

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 249

1 March 2002

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/35)

Under sections 59A 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.

P.J. GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Schedule

(a) By the substitution for the heading of Chapter VIII of the following heading:

"Registration, Licensing and Accredited Clients;"

(b) By the insertion in Chapter VIII, before the rules for section 60, of the following rules:

"RULES FOR SECTION 59A OF THE ACT

Registration of persons participating in activities regulated by the Act

59A.00 The number reflected in brackets after the rule number refers to the subsection to which the rule relates.

59A.01 Definitions and application for registration

(a) For the purposes of these rules and any form to which these rules relate, unless the context otherwise indicates—

"customs and excise laws and procedures" includes—

(i) any provision contemplated in the definition of "this Act" in the Customs and Excise Act, 1964 (Act No. 91 of 1964);

(ii) 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;

(iii) 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;

"person" includes—

(i) any natural person or any insolvent or deceased estate;

(ii) any juristic person incorporated in the Republic or a juristic person not incorporated in the Republic that has, or any other association of persons whether or not formed in the Republic that has, an established place of business in the Republic;

- (iii) any institution, including any scientific or educational institution, established in the Republic for the benefit of its members or the public;
 - (iv) a partnership;
 - (v) a trust;
 - (vi) 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;
- "registrant" or "registered client" or "registered person" means any person registered under any provision of the Act;
- "the Act" includes any provision of "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964).
- (b)(i) Except as elsewhere specified in the Act in respect of any activity, application for registration must be made on the prescribed form DA 185 and the relevant annexure to the Commissioner or the Controller in whose control area the activity will be conducted and from whom the form is obtainable.
 - (ii) The applicant must comply with all the requirements specified in form DA 185 and the relevant annexure, these rules, any other relevant rule and any condition or obligation imposed by the Commissioner.
 - (iii) Registrations are issued by the Commissioner.
 - (iv) Where an annexure to form DA 185 does not provide for an application for a registration required under the Act, application must be made on the existing form prescribed therefor until an annexure to form DA 185 in respect of such registration is published in the Schedule to the rules.
- (c)(i) Any person or class of persons registered under this rule or any other provision of the Act may be required by any amendment to these rules to apply for re-registration or to furnish additional information on form DA 185 and the relevant annexure within any reasonable period the Commissioner may specify in such amendment.
 - (ii) If the duly completed application form is not received or the additional information is not furnished within such period, the existing registration shall lapse without further notice to the registered person unless the Commissioner on good cause shown extends such period.
- (d) The introduction of these rules does not affect existing registrations, but from 1 March 2002—
 - (aa) form DA 163 may no longer be used for registration purposes;
 - (bb) licensed clearing agents and other licensees will be issued client numbers when licensed and are no longer required to register separately except if they participate in any other activity in respect of which registration is required under any provision of the Act
 - (e) Under section 3, the duties that shall be performed and the powers that may be exercised, except the power to make rules, in respect of section 59A and these rules, are delegated to the Manager: Commercial Services, Customs and Excise.

59A.02(1) Provisions in the Act and Schedules relating to registration

- (a)(i) The requirements specified in these rules apply in addition to any other requirements in respect of any registration prescribed under any provision of the Act.
- (ii) A separate registration is required for each type of activity in respect of which registration is required under any provision of the Act.
- (b) Specific requirements in respect of certain applicants, activities, procedures or premises, as the case may be, are prescribed in form DA 185 and its annexures, specific application forms and the following sections and their rules:
- (i) section 37A(9), rules 37A.12 to 37A.15 – marked goods and other goods contemplated in the section;
- (ii) section 46A(6), rule 46A1.03 and forms DA 46A1.02 and DA 46A1.03 – respectively, exporter and manufacturer of goods to which AGOA relates;
- (iii) section 47B(5) – operator for a chargeable aircraft;
section 47B(6) – agent of the operator;
- (iv) rule 49A.18(19)(20) – approved exporter form DA 49.02;
- (v) 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.
- (c)(i) For the purposes of Schedules Nos. 4 and 6, registration as a rebate user is required in respect of the following

items:

Schedule No. 4

470.03

Schedule No. 6

607.04.03

607.04.10.02 to 607.04.10.16

607.04.25

607.05.10.01 to 607.05.10.05

607.05.20.01 to 607.05.20.11

609.04.50

609.04.55

(ii) Any person who obtains–

(aa) any goods under item 609.04.50 or 609.04.55 under a permit issued by the Commissioner;

(bb) any goods under items 607.04.10.02 to 607.04.10.16 whether or not already registered in accordance with any other prescribed procedure in terms of such items;

(c) any goods under any other item stated in subparagraph (i) and is not already registered in accordance with any other prescribed procedure in terms of such item,

must apply for registration as a rebate user in accordance with the requirements specified in the item concerned and in these rules.

59A.03(1) Persons who must and may apply for registration

(a)(i) Subject to the provisions of the Act in connection with the registration of an importer or exporter for a specific activity, any person who is an importer or exporter, whether or not complying with all the requirements in these rules, shall, if not already registered with a code number other than 70707070, apply on form DA 185 and the relevant annexures for registration, except if—

(aa) the importer or exporter has a business establishment in or usually resides in a BLNS country;

(bb) a person imports or exports goods of which the value for each consignment is less than R20 000, subject to the limitation of three such consignments during any calendar year; or

(cc) the goods are not commercial goods as defined in rule 120A.04.

(ii) Paragraph (i)(bb) shall not be construed as prohibiting an importer or exporter from registration in terms of these rules.

(b) Subject to the provisions of paragraph (a) and any other provision of the Act in which any requirement regarding registration is specified, a person may apply to the Commissioner or a Controller for registration to participate in any activity contemplated in rule 59A.02(1) if such person is—

(i) a natural person who is—

(aa) a citizen or a permanent resident of the Republic or has an established place of business in the Republic;
and

(bb) at least 21 years old;

(ii) a juristic person—

(aa) incorporated in the Republic or if not incorporated in the Republic that has an established place of business in the Republic; and

(bb) of which the majority of the directors or members, as the case may be, in the case of a juristic person incorporated in the Republic, are citizens or permanent residents of the Republic;

(iii) the person having the effective management of an association of persons whether or not formed in the Republic that has an established place of business in the Republic;

(iv) a partnership or a trust composed of individuals each of whom meets the qualifications required in paragraph (a)(i)(aa) and (bb);

(v) in the case of—

(aa) a deceased estate, the executor of the estate;

(bb) an insolvent estate, the trustee;

(cc) an organ of state, the official to whom the function in respect of the activity for which registration is required, is delegated;

- (dd) any institution, the person having the effective management of such institution.
- (c) An agent may not apply for registration on behalf of an applicant.
- (d) The provisions of these rules apply *mutatis mutandis* to any container operator approved under section 96A.

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

- (a) For the purposes of section 59A(1) and (2) and the *mutatis mutandis* application of the provisions of section 60(2), every person applying for registration shall indicate on form DA 185 whether during the preceding five years any person to whom these rules relate—
 - (i) has contravened or failed to comply with the provisions of the Act;
 - (ii) has failed to comply with any condition, obligation or other requirement imposed by the Commissioner;
 - (iii) has been convicted of any offence under the Act;
 - (iv) has been convicted of any offence involving dishonesty;
 - (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) was insolvent or in liquidation, as the case may be.
- (b)(i) If the answer is "yes" to any question specified in paragraph (a), full details must be furnished with the application.
- (ii) Any applicant may, where it is contended in respect of paragraph (a)(i) or (ii) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect with form DA 185.

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

- (a) Where any person to whom these rules relate, after an application for registration is submitted or after registration—
 - (i) contravenes or fails to comply with the provisions of the Act;
 - (ii) fails to comply with any condition or obligation imposed by the Commissioner;
 - (iii) is convicted of any offence under the Act;
 - (iv) is convicted of any offence involving dishonesty;
 - (v) is sequestered or liquidated; or

- (vi) 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.
- (b) The provisions of rule 59A.04(1)(b)(ii) shall apply *mutatis mutandis* for the purposes of paragraph (a)(i) and (ii).

59A.06(1) Issue of a customs and excise client number

- (a) Whenever an application for registration is approved, a customs and excise client number will be allocated and the applicant advised in writing.
- (b) The customs and excise client number 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;
 - (ii) reflected in the authorisation for any agent to transact the business to which the registration relates for production to the Commissioner or the Controller, as the case may be.

59A.07(2) Validity of registration and furnishing of security

- (a) Any registration shall be valid until the Commissioner—
- (i) 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) cancels or suspends the registration as contemplated in section 59A(2).
- (b) Whenever any provision of the Act specifies that security must be furnished, the applicant shall, before registration, provide such security as the Commissioner may in each case determine.
- (c) Where any security is furnished in the form of a surety bond, such bond shall be subject to the provisions of rules 120.08 and 120.09.

59A.08(2) Controller to be advised of any changed particulars

- (a) Whenever any of the particulars furnished in any application for registration changes in any material way, the registered person shall advise the Controller within seven days of the occurrence of such event by submitting a form DA 185 and the relevant annexure reflecting the changed particulars.
- (b) For the purposes of section 59A(2), 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.

59A.09(2) Keeping of books, accounts and documents

For the purposes of section 101, and notwithstanding anything to the contrary in any rule contained, every registered person must—

- (a) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which he or she is registered for a period of five years calculated from the end of the calendar year any such document was created, lodged or required for the purposes of any customs and excise procedure;
- (b) include in such books, accounts and documents any requirements prescribed in any provision of this Act in respect of the activity for which registration is required;
- (c) produce such books, accounts and documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with his or her transactions as the Commissioner may require

59A.10(2) Sufficient knowledge

Any registration 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.

59A.11(2) Pro forma advice when registration is suspended or cancelled

The provisions of rule 60 09(2) shall apply *mutatis mutandis* in respect of the pro forma advice to be issued in respect of suspension or cancellation of a registration as contemplated in section 59A(2)."

- (c) By the insertion of the following forms under item 202 00 of the Schedule to the rules—

"DA 185 – Application form: Licensing/Registration of Customs and Excise Clients and the following annexures:

DA 185.01	–	Registration of Importer
DA 185.02	–	Registration of Exporter
DA 185.03	–	Registration under Rebate (Schedules Nos. 3, 4 and 6)
DA 185.04	–	Registration for a Manufacturer under AGOA

DA 185.05	-	Registration of Special Manufacturing Warehouse MIDP (Rebate item 317.04, 317.06 and 317.07 (SVM))
DA 185.06	-	Licensing of customs and excise special manufacturing warehouse
DA 185.07	-	Licensing of customs and excise manufacturing warehouse
DA 185.08	-	Licensing of customs and excise storage warehouse
DA 185.09	-	Licensing of customs and excise special storage warehouse
DA 185.10	-	Licensing of Clearing Agent
DA 185.11	-	Licensing of Remover of Goods in Bond
DA 185A-		Security Particulars"

C. NATURE OF BUSINESS			
Company	<input type="checkbox"/>	Close Corporation	<input type="checkbox"/>
Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
		Trust	<input type="checkbox"/>
		Other	<input type="checkbox"/>

Company Registration number:	
Close Corporation Registration Number:	
Trust Registration Number:	
Other (Please specify):	

D. REGISTRATION PARTICULARS			
VAT Registration Number:		Income Tax Number:	
PAYE Number:		SDL Number:	
UIF Number:			

Full name, surname and ID/Passport number(s) of *Sole Proprietor and/* or all Partners/* Managing Director/* Financial Director/* Directors/* Members/* Trustees:

i)	Initials:		Full Name:	
	Surname:			
	ID. No:			
	Passport No:			
ii)	Initials:		Full Name:	
	Surname:			
	ID. No:			
	Passport No:			
iii)	Initials:		Full Name:	
	Surname:			
	ID. No:			
	Passport No:			

E. CONTACT PERSON (Particulars of person who can be contacted regarding this application)			
Surname:			
First Name:			
Telephone Dialing Code:		Telephone Number:	
Cellular Phone Number:			
Capacity:			

F. ACCOUNTANT/ACCOUNTING DETAILS			
Name of Accountant/Accounting firm:			
Particulars of the Accountant/Auditor or Accounting Officer:			
Initials:		First Name:	
Surname:			
Telephone Dialing Code:		Telephone Number:	
Business address: Street name and number:			
Building name and floor number:			
Suburb:			
City/Town:		Street code	
Postal address:			
Suburb:			
City/Town:		Postal code	

G: INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS			
Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-			
Has contravened or failed to comply with the provisions of the Act.	Yes:	No:	
Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:	No:	
Has been convicted of any offence under the Act.	Yes:	No:	
Has been convicted of any offence involving dishonesty.	Yes:	No:	
Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:	No:	
Has ever been insolvent or in liquidation.	Yes:	No:	
If the answer is "yes" to any of the above questions in G full details must be furnished with the application.			

ANNEXURE DA185.01

CLIENT TYPE 1 - IMPORTER

Importer Particulars:	
Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.	
Trade name of business:	
Physical address: Street name and number:	
Building name and floor number:	
Suburb:	
City/Town:	
Street code:	

Clearance of Import:	Self <input type="checkbox"/>	Clearing Agent <input type="checkbox"/>
----------------------	-------------------------------	---

Authority to apply:
I/We _____ (name of applicant) herein represented by
(1) _____ Capacity _____
(2) _____ Capacity _____
being duly authorised thereto by virtue of -
(a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccoy _____; or
(b) * express consent in writing of all the members of the close corporation / * partners of the partnership / * trustees of the trust; or
(c) * being a person having the management of any other association; or
(d) * delegated officer of an organ of state,
herby apply for registration as an importer.

- The under-mentioned original or certified copies must accompany the application:**
- (a) Registration certificate of business – As issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust.
 - (b) Resolution/consent or other authority as applicable.
 - (c) Identity/passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All Members/partners/trustees.
 - Company – All Directors, including Managing Director and Financial Director.

Declaration:

- I hereby-
- (a) declare that the particulars in the application and all enclosures are true and correct; and
 - (b) undertake to-
 - (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (ii) comply with the customs and excise laws and procedures

Initials and surname:		Status (e.g. Director):	
Signature:	Date:	Place	

ANNEXURE DA 185.02

CLIENT TYPE 2 – EXPORTER (INCLUDING EXPORTER FOR AGOA)**Exporter Particulars:**

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Physical address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

Clearance of Export: _____

Self Clearing Agent

Please indicate if also an exporter for AGOA.

Yes No

If indicated "yes" for exporter under AGOA please complete DA46 A1.02.

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

(a) * a resolution passed at a meeting of the Board of Directors

held at _____ on the _____ day of _____ ccyy _____; or

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

(c) * being a person having the management of any other association; or

(d) * delegated officer of an organ of state,

hereby apply for registration as an exporter and/or *exporter for AGOA.

The under-mentioned original or certified copies must accompany the application:

(a) Registration certificate of business – As issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust.

(b) Resolution/consent or other authority as applicable.

(c) Identity/passport documents of

• Individual.

• Partnership, Close Corporation and Trust – All Members/partners/trustees.

• Company – All Directors, including Managing Director and Financial Director.

Declaration:

I hereby-

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to-

(ii) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;

(iii) comply with the customs and excise laws and procedures.

Initials and surname:		Status (e.g. Director):	
Signature:		Date:	
		Place:	

ANNEXURE DA185.03

CLIENT TYPE 3 - REBATE (Schedules 3, 4 and 6)

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 was stated in paragraph B of the application form.

Trade name of business: _____

Rebate Store address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

(a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccy _____; or

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

(c) * being a person having the management of any other association; or

(d) * delegated officer of an organ of state,

herby apply for registration as a rebate user.

Rebate Store Particulars:
 Please describe the raw material that will be stored in the rebate store and state the tariff heading(s)/item(s) as well as the rebate item(s).

Rebate item(s) and Code	Tariff heading(s)/Item(s)	Description of Material
1)		
2)		
3)		
4)		
5)		
6)		
7)		
8)		
9)		
10)		
11)		
12)		

ANNEXURE DA185.04

CLIENT TYPE 4 - MANUFACTURER UNDER AGOA

MANUFACTURER UNDER AGOA (In accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 as amended). A duly completed DA 46A1.03 must accompany this application.

Manufacturer under AGOA Particulars:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Physical Location

Street name and number if applicable _____

Suburb: _____

City/Town: _____

Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

(a) * a resolution passed at a meeting of the Board of Directors

held at _____ on the _____ day of _____ cyy _____; or

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

(c) * being a person having the management of any other association, hereby apply for registration as a manufacturer under AGOA.

The under-mentioned original or certified copies must accompany the application:

- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Identity documents/Passport documents
- Individual
 - Partnership, Close Corporation and Trust - all the members/partners/trustees.
 - Company - all the Directors, including Managing Director and Financial Director.

DECLARATION:

I hereby-

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to-

(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;

(ii) comply with the customs and excise laws and procedures.

Initials and surname:		Status (e.g. Director):	
Signature:		Date:	Place

(h) notify all persons in writing to whom a certificate of origin was given which I have reason to believe contains information that is not correct or of any change which could effect its accuracy or validity.

(Authorised signature)

(Date: YY/MM/DD)

(Name in Block Letters)

(Title)

(Contact telephone number)

Note:

If the manufacturer is also the exporter, a form DA 46A1.02 must also be completed.

ANNEXURE DA185.05

CLIENT TYPE 5 – REGISTRATION OF CUSTOMS AND EXCISE SPECIAL MANUFACTURING WAREHOUSE: MIDP

Trading Particulars:
 Please supply all trade names and physical addresses of the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Warehouse address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by
 (1) _____ Capacity _____
 (2) _____ Capacity _____

being duly authorised thereto by virtue of -
 (a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccy _____; or
 (b) * express consent in writing of all the members of the close corporation / * partners of the partnership / * trustees of the trust; or
 (c) * being a person having the management of any other association,
 hereby apply for registration of a Customs and Excise special manufacturing warehouse MIDP.

Warehouse Particulars:
 Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

- The under-mentioned original or certified copies must accompany the application:**
- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust
 - (b) Resolution/consent or other authority as applicable.
 - (c) Plans of premises, showing the exact location of the warehouse.
 - (d) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All members/partners/trustees.
 - Company – All Directors, including Managing Director and Financial Director.

Declaration:

I hereby-

- (a) declare that the particulars in the application and all enclosures are true and correct; and
- (b) undertake to-
 - (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (ii) comply the such customs and excise laws and procedures.

Initials and surname:		Status (e.g. Director):	
Signature:		Date:	Place

FOR OFFICIAL USE												
File Number:												
Type of Warehouse:	SVM											
Warehouse Number:												

ANNEXURE DA185.06

CLIENT TYPE 6 – LICENSING OF CUSTOMS AND EXCISE SPECIAL MANUFACTURING WAREHOUSE

Trading Particulars:
 Please supply all trade names and physical addresses of the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Warehouse address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by
 (1) _____ Capacity _____
 (2) _____ Capacity _____

being duly authorised thereto by virtue of -
 (a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccoy _____; or
 (b) * express consent in writing of all the members of the close corporation / * partners of the partnership / * trustees of the trust; or
 (c) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise special manufacturing warehouse.

Warehouse Particulars:
 Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

- The under-mentioned original or certified copies must accompany the application:**
- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust.
 - (b) Resolution/consent or other authority as applicable
 - (c) Plans of premises, showing the exact location of the warehouse
 - (d) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All members/partners/trustees
 - Company – All Directors, including Managing Director and Financial Director.

ANNEXURE DA185.07

CLIENT TYPE 7 – LICENSING OF CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE

Trading Particulars:
 Please supply all trade names and physical addresses of the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Warehouse address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by
 (1) _____ Capacity _____
 (2) _____ Capacity _____

being duly authorised thereto by virtue of -
 (a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccyy _____; or
 (b) * express consent in writing of all the members of the close corporation / * partners of the partnership / * trustees of the trust; or
 (c) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise manufacturing warehouse.

Warehouse Particulars:
 Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

- The under-mentioned original or certified copies must accompany the application:**
- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust
 - (b) Resolution/consent or other authority as applicable.
 - (c) Plans of premises, showing the exact location of the warehouse.
 - (d) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All members/partners/trustees
 - Company – All Directors, including Managing Director and Financial Director.

ANNEXURE DA185.08

CLIENT TYPE 8 – LICENSING OF CUSTOMS AND EXCISE STORAGE WAREHOUSE

Trading Particulars:
 Please supply all trade names and physical addresses of the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Warehouse address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by
 (1) _____ Capacity _____
 (2) _____ Capacity _____

being duly authorised thereto by virtue of -
 (a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccy _____; or
 (b) * express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
 (c) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise storage warehouse.

Warehouse Particulars:

a) Please indicate with an "x" whether the warehouse will be utilised for the storage of dutiable imported or dutiable locally produced goods or as a stockist (Note 7 to Sch no. 3).	Storage of Locally Manufactured Goods (OS):	
	Storage of Imported Goods (OS):	
	Storage of Imported Goods: Stockist (OS):	

b) Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

ANNEXURE DA185:09

CLIENT TYPE 9 – LICENSING OF CUSTOMS AND EXCISE SPECIAL STORAGE WAREHOUSE

Trading Particulars:
 Please supply all trade names and physical addresses of the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Warehouse address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by
 (1) _____ Capacity _____
 (2) _____ Capacity _____

being duly authorised thereto by virtue of -
 (a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccy _____; or
 (b) * express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
 (c) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise special storage warehouse.

Warehouse Particulars:

a) Please indicate with an "x" whether the warehouse will be utilised for the storage of dutiable imported or dutiable locally produced goods.	Storage of Locally Manufactured Goods (SOS):	_____
	Storage of Imported Goods (SOS):	_____

b) Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	_____
2)	_____
3)	_____
4)	_____
5)	_____
6)	_____
7)	_____
8)	_____
9)	_____

- The under-mentioned original or certified copies must accompany the application:**
- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust
 - (b) Resolution/consent or other authority as applicable
 - (c) Plans of premises, showing the exact location of the warehouse.
 - (d) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All members/partners/trustees.
 - Company – All Directors, including Managing Director and Financial Director.

ANNEXURE DA185.10

CLIENT TYPE 10 - CLEARING AGENT

Clearing Agent Particulars:
 Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Physical address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Trade name of business: _____

Physical address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Trade name of business: _____

Physical address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Please state the Customs and Excise Office where you will be licensed (where your head office is situated).

Please state the employee at each place where business will be conducted with Customs and Excise.

Name	Place (Customs and Excise Office)

Authority to apply:

I/We _____ (name of applicant) herein represented by
 (1) _____ Capacity _____
 (2) _____ Capacity _____

being duly authorised thereto by virtue of -
 (a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ ccy _____; or
 (b) * express consent in writing of all the members of the close corporation / * partners of the partnership / * trustees of the trust; or
 (c) * being a person having the management of any other association, hereby apply for licensing as a Clearing agent.

