

CUSTOMS

EXTERNAL

COMPLETION MANUAL

DA 185 / DA 186

TABLE OF CONTENTS

1	SCOPE	3
2	DA 185 – REGISTRATION / LICENSING OF CUSTOMS CLIENTS STRUCTURE OF FORM	4
3	DA 185.4A1 – IMPORTER (LOCAL OR FOREIGN)	6
4	DA 185.4A2 – EXPORTER (LOCAL OR FOREIGN)	6
5	DA 46A1.02 – EXPORTER APPLICATION FOR REGISTRATION FOR THE PURPOSES OF THE AGOA (LOCAL OR FOREIGN)	7
6	DA 49A.02 – 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)] (LOCAL OR FOREIGN)	7
7	DA 46A.01 – GENERALISED SYSTEM OF PREFERENCES (GSP) (LOCAL OR FOREIGN)	8
8	DA 185.4A3 – REBATE USER (SCHEDULES 3, 4 AND 6)	8
9	DA 185.4A4 – MANUFACTURER	9
10	DA 46A1.03 – AFRICAN GROWTH AND OPPORTUNITY ACT (FOR MANUFACTURE OF TEXTILE AND APPAREL ARTICLES FOR EXPORT TO THE UNITED STATES OF AMERICA)	9
11	DA 185.4A5 – SPECIAL MANUFACTURING WAREHOUSE: APDP	10
12	DA 185.4A6 – ELECTRONIC COMMUNICATION WITH SARS	10
13	DA 185.4A7 – PRODUCER	11
14	DA 185.4A10 – MANUFACTURER IN TERMS OF DRAWBACK ITEMS 501.00 TO 521.00	11
15	DA 185.4A11 – INDUSTRIAL DEVELOPMENT ZONE OPERATOR AND / OR DESIGNATION OF A CUSTOMS CONTROLLED AREA (CCA) – (SECTIONS 21A, 59 AND RULE 21A.04)	12
16	DA 185.4A13 – REGISTERED AGENT	12
17	DA 185.4B1 – SPECIAL MANUFACTURING WAREHOUSE	13
18	DA 185.4B2 – MANUFACTURING WAREHOUSE	13
19	DA 185.4B3 – STORAGE WAREHOUSE	14
20	DA 185.4B4 – SPECIAL STORAGE WAREHOUSE	14
21	DA 185.4B5 – CLEARING AGENT	15
22	DA 185.4B6 – REMOVER OF GOODS IN BOND (LOCAL OR FOREIGN)	15
23	DA 185.4B9 – STORAGE WAREHOUSE (CUSTOMS CONTROLLED AREA ENTERPRISE) – (SECTIONS 19A, 21, 21A, 60, 61 AND RULE 21A.10)	16
24	DA 185.4B10 – MANUFACTURING WAREHOUSE (CUSTOMS CONTROLLED AREA ENTERPRISE) – (SECTIONS 19A, 21A, 27, 59A AND RULE 21A.10)	16
25	DA 185.C – SECURITY PARTICULARS	17
26	DA 185.D – NOMINATION OF REGISTERED AGENT	17
27	DA 186 – APPLICATION FOR CUSTOMS ACCREDITED CLIENT STATUS	18
28	REFERENCES	18
28.1	Legislation	18
28.2	Cross References	18
29	QUALITY RECORDS	19
30	DEFINITIONS AND ACRONYMS	19
31	DOCUMENT MANAGEMENT	19

1 SCOPE

- a) This manual describes the completion requirements for the DA 185 used in applications for registration, designation and licensing and the DA 186 used for application for accreditation purposes in order to facilitate the licensing, designation, registration and accreditation process.
- b) The forms mentioned hereunder are available on the SARS website, www.sars.gov.za, on the path – Customs and Excise / **Processing / Pre assessment / Registration or Licensing** forms and may be printed for the purpose of applying for registration and licensing.
- c) The form is split into either registration products or licensing products. The applicant can apply for any one (1) or more of the client types listed on the application form by marking the relevant field.
- d) **For the legal entity process refer to ECS-LER-01.**
- e) A separate registration / license is required for each type of activity in respect of which registration / licensing is required under any provision of the Act. If an application is lodged for registration / licensing of two (2) or more client types, only one (1) DA 185 must be completed but such must be supported by separate annexure(s) for each respective client type. The respective categories will be elaborated on below.
- f) This manual explains the procedure for completion for the following types of registration and licensing activities:
- i) Customs Warehouses:
 - A) Special Manufacturing Warehouses;
 - B) Manufacturing Warehouses including Customs Controlled Area (CCA) Enterprises;
 - C) Storage Warehouses including CCA Enterprises;
 - D) Special Storage Warehouses; and
 - ii) Special Manufacturing Warehouses – **Automotive Production and Development Program (APDP)**;
 - iii) Industrial Development Zones (IDZ);
 - iv) Clearing Agents;
 - v) Registered Agents;
 - vi) Accreditation;
 - vii) Removers of goods in bond;
 - viii) Importers;
 - ix) Exporters:
 - A) General;
 - B) For SADC, the Trade, Development and Cooperation Agreement (TDCA) and Southern African Customs Union (SACU) / European Free Trade Association (EFTA); and
 - C) For African Growth and Opportunity Act (AGOA);
 - x) Rebate users (Schedule 3, 4 and 6)
 - xi) Electronic communication with SARS; and
 - xii) Manufacturers in terms of drawback items 501.00 to 521.00.
- g) **Customs licensing and registration client types per form:**

Number	Title
DA 185	Application form: Registration / Licensing of Customs and Excise clients
DA 185.4A1	Importer (Local or Foreign)
DA 185.4A2	Exporter (Local or Foreign)
DA 46A1.02	Exporter application for registration for the purpose of AGOA (Local or Foreign)
DA 49A.02	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 (Local or Foreign)
DA 46A.01	Generalised System of Preferences (GSP) (Local or Foreign)
DA 185.4A3	Rebate User (Schedules 3, 4 and 6)
DA 185.4A4	Manufacturer
DA 46A1.03	African Growth and Opportunity Act (Local or Foreign)
DA 185.4A5	Special Manufacturing Warehouse: APDP
DA 185.4A6	Electronic Communications with SARS

Number	Title
DA 185.4A7	Producer
DA 185.4A10	Manufacturer in terms of Drawback Items 501.00 to 521.00
DA 185.4A11	Industrial Development Zone Operator and / or designation of a Customs Controlled Area (CCA) – (Sections 21A, 59 and Rule 21A.04)
DA 185.4A13	Registered Agent
DA 185.4B1	Special Manufacturing Warehouse
DA 185.4B2	Manufacturing Warehouse
DA 185.4B3	Storage Warehouse
DA 185.4B4	Special Storage Warehouse
DA 185.4B5	Clearing Agent
DA 185.4B6	Remover of Goods in Bond (Local or Foreign)
DA 185.4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A, 60, 61 and Rule 21A.10)
DA 185.4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27, 59A and rule 21A.10)
DA 185.C	Security Particulars
DA 185.D	Nomination of Registered Agent
DA 186	Application for Customs Accredited Client Status

h) Exclusions of all Excise activities

Number	Title
DA 185.4A8	Commercial manufacturer of biodiesel
DA 185.4A9	Non-commercial manufacturer of biodiesel
DA 185.4A12	Electricity Producer
DA 185.4B7	Distributor of Fuel
DA 185.4B8	Special Ad Valorem Manufacturing warehouse
This manual excludes all other applications for registration, designation and licensing other than that mentioned in paragraph (g) above.	

i) Incorrect information and particulars or misrepresentations of information supplied on the application form(s) constitute a contravention of the Customs and Excise Act, which may lead to either penalties or enforcement action.

2 DA 185 – REGISTRATION / LICENSING OF CUSTOMS CLIENTS STRUCTURE OF FORM

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Existing Registration/Licensing particulars	Existing clients must insert their respective Customs client number in the space provided. New applicants must leave this space blank.
Box 3	Nationality	Indicate with an X whether the appropriate legal person is a juristic or natural person and the country of origin, South Africa or not.
Box 4	Purpose	Indicate with an X whether the application is a new, amendment of existing information or a cancellation. A new registration / license renewal is when an applicant applies for the first time to be registered / licensed for a client type. Also for the renewal of a license in terms of Schedule 8. Amendments are when the registrant or licensee amends any of the details registered or licensed with Customs. Where this entails the amendment of banking details the registrant or licensee must only complete the DA 185 and no further annexes would be required. However the respective supporting documents to prove the banking details must be provided and the registrant or licensee must present themselves in person for the verification of such details Cancellation of a license is when the registrant / licensee decide to cease the functions / activities for which registration / licensing was

		obtained. This field must be marked if the client does not wish to do business with Customs anymore. It will therefore be a total cancellation per client type and no further transactions will be entertained under the registration / license. Only DA 185 and the supporting documentation stating the cancellation reasons should be submitted.
Box 5	Client types	4.A Registration and 4.B Licensing applies to the types of registration or licensing activity required, mark the appropriate box with an X.
Box 6	Business / person particulars	The business information referred to is the company registration details and the trading name of the business or person applying for the respective application type. This information will be used to register or licence the respective entity therefore the information required must be furnished to the fullest possible extent.
Box 7	Bank account details	Provide the respective bank details that SARS will utilise for future transactions. Only South African Banks are acceptable. This is not applicable to foreigners.
Box 8	SARS revenue identification numbers	Provide all existing registered identification and various tax numbers applicable to the business or person applying for registration / licensing activities. This is not applicable to foreigners.
Box 9	Nature of business	This applies to the type of business or person applying and the respective box(s) must be marked with an X.
Box 10	Particulars of Sole Proprietor / Individual and / or Partners / Directors	This field must be completed in full providing the respective details of all individuals/members/directors or partners that have a vital role in the business' or the person's or entity's application to conduct business with SARS Customs.
Box 11	Public Officer / Representative	This field must be completed in full. The person representing the applicant / enterprise / individual must be inserted here. This is not applicable to foreigners , however if it has been completed it must be checked and verified for correctness against the nomination forms submitted.
Box 12	Information regarding contraventions and other matters	The completion of this paragraph is mandatory for all applicants. SARS Customs has the authority to refuse, cancel or suspend registration under the Customs and Excise Act. This is not applicable to foreigners, however the nominated registered agent must provide this information.
Box 13	Documents in support of application	This field provides notes on the relevant supporting documents that are mandatory and need to be provided together with the respective application form(s). The certified copies of the financials and proof of address (utility, etc.) must be originals and may not be older than three (3) months. Where mention is made that the licensee or registered client is required to have sufficient knowledge of Customs laws and procedures the applicant must produce the curriculum vitae (CV) of those individuals together with the application form and supporting documents.
Box 14	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person completing the declaration part must be authorised to apply on behalf of the business / person.

Box 15	For official Use only only	Once the master data and banking details authentication process has been finalised and successful, the officer and Operations Manager complete accordingly.
---------------	-----------------------------------	---

3 DA 185.4A1 – IMPORTER (LOCAL OR FOREIGN)

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 1	Trading Particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185. Provide Customs client number if applicable. Applicants must indicate whether they will be doing clearance of imports themselves or if they will be making use of the services of a clearing agent / broker. Should the services of a clearing agent / broker be used a separate page with their particulars must accompany the application.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 4	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms. Delete whichever is not applicable in this Box.
Box 5	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

4 DA 185.4A2 – EXPORTER (LOCAL OR FOREIGN)

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading Particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185. Provide Customs client number if applicable.
Box 3	Clearance of exports	The applicant must indicate whether they are a South African or foreign exporter. South African exporters must indicate whether or not they will be conducting their own clearance or utilising the services of a clearing agent. Foreign exporters must indicate whether they will utilising the services of a clearing agent or registered agent to do the clearance.
Box 4	Trade Agreements	In respect of the trade agreements under which goods will be exported the client must mark with an X the appropriate agreement and in terms of GSP specify country of export.
Box 5	Notes	Provide list of additional annexure forms to be completed for various trade agreements.

Box 6	Additional notes	Provides the explanatory meaning of the various trade agreements
Box 6	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 7	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

5 DA 46A1.02 – EXPORTER APPLICATION FOR REGISTRATION FOR THE PURPOSES OF THE AGOA (LOCAL OR FOREIGN)

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses of the business / person.
Box 2	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

6 DA 49A.02 – 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)] (LOCAL OR FOREIGN)

General	None	<p>The DA 185.4A2 must be completed in addition to the DA 185 when applying for registration with SARS Customs as an exporter. When applying for approved exporter status under the TDCA or the SACU-EFTA free trade agreement the DA 185.4A2 and Section B (DA 49A.02) thereof must be completed for this purpose.</p> <p>Exporters need not complete the DA 185 again if already registered as an exporter and they have obtained a Customs Client Number.</p>
Box 1	Trading particulars and goods details	<p>It is a requirement of the Protocol (Article 20(1)) and Annex V (Article 22(1)) that an exporter applying for approved exporter status must export frequently under the free trade agreement.</p> <p>Exporters should have already applied and been granted a Customs Client Number. This number must be used for all applications and provided here.</p> <p>An exporter who does not export frequently must apply for EUR.1 certification where the value of the consignment exceeds EUR 6 000.</p> <p>The number of consignments which will qualify for preferential treatment and the total Rand value of estimated sales contracted / forecasted (planned / anticipated), for the next year to EU / EFTA countries needs to be provided.</p> <p>A full description of the products that are intended for export must be inserted.</p> <p>Also, insert the tariff heading (four-digit number) for each product listed.</p> <p>Explain how the goods comply with the origin criteria prescribed by the protocol, e.g. wholly obtained, manufactured from raw materials obtained in the common Customs area, two (2) stage transformation</p>

		<p>of third country inputs, etc.</p> <p>A clear “yes” or “no” answer must be provided regarding the question of whether or not you are the manufacturer of the goods. If the answer is “yes”, a description of the manufacturing process must be provided. If the answer is “no”, indicate where the goods were obtained and include a declaration from the supplier of the manufacturing process and whether the materials used are imported, or of local origin.</p> <p>List any documents you attach as evidence. Such documents may include suppliers declarations regarding raw materials used, certificates of origin issued previously, etc. Insert the name of the EU or EFTA country or countries to where the goods will be exported.</p> <p>Indicate some form of identification when invoice declarations are submitted electronically, i.e. electronic signature, or other form of appropriate electronic identification acceptable to the South African Revenue Service.</p> <p>This field must be completed in full and as comprehensive as possible to assist with the application. It is legally binding, as the exporter must comply with the undertaking.</p>
Box 2	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 3	For Official use	This must be left blank, as it will be completed by SARS.

7 DA 46A.01 – GENERALISED SYSTEM OF PREFERENCES (GSP) (LOCAL OR FOREIGN)

Box 1	Notes and the Countries granting GSP Preferences	Applicant must mark the appropriate box for the respective country with an X.
Box 2	Trading particulars	It will be required to furnish all trade names and physical addresses of the business / person.
Box 3	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

8 DA 185.4A3 – REBATE USER (SCHEDULES 3, 4 AND 6)

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address, Customs client number if applicable. Applicant should mark the relevant schedule box as applicable.

Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 4	Manufacturing Process and Material Used	This should be completed as comprehensively as possible as this will assist with the application, you need to provide the respective raw / rebated materials and what this will be used for. Applicants for registration under Rebate Item 413.00 do not need to complete this paragraph.
Box 5	Finished Product Particulars	It is required of all applicants to list the respective tariff subheadings, items and description for the finished product in this paragraph. The column provided for expected yield is not a mandatory field.
Box 6	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms. Delete whichever is not applicable in this Box.
Box 7	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 8	For Official use	This must be left blank, as it will be completed by SARS.

9 DA 185.4A4 – MANUFACTURER

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 4	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 5	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

10 DA 46A1.03 – AFRICAN GROWTH AND OPPORTUNITY ACT (FOR MANUFACTURE OF TEXTILE AND APPAREL ARTICLES FOR EXPORT TO THE UNITED STATES OF AMERICA)

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses of the business / person
--------------	----------------------------	--

Box 2	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 3	Note	If the manufacturer is also the exporter a DA 46A1.02 must also be completed and submitted herewith.

11 DA 185.4A5 – SPECIAL MANUFACTURING WAREHOUSE: APDP

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185. Provide Customs client number if applicable.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 4	Warehouse particulars	State the rebate and tariff items and tariff subheading, rebate code and description of goods that will be manufactured or stored in the warehouse.
Box 5	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 6	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 8	For Official use	This must be left blank, as it will be completed by SARS.

12 DA 185.4A6 – ELECTRONIC COMMUNICATION WITH SARS

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Contact Person	It will be required of all applicants to provide the contact details of a person who can be contacted regarding matters pertaining to the application for registration. The information required in this paragraph must be furnished to the fullest possible extent by all applicants.
Box 4	Electronic Data Interchange communication Details	This field is vital, as it will become the communication link with SARS. It will be required of all applicants to provide electronic data interchange communication details such as sender ID, name of computer bureau or service provider.

Box 5	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 6	Communication Area(s)	Mark the appropriate box for EDI communication purposes. Ensure all applicable boxes are marked.
Box 7	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 8	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

13 DA 185.4A7 – PRODUCER

Box 1	Notes	Provides guiding principles and instructions for the completion of the form and additional annexures required .
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable delete all.
Box 4	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 5	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

14 DA 185.4A10 – MANUFACTURER IN TERMS OF DRAWBACK ITEMS 501.00 TO 521.00

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.

Box 4	Drawback items 501.00 to 521.00 particulars	This should be completed as comprehensively as possible; applicants must state all applicable tariff subheading(s) and the description of the imported raw materials that will be used in terms of the specific drawback item for the export of the finished product.
Box 5	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 6	Finished Product Particulars	Applicants must state tariff subheading and description for the finished products to be exported.
Box 7	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

15 DA 185.4A11 – INDUSTRIAL DEVELOPMENT ZONE OPERATOR AND / OR DESIGNATION OF A CUSTOMS CONTROLLED AREA (CCA) – (SECTIONS 21A, 59 AND RULE 21A.04)

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Terms and Conditions	This field provides the terms and conditions for the premises, security and equipment that must conform to the prescribed requirements.
Box 3	IDZ Operator: Trading particulars	It will be required to furnish trading name and physical address of the IDZ premises, if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 4	Area for designation as a CCA	This must be completed in full stating the registration details including the site/ plot number of the CCA location within the IDZ.
Box 5	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 6	The under-mentioned originals or certified copies must accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 7	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 8	For Official use	This must be left blank, as it will be completed by SARS.

16 DA 185.4A13 – REGISTERED AGENT

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
--------------	--------------	--

Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Accepted relationship	The applicant must indicate the accepted relationship for an importer, exporter or licensed remover.
Box 4	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable delete all.
Box 5	Declaration	This field must be completed to ensure that the applicant understands the implications of applying and the requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

17 DA 185.4B1 – SPECIAL MANUFACTURING WAREHOUSE

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 4	Warehouse particulars	State the rebate and tariff items and tariff subheading, rebate code and description of goods that will be manufactured or stored in the warehouse.
Box 5	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 6	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 7	For Official use	This must be left blank, as it will be completed by SARS.

18 DA 185.4B2 – MANUFACTURING WAREHOUSE

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	It will be required to furnish trading names and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.

Box 4	Warehouse particulars	Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be manufactured or stored in the warehouse.
Box 5	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 6	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 7	For Official use	This must be left blank, as it will be completed by SARS.

19 DA 185.4B3 – STORAGE WAREHOUSE

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 4	Warehouse particulars	Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be stored in the warehouse.
Box 5	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 6	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 7	For Official use	This must be left blank, as it will be completed by SARS.

20 DA 185.4B4 – SPECIAL STORAGE WAREHOUSE

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.

Box 4	Warehouse particulars	Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be stored in the warehouse.
Box 5	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 6	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 7	For Official use	This must be left blank, as it will be completed by SARS.

21 DA 185.4B5 – CLEARING AGENT

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Head Office details	Applicant must indicate the location of their Head Office.
Box 4	Employee details	Applicant must state the name of employee at each place where business with SARS Customs will be conducted.
Box 5	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 6	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 7	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 8	For Official use	This must be left blank, as it will be completed by SARS.

22 DA 185.4B6 – REMOVER OF GOODS IN BOND (LOCAL OR FOREIGN)

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	Furnish all trading names, Customs client number and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185.
Box 3	Clearance of imports and exports	The applicant must indicate whether they are a South African or foreign importer/exporter. South African importers/exporters must indicate whether or not they will be conducting their own clearance or utilising the services of a clearing agent.

		Foreign importers/exporters must indicate whether they will be utilising the services of a clearing agent or registered agent to do the clearance.
Box 4	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 5	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 6	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 7	For Official use	This must be left blank, as it will be completed by SARS.

23 DA 185.4B9 – STORAGE WAREHOUSE (CUSTOMS CONTROLLED AREA ENTERPRISE) – (SECTIONS 19A, 21, 21A, 60, 61 AND RULE 21A.10)

Box 1	Trading particulars	It will be required to furnish trading name and physical addresses of the enterprises operating within CCA. Also include other registered / licensed particulars and the CCA details.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Warehouse particulars	Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be stored in the warehouse for export / manufacturing purposes.
Box 4	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 5	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 6	For Official use	This must be left blank, as it will be completed by SARS.

24 DA 185.4B10 – MANUFACTURING WAREHOUSE (CUSTOMS CONTROLLED AREA ENTERPRISE) – (SECTIONS 19A, 21A, 27, 59A AND RULE 21A.10)

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Box 5 of the DA 185. Also include other registered / licensed particulars and the CCA number.
--------------	----------------------------	---

Box 2	Authority to apply	All applicants must fill in their name(s), the entity, which they represent, and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Warehouse particulars	Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be manufactured / stored in the warehouse.
Box 4	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and need to be submitted together with the respective application forms.
Box 5	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 6	For Official use	This must be left blank, as it will be completed by SARS.

25 DA 185.C – SECURITY PARTICULARS

Box 1	Security particulars	States which clients need to complete the respective annex.
Box 2	Notes	Provides notes for each activity and the required security provisions that should be considered.
Box 3	Bond Particulars	<p>This must be completed as comprehensively as possible as the information provided will be used to draft the applicable bond.</p> <p>In these fields reflect:</p> <ol style="list-style-type: none"> The full names and capacity (director, member) of the person(s) who will sign the bond on behalf of the applicant; The full name and address of a South African bank or an approved insurance company who will provide the security; and The full names and capacity (director, member, manager) of the person(s) who will sign the bond on behalf of the surety.

26 DA 185.D – NOMINATION OF REGISTERED AGENT

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Foreign Principal Particulars	The foreign principal must complete the details in full and ensure that they are duly authorised on behalf of the principal to sign and submit the application. The foreign principal must also ensure that they indicate whether this is an appointment of an agent or a cancellation of an appointment of agent.
Box 3	Registered Agent Particulars	The nominated registered agent must indicate whether they are accepting the nomination or cancelling the nomination. All relevant details must be completed, as these details must be matched to the SARS data. The registered agent completing this application form must ensure that they have been duly authorised to complete this and sign accordingly. The address provided in this instance must be the same as per the DA 185 address.

Box 4	Nominated Relationship	The applicant must indicate the nominated relationship for either importer, exporter or licensed remover.
Box 5	Signed by the Foreign Principal	The foreign principal must understand that by signing and accepting this application it binds them to all the legal requirements relating to the application.
Box 6	Signed by the Registered Agent	The registered agent must understand that by signing and accepting this application it binds them to all the legal requirements relating to the application.

27 DA 186 – APPLICATION FOR CUSTOMS ACCREDITED CLIENT STATUS

Box 1	For Official use	This must be left blank, as it will be completed by SARS.
Box 2	Applicant particulars	Provide all respective details and complete this section in full.
Box 3	Particulars of Contact Person	It will be required of all applicants to provide the contact details of a person who can be contacted regarding matters pertaining to the application for registration. The information required in this paragraph must be furnished to the fullest possible extent by all applicants.
Box 4	Declaration	This field must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

28 REFERENCES

28.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 59A, 60 – 64, 64A – G, 77 and the notes to Schedule 8 Customs and Excise Rules: Rules 59A, 60 – 64, and 64A – G
Other Legislation:	Promotion of Administrative Justice Act No. 3 of 2000: Section 3, 4 and 5
International Instruments:	Kyoto Convention General Annex Chapter 3 Clearance and other Customs Formalities: Standards 3.6 and 3.21; Chapter 5 Security: Standards 5.1; 5.2; 5.4; 5.6 and 5.7 ; Chapter 7 Information Technology: Standards 7.1 and 7.4; Chapter 8 Relationships between Customs and Third Parties: Standards 8.1; 8.2; 8.3; 8.4; 8.6 and 8.7; Chapter 9 Information, Decisions and Rulings Supplied by Customs: Standards 9.4 and 9.8; Specific Annex A Chapter 2 Temporary Storage of Goods: Paragraph 2 and 6; Specific Annex D Chapter 1 Customs Warehouses: Paragraph 4; Specific Annex E Chapter 1 Customs Transit: Paragraph 5 WCO SAFE Framework of Standards: None

28.2 Cross References

DOCUMENT #	DOCUMENT TITLE
ECS-LER-01	Manage Legal Entity – Internal Policy
QMS-01	Quality Management System Manual
SC-CF-05	Licensing and Registration – Internal Policy
SC-CF-05-S01	Licensing – Internal SOP
SC-CF-05-S11	Registration – Internal SOP
SC-CF-05-S18	Designation – Internal SOP
SC-CF-19	Licensing Registration and Designation – External Standard

29 QUALITY RECORDS

Number	Title
DA 185	Application form: Registration of Customs and Excise clients
DA 185.4A1	Importer
DA 185.4A2	Exporter
DA 46A1.02	Exporter application for registration for the purpose of AGOA
DA 49A.02	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
DA 46A.01	Generalised System of Preferences (GSP)
DA 185.4A3	Rebate User (Schedules 3, 4 and 6)
DA 185.4A4	Manufacturer
DA 46A1.03	African Growth and Opportunity Act
DA 185.4A5	Special Manufacturing Warehouse: APDP
DA 185.4A6	Electronic Communications with SARS
DA 185.4A7	Producer
DA 185.4A10	Manufacturer in terms of Drawback Items 501.00 to 521.00
DA 185.4A11	Industrial Development Zone Operator and / or designation of a Customs Controlled Area (CCA) – (Sections 21A, 59 and Rule 21A.04)
DA 185.4A13	Registered Agent
DA 185.4B1	Special Manufacturing Warehouse
DA 185.4B2	Manufacturing Warehouse
DA 185.4B3	Storage Warehouse
DA 185.4B4	Special Storage Warehouse
DA 185.4B5	Clearing Agent
DA 185.4B6	Remover of Goods in Bond
DA 185.4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A, 60, 61 and Rule 21A.10)
DA 185.4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27, 59A and Rule 21A.10)
DA 185.C	Security Particulars
DA 186	Application for Customs Accredited Client Status

30 DEFINITIONS AND ACRONYMS

Act	Customs and Excise Act No. 91 of 1964
AGOA	African Growth and Opportunity Act
CCA	Customs Controlled Area
Commissioner	Commissioner for the South African Revenue Service
EFTA	European Free Trade Association
GSP	Generalised System of Preference
Hub	The designated office for licensing and registration activities.
APDP	Automotive Production and Development Program
SACU	The Southern African Customs Union, consisting of: The Republic of South Africa; The Republic of Botswana; The Kingdom of Lesotho; The Republic of Namibia; and The Kingdom of Swaziland
SADC	Southern African Development Countries
TDCA	Trade, Development and Cooperation Agreement

31 DOCUMENT MANAGEMENT

Business Owner	Executive: Process Solutions Customs Operations
Document Owner	Executive: Process Solutions Customs & Support Services
Author	L Mafora
Detail of change from previous revision	Changing of MIDP to APDP Authentication removed

Template number and revision

ECS-TM-16 – Rev 3