

**DEPARTMENT OF SOUTH AFRICAN REVENUE SERVICE
DEPARTEMENT SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 174

14 March 2014

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/135)**

Under section 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.



VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution in item 202.00 of the Schedule to the rules for forms DA 185 and DA 185.4A5 of the following forms:

| | |
|------------|--|
| “DA 185 | Application form: Registration / Licensing of Customs and Excise Clients |
| DA 185.4A5 | Registration Client Type 4A5 - Special Manufacturing Warehouse: APDP” |



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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| 1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES | |
| <p>1. Where the asterisk (*) appears, delete whichever is not applicable.</p> <p>2. Indicate with an "X" in the appropriate block(s) whichever is applicable.</p> <p>3. Complete the appropriate annexure.</p> <p>4. 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.</p> <p>5. 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.</p> <p>6. Where security must be furnished complete and submit annexure DA 185.C.</p> <p>7. A foreign principal must complete and submit annexure DA 185.D.</p> <p>8. Complete and submit (if applicable) the appropriate prescribed agreement.</p> <p>9. All Customs and Excise forms are available on the SARS website (www.sars.gov.za) or at any SARS branch office.</p> | |

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|---|--|
| 2. EXISTING REGISTRANT/LICENSEE PARTICULARS | |
| If currently registered/licensed with SARS, please state allocated customs client number. | |

| | |
|--|--|
| 3. NATIONALITY | |
| Natural person, who is: | Juristic person, that is: |
| Located in the RSA: Yes <input type="checkbox"/> No <input type="checkbox"/> | Located in the RSA: Yes <input type="checkbox"/> No <input type="checkbox"/> |

| | | | |
|--|---|--|--|
| 4. PURPOSE OF APPLICATION | | | |
| New Registration/Licensee or renewal: <input type="checkbox"/> | Amendment of existing information: <input type="checkbox"/> | Cancellation: <input type="checkbox"/> | |

| 5. ANNEXURES | | | | | |
|--|--|--------------------------|-------------|--|--------------------------|
| Annexure | Purpose | Tick box | Annexure | Purpose | Tick box |
| DA 185 4A1 | Importer (Local or Foreign) | <input type="checkbox"/> | DA 185 4B1 | Special Manufacturing Warehouse – (Section 21 and the rules thereto) | <input type="checkbox"/> |
| DA 185 4A2 | Exporter (Local or Foreign) | <input type="checkbox"/> | DA 185 4B2 | Manufacturing Warehouse – (Sections 19A, 27 and 54E and Chapter VA and the rules thereto) | <input type="checkbox"/> |
| DA 185 4A2 | Exporter for SADC, TDCA and SACU/EFTA – (rule 59A.01, rule 49A, B and C) | <input type="checkbox"/> | DA 185 4B3 | Storage Warehouse | <input type="checkbox"/> |
| DA 185 4A2 (Section A) & Form DA 46A1.02 | Exporter for AGOA – (rules 46A1.02) | <input type="checkbox"/> | DA 185 4B4 | Special Storage Warehouse (Sections 19A and 21 and the rules thereto) | <input type="checkbox"/> |
| DA 185 4A2 (Section B) & Form DA 49A.02 | Approved Exporter – TDCA or SACU/EFTA – (rules 49A.18 (19), (20) and 49D.18(19)(20)) | <input type="checkbox"/> | DA 185 4B5 | Clearing Agent – (Section 64B and the rules thereto) | <input type="checkbox"/> |
| DA 185 4A2 (Section C) & Form DA 46A.01 | Exporter for GSP (various countries) – (relevant rules for section 46A) | <input type="checkbox"/> | DA 185 4B6 | Remover of goods in Bond (Local or Foreign) – (Section 64D and the rule thereto) | <input type="checkbox"/> |
| DA 185 4A3 | Rebate User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto) | <input type="checkbox"/> | DA 185 4B7 | Distributor of Fuel – (Section 64F and the rules thereto) | <input type="checkbox"/> |
| DA 185 4A4 & DA46A1.03 | Manufacturer – (Section 46) | <input type="checkbox"/> | DA 185 4B8 | Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto) | <input type="checkbox"/> |
| DA 185 4A5 | Special Manufacturing Warehouse: APDP | <input type="checkbox"/> | DA 185 4B9 | Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10) | <input type="checkbox"/> |
| DA 185 4A6 | Electronic Communication with SARS – (Section 101A and the rules thereto) | <input type="checkbox"/> | DA 185 4B10 | Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10) | <input type="checkbox"/> |

| | | | | | |
|--------------------------------|---|--------------------------|----------|---|--------------------------|
| DA 185 4A7 & Form DA 46A.02 | Producer – (rules 46A2.18) | <input type="checkbox"/> | DA 185 C | Security Particulars | <input type="checkbox"/> |
| DA 185 4A8 | Commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(b)) | <input type="checkbox"/> | DA 185 D | Nomination of registered agent by foreign principal | <input type="checkbox"/> |

5. ANNEXURES (continued)

| | | | | | |
|-------------|---|--------------------------|--|--|--|
| DA 185 4A9 | Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a)) | <input type="checkbox"/> | | | |
| DA 185 4A10 | Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5) | <input type="checkbox"/> | | | |
| DA 185 A11 | Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and Rule 21A.04) | <input type="checkbox"/> | | | |
| DA 185 4A12 | Electricity Producer – (Chapter VA and the rules thereto) | <input type="checkbox"/> | | | |
| DA 185 4A13 | Registered Agent | <input type="checkbox"/> | | | |

6. 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: | | | | | |

7. SOUTH AFRICAN 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: | | | | | | | | | | |

8. SARS REVENUE IDENTIFICATION NUMBERS (if applicable)

| | | | | | | | | | | | | | | | |
|-----------------------------|---|--|--|--|--|--|--|--|--|----------------------------------|---|--|--|--|--|
| i. VAT Registration Number: | 4 | | | | | | | | | ii. Income Tax Reference Number: | | | | | |
| iii. PAYE Reference Number: | 7 | | | | | | | | | iv. SDL Reference Number: | L | | | | |
| v. UIF Reference Number: | U | | | | | | | | | | | | | | |

9. NATURE OF BUSINESS

| | | | | |
|---|-------------------|--------------------|------------------------------|-----------------|
| Company | Close Corporation | Trust | Sole Proprietor / Individual | Partnership |
| Co-op | Public Authority | Foreign Individual | Foreign / External Company | Sole Proprietor |
| Company / Close Corporation / Trust* Registration Number: | | | | |

10. PARTICULARS OF SOLE PROPRIETOR / INDIVIDUAL / DIRECTORS AND / OR PARTNERS

| | | | | | | | | | | | | | | | |
|-------------------|--|---------------|--|--|--|--|--|--|--|--|--|--|---|--|--|
| i. Initials: | | First Name/s: | | | | | | | | | | | | | |
| Surname: | | | | | | | | | | | | | | | |
| Capacity: | | | | | | | | | | | | | | | |
| ID / Passport No: | | | | | | | | | | | | | Passport Country (e.g. South Africa = ZAF) | | |

| | | | | | | |
|-------------------|--|--|--|--|---------------|---|
| ii. Initials: | | | | | First Name/s: | |
| Surname: | | | | | | |
| Capacity: | | | | | | |
| ID / Passport No: | | | | | | Passport Country (e.g. South Africa = ZAF) |
| | | | | | | |
| iii. Initials: | | | | | First Name/s: | |
| Surname: | | | | | | |
| Capacity: | | | | | | |
| ID / Passport No: | | | | | | Passport Country (e.g. South Africa = ZAF) |

| | | | | | | |
|--|--------------------------|------------------|------------------------------|--------------|--------------------------|--|
| 11. 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: |

| | | | | | | |
|--|------|--|-----|--|--|--|
| 12. 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, 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. | | | | | | |

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| 13. DOCUMENTS IN SUPPORT OF APPLICATION | | | | | | |
| The following information / documents not older than 3 months must be submitted with this application form. | | | | | | |
| Natural person or juristic person located in the RSA | | | | | | |
| <ul style="list-style-type: none"> • One of the following documents to prove bank details i.e. the account holder's name, bank account number and bank branch code: <ul style="list-style-type: none"> - An original bank statement or a legible certified copy of an original bank statement; - An original letter from the bank; or - An original auto bank statement. • Original or certified copies of the following documents (whichever is relevant): <ul style="list-style-type: none"> - Registration certificate of business (as issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust); - Resolution/consent or other authority to apply, as applicable; - Municipal account to confirm the address details; - Detailed site plan in the case of a warehouse or a rebate store; - Agency Contract between agent and foreign principal; - DA 185.D to prove nomination by a foreign principal in the case of an application for a registered agent; - VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details; - A fixed telephone line operator's and/or cell phone account to confirm contact details; - In the case of Annexures DA 185.4B9 and DA 185.4B10, a letter to the applicant signed by the IDZ Operator on his or her own letter-headed paper approving the allocation of land in the CCA; - Identity/passport documents of - <ul style="list-style-type: none"> - Individual - Partnership, Close Corporation and Trust (All Members / Partners / Trustees) - Company (All Directors, including Managing Director and Financial Director) - Court order in the case of an emancipated minor • Any other information as the Commissioner for SARS may require. | | | | | | |
| Natural person or juristic person not located in the RSA | | | | | | |
| <ul style="list-style-type: none"> • Original or certified copies of the following documents (whichever is relevant): <ul style="list-style-type: none"> - Agency Contract between applicant and agent (with an established place of business in the RSA) other than clearing agent; - VAT letters from SARS to confirm revenue registration details (if applicable); - Proof of company registration from the relevant competent authority in the foreign country; - Identity document or passport; and - Court order in the case of an emancipated minor • Any other information as the Commissioner for SARS may require. | | | | | | |

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| 14. 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 SARS 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) |

| | | |
|---|-------------------------------|---------------------------------|
| 15. FOR OFFICIAL USE ONLY | | |
| I, _____ | Team Member, at _____ | Office hereby certify / confirm |
| <i>Full name and surname</i> | <i>Branch Office name</i> | |
| that the applicant / representative*: | | |
| <ul style="list-style-type: none"> • Visited this office in person; • Is in fact the person reflected on his/her identification document/passport*; and • Is the person as is reflected on the letter of authority (where applicable). | | |
| _____ | _____ | _____ |
| <i>Team Member: SID</i> | <i>Team Member: Signature</i> | <i>Date</i> |
| I, _____ | Team Leader, at _____ | Office hereby certify / confirm |
| <i>Full name and surname</i> | <i>Office name</i> | |
| that the applicant / representative*: | | |
| <ul style="list-style-type: none"> • Visited this office in person; • Is in fact the person reflected on his/her identification document/passport*; and • Is the person as is reflected on the letter of authority (where applicable). | | |
| _____ | _____ | _____ |
| <i>Team Leader: SID</i> | <i>Team Leader: Signature</i> | <i>Date</i> |



ANNEXURE DA 185.4A5

REGISTRATION CLIENT TYPE 4A5 - SPECIAL MANUFACTURING WAREHOUSE: APDP

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 that 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: | |

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 of a Special Manufacturing Warehouse for APDP purposes.

Warehouse Particulars:

Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable); and describe the goods that will be manufactured or stored in the warehouse.

| Rebate item(s) | Tariff subheading(s) / item(s) | Rebate Code | Description of goods manufactured / stored |
|----------------|--------------------------------|-------------|--|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| (10) | | | |
| (11) | | | |
| (12) | | | |

Continues overleaf

| | |
|--|------------------------------------|
| 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) |

| | | | | | | | | | | | | | | | | | | | |
|-------------------------|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| FOR OFFICIAL USE | | | | | | | | | | | | | | | | | | | |
| File Number: | | | | | | | | | | | | | | | | | | | |
| District office: | | | | | | | | | | | | | | | | | | | |
| Type of warehouse: | SVM | | | | | | | | | | | | | | | | | | |
| Warehouse number: | | | | | | | | | | | | | | | | | | | |