

SOUTH AFRICAN REVENUE SERVICE**NO. R. 7901****11 September 2026****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**

Under sections 54F and 120 of the Customs and Excise Act, 1964 (Act 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.

**NGOBANI JOHNSTONE MAKHUBU****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rule 54FA**

1. Rule 54FA is hereby amended by the deletion of the heading and rules 54FA.01 - 54FA.10

Amendment of form

2. 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
DA 185.4B2 Licensing client type 4B2 – Manufacturing warehouse”

Repeal of form

3. Item 202.00 of the Schedule to the rules is hereby amended by the deletion of the following form:

“DA 185.4A12 Electricity Producer”



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES									
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 an addendum referencing the relevant container number of the form or annexure, 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) or at any SARS branch office.									
2. EXISTING REGISTRANT/LICENSEE PARTICULARS									
If currently registered/licensed in terms of the Act, please state allocated customs and excise client number									
3. LOCATION OF APPLICANT									
Natural person, located in the Republic					Yes ☐ No ☐				
Juristic person, located in the Republic					Yes ☐ No ☐				
4. PURPOSE OF APPLICATION									
New registration/licence or renewal:				☐		Update of existing information:		☐	
						Notification of cancellation:		☐	
5. APPLICANT PARTICULARS									
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: (____)	
Cellular phone number:						Business e-mail address:			
Home telephone number:									

6. 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 No:																													
Bank Name:																				Cheque:					☐					Savings:					☐					Transmission:					☐				
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: ☐	Curator/Trustee: ☐ Partner: ☐ Accounting officer / Treasurer / Financial Officer: ☐ 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)	☐	DA 185 4B1	Special Manufacturing Warehouse – (Section 21 and the rules thereto)	☐
DA 185 4A2	Exporter (Located/ not located in the Republic)	☐	DA 185 4B2	Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)	☐
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)	☐	DA 185 4B3	Storage Warehouse (Section 19 and the rules thereto)	☐
DA 185 4A2 (Section A) & Form DA 46A1.02	Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02)	☐	DA 185 4B4	Special Storage Warehouse (Sections 19A and 21 and the rules thereto)	☐
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))	☐	DA 185 4B5	Clearing Agent – (Section 64B and the rules thereto)	☐
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)	☐	DA 185 4B6	Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)	☐
DA 185 4A3	Rebate / Refund User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto)	☐	DA 185 4B7	Distributor of Fuel – (Section 64F and the rules thereto)	☐
DA 185 4A4 & DA46A1.03	Manufacturer – (Section 46)	☐	DA 185 4B8	Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)	☐
DA 185 4A5	Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3)	☐	DA 185 4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10)	☐
DA 185 4A6	Electronic User – (Section 101A and the rules thereto)	☐	DA 185 4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	☐

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)	☐	DA 185 4B11	Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)	☐
DA 185 4A9	Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a))	☐	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	☐
DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	☐	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	☐
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)	☐	DA 185 4B14	Degrouping depot (Section 64G and rules thereto)	☐
DA 185 4A13	Registered Agent (rule 59A.01A)	☐	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	☐
DA 185 4A14	Registered Still (rule 63.04)	☐	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	☐
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)	☐	DA 185 4B17	Marine remover of imported bonded fuel goods	☐
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)	☐			
DA 185.4A17	Tobacco leaf dealer (Section and rule 107A)	☐			
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)	☐			
DA 185 4A19	Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)	☐			
DA 185 4A20	Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)	☐			
DA 185.4A21	Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02)	☐			
DA 185.4A22	Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03)	☐			

DA 185 C	Security Particulars	☐
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)	☐

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 /
Full name and surname Office name confirm

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 185.4B2

LICENSING CLIENT TYPE 4B2 – MANUFACTURING 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:	
Unit number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

2. Warehouse Particulars:

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

(i)	Manufacture of tobacco products (warehouse business type 32 - VM)	☐
(ii)	Manufacture of malt beer (warehouse business type 33 - VM)	☐
(iii)	Manufacture of spirits	
(aa)	Primary (warehouse business type 34 - VMP)	☐
(bb)	Secondary (warehouse business type 35 - VMS)	☐
(iv)	Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM)	☐
(v)	Manufacture of (commercial) biodiesel (warehouse business type 39 - VM)	☐
(vi)	Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM)	☐
(vii)	Manufacture of electric filament lamps (warehouse business type 43 - VM)	☐
(viii)	Manufacture of tyres (warehouse business type 56 - VM)	☐
(ix)	Manufacture of sugary beverages (warehouse business type 57 - VM)	☐
(x)	Generation of emissions liable to carbon tax (warehouse business type 58 – VM)	☐

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

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Continues overleaf

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

Completion by Tyre Producers only	
Indicate tyre levy client type:	New tyre manufacturer ☐ Re-tread tyre manufacturer ☐

Completion by carbon taxpayers only	
Date carbon tax liability arose in terms of Carbon Tax Act, 2019	
Reporting method for carbon tax	Section 4(1) of Carbon Tax Act, 2019 ☐ Section 4(2) of Carbon Tax Act, 2019 ☐
Details of registration as data provider in terms of the National Greenhouse Gas Emission Reporting Regulations under the National Environmental Management: Air Quality Act, 2004	
(a) Data provider name:	
(b) Data provider ID:	
Facility details (If more than one facility is registered, provide such details for each facility on a separate annexure).	
(c) Facility name:	
(d) Facility ID:	
(e) Physical address:	
(f) List the relevant IPCC code(s) for each activity conducted at the facility:	
(g) List the total installed capacity of the facility per each relevant IPCC code:	

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 offence and penalty imposed:

FOR OFFICIAL USE															
File Number:															
Type of Warehouse:	VM		VMP		VMS										
Warehouse Number:															
Licence Number:															
Licence Date:															
District Office:															