

**EXCISE**  
**EXTERNAL**  
**COMPLETION MANUAL**  
**DA 185**

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## 1 SCOPE

- a) This manual describes the completion requirements for the DA 185 and applicable annexes used in Excise applications for registration and / or licensing, in order to facilitate the registration and licensing process.
- b) The forms mentioned hereunder are available on the SARS website, [www.sars.gov.za](http://www.sars.gov.za) and may be printed for the purpose of applying for registration and / or 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 box.
- d) 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 annexes for each respective client type. The respective categories will be elaborated on below.
- e) This manual explains the completion of the DA 185 and annexes or combinations thereof for the amendment of existing client details and the following types of registration and licensing activities:
  - i) Excise Registrations:
    - A) Rebate User (Schedule 6);
    - B) Commercial manufacturer of biodiesel;
    - C) Non-commercial manufacturer of biodiesel;
    - D) Electricity producer;
    - E) Diamond producer, dealer, beneficiator or the holder of an export permit;
    - F) Commercial manufacturer of sugary beverages;
    - G) Non-commercial manufacturer of sugary beverages;
    - H) Manufacture of Excisable goods solely for own use by the manufacturer – Section 116;
    - I) Registered still; and
    - J) Tobacco leaf dealer – Section 107.
  - ii) Excise warehouses:
    - A) Manufacturing warehouse for:
      - I) Environmental Levy goods (includes Carbon Tax);
      - II) Fuel products;
      - III) Malt beer;
      - IV) Spirits (Primary and / or Secondary);
      - V) Sugary beverages;
      - VI) Tobacco products; and
      - VII) Tyres.
    - B) Special Manufacturing warehouse for:
      - I) Ad Valorem products;
      - II) Other Fermented Beverages (OFB);
      - III) Traditional African Beer products; and
      - IV) Wine and Vermouth.
    - C) Storage warehouse for Wine, Vermouth and OFB; and
    - D) Special Storage warehouse for:
      - I) Fuel products;
      - II) Malt beer;
      - III) Other Fermented beverages;
      - IV) Spirits;
      - V) Tobacco products; and
      - VI) Wine and Vermouth.
  - iii) Licensed Distributor of Fuel (LDF);
  - iv) Agricultural Distiller – Renewal of existing license; and
  - v) Stills, including to manufacture or import stills for sale or to repair stills for reward.
- f) Incorrect information and particulars or misrepresentations of information supplied on the application form(s) constitutes a contravention of the Act, which may lead to either penalties or enforcement action.

## 1.1 Inclusions of registration and licensing client types per form

Number	Title
DA 185	Application form: Registration / Licensing of Customs and Excise clients
DA 185.4A3	Rebate User (Schedule 6)
DA 185.4A8	Commercial manufacturer of biodiesel
DA 185.4A9	Non-commercial manufacturer of biodiesel
DA 185.4A12	Electricity Producer (Chapter VA and Section 59A and the Rules thereto)
DA 185.4A14	Registered still
DA 185.4A15	Manufacture of Excisable goods solely for own use by the manufacturer
DA 185.4A16	Non-commercial manufacturer of sugary beverages
DA 185.4A17	Tobacco leaf dealer
DA 185.4B1	Special Manufacturing Warehouse
DA 185.4B2	Manufacturing Warehouse
DA 185.4B3	Storage Warehouse
DA 185.4B4	Special Storage Warehouse
DA 185.4B7	Distributor of Fuel
DA 185.4B8	Special Ad Valorem Manufacturing warehouse
DA 185.4B11	Distillation of spirits by an agricultural distiller
DA 185.4B12	To own, possess or keep stills
DA 185.4B13	To manufacture or import stills for sale or to repair stills for reward
DA 185.C	Security Particulars

## 1.2 Exclusions of all Customs activities

Number	Title
DA 185.4A1	Importer (Local or Foreign)
DA 185.4A2	Exporter (Local or Foreign)
DA 185.4A4	Manufacturer
DA 185.4A5	Special Manufacturing Warehouse: APDP
DA 185.4A6	Electronic Communication with SARS
DA 185.4A7	Producer
DA 185.4A10	Manufacturer in terms of drawback items 501.00 to 521.00
DA 185.4A11	Special Economic Zone Operator (SEZ) and / or designation of a Customs Controlled Area (CCA) – (Sections 21A, 59 and Rule 21A.04)
DA 185.4A13	Registered Agent
DA 185.4B5	Clearing Agent
DA 185.4B6	Remover of Goods in Bond (Local or Foreign)
DA 185.4B9	Special 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)

This manual excludes all other applications for registration and licensing other than those mentioned in paragraph (e) and (1.1 above).

## 2 DA 185 – REGISTRATION / LICENSING OF EXCISE CLIENTS

Box 1	Notes for completion of the DA 185 and its annexures	Provides guiding principles and instructions for the completion of the form.
Box 2	Existing Registrant / Licensee particulars	Existing clients must insert their respective Excise client number in the space provided. New applicants must leave this space blank.
Box 3	Nationality	Indicate with an X whether the applicant is a - a) Natural person, who is located in South Africa; or b) Juristic person, that is located in South Africa.

<b>Box 4</b>	<b>Purpose of application</b>	Indicate with an X whether the application is a new, renewal, amendment of existing information or cancellation.
<b>Box 5</b>	<b>Annexures</b>	Mark the appropriate box with an X under Registration and / or Licensing.
<b>Box 6</b>	<b>Business / Person particulars</b>	<p>a) 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.</p> <p>b) This information will be used to register or licence the respective entity. The information required must be furnished to the fullest possible extent.</p>
<b>Box 7</b>	<b>South African bank account details</b>	Provide the respective bank details that the SARS will utilise for future transactions. Only South African banks are acceptable. This is not applicable to foreigners.
<b>Box 8</b>	<b>SARS revenue identification numbers (if applicable)</b>	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.
<b>Box 9</b>	<b>Nature of business</b>	This applies to the type of business or person applying and the respective box(s) must be marked with an X.
<b>Box 10</b>	<b>Particulars of Sole Proprietor / Individual / Directors and / or Partners</b>	This field must be completed in full providing the respective details of all individuals / members / directors / partners / persons or entities conducting business with the SARS Excise.
<b>Box 11</b>	<b>Public Officer / Representative</b>	This field must be completed in full. The person representing the applicant / enterprise / individual must be inserted here. This is not applicable to foreigners.
<b>Box 12</b>	<b>Information regarding contraventions and other matters</b>	The completion of this paragraph is mandatory for all applicants. The SARS Excise has the authority to refuse, cancel or suspend registration / licensing under the Act.
<b>Box 13</b>	<b>Documents in support of application</b>	This field provides notes on the relevant supporting documents that are mandatory and need to be provided together with the respective application form. The certified copies of the financials and proof of address (utility, etc.) must be originals and may not be older than three (3) months.
<b>Box 14</b>	<b>Declaration</b>	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.
<b>Box 15</b>	<b>For Official use only</b>	Once the master data and banking details authentication process has been finalised and successful, the Officer and Operations Manager must complete this part accordingly.

## 2.1 DA 185.C – Security particulars

<b>Notes for completion</b>	<p>a) States which clients must complete the respective annex.</p> <p>b) Provides notes for each activity and the required security provisions that should be considered.</p>
<b>Bond particulars</b>	<p>c) This must be completed as comprehensively as possible as the information provided will be used to draft the applicable bond.</p> <p>d) The full names and capacity (director, member) of the person(s) who will sign the bond on behalf of the applicant must be reflected in these fields. The full name and address of a South African bank or an approved insurance company who will provide the security must be reflected in this field.</p> <p>e) The full names and capacity (director, member, manager) of the person(s) who will sign the bond on behalf of the surety must be reflected in these fields.</p> <p>f) The South African Reserve Bank (SARB) has confirmed that the SARS may accept surety from foreign controlled and branches of foreign banks that are South African Registered banks.</p> <p>g) Therefore, the SARS can accept bonds from branches of foreign banks and foreign controlled banks that are South African registered banks.</p> <p>h) However, bonds should not be accepted from foreign bank representatives.</p>

## 2.2 Client types - Registration

### 2.2.1 DA 185.4A3 – Rebate User (Schedule 6)

<b>Notes</b>	Provides guiding principles and instructions for the completion of the form.
<b>Trading particulars</b>	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. Applicants must mark the box “Schedule 6” with an X.
<b>Authority to apply</b>	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.
<b>Manufacturing process &amp; materials used</b>	It is required of all applicants to give a short description of the manufacturing process or how the raw / rebated materials will be used. The respective rebate item(s), tariff subheading(s) rebate code, description of raw material and estimated quantity of raw material to be used per annum must be listed.
<b>Finished product particulars</b>	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 box.
<b>Originals or certified copies to accompany the application</b>	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.

<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

### 2.2.2 DA185.4A8 – Commercial manufacturer of Biodiesel

<b>Trading particulars. (including notes)</b>	<p>a) 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.</p> <p>b) It also provides guiding principles and instructions for the completion of the form.</p>
<b>Authority to apply</b>	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.
<b>The under-mentioned original or certified copies must accompany the application</b>	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
<b>Declaration</b>	This box 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.

### 2.2.3 DA185.4A9 – Non-commercial manufacturer of Biodiesel

<b>Trading particulars (including notes)</b>	<p>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.</p> <p>Provides guiding principles and instructions for the completion of the form.</p>
<b>Authority to apply</b>	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.
<b>The under-mentioned original or certified copies must accompany the application</b>	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
<b>Declaration</b>	This box 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.

**2.2.4 DA 185.4A12 – Electricity producer**

<b>Trading particulars (including notes)</b>	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.  Provides guiding principles and instructions for the completion of the form.
<b>Authority to apply</b>	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.
<b>Originals or certified copies to accompany the application</b>	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
<b>Declaration</b>	This box 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.

**2.2.5 DA185.4A14 – Registered still**

<b>Notes</b>	Provides guiding principles and instructions for the completion of the form.
<b>Details of applicant</b>	All applicants must fill in their full name / company name, identity number / company registration number, physical / postal address, income tax reference number and contact details.
<b>Details of still</b>	It is required of all applicants to give details regarding the type of still, which includes the brand, size, name and address of the manufacturer as well as the manufacturer's serial number of the still.
<b>Material from which still is manufactured</b>	<p>a) It is required of all applicants to give details regarding the material from which the pot / continuous / or other still is manufactured.</p> <p>b) Applicants need to indicate whether they have failed to comply with the Customs and Excise Act or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two (2) years. If so, the nature of the offence and penalty imposed must be stated.</p>
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

**2.2.6 DA185.4A15 – Manufacture of Excisable goods solely for own use by the manufacturer**

<b>Details of applicant</b>	All applicants must fill in their full name / company name, identity number / company registration number, physical / postal address, income tax reference number and contact details.
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<b>Details of manufacturer</b>	It is required of all applicants to furnish details regarding the description of the goods to be manufactured and stored, estimated <b>maximum</b> volume that can be manufactured or stored per year or at any moment in time, estimated <b>volume</b> of manufacture or storage per year or at any moment in time and estimated volume of own use per year.
<b>Declaration</b>	<p>a) This box 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.</p> <p>b) Applicants need to indicate whether they have failed to comply with the Customs and Excise Act or any law relating to the illicit manufacture, conveyance, supply or possession of Excisable goods during the past two (2) years. If so, the nature of the offence and penalty imposed must be stated.</p>
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

### 2.2.7 DA185.4A16 – Non-commercial manufacturer of sugary beverages

<b>Trading particulars</b>	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.
<b>Authority to apply</b>	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.
<b>The under-mentioned original or certified copies must accompany the application</b>	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
<b>Declaration</b>	This box 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.

### 2.2.8 DA185.4A17 – Tobacco leaf dealer

<b>Details of applicant</b>	All applicants must fill in their full name / company name, identity number / company registration number, physical / postal address, income tax reference number and contact details.
<b>Details of tobacco dealer</b>	<p>It is required of all applicants to furnish details regarding the nature of tobacco processing or transactions carried out:</p> <ul style="list-style-type: none"> <li>i) The volume of tobacco processed or transacted per year in tons.</li> <li>ii) The size of facility for dealing with tobacco leaf products in square metres; and</li> <li>iii) Number of employees.</li> </ul> <p>If you have failed to comply with the Customs and Excise Act, 1964 or any law relating to the illicit manufacture, conveyance, supply or possession of excisable tobacco products during the past two years, state the nature of the offence and penalty imposed</p>

<b>Declaration</b>	<p>a) This box 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.</p> <p>b) Applicants need to indicate whether they have failed to comply with the Customs and Excise Act or any law relating to the illicit manufacture, conveyance, supply or possession of Excisable goods during the past two (2) years. If so, the nature of the offence and penalty imposed must be stated.</p>
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

## 2.3 Client types - Licensing

### 2.3.1 DA 185.4B1 – Special manufacturing warehouse

<b>Trading particulars</b>	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.
<b>Authority to apply</b>	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.
<b>Warehouse particulars</b>	State the rebate and tariff items and tariff subheading, rebate code and description of goods that will be manufactured or stored in the warehouse.
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

### 2.3.2 DA 185.4B2 – Manufacturing warehouse

<b>Trading particulars</b>	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.
<b>Authority to apply</b>	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.
<b>Warehouse particulars</b>	<p>a) 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.</p> <p>b) <b>Note:</b> The following client types need to complete the <u>part</u> applicable to them i.e. –</p> <ul style="list-style-type: none"> <li>i) Electricity producer;</li> <li>ii) Tyre producers;</li> <li>iii) Sugary beverages producers; or</li> <li>iv) Manufacturers of Excisable goods solely for use by the manufacturer thereof; and</li> <li>v) Generation of emissions liable to carbon tax.</li> </ul>

<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

### 2.3.3 DA 185.4B3 – Storage warehouse

<b>Trading particulars</b>	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.
<b>Authority to apply</b>	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.
<b>Warehouse particulars</b>	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.
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

### 2.3.4 DA 185.4B4 – Special storage warehouse

<b>Trading particulars</b>	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.
<b>Authority to apply</b>	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.
<b>Warehouse particulars</b>	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.
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

**2.3.5 DA 185.4B7 – Distributor of fuel**

<b>Trading particulars</b>	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.
<b>Authority to apply</b>	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.
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

**2.3.6 DA 185.4B8 – Special Ad Valorem manufacturing warehouse**

<b>Trading particulars</b>	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.
<b>Authority to apply</b>	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.
<b>Warehouse particulars</b>	State the tariff item(s), tariff heading(s), tariff subheading(s) and description of goods that will be manufactured or stored in the warehouse.
<b>Business history</b>	<p>a) Manufacturers of goods subject to duty specified in Part 2B of Schedule 1 may be exempted from licensing and payment of such duty if the value for Excise duty of such goods during the preceding calendar year did not exceed and is not likely to exceed R 50 000 during a calendar year.</p> <p>b) Application for exemption shall be made through the office of the Controller / Branch Manager and suitable production and disposal records shall be kept, which shall be made available for inspection on demand by an Excise officer.</p>
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

**2.3.7 DA185.4B11 – Distillation of spirits by an agricultural distiller**

<b>Indicate nature of application</b>	The appropriate box must be marked with an X to indicate whether it is a first application or a renewal.
<b>Notes</b>	Provides guiding principles and instructions for the completion of the form.
<b>Details of applicant</b>	All applicants must fill in their full name, identity number, physical / postal address, income tax reference number and contact details.

<b>Details of still</b>	<p>a) It is required of all applicants to give details of the still with regards to the address of the farm where the still is kept, if you are the owner or occupier of such farm, size of the still, place on the farm where the still is erected, registration number of the still and is the still soundly erected on a cement or brick foundation.</p> <p>b) Applicants also need to give details regarding the number of vines and fruit trees on the farm, type of fruits which will be used for distillation, indication of the estimated volume of spirits which will be produced during the year, for which purpose will the spirits be used and estimated volume of wine that will be produced during the year.</p> <p>c) Applicants need to indicate whether they have failed to comply with the Customs and Excise Act or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two (2) years. If so, the nature of the offence and penalty imposed must be stated.</p>
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

### 2.3.8 DA185.4B12 – To own, possess or keep stills

<b>Indicate nature of application</b>	The appropriate box must be marked with an X to indicate whether it is a first application or a renewal.
<b>Notes</b>	Provides guiding principles and instructions for the completion of the form.
<b>Details of applicant</b>	All applicants must fill in their full name / company name, identity number / company registration number, physical / postal address, income tax reference number, contact details and registration number of the still.
<b>Details of still</b>	It is required of all applicants to give details regarding the address where the still is kept, the type of still, which includes the brand, size, name and address of the manufacturer as well as the manufacturer's serial number of the still.
<b>Material from which still is manufactured</b>	<p>a) It is required of all applicants to give details regarding the material from which the pot / continuous / or other still is manufactured.</p> <p>b) If applicable, applicants must also give details if the said still was acquired during the past three (3) years, i.e. name and address of seller, date and value of purchase.</p> <p>c) Applicants need to indicate whether they have failed to comply with the Customs and Excise Act or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two (2) years. If so, the nature of the offence and penalty imposed must be stated.</p>
<b>Declaration</b>	This box 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.
<b>For Official use</b>	This must be left blank, as it will be completed by the SARS.

### 2.3.9 DA185.4B13 – To manufacture or import stills for sale or to repair stills for reward

Indicate nature of application	The appropriate box must be marked with an X to indicate whether it is a first application or a renewal.
Details of applicant	All applicants must fill in their full name / company name, identity number / company registration number, physical / postal address, income tax reference number, contact details and client number.
Details of still	It is required of all applicants to give details of the address where the still is manufactured and indicate the type of still that will be manufactured.
Material(s) from which still(s) is manufactured	<p>a) It is required of all applicants to give details regarding the material from which the pot / continuous / or other still is manufactured.</p> <p>b) Applicants need to indicate whether they have failed to comply with the Customs and Excise Act or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two (2) years. If so, the nature of the offence and penalty imposed must be stated.</p>
Declaration	This box 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.
For Official use	This must be left blank, as it will be completed by the SARS.

## 3 MEASURES

- a) The Operations Manager: Trader Registration – Alberton must, on a monthly basis, compile a report on the following statistics:
- i) Number of applications received;
  - ii) Number of applications approved;
  - iii) Number of applications pending;
  - iv) Number of applications rejected;
  - v) Number of registrants / licensees cancelled; and / or
  - vi) Number of registrants / licensees reinstated.

## 4 REFERENCES

### 4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 59A, 60 – 64, 64A – G, 77, 116 and the notes to Schedule 8 <b>Customs and Excise Rules:</b> Rules 59A, 60 – 64, and 64A – G
Other Legislation:	None
International Instruments:	<b>None</b>

### 4.2 Cross References

DOCUMENT #	DOCUMENT TITLE
QMS-01	Quality Management System Manual
SE-LR-01	Licensing and Registration – Internal Policy
SE-LR-02	Licensing and Registration – External Policy

### 4.3 Quality Records

NUMBER	TITLE
DA 185	Application form: Registration of Customs and Excise clients
DA 185.4A3	Rebate User (Schedules 3, 4 and 6)
DA 185.4A8	Commercial manufacturer of biodiesel (Section 37B and Rule 37B.02 (b))
DA 185.4A9	Non-Commercial manufacturer of biodiesel (Section 37B and Rule 37B.02 (a))
DA 185.4A12	Electricity Producer
DA 185.4A14	Registered still
DA 185.4A15	Manufacture of Excisable goods solely for own use by the manufacturer
DA 185.4A16	Non-commercial manufacturer of sugary beverages
DA185.4A17	Tobacco leaf dealer
DA 185.4B1	Special Manufacturing Warehouse
DA 185.4B2	Manufacturing Warehouse
DA 185.4B3	Storage Warehouse
DA 185.4B4	Special Storage Warehouse
DA 185.4B7	Distributor of Fuel
DA 185.4B8	Special Ad Valorem Manufacturing Warehouse
DA 185.4B11	Distillation of spirits by an agricultural distiller
DA 185.4B12	To own, possess or keep stills
DA 185.4B13	To manufacture or import stills for sale or to repair stills for reward
DA 185.C	Security Particulars

### 5 DEFINITIONS AND ACRONYMS

Act	Customs and Excise Act No. 91 of 1964
Commissioner	Commissioner for the South African Revenue Service
OFB	Other Fermented Beverages
Part 2B of Schedule 1	Ad Valorem Excise Duties on locally manufactured goods or on imported goods of the same class or kind
SARB	South African Reserve Bank
SARS	South African Revenue Service
Schedule 6	Refunds and Rebates of Excise Duties, Fuel Levy and Environmental levy

### 6 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise
Document Owner	Head: Business Design and Engineering
Author	Noeleen Singh
Detail of change from previous revision	Paragraph 1(e)(i) has been updated; Paragraph 2.2.8 has been inserted to make provision for Tobacco leaf dealers; and Business and Document owner changed.
Template number and revision	GC-TM-16 – Rev 5