

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 393

30 April 2021

**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

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**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR 211)**

Under sections 59A, 60 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with effect from 23 April 2021**.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rule 19A.02**

1. Rule 19A.02 is hereby amended by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) apply in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(i) and must comply with all the requirements specified on the electronic application or form DA 185 and the relevant annexure, as the case may be, 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;”.

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

2 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)]** 60.01A(c)(i).”.

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

3. 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 license in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(i) and must comply with all the requirements specified on the electronic application or form DA 185 and the relevant annexure, as the case may be, 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**

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

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

#### **Amendment of rule 21A.08**

5. Rule 21A.08 is hereby amended –

(a) 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 rule **[59A.01A(b)(i)(bb)]** 59A.01A(b)(i) read with (iA) or rule **[60.01A(b)(ii)]** 60.01A(c), as the case may be, **by submission of form DA 185 and the relevant annexure.**”; and
- (b) by the substitution for subparagraph (ii) of paragraph (a) of the following subparagraph:
- “(ii) The application must be supported by –
- (aa) the documents and information specified in the application form or the electronic application, as the case may be; and
  - (bb) if applicable, the security particulars specified on form DA 185.C or the corresponding screen or page of the electronic application.”.

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

6. 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 Commissioner in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(i) for the licensing of his premises as a special customs and excise warehouse. The application shall be supported by – ”.

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

7. 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)]** 59A.01A(b)(iA)(dd)

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 37A.12**

8. 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)]** 59A.01A(b)(iA)(dd) where the quantity so mixed exceeds 2500 litres at any one time.”.

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

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

“(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)]** 59A.01A(b)(iA)(dd) as a supplier of aviation kerosene to aircraft (whether or not for supply to own aircraft).”.

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

10. Rule 37B.02 is hereby amended –

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

“(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)]** 59A.01A(b)(iA)(dd); or”;

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

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

“(ii) in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(i) 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 38A.03**

11. 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)] 60.01A(c)(i)**; 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 in accordance with rule **[59A.01A(b)(i)(bb)] 59A.01A(b)(iA)(dd)**; or”.

#### **Amendment of rule 46A1.03**

**12** 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 in accordance with rule 59A.01A(b)(i) **[and rule 59A.01A(b)(i)(bb) respectively,]** and –
- (i) in the case of the exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; and
  - (ii) in the case of the manufacturer, Annexure DA 185.4A4 or the corresponding screen or page of the electronic application must be submitted.”; and
- (b) by the substitution for paragraph (b) of the following paragraph:  
“(b) If the exporter is also the manufacturer of the goods concerned forms DA 185.4A2 and DA 185.4A4 or the corresponding screen or page of the electronic application must be completed.”.

#### **Amendment of rule 46A3.05**

**13** 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 in accordance with rule 59A.01A(b)(i) **[and rule 59A.01A(b)(i)(bb) respectively]**, and in the case of –
- (i) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; and

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

#### **Amendment of rule 46A4.04**

**14.** Rule 46A4.04 is herewith 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 in the case of –

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

#### **Amendment of rule 46A5A.04**

**15.** Rule 46A5A.04 is herewith amended by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(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 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 or the corresponding screen or page of the electronic application must be submitted;”.

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

**16.** 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 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 or the corresponding screen or page of the electronic application must be submitted;”.

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

17. 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 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 or the corresponding screen or page of the electronic application must be submitted;”.

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

18. Rule 49D.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 EFTA shall be registered in accordance with rule 59A.01A(b)(i) **[and rule 59A.01A(b)(i)(bb) respectively]**, and 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 or the corresponding screen or page of the electronic application must be submitted;”.

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

19. Rule 49E.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 MERCOSUR shall be registered in accordance with rule 59A.01A(b)(i) **[and rule 59A.01A(b)(i)(bb) respectively]**, and 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 or the corresponding screen or page of the electronic application must be submitted;”.

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

**20.** Rule 49F.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 African Continental Free Trade Area shall be registered in accordance with rule **[59A.01(b)(i)]** 59A.01A(b)(iA)(aa) and (bb) **[and rule 59A.01A(b)(i)(bb)]** respectively and in the case of–
- (aa) an exporter, Annexure DA 185.4A2 **[or the corresponding screen or page of the electronic application]** must be submitted; or
  - (bb) a producer, Annexure DA 185.4A7 must be submitted; and”.

#### **Amendment of rule 49G.19(24), (25)**

**21.** Rule 49G.19(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)(iA)(aa) on form[s] DA 185[,] and annexure DA 185.4A2 [and DA 49A.02].”.

#### **Amendment of rule 49G.24(30)**

**22.** Rule 49G.24(30) is hereby amended by the substitution for subparagraph (i) of paragraph (c) of the following subparagraph:

- “(i) Any person who wishes to issue a suppliers’ declaration must be registered on application in accordance with rule 59A.01A(b)(iA)(bb) as a producer; and”.

#### **Amendment of rule 49G.46.03**

**23.** Rule 49G.46.03 is hereby amended by the substitution for item (aa) of subparagraph (ii) of paragraph (a) of the following item:



“(aa) approved exporter status is granted on application in accordance with rule 59A.01A(b)(iA)(aa) and submission of annexure [form] DA 185.4A2 [and Annexure DA 49.02]; and”.

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

**24.** Rule 54F.04 is hereby amended by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) apply in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(i) and must comply with all the requirements specified 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.03**

**25.** 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)]** 60.01A(c)(i) and must comply with all the requirements specified 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**

**26.** 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)]** 59A.01A(b)(iA)(dd) if electricity is generated from– ”.

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

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

- “(a) Any person who manufactures sugary beverages or intends manufacturing sugary beverages must apply–
- (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)]** 59A.01A(b)(iA)(dd); 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)]** 60.01A(c)(i).”.

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

**28.** Rule 59A.01A is hereby amended –

- (a) by the substitution in subparagraph (xi) of paragraph (a) for the word “biofuel” of the word “biodiesel”; and
- (b) by the substitution for subparagraph (iA) of paragraph (b) of the following subparagraph:

“(iA) Applications in respect of the following activities referred to in paragraph (a)**[(ii) and (v) to (xv)]** must be submitted in paper format as contemplated in subparagraph (i)(bb)**[.]** :

(aa) exporting goods for purposes of preferential tariff treatment in terms of the Agreement Establishing the African Continental Free Trade Area (AfCFTA) and the Economic Partnership Agreement between SACU and Mozambique, and the United Kingdom (SACUM-UK);

(bb) producing or manufacturing goods for purposes of preferential tariff treatment in terms of the Agreement Establishing the African Continental Free Trade Area (AfCFTA) and the Economic Partnership Agreement between SACU and Mozambique, and the United Kingdom (SACUM-UK);

(cc) utilising –

(A) rebate items under Schedules No. 3 and 4; and

(B) refund or drawback items under Schedule 5 and rebate or refund items under Schedule 6; and  
(dd) activities referred to in paragraph (a)(v) and (viii) to (xv).”

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

**29.** Rule 59A.02(1) is hereby amended –

- (a) by the substitution in subparagraph (iii) of paragraph (b) for the word “biofuel” of the word “biodiesel”;
- (b) by the substitution for subparagraph (iv) of paragraph (b) of the following subparagraph:

“(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.18 (19)(20), 49A.20, 49A.48.03, 49B.01(f), 49D.01(f), 49D.18, 49E.01(f) 49F.01(f), 49G.19 (24)(25)(c) and 49G.24(30)(c) [and 49A.18(19)(20)], and forms DA 185.4A2 and DA 185.4A4 in respect of preferential tariff treatment in terms of non-reciprocal generalised systems of preference or international trade agreements;”
- (c) by the deletion at the end of subparagraph (viii) of paragraph (b) of the word “and”;
- (d) by the addition at the end of subparagraph (ix) of paragraph (b) of the word “and”; and
- (e) by the addition after subparagraph (ix) of paragraph (b) of the following subparagraph:

“ (x) rule 107A.01 in respect of activities of “tobacco leaf dealers.””

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

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

- (a) by the substitution for the words in item (bb) of paragraph (a)(ii) preceding subitem (A) of the following words:

“(bb) a juristic person, 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 –”; and
- (b) by the substitution for paragraph (c) of the following paragraph:

“(c) A clearing agent or registered agent may not apply on behalf of any **[applicant]** other person, but may submit an application on behalf an applicant.”.

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

**31.** Rule 59A.04(1) is hereby amended by the substitution in paragraph (d) for the expression “rule 59A.01A(a)(ix) to (xiv)” of the expression “rule 59A.01A(a)(ix) to (xivA).”.

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

**32.** Rule 59A.05(1) is hereby amended by the substitution in paragraph (d) for the expression “rule 59A.01A(a)(ix) to (xiv)” of the expression “rule 59A.01A(a)(ix) to (xivA).”.

#### **Amendment of rule 59A.06A**

**33.** Rule 59A.06A is hereby amended by the substitution for the words in paragraph (a) preceding subparagraph (i) of the following words:

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

#### **Amendment of rule 59A.06B**

**34.** Rule 59A.06B is hereby amended by the substitution for subparagraph (i) of paragraph (d) of the following subparagraph:

“(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]** as described in rule 59A.01A(b)(i)(aa); or”.

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

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

- “(a) Any registration shall be valid until–
- (i) the registrant informs the Commissioner in terms of rule 59A.05(1)(a)(vi) that the registrant –  
(aa) no longer carries on the activity for which the registration was issued[.]; or  
(bb) has been inactive in relation to the activity for which that person was registered for a continuous period of three years and wishes to have the registration withdrawn **[it is found that the registrant no longer carries on the business for which the registration was issued];** or
  - (ii) the Commissioner cancels **[or suspends]** the registration as contemplated in section 59A(2)(b) read with paragraph (c) of that subsection.”.

**Amendment of rule 59A.08(2)**

**36.** Rule 59A.08(2) is hereby amended by the substitution for paragraph (a) of the following paragraph:

- “(a) Whenever any of the particulars furnished in any application for registration or in an update of such particulars after registration changes, the registered person shall promptly advise the Commissioner by submitting in terms of rule **[59A.01A(a)(i)]** 59A.01A(b)(i) read with (iA) the electronic application or form DA 185 and the relevant annexure reflecting the changed particulars.”.

**Amendment of rule 60.01A**

**37.** Rule 60.01A is hereby amended by the substitution for paragraph (c) of the following paragraph:

- “(c) Applications in respect of –

- (i) all premises **[or activities]** referred to in paragraph (a)(i)(aa) must be submitted electronically or in paper format as contemplated in paragraph (b), except for **[an]** applications in respect of **[activities referred to in paragraph (a)(ii)(aa) and (cc),]** customs and excise warehouses for the following purposes, which must be submitted in paper format as contemplated in paragraph (b)(ii)[.]:
- (aa) For the manufacturing of –
- (A) wine, vermouth or other fermented beverages, traditional African beer, malt beer or spirits;
  - (B) tobacco products;
  - (C) petroleum products or commercial biodiesel;
  - (D) sugary beverages;
  - (E) plastic carrier and flat bags;
  - (F) electric filament lamps; and
  - (G) tyres;
- (bb) for the generation of –
- (A) electricity; and
  - (B) emissions liable to carbon tax;
- (cc) for the storage of –
- (A) dutiable locally manufactured goods for export;
  - (B) petroleum products for removal to BLNS countries or for export; and
  - (C) petroleum products for marking and jet fuel; and
- (dd) for purposes of ad valorem excise duty specified in Section B of Part 2 of Schedule No. 1;
- (ii) premises referred to in paragraphs (a)(i)(bb) and (cc) must be submitted in paper format as contemplated in paragraph (b)(ii); and
- (iii) activities referred to in –
- (aa) paragraphs (a)(ii)(aa) to (cc) must be submitted electronically or in paper format as contemplated in paragraph (b); and

(bb) paragraphs (a)(ii)(dd) to (gg) must be submitted in paper format as contemplated in paragraph (b)(ii).”

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

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

(a) by the substitution for the words in subparagraph (ii) of paragraph (a) preceding item (aa) of the following words:

“(ii) a juristic person, 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 –”;  
and

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

“(b) A clearing agent or registered agent may not apply on behalf of any **[applicant]** other person, but may submit an application on behalf an applicant.”

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

**39.** Rule 60.06A is hereby amended by the substitution for the words in paragraph (a) preceding subparagraph (i) of the following words:

“(a) A licensee that applied for licensing **[in accordance with]** as described in rule 60.01A(b)(i) or that updated current licensing information **[in accordance with]** as described in that rule must promptly disclose to the Commissioner—”.

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

**40.** Rule 60.06B is hereby amended by the substitution for paragraph (d) of the following paragraph:

“(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]** as described in 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] as described in that rule.**”.

#### Insertion of rule

41. The following rule is hereby inserted after rule 60.10A:

“60.11 Validity period and renewal of licences

- (a) (i) A licence remains valid for the period specified in Schedule 8 to the Act, subject to paragraph (d).
- (ii) A licensee must within the validity period of a licence as referred to in subparagraph (i) apply for renewal of that licence by completing and submitting in accordance with rule 60.01A(b) read with (c), the electronic application where applicable, or form DA 185 and relevant annexure.
- (b) The validity of a licence is extended until the finalisation of an application for renewal if the application is submitted as contemplated in paragraph (a)(ii).
- (c) If a licensee does not submit an application for renewal within the validity period as contemplated in paragraph (a)(ii), the licence expires as set out in Schedule 8.”.

#### Amendment of rule 62.01

42. 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 Commissioner in accordance with rule **[60.01A(b)(ii)] 60.01A(c)(iii)(bb).**”.

#### Amendment of rule 63.01

43. Rule 63.01 is hereby amended –

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

“(a) in accordance with rule **[60.01A(b)(ii)] 60.01A(c)(iii)(bb)** apply for a license to manufacture or import stills for sale or to repair stills for reward;” and



- (b) by the substitution for 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)]** 59A.01A(b)(iA)(dd) to register such still;”.

#### **Amendment of rule 63.02**

44. 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)]** 60.01A(c)(iii)(bb) apply for a license, unless such still is used solely for distilling water or any other purpose for which a license is not required.”.

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

45. 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)]** 59A.01A(b)(iA)(dd) to register such still; and”.

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

46. 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)]** 60.01A(c)(iii)(bb) apply for a **[license]** licence for the distillation of spirits as an agricultural distiller.”.

#### **Amendment of rule 64.01**

47. 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 Commissioner in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(i).”.

#### **Amendment of rule 64A.01**

48. 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 Commissioner in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(ii).”

#### **Amendment of rule 64C.01**

**49.** 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)]** 60.01A(b).”

#### **Amendment of rule 64F.02**

**50.** Rule 64F.02 is hereby amended by the substitution for subparagraph (i) of paragraph (a) of the following subparagraph:

“(i) apply in accordance with rule **[60.01A(b)(ii)]** 60.01A(b)(iii)(bb) and must comply with all the requirements specified 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;”

#### **Amendment of rule 64G.03**

**51.** Rule 64G.03 is hereby amended 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)]** 60.01A(c)(ii) and comply with all the requirements contemplated in section 64G(1)(b).”

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

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

“**64G.11** For the purpose of electronic communication contemplated in section 101A, a degrouping operator must register as a user in accordance with rule **[59A.01A(b)(i)(bb)]** 59A.01A(b)(iA)(dd) and enter into a user agreement as prescribed in section 101A and its rules.”

**Amendment of rule 75.01**

**53.** The following rule is hereby substituted for rule 75.01:

**“75.01** Any person desirous of obtaining any goods under the provisions of any item of Schedule No. 3 or of such items of Schedule No. 4 or 6 as may be indicated in the notes to Schedules No. 4 or 6 to the tariff shall apply to the Controller **[on the prescribed form]** in accordance with rule 59A.01A(b)(iA)(cc) for registration to obtain such goods and for registration of the premises where goods will be used or stored. Such application shall be accompanied by a plan of such premises and showing the exact location of the rebate store required in terms of rule 75.08.”.

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

**54.** 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)]** 59A.01A(b)(iA)(dd) 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 107A.01**

**55.** Rule 107A.01 is hereby amended by the substitution for paragraph (b) of the following paragraph:

“(b) Every tobacco leaf dealer shall register for that purpose in accordance with rule **[59A.01A(b)(i)(bb)]** 59A.01A(b)(iA)(dd).”.

**Amendment of rule 116.01**

**56.** Rule 116.01 is hereby amended –

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

“(i) apply in accordance with rule **[59A.01A(b)(i)(bb)]** 59A.01A(b)(iA)(dd) for registration as such a manufacturer; and”;

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

“(ii) for purposes of distillation, apply in accordance with rule **[60.01A(b)(ii)]** 60.01A(c)(iii)(bb) for a licence to own, possess or keep a still as contemplated in section 63 and the rules thereto.”.

**Substitution of forms**

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

- “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 185.4B3 Storage Warehouse (Section 19 and the rules thereto)
- DA 185.4B4 Special Storage Warehouse (Sections 19A and 21 and the rules thereto)
- DA 185.4B15 Searching wreck or searching for wreck (Section 64C and rule 64C.01)”.



## ANNEXURE DA 185.4A11

**REGISTRATION CLIENT TYPE 4A11 – SPECIAL ECONOMIC ZONE (SEZ) AND/OR DESIGNATION OF A CUSTOMS CONTROLLED AREA (CCA) – SECTIONS 21A, 59 AND RULE 21A.04)**
**Notes:**

A Special Economic Zone Operator to whom a Special Economic Zone Operators permit has been issued by the Department of Trade and Industry may apply to the Commissioner for registration as a Special Economic Zone Operator and / or designation of an area as a Customs Controlled Area

**1. Terms and conditions:**

Any application for designation of a CCA will only be considered if the premises, security and equipment of the proposed CCA, conform with the requirements by the Commissioner which may include that –

- Entry and exit controlled points are established for the CCA

**2. SEZ Operator: Trading particulars:**

Please supply the trade name and physical address from where the business (SEZ) is conducted if under a different address or under a different name as was stated in container 5 of the DA 185 application form

Trade name of business:			
Local or Non-local:			
VAT number:			
Operator Permit Number:			
Physical Address: Complex			
Unit number:			
Street name and number:			
Building name and floor number:			
Suburb/District:			
City/Town:			
Web address:			
Unit number:		Street code:	
Street name and number:			
Customs and Excise transactional documents location:			

**3. Area for designation as a Customs Controlled Area (CCA):**

Please supply the name and physical address of the CCA, located within the SEZ from where the CCA enterprises will conduct their business

Name of CCA			
Trade name of CCA:			
Describe the area to be designated as a Customs Controlled Area:			

<b>4. Physical address of CCA</b>	
Physical address: Complex	
Street name and No:	
Stand No:	
Name of suburb/district within SEZ:	
City/Town:	
Street code:	
If already have a CCA Number please insert it:	

<b>5. Supporting documents in support of application:</b>
<p>In addition to the relevant documents listed in container 13 of form DA 185:</p> <p>(a) Special Economic Zone Operator's permit as issued by the Minister of Trade and Industries</p> <p>(b) The business plan for the CCA clearly demonstrating</p> <ul style="list-style-type: none"> <li>• Timeframes for constructing the CCA infrastructure</li> <li>• Allocation of land space for storage and manufacturing activities</li> <li>• Dates on which the CCA enterprises will locate in the CCA</li> <li>• All security arrangements for the CCA</li> </ul> <p>(c) Any other information as the Commissioner for SARS may require</p>

<b>FOR OFFICIAL USE:</b>										
Insert the CCA number allocated to the designated CCA for the Operator in this SEZ	C	C	A							



## ANNEXURE DA 185.4B3

## LICENSING CLIENT TYPE 4B3 – STORAGE WAREHOUSE

**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:	
Unit number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Customs and Excise transactional documents location:	
Customs warehouse number for the above address:	

**2. Warehouse Particulars:**

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

- (i) Storage of locally manufactured wine, vermouth and other fermented beverages (warehouse business type 45)
- (ii) Storage of imported goods (warehouse business type 2))
- (iii) Storage of imported goods – stockist (warehouse business type 3)

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

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

**3. Further Particulars:**

(a) Duty limit	R
(b) VAT limit	R

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:	
Type of Warehouse: (Please mark with an <b>X</b> )	OS
Warehouse Number:	
Licence Number:	
Licence Date:	
District Office:	



ANNEXURE DA 185.4B4

**LICENSING CLIENT TYPE 4B4 – SPECIAL STORAGE WAREHOUSE (SECTIONS 19A AND 21 AND THE RULES THERETO)**
**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:	
Customs and Excise transactional documents location:	
Customs warehouse number for the above:	

**2. Warehouse Particulars**

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

(i)	Storage of dutiable imported goods (warehouse business type 5)	<input type="checkbox"/>
(ii)	Storage of duty-free imported goods for export in terms of section 21(3) (warehouse business type 6)	<input type="checkbox"/>
(iii)	Storage of dutiable locally manufactured goods export (warehouse business type 7)	<input type="checkbox"/>
(iv)	Storage of locally manufactured and/or imported goods for an operation of an warehouse business type 8):	
	(aa) inbound duty and tax free shop (warehouse business type 52)	<input type="checkbox"/>
	(bb) outbound duty and tax free shop (warehouse business type 53)	<input type="checkbox"/>
	(cc) inbound and outbound duty and tax free shop (warehouse business type 54)	<input type="checkbox"/>
(v)	Storage of locally manufactured and/or imported goods for supply as ship/aircraft stores (warehouse business type 9)	<input type="checkbox"/>
(vi)	Storage of locally manufactured and/or imported goods for supply to duty and tax free shops and for the supply as ship / aircraft stores (warehouse business type 10)	<input type="checkbox"/>
(vii)	Storage of tobacco products (warehouse business type 46)	<input type="checkbox"/>
(viii)	Storage of malt beer (warehouse business type 47)	<input type="checkbox"/>
(ix)	Storage of spirits (warehouse business type 48)	<input type="checkbox"/>
(x)	Storage of wine, vermouth and other fermented beverages (warehouse business type 49)	<input type="checkbox"/>
(ix)	Storage of petroleum products for marking and jet fuel (warehouse business type 50)	<input type="checkbox"/>
(xii)	Storage of petroleum products for removal to BLNS countries or for export (warehouse business type 51)	<input type="checkbox"/>

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

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate code	Description of goods stored
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
(vii)			
(viii)			
(ix)			
(x)			

**3. Further particulars:**

(a)	Duty limit	R
(b)	VAT limit	R

*Continues overleaf*

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 non-compliance and penalty imposed, if any.



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FOR OFFICIAL USE																				
File Number:																				
Type of Warehouse:	SOS																			
Warehouse Number:																				
Licence Number:																				
Licence Date:																				
District Office:																				



ANNEXURE DA 185.4B15

## LICENSING CLIENT TYPE 4B15 – SEARCHER OF OR SEARCHING FOR WRECK

1. APPLICANT BUSINESS / PERSON PARTICULARS (HEAD OFFICE) - Please indicate with an X where applicable					
Registered name of business (juristic person) or name of natural person:					
Registered number of juristic person, where registration is a requirement for such entity:					
Registration Number:					
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 ( )
Cellular phone number:			E-mail address:		
Home telephone number:					
Web address:					
Customs and Excise transactional documents location:					
Customs warehouse number for the above address:					
CONTACT PERSON AT MANAGEMENT LEVEL					
Name			Surname		
ID Type					
Citizenship					
Designation/Capacity			E-mail address		
Telephone number (Including code):	Code ( )		Fax number (including code):	Code ( )	

2. FURTHER PARTICULARS	
(a) Duty limit	R
(b) VAT limit	R

3. ABANDONED WRECK DETAILS								
Purpose of search								
Name of the wreck								
The age of the abandoned wreck (e.g. 0001/0050)								
The location/area of the abandoned wreck (e.g. GPS coordinates)*								
Type of wreck (vessel/aircraft)								
Is it a specific or known wreck								
Date of commencement with search operation	C	C	Y	Y	M	M	D	D
Date when search operations will be ended	C	C	Y	Y	M	M	D	D