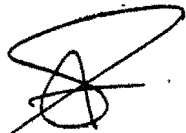


No. R. 1039

15 December 2011

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/93)**

Under sections 54F and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended with retrospective effect from 1 July 2009 to the extent set out in the Schedule hereto.



**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution in rule 54FA.03 for the heading of the following heading:

"Application for a licence and furnishing of security"

(b) By the substitution in rule 54FA.04 for paragraph (a) of the following paragraph:

"(a) Every person who generates electricity and is not required to license his or her generation plant as contemplated in rule 54FA.03 must register on form DA 185 and the appropriate annexure thereto if electricity is generated from—

(i) non-renewable sources in an electricity plant with an installed capacity exceeding 3MW, but not exceeding 5MW; or

(ii) (aa) co-generation as specified in Note 2(c) to Item 148.01.01 of Section B of Part 3 of Schedule No. 1; or

(bb) sources as specified in Note 2(d) to the said Item 148.01.01, in an electricity generation plant with an installed capacity exceeding 3MW."

- (c) By the substitution in rule 54FA.08(b) for subparagraph (ii) of the following subparagraphs:

- “(ii) a record wherein the registrant must record daily the quantities of electricity generated from—
- (aa) renewable sources; or
 - (bb) co-generation or sources respectively contemplated in rule 54FA.04(a)(ii)(aa) and (bb);
- (iii) a record from which can be readily ascertained that the electricity generated over a calendar year by a registrant contemplated in rule 54FA.04(a)(ii), is generated in accordance with provisions of Note 2(c) or (d), as may be applicable, to item 148.01.01 of Section B of Part 3 of Schedule No. 1.”

- (d) By insertion after rule 54FA.09 of the following heading and rule:

“Implementation of the amendments to Note 2(c) and (d) and other Notes of Section B of Part 3 of Schedule No. 1

- 54FA.10 (a) For the purposes of implementing Note 2(c) or (d) of Section B of Part 3 of Schedule No. 1 with effect from 1 July 2009, a person who generates electricity from sources contemplated in Note 2(d) or Note 5 of Section B of Part 3 of Schedule No. 1 in an electricity generating plant with an installed capacity exceeding 3MW, must submit a report, prepared, signed and certified by an engineer accredited with the Engineering Council of South Africa, of the electricity so generated for every calendar year as contemplated in Note 6 of Section B of Part 3 of Schedule No. 1.
- (b) If a person is not required to license his or her electricity plant as contemplated in paragraph (c), the report referred to in paragraph (a) for the calendar years—
- (i) 1 July 2009 to 30 June 2010 and 1 July 2010 to 30 June 2011 must be submitted to reach the Commissioner on or before 29 February 2012; and

- (ii) commencing 1 July 2011, must be submitted to reach the Commissioner within 30 days after the end of each calendar year.

- (c) Where according to the report referred to in paragraph (a) the electricity generated does not comply with Note 2(c) or (d) of Section B of Part 3 of Schedule No. 1, as may be applicable, for any calendar year and such electricity is generated in an electricity generation plant with an installed capacity exceeding 5MW, the electricity producer must—
 - (i) (aa) in the case of any of the two calendar years 1 July 2009 to 30 June 2010 and 1 July 2010 to 30 June 2011, apply before 29 February 2012; and
 - (bb) in respect of any following calendar year, apply within 10 days after the end of that calendar year, for a licence for his or her electricity generation plant as contemplated in rule 54FA.03;

 - (ii) subject to paragraph (d), submit an account on form DA 176, the report referred to in paragraph (a) and payment of the environmental levy due to reach the Commissioner within 30 days after the end of that calendar year.

- (d)
 - (i) In respect of the calendar years 1 July 2009 to 30 June 2010 and 1 July 2010 to 30 June 2011, completed forms DA 176, the report and payment must be submitted to reach the Commissioner on or before 23 March 2012.

 - (ii) Except as otherwise specified in this rule, the provisions of rule 54FA.06(a), (b), (c) and (e), with the necessary changes, apply to the submission of form DA 176 and payment contemplated in paragraph (c)(ii) and subparagraph (i).

 - (iii) On licensing the electricity generation plant as contemplated in paragraph (c) any registration issued to the licensee in terms of rule 54FA.04(a) will be cancelled.

- (e) A licensee contemplated in paragraph (c) who—
- (i) generates electricity complying with Note 2(c) or (d), as may be applicable, during the following calendar year must submit the report referred to in paragraph (a) together with a nil return on form DA 176 to reach the Commissioner within 30 days after the end of that calendar year;
 - (ii) for two consecutive calendar years generates electricity complying with the said Note 2(c) and (d), as may be applicable, may thereafter on good cause shown apply to the Commissioner for cancellation of the licence and for registration in terms of paragraph 54FA.04(a).

(f) Any engineer who compiles a report as contemplated in rule 54FA.10(a), which—

- (i) contains a false statement or misleading information which he or she did not believe to be true or could not reasonably have believed to be true; or
- (ii) omits to state information which was omitted with the intention to mislead,

is guilty of an offence.

(e) By the renumbering in Item 200.03 of the Schedule to the rules of paragraph (k) listing places for the administration of the environmental levy on electricity as contemplated in the rules numbered 54FA, as paragraph (l).

(f) By the substitution in Item 202.00 of the Schedule to the rules for forms DA 185, DA 185.4A12 and DA 185.4B2 of the following forms—

“DA 185 - APPLICATION FORM: REGISTRATION/LICENSING OF CUSTOMS AND EXCISE CLIENTS

DA 185.4A12 - REGISTRATION CLIENT TYPE 4A12 - ELECTRICITY PRODUCER (Chapter VA and section 59A and the rules thereto)

DA 185.4B2 - LICENSING CLIENT TYPE 4B2 - MANUFACTURING WAREHOUSE”



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.C where security must be furnished.

2. EXISTING REGISTRANT/LICENSEE PARTICULARS

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

3. PURPOSE OF APPLICATION

New Registration/Licensee or renewal: Amendment of existing information: Cancellation:

4. CLIENT TYPES

4.A REGISTRATION (section 59A and the rules thereto)		4.B LICENSING (sections 60 and 61 and the rules thereto)	
4A1	Importer - Annexure DA 185.4A1	<input type="checkbox"/>	4B1 Special Manufacturing Warehouse – Annexure DA 185.4B1 (Section 21 and the rules thereto)
4A2	Exporter: (Annexure DA 185.4A2)		4B2 Manufacturing Warehouse - Annexure DA 185.4B2 (Sections 19A, 27 and 54E and Chapter VA and the rules thereto)
	• Exporter for SADC, TDCA or SACU/EFTA – Annexure DA 185.4A2 (rule 59A.01, rule 49A, B and C)	<input type="checkbox"/>	4B3 Storage Warehouse – Annexure DA 185.4B3
	• Exporter for AGOA – Section A of Annexure DA 185.4A2 & Form DA 46A1.02 (rules 46A1.02)	<input type="checkbox"/>	4B4 Special Storage Warehouse - Annexure DA 185.4B4 (Sections 19A and 21 and the rules thereto)
	• Approved Exporter for TDCA or SACU/EFTA – Section B of Annexure DA 185.4A2 & Form DA 49A.02 (rules 49A.18 (19),(20) and 49D.18(19)(20))	<input type="checkbox"/>	4B5 Clearing Agent - Annexure DA 185.4B5 (Section 64B and the rules thereto)
	• Exporter for GSP (various countries) – Section C of Annexure DA 185.4A2 & Form DA 46A.01 (rules 46A2.18)	<input type="checkbox"/>	4B6 Remover of goods in Bond - Annexure DA 185.4B6 (Section 64D and the rules thereto)
4A3	Rebate User (Schedule Nos. 3, 4 and 6) - Annexure DA 185.4A3 (Section 75 and the rules thereto)	<input type="checkbox"/>	4B7 Distributor of Fuel - Annexure DA 185.4B7 (Section 64F and the rules thereto)
4A4	Manufacturer - Annexure DA 185.4A4 & DA46A1.03 (Section 46)	<input type="checkbox"/>	4B8 Special Ad Valorem Manufacturing Warehouse – Annexure DA 185.4B8 (Section 36A and the rules thereto)
4A5	Special Manufacturing Warehouse: MIDP - Annexure DA 185.4A5	<input type="checkbox"/>	4B9 Storage Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B9 (Sections 19A, 21, 21A and Rule 21A.10)
4A6	Electronic Communication with SARS - Annexure DA 185.4A6 (Section 101A and the rules thereto)	<input type="checkbox"/>	4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B10 (Sections 19A, 21A, 27 and Rule 21A.10)
4A7	Producer - Annexure DA 185.4A7 & Form DA 46A.02 (rules 46A2.18)	<input type="checkbox"/>	
4A8	Commercial manufacturer of biodiesel – Annexure DA 185.4A8 (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	
4A9	Non-commercial manufacturer of biodiesel – Annexure DA 185.4A9 (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	
4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5) – Annexure DA 185.4A10	<input type="checkbox"/>	
4A11	Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA) – Annexure DA 185.4A11 (Sections 21A and Rule 21A.04)	<input type="checkbox"/>	
4A12	Electricity Producer – Annexure DA 185.4A12 (Chapter VA and section 59A and the rules thereto)	<input type="checkbox"/>	

Continues Overleaf

6. BUSINESS / PERSON PARTICULARS						
Registered name of business or name of applicant:						
Business address: Street name and number:						
Building name and floor number:						
Suburb:						
City/Town:					Street code:	
Postal address:						
Suburb:						
City/Town:					Postal code:	
Business Telephone (Including code):		Code: ()	Tel. ()	Fax number (Including code):		Code: () Fax. ()
Business e-mail address:						

6. SARS REVENUE IDENTIFICATION NUMBERS															
i. VAT Registration Number:		4										ii. Income Tax Reference Number:			
iii. PAYE Reference Number:		7										iv. SDL Reference Number:		L	
v. UIF Reference Number:		U													

7. NATURE OF BUSINESS													
Company		Close Corporation		Trust		Sole Proprietor / Individual				Partnership			
Co-op		Public Authority		Other		Other (Please specify):							
Company Registration number:													
Close Corporation Registration Number:													
Trust Registration Number:													

8. PARTICULARS OF Sole Proprietor / Individual and / or Partners															
i. Initials:				First Name/s:								Passport Country (e.g. South Africa = ZAF)			
Surname:															
Capacity:															
ID. No:															
Passport No:															
ii. Initials:				First Name/s:								Passport Country (e.g. South Africa = ZAF)			
Surname:															
Capacity:															
ID. No:															
Passport No:															
iii. Initials:				First Name/s:								Passport Country (e.g. South Africa = ZAF)			
Surname:															
Capacity:															
ID. No:															
Passport No:															

9. PUBLIC OFFICER / REPRESENTATIVE						
Surname:						
First Name:						
Telephone (including code):		Code: ()	Tel. ()	Fax number (including code):		Code: () Fax. ()
E-mail address:						
Cellular Phone Number:						
Public Officer:	<input type="checkbox"/>	Curator/Trustee:	<input type="checkbox"/>	Partner:	<input type="checkbox"/>	Accounting officer / Treasurer / Financial Officer:
						Other, please specify:

10. BANK ACCOUNT DETAILS										
Mark if you do not have a local savings or cheque account <input type="checkbox"/>					Account No:					
Branch Name:					Branch No:					
Bank Name:					Cheque: <input type="checkbox"/>		Savings: <input type="checkbox"/>		Transmission: <input type="checkbox"/>	
Account Holder Name:										

11. 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, 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.			

12. DOCUMENTS IN SUPPORT OF APPLICATION
The following information / documents must be submitted with this application form.
<ul style="list-style-type: none"> • One of the following documents to prove bank details: <ul style="list-style-type: none"> ○ A cancelled cheque; ○ A legible certified copy or original bank statement which confirms the account holder's name, account number and branch code; ○ An original letter from the bank on a letterhead; or ○ An original auto bank statement. • Certified copies of the following documents: <ul style="list-style-type: none"> ○ Municipal account not older than 3 months to confirm the address details, ○ VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details, ○ CIPRO registration letter when company or CC was registered, ○ Identity document or passport, ○ Telkom and/or cell phone account not older than 3 months to confirm contact details. • Any other information as the Commissioner for SARS may require.

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 DA185.4A12

REGISTRATION CLIENT TYPE 4A12 – Electricity Producer (Chapter VA and section 59A and the rules thereto)

Trading Particulars:

Note:

- This form to be completed by all persons generating electricity from –
 - non-renewable sources in an electricity generation plant with an installed capacity exceeding 3MW, but not exceeding 5MW; or
 - co-generation as specified in Note 2(c), or other sources as specified in Note 2(d), of item 148.01.01 of Section B of Part 3 of Schedule No. 1, in a generation plant with an installed capacity exceeding 3MW (refer to rule 54FA.04)
- 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.
- Where an * is used, please delete whichever is not applicable.

Trade name of business:			
Customs Client Number:			
Physical Address:			
Suburb:			
City / Town:		Street code:	
Capacity of Electricity Generation Plant:			
Number of Electricity Generation Units:			
Non-renewable energy source used: (Rule 54FA.04(a)(i))	Coal	<input type="checkbox"/>	
	Petroleum based liquid fuels	<input type="checkbox"/>	
	Natural gas	<input type="checkbox"/>	
	Nuclear	<input type="checkbox"/>	
	Other	<input type="checkbox"/>	Specify :
If electricity generated from co-generation, indicate type: (Rule 54FA.04(a)(ii))	Waste heat or energy from waste	<input type="checkbox"/>	
	Combined heat and power	<input type="checkbox"/>	
	Renewable	<input type="checkbox"/>	
	Solar power	<input type="checkbox"/>	

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 of20.....; 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 electricity producer.

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 documents / *Passport documents of -
 - an individual;
 - all *partners / *members / *trustees in the case of a *Partnership / *Close Corporation / *Trust;
 - all *Directors (including Managing Director and Financial Director) in the case of a Company.

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; and

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

_____ (Initials & Surname) _____ (Capacity, e.g. Director)

_____ (Signature) _____ (Date & Place)



ANNEXURE DA 185.4B2

LICENSING CLIENT TYPE 4B2 - MANUFACTURING WAREHOUSE (Sections 19A, 27 and 54E and Chapter VA and the rules thereto)

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) (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 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

Completion by Electricity Producers only		
Installed Capacity of Electricity Generation Plant:		
Number of Electricity Generation Units:		
Non-renewable energy source used:	Coal <input type="checkbox"/> Petroleum based liquid fuels <input type="checkbox"/> Natural gas <input type="checkbox"/> Nuclear <input type="checkbox"/> Other <input type="checkbox"/>	Specify :
If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii))	Waste heat or energy from waste <input type="checkbox"/> Combined heat and power <input type="checkbox"/> Renewable <input type="checkbox"/> Solar power <input type="checkbox"/>	

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) Proof of Address
- (d) 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 Licence:				
Type of Warehouse:	VM	VMP	VMS	
Warehouse Number:				
Licence Number:				
Licence Date:				
District Office:				
*Details of Second Licence:				
Type of Warehouse:	VM	VMP	VMS	
Warehouse Number:				
Licence Number:				
Licence Date:				
District Office:				
*Details of Third Licence:				
Type of Warehouse:	VM	VMP	VMS	
Warehouse Number:				
Licence Number:				
Licence Date:				
District Office:				
* Delete whichever is not applicable				