

**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 32830**

**No. R.1224**

**2009-12-18**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/66)**

Under sections 59A, 60 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 2010.**

**IVAN PILLAY**

**ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution in rule 59A.01 for paragraph (c) of the following paragraph:

"(c) (i) The Commissioner may at any time-

(aa) require that any registrant or class of registrants-

(A) complete and submit a form DA 185 within a period specified by the Commissioner for updating of existing information or to furnish additional information;

(B) who furnished security for any purpose in terms of the Act, submit particulars thereof in a format prescribed by the Commissioner; or

(bb) after reasonable notice to the clients concerned, amend existing registrations by allocating separate registration numbers for clients participating in customs activities and clients participating in excise activities.

(ii) If the form DA 185 is not received within the period specified by the Commissioner the registrant will not be able to transact any customs or excise business under the existing registration."

(b) By the insertion after rule 60.09(2) of the following heading and rule:

**“Updating of information and furnishing of additional information**

60.10(1) (a) The Commissioner may at any time-

(i) require any licensee or class of licensees-

(aa) to complete and submit a form DA 185 within a period specified by the Commissioner for updating of existing information or to furnish additional information;

(bb) who furnished security for any purpose in terms of the Act, to submit particulars thereof in a format prescribed by the Commissioner; or

(ii) after reasonable notice to the licensees concerned, amend existing licensee numbers by allocating separate numbers in respect of clients licensed for participating in excise activities and those licensed for participating in other activities in terms of any provision of the Act.

(b) If the form DA 185 is not received within the period specified by the Commissioner the licensee will not be able to transact any customs or excise business under the existing licence.”

(c) By the substitution in item 202.00 of the Schedule to the Rules of the following form:

“DA 185 APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS”



## APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

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1. NOTES FOR THE COMPLETION OF FORM	
1.	Please indicate with an "X" in the applicable box.
2.	If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures.
3.	Where the asterisk (*) appears, delete which ever is not applicable.
4.	Please reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type.
5.	Please take note that a separate application form must be completed for each client type.
6.	Please complete annexure DA185.C where security must be furnished.

2. EXISTING REGISTRANT/LICENSEE PARTICULARS																					
If currently registered/licensed with SARS, please state allocated customs client number.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>																				

3. PURPOSE OF APPLICATION			
New Registration/Licensee or renewal:	<input type="checkbox"/>	Amendment of existing information:	<input type="checkbox"/>
		Cancellation:	<input type="checkbox"/>

4. CLIENT TYPES			
4.A REGISTRATION (section 59A and the rules thereto)		4.B LICENSING (section 60 and 61 and the rules thereto)	
4A1	Importer - Annexure DA 185.4A1	<input type="checkbox"/>	4B1 Special Manufacturing Warehouse – Annexure DA 185.4B1 (Section 21 and the rules thereto)
4A2	Exporter: (Annexure DA 185.4A2)		4B2 Manufacturing Warehouse - Annexure DA 185.4B2 (Sections 19A and 27 and the rules thereto)
	<ul style="list-style-type: none"> <li>• Exporter for SADC, TDCA and SACU/EFTA – Annexure DA 185.4A2 (rule 59A.01, rule 49A, B and C)</li> </ul>	<input type="checkbox"/>	4B3 Storage Warehouse – Annexure DA 185.4B3
	<ul style="list-style-type: none"> <li>• Exporter for AGOA – Section A of Annexure DA 185.4A2 &amp; Form DA 46A1.02 (rules 46A1.02)</li> </ul>	<input type="checkbox"/>	4B4 Special Storage Warehouse - Annexure DA 185.4B4 (Sections 19A and 21 and the rules thereto)
	<ul style="list-style-type: none"> <li>• Approved Exporter for TDCA, SACU/EFTA – Section B of Annexure DA 185.4A2 &amp; Form DA 49A.02 (rules 49A.18 (19),(20) and 49C.18(19)(20))</li> </ul>	<input type="checkbox"/>	4B5 Clearing Agent - Annexure DA 185.4B5 (Section 64B and the rules thereto)
	<ul style="list-style-type: none"> <li>• Exporter for GSP (various countries) – Section C of Annexure DA 185.4A2 &amp; Form DA 46A.01 (rules 46A2.18)</li> </ul>	<input type="checkbox"/>	4B6 Remover of goods in Bond - Annexure DA 185.4B6 (Section 64D and the rule thereto)
4A3	Rebate User (Schedule Nos. 3, 4 and 6) - Annexure DA 185.4A3 (Section 75 and the rules thereto)	<input type="checkbox"/>	4B7 Distributor of Fuel - Annexure DA 185.4B7 (Section 64F and the rules thereto)
4A4	Manufacturer - Annexure DA 185.4A4 & DA46A1.03 (Section 46)	<input type="checkbox"/>	4B8 Special Ad Valorem Manufacturing Warehouse – Annexure DA 185.4B8 (Section 36A and the rules thereto)
4A5	Special Manufacturing Warehouse: MIDP - Annexure DA 185.4A5	<input type="checkbox"/>	4B9 Storage Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B9 (Sections 19A, 21, 21A and Rule 21A.10)
4A6	Electronic Communication with SARS - Annexure DA 185.4A6 (Section 101A and the rules thereto)	<input type="checkbox"/>	4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B10 (Sections 19A, 21A, 27 and Rule 21A.10)
4A7	Producer - Annexure DA 185.4A7 & Form DA 46A.02 (rules 46A2.18)	<input type="checkbox"/>	
4A8	Commercial manufacturer of biodiesel – Annexure DA 185.4A8 (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	
4A9	Non-commercial manufacturer of biodiesel – Annexure DA 185.4A9 (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	
4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5) – Annexure DA 185.4A10	<input type="checkbox"/>	
4A11	Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA) – Annexure DA 185.4A11 (Sections 21A and Rule 21A.04)	<input type="checkbox"/>	

*Continues Overleaf*

5. BUSINESS / PERSON PARTICULARS									
Registered name of business or name of applicant:									
Business address: Street name and number:									
Building name and floor number:									
Suburb:									
City/Town:			Street code:						
Postal address:									
Suburb:									
City/Town:			Postal code:						
Business Telephone (Including code):		Code: (____)	Tel. (____)		Fax number (Including code):		Code: (____)	Fax. (____)	
Business e-mail address:									

6. BANK ACCOUNT DETAILS											
Mark if you do not have a local savings or cheque account					<input type="checkbox"/>	Account No:					
Branch Name:					Branch No:						
Bank Name:					Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:		<input type="checkbox"/>
Account Holder Name:											

7. SARS REVENUE IDENTIFICATION NUMBERS										
i. VAT Registration Number:		4								
iii. PAYE Reference Number:		7								
v. UIF Reference Number:		U								
ii. Income Tax Reference Number:										
iv. SDL Reference Number:										

8. NATURE OF BUSINESS										
Company		Close Corporation			Trust			Sole Proprietor / Individual		
Co-op		Public Authority			Other			Other (Please specify):		
Company Registration number:										
Close Corporation Registration Number:										
Trust Registration Number:										

9 PARTICULARS OF SOLE PROPRIETOR / INDIVIDUAL AND / OR PARTNERS									
i. Initials:						First Name/s:			
Surname:									
Capacity:									
ID. No:									
Passport No:									
					Passport Country (e.g. South Africa = ZAF)				
ii. Initials:						First Name/s:			
Surname:									
Capacity:									
ID. No:									
Passport No:									
					Passport Country (e.g. South Africa = ZAF)				
iii. Initials:						First Name/s:			
Surname:									
Capacity:									
ID. No:									
Passport No:									
					Passport Country (e.g. South Africa = ZAF)				

10. PUBLIC OFFICER / REPRESENTATIVE									
Surname:									
First Name:									
Telephone (including code):	Code: (____)	Tel. (_____)	Fax number (Including code):	Code: (____)	Fax. (_____)				
E-mail address:									
Cellular Phone Number:									
Public Officer:	<input type="checkbox"/>	Curator/Trustee:	<input type="checkbox"/>	Partner:	<input type="checkbox"/>	Accounting officer / Treasurer / Financial Officer:	<input type="checkbox"/>	Other, please specify:	

11. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS				
Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-				
(a) Has contravened or failed to comply with the provisions of the Act.	Yes:		No:	
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:	
(c) Has been convicted of any offence under the Act.	Yes:		No:	
(d) Has been convicted of any offence involving dishonesty.	Yes:		No:	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:		No:	
(f) Has ever been insolvent or in liquidation.	Yes:		No:	
Note: • If the answer is "yes" to any of the above questions in Block 10, full details must be furnished on a separate page and attached to the application. • Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, a submission to this effect should be furnished on a separate page and attached to the application.				

12. DOCUMENTS IN SUPPORT OF APPLICATION
The following information / documents must be submitted with this application form.
<ul style="list-style-type: none"> <li>• One of the following documents to prove bank details:               <ul style="list-style-type: none"> <li>○ A cancelled cheque;</li> <li>○ A legible certified copy or original bank statement which confirms the account holder's name, account number and branch code;</li> <li>○ An original letter from the bank on an letterhead; or</li> <li>○ An original auto bank statement.</li> </ul> </li> <li>• Certified copies of the following documents:               <ul style="list-style-type: none"> <li>○ Municipal account not older than 3 months to confirm the address details,</li> <li>○ VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details.</li> <li>○ CIPRO registration letter when company or CC was registered,</li> <li>○ Identity document or passport</li> <li>○ Telkom and/or cell phone account not older than 3 months to confirm contact details.</li> </ul> </li> <li>• Any other information as the Commissioner for SARS may require.</li> </ul>

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)