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;
- a partnership; (iv)
- (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,

"registrant" or "registered client" or "registered person" means any person registered under any provision of the

Act;

4 or 6:

"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.
- If the duly completed application form is not received or the additional information is not furnished within such (ii) 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.

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- Provisions in the Act and Schedules relating to registration 59A.02(1)
 - (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.
 - A separate registration is required for each type of activity in respect of which registration is required under any (ii) 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:
 - section 37A(9), rules 37A.12 to 37A.15 marked goods and other goods contemplated in the section; (i)
 - 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,

- rule 49A.18(19)(20) approved exporter form DA 49.02; (iv)
- section 75 rules for section 75 and Notes to Schedules Nos. 3, 4, 5 and 6 and items specified therein in respect of (v) 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:

No¹ 23196

(ii)

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Schedule No. 4	Schedule No. 6
470.03	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 sequestrated 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-
 - 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-

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(c)

- (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)."

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	n#** **
DA 185.03	-	Registration under Rebate (Schedules Nos. 3, 4 and 6)	
DA 185.04	-	Registration for a Manufacturer under AGOA	

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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	Particularș"

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DA 185



APPLICATION FORM: LICENSING/REGISTRATION OF CUSTOMS AND EXCISE CLIENTS

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NC	TES FOR T	HE COMPLETION OF	ORM									
1.		cate with an "X" in the					÷ .					
2.	If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures.											
3.		asterisk (*) appears, d										
4.	or rebate us cancellation	ect the relevant custor ser number when app n per client type	ying for th	ne amei	ndme	nt of exi	sting	j inform	ation o	ir for a	totai	lumber
5.		note that a separate a							ch clier	it type.		
6.		plete annexure DA185				t be furr	nishe	ed.		Auropolitzantora Aur	weet to the	
1.55 222 20		REGISTRANT/LICENS			S	<u> </u>	<u> </u>		<u></u>	1 Y	<u> </u>	r - r
li ci allo	urrently regis cated custon	tered/licensed with SAF as code or client numbe	S, please : r.	stale								
A.2	. PURPOSE	OF APPLICATION							· · · · · · · · · · · · · · · · · · ·			
Ņev	v Registration	/Licensee or renewal:		nendme	ent of	existing i	nforn	nation:		Canc	ellation	: [[]
A.3	CLIENT TY	PES								64666		
		REGISTRATION			ļ				ENSING			·····
1.	Importer (An	nexure 01) (Sec 59A)				Special N (Annexu	re 06	i) (Sec 2	1, 60 ar	nd 61)		
2.	Exporter (An under AGOA	nexure 02) (including e:) (Sec 59A and Rule 46	(porter A1.02)			Manufac (Sec 27,	60 a	nd 61)				
	Rebate (Ann 59A and 75)	exure 03) (Sch 3,4and 6	5) (Sec			Storage \ 60 and 6	1)					· □
	Manufacture 59A and Rule	for AGOA (Annexure 0 46A1.03)	4) (Sec			Special S (Sec 21,			ehouse (Annexi	ure 09	
5.	Special Manı (Annexure 05	ulacturing Warehouse: I 5) (Sec 59A)	MIDP		10	Clearing	Ager	nt (Anne	xure 10) (Sec 6	54B)	
	· · · · · · · · · · · · · · · · · · ·					Remover (Sec 64D		oods in	bond (A	nnexur	e 11)	
в. в	JUSINESS /	PERSON PARTICULA	78									
52 (18 5.) HR	Registered n	ame of business or nam applic	e of ant:	<u></u>								
Bus	iness address	s: Street name and num	ber:									
		ing name and floor num		~~~~								
	Suburb:											
(City/Town:						[Street	code:	i		
Pos	tal address:											
	Suburb:						r	D = c ¹ = 1				
	City/Town:		ra (41		,			Postal				
Bu		none and Fax numbers	(Including (code):				/				/
	Bu	siness e-mail address:										

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C. NATURE OF	BUSINES	S			
Сотра	iny	Close	Corporation		Trust
Sole Proprie	tor		Partnership		Other
Сотрал	iy Registral	tion number:			
Close Corporatio	n Registral	ion Number:			
		ion Number: ase specify):			
D. REGISTRAT	ON PARTI	CULARS			
VAT Registratio	n Number:			Income Tax Number:	
PAY	E Number:		·····	SDL Number:	
UI	F Number:		<u> </u>		
Full name, surnal Financial Director	The and ID/I	Passport numbe s/* Members/* T	er(s) of *Sole Pro	pprietor and/* or all Partners/	* Managing Director/*
i) Initials:		Full Na	ime:		
Surname:					
ID. No:					
Passport No:					·
ii) Initials:		Full Na	me:		
Surname:		<u> </u>			
ID_No:					
Passport No:		Full Na			
iii) Initials: Surname:					
ID. No:					
Passport No:					
		rtioulars of mer	son who can b	e contacted regarding this	application)
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Surname: First Name:		······			
Telephone Diali				Telephone Number:	
Cellular Phone					
	Capacity:				
		I I I		3	
F. ACCOUNTAN	electro constances	s i sur bes tradicit de caso i confronteses			
Name of Accounta					
Particulars of the A	Accountant/	First Name:			
Initials:		First Wame:	<u></u>		
Surname:	ne Dialing	Codet		Telephone Numbe	r: $ $ $ $ $ $ $ $ $ $ $ $ $ $
Business address:					
		d floor number:			
Suburb:	.g		"Ł		
City/Town:				Street code	9
Postal address:					
Suburb:					
City/Town:				Postal code	9

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bo:-	he rules for	Doolla - Eo i
Please indicate whether during the preceding five years, any person contemplated in t 60:- Has contravened or failed to comply with the provisions of the Act.	, , , , , , , , , , , , , , , , , , , ,	section 59A
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:
	Yes:	No:
las made any false or misleading statement in any material respect or omitted to state ny material fact which was required to be stated in any application for	Yes:	No:
ny material fact which was required to be stated in any material respect or omitted to state r any other purpose under the Act. as ever been insolvent or in liquidation.	Yes:	No:
the answer is "yes" to any of the above questions in G full details must be furnished will	Yes:	No:

is any of the above questions in G full details must be furnished with the application.

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ANNEXURE DA185.01

CLIENT TYPE 1 - IMPORTER

Importer Particulars:					
Please supply all trade names and physical ad	dresses if the business is conducted from a different address or				
under a different name as was stated in paragr Trade name of business:	aph B of the application form.				
	•				
Physical address: Street name and number:	·····				
Building name and floor number:					
Suburb:					
City/Town:					
Street code:					
Clearance of Import:	Self Clearing Agent				
Authority to apply:					
	(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 Bo	ard of Directors				
held at on the	day ofccyy; or ers of the close corporation /* partners of the partnership /* trustees				
of the trust; or	and the close corporation? partners of the partnership? Induces				
(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 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. 					
	nd 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:		
	ddresses if the business is conducted from a difference by a fithe paper is the second s	rent address or
under a different name as was stated in parag		
Physical address: Street name and number:	*	
Building name and floor number:		
Suburb:		
City/Town:		
Street code:		······
Clearance of Export:		earing Agent
Please indicate if also an exporter for AGOA.	Yes	No
If indicated "yes" for exporter under AGOA plea	ase complete DA46 A1.02.	
Authority to apply:		
	(name of applicant) herein repr]
(1)	Capacity	
(2)	Capacity	
being duly authorised thereto by virtue of -		
(a) * a resolution passed at a meeting of the Bo	day of covy	; or
(b) • express consent in writing of all the memb	pers of the close corporation /* partners of the part	nership /* 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,	any other association, of	
hereby apply for registration as an exporter and/	I/or *exporter for AGOA.	~,
The under-mentioned original or certi	ified copies must accompany the appli	cation:
(a) Registration certificate of business - As	issued by the Registrar of Companies or Master of	of the Supreme
Court in the case of a Trust.	Headala	
 (b) Resolution/consent or other authority as (c) Identity/passport documents of 	applicable.	
 Individual. 		
 Partnership, Close Corporation a 	and Trust – All Members/partners/trustees	
 Company – All Directors, includir 	ing Managing Director and Financial Director.	
		<u> </u>

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	

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9) 10) 11) 12) 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								
Trade name of business:	was stated in paragraph B	of the application form.						
	treet name and number:							
		<u>ب</u>						
Dulluligi	Building name and floor number:							
	Suburb:							
	City/Town:							
l								
Authority to apply:								
I/We	•	(name of applicant) herein represented by						
(1)		Capacity						
		Capacity						
 (a) * a resolution passed a held at	 being duly authorised thereto by virtue of - (a) * a resolution passed at a meeting of the Board of Directors held aton theday ofccyy; 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 a rebate user. 							
Rebate Store Particul	ars:							
Please describe the raw ma	terial that will be stored in th	e 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)								

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

- Registration certificate of business As issued by the Registrar of Companies or Master of the Supreme (a) Court in the case of a Trust.
- Resolution/consent or other authority as applicable. (b)
- (C) Site plan, depicting the exact location of the rebate store.
- Department of Trade and Industry permit if applicable. (d)
- Formulae if applying under rebate item 607.04.10(02), 607.04.10(03), 607.04.10(09) and 607.04.10(12). (e)
- Identity documents/Passport documents of (f)
 - Individual.
 - Partnership, Close Corporation and Trust All members/partners/trustees.
 - Company All Directors, including Managing Director and Financial Director.

Declaration:

I hereby-

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

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

FOR OFFICIAL USE

File Number:									
District office:		 	 	 	 	 			

ANNEXURE DA185.04

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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 p	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)								
(2)	_							
being duly authorised thereto by virtue of								
the second se	he Beerd of Directors							
held aton the	day of; or							
(b) * express consent in writing of all the r	day ofccyy; or; nembers of the close corporation /* partners of the partnership /* trustees							
of the trust; or	ant of any other association							
(c) * being a person having the managem hereby apply for registration as a manufac	turer under AGOA							
The under-mentioned original or	certified copies must accompany the application:							
(a) Registration certificate of busines	ss - As issued by the Registrar of Companies or Master of the Supreme							
Court in the case of a Trust.	P M.							
(b) Resolution/consent or other authority	b) Resolution/consent or other authority as applicable.							
(c) Identity documents/Passport doc	uments							
Individual	ation and Truct all the members/partners/trustees							
Partnership, Close Corpora	ation and Trust - all the members/partners/trustees.							
 Company —all the Director: 	s, including managing Director and Emandial Director.							

DECLARATION:

I hereby-

(b)

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

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

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(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	manulacturer is also the exporter, a form DA 40	心的 法运行法庭学校 计图像的 经保持的资源的 法行行 法规定 网络无限的 化合体的 化乙二乙基苯酚 医外侧的							

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No. 23196 23

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:

fiado fiano o. ocomoco.		
Warehouse address: Street n	name and number:	·
		1
Building name	and floor number:	
	Suburb:	λ.
	City/Town:	
	Otract and at	
	Street code:	

Authority to apply:

 $(2)_{-}$

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 registration of a Customs and Excise special manufacturing warehouse MIDP.

Warehouse Particulars: Please describe the goods that will be stored in the warehouse or manulactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable). Description of goods manufactured and/or stored Tariff heading(s)/item(s)/Rebate item(s) 1) 2) -----3) 4) 5) 6) 7) 8) 9)

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

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

- Resolution/consent or other authority as applicable. (b)
- Plans of premises, showing the exact location of the warehouse (C)

Identity documents/Passport documents of (d)

- Individual.
- Partnership, Close Corporation and Trust All members/partners/trustees.
- Company All Directors, including Managing Director and Financial Director.

Declaration:

ł

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

(a) (b) undertake to-

- inform the South African Revenue Service immediately of any changes in the particulars furnished (i) in the application;
- comply the such customs and excise laws and procedures. (ii)

Initials and surnam	e:	Status (e.g. Di	irector):	
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.

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

_day of _ held at _ _on the _ 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 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:

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

Resolution/consent or other authority as applicable (b)

- Plans of premises, showing the exact location of the warehouse (c)
- (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.

No. 23196 26

Declaration:

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

(a) (b) undertake to-

(ii)

- inform the South African Revenue Service immediately of any changes in the particulars furnished (i) in the application;
 - comply with the customs and excise laws and procedures.

Init	ials and surname:		Status (e.g. I	Director):	
Sigr	nature:	Date:		Place	

FOR OFFICIAL USE			1		T	1	1	[Γ	T	<u> </u>	1	T	Γ.
File Number:	<u> </u>			L	I	I	l	L	L	l	4	4	.i	1	1
Type of Warehouse:	SVM	-													
Warehouse Number:		<u> </u>			T	T	1				T	T	T	Γ	
Licence Number:					ļ	 				L	.l	L	<u>. </u>	I	<u></u>
License Date:		<u> </u>			ļ	ļ					T	r	T		
District office with whom Licensed:	<u> </u>				<u> </u>	<u> </u>	Ll		<u>I</u>	l	1	I	1	L	I

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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.

Trade fruite of busilioes.		y
Warehouse address: Stree	et name and number:	•
Building nar	ne 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 held at_ 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)	
3)	
9)	

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

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

- Resolution/consent or other authority as applicable. (b)
- Plans of premises, showing the exact location of the warehouse. (c)
- Identity documents/Passport documents of (d)
 - Individual.
 - Partnership, Close Corporation and Trust All members/partners/trustees
 - Company All Directors, including Managing Director and Financial Director.

Declaration:

I hereby-

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

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

FOR OFFICIAL USE						 		 	
File Number:					[
Type of Warehouse:	VM								
Warehouse Number:							 		
Licence Number:			· ·						
License Date:						 	 		
District office with whom Licensed:									

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ANNEXURE DA185.08

CLIENT TYPE 8 - LICENSING OF CUSTOMS AND EXCISE STORAGE WAREHOUSE

Trading Particulars:	Trading Particulars: Please supply all trade names and physical addresses of the business is conducted from a different address or									
by sea awash of trade names and physical addresses of t	e application form.									
under a different name as was stated in paragraph B of th										
Trade name of business:										
Warehouse address: Street name and number:										
Building name and floor number:										
City/Town:										
Street code:										
Authority to apply:										
	(name of applicant) herein represented by									
(4)										
//ve										
(2)										
being duly authorised thereto by virtue of - (a) * a resolution passed at a meeting of the Board of Directors										
(a) * a resolution passed at a meeting of the Board of Directors held at ccyy; or 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										
 (c) being a person having the management of any other hereby apply for licensing of a Customs and Excise storage 	r association, ne warehouse,									
hereby apply for licensing of a customs and excluse evenue										
Warehouse Particulars:										
a) Please indicate with an "x" whether the warehouse	Storage of Locally Manufactured Goods (OS):									
a) Please indicate with an arrange of dutiable imported or will be utilised for the storage of dutiable imported or dutiable locally produced goods or as a stockist	Storage of Imported Goods (OS):									
(Note 7 to Sch no. 3).	Storage of Imported Goods: Stockist (OS):									
b) Please describe the goods that will be stored in the wa	arehouse or manufactured in the warehouse as well as									
b) Please describe the goods that will be stored in the tar the tariff heading(s)/ item(s) and rebate item(s) (if app	licable).									
Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored									
1)										
2)										
3)										
4)										
5) .										
6)										
7)										
8)										

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 with the customs and excise laws and procedures:

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

EOR OFFICIAL USE

LON CALIDIAL UOL	4			 		 	 	 		
File Number:]	1						1
Type of Warehouse:	OS	Stockist	T				 			
(Please mark with an "X")]							
 Warehouse Number: 										
Licence Number:										Ĺ
License Date:						 				
District office with whom Licensed:								1		

ANNEXURE DA185.09

(name of applicant) herein represented by

Capacity _____

Capacity_____

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:

1887-	
1/We	2
	·

(1)____

(2)

being duly authorised thereto by virtue of -

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

(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 Storage of Locally Manufactured Goods (SOS): will be utilised for the storage of dutiable imported or Storage of Imported Goods (SOS): dutiable locally produced goods. 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). Description of goods manufactured and/or stored Tariff heading(s)/item(s)/Rebate item(s) 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.

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Declaration:										
in the appli	South African R	levenue	Service li	nmediate	ely of	any chan		culars	furnis	shed
Initials and surname:				Status (e.g. l	Director):				
Signature:		Date:			*	Place				
Fi Type of V	ICIAL USE le Number: Varehouse: S se Number:			1			1			
Licenc Lic	e Number: ense Date:									
District office with whom	Licensed:									

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ANNEXURE DA185.10

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TRACE AND A VE	1 - COLUMN 2	
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The second second

Clearing Agent Particulars:	
Please supply all trade names and physical ac	dresses if the business is conducted from a different address or
under a different name as was stated in parag	raph 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 wi	here you will be licensed (where your head office is situated).
Please state the employee at each place where	e 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)	
being duly authorised thereto by virtue of -	
	pard of Directors
held aton the	day ofccyy; or; or; bers of the close corporation /* partners of the partnership /* trustees
(b) • express consent in writing of all the memory at the trust or	sers of the close corporation / particle of the particle of the
of the trust; or	f any other association.

(c) being a person having the management of any hereby apply for licensing as a Clearing agent.

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

- Registration certificate of business As issued by the Registrar of Companies or Master of the Supreme (a) Court in the case of a Trust.
- Resolution/consent or other authority as applicable. (b) (c)
 - Identity/passport documents of
 - Individual. ٠
 - Partnership, Close Corporation and Trust All Members/partners/trustees. .
 - Company All Directors, including Managing Director and Financial Director. •

Declaration:

I hereby-

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

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•	Initials and sumame:		Status (e.g.	Director):	
	Śignature:	Date	9:	Place	

EOB OFFICIALISE

	 	 	 	 	 		 	<u> </u>	<u> </u>	
Licence Number:										
License Date:							 			
District office with whom Licensed:		1				.				

ANNEXURE DA185.11

CLIENT TYPE 11. REMOVER OF GOO	DDS IN BOND
Remover of Goods in Bond Particula	irs:
	dresses if the business is conducted from a different address or
under a different name as was stated in paragra	aph B of the application form.
Trade name of business	
Physical address: Street name and number:	
Building name and floor number:	
City/Town:	· .
Street code:	
Authority to apply:	
	(name of applicant) herein represented by
	Capacity
	Capacity
being duly authorised thereto by virtue of -	
(a) to resolution perced at a meating of the Bo	ard of Directors
held at on the	day of; or ers of the close corporation /* partners of the partnership /* trustees
 (b) * express consent in writing of all the memo- of the trust; or 	ers of the close corporation? partiers of the partiership? hostees
(c) * being a person having the management of	any other association,
hereby apply for licensing as a remover of good	s in bond.
The under-mentioned original or certi	fied 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.	an applicable
(b) Resolution/consent or other authority(c) List of vehicles and trailers (including	registration number, chassis and engine number) that must
comply with the requirements of the F	Rules.
(d) Identity documents/Passport documents	nts of
 Individual. Determine Class Corporation a 	nd Trust – All members/partners/trustees.
 Partnersnip, Close Corporation a Company – All Directors includir 	ng Managing Director and Financial Director.
- Company - An Directore, model	
Declaration:	

I hereby-

| . .]

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

undertake to-

- inform the South African Revenue Service immediately of any changes in the particulars furnished (i) in the application;
- comply with such customs and excise laws and procedures. (ii)

Initials and s	urname:	 	Status (e.g. I	Director):	
Signature:		 Date:	1	Place	

FOR OFFICIAL USE			 						·			·····	 ·	····	
Licence Number:				<u> </u>	L			ļ	<u> </u>	<u> </u>	L	[<u> </u>		<u> </u>
Licence Date:			 		L	ļ			·	.			 		······
District office with whom Licensed:		İ		l	<u> </u>		<u> </u>	<u> </u>	L	<u> </u>					[]

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ANNEXURE DA185.A

SECU	RITY	(PAF	RTIC	UE.	AR:	S -																	Cle d oi			
							86 - GO	429-453	er		Sec. 191			e												
Notes:	(a)	Wai	ehou ed at	Ses	- Ple	ease	en me	SUTE	e tha	at th	e se d C	curi	ty a	mou and	int y	vill C	ove	r an	y di	ity c	n go	ods	tha	t wi	ll be	
	(b)	Reb	ate S	tore	s - F	Plea	se e	insu	ire tl	hat	the :	secu	irity	amo	ount	will	cov	er a			tha	t will	l be	reb	ated	at
	(C)	any given time in an approved Customs and Excise rebate store. Clearing Agents – Security is required in respect of each district office where business will be conducted with the South African Revenue Service.																								
	, - 7	cond	Jucte	d wil	lh th	e Se	outh	Afi	ricar	ו Re	ven	ue S	Serv	ice.		~ _										
	(d)		iover oods												sec	urity	am	oun	t wi	ll co	ver	any	duty	/ an	d VA	λ Τ
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Bond Pa																										
Particula	rs rec	nuired	to en	able	as	uret	y bo	nd	to b	e dr	awn	up-					<u>.</u>									
(a) Full n	ame(<u>s) of F</u>	<u>'erso</u>	<u>n(s)</u>	who) wil	l sig	<u>n th</u>		pnd	<u>on t</u>	pena		the	app	nica										
(i)							<u> </u>																			
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(b) Full n	ame	and ac	Idres	s of	the l	banl	<u>ر ۱</u> ر ک	insı	iran	ce (com	pany	/ wh	o W	ill pr	ovic	le th	e se	ecui	ity:						_1
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																		-,		. <u> </u>			·····	*******		
(c) Full na	ame(s	s) of th	e Pei	rson	(s) v	vho	will	sigr	n the	e bo	nd c	n be	ehal	fof	the	sure	ty:									
(i)														<u> </u>							<u> </u>					\square
Capaci	ty								 	 	ļ	<u> </u>		<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>
(ii) Capaci	L tv									<u> </u>												 	<u> </u>	╞──		┝──┤
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