

---

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

---

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 473

24 APRIL 2020

## GENERAL EXPLANATORY NOTE:

[       ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

\_\_\_\_\_ Words that are underlined with a solid line, indicate insertions in the existing rules

---

## CUSTOMS AND EXCISE ACT, 1964

## AMENDMENT OF RULES

Under sections 8, 59A, 60 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 24 April 2020**.



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

## SCHEDULE

## Amendment of rule 8.04

1. The following rule is hereby substituted for rule 8.04:

**“Registration of persons submitting reporting documents**

**8.04** (1) A person required in terms of these rules to submit a reporting document must, notwithstanding being registered or licensed under any other

provision of the Act, apply for registration, in accordance with subrule (2), as a person submitting reporting documents.

(2) An application referred to in subrule (1) must –

(a) be submitted –

(i) electronically via –

(aa) eFiling or another electronic communicative system administered by SARS, as may be applicable; or

(bb) branch front end capturing, by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website; or

(ii) in paper format to the Commissioner on form DA 8, DA 8A, DA 8B[,], or DA 8C, as may be applicable, and the appropriate annexure to the relevant form, at a Customs and Excise Office as indicated on the SARS website for receipt of such applications; and

(b) comply with all the requirements specified on the electronic application, the relevant form or the annexure.

(3) An application referred to in subrule (2)(a)(ii) must, in the case of **[the]** an applicant **[being]** intending to act as a registered agent of a carrier not located in the Republic **[and intending to]** for purposes of submitting reporting documents on behalf of that carrier as contemplated in rule 8.05, be **[accompanied]** supported by form DA 185.D.

(4) (a) No supporting document that must in terms of a requirement referred to in subrule (2)(b) be submitted to the Commissioner in support of an application, needs to be submitted in respect of a subsequent application for registration or licensing, unless the information has subsequently changed or the Commissioner specifically requests that the document must be submitted.

(b) A supporting document submitted electronically in accordance with subrule (2)(a)(i) may for purposes of this rule be regarded to

be the original of the relevant document required unless the Commissioner determines otherwise.

(5) For purposes of this rule “**branch front end capturing**” as referred to in subrule (2)(a)(i)(bb), means the electronic capturing by an officer at a Customs and Excise Office as indicated on the SARS website, of information provided by the applicant as may be required for the application, on the SARS electronic system used for purposes of processing applications.”.

#### **Substitution of rule 19.01**

2. The following rule is hereby substituted for rule 19.01:

##### **“[Approval] Licensing of customs and excise warehouses**

**19.01** An application [form] for the licensing of a customs and excise warehouse shall be completed in all details and shall be [accompanied] supported by such plans (signed and dated by the applicant), description of the warehouse or other particulars as may be required.”.

#### **Amendment of rule 19.02**

3. Rule 19.02 is hereby amended by the substitution for the words preceding paragraph (a) of the following words:

“**19.02** Application for the licensing of a customs and excise warehouse may be made to the [Controller] Commissioner in respect of – ”.

#### **Amendment of rule 19A.02**

4. Rule 19A.02 is hereby amended –

- (a) by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) apply in accordance with rule 60.01A(b)(ii) [on form DA185 and the appropriate annexures thereto] and must comply with all the requirements specified [therein,] on form DA 185 and the relevant annexure, in these rules, any relevant section or item of Schedule No. 8 governing such licences, any requirement specified in Schedule No. 6

and any additional requirements that may be determined by the Commissioner;”;

- (b) by the deletion of subparagraph (ii) of paragraph (b); and
- (c) by the deletion of paragraph (c).

#### **Substitution of rule 21.03.08**

5. The following rule is hereby substituted for rule 21.03.08:

**“21.03.08** Any person or any licensee of any special customs and excise storage warehouse who intends operating an export storage warehouse must apply for a licence in accordance with rule 60.01A(b)(ii) **[on form DA 185 and the appropriate annexure]**.”.

#### **Amendment of rule 21.04.03**

6. Rule 21.04.03 is hereby amended by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) apply for a special customs and excise storage warehouse licence in accordance with rule 60.01A(b)(ii) **[on form DA 185 and the appropriate annexure thereto]** and must comply with all the requirements specified **[therein,]** on form DA 185 and the relevant annexure, in these rules, any relevant section or item of Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner.”.

#### **Amendment of rule 21A.04**

7. Rule 21A.04 is hereby amended by the substitution for subparagraph (i) of paragraph (b) of the following subparagraph:

“(i) A[n] person operating an SEZ **[operator may]** must, [apply on] by submitting to the Commissioner form DA185 and the [appropriate] relevant annexures in accordance with rule 59A.01A(b)(i)(bb), apply –  
(aa) for registration; and  
(bb) for an area to be designated as a CCA.”.

**Amendment of rule 21A.08**

8. Rule 21A.08 is hereby amended by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

- “(i) Every CCA enterprise must, depending on the requirements in respect of the particular activity or premises, be registered or licensed in accordance with [the provisions of the Act] rule 59A.01A(b)(i)(bb) or rule 60.01A(b)(ii), as the case may be, by submission of [on a] form DA 185 and the [appropriate] relevant annexure.”.

**Amendment of rule 21A.09**

9. Rule 21A.09 is hereby amended –

(a) by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

- “(i) **[Whenever any of the particulars furnished in any application for registration or a licence changes in any material way,] The registered person or licensee, as the case may be, shall advise the Commissioner in accordance with rule 59A.05(1) or rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 59A.08(2) or 60.07(2)(a) of any change in particulars furnished in the application for licensing [within seven days from the date of the occurrence of such event by submitting a completed application form DA185 and the appropriate annexure reflecting the changed particulars.]”;**

(b) by the deletion of subparagraph (ii) of paragraph (a); and

(c) by the substitution for subparagraph (iv) of paragraph (a) of the following subparagraph:

- “(iv) **[On approval of the application for the changed particulars,] The Commissioner may issue a new registration or licence in respect of such change.**”.

**Substitution of rule 35.01**

10. The following rule is hereby substituted for rule 35.01:

“**35.01** Rules 19.01 to 19.06 shall *mutatis mutandis* apply to the **[approval]** licensing and conduct of any special customs and excise warehouse for the manufacture of wine.”.

#### **Amendment of rule 36A.01**

**11.** Rule 36A.01 is hereby amended by the substitution for the words preceding paragraph (a) of the following words:

“Every manufacturer of excisable goods specified in Section B of Part 2 of Schedule No. 1 and every owner of such goods manufactured for him partly or wholly from materials owned by such owner shall apply to the **[Controller]** Commissioner in accordance with rule 60.01A(b)(ii) **[on a form DA 185 and the relevant annexure]** for the licensing of his premises as a special customs and excise warehouse. The application **[These forms, duly completed,]** shall be **[accompanied]** supported by –”.

#### **Substitution of rule 36A.02**

**12.** The following rule is hereby substituted for rule 36A.02:

“**36A.02** Any such licensee shall notify the **[Controller]** Commissioner **[immediately, or in advance, of any change, or contemplated change in his legal identity, the name under which the trades or his registered address. In such event the licensee shall furnish the Controller with a form DA 185 and the relevant annexure, duly completed, together with the original licence issued by the Controller of Customs and Excise.]** in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)(a) of any change in particulars furnished in the application for licensing.

#### **Amendment of rule 37A.11**

**13.** Rule 37A.11 is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) Any person referred to in section 37A(7)(b)(ii) and any other person who uses marked goods, or marked goods mixed with or contaminated by other goods, for mixing or blending with other goods in the production of goods not capable of use as fuel in any engine, for own use or sale or

disposal in any manner whether or not for any consideration, shall register in accordance with rule 59A.01A.(b)(i)(bb) as a producer of such goods, and no person shall so mix or blend such goods for such use, sale or disposal unless so registered.”.

#### **Amendment of rule 37.12**

14. Rule 37A.12 is hereby amended by the substitution for subparagraph (iii) of paragraph (a) of the following subparagraph:

“(iii) such person is registered in accordance with rule 59A.01A(b)(i)(bb) where the quantity so mixed exceeds 2500 litres at any one time.”.

#### **Amendment of rule 37A.13**

15. Rule 37A.13 is hereby amended by the substitution for subparagraph (ii) of paragraph (a) of the following paragraph:

“(ii) if any such person who supplies fuel to aircraft, other than the licensee of a customs and excise warehouse, is registered in accordance with rule 59A.01A.(b)(i)(bb) as a supplier of aviation kerosene to aircraft (whether or not for supply to own aircraft).”.

#### **Repeal of rule 37A.15**

16. Rule 37A.15 is hereby repealed.

#### **Amendment of rule 37B.02**

17. The following rule is hereby substituted for rule 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, apply for registration as a non-commercial manufacturer of biodiesel in accordance with rule 59A.01A(b)(i)(bb) **[in terms of section 59A and the rules thereto]; or**
- (b) if he or she is a commercial manufacturer of biodiesel, apply–

- (i) for registration as a commercial manufacturer of biodiesel in accordance with rule 59A.01A(b)(i)(bb) **[in terms of section 59A and the rules thereto]**; and
- (ii) in accordance with rule 69.01A(b)(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.”.

#### **Amendment of rule 37B.04**

**18.** Rule 37B.04 is hereby amended by the substitution for paragraph (b) of the following paragraph:

- “(b) The provisions of rule 19A.02(a) shall apply *mutatis mutandis* to an [A]application for such a licence **[must be made on form DA 185 and the relevant annexure, and the provisions of rule 19A.02(a) shall apply *mutatis mutandis* to such an application]**.”.

#### **Amendment of rule 38A.03**

**19.** Rule 38A.03 is hereby amended –

- (a) by the substitution for paragraph (a) of the following paragraph:

“(a) licensing of a special customs and excise storage warehouse must be submitted in accordance with rule 60.01A(b)(ii); or”; and

- (b) by the substitution for paragraph (b) of the following paragraph:

“(b) registration as a registered user for the purposes of electronic communication in accordance with section 101A and the rules made thereunder, must be made **[on form DA 185 and the relevant annexure]** in accordance with rule 59A.01A(b)(i)(bb); or”.

#### **Substitution of rule 39.08**

**20.** The following rule is hereby substituted for rule 39.08:

**“39.08** The clearer shall, before any bill of entry is delivered to the place indicated by the Controller, insert in the field provided therefor the customs and excise client number issued to the clearing agent, importer or exporter, as the case may be. **[Application for such a number shall be made to the Office**



on a form DA 185 (Application form: Licensing / Registration of Customs and Excise Clients) and the applicable annexure(s), and any subsequent change or contemplated change of any of the particulars furnished or a request for cancellation of such client number shall be reported on such form.]”.

#### Amendment of rule 46A1.03

21. Rule 46A1.03 is hereby amended –

(a) by the substitution for paragraph (a) of the following paragraph:

“(a) Every exporter and manufacturer of textile and apparel articles for the purposes of the AGOA shall be registered **[and shall submit a completed form DA 185 together with]** in accordance with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and –

(i) in the case of the exporter, **[a completed]** Annexure DA 185.4A2 **[and exporter’s application for registration (DA 46A1.02 incorporated in Section A thereof)]** or the corresponding screen or page of the electronic application must be submitted; and

(ii) in the case of the manufacturer, **[a completed]** Annexure DA 185.4A4 **[and manufacturer’s application for registration (DA 46A1.03 incorporated in Section A thereof)]** must be submitted.”;

(b) by the substitution for paragraph (b) of the following paragraph:

“(b) If the exporter is also the manufacturer of the goods concerned **[both the] forms [DA 46A1.02 (incorporated in Section A of Annexure] DA 185.4A2[)]** or the corresponding screen or page of the electronic application and **[DA 46A1.03 (incorporated in Section A of Annexure] DA 185.4A4[)]** must be completed.”; and

(c) by the substitution for paragraph (c) of the following paragraph:

“(c) If submitted in paper format, the completed and signed application shall be submitted to the manager responsible for the administration of the rules of origin section in Head Office, to whom the powers under section 46A(6) are delegated.”.

**Amendment of rule 46A3.05**

**22.** Rule 46A3.05 is hereby amended by the substitution for paragraph (a) of the following paragraph:

- “(a) every exporter and producer of GSP goods shall be registered **[and shall submit to the Commissioner a completed form DA 185 and the relevant annexure]** in accordance with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and in the case of –
- (i) an exporter, **[a completed]** Annexure DA 185.4A2 **[and exporter’s application for registration (DA 46A1.02 incorporated in Section C thereof)]** or the corresponding screen or page of the electronic application must be submitted;  
and
  - (ii) a producer, **[a completed]** Annexure DA 185.4A7 must be submitted;”.

**Amendment of rule 46A4.04**

**23.** Rule 46A4.04 is hereby amended by the substitution for paragraph (a) of the following paragraph:

- “(a) every exporter and producer of GSP goods shall be registered in accordance with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and **[shall submit to the Commissioner a completed form DA 185 and the relevant annexure]** in the case of –
- (i) an exporter, **[a completed]** Annexure DA 185.4A2 **[and exporter’s application for registration (DA 46A.01 incorporated in Section C thereof)]** or the corresponding screen or page of the electronic application must be submitted;  
and
  - (ii) a producer, Annexure DA 185.4A7 must be submitted;”.

**Amendment of rule 46A5A.04**

**24.** Rule 46A5A.04 is hereby amended –

- (a) by the substitution for paragraph (a) of the following paragraph:
- “(a) For the purposes of section 46A(6) and section 59A –
- (i) every exporter and producer of GSP goods must be registered in accordance with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and **[must submit to the Commissioner a completed form DA 185 and the relevant annexure]** in the case of –
- (aa) an exporter, Annexure DA 185.4A2 **[and form DA 46A.01 incorporated in Section C thereof]** or the corresponding screen or page of the electronic application must be submitted;
- (bb) a producer, Annexure DA 185.4A7 **[and form DA 46A.02 incorporated in Section A thereof]** must be submitted;”;
- and
- (b) by the substitution for item (bb) of paragraph (d)(i) of the following item:
- “(bb) be registered as contemplated in rule 46A5A.04 and produce for this registration the documents specified in **[section 13 of]** form DA 185 or in the electronic application;”.

#### **Amendment of rule 46A5A.16**

**25.** Rule 46A5A.16 is hereby amended by the substitution for item (bb) of paragraph (c)(ii) of the following item:

- “(bb) the exporter, who exports a consignment of originating goods of an export value not exceeding[, ] NOK 60 000, must state the registration number issued when registered **[on form DA 185]** as contemplated in rule 46A5A.04(a)(i).”.

#### **Amendment of rule 49A.01**

**26.** Rule 49A.01 is hereby amended by the substitution for subparagraph (i) of paragraph (f) of the following subparagraph:

- “(i) every exporter and producer of goods to be exported to any of the member states of the European Union shall be registered in accordance

with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and [shall submit to the Commissioner a completed form DA 185 and the relevant annexure] in the case of –

- (aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;
- (bb) a producer, Annexure DA 185.4A7 must be submitted;”.

#### **Amendment of rule 49A.20 (24,25)**

27. Rule 49A.20 (24, 25) is hereby amended by the substitution for paragraph (c) of the following paragraph:

- “(c) Application for approved exporter status must be made in accordance with rule 59A.01A(b)(i) [on forms DA 185], and Annexure DA 185.4A2 [and DA 49A.02] or the corresponding screen or page of the electronic application must be submitted.”.

#### **Amendment of rule 49A.48.03**

28. Rule 49A.48.03 is hereby amended by the substitution for item (aa) of paragraph (a)(ii) of the following item:

- “(aa) approved exporter status is granted on application in accordance with rule 59A.01A(b)(i), and submission of annexure [form] DA 185. 4A2 and [Annexure DA 49.02] or the corresponding screen or page of the electronic application must be submitted; and”.

#### **Amendment of rule 49B.01**

29. Rule 49B.01 is hereby amended by the substitution for subparagraph (i) of paragraph (f) of the following subparagraph:

- “(i) every exporter and producer of goods to be exported to any of the member states of the Southern African Development Community shall be registered in accordance with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and [shall submit to the

**Commissioner a completed form DA 185 and the relevant annexure]**

in the case of –

- (aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;
- (bb) a producer, Annexure DA 185.4A7 must be submitted;”.

**Amendment of rule 49D.01**

**30.** Rule 49D.01 is hereby amended by the substitution for paragraph (f) of the following paragraph:

“(f) Registration of exporter

For the purposes of section 49(6) and section 59A –

**[(a)](i)** every exporter and producer of goods to be exported to any of the member states of the EFTA shall be registered in accordance with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and **[shall submit to the Commissioner a completed form DA 185 and the relevant annexure]** in the case of –

**[(i)](aa)** an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;

**[(ii)](bb)** a producer, Annexure DA 185.4A7 must be submitted;

**[(b)](ii)** if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.”.

**Amendment of rule 49D.18 (19), (22)**

**31.** Rule 49D.18 (19), (22) is hereby amended by the substitution for paragraph (b) of the following paragraph:

“(b) Application for approved exporter status must be made **[on the DA 185 form and its relevant Annexures]** in accordance with rule 59A.01A(b)(i).”.

**Amendment of rule 49E.01**

**32.** Rule 49E.01 is hereby amended –

(a) by the substitution for subparagraph (a) of paragraph (f) of the following subparagraph:

“**[(a)](i)** every exporter and producer of goods to be exported to any of the member states of the MERCOSUR shall be registered in accordance with rule 59A.01A(b)(i) and rule 59A.01A(b)(i)(bb) respectively, and **[shall submit to the Commissioner a completed form DA 185 and the relevant annexure]** in the case of–

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted;

(bb) a producer, Annexure DA 185.4A7 must be submitted;” and

(b) By the renumbering of subparagraph (b) of paragraph (f) as subparagraph (ii).

**Amendment of rule 54F.04**

**33.** Rule 54F.04 is hereby amended –

(a) by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) apply in accordance with rule 60.01A(b)(ii) [on form DA 185 and the appropriate annexures thereto] and must comply with all the requirements specified **[therein,]** on form DA 185 and the relevant annexure, in these rules, any relevant section or item of Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner;”;

(b) by the deletion of subparagraph (ii) of paragraph (b); and

(c) by the deletion of paragraph (c).

**Amendment of rule 54FA.03**

**34.** Rule 54FA.03 is hereby amended by the substitution for subparagraph (i) of paragraph (b) of the following subparagraph:

“(i) apply in accordance with rule 60.01A(b)(ii) [on form DA 185 and the relevant annexure thereto] and must comply with all the requirements specified **[therein,]** on form DA 185 and the relevant annexure, in these

rules, any relevant section or item of Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner;”.

#### **Amendment of rule 54FA.04**

**35.** Rule 54FA.04 is hereby amended by the substitution for the words in paragraph (a) preceding subparagraph (i) of the following words:

- “(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 in accordance with rule 59A.01A(b)(i)(bb) **[on form DA 185 and the appropriate annexure thereto]** if electricity is generated from–”.

#### **Amendment of rule 54I.03**

**36.** Rule 54I.03 is hereby amended by the substitution for paragraph (a) of the following paragraph:

- “(a) Any person who manufactures sugary beverages **[on the date these rules come into operation]** or intends manufacturing sugary beverages must apply **[on form DA 185 and the appropriate annexures]** –
- (i) if he or she qualifies as a non-commercial manufacturer, for registration as a non-commercial manufacturer of sugary beverages in accordance with rule 59A.01A(b)(i)(bb) **[in terms of section 59A and the rules thereto]**; or
  - (ii) if he or she is classified as a commercial manufacturer, for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of sugary beverages in accordance with rule 60.01A(b)(ii).”.

#### **Substitution of rule 59A.01**

**37.** The following rules are hereby substituted for rule 59A.01:

##### **“59A.01 Definitions[ and application for registration]**

- (a) For **[the]** purposes of the**[se]** rules under section 59A and any form to which **[these]** such rules relate, unless the context otherwise indicates –

“annexure”, in relation to an application means, depending on the circumstances—

- (a) any annexure to form DA 185; or
- (b) any screen or page of an electronic application which is the equivalent of any annexure referred to in paragraph (a);

“applicant” means a person that intends to or has submitted an application, but excludes a person submitting an application on behalf of another person;

“application” means an application for registration under section 59A;

“authorised officer”, in relation to a juristic person, means a director, employee or other official of the juristic person—

- (a) who is the public officer of the juristic person within the meaning of the Tax Administration Act; or
- (b) if the juristic person does not have a public officer, any director, employee or other official of the juristic person authorised in writing to act on its behalf to give effect to any of the juristic person’s rights and obligations in terms of this Act;

“branch front end capturing” or “BFE capturing”, in relation to an application, means the electronic capturing by an officer at a Customs and Excise Office as indicated on the SARS website, of information provided by the applicant as may be required for the application on the internal SARS electronic system used for purposes of processing applications;

**“customs and excise laws and procedures”** includes –

- (i)a)** any provision contemplated in the definition of “this Act” in the Customs and Excise Act, 1964 (Act 91 of 1964);
- (ii)b)** any condition or obligation imposed, any process or procedure instituted or any manual or other directive issued, by the Commissioner or a Controller for the purpose of administering any activity regulated by the Act; and



**([iii]c)** any provision of any other law prohibiting or restricting or otherwise controlling the manufacture, use, importation, exportation, transit carriage, removal or other movement of goods administered under any provision of the Act;

**“customs and excise relationship”** means a business relationship which involves an activity regulated by this Act which a registered person has with another person that is a registered person or licensee;

**“day”** means any day other than a Saturday, Sunday or a public holiday;

**“eFiling”** means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions;

**“electronic application”** means –

- (a)** an eFiling application or an application via another electronic communicative system administered by SARS, as may be applicable; or
- (b)** an application via the internal SARS electronic system used for purposes of BFE capturing;

**“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 ], in relation to –

**([i]a)** a natural person, [ **a natural** ] means that such person is ordinarily resident in the Republic at a specific physical address in the Republic; and

**([ii]b)** a juristic person, means that such person [ **a juristic entity** ] –

**([aa]i)** [ **which** ] is incorporated, registered or recognised in terms of the laws of the Republic or of another country; and

**([bb]ii)** [ **which** ] has a place of business at a specific physical address in the Republic;

“**person**” includes –

- (**[i]**a) any natural person or any insolvent or deceased estate;
- (**[ii]**b) 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]**c) any institution, including any scientific or educational institution, for the benefit of its members or the public [**that is**] whether or not established in the Republic [**and has a place of business at a specific physical address in the Republic**];
- (**[iv]**d) a partnership;
- (**[v]**e) a trust; and
- (**[vi]**f) an organ of state;

“**rebate user**” means any person who obtains any goods under rebate of duty in terms of any item of Schedule No. 3, 4 or 6;

“**registered agent**” means a person located in the Republic, [**who is a nominated agent of a foreign principal and is**] registered [**as prescribed**] in terms of the [**se**] rules under section 59A to act on behalf of –

- (**a**) an importer, exporter, remover in bond or searcher of or for wreck not located in the Republic, in taking any action, performing any function or complying with any requirement in terms of this Act; or
- (**b**) a “carrier” for purposes of the rules under section 8 who is not located in the Republic, in submitting reporting documents on behalf of that carrier as contemplated in rule 8.05;

“**registrant**” or “**registered client**” or “**registered person**” means any person registered under any provision of the Act;

“**South African Revenue Service taxpayer reference number**” means a taxpayer number contemplated in section 24 of the Tax Administration Act; and

“the Act” includes any provision of “this Act” as defined in the Customs and Excise Act, 1964 (Act 91 of 1964).

- (b) For purposes of rule 59A.04(1) and rule 59A.05 an applicant’s or registrant’s tax matters must be considered to be in order if that applicant or registrant has no outstanding–
- (i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of this Act or any other tax law; or
  - (ii) tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law.

**59A.01A Submission of applications for registration and updating of registration details**

- (a) Persons intending to engage in the following activities regulated by the Act must apply for registration:
- (i) Importing or exporting goods;
  - (ii) producing or manufacturing goods for purposes of preferential tariff treatment in terms of international trade agreements or non-reciprocal generalised systems of preference;
  - (iii) exporting goods for purposes of preferential tariff treatment in terms of international trade agreements or non-reciprocal generalised systems of preference;
  - (iv) representing–
    - (A) an importer, exporter, a remover in bond or searcher of or for wreck not located in the Republic as registered agent, or
    - (B) a “carrier” for purposes of the rules under section 8, who is not located in the Republic as registered agent for purposes of submitting reporting documents in terms of those rules;
  - (v) submitting communications to the Commissioner electronically as electronic users;
  - (vi) utilising rebate items under Schedules No. 3, 4 and rebate - and refund items under Schedule 6;
  - (vii) operating a Special Economic Zone or a CCA enterprise;

- (viii) manufacturing goods for purposes of drawback items 501.00 to 521.00 of Schedule No. 5;
  - (ix) generating electricity in circumstances where the person is not required to license his or her generation plant in terms of rule 54FA.03;
  - (x) activities in relation to marked goods and certain goods free of duty contemplated in section 37A, as prescribed under subsection (9)(d) of that section;
  - (xi) non-commercially manufacturing biofuel;
  - (xii) non-commercially manufacturing sugary beverages;
  - (xiii) obtaining a registration number for a still in compliance with rule 63.01(b) or 63.04(c);
  - (xiv) manufacturing excisable goods solely for the purpose of own use by that manufacturer as contemplated in section 116; and
  - (xv) any other activity for which registration may be required in terms of the Act, the Schedules thereto or the rules.
- (b) (i) **[Except as elsewhere specified in the Act in respect of any activity, a]**Application for registration must, subject to subparagraph (iA), be made –
- (aa) electronically via–
    - (A) eFiling or another electronic communicative system administered by SARS, as may be applicable; or
    - (B) BFE capturing by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website; or
  - (bb) in paper format on the prescribed form DA 185 and the relevant annexure as published on the SARS website, submitted at any Customs and Excise Office, except where provided otherwise in the Act or these Rules for a specific application.**[to the Commissioner or the Controller in whose control area the activity will be conducted and from whom the form is obtainable.]**

- (iA) Applications in respect of the activities referred to in paragraph (a)(ii) and (v) to (xv) must be submitted in paper format as contemplated in subparagraph (i)(bb).
- (ii) The applicant must comply with all the requirements specified in form DA 185 or the electronic application and the relevant annexure, as the case may be, these rules[,], and any other relevant **[rule and any condition or obligation imposed by the Commissioner]** provision referred to in rule 59A.02(1)(b).
- (iiA) (aa) No supporting document that must in terms of a requirement referred to in subparagraph (ii) be submitted to the Commissioner in support of an application, needs to be submitted if the document is already in the possession of the Commissioner, unless the information has subsequently changed or the Commissioner specifically requests that the document must be submitted.
- (bb) A supporting document submitted electronically in accordance with rule 59A.01A(b)(i)(aa) may for purposes of the rules under section 59A be regarded to be the original of the relevant document required unless the Commissioner determines otherwise.
- (iii) An applicant for registration as an importer or exporter not located in the Republic **[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)] if submitting an application in paper format as contemplated in paragraph (b)(i)(bb), **[nominate a]** disclose the person intended to act as registered agent for that importer or exporter on form DA 185.D[;
- (cc) **be represented by a registered agent in the performance of any function regulated by the Act].**

- (iiiA) A person registered as an importer or exporter not located in the Republic following the submission of an electronic application contemplated in paragraph (b)(i)(aa), must disclose the person acting as registered agent for that importer or exporter in accordance with rule 59A.06A.
- (iv) An applicant for registration as a registered agent must—
- (aa) apply on form DA 185 or the electronic application and the **[appropriate]** relevant 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 for **[nominated by a foreign principal]** –
- (aa) an importer or exporter contemplated in subparagraph (iii) or a remover in bond contemplated in rule 64D.01 or a searcher of or for wreck contemplated in rule 64C.01—
- (A) must act **[as agent]** on behalf of **[the foreign principal]** that importer, exporter, remover in bond or searcher of or for wreck in the performance of any function regulated by the Act; and
- [(bb)](B)** may perform the functions of a licensed clearing agent on behalf of **[a foreign principal]** that importer, exporter, remover in bond or searcher of or for wreck on complying with all the obligations imposed by the Act on such a registered agent; and
- (bb) a “carrier” not located in the Republic for purposes of submitting reporting documents in terms of the rules under section 8, may submit any reporting document on behalf of that carrier as contemplated in rule 8.05.
- (c) (i) The Commissioner may at any time—
- (aa) require **[that]** any registrant or class of registrants—
- (A) to update or confirm current registration information within a period specified by **[complete]** completing and submitting in accordance with rule 59A.01A(b)(i) or (iA), [a]

the electronic application or form DA 185 and the relevant annexure, and [within a period specified by the Commissioner for updating of existing information or ]to furnish any additional information required, if applicable;

(B) who furnished security for any purpose in terms of the Act, to submit particulars thereof in a format prescribed by the Commissioner; or

(bb) after reasonable notice to the clients concerned, amend existing registrations by allocating separate registration numbers for clients participating in customs activities and clients participating in excise activities.

(ii) **[If the form DA 185 is not received within the period specified by the Commissioner the registrant will not be able to transact any customs or excise business under the existing registration.]**The Commissioner may in terms of section 59A(2)(b) cancel or suspend a registration if a registrant –

(aa) does not update registration information in accordance with subparagraph (i)(aa)(A) read with subparagraph (iii)(A); or

(bb) updates registration information, but fails to comply with a requirement stated in form DA 185 or the electronic application and the relevant annexure: Provided that in respect of a registration issued before 20 April 2020, a registrant is entitled to a grace period of 60 days before suspension or cancellation proceedings are commenced in terms of the proviso in paragraph (b) of section 60(2), as applied by section 59A(2)(c), to prove compliance with any requirement that did not exist at the time when that registrant's registration was granted.

(iii) The Commissioner may –

(A) on reasonable grounds extend a period specified in terms of subparagraph (i)(aa)(A) or the grace period contemplated in subparagraph (ii)(bb); or

- (B) if circumstances so demand, despite subparagraph (ii)(bb) summarily suspend a registration after the grace period of 60 days if the registrant failed to comply with the relevant requirement within that time.
- (d) (i) All registrations referred to in General Note 2 of Schedule No. 6 will come into operation on 1 April 2006 and any person requiring such a registration, must in accordance with rule 59A.01A(b)(i) apply **[on a DA 185]** for registration in terms of the appropriate item of that Schedule.
- (ii) Subject to the exceptions specified in General Note 2 (a), (b) and (c) of Schedule No. 6 any registration in terms of any item of Schedule No. 6 existing on 31 March 2006 shall terminate on that date.”.

#### **Amendment of rule 59A.02(1)**

**38.** Rule 59A.02(1) is hereby amended by the substitution for paragraph (b) of the following paragraph:

- “(b) Specific requirements **[in respect of]** for certain **[applicants]** applications[,] in respect of activities, procedures or premises[, **as the case may be,**] are prescribed in form DA 185 or the electronic application and its annexures, as the case may be, **[specific application forms and]** the following sections, **[and their]** rules or Schedule references, and other specific forms as may be mentioned:
- (i) Section 21A(14)(d)(i) and (15), and rule 21A.04(b), 21A.08, 21A.09 and 21A.14 in respect of the operator of a Special Economic Zone or a CCA enterprise;
- (ii) section 37A(9), and rules 37A.12 to 37A.15 in respect of marked goods **[and other goods contemplated in the section];**
- (iii) section 37B(4)(a), rule 37B.02 and 37A.03 in respect of the manufacturing of biofuel;
- ([ii]iv)** section 46A(6)[,] and rule 46A1.03(a), rule 46A1.03, 46A2.04 46A3.05, 46A4.04, 46A5.04, 46A5A.04, 49A.01(f), 49A.20, 49A.48.03, 49B.01(f), 49D.01(f), 49D.18, 49E.01(f) and 49A.18(19)(20), and forms DA 1854A2 and DA 185.4A4 in respect of preferential tariff treatment in terms of non-reciprocal generalised systems of preference or international trade



agreements **[and forms DA 46A1.02 incorporated in Section A of Annexure DA 1854A2 and DA 46A1.03 incorporated in Section A of Annexure DA 185.4A4, respectively, exporter and manufacturer of goods to which AGOA relates];**

**[(iii)v)** section 47B(4)(b) and (5)(c), rule 47B.03(a) and 47B.06 and form APT 101 and APT 102 in respect of the [ – ] operator [for] of a chargeable aircraft and the [section 47B(6) – ] agent of the operator;

**[(iv) rule 49A.18(19)(20) – approved exporter form DA 49A.02 incorporated in Section B of Annexure DA 185.4A2;]**

**(vi)** rule 54FA.04 in respect of the generation of electricity by persons not required to license generation plants in terms of rule 54FA.03;

**(vii)** section 54J and rule 54I.03 in respect of the manufacturing of sugary beverages;

**(viii)** section 75, rules for section 75 and Notes to Schedules Nos. 3, 4, 5 and 6 and items specified therein in respect of rebates or refunds of duty; and

**(ix)** section 101A and rules for section 101A in respect of electronic users.”.

#### **Amendment of rule 59A.03(1)**

**39.** Rule 59A.03(1) is hereby amended –

(a) by the substitution for item (bb) of paragraph (a)(i) of the following item:

“(bb) is represented by a registered agent, [if that person is] in the case of an importer or exporter not located in the Republic [foreign principal, is represented by a registered agent].”;

(b) by the substitution for subparagraph (ii) of paragraph (a) of the following subparagraph:

“(ii) 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, except in the case of an importer or exporter not located in the Republic who is required to register; and
- (B) at least 18 years old unless emancipated by court order; or
- (bb) a juristic person, **[that has a place of business at a specific physical address]** located in the Republic except in the case of an importer or exporter not located in the Republic that is required to register, submitting through – [a representative of that juristic person duly authorised by that juristic person to apply, and if a company, may include a public officer appointed by the company and approved by SARS in terms of section 246 of the Tax Administration Act, 2011 (Act No. 28 of 2011);
- (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.]
- (A) if the entity is a company or co-operative, a duly authorised director or manager or the authorised officer of the company or cooperative;
- (B) if the entity is a close corporation or partnership, a duly authorised member of or partner in or a manager or the authorised officer of the close corporation or partnership;

- (C) if the entity is an association, club or other body of persons, the chairperson, manager or the authorised officer of that association, club or other body of persons;
  - (D) if the entity is a trust or trust fund, the administrator, trustee or the authorised officer of the trust or trust fund;
  - (E) if the entity is an entity referred to in sub item (A) to (D) in liquidation or under judicial management, the liquidator or judicial manager of the entity or, if the liquidator or judicial manager is a company or firm, a duly authorised senior official of the company or firm;
  - (F) if the entity is the estate of a deceased or insolvent person, the executor or administrator of the estate or, if the executor or administrator is a company or firm, a duly authorised senior official of the company or firm; or
  - (G) if the entity is an organ of state, an official of that organ of state in an executive position.”;
- (c) by the substitution for sub item B of item (aa) of paragraph (a)(iii) of the following sub item:

“(B) declares those goods for home consumption **[(codes A11 and A12)]**, temporary export **[(code A13)]** or export **[(codes H60 and H61)]**.”
- (d) by the substitution for item (bb) of paragraph (a)(iii) of the following item:

“(bb) is a natural person **[located in the Republic]**; and”;
- (e) by the deletion of subparagraph (iv) of paragraph (a);
- (f) by the substitution in paragraph (b)(i) for the words preceding item (aa) of the following words:

“Before deciding whether to approve or refuse any application for registration **[as a registered agent]** the Commissioner **[must]** may conduct investigations to—”; and
- (g) by the deletion of paragraph (d).

#### **Substitution of rule 59A.04(1)**

- 40.** The following rule is hereby substituted for rule 59A.04(1):

**“59A.04(1) Information regarding contraventions and other matters to be furnished on application [form]**

- (a) For the purposes of section 59A(1)(b)(ii) and (2) **[and the *mutatis mutandis* application of the provisions of section 60(2)]**, **[every person applying for registration]** an applicant shall indicate on form DA 185, or on the electronic application, as the case may be, whether –
- (i) a person contemplated in section 60(2)(a)(ii) during the preceding five years **[any person to whom these rules relate]** –
- ([i]aa) has contravened or failed to comply with the provisions of the Act;
- ([ii]bb) has failed to comply with any condition, obligation or other requirement imposed by the Commissioner;
- ([iii]cc) has been convicted of any offence under the Act;
- ([iv]dd) has been convicted of any offence involving fraud or dishonesty; or
- [(v) **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;**]
- ([vi]ee) **[was]** has been insolvent or **[in liquidation]** or liquidated, as the case may be; and
- (ii) the applicant's tax matters are in order.
- (b) (i) If the answer is “yes” in respect of any provision of **[to any question specified in]** paragraph (a)(i), or “no” in respect of paragraph (a)(ii), full details must be furnished with the application.
- (ii) Any applicant may, where it is contended in respect of paragraph (a)(i)(aa) or ([ii]bb) that the contravention, **[or]** failure or non-compliance was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect with form DA 185 or the electronic application, as the case may be.

- (c) For purposes of section 59A(2) and section 60(2)(a)(i)(aa) as applied to registration applications by section 59A(2)(c), it is a requirement that the applicant's tax matters must be in order.
- (d) Paragraph (c) does not apply in respect of applications in relation to activities referred to in rule 59A.01A(a)(ix) to (xiv)."

#### **Substitution of rule 59A.05(1)**

41. The following rule is hereby substituted for 59A.05(1):

**"59A.05(1) Information regarding contraventions and other matters to be furnished after submitting the application or after registration**

- (a) Where an applicant or a registrant, as the case may be,~~[any person to whom these rules relate,]~~ after an application for registration is submitted or after registration becomes aware that –
- (i) that applicant or registrant or an employee of that applicant or registrant as contemplated in section 60(2)(a)(ii) –
- (i) [i]aa) contravenes or fails to comply with the provisions of the Act;
- (ii) [ii]bb) fails to comply with any condition or obligation imposed by the Commissioner;
- (iii) [iii]cc) is convicted of any offence under the Act;
- (iv) [iv]dd) is convicted of any offence involving fraud or dishonesty; or
- (v) [v]ee) is sequestered or liquidated; or
- (ii) that applicant or registrant –
- (aa) is no longer able to claim that the tax matters of the applicant or registrant are in order; or
- (vi) [vi]bb) no longer carries on the business for which the registration was issued,
- the Commissioner must be informed by such person of that fact within seven days of the occurrence of such event on form DA 185 or on the electronic application, as the case may be.
- (b) The provisions of rule 59A.04(1)(b)~~[(ii)]~~ shall apply *mutatis mutandis* for **[the]** purposes of paragraph (a)(i) and (ii)(aa).
- (c) For purposes of section 59A(2)(b) and –

- (i) section 60(2)(a)(i)(aa) as applied by section 59A(2)(c) it is a requirement that the applicant's tax matters must remain in order; and
- (ii) section 60(2)(b)(ii)(dd) as applied by section 59A(2)(c) it is a condition that the registrant's tax matters must remain in order.
- (d) Paragraph (c) does not apply in respect of applications in relation to activities referred to in rule 59A.01A(a)(ix) to (xiv).".

#### **Amendment of rule 59A.06(1)**

**42.** Rule 59A.06(1) is hereby amended by the substitution for paragraph (b) of the following paragraph:

- "(b) A registrant must whenever transacting business relating to the purpose for which that person was registered, indicate the [The] customs and excise client number contemplated in paragraph (a) on any document issued by that registrant, including on [must be] –
- (i) [quoted in] all communications to the South African Revenue Service or any other organ of state and reflected on all prescribed documents for transacting customs and excise business; and
  - (ii) [reflected in] the authorisation for any registered agent, clearing agent or other representative to act on behalf of that registrant. [to transact the business to which the registration relates for production to the Commissioner or the Controller, as the case may be.]".

#### **Insertion of rules 59A.06A, 59A.06B and 59A.06C**

**43.** The following rules are hereby inserted after rule 59A.06(1):

##### **"59A.06A Disclosure of customs and excise relationships**

- (a) A registered person that applied for registration in accordance with rule 59A.01A(b)(i)(aa) or rule 8.04(2)(a)(i) or that updated current registration information in accordance with rule 59A.01A(b)(i)(aa) must promptly disclose to the Commissioner—

- (i) any customs and excise relationship which that person has entered into for purposes of the activity for which that person is registered; and
  - (ii) any customs and excise relationship referred to in subparagraph (i) that has been terminated or has lapsed.
- (b) A disclosure referred to in paragraph (a) must reflect—
  - (i) the name and customs and excise client number of the registered person making the disclosure or on whose behalf the disclosure is made;
  - (ii) the date of the disclosure;
  - (iii) the name and customs and excise client number of the registered person or licensee who is the other party to the customs and excise relationship;
  - (iv) the nature of the customs and excise relationship;
  - (v) whether the disclosure relates to—
    - (aa) the conclusion of a customs and excise relationship referred to in paragraph (a)(i); or
    - (bb) the termination or lapsing of a customs and excise relationship referred to in paragraph (a)(ii); and
  - (vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the registered person to—
    - (aa) use the customs and excise client number of the registered person on documents submitted by that party to the Commissioner on behalf of the registered person;
    - (bb) submit refund or drawback applications on behalf of the registered person; or
    - (cc) apply for a duty deferment benefit on behalf of the registered person, or operate on a deferment account of the registered person, if that person is a deferment benefit holder.
- (c) A disclosure referred to in paragraph (a) must be made by or on behalf of the registered person either —

- (i) electronically through the communicative system indicated on the SARS website for that purpose; or
  - (ii) in person by visiting any Customs and Excise Office where this service is available, as indicated on the SARS website.
- (d) A disclosure referred to in paragraph (a) must be supported by any—
  - (i) agreement entered into between the parties that governs the customs and excise relationship;
  - (ii) authorisations given by the parties for purposes of the customs and excise relationship; and
  - (iii) other documents that may be required by the Commissioner for purposes of noting a customs and excise relationship.

**59A.06B Confirmation or rejection of customs and excise relationships by other party**

- (a) A person named in a disclosure referred to in rule 59A.06A(a) by a registered person as the other party to a customs and excise relationship must, subject to paragraph (d), within seven working days from the date of being notified by the Commissioner of the disclosure through the electronic communicative system referred to in rule 59A.06A(c), either confirm or reject the relationship.
- (b) If a person named as the other party to a customs and excise relationship in terms of paragraph (a)—
  - (i) confirms the relationship, the Commissioner must note in the electronic communicative system particulars of the relationship for purposes of its validation processes relating to declarations, reports, statements, returns, notices, notifications, applications, requests or other documents submitted by or on behalf of the licensee which involve that other party; or
  - (ii) rejects the relationship or fails to either confirm or reject the relationship within the prescribed timeframe, the disclosure becomes ineffective and the Commissioner may disregard the alleged relationship for purposes of such validation processes.



- (c) A confirmation or rejection referred to in paragraph (a) must be done electronically through the communicative system indicated on the SARS website for that purpose.
- (d) This rule only applies to persons named in a disclosure that have been  
=  
(i) registered pursuant to an application for registration contemplated in rule 59A.01A(b)(i)(aa) or rule 8.04(2)(a)(i) or that have updated current registration information in accordance with rule 59A.01A(b)(i)(aa); or  
(ii) licensed pursuant to an application for licensing contemplated in rule 60.01A(b)(i) or that have updated current licensing information in accordance with that rule.

**59A.06C Fresh disclosure of customs and excise relationships upon failure by other party to confirm or reject relationship**

- (a) If the other party to a customs and excise relationship disclosed in terms of rule 59A.06A fails to confirm or reject the relationship in accordance with rule 59A.06B, the registered person that made the disclosure may disclose the relevant relationship to the Commissioner afresh.
- (b) Rules 59A.06A and 59.06B apply with any necessary changes the context may require to a fresh disclosure in terms of paragraph (a)."

**Amendment of rule 59A.07(2)**

**44.** Rule 59A.07(2) is hereby amended by the substitution for paragraph (a) of the following paragraph:

- "(a) Any registration shall be valid until [the Commissioner ]–  
(i) the registrant informs the Commissioner in terms of rule 59A.05(1)(a)(vi) that the registrant no longer carries on the activity for which the registration was issued, or [cancels it after receipt of a written request or] it is found that the registrant no longer carries on the business for which the registration was issued;

- (ii) the Commissioner cancels or suspends the registration as contemplated in section 59A(2)(b) read with paragraph (c) of that subsection.”.

#### **Substitution of rule 59A.08(2)**

45. The following rule is hereby substituted for rule 59A.08(2):

**“59A.08(2) [Controller] Commissioner to be advised of any changed particulars**

- (a) Whenever any of the particulars furnished in any application for registration or in an update of such particulars after registration changes **[in any material way]**, the registered person shall promptly advise the Commissioner **[Controller within seven days of the occurrence of such event]** by submitting in terms of rule 59A.01A(a)(i) the electronic application or [a] form DA 185 and the relevant annexure reflecting the changed particulars.
- (b) For the purposes of section 59A(2)(a), **[in any case]** where in the opinion of the Commissioner the security is in any manner compromised by such change, the form, nature or amount of such security shall be altered as the Commissioner may require.”.

#### **Substitution of rule 59A.10(2)**

46. The following rule is hereby substituted for rule 59A.10(2):

**“59A.10(2) Sufficient knowledge**

**[Any]** Registration of a registered agent is issued subject to the condition that the registrant or at least one of the registrant’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 registration relates are conducted efficiently and in compliance with the provisions of such laws and procedures.”.

#### **Insertion of rule 59A.11**

47. The following rule is hereby inserted after rule 59A.10(2):

**“59A.11 Communication through eFiling or another electronic communicative system for receipt of applications**

- (a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, excluding rule 5 thereof, apply for purposes of electronic communication contemplated in the rules under section 59A, subject to paragraph (b).
- (b) The rules for electronic communication referred to in paragraph (a) apply with any necessary changes as the context may require, and in such application any reference in those rules to—
- (i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;
  - (ii) an electronic filing system must be read as including a reference to eFiling or another electronic communicative system administered by SARS for purposes of submission of applications in terms of the rules under section 59A;
  - (iii) an electronic filing transaction must be read as including a reference to an electronic communication permitted in terms of the rules under section 59A;
  - (iv) an electronic communicator or registered electronic user must be read as including a reference to a person registered in terms of section 59A as an electronic user;
  - (v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user and who submits applications electronically as a clearing agent, registered agent or other representative on behalf of another; and
  - (vi) a taxpayer must be read as including a reference to a registrant.
- (c) In the event of any inconsistency between a provision of the rules under section 59A and the rules for electronic communication referred to in paragraph (a), the provision of the former prevails.”

**Repeal of rule 59A.11(2)**

**48.** Rule 59A.11(2) is hereby repealed.

**Substitution of rule 60.01(1)**

49. The following rules are hereby substituted for rule 60.01(1):

**“60.01(1) Definitions [and application for licence]**

(a) For the purposes of the the[se] rules under section 60 and any form to which such rules relate, unless the context otherwise indicates –

“annexure”, in relation to an application, means, depending on the circumstances –

(a) any annexure to form DA 185; or

(b) any screen or page of an electronic application which is the equivalent of any annexure referred to in paragraph (a);

“applicant” means a person that intends to or has submitted an application, but excludes a person submitting an application on behalf of another person;

“application” means an application for licensing contemplated in section 60;

“authorised officer”, in relation to a juristic person, means a director, employee or other official of the juristic person—

(a) who is the public officer of the juristic person within the meaning of the Tax Administration Act; or

(b) if the juristic person does not have a public officer, any director, employee or other official of the juristic person authorised in writing to act on its behalf to give effect to any of the juristic person's rights and obligations in terms of this Act;

“branch front end capturing” or “BFE capturing”, in relation to an application, means the electronic capturing by an officer at a Customs and Excise Office as indicated on the SARS website, of information provided by the applicant as may be required for the application on the

internal SARS electronic system used for purposes of processing applications;

**“customs and excise laws and procedures”** includes –

- (**[i]**a) any provision contemplated in the definition of “this Act” in the Customs and Excise Act, 1964 (Act 91 of 1964);
- (**[ii]**b) any condition or obligation imposed, any process or procedure instituted or any manual or other directive issued, by the Commissioner or a Controller for the purpose of administering any activity regulated by the Act; and
- (**[iii]**c) any provision of any other law prohibiting or restricting or otherwise controlling the manufacture, use, importation, exportation, transit carriage, removal or other movement of goods administered under any provision of the Act;

**“customs and excise relationship”** means a business relationship which involves an activity regulated by this Act which a licensee has with another person that is a registered person or licensee;

**“day”** means any day other than a Saturday, Sunday or a public holiday;

**“eFiling”** means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions;

**“electronic application”** means –

- (**a**) an eFiling application or an application via another electronic communicative system administered by SARS, as may be applicable; or
- (**b**) an application via the internal SARS electronic system used for purposes of BFE capturing;

**“licensee”** means any person licensed under any provision of the Act;

**“located in the Republic”, in relation to –**

- (a) a natural person, means that such person is ordinarily resident in the Republic at a specific physical address in the Republic; and**
- (b) a juristic person, means that such person –**
  - (i) is incorporated, registered or recognised in terms of the laws of the Republic or of another country; and**
  - (ii) has a place of business at a specific physical address in the Republic;**

**“person” includes –**

- (i)a) any natural person or any insolvent or deceased estate;**
- (ii)b) 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 an established place of business in the Republic];****
- (iii)c) a partnership; **[or]****
- (iv)d) a trust; or**
- (e) organ of state;**

**“registered agent” has the meaning assigned to it in rule 59A.01(a); and**

**“the Act” includes any provision of this Act as defined in the Customs and Excise Act, 1964 (Act 91 of 1964).**

- (b) [(i) Any reference in these rules to a “licensee” or “applicant for a licence” shall be deemed to include a reference to any person contemplated in the definition of person.]**

**For purposes of rule 60.04(2) and rule 60.05(2) an applicant’s or licensee’s tax matters must be considered to be in order if that applicant or licensee has no outstanding –**

- (i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of this Act or any other tax law; or
- (ii) tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law.

**[(ii) Any reference to customs and excise laws and procedures in any form to which these rules relate shall be deemed to be a reference to customs and excise laws and procedures defined in paragraph (a).]**

**60.01A Submission of applications for licensing and updating of licensing details**

- (a) Applications for licensing must be submitted in respect of –
- (i) certain categories of premises regulated in terms of the Act, including –
    - (aa) customs and excise storage warehouses, customs and excise manufacturing warehouses, special customs and excise storage warehouses and special customs and excise manufacturing warehouses;
    - (bb) container depots;
    - (cc) degrouping depots;
  - (ii) activities regulated in terms of the Act, including –
    - (aa) acting as a clearing agent;
    - (bb) searching wreck or searching for wreck;
    - (cc) operating as a remover in bond;
    - (dd) operating as an agricultural distiller;
    - (ee) owning, possessing or keeping a still;
    - (ff) manufacturing or importing stills for sale or repairing stills for reward; and
    - (gg) distributing fuels obtained from the licensee of a customs and excise manufacturing warehouse; and
  - (iii) any premises or activity for which licensing may be required in terms of the Act, Schedules or the rules.

- [(c) (i) From the date these rules are published form DA 185 and the relevant annexure must be completed by an applicant for a licence or renewal of a licence.**
- (ii) For the purpose of amplifying and updating licence files, licensees who or which are not required to renew licences annually must complete and submit to the Commissioner form DA 185 and the applicable annexure, obtainable from Controllers or the Commissioner, as soon as reasonably possible after the date of publication of these rules.**
- (d) Where an annexure to form DA 185 does not provide for an application for a licence required under the Act, application must be made on the existing form prescribed therefore until an annexure to form DA 185 in respect of such licence is published in the Schedule to the rules.]**

(b) Application for licensing must, subject to paragraph (c), be made –

(i) electronically via –

(aa) eFiling or another electronic communicative system administered by SARS, as may be applicable; or

(bb) BFE capturing by visiting a Customs and Excise Office where this service is available, as indicated on the SARS website; or

(ii) in paper format on the prescribed form DA 185 and the relevant annexure as published on the SARS website, submitted at any Customs and Excise Office, except where provided otherwise in the Act or these Rules for a specific application.

(c) Applications in respect of all premises or activities referred to in paragraph (a), except for an application in respect of activities referred to in paragraph (a)(ii)(aa) and (cc), must be submitted in paper format as contemplated in paragraph (b)(ii).

**[(e) (i) Application for a licence or renewal of a licence on form DA**



**185 and the relevant annexure must be submitted to the Commissioner and if approved, the licence will be issued by the Controller on furnishing or security and payment of the prescribed licence fee.]**

- (d) **[(ii)]** The applicant must comply with all the requirements specified in **[the]** form DA 185 or the electronic application and the relevant annexure, as the case may be, these rules, any relevant **[section of the Act]** provision referred to in rule 60.02(1), the Notes to the item in Schedule No. 8 in which the licence is prescribed, and any other rule **[and any condition or obligation imposed by the Commissioner].**
- (e) **[(iii)]** No part of any licence fee that may be payable is refundable on cancellation or withdrawal of a licence.
- (f) No supporting document that must in terms of a requirement referred to in subparagraph (d) be submitted to the Commissioner in support of an application, needs to be submitted if the document is already in the possession of the Commissioner, unless the information has subsequently changed or the Commissioner specifically requests that the document must be submitted.
- (g) A supporting document submitted electronically in accordance with rule 60.01A(b)(i) may for purposes of the rules under section 60 be regarded to be the original of the relevant document required unless the Commissioner determines otherwise.
- [(f)h]** A separate licence is, unless otherwise specified, required for each type of premises or activity in respect of which a licence is required under any provision of [prescribed in] the Act, any relevant item of Schedule No. 8 or the rules.".

#### **Amendment of rule 60.02(1)**

**50.** Rule 60.02(1) is hereby amended –

- (a) by the substitution for the heading of the following heading:  
**"Provisions of the Act relating to licensing, and furnishing of security";**  
and
- (b) by the substitution for paragraph (b) of the following paragraph:

“(b) **[Additional]** Specific requirements in respect of certain [an] applications in respect of [for a licence or a licensee and] premises or activities [where relevant] are prescribed in the relevant item of Schedule No. 8 in which such licence is specified, in **[the application]** form DA 185 or the electronic application and **[the relevant]** its annexures, as the case may be, or in the following sections **[or]and [their]** the relevant rules under such sections:

- (i) Sections 19, 19A, 21, 27, 35, 36A, 54E, 54F, 54J, [and] 61, and 64 [(]in respect of customs and excise storage or manufacturing warehouses and special customs and excise storage or manufacturing warehouses licensed for various purposes [licence]);
- (ii) section 21A in respect of CCA enterprises;
- [(ii) 36A (special customs and excise warehouse licence for goods liable to excise duty under Section B of Part 2 of Schedule No. 1);]**
- (iii) section 62 [(]in respect of agricultural distillers [licence]);
- (iv) section 63 [(]in respect of owning, possessing or keeping of stills [licence]);
- [(v) 64 (manufacture of wine in a special customs and excise warehouse);]**
- (v[i]) section 64A [(]in respect of container depots [licence]);
- (vi[i]) section 64B [(]in respect of clearing agents [licence]);
- (vii[i]) section 64C [(]in respect of [licence to] searchers of or for wreck [or search for wreck]);
- [(ix)viii) section 64D [(]in respect of removers of goods in bond [licence]);**
- (ix) section 64F in respect of distributors of fuels obtained from the licensee of a customs and excise manufacturing warehouses;  
and
- (x) section 64G in respect of degrouping depots.”.

#### **Amendment of rule 60.03(2)**

**51.** Rule 60.03(2) is hereby amended –

- (a) by the insertion of following heading after the number “60.03(2)”:  
**“Persons that may apply for licensing”**; and
- (b) by the substitution for paragraph (a) of the following paragraph:  
“(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, except in the case of a remover in bond not located in the Republic or a person searching for wreck or searching wreck who is required to license; and
    - (bb) at least 18 years old unless emancipated by court order;
  - (ii) a juristic person **[that has a place of business at a specific physical address]** located in the Republic, except in the case of a remover in bond or a person searching for wreck or searching wreck not located in the Republic that is required to license, submitting through – [a representative of that juristic person duly authorised by that juristic person to apply, and if a company, may include a public officer appointed by the company and approved by SARS in terms of section 246 of the Tax Administration Act, 2011 (Act No. 28 of 2011);
  - (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.]
    - (aa) if the entity is a company or co-operative, a duly authorised director or manager or the authorised officer of the company or cooperative;

- (bb) if the entity is a close corporation or partnership, a duly authorised member of or partner in or a manager or the authorised officer of the close corporation or partnership;
- (cc) if the entity is an association, club or other body of persons, the chairperson, manager or the authorised officer of that association, club or other body of persons;
- (dd) if the entity is a trust or trust fund, the administrator, trustee or the authorised officer of the trust or trust fund;
- (ee) if the entity is an entity referred to in items (aa) to (dd) in liquidation or under judicial management, the liquidator or judicial manager of the entity or, if the liquidator or judicial manager is a company or firm, a duly authorised senior official of the company or firm;
- (ff) if the entity is the estate of a deceased or insolvent person, the executor or administrator of the estate or, if the executor or administrator is a company or firm, a duly authorised senior official of the company or firm; or
- (gg) if the entity is an organ of state, an official of that organ of state in an executive position.”.

#### **Substitution of rule 60.04(2)**

52. The following rule is hereby substituted for rule 60.04(2):

**“60.04(2) Information regarding contraventions and other matters to be furnished on application [form]**

(a) For **[the]** purposes of section 60(2) **[every person applying for a licence]** an applicant must indicate on form DA 185, or on the electronic application, as the case may be, whether –

(i) a person contemplated in section 60(2)(a)(ii) during the preceding five years [any person to whom these rules relate]

–

**(i)aa)** has contravened or failed to comply with the provisions of the Act;

- (~~[(ii)]~~bb) has failed to comply with any condition, obligation or other requirement imposed by the Commissioner;
- (~~[(iii)]~~cc) has been convicted of any offence under the Act;
- (~~[(iv)]~~dd) has been convicted of any offence involving fraud or dishonesty; or
- [(v)] 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 a new licence or renewal of a licence or for any other purpose under the Act; or]**
- (~~[(vi)]~~ee) **[was]** has been insolvent or **[in liquidation]** liquidated, as the case may be; and
- (ii) the applicant's tax matters are in order.
- (b) If the answer is "yes" **[to any questions specified in]** in respect of any provision of paragraph (a)(i), or "no" in respect of paragraph (a)(ii), full details must be furnished with the application.
- (c) Any applicant may, where it is contended in respect of paragraph (a)(i)(aa) or (~~[(ii)]~~bb), that the contravention, **[or]** failure or non-compliance was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect with form DA 185 or the electronic application, as the case may be.
- (d) For purposes of section 60(2)(a)(i)(aa) it is a requirement that the applicant's tax matters must be in order."

### Substitution of rule 60.05(2)

53. The following rule is hereby substituted for rule 60.05(2):

**"60.05(2) Information regarding contraventions and other matters to be furnished after submitting the application or after licensing**

- (a) Where an applicant or licensee, as the case may be,**[any person to whom these rules relate]**, after submitting an application to license or to renew**[al of]** a licence, or after licensing becomes aware that –
- (i) that applicant or licensee or an employee of the applicant or licensee as contemplated in section 60(2)(a)(ii) –
- (i)**[i]aa)** contravenes or fails to comply with the provisions of the Act;
- (ii)**[ii]bb)** fails to comply with any condition or obligation imposed by the Commissioner;
- (iii)**[iii]cc)** is convicted of any offence under the Act;
- (iv)**[iv]dd)** is convicted of any offence involving dishonesty; or
- (v)**[v]ee)** is sequestrated or liquidated; or
- (ii) the applicant or licensee–
- (aa) is no longer able to claim that the tax matters of the applicant or licensee are in order;
- (vi)**[vi]bb)** no longer carries on the business for which the licence was issued; or
- (vii)**[vii]cc)** is no longer qualified according to the qualifications prescribed in the rules;
- the Commissioner must be informed of that fact within seven days of the occurrence of such event on form DA 185 or on the electronic application, as the case may be.
- (b) The provisions of rule 60.04(2)(b) and (c) shall apply *mutatis mutandis* for the purposes of paragraph (a)(i) and (ii)(aa).
- (c) For purposes of –
- (i) section 60(2)(a)(i)(aa) it is a requirement that the applicant's tax matters must remain in order; and
- (ii) section 60(2)(b)(ii)(dd) it is a condition that the licensee's tax matters must remain in order.

#### **Amendment of rule 60.06**

**54.** Rule 60.06 is hereby amended by the substitution for paragraph (b) of the following paragraph:

- “(b) A licensee must whenever transacting business relating to the purpose for which that person is licensed, indicate the customs and excise client number contemplated in paragraph (a) on any document issued by that licensee, including on [must be] –
- (i) **[quoted in]** all communications to the South African Revenue Service or any other organ of state **[and reflected on all prescribed documents for transacting customs and excise business]; and**
  - (ii) **[reflected in]** the authorisation for any registered agent, clearing agent or other representative to act on behalf of that licensee. [to transact the business to which the licence relates for production to the Commissioner or the Controller, as the case may be.]”.

#### Insertion of rules 60.06A, 60.06B and 60.06C

55. The following rules are hereby inserted after rule 60.06:

**“60.06A Disclosure of customs and excise relationships**

- (a) A licensee that applied for licensing in accordance with rule 60.01A(b)(i) or that updated current licensing information in accordance with that rule must promptly disclose to the Commissioner—
- (i) any customs and excise relationship which that licensee has entered into for purposes of the premises or activity in respect of which that licensee is licensed; and
  - (ii) any customs and excise relationship referred to in subparagraph (i) that has been terminated or has lapsed.
- (b) A disclosure referred to in paragraph (a) must reflect—
- (i) the name and customs and excise client number of the licensee making the disclosure or on whose behalf the disclosure is made;
  - (ii) the date of the disclosure;
  - (iii) the name and customs and excise client number of the registered person or licensee who is the other party to the customs and excise relationship;
  - (iv) the nature of the customs and excise relationship;
  - (v) whether the disclosure relates to—

- (aa) the conclusion of a customs and excise relationship referred to in paragraph (a)(i); or
    - (bb) the termination or lapsing of a customs and excise relationship referred to in paragraph (a)(ii); and
  - (vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the licensee to—
    - (aa) use the customs and excise client number of the licensee on documents submitted by that party to the Commissioner on behalf of the licensee;
    - (bb) submit refund or drawback applications on behalf of the licensee; or
    - (cc) apply for a duty deferment benefit on behalf of the licensee, or operate on a deferment account of the licensee, if that person is a deferment benefit holder.
- (c) A disclosure referred to in paragraph (a) must be made by or on behalf of the licensee either —
  - (i) electronically through the communicative system indicated on the SARS website for that purpose; or
  - (ii) in person by visiting any Customs and Excise Office where this service is available, as indicated on the SARS website.
- (d) A disclosure referred to in paragraph (a) must be supported by any—
  - (i) agreement entered into between the parties that governs the customs and excise relationship;
  - (ii) authorisations given by the parties for purposes of the customs and excise relationship; and
  - (iii) other documents that may be required by the Commissioner for purposes of noting a customs and excise relationship.

**60.06B Confirmation or rejection of customs and excise relationships by other party**



- (a) A person named in a disclosure referred to in rule 60.06A(a) by a licensee as the other party to a customs and excise relationship must, subject to paragraph (d), within seven working days from the date of being notified by the Commissioner of the disclosure through the electronic communicative system referred to in rule 60.06A(c), either confirm or reject the relationship.
- (b) If a person named as the other party to a customs and excise relationship in terms of paragraph (a)—
- (i) confirms the relationship, the Commissioner must note in the electronic communicative system particulars of the relationship for purposes of its validation processes relating to declarations, reports, statements, returns, notices, notifications, applications, requests or other documents submitted by or on behalf of the licensee which involve that other party; or
  - (ii) rejects the relationship or fails to either confirm or reject the relationship within the prescribed timeframe, the disclosure becomes ineffective and the Commissioner may disregard the alleged relationship for purposes of such validation processes.
- (c) A confirmation or rejection referred to in paragraph (a) must be done electronically through the communicative system indicated on the SARS website for that purpose.
- (d) This rule only applies to persons named in a disclosure that have been
- =
- (i) registered pursuant to an application for registration contemplated in rule 59A.01A(b)(i)(aa) or rule 8.04(2)(a)(i) or that updated current registration information in accordance with rule 59A.01A(b)(i)(aa); or
  - (ii) licensed pursuant to an application for licensing contemplated in rule 60.01A (b)(i) or that updated current licensing information in accordance with that rule.

**60.06C Fresh disclosure of customs and excise relationships upon failure by other party to confirm or reject relationship**

- (a) If the other party to a customs and excise relationship disclosed in terms of rule 60.06A fails to confirm or reject the relationship in accordance with rule 60.06B, the registered person that made the disclosure may disclose the relevant relationship to the Commissioner afresh.
- (b) Rules 60.06A and 60.06B apply with any necessary changes the context may require to a fresh disclosure in terms of paragraph (a)."

#### **Substitution for rule 60.07(2)**

56. The following rule is hereby substituted for rule 60.07(2):

**"60.07(2) [Controller] Commissioner to be advised of any changed particulars**

- (a) Whenever any of the particulars furnished in any application **[for a licence]** or in an update of such particulars after licensing changes [in any material way], the licensee shall promptly advise the Commissioner [Controller within seven days of the occurrence of such event] by submitting in terms of rule 60.01A(b) read with (c), the electronic application or [a] form DA 185 and the relevant annexure reflecting the changed particulars.
- (b) **[In any case]** Where in the opinion of the Commissioner the security is in any manner compromised by **[such]** a change referred to in paragraph (a), the form, nature or amount of such security shall be altered as the Commissioner may in terms of section 60(1)(c)(ii) require."

#### **Amendment of rule 60.10**

57. Rule 60.10 is hereby amended –

- (a) by the substitution for item (aa) of paragraph (a)(i) of the following item:
- “(aa) to update or confirm current licensing information within a period specified by [complete] completing and submitting in accordance with rule 60.01A(b) read with (c), [a] the electronic application where applicable, or form DA 185 and the relevant annexure, and [within a period specified by the Commissioner for updating of existing information or] to furnish any additional information required, if applicable;” and

(b) by the substitution for paragraph (b) of the following paragraph:

“(b) **[If the form DA 185 is not received within the period specified by the Commissioner the licensee will not be able to transact any customs or excise business under the existing licence.]** The Commissioner may in terms of section 60(2)(b) cancel or suspend a licence if a licensee –

(i) does not update licensing information in accordance with paragraph (a)(i)(aa) read with subparagraph (iii)(A); or

(ii) updates licensing information, but fails to comply with a requirement stated in form DA 185 or the electronic application and the relevant annexure: Provided that in respect of a licence issued before 20 April 2020, a licensee is entitled to a grace period of 60 days before suspension or cancellation proceedings are commenced in terms of the proviso in paragraph (b) of section 60(2), to prove compliance with any requirement that did not exist at the time when that licensee’s licence was granted.

(iii) The Commissioner may–

(A) on reasonable grounds extend a period specified in terms of paragraph (a)(i)(aa) or the grace period contemplated in subparagraph (ii); or

(B) if circumstances so demand, despite subparagraph (b)(ii) summarily suspend a licence after the grace period of 60 days if the licensee failed to comply with the relevant requirement within that time.”.

#### **Repeal of rule 60.10(2)**

**58.** Rule 60.10(2) is hereby repealed.

#### **Insertion of rule 60.10A**

**59.** The following rule is hereby inserted after rule 60.10(1):

**“60.10A Communication through eFiling or another electronic communicative system for receipt of applications**

- (a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, excluding rule 5 thereof, apply for purposes of electronic communication contemplated in the rules under section 60, subject to paragraph (b).
- (b) The rules for electronic communication referred to in paragraph (a) apply with any necessary changes as the context may require, and in such application any reference in those rules to—
- (i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;
  - (ii) an electronic filing system must be read as including a reference to eFiling or another electronic communicative system administered by SARS for purposes of submission of applications in terms of the rules under section 60;
  - (iii) an electronic filing transaction must be read as including a reference to an electronic communication permitted in terms of the rules under section 60;
  - (iv) an electronic communicator or registered electronic user must be read as including a reference to a person registered in terms of section 59A as an electronic user;
  - (v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user and who submits applications electronically as a clearing agent, registered agent or other representative on behalf of another; and
  - (vi) a taxpayer must be read as including a reference to a licensee.
- (c) In the event of any inconsistency between a provision of the rules under section 60 and the rules for electronic communication referred to in paragraph (a), the provision of the former prevails.”.

### **Substitution of rule 62.01**

**60.** The following rule is hereby substituted for rule 62.01:

“**62.01** Application by an agricultural distiller for a licence to keep a still or to distil, shall be made to the **[Controller]** Commissioner in accordance with rule 60.01A(b)(ii) **[on the prescribed form]**.”

#### **Amendment of rule 63.01**

**61.** Rule 63.01 is hereby amended by the substitution for –

(a) paragraph (a) of the following paragraph:

“(a) in accordance with rule 60.01A(b)(ii) apply **[on form DA 185 and the appropriate annexure]** for a licence to manufacture or import stills for sale or to repair stills for reward;” and

(b) paragraph (b) of the following paragraph:

“(b) immediately on manufacture or importation by him of any still, apply in accordance with rule 59A.01A(b)(i)(bb) **[on form DA 185 and the appropriate annexure]** to register such still;”.

#### **Substitution of rule 63.02**

**62.** The following rule is hereby substituted for rule 63.02:

“**63.02** Every person who owns, possesses or keeps a still shall in accordance with rule 60.01A(b)(ii) apply for a license **[on form DA 185 and the appropriate annexure]**, unless such still is used solely for distilling water or any other purpose for which a licence is not required.”.

#### **Amendment of rule 63.04**

**63.** Rule 63.04 is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) apply in accordance with rule 59A.01A(b)(i)(bb) **[on form DA 185 and the appropriate annexure]** to register such still; and”.

#### **Amendment of rule 63.07**

**64.** Rule 63.07 is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) Every agricultural distiller shall in accordance with rule 60.01A(b)(ii) apply **[on form DA 185 and the appropriate annexure]** for a licence for the distillation of spirits as an agricultural distiller.”.

**Substitution of rule 64.01**

65. The following rule is hereby substituted for rule 64.01:

**“64.01** Application for a licence to manufacture wine in a special customs and excise warehouse shall be made to the **[Controller]** Commissioner in accordance with rule 60.01A(b)(ii) **[on the prescribed form]**”.

**Substitution of rule 64A.01**

66. The following rule is hereby substituted for rule 64A.01:

**“64A.01** Application for a licence to operate a container depot shall be made to the **[Controller]** Commissioner in accordance with rule 60.01A(b)(ii) **[on the prescribed form]**”.

**Amendment of rule 64B.01(1,2,3,4)**

67. Rule 64B.01(1,2,3,4) is hereby amended by the substitution for item (aa) of paragraph (a)(i) of the following item:

**“(aa)** apply in accordance with rule 60.01A(b) on form DA 185 or the electronic application and the relevant annexure or the corresponding screen or page of the electronic application, as the case may be and comply with all the requirements specified therein and in the rules and any additional requirements that may be determined by the Commissioner;”.

**Substitution of rule 64C.01**

68. The following rule is hereby substituted for rule 64C.01:

**“64C.01** Application for a licence to search wreck or to search for wreck shall be made to the Commissioner in accordance with rule 60.01A(b)(ii). **[to the nearest Controller on the prescribed form]**”.

**Substitution of rule 64C.04**

69. The following rule is hereby substituted for rule 64C.04:

**“64C.04** Unless searching operations are commenced three months from the date of issue of the licence or if the licensee fails to comply with any of the conditions stated on such licence the licence may be cancelled or suspended in terms of section 60(2)(b) of the Act”.

**Amendment of rule 64D.01(1,3)**

**70.** Rule 64D.01(1,3) is hereby amended –

(a) by the substitution for subparagraph (i) of paragraph (c) of the following subparagraph:

“(i) apply in accordance with rule 60.01A(b) on form DA 185 or the electronic application and the relevant annexure or the corresponding screen or page of the electronic application, as the case may be, and comply with all the requirements specified therein, in section 64D and these rules and any additional requirements that may be determined by the Commissioner;”;

(b) by the substitution for subparagraph (ii) of paragraph (c) of the following subparagraph:

“(ii) except in the case of a **[foreign principal]** remover in bond not located in the Republic, as contemplated in the rules under section 60, submit with the application the completed agreement in accordance with the pro forma agreement specified in these rules;” and

(c) by the substitution for paragraph (d) of the following paragraph:

“(d) A **[foreign principal]** remover in bond not located in the Republic must [–

**[(i) apply on form DA 185 and the appropriate annexure for licensing in respect of the activity for which licensing is required; and**

**(ii)]** if submitting an application in paper format as contemplated in rule 60.01A(b)(ii) [nominate a] disclose the person intended to act as registered agent for that remover in bond on form DA 185.D[; and

**(iii) be represented by a registered agent in the performance of any function regulated by the Act].”;** and

(d) the insertion of the following paragraph after paragraph (d):

“(e) A person licensed as a remover in bond not located in the Republic subsequent to submission of an electronic application contemplated in

rule 60.01A(b)(i), must disclose the person acting as registered agent for that remover in bond in accordance with rule 60.06A.”.

#### **Amendment of rule 64D.03(1)**

**71.** Rules 64D.03(1) is hereby amended by the substitution –

(a) for subparagraph (v) of paragraph (a) of the definition of “consignor” of the following paragraph:

“(v) any registered agent **[nominated by and]** acting on behalf of a **[foreign principal]** remover in bond not located in the Republic [as contemplated in the rules for section 59A;]; and

(b) for subparagraph (i) of paragraph (c) of the following subparagraph:

“(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.”.

#### **Amendment of rule 64D.10(5)**

**72.** Rule 64D.10(5) is hereby amended by the substitution for paragraph (d) of the following paragraph:

“(d) **[(i)]** Whenever any particulars regarding the legal status or address of the remover in bond whose liabilities are secured under the security provided change in any manner whatsoever, such remover shall immediately –

(aa) **[advise the Controller]** notify the Commissioner in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)(a) of any change in particulars furnished in the application for licensing;

(bb) provide such supporting documents **[addendums to the Controller]** as may be required; and

**[(cc) substitute the security where appropriate;]**

**[(dd)](cc)** comply with such requirements and directions as the Controller may issue in respect of security.”.



**Amendment of rule 64F.02**

**73.** Rule 64F.02 is hereby amended by –

(a) the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) apply in accordance with rule 60.01A(b)(ii) **[on form DA 185 and the appropriate annexure thereto]** and must comply with all the requirements specified **[therein,]** on form DA 185 and the relevant annexure, in these rules, any relevant section or item of Schedule No. 8 governing such licences, any requirement specified in Schedule No. 6 and any additional requirements that may be determined by the Commissioner.”;

(b) the substitution for subparagraph (iv) of paragraph (b) of the following subparagraph:

“(iv) A licensed distributor must notify the Commissioner in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)(a) of any change in particulars furnished in the application for licensing, and **[whenever any particulars regarding the legal status or address of the licensed distributor change in any manner whatsoever, such distributor]** shall **[ immediately]** –

**[(aa) advise the Controller;**

**(bb)](aa)** provide such supporting documents **[addendums to the Controller]** as may be required;

**[(cc) substitute the security where appropriate;**

**(dd)](bb)** comply with such requirements and directions as the Controller may issue in respect of security.”; and

(c) the deletion of subparagraph (ii) of paragraph (c).

**Amendment of rule 64G.03**

**74.** Rule 64G.03 is hereby amended –

- (a) by the substitution for paragraph (c) of the following paragraph:
  - “(c) Any applicant for a licence or renewal of a licence must apply in accordance with rule 60.01A(b)(ii) [on form DA64G.01] and comply with all the requirements contemplated in section 64G(1)(b).”; and
- (b) by the deletion of subparagraph (ii) of paragraph (d).

#### **Amendment of rule 64G.04**

**75.** Rule 64G.04 is hereby amended –

- (a) by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:
  - “(i) pay any [the prescribed] licence fee that may be prescribed;”
- (b) by the deletion of subparagraph (ii) of paragraph (a); and
- (c) by the deletion of paragraph (b).

#### **Amendment of rule 64G.06**

**76.** Rule 64G.06 is hereby amended –

- (a) by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:
  - “(i) **[Whenever any of the particulars furnished in any application for a licence changes in any material way, t]**The licensee shall advise the Commissioner in accordance with rule 60.05(2) of any change in circumstances as contemplated in that rule, or in accordance with rule 60.07(2)(a) of any change in particulars furnished in the application for licensing. [within 7 days from the date of the occurrence of such event by submitting a completed application form DA64G.01 reflecting the changed particulars.]”; and
- (b) by the deletion of subparagraph (ii) of paragraph (a)

#### **Substitution of rule 64G.11**

**77.** The following rule is hereby substituted for rule 64G.11:

**“[Submission of reports required in terms of section 8 and] Electronic communication**

- [(a) A degrouping operator must register in terms of section 8 for the purpose of submission of any cargo report required to be submitted in terms of that section and its rules.**
- (b)]** For the purpose of electronic communication **[with the Commissioner, the Controller or an officer as]** contemplated in section 101A, **[including any report referred to in paragraph (a),] [the] a** degrouping operator must register as a user in accordance with rule 59A.01A(b)(i)(bb) and enter into a user agreement as prescribed in **[the said]** section 101A and its rules.”.

#### **Amendment of rule 101A.02(3)**

**78.** Rule 101A.02(3) is hereby amended by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

- “(i) submit the application in accordance with rule 59A.01A(b)(i)(bb) **[apply on form DA 185 and the relevant annexure thereto]** and comply with all the requirements specified therein, in section 101A and these rules and any additional requirements that may be determined by the Commissioner;”.

#### **Amendment of rule 116.01**

**79.** Rule 116.01 is hereby amended by the substitution for paragraph (a) of the following paragraph:

- “(a) A manufacturer of excisable goods who manufactures such goods solely for the purpose of own use by that manufacturer, as contemplated in section 116, must—
- (i) apply in accordance with rule 59A.01A(b)(i)(bb) **[on form DA 185 and the appropriate annexure]** for registration as such a manufacturer **[in terms of section 59A and the rules thereto];** and
- (ii) for purposes of distillation, apply in accordance with rule 60.01A(b)(ii) **[on form DA 185 and the appropriate annexure]**

for a licence to own, possess or keep a still **[in terms of]** as contemplated in section 63 and the rules thereto.”.

### **Substitution of forms**

**80.** Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

- “DA 8 Application for registration to submit reports – Sea cargo
- DA 8A Application for registration to submit reports – Air cargo
- DA 8B Application for registration to submit reports – Rail cargo
- DA 8C Application for registration to submit reports – Road cargo
- DA 185 Application form: Registration/Licensing of Customs and Excise Clients
- DA 185.4A1 Registration Client Type 4A1 – Importer (located or not located in the Republic)
- DA 185.4A2 Registration Client Type 4A2 – Exporter (located or not located in the Republic)
- DA 185.4A3 Registration Client Type 4A3 - Rebate User (Schedule No's 3, 4 and 6)
- DA 185.4A4 Registration Client Type 4A4 – Manufacturer
- DA 185.4A5 Registration Client Type 4A5 - Special manufacturing warehouse: Automotive Production and Development Programme (APDP)
- DA 185.4A6 Registration Client Type 4A6 – Electronic User
- DA 185.4A7 Registration Client Type 4A7 – Producer
- DA185.4A8 Registration Client Type 4A8 – Commercial manufacturer of biofuel (Section 37B and Rule 37B.02(b))
- DA 185.4A9 Registration Client Type 4A9 – Non-commercial manufacturer of biofuel (Section 37B and Rule 37B.02(a))

- DA 185.4A10 Registration Client Type 4A10 – Manufacturer in terms of drawback items 501.00 to 521.00 of Schedule No. 5
- DA 185.4A11 Registration Client Type 4A12 – Special Economic Zone (SEZ) and/or designation of a Customs Controlled Area (CCA) – Sections 21A, 59 and rule 21A.04)
- DA 185.4A12 Registration Client Type 4A12 – Electricity Producer (Chapter VA and section 59A and the rules thereto 54FA.04)
- DA 185.4A13 Registration Client Type 4A13 – Registered Agent
- DA 185.4A14 Registration Client Type 4A14 - Registered Still
- DA 185.4A15 Registration Client Type 4A15 - Manufacture of excisable goods solely for own use by the manufacturer
- DA 185.4A16 Client Type 4A16 – Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)
- DA 185.4B1 Special Manufacturing Warehouse – (Section 21 and the rules thereto)
- DA 185.4B2 Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)
- DA 185.4B3 Storage Warehouse (Section 19 and the rules thereto)
- DA 185.4B4 Special Storage Warehouse (Sections 19A and 21 and the rules thereto)
- DA 185.4B5 Clearing Agent – (Section 64B and the rules thereto)
- DA 185.4B6 Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)
- DA 185.4B7 Distributor of Fuel – (Section 64F and the rules thereto)
- DA 185.4B8 Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)

- DA 185.4B9 Storage Warehouse (Customs Controlled Area Enterprise) –  
(Sections 19A, 21, 21A and Rule 21A.10)
- DA 185.4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) –  
(Sections 19A, 21A, 27 and Rule 21A.10)
- DA185.4B11 Distillation of spirits by an agricultural distiller (Section 62 and rule  
63.07)
- DA 185.4B12 To own, possess or keep stills (Section 63 and rule 116.01)
- DA 185.4B13 To manufacture or import stills for sale or to repair stills for reward  
(rule 63.01)
- DA 185C Disclosure of Registered Agent
- DA 185D Security Particulars

### Insertion of forms

**81.** Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

- DA 185.4B14 Degrouping depot (Section 64G and rules thereto)
- DA 185.4B15 Searching wreck or searching for wreck (Section 64C and rule  
64C.01)
- DA 185.4B16 Container depot (Section 64A and rule 64A.01)



## APPLICATION FOR REGISTRATION TO SUBMIT REPORTING DOCUMENTS - DA 8

Section 8 of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and its rules

### SEA CARGO

- a) Application for registration as a person submitting reporting documents must be done in terms of rule 8.04 read with rule 8.05 under section 8 of the Act
- b) Please note that a separate annexure must be completed for each reporter type (see rules for definitions and reporting obligations):
- DA 8.01 must be completed by Carriers / Registered Agents and Clearing Agents
  - DA 8.02 must be completed by Port Authorities
  - DA 8.03 must be completed by Container Terminal Operators and Wharf Operators
  - DA 8.04 must be completed by Container Depot Licensees
- c) If the space provided on this form or the applicable annexures is insufficient, the required information must be furnished on a separate continuation page which must be attached to this form or the annexure
- d) All references to sections and rules pertain to the Customs and Excise Act, 1964
- e) This application (inclusive of all annexures and attachments) must be completed and physically submitted to: Customs Trader Management - SARS Head Office, Block D, Ground floor, Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria, or a customs and excise office as may be indicated on the SARS website for receipt of such applications

#### SARS CUSTOMS / EXCISE CLIENT NUMBER

If currently registered / licensed in terms of the Act, please state applicable customs and/ or excise client number

#### PURPOSE OF APPLICATION

New registration

☐

Update of existing information

☐

Notification of cancellation

☐

#### REPORTER TYPE - Please indicate with an X where applicable

Carrier	<input type="checkbox"/>	Registered Agent	<input type="checkbox"/>
* Clearing Agent	<input type="checkbox"/>	Container Terminal Operator	<input type="checkbox"/>
Port Authority	<input type="checkbox"/>	Container Depot Licensee	<input type="checkbox"/>
Wharf Operator	<input type="checkbox"/>		

\* The definition of "Clearing Agent" in the rules includes all persons who arrange on behalf of other persons for reward the receipt, delivery or transport of goods imported into or to be exported from the Republic. This includes Non-Vessel Operating Common Carriers (NVOCC's), Freight Forwarders and Groupage Agents

#### LOCATION OF APPLICANT

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"/>

#### APPLICANT PARTICULARS (HEAD OFFICE) - Please indicate with an X where applicable

Nature of business (please indicate with X)	Company	<input type="checkbox"/>	Close corporation	<input type="checkbox"/>
	Sole proprietor / Natural person	<input type="checkbox"/>	Other juristic person	<input type="checkbox"/>
Cooperative <input type="checkbox"/>	Organ of state	<input type="checkbox"/>	Trust	<input type="checkbox"/>
Registered name of business (juristic person) or name of natural person				
Registration number				
Physical address				
	Building address: Complex		Unit/ Floor number	
	Building name			

	Street name and number		Street code	
	Suburb/District			
	City/Town			
Postal address				
	Suburb/ District			
	City/Town		Postal Code	
Contact details	Business telephone number	(    )	Fax number	(    )
	Home telephone number	(    )		
	Business e-mail address			
	Web Address			
<b>CONTACT PERSON AT MANAGEMENT LEVEL</b>				
Name		Surname		
ID type				
Citizenship				
Designation/ Capacity		E-mail address	(    )	
Telephone number	(    )	Fax number	(    )	

SOUTH AFRICAN BANK ACCOUNT DETAILS																						
Bank account number:																						
Mark if you do not have a South African bank account and are using a South African bank account of a third party																						
Branch name:										Branch number:												
Bank name:										Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:		<input type="checkbox"/>						
Account holder name:																						

AUTHORISED OFFICER	
I / We (name of person(s) authorised to act on behalf of juristic person) -	
(1) _____	ID No. _____ Capacity/Designation _____
(2) _____	ID No. _____ Capacity/Designation _____
being duly authorized thereto by virtue of –	
(a) * a resolution passed at a meeting of the Board of Directors held _____ on the _____ day of _____ cyy _____; or	
(b) * express consent in writing of all the members of the close corporation; or	
(c) * express consent in writing of a person responsible for the management of any other type of juristic person (please state name) _____	
hereby apply on behalf of the applicant for registration to submit reporting documents	



**DOCUMENTS IN SUPPORT OF APPLICATION**

- (a) Registration certificate of business – as issued by the Companies and Intellectual Property Commission (CIPC) in respect of the applicant
- (b) Resolution / letter of consent or authority to act on behalf of juristic person
- (c) Identity / Passport documents of -
  - Individual
  - Close Corporation – all the members
  - Company – all the Directors, including the Managing Director and Financial Director
  - Other juristic person - the person responsible for the management of the juristic person
- (d) DA 185D in respect of Registered Agent of carrier not located in Republic

**DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON**

I for the \*Carrier / \*Registered Agent / \*Clearing Agent / \*Port Authority / \*Container Terminal Operator / \*Wharf Operator / \*Container Depot Licensee / hereby-

- a) apply to be registered for the purpose of submitting reporting documents;
- b) declare that the particulars in this application, and all annexures are true and correct; and
- c) undertake to-
  - (i) inform the South African Revenue Service promptly in accordance with the rules of any changes in the particulars furnished in the application; and
  - (ii) comply with customs and excise laws and procedures

\* Delete whichever is not applicable

Initials and surname:		I.D. number:	
Capacity/Designation (Director, etc):		Signature:	
Place:		Date:	

**CARRIER / REGISTERED AGENT OR CLEARING AGENT– DA 8.01**

<b>REPORTER TYPE</b> <i>(Indicate in the applicable box by means of an X)</i>	
Carrier <input type="checkbox"/>	Clearing Agent <input type="checkbox"/>
Registered Agent <input type="checkbox"/>	

<b>CARRIER DETAILS</b>									
Carrier name									
Carrier code assigned by international body (i.e. Bureau International des Containers (BIC) or Standard Carrier Alpha Code (SCAC), as applicable)									
If currently licensed with SARS, please state applicable customs and excise client number									

<b>REGISTERED AGENT DETAILS</b>									
Agent name									
If currently registered with SARS, please state applicable customs and excise client number									
Name(s) of carriers not located in the Republic represented by Registered Agent								Carrier codes	
1.									
2.									
3.									
4.									
5.									
6.									

<b>CLEARING AGENT DETAILS</b>									
Clearing agent name									
Please state applicable customs and excise client number									

<b>APPLICANT'S BRANCH OFFICE ADDRESSES</b>					
1. Details of all Branch offices must be reflected					
2. Details of Head offices that submit reports must also be reflected here					
<b>BRANCH OFFICE PARTICULARS</b>					
Branch office name					
Physical address					
		Building address: Complex		Unit/Floor number	
		Suburb/ District			
		City/Town	Street code		
Postal address					
		Suburb/ District			
		City/Town	Postal code		
Contact details		Business telephone number	( )	Fax number	( )
		Business e-mail address			
		Web address			

Contact person at management level	Name		Surname	
	ID type		Citizenship	
	Designation / Capacity		E-mail address	
	Telephone number	(     )	Fax number	(     )

<b>APPLICANT'S BRANCH OFFICE ADDRESSES</b>				
1. Details of all Branch offices must be reflected				
2. Details of Head offices that submit reports must also be reflected here				
<b>BRANCH OFFICE PARTICULARS</b>				
Branch office name				
Physical address				
	Building Address/ Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal Code	
Contact details	Business telephone number	(     )	Fax number	(     )
	Business e-mail address			
	Home telephone number		Web address	
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	(     )	Fax number	(     )

<b>APPLICANT'S BRANCH OFFICE ADDRESSES</b>				
1. Details of all Branch offices must be reflected				
2. Details of Head offices that submit reports must also be reflected here				
<b>BRANCH OFFICE PARTICULARS</b>				
Branch office name				
Physical address				
	Building address/ Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	(     )	Fax number	(     )
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	(     )	Fax number	(     )

\* Please add continuation pages as required

1. Required in respect of all foreign-going vessels calling at ports in the Republic, owned, operated, rented or chartered by a Carrier
2. If the space provided is insufficient, please add continuation pages as required

[illegible]

- \* Container Vessel
- \* General Cargo Vessel
- \* RO-RO Vessel
- \* Bulk Vessel
- \* Crude Carrier (Tanker)
- \* Liquefied Gas Carrier
- \* Chemical Carrier
- \* Other vessel

## PORT AUTHORITY – DA 8.02



APPLICANT DETAILS	
Port authority name	

PORT PARTICULARS					
Port name					
Physical address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb / District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	(    )	Fax number	(    )	

PORT PARTICULARS					
Port name					
Physical address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb / District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID Type		Citizenship		
	Telephone number	(    )	Fax number	(    )	

PORT PARTICULARS				
Port name				
Physical address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	(    )	Fax number	(    )
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	(    )	Fax number	(    )

PORT PARTICULARS				
Port name				
Physical address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	(    )	Fax number	(    )
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	(    )	Fax number	(    )

\* Please add continuation pages as required

**Container Terminal Operator and Wharf Operator – DA 8.03**

<b>REPORTER TYPE</b> <i>(Indicate in the applicable box by means of an X)</i>	
Container Terminal Operator <input type="checkbox"/>	Wharf Operator <input type="checkbox"/>

<b>CONTAINER TERMINAL OPERATOR</b>	
Company name	

<b>CONTAINER TERMINAL LOCATIONS</b>					
Port / Place		Terminal name			
SARS facility code		Transnet port terminal code			
Terminal address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	(    )	Fax number.	(    )	

<b>CONTAINER TERMINAL LOCATIONS</b>					
Port / Place		Terminal name			
SARS facility code		Transnet port terminal code			
Terminal address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		

	ID type		Citizenship	
	Telephone number	( )	Fax number	( )

\* Please add continuation pages as required

<b>WHARF OPERATOR</b>	
Company name	

<b>WHARF LOCATIONS</b>				
Wharf name				
SARS facility code		Transnet wharf code		
Wharf address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	( )	Fax number	( )
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	( )	Fax number	( )

<b>WHARF LOCATIONS</b>				
Wharf name				
SARS facility code		Transnet wharf code		
Wharf address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	( )	Fax number	( )
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	( )	Fax number	( )

\* Please add continuation pages as required



\* Please add continuation pages as required

**LICENSED CONTAINER DEPOT – DA 8.04****APPLICANT DETAILS**

Name of company

**CONTAINER DEPOT LOCATIONS**

Port / Place		Depot name		SARS facility code			
Depot address							
	Building address: Complex						
	Suburb/District						
	City/Town		Street code				
Postal address							
	Suburb/District						
	City/Town		Postal code				
Contact details	Business telephone number	(     )	Fax number	(     )			
	Business e-mail address						
Contact person at management level	Name		Surname				
	Designation/ Capacity		E-mail address				
	ID type		Citizenship				
	Telephone number	(     )	Fax number	(     )			

**CONTAINER DEPOT LOCATIONS**

Port / Place		Depot name		SARS facility code			
Depot address							
	Building address: Complex						
	Suburb/District						
	City/Town		Street code				
Postal address							
	Suburb/District						
	City/Town		Postal code				
Contact details	Business telephone number	(     )	Fax number	(     )			
	Business e-mail address						
Contact person at management level	Name		Surname				
	Designation/ Capacity		E-mail address				
	ID type		Citizenship				
	Telephone number	(     )	Fax number	(     )			

\* Please add continuation pages as required



## APPLICATION FOR REGISTRATION TO SUBMIT REPORTING DOCUMENTS - DA 8A

Section 8 of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and its rules

### AIR CARGO

- a) Application for registration as a person submitting reporting documents must be done in terms of rule 8.04 read with rule 8.05 of the rules under section 8 of the Act
- b) Please note that a separate annexure must be completed for each reporter type (see rules for definitions and reporting obligations):
- DA 8A.01 must be completed by Carriers / Registered Agents and Clearing Agents
  - DA 8A.02 must be completed by Port Authorities
  - DA 8A.03 must be completed by Transit Shed Operators
  - DA 8A.04 must be completed by Degrouping Depot Licensees
- c) If the space provided on this form or the applicable annexures is insufficient, the required information must be furnished on a separate continuation page which must be attached to this form or the annexure
- d) All references to sections and rules pertain to the Customs and Excise Act, 1964
- e) This application (inclusive of all annexures and attachments) must be completed and physically submitted to: Customs Trader Management - SARS Head Office, Block D, Ground floor, Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria, or a customs and excise office as may be indicated on the SARS website for receipt of such applications

#### SARS CUSTOMS / EXCISE CLIENT NUMBER

If currently registered / licensed in terms of the Act, please state applicable customs and / or excise client number

#### Purpose of application

New registration ☐ Update of existing information ☐ Notification of cancellation ☐

#### REPORTER TYPE - Please indicate with an X where applicable

Carrier	<input type="checkbox"/>	* Clearing Agent	<input type="checkbox"/>
Registered Agent	<input type="checkbox"/>	Transit Shed Operator	<input type="checkbox"/>
Port Authority	<input type="checkbox"/>	Degrouping Operator	<input type="checkbox"/>

\* The definition of "Clearing Agent" in the rules includes all persons who arrange on behalf of other persons for reward the receipt, delivery or transport of goods imported into or to be exported from the Republic. This includes Freight Forwarders, Groupage Agents and Couriers that are not carriers

#### LOCATION OF APPLICANT

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"/>

#### APPLICANT PARTICULARS (HEAD OFFICE) - Please indicate with an X where applicable

Nature of business (please indicate with X)	Company	<input type="checkbox"/>	Close corporation	<input type="checkbox"/>
	Sole proprietor / Natural person	<input type="checkbox"/>	Other juristic person	<input type="checkbox"/>
Cooperative <input type="checkbox"/>	Organ of State	<input type="checkbox"/>	Trust	<input type="checkbox"/>
Registered name of business (juristic person) or name of natural person				
Registration number				
Physical address				
	Building address: Complex		Unit/Floor number	
	Building name			
	Street name and number		Street code	
	Suburb/District			
	City/Town			
Postal address				

	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	(    )	Fax number	(    )
	Home telephone number			
	Business e-mail address			
	Web address			
<b>CONTACT PERSON AT MANAGEMENT LEVEL</b>				
Name		Surname		
ID type		Citizenship		
Designation/ Capacity		E-mail address	(    )	
Telephone number	(    )	Fax number	(    )	

SOUTH AFRICAN BANK ACCOUNT DETAILS																													
Bank account number: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																													
Mark if you do not have a South African bank account and are using a South African bank account of a third party <input type="checkbox"/>																													
Branch name:											Branch number:	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	
Bank name:											Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:	<input type="checkbox"/>													
Account holder name:																													

AUTHORISED OFFICER	
I / We (name of person(s) authorised to act on behalf of juristic person) -	
(1) _____	ID No. _____ Capacity / Designation _____
(2) _____	ID No. _____ Capacity / Designation _____
being duly authorized thereto by virtue of –	
(a) * a resolution passed at a meeting of the Board of Directors held _____ on the _____ day of _____ ccyy _____; or	
(b) * express consent in writing of all the members of the close corporation; or	
(c) * express consent in writing of a person responsible for the management of any other type of juristic person _____ (please state name)	
hereby apply on behalf of the applicant for registration to submit reporting documents	
DOCUMENTS IN SUPPORT OF APPLICATION	
(a) Registration certificate of business – as issued by the Companies and Intellectual Property Commission (CIPC) in respect of the applicant (b) Resolution / letter of consent or authority to act on behalf of the relevant juristic person (c) Identity / Passport documents of <ul style="list-style-type: none"> <li>• Individual</li> <li>• Close Corporation – all the members</li> <li>• Company – all the Directors, including the Managing Director and Financial Director</li> <li>• Other juristic person - the person responsible for the management of the juristic person</li> </ul> (d) DA 185D in respect of Registered Agent of carrier not located in the Republic	

**DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON**

I for the \*Carrier / \*Registered Agent / \*Clearing Agent / \*Port Authority / \*Transit Shed Operator / \*Degrouping Depot Licensee / hereby-

- a) apply to be registered for the purpose of submitting reporting documents;
- b) declare that the particulars in this application and all annexures are true and correct; and
- c) undertake to-
  - (i) inform the South African Revenue Service promptly in accordance with the rules of any changes in the particulars furnished in the application; and
  - (ii) comply with customs and excise laws and procedures

\* *Delete whichever is not applicable*

Initials and surname:		I.D. number:	
Capacity / Designation (Director, etc.):		Signature:	
Place:		Date:	

**CARRIER / REGISTERED AGENT OR CLEARING AGENT– DA 8A.01**

<b>REPORTER TYPE</b> <i>(Indicate in the applicable box by means of an X)</i>	
Carrier <input type="checkbox"/>	Clearing Agent <input type="checkbox"/>
Registered Agent <input type="checkbox"/>	

<b>CARRIER DETAILS</b>									
Carrier name									
Carrier code assigned by international body (IATA 3-digit Airline Code or SARS assigned code for non-IATA airlines)									
If currently licensed with SARS, please state applicable customs and excise client number									

<b>REGISTERED AGENT DETAILS</b>									
Agent name									
If currently registered with SARS, please state applicable customs and excise client number									
Name(s) of carriers not located in the Republic represented by Registered Agent								Carrier codes	
1.									
2.									
3.									
4.									
5.									
6.									

<b>CLEARING AGENT DETAILS</b>									
Clearing Agent Name									
Please state applicable customs and excise client number									

<b>APPLICANT'S BRANCH OFFICE ADDRESSES</b>									
1. Details of all Branch offices must be reflected									
2. Details of Head offices that submit reports must also be reflected here									
<b>BRANCH OFFICE PARTICULARS</b>									
Branch office name									
Physical address									
Building Address: Complex									
Unit/Floor number									
Suburb/District									
City/Town									
Street code									
Postal address									
Suburb/District									
City/Town									
Postal code									
Contact details									
Business telephone number ( )									
Fax number ( )									
Business e-mail address									
Contact person at management level									
Name									
Surname									
Designation/ Capacity									
E-mail address									

	ID type		Citizenship	
	Telephone number	(     )	Fax number	(     )

**APPLICANT'S BRANCH OFFICE ADDRESSES**

1. Details of all Branch offices must be reflected
2. Details of Head offices that submit reports must also be reflected here

**BRANCH OFFICE PARTICULARS**

Branch office name				
Physical address				
	Building address: Complex		Unit/Floor number	
	Suburb / District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	(     )	Fax number	(     )
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	(     )	Fax number	(     )

**APPLICANT'S BRANCH OFFICE ADDRESSES**

1. Details of all Branch offices must be reflected
2. Details of Head offices that submit reports must also be reflected here

**BRANCH OFFICE PARTICULARS**

Branch office name				
Physical address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	(     )	Fax number	(     )
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	(     )	Fax number	(     )

\* Please add continuation pages as required

1. Required in respect of all foreign-going aircraft calling at airports in the Republic, owned, operated, rented or chartered by a Carrier
2. If the space provided is insufficient, please add continuation pages as required

[illegible]



**PORT AUTHORITY - DA 8A.02****APPLICANT DETAILS**

Port authority name

**AIRPORT PARTICULARS**

Airport name

IATA 3-letter airport code

Physical address

Building address:  
ComplexUnit/Floor  
number

Suburb/District

City/Town

Street code

Postal address

Suburb/District

City/Town

Postal code

Contact details

Business  
telephone number

( )

Fax  
number

( )

Business e-mail  
addressContact person  
at management level

Name

Surname

Designation/  
Capacity

E-mail address

ID type

Citizenship

Telephone  
number

( )

Fax  
number

( )

**AIRPORT PARTICULARS**

Airport name

IATA 3-letter airport code

Physical address

Building address:  
ComplexUnit/Floor  
number

Suburb/District

City/Town

Street code

Postal address

Suburb/District

City/Town

Postal code

Contact details

Business  
telephone number

( )

Fax  
number

( )

Business e-mail  
addressContact person  
at management level

Name

Surname

Designation/  
Capacity

E-mail address

ID type

Citizenship

Telephone  
number

( )

Fax  
number

( )

AIRPORT PARTICULARS					
Airport name			IATA 3-letter airport code		
Physical Address					
	Building address: Complex			Unit/Floor number	
	Suburb / District				
Postal address	City/Town			Street code	
	Suburb/District				
Contact details	City/Town			Postal code	
Contact person at management level	Business telephone number	( )		Fax number	( )
	Business e-mail address				
Contact person at management level	Name			Surname	
	Designation/ Capacity			E-mail address	
	ID type			Citizenship	
	Telephone number	( )		Fax number	( )

AIRPORT PARTICULARS					
Airport name			IATA 3-letter airport code		
Physical address					
	Building address: Complex			Unit/Floor number	
	Suburb / District				
Postal address	City/Town			Street code	
	Suburb/District				
Contact details	City/Town			Postal code	
Contact person at management level	Business telephone number	( )		Fax number	( )
	Business e-mail address				
Contact person at management level	Name			Surname	
	Designation/ Capacity			E-mail address	
	ID type			Citizenship	
	Telephone number	( )		Fax number	( )

\* Please add continuation pages as required

**TRANSIT SHED OPERATOR – DA 8A.03**

<b>APPLICANT DETAILS</b>	
Company name	

<b>TRANSIT SHED LOCATION</b>					
Place		Transit shed name			
SARS facility code		Port terminal code			
Transit shed address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	(    )	Fax number	(    )	

<b>TRANSIT SHED LOCATION</b>					
Place		Transit shed name			
SARS facility code		Port terminal code			
Transit shed address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	(    )	Fax number	(    )	

TRANSIT SHED LOCATION					
Place			Transit shed name		
SARS facility code			Port terminal code		
Transit shed address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail Address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	(    )	Fax number	(    )	

TRANSIT SHED LOCATION					
Place			Transit shed name		
SARS facility code			Port terminal code		
Transit shed address					
	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	(    )	Fax number	(    )	

\* Please add continuation pages as required

**LICENSED DEGROUPING DEPOT – DA 8A.04****APPLICANT DETAILS**

Company name

**DEGROUPING DEPOT LOCATION**

Place		Degrouping depot name		SARS facility code	
Degrouping depot address	Building address: Complex Suburb/District City/Town				
Postal address	Suburb/District City/Town				
Contact details	Business telephone number	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	Telephone number	( )	Fax number	( )	

**DEGROUPING DEPOT LOCATION**

Place		Degrouping depot name		SARS facility code	
Degrouping depot address	Building address: Complex Suburb/District City/Town				
Postal address	Suburb/District City/Town				
Contact details	Business telephone number	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		

	Telephone number	(    )	Fax number	(    )
--	------------------	--------	------------	--------

DEGROUPING DEPOT LOCATION					
Place		Degrouping depot name		SARS facility code	
Degrouping depot address					
	Building address: Complex			Unit/Floor Number	
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Capacity		
	Telephone number	(    )	Fax number	(    )	

DEGROUPING DEPOT LOCATION					
Place		Degrouping depot name		SARS facility code	
Degrouping depot address					
	Building address: Complex			Unit/Floor Number	
	Suburb/District				
	City/Town		Street code		
Postal address					
	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	(    )	Fax number	(    )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Capacity		
	Telephone number	(    )	Fax number	(    )	

\* Please add continuation pages as required



## APPLICATION FOR REGISTRATION TO SUBMIT REPORTING DOCUMENTS - DA 8B

Section 8 of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and its rules

### RAIL CARGO

- a) Application for registration as a person submitting reporting documents must be done in terms of rule 8.04 read with rule 8.05 of the rules under section 8 of the Customs and excise Act, 1964
- b) Please note that a separate annexure must be completed for each reporter type (see rules for definitions and reporting obligations)
- DA 8B.01 must be completed by Carriers / Registered Agents
  - DA 8B.02 must be completed by Railway Authorities
- c) If the space provided on this form or the applicable annexures is insufficient, the required information must be furnished on a separate continuation page which must be attached to this form or the annexure
- d) This application (inclusive of all annexures and attachments) must be completed and physically submitted to: Customs Trader Management - SARS Head Office, Block D, Ground floor, Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria or a customs and excise office as may be indicated on the SARS website for receipt of such applications

#### SARS CUSTOMS / EXCISE CLIENT NUMBER

If currently registered / licensed in terms of the Act, please state applicable customs and / or excise client number

#### PURPOSE OF APPLICATION

New registration ☐ Update of existing information ☐ Notification of cancellation ☐

#### REPORTER TYPE - Please indicate with an X where applicable

Carrier	<input type="checkbox"/>	Railway Authority	<input type="checkbox"/>
Registered Agent	<input type="checkbox"/>		

#### LOCATION OF APPLICANT

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"/>

#### APPLICANT PARTICULARS (HEAD OFFICE) - Please indicate with an X where applicable

Nature of business (please indicate with X)	Company	<input type="checkbox"/>	Close corporation	<input type="checkbox"/>	
	Sole proprietor / Natural person	<input type="checkbox"/>	Other juristic person	<input type="checkbox"/>	
Cooperative	<input type="checkbox"/>	Organ of state	<input type="checkbox"/>	Trust	<input type="checkbox"/>
Registered name of business (juristic person) or name of natural person					
Registration number					
Physical address					
	Building address / Complex		Unit/ Floor number		
	Suburb/ District				
	City/Town		Street code		
Postal address					
	Suburb/ District		Postal code		
Contact details	Business telephone number	( )	Fax number	( )	
	Home telephone number		Web Address		

	Business address	e-mail address	
<b>CONTACT PERSON AT MANAGEMENT LEVEL</b>			
Name		Surname	
Designation/ Capacity		E-mail address	( )
ID type		Citizenship	
Telephone number	( )	Fax number	( )

SOUTH AFRICAN BANK ACCOUNT DETAILS															
Bank account number: _____															
Mark if you do not have a South African bank account and are using a South African bank account of a third party															
Branch name: _____												Branch number: _____			
Bank name: _____										Cheque: <input type="checkbox"/>		Savings: <input type="checkbox"/>		Transmission: <input type="checkbox"/>	
Account holder name: _____															

AUTHORISED OFFICER	
I / We (name of person(s) authorised to act on behalf of juristic person) -	
(1) _____	ID No. _____ Capacity/ Designation _____
(2) _____	ID No. _____ Capacity/ Designation _____
being duly authorized thereto by virtue of –	
(a) * a resolution passed at a meeting of the Board of Directors held _____ on the _____ day of _____ ccyy _____; or	
(b) * express consent in writing of all the members of the close corporation; or	
(c) * express consent in writing of a person responsible for the management of any other type of juristic person _____ (please state name)	
hereby apply for registration to submit reporting documents	

DOCUMENTS IN SUPPORT OF APPLICATION
<ul style="list-style-type: none"> <li>(a) Registration certificate of business – as issued by the Companies and Intellectual Property Commission (CIPC) in respect of the applicant</li> <li>(b) Resolution / consent or authority to act on behalf of the relevant juristic person</li> <li>(c) Identity / Passport documents of <ul style="list-style-type: none"> <li>• Individual</li> <li>• Close Corporation – all the members</li> <li>• Company – all the Directors, including the Managing Director and Financial Director</li> <li>• Other juristic person - the person responsible for the management of the juristic person</li> </ul> </li> <li>(d) DA 185D in respect of Registered Agent of a carrier not located in the Republic</li> </ul>



**DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON**

I for the \*Carrier / \*Registered Agent / \*Railway Authority / hereby-

- a) apply to be registered for the purpose of submitting reporting documents;
- b) declare that the particulars in this application and all annexures are true and correct; and
- c) undertake to-
  - (i) inform the South African Revenue Service promptly in accordance with the rules of any changes in the particulars furnished in the application; and
  - (ii) comply with customs and excise laws and procedures

*\* Delete whichever is not applicable*

Initials and Surname:		I.D. number:	
Capacity / Designation (Director, etc):		Signature:	
Place:		Date:	



## RAIL CARRIER / REGISTERED AGENT – DA 8B.01

CARRIER DETAILS									
Carrier name									
Carrier code assigned by international body (i.e. Bureau International des Containers (BIC) or Standard Carrier Alpha Code (SCAC) Code, as applicable)									
If currently licensed with SARS, please state applicable customs and excise client number									

REGISTERED AGENT DETAILS									
Agent name									
If currently registered with SARS, please state applicable customs and excise client number									
Name(s) of carriers not located in the Republic represented by Registered Agent								Carrier codes	
1.									
2.									
3.									
4.									
5.									
6.									

APPLICANT'S BRANCH OFFICE ADDRESSES									
1. Details of all Branch offices must be reflected									
2. Details of Head offices that submit reports must also be reflected here									
BRANCH OFFICE PARTICULARS									
Branch office name									
Physical address									
		Building address: Complex		Unit/ number		Floor			
		Suburb/ District							
		City/Town		Street code					
Postal address									
		Suburb / District							
		City/Town		Postal code					
Contact details		Business telephone number		(    )		Fax number		(    )	
		Business -mail address							
Contact person at management level		Name				Surname			
		Designation/ Capacity				E-mail address			
		ID type				Citizenship			
		Telephone number		(    )		Fax number		(    )	

APPLICANT'S BRANCH OFFICE ADDRESSES					
1. Details of all Branch offices must be reflected					
2. Details of Head offices that submit reports must also be reflected here					
BRANCH OFFICE PARTICULARS					
Branch office name					
Physical address					
	Building address; Complex		Unit/ number	Floor	
	Suburb/ District				
	City/Town		Street code		
Postal address					
	Suburb/ District				
	City/Town		Postal code		
Contact details	Business telephone No.	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation / Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	( )	Fax number	( )	

APPLICANT'S BRANCH OFFICE ADDRESSES					
1. Details of all Branch offices must be reflected					
2. Details of Head offices that submit reports must also be reflected here					
BRANCH OFFICE PARTICULARS					
Branch office name					
Physical address					
	Building Address / Complex		Unit / number	Floor	
	Suburb / District				
	City/Town		Street code		
Postal address					
	Suburb / District				
	City/Town		Postal code		
Contact details	Business telephone number	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation / Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	( )	Fax number	( )	

\* Please add continuation pages as required



## RAILWAY AUTHORITY – DA 8B.02

APPLICANT DETAILS	
Railway authority name	

RAIL STATION PARTICULARS					
Railway station / Siding name		Rail station / Siding code		SARS facility code	
Physical address					
	Building address / Complex		Unit / Floor number		
	Suburb / District				
	City/Town		Street code		
Postal address					
	Suburb / District				
	City/Town		Postal code		
Contact details	Business telephone number	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation / Capacity		E-mail Address		
	ID type		Citizenship		
	Telephone number	( )	Fax number	( )	

RAIL STATION PARTICULARS					
Railway station / Siding name		Rail station / Siding code		SARS facility code	
Physical address					
	Building address / Complex		Unit / Floor number		
	Suburb / District				
	City/Town		Street code		
Postal address					
	Suburb / District				
	City/Town		Postal code		
Contact details	Business telephone number	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation / Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	( )	Fax number	( )	

\* Please add continuation pages as required

RAIL TERMINAL PARTICULARS					
Railway terminal name		Rail terminal code		SARS facility code	
Physical address					
	Building address / Complex		Unit / Floor number		
	Suburb / District				
Postal address	City/Town		Street code		
	Suburb / District				
Contact details	City/Town		Postal code		
	Business telephone number	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation / Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	( )	Fax number	( )	

RAIL TERMINAL PARTICULARS					
Railway terminal name		Rail terminal code		SARS facility code	
Physical address					
	Building address / Complex		Unit / Floor number		
	Suburb / District				
Postal address	City/Town		Street code		
	Suburb / District				
Contact details	City/Town		Postal code		
	Business telephone number	( )	Fax number	( )	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation / Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	( )	Fax number	( )	

\* Please add continuation pages as required



## APPLICATION FOR REGISTRATION TO SUBMIT REPORTING DOCUMENTS - DA 8C

Section 8 of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and its rules

### ROAD CARGO

- a) Application for registration as a person submitting reporting documents must be done in terms of rule 8.04 read with rule 8.05 of the rules under section 8 of the Customs and Excise Act, 1964
- b) Please note that a separate annexure must be completed for each reporter type (see rules for definitions and reporting obligations) DA 8C.01 must be completed by Carriers / Registered Agents
- c) If the space provided on this form or the applicable annexures is insufficient, the required information must be furnished on a separate continuation page which must be attached to this form or the annexure
- d) This application (inclusive of all annexures and attachments) must be completed and physically submitted to: Customs Trader Management – SARS Head Office, Block D, Ground floor, Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria, or a customs and excise office as may be indicated on the SARS website for receipt of such applications

#### SARS CUSTOMS / EXISE CLIENT NUMBER

If currently registered / licensed in terms of the Act, please state applicable customs and / or excise client number

#### PURPOSE OF APPLICATION

New registration ☐ Update of existing information ☐ Notification of cancellation ☐

#### REPORTER TYPE - Please indicate with an X where applicable

Carrier ☐

Registered Agent ☐

#### LOCATION OF APPLICANT

Natural person who is:

Juristic person that is

Located in the RSA

Yes ☐  
No ☐

Located in the RSA

Yes ☐  
No ☐

#### APPLICANT PARTICULARS (HEAD OFFICE) - Please indicate with an X where applicable

Nature of business (please indicate with X)		Company	<input type="checkbox"/>	Close corporation	<input type="checkbox"/>
		Sole proprietor/Natural person	<input type="checkbox"/>	Other juristic person	<input type="checkbox"/>
Cooperative	<input type="checkbox"/>	Organ of state	<input type="checkbox"/>	Trust	<input type="checkbox"/>
Registered name of business (juristic person) or name of natural person					
Registration number					
Physical address	Business address: Complex				
	Building name				
	Street name and number			Unit/Floor number	
	Suburb/ District				
	City/Town			Street code	
Postal address	Suburb / District				
	City/Town			Postal code	
Contact details	Business telephone number	( )	Fax number	( )	
	Home telephone number	( )			

	Business address	e-mail		
Web address				
<b>CONTACT PERSON AT MANAGEMENT LEVEL</b>				
Name		Surname		
ID type				
Citizenship				
Designation / Capacity		E-mail address	( )	
Telephone number	( )	Fax number	( )	

SOUTH AFRICAN BANK ACCOUNT DETAILS																											
Bank account number:																											
Mark if you do not have a South African bank account and are using a South African bank account of a third party																											
Branch name:										Branch number:																	
Bank name:										Cheque:					<input type="checkbox"/>	Savings:					<input type="checkbox"/>	Transmission:					<input type="checkbox"/>
Account holder name:																											

AUTHORISED OFFICER	
I / We (name of person(s) authorised to act on behalf of juristic person) -	
(1) _____ ID No. _____	Capacity / Designation _____
(2) _____ ID No. _____	Capacity / Designation _____
being duly authorized thereto by virtue of –	
(a) * a resolution passed at a meeting of the Board of Directors held _____ on the _____ day of _____ ccyy _____; or	
(b) * express consent in writing of all the members of the close corporation; or	
(c) * express consent in writing of a person responsible for the management of any other type of juristic person (please state name) _____	
hereby apply for registration to submit reporting documents	

DOCUMENTS IN SUPPORT OF APPLICATION
<p>(a) Registration certificate of business – as issued by the Companies and Intellectual Property Commission (CIPC) in respect of the applicant</p> <p>(b) Resolution / consent or authority to act on behalf of juristic person</p> <p>(c) Identity / Passport documents of</p> <ul style="list-style-type: none"> <li>• Individual</li> <li>• Close Corporation – all the members</li> <li>• Company – all the Directors, including the Managing Director and Financial Director</li> <li>• Other juristic person - the person responsible for the management of the juristic person</li> </ul> <p>(d) DA 185C in respect of Registered Agent of carrier not located in the Republic</p>

**DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON**

I for the \*Carrier / \*Registered Agent / hereby-

- a) apply to be registered for the purpose of submitting reporting documents;
- b) declare that the particulars in this application, annexures and attachments are true and correct; and
- c) undertake to-
  - (i) inform the South African Revenue Service promptly in accordance with the rules of any changes in the particulars furnished in the application; and
  - (ii) comply with customs and excise laws and procedures

\* Delete whichever is not applicable

Initials and Surname:		I.D. number:	
Capacity Designation (Director, etc.):		Signature:	
Place:		Date:	



**CARRIER / REGISTERED AGENT– DA 8C.01**

<b>REPORTER TYPE</b> - Please indicate with an X where applicable		
Carrier	<input type="checkbox"/>	
Registered Agent	<input type="checkbox"/>	

<b>CARRIER DETAILS</b>									
Carrier name									
Carrier code (SARS-assigned)									
If currently licensed with SARS, please state applicable customs and excise client number									

<b>REGISTERED AGENT DETAILS</b>									
Agent name									
If currently registered with SARS, please state applicable customs and excise client number									
Name(s) of carriers not located in the Republic represented by Registered Agent									Carrier codes
1.									
2.									
3.									
4.									
5.									
6.									

<b>APPLICANT'S BRANCH OFFICE ADDRESSES</b>					
1. Details of all Branch offices must be reflected					
2. Details of Head offices that submit reports must also be reflected here					
<b>BRANCH OFFICE PARTICULARS</b>					
Branch office name					
Physical address	Business address: Complex				
	Building name				
	Street name and number		Unit / Floor number		
	Suburb/ District				
	City/Town		Street code		
Postal address	Building name				
	Suburb/ District				
	City/Town		Postal code		
Contact details	Business telephone number ( )		Fax number ( )		
	E-mail address				
	Web address				
Contact person at management level	Name		Surname		
	ID type		Citizenship		
	Designation / Capacity		E-mail address		
	Telephone number ( )		Fax number ( )		

APPLICANT'S BRANCH OFFICE ADDRESSES					
1. Details of all Branch offices must be reflected					
2. Details of Head offices that submit reports must also be reflected here					
BRANCH OFFICE PARTICULARS					
Branch office name					
Physical address	Business address: Complex				
	Building name				
	Street name and number		Unit/ number	Floor	
	Suburb/ District				
	City/Town		Street code		
Postal address					
	Suburb/ District				
	City/Town		Postal code		
Contact details	Telephone number	( )	Fax number	( )	
	E-mail address				
Home telephone number			Web address		
Contact person at management level	Name		Surname		
	ID type		Citizenship		
	Designation / Capacity		E-mail address		
	Telephone number	( )	Fax number	( )	

APPLICANT'S BRANCH OFFICE ADDRESSES					
1. Details of all Branch offices must be reflected					
2. Details of Head offices that submit reports must also be reflected here					
BRANCH OFFICE PARTICULARS					
Branch office name					
Physical address	Business address: Complex				
	Building name:				
	Street name and number		Unit / number	Floor	
	Suburb/ District				
	City/Town		Street code		
Postal address					
	Suburb/ District				
	City/Town		Postal code		
Contact details	Telephone number	( )	Fax number	( )	
	E-mail address				
Contact person at management level	Name		Surname		
	ID type		Citizenship		
	Designation/ Capacity		E-mail address		
	Telephone number	( )	Fax number	( )	

\* Please add continuation pages as required



## APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

[illegible]

1. Where the asterisk (\*) appears, delete whichever is not applicable.
2. Indicate with an "X" in the appropriate block(s) whichever is applicable.
3. Complete the annexure listed in container 11 which is relevant to the registration or licensing type applied for.
4. Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.
5. Where security must be furnished, complete and submit annexure DA 185.C.
6. An importer, exporter, remover in bond or searcher for wreck not located in the Republic, must also complete and submit annexure DA 185.D, to disclose a registered agent.
7. Complete and submit any prescribed agreement, if applicable.
8. If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on a separate page, which must be attached to form DA185 or the relevant annexure.
9. All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").
10. All Customs and Excise forms are available on the SARS website ([www.sars.gov.za](http://www.sars.gov.za)) or at any SARS branch office.

If currently registered/licensed in terms of the Act, please state allocated customs and excise client number

[illegible]

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"/>

New registration/licence or renewal:	<input type="checkbox"/>	Update of existing information:	<input type="checkbox"/>	Notification of cancellation:	<input type="checkbox"/>
--------------------------------------	--------------------------	---------------------------------	--------------------------	-------------------------------	--------------------------

Registered name of business (juristic person) or name of natural person:					
Business address: Complex Street name and number:					
Unit Number					
Building name and floor number:					
Suburb/District:					
City/Town:				Street code:	
Postal address:					
Suburb/District:					
City/Town:				Postal code	
Country					
Business telephone (Including code):		Code: (____)	Tel. (____)	Fax number (Including code):	Code: (____) Fax. (____)
Cell phone number:			Business e-mail address:		
Home telephone number:					

[illegible]

10. AUTHORISED OFFICER											
Initials:					First name/s:						
Surname:											
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:	<input type="checkbox"/>
						Other, please specify:	

Duly authorised to act on behalf of juristic entity –

\*a resolution passed at a meeting of the Board of Directors, held at ..... on the ..... day of ..... (CCYY) .....; or

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

\* being a person having the management of any other juristic person ..... (please state name); or

\* delegated officer of an organ of State,

hereby apply on behalf of the applicant for registration.

11. REGISTRATION OR LICENSE TYPES AND RELEVANT ANNEXURES					
Annexure	Registration	Tick box	Annexure	Licensing	Tick box
DA 185 4A1	Importer (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B1	Special Manufacturing Warehouse – (Section 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B2	Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter for SADC, SADC-EPA, SACU/EFTA and SACU/MERCOSUR (Located/ not located in the Republic)– (rule 59A.01, rules 49A, 49B, 49D and 49E)	<input type="checkbox"/>	DA 185 4B3	Storage Warehouse (Section 19 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section A) & Form DA 46A1.02	Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02)	<input type="checkbox"/>	DA 185 4B4	Special Storage Warehouse (Sections 19A and 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section B) & Form DA 49A.02	Approved Exporter – SADC-EPA or SACU/EFTA (located/ not located in the Republic) – (rules 49A.18 (19), (20) and 49D.18(19)(20))	<input type="checkbox"/>	DA 185 4B5	Clearing Agent – (Section 64B and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section C) & Form DA 46A.01	Exporter for GSP (various countries) (Located/ not located in the Republic)– (relevant rules for section 46A)	<input type="checkbox"/>	DA 185 4B6	Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)	<input type="checkbox"/>
DA 185 4A3	Rebate User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto)	<input type="checkbox"/>	DA 185 4B7	Distributor of Fuel – (Section 64F and the rules thereto)	<input type="checkbox"/>
DA 185 4A4 & DA46A1.03	Manufacturer – (Section 46)	<input type="checkbox"/>	DA 185 4B8	Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)	<input type="checkbox"/>
DA 185 4A5	Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3)	<input type="checkbox"/>	DA 185 4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A6	Electronic User – (Section 101A and the rules thereto)	<input type="checkbox"/>	DA 185 4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A7 & Form DA 46A.02	Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E and 46A2.18)	<input type="checkbox"/>	DA 185 4B11	Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)	<input type="checkbox"/>
DA 185 4A8	Commercial manufacturer of biofuel – (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	<input type="checkbox"/>

DA 185 4A9	Non-commercial manufacturer of biofuel – (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	<input type="checkbox"/>
DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	<input type="checkbox"/>	DA 185 4B14	Degrouping depot (Section 64G and rules thereto)	<input type="checkbox"/>
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)	<input type="checkbox"/>	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (rule 54FA.04)	<input type="checkbox"/>	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	<input type="checkbox"/>
DA 185 4A13	Registered Agent (rule 59A.01A)	<input type="checkbox"/>			
DA 185 4A14	Registered Still (rule 63.04)	<input type="checkbox"/>			
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)	<input type="checkbox"/>			
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)	<input type="checkbox"/>			

DA 185 C	Security Particulars	<input type="checkbox"/>
DA 185 D	Disclosure of registered agent by importer, exporter, or remover of goods in bond or searcher for wreck not located in the Republic (rule 59A.01A(b)(iii) and Section 64D.01)	<input type="checkbox"/>

## 12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-

(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 in respect of a registration or licence*	Yes:		No:	
(c) Has been convicted of any offence under the Act	Yes:		No:	
(d) Has been convicted of any offence involving fraud or 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 licensing or for any other purpose under the Act	Yes:		No:	
(f) Has been declared 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, include a submission to this effect which should be furnished on a separate page and attached to the application.

## 13. INFORMATION REGARDING TAX COMPLIANCE

Indicate whether the applicant -

(a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-				
(i) taxes	Yes:		No:	
(ii) interest	Yes:		No:	
(iii) penalties	Yes:		No:	

(iv) other amounts	Yes:		No:	
(b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law	Yes:		No:	

**14. DOCUMENTS IN SUPPORT OF APPLICATION**

An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the customs authority on request:

- (a) A document confirming the banking details of the bank account referred to in box 6, which can be –
  - (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement;
  - (ii) a bank certified auto bank statement; or
  - (iii) an original letter from the bank on an official bank letterhead;
- (b) the original or a certified copy of—
  - (i) a municipal account or fixed line telephone account issued to the applicant to confirm the applicant's physical address, if the applicant is located in the Republic; and
  - (ii) a telephone account issued to the applicant to confirm the applicant's telephone contact details;
- (c) if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the laws of the Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the laws of the Republic or that other country;
- (d) a certified copy of the identification document or passport proving identity and citizenship—
  - (i) if the applicant is an individual, of the applicant;
  - (ii) if the applicant is a juristic entity, of the directors, members, partners, trustees, administrator, chairperson, manager, as the case may be, of the applicant; and
  - (iii) the authorised officer of the applicant, if not already provided under (ii);
- (e) a certified copy of the court order in the case of the applicant being an emancipated minor;
- (f) if the applicant applies for registration as an agent for a non-local licensee or registered person, a certified copy of the agency contract between the applicant and the non-local licensee or registered person;
- (g) a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant;
- (h) if applicable, documents evidencing that the applicant has in place—
  - (i) an information security policy and security procedures or mechanisms to protect the applicant's electronic systems from unauthorised access; and
  - (ii) procedures and back-up capabilities to protect it against the loss of information; and
- (i) any other document as the Commissioner may require for purposes of the application or for purposes of an update of information already submitted.

**15. DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON**

I hereby-

- (a) declare that the particulars in the application and all annexures are true and correct; and
- (b) undertake to-
  - (i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and
  - (ii) comply with customs and excise laws and procedures.

\_\_\_\_\_  
(Initials and surname)

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

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date & Place)

**16. FOR OFFICIAL USE ONLY**

I, \_\_\_\_\_ Team Member, Office hereby certify /  
at \_\_\_\_\_ confirm  
*Full name and surname* *Branch Office name*

that the applicant (or authorised officer) /  
representative\*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport\*; and
- Is the person as is reflected on the letter of authority (where applicable).

\_\_\_\_\_  
*Team Member: SID*

\_\_\_\_\_  
*Team Member: Signature*

\_\_\_\_\_  
*Date*

I, \_\_\_\_\_ Team Leader, at Office hereby certify /  
\_\_\_\_\_  
*Full name and surname* *Office name*

that the applicant / representative\*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport\*; and
- Is the person as is reflected on the letter of authority (where applicable).

\_\_\_\_\_  
*Team Leader: SID*

\_\_\_\_\_  
*Team Leader: Signature*

\_\_\_\_\_  
*Date*



## ANNEXURE DA185.4A1

## REGISTRATION CLIENT TYPE 4A1 – IMPORTER (LOCATED OR NOT LOCATED IN THE REPUBLIC)

**Notes:**

- Please ensure that the Disclosure form (DA 185.D) is signed and is attached to this form (if importer not located in the Republic)

**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 container 5 of the application form (DA 185)

Trade name of business:					
Business address: Complex					
Street name and number:					
Unit number:					
Building name and floor number:					
Suburb/District:					
City/Town:					
Street code:					
Web address:					
Business telephone (Including code):	Code: ( )	Tel. ( )	Fax number (Including code):	Code: ( )	Fax. ( )
Cellular phone number:			Business e-mail address:		

In the case of an importer located in the Republic	Self	<input type="checkbox"/>	Clearing agent	<input type="checkbox"/>
In the case of an importer not located in the Republic	Registered agent			<input type="checkbox"/>





## ANNEXURE DA 185.4A2

## REGISTRATION CLIENT TYPE 4A2 – EXPORTER (LOCATED OR NOT LOCATED IN THE REPUBLIC)

**Notes:**

- Please ensure that the Disclosure form (DA 185.D) is signed and is attached to this form (if exporter not located in the Republic)
- The following additional forms must be completed:
- For AGOA – form DA 46A1.02 (incorporated as Section A hereto) and/or form DA 46A1.03 (incorporated as Section A in Annexure DA 185.4A4)
  - For application for approved exporter status under SADC-EPA or SACU/EFTA - form DA 49A.02 (incorporated as Section B hereto)
  - If exporter and producer under GSP - form DA 46A.01 (incorporated as Section C hereto) and form DA 46A.02 (incorporated as Section A in Annexure DA 185.4A7)
  - If exporter and not the producer under GSP – form DA 46A.01 (incorporated as Section C hereto)
  - If exporter and producer under the SADC-EPA, SACU/EFTA or SACU/MERCOSUR trade agreements or any of the GSP Schemes – Annexure DA 185.4A7 with the form DA 46A.02 (incorporated as Section C thereto)
  - For purposes of Norway, a prior registration on the Registered Exporter System (REX system) is required (<https://customs.ec.europa.eu/rex-pa-ui/#/create-preapplication/>)
  - If a non local exporter, the registered agent must complete and submit the above additional forms applicable to that exporter

**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 container 5 of the application form (DA 185)

Trade name of business:					
Physical address: Complex					
Street name and number:					
Building name and floor number:					
Suburb/District:					
City/Town:					
Street code:					
Web Address:					
Business telephone (Including code):	Code: ( )	Tel. ( )	Fax number (Including code):	Code: ( )	Fax. ( )
Cellular phone number:			Business e-mail address:		

In the case of an exporter located in the Republic:	Self	<input type="checkbox"/>	Clearing agent	<input type="checkbox"/>
In the case of an exporter not located in the Republic:	Registered agent		<input type="checkbox"/>	

**2. 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"/>	SADC-EPA	<input type="checkbox"/>	SACU/EFTA	<input type="checkbox"/>	SACU/MERCOSUR	<input type="checkbox"/>
Approved Exporter - SADC-EPA or SACU/EFTA					<input type="checkbox"/>				
GSP:	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>			

**SECTION A**  
**(of form DA 185.4A2)**  
**African Growth and Opportunity Act (AGOA)**

	<b>Exporter's Application for Registration for the purposes of the AGOA</b> <b>(in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964)</b>	<b>DA 46A1.02</b> <b>Customs Client Number</b>
<b>Textile and apparel articles manufactured in the Republic or any other beneficiary sub-Saharan country for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA</b>		
Registered name: _____ Trade name: _____ Business address: Complex _____ Unit number: _____ Building name and floor number: _____ Street Code: _____ Postal address: _____ Postal Code: _____ Magisterial District: _____ Business telephone (Including code): (       )       Fax number (Including code): (       )		
Cellular phone number: _____	Business e-mail address: _____	
Web address: _____		
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: YY/MM/DD)
..... (Name in block letters)		..... (Title)
<b>NOTE:</b> 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**  
(of form DA 185.4A2)

**Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part and the Free Trade Agreement between EFTA and SACU**



**APPLICATION FOR APPROVED EXPORTER STATUS  
IN TERMS OF ARTICLE 25 OF THE PROTOCOL  
(RULE 49A.20(24), (25) AND  
ARTICLE 22 OF ANNEXURE V (RULE 49D.18(19), (22))**

**DA 49A.02**  
**Customs Client**  
**Number**

**FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF  
"ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION AND THE FREE TRADE AGREEMENT  
BETWEEN EFTA AND SACU**

**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 origin declaration which identifies the exporter as if it has been signed in manuscript;
- (b) submit a copy of the required document with the origin declaration and authorisation number endorsed thereon together with the other export documentation to the Controller and comply with rule 49A.20(24), (25)(g) or rule 49D.18(19),(22) if the origin 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 responsible for the administration of the rules of origin section in Head Office;
- (f) inform the Manager responsible for the administration of the rules of origin section in Head Office 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.20(24), (25) or rule 49D.18(19),(22).

I declare that – <ul style="list-style-type: none"> <li>I am duly authorised to sign the application;</li> <li>the information furnished herein is true and correct; and</li> <li>the goods described herein are of South African origin in accordance with the provisions of Protocol 1 or Annex V referred to in the heading of this form.</li> </ul>	
..... (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 _____
_____	
<b>FOR OFFICIAL USE ONLY:</b> *Approved / Not Approved (*Delete which is not applicable)	
Reasons if not approved:	
_____	
Customs Authorisation Number: _____ (rule 49A.20(24), (25)) (a)(viii)(cc) or rule 49D.18(19),(22)	
_____	
(Signed: Officer: Origin Administration)	(Date)

		<b>SECTION C</b> <b>(of form DA 185.4A2)</b> <b>Generalised System of Preferences (GSP)</b>		<b>DA 46A.01</b>	
<b>Exporter's Application for Registration for the purposes of the GSP</b> <b>(in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 and the relevant rules for section 46A)</b>					<b>Customs Client Number</b>
<b>Notes:</b> <ul style="list-style-type: none"> <li>Mark the applicable box(es) with an X</li> <li>The DA 185 should be completed for registration purposes with the South African Revenue Service (SARS)</li> <li>If the exporter is also the producer, the DA 46A.02 (incorporated as Section A in Annexure DA 185.4A7) should also be completed</li> </ul>					
<b>Goods produced for export to Norway, Russia or Turkey</b> <b>for the purposes of obtaining preferential tariff treatment as contemplated in the relevant enactments</b>					
<b>Countries granting GSP Preferences</b> (Mark applicable boxes with an X)					
<b>Norway</b>	<input type="checkbox"/>	<b>Russia</b>	<input type="checkbox"/>	<b>Turkey</b>	<input type="checkbox"/>
<b>Business / Person Particulars:</b>					
Registered name of business or name of applicant					
Business address: Street name and number					
Suburb/District				Street code	
Postal address					
Suburb/District				Postal code	
Business telephone (including code)				Fax number	
Cellular phone number			Business e-mail address		
Web address					
<b>General Declaration:</b> I/we the undersigned undertake to –					
(a) maintain and keep complete books, accounts and other documents (as specified in the rules) of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the SARS;					
(b) ensure compliance with the provisions of origin contained in the enactments of the country contemplated in the rules governing the preferential treatment of goods exported to .....(insert country granting the preferential treatment);					
(c) cooperate with the SARS in providing documents, correspondence and reports relevant to any investigation; permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts;					
(d) register with SARS before exportation of any articles for these purposes and de-register when exports cease;					
(e) ensure that I/we are fully conversant with the requirements of the relevant enactments as well as the provisions of the Customs and Excise Act and rules;					
(f) ensure the correctness of the information furnished on the Certificate of Origin Form A or the statement on origin for GSP exports to Norway;					
(g) notify all persons in writing to whom a Certificate of Origin or the statement on origin for GSP exports to Norway; was given which I / we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.					
I hereby-					
(a) declare that the particulars in the application and all annexures and supporting documents are true and correct; and					
(b) undertake to-					
(i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and					
(ii) comply with customs and excise laws and procedures.					
Initials and surname:				Status (e.g. Director):	
Signature:		Date:		Place:	



## ANNEXURE DA 185.4A3

## REGISTRATION CLIENT TYPE 4A3 - REBATE USER (Schedule No's 3, 4 and 6)

**Notes:**

- It is the responsibility of the importer / rebate user to ensure that the tariff headings of the goods in question are correct and that the goods comply with the terms of the rebate item concerned. Should there be any doubt, the importer / rebate user should apply for a formal determination on form DA 314

**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 container 5 of the application form (DA 185).

Trade name of business:	
Physical address of rebate store: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Schedule No. 3 <input type="checkbox"/>	Schedule No. 4 <input type="checkbox"/> Schedule No. 6 <input type="checkbox"/>

**2. Manufacturing Process & Materials Used:**

Please give a short description of the manufacturing process or how the raw / rebated materials will be used:

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description raw material	Estimated quantity of raw material to be used per annum (kg)
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				

**3. 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	Expected yield of final product from raw / rebated material used (per volume / number)
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		

**4. Supporting documents in support of application:**

In addition to the relevant documents listed in container 13 of form DA 185:

Department of Trade and Industry permit if applicable

## FOR OFFICIAL USE

File Number:																			
District office:																			

**ANNEXURE DA 185.4A4****REGISTRATION CLIENT TYPE 4A4 - MANUFACTURER****Notes:**

- A duly completed DA 46A1.03 (incorporated in Section A of this form) must accompany this application

**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 container 5 of the application form (DA 185)

Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

*Continues overleaf*

**SECTION A – African Growth and Opportunity Act (AGOA)**

	<b>Manufacturer's Application for Registration for the purposes of the AGOA</b> <b>(in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 1964)</b>		<b>DA 46A1.03</b>	
			<b>Customs Client Number</b>	
<b>Manufacture of textile and apparel articles for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA</b>				
Registered name:				
Trade name:				
Physical address: Complex				
Street name and number:			Street code:	
Building name and floor number:				
Postal address:			Postal code:	
Magisterial District:				
Telephone number:	(        )	Fax number:	(        )	
Web address:				
<p>I/we the undersigned undertake to -</p> <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: YY/MM/DD)		
..... (Name in block letters)		..... (Title)		
<b>NOTE:</b> If 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:  
AUTOMOTIVE PRODUCTION AND DEVELOPMENT PROGRAMME (APDP)**
**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 container 5 of the application form (DA 185)

Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

**2. 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)			

If you have failed to comply with any law other than the Customs and Excise Act, 1964 relating to your industry during the past two years, state the nature of the offence and penalty imposed:

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



## ANNEXURE DA 185.4A6

## REGISTRATION CLIENT TYPE 4A6 – ELECTRONIC USER

**Notes:**

- Please complete one Annexure DA 185.4A6 per electronic (EDI) communication address (i.e. Dual / Multi registration code).
- Please attach the signed electronic user agreement to this form.

**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 container 5 of the application form (DA 185)

Trade name of business:	
Dual / Multi registration code:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

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

Surname:	
First name:	
Capacity/ Designation	
Telephone number (including code):	
Cellular phone number:	
Fax number (including code):	
Business e-mail address:	

**3. 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 applicable)	
Internet Sender Address	

**4. Reporting documents under rules for section 8:** (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 (/SAD)	<input type="checkbox"/>
• Schedule & arrival information	<input type="checkbox"/>		
• Discharge & load information	<input type="checkbox"/>		
• Gate-in & Gate-out information	<input type="checkbox"/>		

**5. Supporting documents in support of application:**

In addition to the relevant documents listed in container 13 of form DA 185:

- Documents evidencing availability of information security policy and security procedures or mechanisms to protect the applicant's electronic systems from unauthorised access.
- Documents evidencing availability of procedures and backup capabilities to protect it against the loss of information.