SARS

DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use										

1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES

1. **Where the asterisk (*) appears, delete whichever is not applicable.**

2. **Indicate with an" X" in the appropriate block(s) whichever is applicable.**

3. **Complete the annexure listed in container 11 which is relevant to the registration or licensing type applied for.**

4. **Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.**

5. **Where security must be furnished, complete and submit annexure DA 185.C.**

6. **An importer, exporter, remover in bond or searcher for wreck not located in the Republic, must also complete and submit annexure DA 185.D, to disclose a registered agent.**

7. **Complete and submit any prescribed agreement, if applicable.**

8. **If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on a separate page, which must be attached to form DA185 or the relevant annexure.**

9. **All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").**

10. **All Customs and Excise forms are available on the SARS website (www.sars.gov.za) or at any SARS branch office.**

2. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed in terms of the Act, please state allocated customs and excise client number											

3. LOCATION OF APPLICANT

Natural person, who is:		Juristic person, that is:	
Located in the RSA:	Yes ☐ No ☐	Located in the RSA:	Yes ☐ No ☐

4. PURPOSE OF APPLICATION

New registration/licence or renewal:	☐	Update of existing information:	☐	Notification of cancellation:	☐

5. APPLICANT PARTICULARS

Registered name of business (juristic person) or name of natural person:	
Business address: Complex Street name and number:	
Unit Number	
Building name and floor number:	
Suburb/District:	
City/Town:	Street code:
Postal address:	
Suburb/District:	
City/Town:	Postal code
Country	
Business telephone (Including code): Code: (_____)	Tel. (_____)	Fax number (Including code): Code: (_____)	Fax. (_____)
Cellular phone number:	Business e-mail address:	
Home telephone number:	

6. SOUTH AFRICAN BANK ACCOUNT DETAILS

Bank account number:																

Mark if you do not have a South African bank account and are using a South African bank account of a third party	☐			
Branch Name:		Branch No:		
Bank Name:		Cheque: ☐	Savings: ☐	Transmission: ☐
Account holder name:				

7. SARS TAXPAYER REFERENCE 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		

8. NATURE OF ENTITY

Company		Close corporation		Trust		Sole proprietor / natural person		Partnership	
Co-operative		Organ of state						Any other juristic person	
Registration number of juristic person, where registration is a requirement for such entity							

9. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS

		First name/s:	
i. Initials:			
Surname:			
Designation or capacity:			
Citizenship:			
ID Type:			
ID / Passport no:		Passport country (e.g. South Africa = ZAF)	

		First name/s:	
ii. Initials:			
Surname:			
Designation or capacity:			
Citizenship:			
ID Type:			
ID / Passport No:		Passport country (e.g. South Africa = ZAF)	

		First name/s:	
iii. Initials:			
Surname:			
Designation or capacity:			
Citizenship:			
ID Type:			
ID / Passport No:		Passport country (e.g. South Africa = ZAF)	

10. AUTHORISED OFFICER

		First name/s:	
Initials:			
Surname:			
Telephone (including code):	Code: (_____) Tel. (_____)	Fax number (Including code):	Code: (_____) Fax. (_____)
E-mail address:		Cellular phone number:	(_____)

Public Officer:	☐	Curator/Trustee:	☐	Partner:	☐	Accounting officer / Treasurer / Financial Officer:	☐	Other, please specify:	

Duly authorised to act on behalf of juristic entity by –

*a resolution passed at a meeting of the Board of Directors, held at ……………………………………………… on the ……………………………………….. day of ……………………………… (CCYY) …………………..; or

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

* being a person having the management of any other juristic person_____(please state name); or

* being a delegated officer of an organ of State,

hereby apply on behalf of the applicant for registration* / licensing*.

11. REGISTRATION OR LICENSE TYPES AND RELEVANT ANNEXURES

Annexure	Registration	Tick box	Annexure	Licensing	Tick box
DA 185 4A1	Importer (Located/ not located in the Republic)	☐	DA 185 4B1	Special Manufacturing Warehouse – (Section 21 and the rules thereto)	☐
DA 185 4A2	Exporter (Located/ not located in the Republic)	☐	DA 185 4B2	Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)	☐
DA 185 4A2	Exporter for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR and AfCFTA (Located/not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E and 49F)	☐	DA 185 4B3	Storage Warehouse (Section 19 and the rules thereto)	☐
DA 185 4A2 (Section A) & Form DA 46A1.02	Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02)	☐	DA 185 4B4	Special Storage Warehouse (Sections 19A and 21 and the rules thereto)	☐
DA 185 4A2 (Section B) & Form DA 49A.02	Approved Exporter – SADC-EPA, SACU/EFTA or AfCFTA (Located/ not located in the Republic) – (rules 49A.20 (24), (25), 49D.18(19)(22) and 49F.19(19),(20))	☐	DA 185 4B5	Clearing Agent – (Section 64B and the rules thereto)	☐
DA 185 4A2 (Section C) & Form DA 46A.01	Exporter for GSP (various countries) (Located/ not located in the Republic)– (relevant rules for section 46A)	☐	DA 185 4B6	Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)	☐
DA 185 4A3	Rebate User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto)	☐	DA 185 4B7	Distributor of Fuel – (Section 64F and the rules thereto)	☐
DA 185 4A4 & DA46A1.03	Manufacturer – (Section 46)	☐	DA 185 4B8	Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)	☐
DA 185 4A5	Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3)	☐	DA 185 4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10)	☐
DA 185 4A6	Electronic User – (Section 101A and the rules thereto)	☐	DA 185 4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	☐
DA 185 4A7 & Form DA 46A.02	Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA, and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 46A2.18)	☐	DA 185 4B11	Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)	☐
DA 185 4A8	Commercial manufacturer of biofuel – (Section 37B and rule 37B.02(b))	☐	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	☐
DA 185 4A9	Non-commercial manufacturer of biofuel – (Section 37B and rule 37B.02(a))	☐	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	☐

DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	☐	DA 185 4B14	Degrouping depot (Section 64G and rules thereto)	☐
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)	☐	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	☐
DA 185 4A12	Electricity Producer – (rule 54FA.04)	☐	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	☐
DA 185 4A13	Registered Agent (rule 59A.01A)	☐			
DA 185 4A14	Registered Still (rule 63.04)	☐			
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)	☐			
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)	☐			
DA 185.4A17	Tobacco leaf dealer	☐			

DA 185 C	Security Particulars	☐
DA 185 D	Disclosure of registered agent by importer, exporter, or remover of goods in bond or searcher for wreck not located in the Republic (rule 59A.01A(b)(iii) and Section 64D.01)	☐

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-

	Yes:		No:	
(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 in respect of a registration or licence*	Yes:		No:	
(c) Has been convicted of any offence under the Act	Yes:		No:	
(d) Has been convicted of any offence involving fraud or 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 licensing or for any other purpose under the Act	Yes:		No:	
(f) Has been declared 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, include a submission to this effect which should be furnished on a separate page and attached to the application.

13. INFORMATION REGARDING TAX COMPLIANCE

Indicate whether the applicant -

(a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-				
(i) taxes	Yes:		No:	
(ii) interest	Yes:		No:	
(iii) penalties	Yes:		No:	

(iv) other amounts		Yes:		No:	
(b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law		Yes:		No:	

14. DOCUMENTS IN SUPPORT OF APPLICATION

An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the customs authority on request:

(a) A document confirming the banking details of the bank account referred to in box 6, which can be –
    (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement;
    (ii) a bank certified auto bank statement; or
    (iii) an original letter from the bank on an official bank letterhead;
(b) the original or a certified copy of—
    (i) a municipal account or fixed line telephone account issued to the applicant to confirm the applicant's physical address, if the applicant is located in the Republic; and
    (ii) a telephone account issued to the applicant to confirm the applicant's telephone contact details;
(c) if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the laws of the Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the laws of the Republic or that other country;
(d) a certified copy of the identification document or passport proving identity and citizenship—
    (i) if the applicant is an individual, of the applicant;
    (ii) if the applicant is a juristic entity, of the directors, members, partners, trustees, administrator, chairperson, manager, as the case may be, of the applicant; and
    (iii) the authorised officer of the applicant, if not already provided under (ii);
(e) a certified copy of the court order in the case of the applicant being an emancipated minor;
(f) if the applicant applies for registration as an agent for a non-local licensee or registered person, a certified copy of the agency contract between the applicant and the non-local licensee or registered person;
(g) a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant;
(h) if applicable, documents evidencing that the applicant has in place—
    (i) an information security policy and security procedures or mechanisms to protect the applicant's electronic systems from unauthorised access; and
    (ii) procedures and back-up capabilities to protect it against the loss of information; and
(i) any other document as the Commissioner may require for purposes of the application or for purposes of an update of information already submitted.

15. DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON

I hereby-
(a) declare that the particulars in the application and all annexures are true and correct; and
(b) undertake to-
    (i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and
    (ii) comply with customs and excise laws and procedures.

_____   _____
(Initials and surname)   (Status / Capacity, e.g. Director)

_____   _____
(Signature)   (Date & Place)

16. FOR OFFICIAL USE ONLY

I, _____ Team Member, at _____ Office hereby certify / confirm
      Full name and surname   *Branch Office name*

that the applicant (or authorised officer) / representative*:
- 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).

_____   _____   _____
Team Member: SID   *Team Member: Signature*   *Date*

I, _____ Team Leader, at _____ Office hereby certify / confirm
      Full name and surname   *Office name*

that the applicant / representative*:
- 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).

_____   _____   _____
Team Leader: SID   *Team Leader: Signature*   *Date*