

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (DAR/38)

Under sections 49 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 **with effect from 1 January 2008.**

PRAVIN JAMNADAS GORDHAN

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the insertion after rule 13.05 of the following rule:

“13.06 For the purposes of application of the reduced rates of duty in the EFTA column of Part 1 of Schedule No. 1, any provision of Part C of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49D, to goods imported or exported by post, as the case may be, the following procedures shall apply:

(a) In the case of exemptions the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document as provided in Article 20 of Annex V referred to in rule 49D.19(20).

(b) (i) If goods are imported and payment of any preferential rate of duty in the EFTA column of Part 1 of Schedule No. 1 is claimed, but Movement Certificate EUR1 or an invoice declaration is not produced, the postmaster shall detain the goods concerned and deliver them together with any documents produced to the officer responsible for origin administration at the office of the nearest Controller;

(ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered or declared for customs duty purposes at the office of the said Controller.

- (c) If proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49D shall *mutatis mutandis* apply to such goods.
 - (d) The postmaster shall retain and forward to the Officer responsible for origin administration any Movement Certificate EUR1 or invoice declaration in respect of imported goods.
- (b) By the insertion before the heading for the rules numbered 49A.01 and further, of the following rules:

“Binding origin determination (Section 49(8))

49.01 Any application for a binding origin in determination shall relate to only one type of goods and one set of circumstances conferring origin and include the following:

- (a) The holder’s name and address;
 - (b) the name and address of the applicant where that person is not the holder;
 - (c) the applicable provisions of the Agreement and Part 1 of Schedule No. 1 in respect of which the binding origin information is required;
 - (d) a detailed description of the goods and their tariff classification;
 - (e) the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary;
 - (f) the conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions in question to be met; in particular the exact rule of origin applied and the origin envisaged for the goods shall be mentioned;
 - (g) any samples, photographs, plans, catalogues or other documents available on the composition of the goods and their component materials and which may assist in describing the manufacturing process or the processing undergone by the materials;
 - (h) an agreement to supply a translation of any attached document into the official language (or one of the official languages) of the Republic if requested by the customs authorities;
 - (ij) any identification of any particulars to be treated as confidential, whether in relation to the public or customs administrations;
 - (k) indication by the applicant whether, to his or her knowledge, binding tariff information or binding origin information for goods or materials identical or similar to those referred to under paragraphs (d) or (f) have already been applied for or issued in the country where the goods are produced or manufactured or a tariff determination or binding origin determination has been applied for or issued by the Commissioner;
 - (l) subject to paragraph (ij), acceptance that the information supplied may be stored on a public access database of the Commissioner.
- 49.02 (a) Where, on receipt of the application, it is found not to contain all the particulars required to reach a decision the applicant shall be requested to supply the required information.

- (b) The applicant shall be notified -
 - (i) of the date all the information needed is received and the application is accepted for the purposes of a decision;
 - (ii) of the binding origin determination as soon as possible and within a time limit of 150 days from the date when the application was accepted.
- (c)
 - (i) Binding origin determinations shall be made by the Manager: Commercial Services;
 - (ii) The notification of the binding origin determination shall mention the right of appeal provided in section 49;
 - (iii) The provisions of rule 49A.30(32) shall *mutatis mutandis* apply in respect of any internal appeal to the Commissioner.

49.03 On entry for home consumption of goods to which a binding determination relates, the holder must-

- (a) be able to prove that the goods concerned and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in such determination; and
- (b) produce the certificate of origin issued by or invoice declaration made by an exporter approved by the customs authorities of the country or countries or group of countries concerned.”;

(c) by the deletion of rules 49A.26.05, 49A.26.06 and 49A.26.07;

(d) by the insertion after the rules numbered 49C of the following rules:

“Free Trade Agreement between the European Free Trade Association States and the Southern African Customs Union States

**Part C of the Schedule to General Notes to Part 1 of Schedule No. 1:
Annex V: Concerning the definition of the concept of “originating products” and methods of administrative co-operation**

49D.01 (a) The rules numbered 49D are rules contemplated in section 49(6)(b) in respect of the Free Trade Agreements between the European Free Trade Association States (EFTA) and the Southern African Customs Union States (SACU). The EFTA States comprise the Republic of Iceland, the Principality of Lichtenstein, the Kingdom of Norway and the Swiss Confederation and SACU comprises of the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland.

(b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49D.01(5), the number in brackets refers to the Article number or numbers of Annex V entitled “Concerning the Definition of the Concept of ‘Originating Products’ and Methods of Administrative Co-operation” of the said Agreement to which the rule relates.

- (c) Any expression used in these rules with reference to the Annex or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in Annex V or provisions of the Act relating to such Annex or in the said Agreement or in the Notes to Part C of the Schedule to the General Notes to Schedule No. 1.
- (d) The expression-
- (i) “Article” refers to the specified numbered article of Annex V;
 - (ii) “form EUR1” refers to the Movement Certificate EUR1 and includes according to the context, for export purposes, the set of forms comprising the Movement Certificate EUR1, the application form and copy of the application form referred to in rule 49D.14(14), (15); and
 - (iii) “goods” as used in these rules means, depending on the context, “goods” or “products” or “materials” as defined in Annex V;
- (e)
- (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)(b)(vi) to the extent specified in these rules to the Manager: Commercial Services, the Controller or any officer designated to perform such function;
 - (ii) For the purposes of subparagraph (i) any officer authorised by the Manager: Commercial Services or by any Controller may exercise any power or duty or function conferred or imposed on customs authorities in Annex V or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfillment of the other requirements of Annex V.
- (f) Registration of exporter
- For the purposes of section 49(6) and section 59A -
- (a) every exporter and producer of goods to be exported to any of the member states of the EFTA shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of -
 - (i) an exporter, Annexure DA 185.4A2;
 - (ii) a producer, Annexure DA 185.4A7;
 - (b) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.

ANNEX V

TITLE 1 - GENERAL PROVISIONS

49D.02(1) Article 1 - Definitions
No rule.

TITLE II - DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

- 49D.03(2) Article 2 – Origin Criteria
Goods originating in SACU are considered of single SACU origin, and the Movement Certificate EUR1 or invoice declaration must accordingly reflect "SACU Origin".
- 49D.04(3) Article 3 - Cumulation of origin
Whenever originating status is claimed for any product in which materials originating in any EFTA State or any SACU State have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in Annex V or in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation as contemplated in Article 3.
- 49D.05(4) Article 4 - Wholly obtained products
Goods wholly obtained must be so declared on the Movement Certificate EUR1 or any invoice declaration and any entry or declaration for export.
- 49D.06(5), (6) Article 5 - Sufficiently worked or processed products
Article 6 - Insufficient working or processing

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in an EFTA State or in SACU in order to distinguish the operations for the purposes of Articles 5 and 6.
- 49D.07(7) Article 7 - Unit of qualification
No rule.
- 49D.08(8) Article 8 - Accessories, spare parts and tools
No rule.
- 49D.09(9) Article 9 - Sets
Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of these Articles.
- 49D.10(10) Article 10 – Neutral elements
No rule.

TITLE III - TERRITORIAL REQUIREMENTS

- 49D.11(11) Article 11 - Principle of territoriality
Where originating status is claimed for goods that have been exported for outward processing the exporter must produce before exportation all relevant documents including any SAD form declaring the goods on importation under item 409.07 of Schedule No. 4 to the Controller for verification whether the provisions of Article 11 have been complied with.

49D.12(12) Article 12 - Direct transport

- (a) "Transported directly" means goods invoiced to an importer in SACU by an exporter in an EFTA State (or by a person in another country) and transported directly from the EFTA State to that importer, arriving in the same ship, aircraft or container on which they were loaded in the EFTA State.
- (b) The evidence contemplated in paragraph 2 of Article 12 in respect of goods which otherwise qualify for preferential treatment, but which have not been transported directly between an EFTA State and a SACU State shall be produced to the Controller at the time of entry together with the Movement Certificate EUR1 or invoice declaration and other documents contemplated in section 39.
- (c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security as contemplated in and subject to the provisions of section 49(9).
- (d) Documents providing the facts specified in paragraph 1 of Article 12 may include a declaration by the exporter supported by a statement by the customs authorities of the EFTA State that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

49D.13(13) Article 13 - Exhibitions

In addition to the proof of origin referred to in paragraph 2 of Article 13 the importer must produce on entry of the goods imported -

- (a) an invoice from the exporter in the EFTA State endorsed with the statement "these goods were consigned to you from (name and place of exhibition)"; and
- (b) a statement from -
 - (i) the exporter confirming the particulars specified in paragraphs 1(a) to (d) of Article 13; and
 - (ii) if the Manager: Commercial Services so requires, the customs authorities in the country of exhibition stating that the goods -
 - (aa) were consigned by the exporter from an EFTA State to the exhibition;
 - (bb) were used solely for exhibition or demonstration; and
 - (cc) remained under customs control during their stay in the country of exhibition

TITLE IV - PROOF OF ORIGIN

49D.14(14), (15)

Article 14 - General requirements

Article 15 - Procedure for the issue of a Movement Certificate EUR1

- (a) Numbered sets of Movement Certificate EUR1 (pages 1 - 2) and the Application For A Movement Certificate (pages 3 - 4) with a duplicate application form (page 5) have been printed in accordance with the provisions of Appendix 3 to Annex V and are available on application from the South African Revenue Services at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to an EFTA State.
- (b)
 - (i) All forms received must be accounted for and mutilated, spoiled or cancelled forms must be returned to the nearest Controller.
 - (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.
 - (iii) The form EUR1, export SAD form and supporting documents shall be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Manager: Commercial Services otherwise determines.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the Movement Certificate EUR1 and the application form.
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in Annex V and a certified duplicate set has been furnished to the agent.
- (f) The letter of authority shall be submitted together with the completed Movement Certificate EUR1 and application form and will be retained by the Controller.
- (g) Completion of a Movement Certificate EUR1 or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of Annex V;

(h) The Movement Certificate EUR1 must be completed to be authentic in accordance with the instructions in Article 15, the notes to the certificate and the following requirements:

- (i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;
- (ii) the numbered boxes of the certificate must be completed as follows:

Box 1

The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic. In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert SACU in the first line and the name of the EFTA State of destination in the second line.

Box 3

Insert the name of the consignee, and for exports to any exhibition outside an EFTA State which are later to be sent to an EFTA State, also insert the name and address of the exhibition.

Box 4

Insert SACU or the name of the EFTA State.

Box 5

Insert the name of the EFTA State of destination.

Box 6

Insert the details which will be inserted on the export SAD form.

Box 7

Insert one of the following endorsements where necessary; otherwise leave the box blank -

“Duplicate” (where application is made for a duplicate as contemplated in Article 17).

“Issued retrospectively” (where the goods have been exported before application is made for a certificate and application is made for retrospective issue thereof as contemplated in Article 16).

“Replacement of movement certificate EUR1 or invoice declaration” - Issued in(insert the country in which the Movement Certificate EUR1 or invoice declaration was issued - to be issued in the circumstances contemplated in Article 18.).

Box 8

- Enter item numbers and identifying marks and numbers in the space on the left-hand side of the box.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- No space must be left between items.
- State identifying marks and numbers on the packages.
- If the packages are addressed to the consignee state the address.
- If they are not marked state "No marks and numbers".
- For goods in bulk which are not packed insert "In bulk"
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description and in order that the appropriate tariff heading can be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.
- If both originating and non-originating goods are packed together describe only the originating goods and add at the end "Part contents only."
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk on the invoice and the following statement put in Box 8, below the description of the goods:
 - "Goods marked * on the invoice are non-originating and are not covered by this Movement Certificate EUR1.
- Draw a horizontal line under the only or final item in box 8 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 9

Insert metric measures.

Box 10

Invoices must -

- be serially numbered and the dates and numbers reflected in this box;
- reflect the Movement Certificate EUR1 number or mention the office and date of issue;
- contain a full description of the goods, the tariff heading and reference numbers or other particulars for identification of the goods in the exporter's records; and
- state the country in which the goods originate.

Box 11

- Insert the SAD form number and date.
- The initials and surname of the officer must be printed below the signature and date-stamp on the certificate in the space provided for this purpose.

Box 12

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature
- The signature must not be mechanically reproduced or made with a rubber stamp.

(ij) No certificate shall be valid -

- (i) If any entered particulars are incorrect and not in accordance with these rules;
- (ii) if it contains any erasures or words written over one another;
- (iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialed by the person who completed the certificate and endorsed by the officer who signs the certificate.

(k) For the purposes of verification of the originating status of goods declared in the application for Movement Certificate EUR1 (page 4 of the set of forms) the exporter, whether the manufacturer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods from a manufacturer for exportation in the same state or who re-exports in the same state goods imported from an EFTA State must produce to an officer at any time including at the time of presentation of such application, as the officer may require documents proving the originating status of the goods exported, including -

- (i) in accordance with the provisions of Article 26, accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned, Movement Certificates EUR1 and invoice declarations referred to in Article 19 proving the originating status of materials used and supplier's declarations;
- (ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;
- (iii) documents proving the value of materials used and added value;
- (iv) costing records showing the calculation of the ex-works price defined in Annex V.

- (l) The requirements for signing the declaration on Movement Certificate EUR1 are also applicable in respect of the application form which -
- (i) must bear the original signature of the person signing the declaration;
 - (ii) must be signed by the same person who signed the declaration on the Movement Certificate EUR1;
- (m) In the space where is stated “Specify as follows the circumstances which have enabled these goods to meet the above conditions” the exporter must state -
- (i) If exported goods are manufactured or wholly obtained by the exporter:
 “The goods shown on the Movement Certificate EUR1 were manufactured or wholly obtained by the exporter and are classified under
 (4 figure tariff heading). They fulfill the appropriate qualifying provisions of origin of Annex V.”
 - (ii) If the exporter has bought in goods for export in the same state -
 - (aa) Goods manufactured or wholly obtained in the SACU
 “The goods shown on the Movement Certificate EUR1 were manufactured or wholly obtained (delete which is not applicable) in the SACU and are classified under (4 figure tariff heading). Evidence of their originating status as required by Annex V is held by me;” or
 - (bb) Goods manufactured or wholly obtained in an EFTA State,
 “The goods were imported from..... (name of EFTA State) under cover of attached.....(state proof of origin, Movement Certificate EUR1 or invoice declaration, as the case may be) and are being exported in the same state. The goods are classified under(4 figure tariff heading).”
 - (iii) In the case of subparagraphs (i) and (ii) (aa), the applicable list rule in the Appendix 2 of Annex V.
- (n) “Supporting documents” must include -
- (i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other particulars sufficient to allow them to be identified in the exporter’s records;
 - (ii) the documents referred to in paragraph (d)
- (o) The origin administration officer may refuse to certify Movement Certificate EUR1 if he has reasonable doubts about the correctness of the statements made in this form.

49D.15(16) Article 16 – Movement Certificates EUR1 issued retrospectively

- (a) The exporter may only apply for the issue of a Movement Certificate EUR1 after exportation at the office of the Controller where the goods were exported.
- (b) The application shall be in writing, stating fully the reasons for the request and shall be supported by-
 - (i) a completed Movement Certificate EUR1 and its application form of which -
 - (aa) Box 7 shall be endorsed “issued retrospectively”; and
 - (bb) if a Movement Certificate EUR1 has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;
 - (ii) copies of the export SAD form, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of Annex V;
 - (iv) full reasons of the circumstances in which a retrospectively issued Movement Certificate EUR1 is required.
- (c) Before such application is considered an examination of the exporter’s file must be conducted as contemplated in paragraph 3 of Article 16.
- (d) The application for the issue of a Movement Certificate EUR1 retrospectively shall be considered by the officer responsible for origin administration.

49D.16(17) Article 17 – Issue of a Duplicate Movement Certificate EUR1

- (a) The exporter shall furnish to the officer designated to perform such function at the office of the Controller where the original Movement Certificate EUR1 was issued -
 - (i) a written statement giving reasons why a duplicate is required and the number and date of the original Movement Certificate EUR1;
 - (ii) a completed Movement Certificate EUR1 and application form reflecting the word “Duplicate” and the number and date of the original form in Box No. 7;
 - (iii) copies of the export SAD form, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.
- (b) The officer responsible for origin administration shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Movement Certificate EUR1 was issued.
- (c) If the officer responsible for origin administration decides to certify the duplicate Movement Certificate EUR1, the officer shall stamp and sign it in the same way as any other Movement Certificate EUR1, but in Box 11 after the word “Date” the officer shall insert the words “from which this Duplicate Movement Certificate is valid” and thereafter the date of the original Movement Certificate EUR1.

49D.17(18) Article 18 – Issue of Movement Certificates EUR. on the basis of a proof of origin issued or made out previously (herein referred to as a “Replacement Movement Certificate”)

- (a) Any replacement Movement Certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.
- (b) Application for any replacement movement certificate(s) may be in respect of -
 - (i) all or part of a consignment covered by the original Movement Certificate EUR1 or invoice declaration; or
 - (ii) a collection of goods covered by several original Movement Certificates EUR1 or invoice declarations issued in the same country of origin.
- (c) The application must-
 - (i) be made in writing to the officer designated to perform such function at the office of the Controller where the goods are under customs control stating the reasons for the application;
 - (ii) be accompanied by a completed Movement Certificate EUR1 and application form marked in Box 4 with the country of origin and endorsed in Box 7 with the statement “Replacement of Movement Certificate EUR1 of(insert the number and date) or invoice declaration issued in”(the country in which the Movement Certificate EUR1 or invoice declaration to be replaced was issued) together with any special statement which appear on the original document;
 - (iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the Movement Certificate EUR1 or the invoice declaration was issued;
 - (iv) include the original Movement Certificate EUR1 or the invoice declaration.
- (d) The original Movement Certificates EUR1 or invoice declaration and the application form for replacement Movement Certificate(s) will be retained by the officer.

49D.18(19), (22) Article 19 – Conditions for making out an invoice declaration

Article 22 – Approved exporter

- (a) Any exporter referred to in Articles 19 and 22 shall-
 - (i) ensure that the goods comply with the relevant provisions of origin at the time of export;
 - (ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 15 and Article 26;
 - (iii) use serially numbered invoices;
 - (iv) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;

- (v) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;
 - (vi) insert on any such document the applicable tariff heading;
 - (vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;
 - (viii) insert on three copies of the invoice or such other document the declaration specified in Article 14 paragraph 1(b) of the Annex, which shall -
 - (aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter;
 - (bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;
 - (cc) in the case of an approved exporter, contain the customs authorisation number;
 - (ix) The documents referred to in subparagraph (viii) shall be dealt with by-
 - (aa) forwarding one copy of the document on which the declaration is made to the consignee;
 - (bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller; and
 - (cc) creating a file for storing a copy of the invoice, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.
- (b) Application for approved exporter status must be made on the DA 185 form and its relevant Annexures.
- (c) Any exporter who issues any invoice declaration in the circumstances contemplated in paragraph 1(b) of Article 19 may be prohibited from issuing such declarations if he -
- (i) makes a false declaration concerning the origin or the value of any consignment;
 - (ii) does not comply with the requirements of Annex V or these rules.
- (d) The approved exporter status contemplated in Article 22 may be withdrawn if such exporter-
- (i) makes a false declaration concerning the origin or the value of any consignment;
 - (ii) does not comply with the requirements of these rules;
 - (iii) fails to notify the Manager: Commercial Services that-
 - (aa) the goods no longer fulfill the required origin conditions (for example, by change of sources of materials);
 - (bb) the need of approval ceases;
 - (cc) the legal identity or address changed.

- (e) If an exporter has been so prohibited from using invoice declarations or approved exporter status has been so withdrawn such exporter shall apply for Movement Certificate EUR1 in respect of all exports for which originating status is claimed for such time as Manager: Commercial Services may determine.
- (f) If any invoice declaration is made after exportation as contemplated in Article 19, the documents reflecting the invoice declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the officer designated to perform such function at the office of the Controller where the goods were entered for export or which is nearest to the post office where the goods were exported.

49D.19(20) Article 20- Exemptions from proof of origin

- (a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10.
- (b) The following general conditions provided for in Article 20 apply to exemptions from production of proof of origin in respect of the importations concerned, where -
 - (i) the value of such goods does not exceed the limit of EURO 500 in the case of small packages or EURO 1200 in the case of goods forming part of travellers' personal baggage;
 - (ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage; and
 - (iii) the goods have been declared as meeting the requirements of Annex V and there is no reason to doubt the veracity of such declaration.
- (c) The following additional conditions apply for private postal imports -
 - (i) the goods have been sent by one private individual to another direct from the preference country in question;
 - (ii) the sender declares in writing that the origin conditions are satisfied.
- (d) The provisions apply *mutatis mutandis* to such goods sent or taken to an EFTA State.

49D.20(21) Article 21 – Calculation of national currencies

Any rule for the purposes of Article 21 will be made under the provisions of section 73(3).

49D.21(23) Article 23 – Validity of proof of origin

- (a) Any goods imported for which originating status for the purpose of qualifying for a preferential rate of duty specified in Part 1 of Schedule No. 1 is claimed shall, if no proof of origin is available, be subject to the provisions of section 49(9).

- (b) Any application for acceptance of proof of origin after the final date of presentation for the purpose of applying preferential treatment as contemplated in paragraph 2 of Article 23 shall be in writing addressed to the Manager: Commercial Services stating fully the exceptional circumstances on which the application is based.
- (c) For the purposes of paragraph 3 of Article 23, any proof of origin belatedly presented will be accepted if the goods have been entered for home consumption before expiry of the period of validity of four months from the date of issue referred to in paragraph 1 of Article 23.

49D.22(24) Article 24 – Submission of proof of origin

- (a) Any proof of origin in respect of imported goods must be -
 - (i) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption; or
 - (ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13; and
 - (iii) must be in English and if not so a translation must be attached thereto.
- (b) Every Movement Certificate EUR1 or invoice declaration produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfillment of the requirements of Annex V.

49D.23(25) Article 25 – Importation by installments

- (a) Where any importer requests approval to import goods contemplated in Article 25 by installments application shall be in writing and -
 - (i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Manager: Tariff Policy in Head Office and forward a copy of the application to the Manager: Commercial Services;
 - (ii) in the case of other dismantled or non-assembled products referred to in Article 25, the application shall be made to the Manager: Commercial Services stating a full description of the goods, the tariff heading, the number of consignments and includes *pro-forma* invoices of each.
- (b) Copies of the proof of origin shall be presented with each SAD form for the importation of consignments subsequent to the first installment and such SAD form shall reflect the number and date and place of entry of the first SAD form.

49D.24(26) Article 26 - Supporting documents

- (a) In addition to the documents referred to in Article 26 and in the rules for Articles 14 to 15 every exporter who completes a Movement Certificate EUR1 or an invoice declaration in respect of goods exported shall keep all the supporting documents proving the originating status of the goods concerned.

- (b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager: Commercial Services, where -
 - (i) different terms apply, for example, CIF price;
 - (ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
 - (iii) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
 - (iv) a discount has been granted subject to conditions, for example, payment to be made within six months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;
 - (v) any other instances where the invoiced price is not an ex-factory price.

- (c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of Annex V.

- (d) A unique Consignment Reference must be generated for each export consignment as required in terms of rule 38.15.

49D.25(27) Article 27 - Preservation of proof of origin and supporting documents
Documents shall be preserved as provided in rule 101.02.

49D.26(28) Article 28 - Discrepancies and formal errors

- (a) Slight discrepancies in proof of origin documents referred to in Article 28(1) submitted at the time of entry of imported goods may include -
 - (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) valid and accurate information, but not in correct box;
 - (iv) exporter declaration box not dated;
 - (v) other discrepancies as determined by the Manager: Commercial Services.

- (b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

TITLE V – ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

49D.27(29) Article 29 - Notifications

- (a) The stamp provided for issuing Movement Certificates EUR1 must be used only for that purpose and only such stamp shall be used for such forms.
- (b) The Manager: Commercial Services shall be responsible for rendering the assistance contemplated in Article 29 to the customs administrations of the EFTA States.

49D.28(30) Article 30 – Verification of proofs of origin

- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of an EFTA State for verification by the Manager: Commercial Services.
- (b) If any origin administration officer has reasonable doubts about the Movement Certificates EUR1 or the invoice declaration, the originating status of the goods concerned or the fulfillment of the other requirement of Annex V, such officer may, unless the Manager: Commercial Services otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of an EFTA State on the originating status of the goods.
- (c) If a request is received from the customs authorities in an EFTA State, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfillment of the other requirements of Annex V.
- (d) The Manager: Commercial Services shall determine whether or not to refuse entitlement to preferences in the circumstances contemplated in Article 30(7).

49D.29(31) Article 31 – Dispute settlement

- (a) Any person involved in a dispute as contemplated in Article 31(2) concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)(b), submit an internal appeal to the Commissioner within three months of the decision or determination concerned.
- (b) Application for internal appeal shall be made on the appeal form obtainable from the Manager: Commercial Services and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in the application.
- (c) When Part A of Chapter XA comes into operation, any internal administrative appeal shall be subject to the procedures prescribed in that Part and the rules made thereunder.

- 49D.30(32) Article 32 - Penalties
No rule.
- 49D.31(33) Article 33 – Free zones
No rule.
- 49D.32(34) Article 34 – Sub-Committee on Customs and Origin matters
No rule.
- 49D.33(35) Article 35 - Appendices
No rule.
- 49D.34(36) Article 36 – Transitional provisions for goods in transit or storage
- (a) The provisions of Article 36 may be applied in respect of goods complying with the provisions of Annex V which are exported from an EFTA State and either in transit to or in a customs and excise warehouse in the Republic on 1 May 2007.
 - (b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.
 - (c) In order to qualify for such benefit a valid retrospectively issued Movement Certificate EUR1 and proof of direct transport shall be submitted to the Controller where the goods have been entered by not later than 31 August 2007.
 - (d) For the purposes of goods exported to an EFTA State the retrospective issue of Movement Certificates EUR1 may be applied for if supported by -
 - (i) proof -
 - (aa) of the originating status of the goods;
 - (bb) that the goods were directly transported;
 - (cc) were in transit to or in temporary bonded warehouses or in free zones in an EFTA State on the said date;
 - (ii) a copy of the export SAD form and other export documentation.
- 49D.35 Supplier's declarations
No rule.
- 49D.36 General
Documents to be submitted and procedures to be followed on presentation of SAD forms for goods in respect of which preferential treatment is claimed.
- 49D.36.01 (a) Import SAD forms shall be endorsed -
- (i) whether a Movement Certificate EUR1 or an invoice declaration is produced;
 - (ii) with the number of the Movement Certificate EUR1 if applicable.

- (b) Export SAD forms shall be endorsed -
 - (i) whether the Movement Certificate EUR1 or the invoice declaration is produced;
 - (ii) with the number of the Movement Certificate EUR1, if applicable.

49D.36.02 Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of -

- (a) imported goods-
 - (i) if the goods are entered for home consumption, Movement Certificate EUR1 and a copy of the invoice or a copy of the invoice endorsed with an invoice declaration, a copy of the bill of lading, air waybill or other transport document, for retention by the Controller;
 - (ii) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the proof of origin and any other document required for allowing preferential treatment when the goods are entered for home consumption.

- (b) goods for export-
 - (i) duly completed Movement Certificate EUR1 where required; and
 - (ii) for retention by the Controller, the application form for Movement Certificate EUR1 and a copy of the export invoice, or a copy of any invoice containing an invoice declaration, a copy of the packing list, a copy of the bill of lading, air waybill or other transport document, and except in the case of an approved exporter, the proof of origin;
 - (iii) if an invoice declaration is produced after export a copy of the relevant export SAD form shall be submitted therewith to any officer designated to perform such function.

- (c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

- (d) Where goods are invoiced in a foreign currency the rate of exchange for the purposes of determining whether they qualify under the rules of origin shall be that applying at the time of shipment as contemplated in section 73.

- (e)
 - (i) If used and secondhand goods exported should bear marks of origin, such marks may be accepted.
 - (ii) If such goods bear no mark of origin, a declaration about the country of manufacture by an acknowledged expert in the trade may be accepted.
 - (iii) Private persons
 - (aa) The Movement Certificate EUR1 for second hand motor vehicles and boats exported by private persons must reflect where appropriate the make and type, chassis or body number, engine number and registration number.

- (bb) The exporter must in addition produce for inspection the invoice or a copy covering the purchase.
- (cc) The export declaration of the application for the Movement Certificate EUR1 need not be completed and in such a case, the exporter may be shown as resident outside the Republic, if applicable.

(e) by the substitution in the Schedule to the Rules of the following forms:

- “DA 185.4A2 - Registration Client Type A42 – Exporter;
- DA 185.4A7 - Registration Client Type A47 - Producer“



REGISTRATION CLIENT TYPE 4A2 – EXPORTER

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an **X** in the appropriate block(s) whichever is applicable
- In addition, please complete the following sections of this form (where applicable) in the case of -
 - AGOA – Section A (DA 46A1.02) and/or DA 46A1.03 (incorporated in Section A of Annexure DA185.4A4)
 - Application for Approved Exporter Status in terms of the TDCA or SACU/EFTA Free Trade Agreement – Section B (DA 49A.02)
 - GSP with Community, Norway, Switzerland, Russian Federation or Turkey – Section C (DA 46A.01) and/or DA 46A.02 (incorporated in Section C of Annexure DA 185.4A7)

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 Block 5 of the application form (DA 185).

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Street name and number:	
Building name and floor number:	
Suburb:	
City/Town:	
Street code:	

Please mark the applicable box(es) with an **X** if any goods are exported under the following:

AGOA <input type="checkbox"/>	(¹) SADC Agreement <input type="checkbox"/>	(²) TDCA <input type="checkbox"/>	(⁴) SACU/EFTA <input type="checkbox"/>	<input type="checkbox"/>
Approved Exporter – TDCA / SACU/EFTA <input type="checkbox"/>	Other exporter <input type="checkbox"/>			<input type="checkbox"/>
GSP: (³)Community <input type="checkbox"/>	Norway <input type="checkbox"/>	Switzerland <input type="checkbox"/>	Russia <input type="checkbox"/>	Turkey <input type="checkbox"/>

Notes:

- If exporter under AGOA, please also complete DA 46A1.02
- If approved exporter under TDCA or SACU/EFTA, please also complete form DA 49A.02
- If exporter and producer under GSP, please also complete forms DA 46A.01 and DA 46A.02
- If exporter and not the producer under any of the GSP Schemes, please also complete the DA 46A.01
- If exporter and producer under the SADC, TDCA or SACU/EFTA or any of the GSP Schemes, please also complete the DA 185.4A7

Additional Notes:

(¹) SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No. 10 of the Act)
 (²) TDCA means the Trade, Development and Cooperation Agreement with the European Community and its member states (as mentioned in Part 1 in Schedule No. 10 of the Act)
 (³) Community means the European Economic Community and its member states (as mentioned in the rules numbered 46A2)
 (⁴) SACU/EFTA means the Southern African Customs Union States and the European Free Trade Association States (as mentioned in the rules numbered 49C)
 *Delete whichever is not applicable

Authority to apply:

I/We.....
 (name of applicant)

herein represented by:

(1) (2)
 (Capacity) (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.

Continues overleaf

Originals or certified copies to 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)	Proof of Address
(c)	Resolution/consent or other authority as applicable
(d)	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 / Capacity, e.g. Director)
.....	
(Signature)	(Date & Place)

Sections A, B and C continue overleaf

SECTION A – African Growth and Opportunity Act (AGOA)

	Exporter's Application for Registration for the purposes of the AGOA (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964)	DA 46A1.02 Customs Client Number
Textile and apparel articles manufactured in the Republic or any other beneficiary sub-Saharan country for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA		
Registered name: _____ Trade name: _____ Physical address: _____ <div style="text-align: right;">Postal Code: _____</div> Postal address: _____ <div style="text-align: right;">Postal Code: _____</div> Magisterial District: _____ Telephone Number: () Fax number: ()		
I/we the undersigned undertake to - (a) maintain complete books, accounts and other documents of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the United States Customs Service (USCS) or the South African Revenue Service (SARS); (b) ensure compliance with the provisions of origin contained in section 334 of the Uruguay Round Agreements Act, the AGOA, 19 CFR 102.21 and Annex 401 to NAFTA (enactments, as defined in section 46A.01, of the United States of America) and any other enactment governing the preferential treatment of goods exported; (c) cooperate with the USCS and SARS in providing documents, correspondence and reports relevant to any investigation, permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts; (d) register with SARS before exportation of any articles for the purposes of the AGOA and de-register when exports cease; (e) consent to information regarding exports and imports of such covered articles be made available to the USCS as required in terms of section 113(a)(1)(C) of the AGOA; (f) ensure that I/we are fully conversant with the requirements of the AGOA and other related US enactments, as well as the provisions of the Customs and Excise Act and rules; (g) ensure the correctness of the information furnished on the certificate of origin and application for a visa; (h) notify all persons in writing to whom a certificate of origin was given which I/we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.		
_____ (Authorised signature)		_____ (Date: YY/MM/DD)
_____ (Name in block letters)		_____ (Title)
NOTE: If the exporter is also the manufacturer of the goods exported, form DA 46A1.03 (incorporated in Section A of Annexure DA 185.4A4) must also be completed.		

SECTION B
Agreement on Trade, Development and Cooperation
between the European Community and its Member States
and the Republic of South Africa and the Free Trade Agreement between EFTA and SACU

	APPLICATION FOR APPROVED EXPORTER STATUS IN TERMS OF ARTICLE 20 OF THE PROTOCOL (RULE 49A.18(19), (20)) AND ARTICLE 22 OF ANNEX V (RULE 49C.18(19),(22))	DA 49A.02 Customs Client Number:
FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS” AND METHODS OF ADMINISTRATION COOPERATION OF THE AGREEMENT ON TRADE, DEVELOPMENT AND COOPERATION BETWEEN THE EUROPEAN COMMUNITY AND THE REPUBLIC OF SOUTH AFRICA AND THE FREE TRADE AGREEMENT BETWEEN EFTA AND SACU		
Note: To be completed in Triplicate		
1. Exporter's Name (<i>hereinafter referred to as “the exporter”</i>) <hr/> <hr/>		
2. Estimated number and value of consignments per annum <hr/> <hr/>		
3. Description of goods to be exported and 4 digit tariff headings <hr/> <hr/>		
4. Specify how the goods to be exported meet the necessary conditions of origin <hr/> <hr/>		
5. Are you the manufacturer of the goods? If yes, briefly describe the manufacturing process <hr/> <hr/>		
6. Do you hold evidence that the goods comply with origin criteria? Please submit with the application <hr/> <hr/>		
7. Country of destination <hr/> <hr/>		
8. The following means of identification of the exporter for the purposes of paragraph 9(a) is proposed: <hr/> <hr/>		
9. If approved exporter status is granted, the exporter undertakes to – <ul style="list-style-type: none"> (a) <i>accept full responsibility for any invoice declaration which identifies the exporter as if it has been signed in manuscript;</i> (b) <i>submit a copy of the required document with the invoice declaration and authorisation number endorsed thereon together with the other export documentation to the Controller and comply with rule 49A.18(19),(20)(g) or rule 49C.18(19),(22) if the invoice declaration is made after exportation;</i> (c) <i>state proper references or other particulars on the invoice whereby the goods exported can be readily traced in the exporter's records;</i> (d) <i>keep proper records to verify the originating status of the goods as required by the said Protocol and the rules;</i> (e) <i>comply with any conditions or obligations imposed by the Manager: Commercial Services;</i> (f) <i>inform the Manager: Commercial Services of any change in legal identity or any matter affecting the originating status of goods exported;</i> (g) <i>apply before export for approval if any goods not specified in this application will be exported or exportation of any goods will be discontinued;</i> (h) <i>ensure that the goods concerned comply with the relevant provisions of origin; and</i> (i) <i>otherwise comply fully with the requirements of rule 49A.18(19),(20) or rule 49C.18(19),(22).</i> 		

Continues overleaf

I declare that –

- I am duly authorised to sign the application;
- the information furnished herein is true and correct; and
- the goods described herein are of South African origin in accordance with the provisions of Protocol 1 or Annex V referred to in the heading of this form.

.....
(Signed on behalf of the exporter)

.....
(Title)

.....
(Name in block letters)

.....
(Status of signatory to the application)

(Date)

Please confirm who will sign preference documentation. In case of doubt or difficulty, please contact the Officer: Origin Administration _____, where the completed application should be submitted.

Return address:

Tel. No.:

Email Address

FOR OFFICIAL USE ONLY:

*Approved / Not Approved (*Delete which is not applicable)


Reasons if not approved:

Customs Authorisation Number: _____ (rule 49A.18(19),(20)(a)(viii)(cc) or rule 49C.18(19),(22))

(Signed: Officer: Origin Administration)

(Date)

SECTION C – General System of Preferences (GSP)

		Generalized System of Preferences (GSP)		DA 46A.01	
Exporter's Application for Registration for the purposes of the GSP (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 and the rules thereto)				Customs Client Number	
Notes: <ul style="list-style-type: none"> • Mark the applicable box(es) with an X • The DA 185 should be completed for registration purposes with the SARS • If the exporter is also the producer, DA 46A.02 (incorporated in Section C of Annexure DA 185.4A7) should also be completed 					
Goods produced for export to the Community, Norway, Switzerland, Russia or Turkey for the purposes of obtaining preferential tariff treatment as contemplated in the relevant enactments					
Countries granting GSP preferences: (Mark applicable boxes with X)					
Community <input type="checkbox"/>	Norway <input type="checkbox"/>	Switzerland <input type="checkbox"/>	Russia <input type="checkbox"/>	Turkey <input type="checkbox"/>	
Business / Person Particulars:					
Registered Name of Business or Name of Applicant					
Physical Address of Business: Street Name and Number					
Suburb & City			Postal Code		
Postal Address					
Suburb & City			Postal Code		
Business contact numbers (including area code)		Telephone		Facsimile	
Business email address					
General Declaration: I/we the undersigned undertake to –					
(a) maintain and keep complete books, accounts and other documents (as specified in the rules) of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for three years from the date of export and make such books, accounts and other documents available at the request of any officer of the South African Revenue Service (SARS); (b) ensure compliance with the provisions of origin contained in the enactments contemplated in the rules of the country governing the preferential treatment of goods exported to(insert country granting the preferential treatment); (c) cooperate with the SARS in providing documents, correspondence and reports relevant to any investigation; permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts; (d) register with SARS exportation of any articles for these purposes and de-register when exports cease; (e) ensure that I / we are fully conversant with the requirements of the relevant enactments as well as the provisions of the Customs and Excise Act and rules; (f) ensure the correctness of the information furnished on the certificate of origin Form A; (g) notify all persons in writing to whom a certificate of origin was given which I / we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.					
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:	

REGISTRATION CLIENT TYPE 4A7 – PRODUCER**Notes:**

- Whenever an asterisk (*) appear, please delete whichever is not applicable
- Indicate with an **X** in the appropriate block(s) whichever is applicable
- In addition, please complete the following sections of this form (where applicable) in the case of –
 - TDCA or SACU/EFTA Free Trade Agreement – form DA 49A.02 incorporated in Section B thereof
 - Approved Exporter (TDCA and SACU/EFTA) – DA 49A.02 incorporated in section B of the DA185.4A2
 - SADC – DA 185.4A2
 - GSP – form DA 46A.01 incorporated in Section C of the DA 185.4A2

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 Block 5 of the application form (DA 185).

Trade name of business: _____

Customs Client Number (if already registered): _____

Physical address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

Please mark the applicable box(es) with an **X** if any goods are exported under the following:

⁽¹⁾ SADC Agreement ⁽²⁾ TDCA Other producer: ⁽⁴⁾ SACU/EFTA

GSP: ⁽³⁾ Community Norway Switzerland Russia Turkey

Notes:

- If producer and exporter under GSP, please also complete forms DA 46A.01 and DA 46A.02
- If producer and not the exporter under any of the GSP Schemes, please also complete the DA 46A.02
- If exporter and producer under the SADC, TDCA or SACU/EFTA or any of the GSP Schemes, please also complete the DA 185.4A2

Additional Notes:

⁽¹⁾ SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No. 10 of the Act)

⁽²⁾ TDCA means the Trade, Development and Cooperation Agreement with the European Community and its member states (as mentioned in Part 1 in Schedule No. 10 of the Act)

⁽³⁾ Community means the European Economic Community and its member states (as mentioned in the rules numbered 46A2)

⁽³⁾ SACU/EFTA means the Southern African Customs Union States and the European Free Trade Association States (as mentioned

in the rules numbered 49C)

*Delete whichever is not applicable

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,

hereby apply for registration as a Producer.

Continues Overleaf

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)	Proof of Address
(d)	* 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;	
	(i)	comply with the customs and excise laws and procedures.	
Initials and surname:		Status (e.g. Director):	
Signature:		Date:	Place: