

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/70)**

Under sections 101A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 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

By the insertion after the rules for section 101 of the following:

"RULES FOR SECTION 101A OF THE ACT

Electronic communication for the purpose of customs and excise procedures

Numbering of rules, meaning of expressions, delegation and application for registration as registered user

- 101A 01 (a) Where any rule reflects a number in brackets after a serial number the number in brackets refers to the subsection to which the rule relates
- (b) Any expression used in these rules with reference to the user agreement and its annexes or in the user agreement and its annexes shall, unless the context otherwise indicate, have the meaning assigned thereto in the user agreement or the provisions of the Act relating thereto
- (c) Subject to the provisions of section 3(2) any power, duty or function contemplated in sections 101A(5), (6), (7), (9) or (14) is to the extent specified in these rules, delegated to the General Manager: Customs
- 101A 02(3) (a) A person applying for registration to be a registered user must -

- (i) apply on form DA185 and the relevant annexure thereto and comply with all the requirements specified therein, in section 101A and these rules and any additional requirements that may be determined by the General Manager: Customs;
 - (ii) submit with the application the completed user agreement in accordance with the pro-forma agreement specified in these rules
- (b) No practice statement is prescribed

Agreement

- 101A 03(4) The agreement shall be in accordance with the pro-forma user agreement which is prescribed in terms of and shall be deemed to be part of this rule

Requirements specified in section 101A(5)

- 101A 04(5) (a) The terms and conditions prescribed in the pro-forma agreement shall apply for the purposes of the requirements specified in subsection (5)(a)
- (b) (i) For the purposes of subsection (5)(b), the registered user shall upon discovery of the compromise of the allocated digital signature immediately by electronic communication notify the Commissioner of such occurrence
- (ii) This notification shall be taken to occur at the time and place as provided in section 101A(9)(c).

Refusal, cancellation or suspension of registration

- 101A 05(6) (a) In addition to section 101A and these rules, the provisions of the rules for section 60 shall, where relevant, apply *mutatis mutandis* to the applicant and the application for registration
- (b) Upon approval of an applicant as a registered user the Commissioner shall notify the applicant in writing or by electronic communication and simultaneously advise the applicant of the particulars of its allocated digital signature in the manner required by the applicant and indicated in the application for registration

Keeping of records

- 101A 06(8) (a) Section 101 and the rules therefor regarding books, accounts, documents and electronic data shall *mutatis mutandis* apply in addition to the terms and conditions of the user agreement.
- (b) The period for which such records shall be kept shall be five (5) years as prescribed in paragraph 3(d)(iv) of the user agreement

Submission of documents electronically and digital signature

- 101A 07(10) (a) Compliance with the provisions of Annexure A to the user agreement will constitute a digital signature
- (b) The affixing of a digital signature, the authentication and the verification thereof shall be in accordance with the provisions of the said Annexure A

Proof of electronic communications

- 101A 08 (12) (a) The provisions of paragraph 9 of the user agreement shall establish the basis upon which any court of competent jurisdiction shall consider the affixing of any digital signature, any digital signature, data, electronic record, information, message, data log or the like for purposes of determining any issue to which the provisions of section 101A relate
- (b) Whenever any officer or any employee of a registered user, as the case may be, for the purpose of the Act, these rules and the provisions of paragraph 9 of the user agreement issues a certificate in respect of any message, or a copy or printout of or an extract from such message in the data log, as defined, such certificate shall specify the following particulars -
- (i) the identity of the officer or employee who originated the message;
- (ii) the time and date the message was dispatched from the computer system of the originator;
- (iii) the time and date the message accessed the computer system of the addressee;
- (iv) the time and date the acknowledgement of receipt, where required, was received on the computer system of the originator;

- (v) in the case of the registered user, whether the computer system, at the time of receipt or of dispatch of the message complied in all respects with the provisions of the user agreement, the user manual and VANS in respect of the data log to which the certificate applies;
- (vi) in the case of the Commissioner, that the computer system of the Commissioner, at the time of receipt or dispatch of the message complied in all respects with UN/EDIFACT standards
- (vi) in the case of the registered user the identity of every person authorized by the registered user at the time of the data log concerned to affix a digital signature on any document required to be signed for purposes of the Act, and the person who affixed a digital signature in respect of the message concerned;
- (vii) that the manner in which the data in the data log was stored, the procedures employed to protect its integrity and the particulars of those elements in the retrieved data log, which were subsequently added for purposes of storage and retrieval identification conform in all respects with the requirements of section 101A, the rules, the user agreement and the user manual

Communication by proper document if a computer system is inoperative

- 101A 09(13) (a) (i) Whenever the computer system of the Commissioner is inoperative for whatever reason, the registered user or the registered user's intermediary shall be advised of these facts, including the expected duration thereof, electronically or by other means, at the address of the registered user or such other place as indicated on the application for registration
- (ii) Whenever any registered user communicates with the Commissioner electronically through an intermediary as defined, the Commissioner must advise such intermediary of the circumstances contemplated in subparagraph (i)
- (b) The mere fact that a computer system is inoperative shall not absolve any registered user from complying with any of the obligations under the provisions of the Act
- (c) In circumstances where a registered user cannot communicate electronically with the Commissioner as contemplated in section 101A, the registered user shall communicate with the Commissioner, a Controller or an officer for any of the purposes of the Act by paper document and shall continue to do so until electronic

communication can be re-established in full compliance with the provisions of section 101A and the user agreement

Acknowledgement of receipt

- 101A 10(14) (a) For the purposes of section 101A(9) acknowledgement shall be in the form and at the time prescribed in the user manual which may require that -
- (i) all messages must be acknowledged; or
 - (ii) only the messages specified in the user manual must be acknowledged
- (b) Where acknowledgement of a message is not prescribed in the user manual, the sender may nevertheless request acknowledgement from the recipient who must acknowledge the message within the time prescribed or if no time is prescribed as soon as reasonably possible
- (c) (i) The dispatch of a message occurs, and the time and place of receipt thereof shall be, as prescribed in section 101A(9)(c)
- (ii) Any message shall be deemed not to have been received unless accessible in the computer to which it was sent

Implementation arrangements

- 101A 11 (a) Where any person has been allowed to communicate with the Commissioner by computer for any purpose contemplated in section 101A, its rules and the user agreement, such person must apply for registration and enter into such a user agreement before 9 April 2003
- (b) Registration as a user in respect of applicants will, if approved, be effected before 23 April 2003, after which date no person shall be allowed such communication with the Commissioner unless he or she is so registered

Communication when any tariff heading or item of any Schedule is amended

- 101A 12 Notwithstanding paragraph 15 of the agreement, a registered user may not submit any bill of entry electronically before the date of publication of any notice in the Gazette amending any tariff heading or item in any Schedule where

the Commissioner has given notice, either by paper document or electronic communication, of such an amendment after 15:00 on the date preceding such publication

ELECTRONIC COMMUNICATION: USER AGREEMENT
CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
(Rule 101A.03)

1 As _____
(Full name of applicant – hereinafter referred to as "registered user")

of _____
(Physical address of applicant – not a PO Box)

herein represented by

_____ Full Name _____ Capacity

*duly authorised thereto by virtue of-

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

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

(c) *being a person having the management of any other association of persons referred to in rule 60 03(2)(a)(iv).

(*Delete whichever is not applicable)

has applied to the Commissioner for the South African Revenue Service, (the Commissioner) to be registered as a user as provided for in section 101A(2)(b) and is desirous of entering into a user agreement as required by the provisions of section 101A(3);

And whereas the Commissioner is satisfied that all the prescribed requirements for such registration have been complied with, and has decided to register the applicant.

Now therefor the parties agree as follows:

2 For purposes of this agreement the following words and phrases shall, subject to the definitions in section 101A(1), have the following meanings ascribed thereto -

"agreement" means the user agreement and any annexures thereto;

"audit and inspect" shall have the meaning ascribed to "inspection of any books, accounts and other documents" in section 47(11)(b) and "books, accounts and other documents" include any data referred to in section 101(2B);

"data log" means the complete record of data interchanged between the parties that will include the full audit trail of the interchanges as well as the actual interchange containing the messages formatted according to the user manual;

"electronic data interchange": "(EDI)" means the electronic transfer from computer to computer of information using an agreed standard to structure the information;

“EDI-Network” means the sum total of computer hardware and software and the communication links used to interchange messages electronically between the parties;

“party” or “parties” means a party or parties to this agreement;

“message” means data generated or stored that are structured in accordance with the user manual and transmitted electronically between the parties, including where the context admits, any part of such data;

“originator” means any party to this agreement;

“registered user” means the party responsible for supplying data electronically to, and who is entitled to receive data from, the Commissioner and who has entered into the user agreement and is allocated a digital signature;

“SARS” means the South African Revenue Service;

“section” means, unless otherwise specified, a section of the Customs and Excise Act, 1964 (Act No 91 of 1964);

“standards” means the uniform specifications for the electronic interchange of data contained in the user manual;

“the Act” means “this Act” as defined in the Customs and Excise Act, 1964 (Act No 91 of 1964);

“UN/EDIFACT” means United Nations Electronic Data Interchange for Administration, Commerce and Transport as contemplated in the user manual;

“user agreement” means this agreement regulating electronic data interchange between the parties, together with its Annexures;

“user manual” means subject to the provisions of paragraph 18.2, the handbook of commercial and technical procedures and rules and requirements applicable to the transmission of messages as available on the SARS website;

“VANS” means the Value Added Network Services used by the parties for the transmission of messages

3 Scope

(a) The registered user understands and accepts that -

(i) the user manual as available on the SARS website; and

(ii) Annexure A,

shall be deemed to be integral parts of this agreement

(b) The parties agree that -

(i) all messages transmitted between the registered user and the Commissioner shall be transmitted in accordance with the provisions of the user manual;

- (ii) all such messages, the data log, this agreement and the user manual shall be subject to -
 - (aa) the provisions of the Act; and
 - (bb) the provisions of the Electronic Communication and Transactions Act, 2002 (Act No 25 of 2002) to the extent that -
 - (A) such provisions can be applied; and
 - (B) any provision of section 101A, these rules or the agreement do not otherwise provide
- (c) The Commissioner confirms that the provisions contemplated in paragraph (b) shall apply equally and transparently
- (d) The registered user -
 - (i) confirms that it is aware of its liabilities and obligations under the Act and this agreement and has accepted the imposition of standards of conduct and the consequences of non-compliance with those liabilities and obligations as a pre-condition to being allowed to engage in the activities regulated by the Act and governed by this agreement;
 - (ii) (aa) confirms that where electronic data is transmitted by the computer system of the registered user which can be attributed to the registered user as provided for in section 101A(8)(b) and such data is authenticated by the digital signature of the registered user, allocated by the Commissioner as herein provided-
 - (A) without the authority of the registered user; and
 - (B) before the registered user notifies the Commissioner of such a breach of security,

that such data, when received in the computer system of the Commissioner shall, as contemplated in section 101A(4)(iii), be taken to have been communicated by the registered user of such digital signature, and
 - (bb) agrees that the registered user shall be liable for all the liabilities and obligations emanating from the relevant electronic communication under the Act;
 - (iii) (aa) confirms that it is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to audit and inspect the documents, books and records of the business in respect of which the user is registered, including such records relating to individual clients of the registered user and in respect of specific transactions conducted, for or on behalf of any principal, under the control of the registered user, as well as the banking accounts and records of the registered user as far as these relate to the business for which the user is registered;
 - (bb) specifically agrees to and authorises the audit and inspection of such books and documents and business banking accounts at whatever reasonable time it is required for purposes of the Act by the Commissioner, without the authorisation of a warrant

- (iv) (aa) undertakes to keep on the registered business premises books, accounts, records and documents relating to the transactions of the business comprising at least —
 - (A) those documents, and the like, mentioned in sections 101A(2)(a) (i), (ii) and (iii) and 101A(10)(a);
 - (B) any document supporting those mentioned in sub-paragraph (aa);
 - (C) any instructions received from its principal; and
 - (bb) undertakes to keep on such registered premises or at any other place approved by the Commissioner, all data in electronic form or as electronic record, as defined in section 101A(1), sent, received generated or stored for purposes of the Act in accordance with the provisions of section 101A and as required in terms of section 101(2B);
 - (cc) undertakes, notwithstanding any other provisions of the Act, to keep such books, accounts, records and documents, also in electronic form or electronic record as defined, available for such audit and inspection by the Commissioner for a period of five (5) years, calculated from the end of the calendar year in which the documents were so sent, generated, stored, lodged or required for purposes of the Act;
- (v) hereby guarantees reasonable access to the computer system of the registered user by the Commissioner for such testing, verification and audit purposes of such system as may be required for purposes of the Act and this agreement;
- (vi) hereby undertakes -
 - (aa) to use computer equipment and facilities of a class or kind which is compatible with the requirements specified in the user manual; and
 - (bb) to allow the Commissioner such access to the system as may be required to test the system and verify whether the provisions of subparagraph (aa) have been complied with; and
 - (cc) to advise the Commissioner of any intended change by the registered user of computer systems, equipment and facilities used for purposes of the Act;
- (vii) undertakes to take all reasonable steps to institute and maintain adequate administrative measures and procedures in the business of the registered user to ensure that -
 - (aa) the contents of all documents submitted electronically to the Commissioner in accordance with the provisions of section 101A, for purposes of the Act, are duly verified and completed and comply in all respects with the provisions of the Act, the terms and conditions of this agreement and the user manual;
 - (bb) every person in the employ of the registered user and engaged in the conduct of any business under the Act is conversant with the provisions of the Act, the contents of this agreement and with the requirements relating to the business of the registered user and of the Commissioner and is able to

answer to any question that may be required to be answered in respect of such business for purposes of the Act;

- (cc) the Commissioner is advised as soon as it may come to the knowledge of the registered user, or any person in the employ of the registered user, that any principal of the registered user or any person in the employ of such principal has contravened, or failed to comply with, any of the provisions of the Act;
 - (dd) all information, as defined in section 101A(1), remains complete and unaltered when it is in electronic form or electronic record, as defined for purposes of the provisions of section 101A, except for the additions or changes which may occur in the normal course of communication, storage and display; and
 - (ee) such information will be available for verification, audit and certification as herein agreed to;
 - (ff) control is retained of the digital signature allocated by the Commissioner and for the prevention of its disclosure to any person not authorised to affix such signature;
- (viii) is aware of and accepts that the Commissioner may, in accordance with the provisions of section 101A(6) of the Act, cancel or suspend registration if the registered user -
- (aa) (A) is sequestrated or liquidated, as the case may be;
 - (B) no longer carries on the business for which the registration was issued;
 - (C) is no longer qualified according to the requirements prescribed in the rules; or
 - (D) in respect of its computer system fails to meet the requirements of section 101A and this agreement;
 - (bb) or any person in the employ of the registered user and engaged in the conduct of any business under the Act -
 - (A) contravened or failed to comply with the provisions of the Act;
 - (B) is convicted of an offence under the Act;
 - (C) is convicted of an offence involving dishonesty; or
 - (D) failed to comply with any condition or obligation under the Act or any term or condition of this agreement
 - (cc) The registered user acknowledges that it is aware that whenever the question may arise of whether in any circumstances it took reasonable steps or exercised reasonable care in the performance of any obligation under the Act or this agreement, reliance solely on information supplied by any principal shall not be considered to be reasonable care or reasonable steps

4 Security of data

- (a) The registered user undertakes to -
- (i) take all appropriate steps to establish and maintain procedures to ensure that messages are properly stored, are not accessible to unauthorised persons and are not altered, lost or destroyed, and are capable of being retrieved only by the registered user or by properly authorised persons in the employ of the registered user; and
 - (ii) ensure that any message containing confidential information as designated by the sender of the message, is maintained by the registered user in confidence and is not disclosed to any unauthorised person or used by the registered user other than for the purposes of the business transaction to which it relates
- (b) It is specifically agreed between the parties that the provisions of section 4(3) of the Act shall *mutatis mutandis* apply for purposes hereof

5 Digital signature

The registered user and the Commissioner agree that the digital signature, which, as provided in section 101A(10), for purposes of the Act, will have the same force and effect as if it was affixed to any document required under the Act in manuscript, shall be in the form and according to the technical specifications contained in Annexure A

6 Integrity of messages based on the user manual

- (a) The originator of any message shall take all steps reasonably necessary to ensure that all messages are complete, accurate and secure against being altered in the course of transmission
- (b) Each party accepts responsibility for the integrity of all messages, unless any message can be shown, subject to the provisions of paragraph 3(d)(ii), to have been compromised as a result of technical failure on the part of any computer, computer system or transmission line used.
- (c) Where any message is identified or is capable of being identified as compromised it shall be re-transmitted by the originator as soon as reasonably possible in accordance with the requirements of the user manual and subject to the provisions of section 101A(8)(b)
- (d) If the addressee has reason to believe that a message is not intended for it, it shall notify the originator and delete from its system the information contained in such message but not the record of its receipt

7 Storage of data

- (a) The electronic records, including any message sent and received and comprised in each party's data log, shall be maintained for the period and for the purposes required in paragraph 3(d)(iv)(bb) and (cc)
- (b) The data log may be retained in electronic form or other suitable electronic means provided that the data can be readily retrieved and presented in readable form in accordance with the provisions of section 101A(8) and for purposes of paragraph 9 hereof

- (c) Each party shall be responsible for making such arrangements as may be required by the provisions of section 101A, for the data contained in the data log to be prepared as a correct record of the messages as sent and received by that party

8 Confirmation of receipt of messages

For the purposes of section 101A(9) confirmation of receipt of messages shall be, where required, as specified in the rules and the user manual

9 Certification of data

- (a) Each party shall ensure that a person responsible for the computer or computer system of the party concerned, whenever so required, shall certify that the data log and any reproduction including any printout, copy or extract made from it is correct and conforms in all respects to the requirements of section 101A(5) and (8) and the rules
- (b) A certificate issued by the Commissioner under paragraph 9(a) concerning the data log whether in respect of a particular message, a series of messages, a particular time or period of time or any other like matter or any matter mentioned in section 101A(12) shall, in the absence of evidence to the contrary which raises a reasonable doubt, be sufficient and conclusive proof of the facts contained therein and shall be accepted as such by any court of competent jurisdiction in accordance with the provisions of section 101A(12)
- (c) Any such certificate shall include the particulars specified in rule 101A 08(b)

10 Intermediaries

- (a) Whenever a party to this agreement uses the services of an intermediary in order to transmit, log or process messages, such party shall be liable towards the other party in respect of every act or omission by the intermediary as if such act or omission was the act or omission of that party
- (b) Either party may modify its election to use, not use or change VANS upon at least 14 (fourteen) days' prior written notice to the other and any such amendment to VANS shall come into operation on a date and time agreed to by the parties

11 Term and termination

- (a) Registration as a registered user shall, notwithstanding the provisions of paragraph 13, take effect from the date the notice of registration is signed by the Commissioner as contemplated in section 101A(7)(a) Except where the Commissioner cancels or suspends a registration under the provisions of section 101A(6), a party may terminate registration by giving to the other party not less than 30 (thirty) days notice at the chosen *domicilium citandi et executandi*
- (b) Termination of registration shall terminate this agreement, but clauses 4, 6, 7, 8, 9, 14 and 16 thereof shall survive such termination
- (c) Termination of registration shall not affect any action required to complete or implement messages sent prior to such termination

12 *Force majeure*

- (a) A party shall not be deemed to be in breach of this agreement or otherwise be liable to any other party, by reason of any delay in performance or non-performance, of any of its obligations hereunder to the extent that such delay or non-performance is due to any *force majeure* of which the party has notified such other party. The time for performance of that obligation shall, subject to the provisions of section 101A(13), be extended accordingly.
- (b) For the purposes of this clause *force majeure* means, in relation to any party, any circumstances beyond the reasonable control of that party, including, without limitation, any strike, lock-out or other form of industrial action.
- (c) If the *force majeure* were to endure for an unreasonable period making the continuation of this agreement commercially non-viable, the parties may, subject to the provisions of section 101A (13), meet to make alternative arrangements.

13 System trials / testing

Subject to any requirements of the Act or any requirement contained in the user manual, the parties agree to the following system trials and testing:

- (a) The registered user must give the Commissioner the opportunity, if so required, of attending one or more trials to observe the trial and inspect results.
- (b) The interchange of messages between the parties may undergo a test period commencing at the date that both parties have received notice of the other party's readiness to commence transmission, during which time all documents and procedures may be tested.
- (c) Upon completion of the test period each party will indicate its satisfaction with the tests and its readiness to commence the normal transmission of messages.
- (d) In the event that a party is not satisfied with the test results, the other party may agree to extend the test period or terminate registration.

14 Costs, charges, maintenance and operational support

The registered user acknowledges that it shall be responsible for -

- (a) all costs incurred by it in the connection or adaptation of their system to comply with the requirements of the user manual and this agreement;
- (b) all costs associated with the transmission of messages to the Commissioner, any Controller or officer;
- (c) the maintenance of its system to comply with any changes to the UN/EDIFACT standard; and
- (d) the operational support of its equipment at all times.

15 Availability and use

- (a) Notwithstanding the fact that official office hours are determined in the rules, the Commissioner undertakes, subject to rule 101A.12, to have its computer system available for the receipt of electronic messages, excluding the time needed for system maintenance, on a twenty-four hour basis
- (b) If for any reason, other than routine maintenance, the computer system is not operative, the Commissioner will, as expeditiously as possible, notify the registered user in this regard in which case the provisions of section 101A(13) shall apply for the duration of the period the system is not operative

16 Changes / substitutions to the system

- (a) The Commissioner may change or make improvements or modifications to any part of the computer system. The Commissioner will determine the nature and timing of such modifications and shall advise the registered user of the implementation of these changes
- (b) The parties agree that if it is intended to change the standards or procedures in the user manual by an amended version or any ancillary agreement they will take steps to change to the new standards or procedures within a reasonable time

17 Notices

- (a) The parties hereto select as their respective *domicillium citandi et executandi* and for the purposes of giving or sending any notice provided for or required hereunder, the following physical addresses:

Registered user

Commissioner

or such other physical address, fax or telephone number as may be substituted by notice given as herein required. Each of the parties shall be entitled from time to time by written notice to the other to vary its *domicillium citandi et executandi* to any other physical address within the Republic of South Africa

- (b) Any notice addressed to a party at its physical or postal address shall be sent by registered mail, or delivered by hand, or sent by facsimile transmission

18 Amendment in writing

- (a) This agreement and the annexes thereto constitute the complete agreement of the parties and any amendment thereof shall be in writing
- (b) The user manual may be amended from time to time by the Commissioner and such amended copy thereof shall be published on the SARS website and each such amendment published as an amended version of such manual shall for purposes of the Act be effective from the date it is so published or any date specified in such amendment

SIGNED AT

ON THIS

DAY OF

AS WITNESSES:

1.

2.

.....
FOR REGISTERED USER

PHYSICAL ADDRESS:

POSTAL ADDRESS:

FAX NO:

TELEPHONE NO:

E-MAIL:

COMMISSIONER:

PHYSICAL ADDRESS:

POSTAL ADDRESS:

FAX NO:

TELEPHONE NO:

E-MAIL:

SIGNED AT

ON THIS

DAY OF

AS WITNESSES:

1.

2.

FOR COMMISSIONER

DIGITAL SIGNATURE

- 1 The registered user and the Commissioner agree that -
 - (a) as an interim measure and in order to facilitate electronic data interchange between them;
 - (b) the methodology and procedure herein described shall be accepted by them as the electronic signature provided for in section 101A(10) of the Act; and
 - (c) this interim measure shall remain in full force and effect until this Annex is substituted by a new Annex. if the registered user and the Commissioner should agree on another form of digital signature

- 2 A digital signature shall be created and verified in accordance with the following procedure:
 - (a) The digital signature shall be contained in the message of the originator within the following parameters when the message is received on the SARS EDI Gateway:
 - (i) Originator Information: Comprised of a unique identification code selected by the registered user upon initial registration to a maximum of 35 characters
 - (ii) Address Information: SARS
 - (iii) Application Type: As specified by SARS in the user manual
 - (iv) Registered User Code: As allocated or agreed to by SARS
 - (v) Registered User Password: Comprised of a password assigned by SARS
 - (vi) Document Type and Version: A reference to the UN/EDIFACT document and version number
 - (vii) Live or Test Indicator
 - (viii) Communications parameters: Originator's communications address details as supplied on initial registration
 - (b) Upon receipt of the message on the SARS EDI Gateway the validity of the digital signature will be verified automatically against the digital signature specified and stored within the EDI Gateway
 - (c) Upon registration as a registered user the Commissioner will allocate a digital signature to the registered user which will be stored in the EDI Gateway and comprise the following:
 - (i) communications profile; and
 - (ii) registered user profile containing the registered user's password

(d) Notification of the password and password qualifier by the Commissioner will be in the manner as specified by the Commissioner;

(e) The digital signature shall be authenticated for purposes of the Act by validating—

(i) the communications profile; and

(ii) the registered user profile.

stored within the EDI Gateway

(f) Upon receipt of a message at the SARS EDI Gateway-

(i) the digital signature is automatically validated or invalidated; and

(ii) an electronic acknowledgement of receipt of the message is generated and automatically sent to the originator

3 The completion of this process, when the data and information contained in the electronic record constituting the message is accepted within the computer system of the Commissioner, shall for purposes of the Act be deemed to be the affixing of a digital signature to the message received."