

SOUTH AFRICAN REVENUE SERVICE**NO. R. 3621****30 June 2023****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 (DAR248)**

Under section 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 hereby amended to the extent set out in the Schedule hereto



**EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE**Substitution of forms**

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

“DA 185	Application form: Registration/Licensing of Customs and Excise clients
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DA 185.4A3 Registration Client Type 4A3 – Rebate/Refund User (Schedule No's
3, 4 and 6)"

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		<input type="checkbox"/>																		
Branch Name:															Branch No:					
Bank Name:															Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:	<input type="checkbox"/>
Account holder name:																				

7. SARS TAXPAYER REFERENCE NUMBERS (if applicable)

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

8. NATURE OF ENTITY

Company		Close corporation		Trust		Sole proprietor / natural person		Partnership	
Co-operative		Organ of state						Any other juristic person	
Registration number of juristic person, where registration is a requirement for such entity									

9. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS

i. Initials:			First name/s:																
Surname:																			
Designation or capacity:																			
Citizenship:																			
ID Type:																			
ID / Passport no:													Passport country (e.g. South Africa = ZAF)						
ii. Initials:			First name/s:																
Surname:																			
Designation or capacity:																			
Citizenship:																			
ID Type:																			
ID / Passport No:													Passport country (e.g. South Africa = ZAF)						
iii. Initials:			First name/s:																
Surname:																			
Designation or capacity:																			
Citizenship:																			
ID Type:																			
ID / Passport No:													Passport country (e.g. South Africa = ZAF)						

10. AUTHORISED OFFICER (as defined in the rules for sections 59A and 60)

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 by –

*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

* being a delegated officer of an organ of State,

hereby apply on behalf of the applicant for registration* / licensing*.

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, SACU/MERCOSUR, AfCFTA and SACUM-UK EPA (Located/ not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 49G)	<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, SACU/EFTA, AfCFTA or SACUM-UK EPA (Located/ not located in the Republic) – (rules 49A.20 (24), (25), 49D.18(19)(22), 49F.19(19),(20) and 49G.20(24),(25))	<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 / Refund 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, AfCFTA, SACUM-UK EPA and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F, 49G 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 4A9	Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	<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 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	<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 4B14	Degrouping depot (Section 64G and rules thereto)	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (rule 54FA.04)	<input type="checkbox"/>	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	<input type="checkbox"/>
DA 185 4A13	Registered Agent (rule 59A.01A)	<input type="checkbox"/>	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	<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 185.4A17	Tobacco leaf dealer (Section and rule 107A)	<input type="checkbox"/>			
DA 185 4A18	To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12)	<input type="checkbox"/>			
DA 185 4A19	Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)	<input type="checkbox"/>			
DA 185 4A20	Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)	<input type="checkbox"/>			
DA 185.4A21	Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02)	<input type="checkbox"/>			
DA 185.4A22	Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03)	<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, fixed line telephone or cellular phone account or any other monthly account or statement (for example, if appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement, SABC television licence documents, eToll account, major retail accounts) issued to the applicant that can confirm physical address of the applicant, if the applicant is located in the Republic; and
 - (ii) a telephone or cellular phone account issued to the applicant to confirm the applicant's telephone or cellular phone 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 a natural person, 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. CONSENT BY THE APPLICANT FOR INFORMATION SHARING WITH OTHER GOVERNMENT AGENCIES (Applicable only to Importers and Exporters)

Does the applicant consent as contemplated in section 4(3D) of the Customs and Excise Act, 1964, that bill of entry information and supporting documents may be shared with other government agencies

Yes ☐

No ☐

*Please note that withholding consent will have the effect that the applicant will not be able to take advantage of the benefits associated with the electronic exchange of information with a government agency with whom this capability has been developed. Applicants who do not consent will have to follow the manual process of submitting bill of entry information and supporting documents to the government agency with whom this capability has been developed. An applicant may revoke consent to share information at any time after it has been given, but such revocation of

consent will not affect any bill of entry of which the processing has commenced under the consent nor any VOC associated with that bill of entry. Provided that where a new applicant submits a VOC associated with that bill of entry the new applicant's consent at the time of the submission of the VOC will determine if information may be shared.

16. 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)

17. 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 /
 _____ confirm
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 DA 185.4A3

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

Notes:

- It is the responsibility of the importer / rebate / refund 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 / refund item concerned. See the SARS website (www.sars.gov.za) or make enquiry through the SARS contact centre at 0800 00 7277 to access details on the relevant Schedules to the Act. Should there be any doubt, the importer / rebate / refund user should apply for a formal tariff determination on form DA 314.
- The information required in respect of each business premises / rebate store / manufacturing premises must be furnished separately for each such premises on an addendum which must be attached to form DA185.4A3.

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 business premises / rebate store / manufacturing premises:	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Will customs and excise transactional documents be kept at this location:	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Schedule No. 3 <input type="checkbox"/>	Schedule No. 4 <input type="checkbox"/> Schedule No. 6 <input type="checkbox"/>

2. Manufacturing Process & Materials / Goods Used:

Please give a short description of the manufacturing process and how the raw materials / goods in respect of each applicable rebate / refund item(s) will be used:

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

3. Compensating (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 or ratio of final product from raw material / good to be used (per volume / number)
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		

4. Further Particulars:

Please state the Duty limit and VAT limit if applicable:

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

5. Supporting documents in support of application:

In addition to the relevant documents listed in container 14 of form DA 185:

- Department of Trade and Industry permit if applicable
- Detailed floor plan of manufacturing premises if applicable

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File Number:														
District office:														