
GOVERNMENT NOTICE

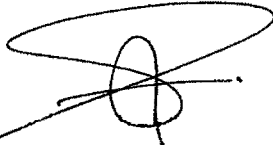
SOUTH AFRICAN REVENUE SERVICE

No. R. 102

10 February 2012

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/99)**

Under sections 59A, 60, 64D, 101A, 119A, 120 and 120A 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.



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

SCHEDULE

(a) By the insertion after rule 00.06 of the following heading and rule:

"Investigations conducted in respect of applications for registration or licensing"

- 00.07 (a) Before deciding whether to approve or refuse any application for registration or licensing the Commissioner may conduct investigations to—
- (i) verify the statements made by the applicant in the application; and
 - (ii) ascertain any facts relating to the activities in respect of which the registration or licence will operate,
- to the extent that the Commissioner may regard as being materially relevant for considering the application.
- (b) The applicant must make available books, accounts and other documents and furnish fully the information necessary to conduct such an investigation."

(b) By the insertion in rule 59A.01 (a) after the definition of "customs and excise laws and procedures" of the following definitions:

"foreign principal" means according to the context a registered importer, registered exporter or licensed remover of goods in bond, not located in the Republic;

“located in the Republic” means, in the case of -

- (i) a natural person, a natural person ordinarily resident in the Republic at a specific physical address in the Republic; and
- (ii) a juristic person, a juristic entity –
 - (aa) which is incorporated, registered or recognised in terms of the laws of the Republic or of another country; and
 - (bb) which has a place of business at a specific physical address in the Republic;”

(c) By the substitution in rule 59A.01 for the definition of “person” of the following definition:

“person” includes –

- (i) any natural person or any insolvent or deceased estate;
- (ii) any juristic person incorporated in the Republic or a juristic person not incorporated in the Republic that has, or any other association of persons whether or not formed in the Republic that has, a place of business at a specific physical address in the Republic;
- (iii) any institution, including any scientific or educational institution, for the benefit of its members or the public that is established in the Republic and has a place of business at a specific physical address in the Republic;
- (iv) a partnership;
- (v) a trust;
- (vi) an organ of state;”

(d) By the insertion in rule 59A.01 (a) after the definition of “rebate user” of the following definition:

“registered agent” means a person located in the Republic who is a nominated agent of a foreign principal and is registered as prescribed in these rules;”

(e) By the substitution in rule 59A.01 (b) for subparagraphs (iii) and (iv) of the following subparagraphs:

- “(iii) A foreign principal must-
 - (aa) apply on form DA 185 and the appropriate annexure for registration in respect of the activity for which registration is required; and
 - (bb) nominate a registered agent on form DA 185.D.

- (cc) be represented by a registered agent in the performance of any function regulated by the Act.
- (iv) An applicant for registration as a registered agent must-
- (aa) apply on form DA 185 and the appropriate annexure; and
- (bb) before registration, furnish the security bond the Commissioner may require and specifying the obligations the Commissioner may determine.
- (v) A registered agent nominated by a foreign principal-
- (aa) must act as agent on behalf of the foreign principal in the performance of any function regulated by the Act; and
- (bb) may perform the functions of a licensed clearing agent on behalf of a foreign principal on complying with all the obligations imposed by the Act on such a registered agent."
- (f) By the substitution in rule 59A.03 (1) for paragraphs (a), (b) and (c) of the following paragraphs:

- "(a)(i) Subject to the provisions of the Act in connection with the registration of an importer or exporter for a specific activity, no person may import goods into, or export goods from, the Republic unless that person, except a person who imports or exports goods in terms of the provisions of rule 15.01 –
- (aa) is registered as an importer or exporter; and
- (bb) if that person is a foreign principal, is represented by a registered agent.
- (ii) Despite subparagraph (i), importers and exporters will be allowed, subject to subparagraph (iv), to use registration code number 70707070 for clearance of goods at any place except the following places and from the date specified for each place:

Place	Date from
Kopfontein	11 February 2012

- (iii) Subject to any provision of the Act in which requirements for registration are specified, a person may apply for registration if such person is –
- (aa) a natural person who is –
- (A) a citizen or a permanent resident of the Republic or has a place of business at a specific physical address in the Republic; and
- (B) at least 21 years old;
- (bb) a juristic person that has a place of business at a specific physical address in the Republic;

- (cc) the person having the effective management of an association of persons whether or not formed in the Republic that has a place of business at a specific physical address in the Republic;
 - (dd) if a partnership or a trust composed of individuals each of whom meets the qualifications required in item (aa);
 - (ee) in the case of –
 - (A) a deceased estate, the executor of the estate;
 - (B) an insolvent estate, the trustee;
 - (C) an organ of state, the official to whom the function in respect of the activity for which registration is required, is delegated;
 - (D) any institution, the person having the effective management of such institution.
- (iv) For the purposes of subparagraph (ii), registration code number 70707070 may be used if the importer or exporter-
- (aa) has a business establishment or usually resides in a BLNS country;
 - (bb) imports or exports goods of which the value required to be declared for each consignment is less than R20 000, subject to the limitations of three such consignments during any calendar year; and
 - (cc) complies with any conditions imposed by the Commissioner.
- (b)(i) Before deciding whether to approve or refuse any application for registration as a registered agent the Commissioner must conduct investigations to–
- (aa) verify the statements made by the applicant in the application; and
 - (bb) ascertain any facts relating to the activities in respect of which the registration will operate,
- to the extent that the Commissioner may regard as being materially relevant for considering the application.
- (ii) The applicant must make available books, accounts and other documents and furnish fully the information necessary to conduct such an investigation.
- (c) A clearing agent or registered agent may not apply on behalf of any applicant.”
- (g) By the substitution for rule 60.03 (2) of the following rule:
- “(a) Subject to the provisions of the Act in which any requirement regarding licensing is specified, a person may apply for a licence if such person is –
- (i) a natural person who is –
 - (aa) a citizen or a permanent resident of the Republic or has a place of business at a specific physical address in the Republic; and
 - (bb) at least 21 years old;

- (ii) a juristic person that has a place of business at a specific physical address in the Republic;
 - (iii) a partnership or a trust composed of individuals each of whom meets the qualifications required in subparagraph (i);
 - (iv) the person having the effective management of any other association of persons whether or not formed in the Republic that has a place of business at a specific physical address in the Republic;
 - (v) in the case of –
 - (aa) a deceased estate, the executor of the estate;
 - (bb) an insolvent estate, the trustee.
- (b) A clearing agent or registered agent may not apply on behalf of any applicant.”
- (h) By the substitution in rule 64D.01 (1, 3) (c) for subparagraph (ii) of the following subparagraph:
- “(ii) except in the case of a foreign principal, submit with the application the completed agreement in accordance with the pro forma agreement specified in these rules;”
- (ij) By the insertion after rule 64D.01 (1, 3) (c) of the following paragraph:
- “(d) A foreign principal must-
- (i) apply on form DA 185 and the appropriate annexure for licensing in respect of the activity for which licensing is required;
 - (ii) nominate a registered agent on form DA 185.D; and
 - (iii) be represented by a registered agent in the performance of any function regulated by the Act.”
- (k) By the insertion in rule 64D.03 (1) in the definition of “consignor” after subparagraph (iv) of the following subparagraph:
- “(v) any registered agent nominated by and acting on behalf of a foreign principal as contemplated in the rules for section 59A;”
- (l) By the insertion in rule 64D.03 (1) of the following paragraph:
- “(c) (i) Any reference in these rules to “foreign principal”, “located in the Republic”, and “registered agent”, shall, with the necessary changes, have the meaning assigned thereto in rule 59A.01

(ii) Unless the context otherwise indicates, any reference in these rules to "licensed remover of goods in bond", "licensee" or "remover of goods in bond" includes a licensed remover of goods in bond contemplated in section 64D, whether or not located in the Republic."

(m) By the deletion in rule 64D.04 (1) of paragraphs (d) and (e).

(n) By the substitution in rule 64D.05 (4) (a) for subparagraph (i) of the following paragraph:

"(i) imported goods landed in the Republic or retained on any road vehicle entering the Republic which are entered for removal in bond and carried to any destination within the Republic, another country in the common customs area or in a country outside the common customs area;"

(o) By the substitution in rule 64D.10 (5) for paragraph (a) of the following paragraph:

"(a) Every licensed remover of goods in bond located in the Republic or a registered agent shall, in respect of each consignment of bonded goods, provide security as determined by the Commissioner."

(p) By the substitution in rule 64D.15 (9)(a)(i) for the words preceding item (aa) of the following words:

"(i) For the purposes of section 101 and notwithstanding anything to the contrary in any other rule contained, every licensed remover of goods in bond located in the Republic or a registered agent must —"

(q) By the substitution in rule 64D.15 (9) for paragraph (b) of the following paragraph:

"(b) A licence is issued subject to the condition that the licensee or registered agent or at least one of the licensee's or registered agent's employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the licence or registration relates are conducted efficiently and in compliance with the provisions of such laws and procedures."

(r) By the substitution in rule 101A.01 for paragraph (c) of the following paragraph:

- “(c) Subject to the provisions of section 3(2) any power, duty or function of the Commissioner contemplated in section 101A (except subsection (16)) and in these rules (including the agreement) is, unless otherwise specified in these rules, delegated to an officer occupying the post of **[Assistant General Manager] Group Executive: Customs** in the **[Customs Division of the]** South African Revenue Service.”
- (s) By the substitution in rule 101A.01A (2)(a) for subparagraph (iii) of the following paragraph:
- “(iii) manifests and empty container lists specified in rule 8.07(b), aircraft pre-arrival manifests and final manifests specified in rule 8.07(c), rail manifests specified in rule 8.07(d) and road-manifests specified in rule 8.07(e), by the carrier, master cargo carrier, cargo carrier, groupage operator, courier, railway authority or road haulier as respectively applicable in terms of those rules.”
- (t) By the substitution in rule 101A.01A (2)(a) for subparagraph (v) of the following subparagraph:
- “(v) imported goods or goods for export required to be declared on a SAD form in terms of any provision of the Act, by the importer, exporter or agent who is-
- (aa) accredited in terms of section 64E of Act; or
 - (bb) not accredited in terms of section 64E of the Act and-
 - (A) delivers a total in excess of 10 manual declarations per calendar month; or
 - (B) submits a manual declaration exceeding 10 lines, to any Controller or the Commissioner.”
- (u) By the insertion after rule 119A.R39 (2B).03 of the following heading and rule:
- “Adaptation of section 64B (1)**
- 119A.S64B (1) (a) No person shall, for the purposes of this Act, for reward make entry or deliver a bill of entry relating to any goods on behalf of any principal contemplated in section 99(2), unless licensed as a clearing agent in terms of subsection (2) or registered as an agent as provided in the rules for section 59A.
- (b) The provisions of this Act regulating the activities of a licensed clearing agent shall apply with the necessary changes to a registered agent engaged in such activities.

(c) The licensed clearing agent or registered agent shall be liable for the fulfillment of all obligations imposed on a foreign principal by this Act as contemplated in section 99(2)."

(v) By the insertion after rule 119A.S64B (1) of the following heading and rule:

"Adaptation of section 64D (1)

119A.S64D(1) No person, except if exempted by rule, shall remove any goods in bond in terms of section 18(1)(a) or for export in terms of section 18A, or any other goods that may be specified by rule unless –

(a) licensed as a remover of goods in bond in terms of subsection (3);
and

(b) if that person is not located in the Republic, is represented in the Republic by a person registered as an agent as provided in the rules for section 59A."

(w) By the substitution in item 202.00 of the Schedule to the Rules of the following forms:

"DA 185 APPLICATION FORM: REGISTRATION/LICENSING OF CUSTOMS AND EXCISE CLIENTS
ANNEXURE DA 185.4A1: REGISTRATION CLIENT TYPE 4A1 – IMPORTER (LOCAL OR FOREIGN)
ANNEXURE DA 185.4A2: REGISTRATION CLIENT TYPE 4A2 – EXPORTER (LOCAL OR FOREIGN)
ANNEXURE DA 185.4B6: LICENSING CLIENT TYPE 4B6 – REMOVER OF GOODS IN BOND (LOCAL OR FOREIGN)
ANNEXURE DA 185.C: SECURITY PARTICULARS"

(x) By the insertion after Annexure DA 185.C in item 202.00 of the Schedule to the Rules of the following form:

"ANNEXURE DA 185.D: NOMINATION OF REGISTERED AGENT"

(y) By the insertion after Annexure DA 185.4A12 in item 202.00 of the Schedule to the Rules of the following form:

"ANNEXURE DA 185.4A13: REGISTRATION CLIENT TYPE 4A13 – REGISTERED AGENT "



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

1. NOTES FOR THE COMPLETION OF FORM			
<p>1. Please indicate with an "X" in the appropriate block(s) whichever is applicable</p> <p>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.</p> <p>3. Where the asterisk (*) appears, delete whichever is not applicable.</p> <p>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.</p> <p>5. Please take note that a separate application form must be completed for each client type.</p> <p>6. Please complete annexure DA185.C where security must be furnished.</p> <p>7. Please take note that annexure DA 185.D must be completed and furnished where the answer is "No" to any of the statements in the paragraph 3 titled "Nationality"</p>			
2. EXISTING REGISTRANT/LICENSEE PARTICULARS			
If currently registered/licensed with SARS, please state allocated customs client number.			
3. NATIONALITY			
Natural person, who is:		Juristic person, that is:	
Located in the RSA:	Yes <input type="checkbox"/> No <input type="checkbox"/>	Located in the RSA:	Yes <input type="checkbox"/> No <input type="checkbox"/>
4. PURPOSE OF APPLICATION			
New Registration/Licensee or renewal:	<input type="checkbox"/>	Amendment of existing information:	<input type="checkbox"/>
		Cancellation:	<input type="checkbox"/>
5. 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 (Section 21 and the rules thereto)
4A2	Exporter: (Annexure DA 185.4A2)	<input type="checkbox"/>	4B2 Manufacturing Warehouse – Annexure DA 185.4B2 (Sections 19A, 27 and 54E and Chapter VA and the rules thereto)
	• Exporter for SADC, TDCA and 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, SACU/EFTA – Section B of Annexure DA 185.4A2 & Form DA 49A.02 (rules 49A.18 (19), (20) and 49C.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 rule 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 the rules thereto)	<input type="checkbox"/>	
4A13	Registered Agent - Annexure DA 185.4A13	<input type="checkbox"/>	

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:													

7. SOUTH AFRICAN 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: _____											

8. SARS REVENUE IDENTIFICATION NUMBERS (if applicable)											
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									

9. NATURE OF BUSINESS									
Company		Close Corporation		Trust		Individual		Partnership	
Co-op		Public Authority		Foreign Individual		Foreign / External Company		Sole Proprietor	
Company Registration number: _____									
Close Corporation Registration Number: _____									
Trust Registration Number: _____									

10. PARTICULARS OF SOLE PROPRIETOR / INDIVIDUAL / DIRECTORS AND / OR PARTNERS									
i. Initials:				First Name/s:					
Surname:									
Capacity:									
ID. No: _____									
Passport No: _____								Passport Country (e.g. South Africa = ZAF)	
ii. Initials:									
		First Name/s:							
Surname:									
Capacity:									
ID. No: _____									
Passport No: _____								Passport Country (e.g. South Africa = ZAF)	
iii. Initials:									
		First Name/s:							
Surname:									
Capacity:									
ID. No: _____									
Passport No: _____								Passport Country (e.g. South Africa = ZAF)	

11. 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:

12. 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: <ul style="list-style-type: none"> 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. 			

13. DOCUMENTS IN SUPPORT OF APPLICATION
The following information / documents not older than 3 months must be submitted with this application form.
Natural person or juristic located in the RSA
<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 an letterhead; or An original auto bank statement. Certified copies of the following documents (whichever is relevant): <ul style="list-style-type: none"> Registration certificate of business (as issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust); Municipal account to confirm the address details; Agency Contract between agent and foreign principal; Duly completed DA 185.C; Duly completed DA 185.D; VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details; Telkom and/or cell phone account to confirm contact details; and 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) Any other information as the Commissioner for SARS may require.
Natural person or juristic person not located in the RSA
<ul style="list-style-type: none"> Certified copies of the following documents (whichever is relevant): <ul style="list-style-type: none"> Agency Contract between applicant and agent (with an established place of business in the RSA) other than clearing agent; VAT letters from SARS to confirm revenue registration details (if applicable); Proof of company registration from the relevant competent authority in the foreign country; and Identity document or passport Any other information as the Commissioner for SARS may require.

14. 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

REGISTERING CLIENT TYPE 4A2 – EXPORTER (LOCAL OR FOREIGN)

Notes:	<ul style="list-style-type: none"> • Please indicate with an "X" in the appropriate block(s) whichever is applicable • Whenever an asterisk (*) appears, please delete whichever is not applicable. • In addition, please complete the following sections of this form (where applicable) in the case of - <ul style="list-style-type: none"> • 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 TDCA or SACU/EFTA Free Trade Agreement – Section B(DA 49A.02) • GSP with Community, Norway, Russian Federation or Turkey – Section C (DA 46A.01) and/or DA 46A.02(incorporated in Section C of Annexure DA 185.4A7) • Please complete annexure DA185.C where security must be furnished. • The DA 185.C form is available from the SARS website (www.sars.gov.za) or can be collected from the nearest SARS – Customs Branch Office. • Please ensure that the Nomination Form (DA 185.D) is signed and is attached to this form (if a foreign principal).
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1. 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 6 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:	

2. Clearance of export:

RSA exporter:	Self	<input type="checkbox"/>	Clearing agent	<input type="checkbox"/>
Foreign exporter:	Registered agent	<input type="checkbox"/>	Clearing agent	<input type="checkbox"/>

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

AGOA	<input type="checkbox"/>	SADC Agreement	<input type="checkbox"/>	TDCA	<input type="checkbox"/>	SACU/EFTA	<input type="checkbox"/>	
Approved Exporter – TDCA/SACU/EFTA				<input type="checkbox"/>	Other exporter			<input type="checkbox"/>
GSP:	Community	<input type="checkbox"/>	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>

4. Notes:

- If exporter under AGOA, please also complete DA 46A1.02(if applicable)
- If approved exporter under TDCA or SACU/EFTA, please also complete form DA 49.02
- 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,TDCA or SACU/EFTA or any of the GSP Schemes , please also complete the DA 185.4A7
- If a foreign exporter the registered agent must complete and submit the above additional forms applicable to that exporter.

5. Additional Notes:

- SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No.10 of the Act)
- TDCA means the Trade, Development and Cooperation Agreement with 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)
- SACU/EFTA means the South African Customs Union States and the European Free Trade Association States(as mentioned in the rules numbered 49C)

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 an exporter.

7. 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 185.4A13

REGISTRATION CLIENT TYPE 4A13 – REGISTERED AGENT

- Notes:**
- Please indicate with an "X" in the appropriate block(s) whichever is applicable
 - Whenever an asterisk (*) appears, please delete whichever is not applicable.
 - Please ensure that the Nomination Form (DA 185.D) is signed and is attached to this form.
 - Please ensure that the DA 185.C form is attached to this form. Form DA 185.C is available from the SARS website (www.sars.gov.za) or can be collected from the nearest SARS – Customs Branch Office.

1. 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 6 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:

2. Accepted relationship:

Importer's registered agent:		Effective date:	C	C	Y	Y	M	M	D	D
Exporter's registered agent:		Effective date:	C	C	Y	Y	M	M	D	D
Licensed remover's registered agent:		Effective date:								

3. 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, hereby apply for registration as a registered agent.

4. 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.C

SECURITY PARTICULARS

1. NOTES FOR COMPLETION

Must be completed by applicants –

- (a) for licensing as a –
 - (i) clearing agent;
 - (ii) RSA remover of goods in bond;
 - (iii) licensed distributor; or
 - (iv) customs and excise warehouse
- (b) for registration –
 - (i) for rebate purposes; or
 - (ii) as a registered agent

2. 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:	



DA 185.D

NOMINATION OF REGISTERED AGENT

1. NOTES FOR THE COMPLETION OF FORM	
1. Please indicate with an "X" in the appropriate block(s) whichever is applicable	
2. Please reflect the relevant customs and excise client number for the registered agent, if already registered or licensed for any activity regulated by the Act.	
3. A separate form DA 185.D must be completed and submitted for each registered agent that is nominated and be attached to the DA 185 application form.	

2. FOREIGN PRINCIPAL PARTICULARS	
I / We (herein after known as the "Principal):	
Individual:	First two Names: _____ Surname: _____
Passport No:	Passport Country (e.g. South Africa = ZAF)
Company Registered name: _____	
Company / CC / Trust Reg. No. _____	
Business Physical address: _____ _____ _____	
Country Code	Street code: _____
Postal Address: _____ _____ _____	
Business Telephone: Code: (____) Tel. (____)	Fax number: Code: (____) Fax. (____)
Business e-mail address: _____	
Customs Number: _____	
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;	
do hereby appoint / cancel the party specified under part 3 of this application as Registered Agent for the functions set out in part 4.	

3. REGISTERED AGENT PARTICULARS (as reflected on DA 185)	
I / We accept / cancel the appointment as Registered Agent for the functions set out in part 4 of this application:	
Individual:	First two Names: _____ Surname: _____
Identity No: _____	
Company Registered name: _____	
Company / CC / Trust Reg. No. _____	
SARS Identification Numbers	Customs Numbers
Income Tax Number: _____	
Business Physical address: _____ _____ _____	

				Street code:			
Country Code							
Postal Address:							
				Postal code			
Business Telephone:		Code: ()	Tel. ()	Fax number:	Code: ()	Fax. ()	
Business e-mail address:							
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.							

4. NOMINATED RELATIONSHIP:												
Importer's registered agent:		Cancel relationship		Effective date:	C	C	Y	Y	M	M	D	D
Exporter's registered agent:		Cancel relationship		Effective date:	C	C	Y	Y	M	M	D	D
Licensed remover's registered agent:		Cancel relationship		Effective date:	C	C	Y	Y	M	M	D	D

5. SIGNED BY THE FOREIGN PRINCIPAL:

I/ We hereby declare that the particulars in the application are true and correct and undertake to comply with such customs and excise laws and procedures.

(1) _____ (2) _____
Signature of Principal *Signature of Principal*

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

Witnesses: (1) _____ (1) _____
Signature *Signature*
 (2) _____ (2) _____
Signature *Signature*

6. SIGNED BY THE REGISTERED AGENT:

I/ We hereby declare that the particulars in the application are true and correct and undertake to comply with such customs and excise laws and procedures.

(1) _____ (2) _____
Signature of Registered Agent *Signature of Registered Agent*

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

Witnesses: (1) _____ (1) _____
Signature *Signature*
 (2) _____ (2) _____
Signature *Signature*