licence Number:

Licence Date:

District office with whom Licensed:



ANNEXURE DA 185.4B7

LICENSING CLIENT TYPE 4B7 – DISTRIBUTOR OF FUEL

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

Trading Particulars:

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

Trade name of business:

Customs Client Number
(if already registered):

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

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

Authority to apply:

I/We,

.....
(name of applicant)

herein represented by:

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

being duly authorised thereto by virtue of –

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

Originals or certified copies to 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 - (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application; (ii) comply with the customs and excise laws and procedures.	
..... (Initials and Surname)	..... (Status & Capacity, e.g. Director)
..... (Signature)	..... (Date & Place)

FOR OFFICIAL USE												
Licence Number:	1	2	3	4	5	6	7	8	9	0	A	B
Licence Date:	1	2	3	4	5	6	7	8	9	0		
District office with whom Licensed:	1	2	3	4	5	6	7	8	9	0		



ANNEXURE DA185.C

SECURITY PARTICULARS - (Must be completed by all applicants who apply to be licensed as Clearing Agents, Removers of goods in bond, Licensed Distributors of fuel; or who apply to register Warehouses or Rebate Stores)

Notes:

- | | | |
|-----|------------------------------|---|
| (a) | Clearing Agents | Security is required in respect of each district office where business will be conducted with the South African Revenue Service. |
| (b) | Remover of goods in bond | The security amount shall cover any duty and VAT on goods that will be transported at any given time. |
| (c) | Licensed Distributor of fuel | Security is required to be furnished in the amount required by the Commissioner in accordance with section 64F(2)(c). |
| (d) | Warehouses | The security amount shall cover any duty on goods that will be stored at any given time in a licensed Customs and Excise Warehouse. |
| (e) | Rebate Stores | The security amount shall cover any duty that <i>will be</i> rebated at any given time in an approved Customs and Excise Rebate Store. |

Bond Particulars

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

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

(i)

Capacity

(ii)

Capacity

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

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

(i)

Capacity

(ii)

Capacity

Bond Amount: