

SOUTH AFRICAN RESERVE BANK

NO. R. 572

2 July 2021

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface indicate deletions from the existing rules

_____ Words that are underlined with a solid line indicate insertions in the existing rules

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 217)**

Under sections 59A, 60 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto and must be **regarded to have come into effect on 25 June 2021.**



NGOBANI JOHNSTONE MAKHUBU

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 59A.01A

1. Rule 59A.01A is hereby amended by the substitution for item (cc) of paragraph (b)(iA) of the following item:

“(cc) utilising –

- [(A) rebate items under Schedules No. 3 and 4; and]**
(B) refund or drawback items under Schedule 5 and rebate or refund items under Schedule 6; and”.

Amendment of rule 60.01A

2. Rule 60.01A is hereby amended by the substitution for subparagraph (ii) of paragraph (c) of the following subparagraph:

- “(ii) premises referred to in paragraphs (a)(i)(bb) and (cc) must be submitted electronically or in paper format as contemplated in paragraph (b)**[(ii)]**; and”.

Substitution of forms

3. Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

- “DA 8 Application for registration to submit reporting documents
DA 185.4A3 Registration Client Type 4A3 - Rebate user (Schedule No's 3, 4 and 6)
DA 185.4B9 Licensing Client Type 4B9 – Storage warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A, 60, 61 and Rule 21A.10)
DA 185.4B10 Licensing Client Type 4B10 – Manufacturing warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27, 59A and Rule 21A.10)
DA 185.4B14 Licensing Client Type 4B14 – Degrouping Depot – (Section 64G and its rules and item 850.00 of Schedule No. 8)
DA 185.4B16 Licensing Client Type 4B16 – Container Depot”.



APPLICATION FOR REGISTRATION TO SUBMIT REPORTING DOCUMENTS - DA 8

Section 8 of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and its rules

SEA CARGO

- a) Application for registration as a person submitting reporting documents must be made in terms of rule 8.04 read with rule 8.05 under section 8 of the Act
- b) Please note that a separate annexure must be completed for each reporter type (see rules for definitions and reporting obligations):
 - DA 8.01 must be completed by Carriers / Registered Agents and Clearing Agents
 - DA 8.02 must be completed by Port Authorities
 - DA 8.03 must be completed by Container Terminal Operators and Wharf Operators
 - DA 8.04 must be completed by Container Depot Licensees
- c) If the space provided on this form or the applicable annexures is insufficient, the required information must be furnished on a separate continuation page which must be attached to this form or the annexure
- d) All references to sections and rules pertain to the Customs and Excise Act, 1964
- e) In the case of submission in paper format, please complete the application and physically submit to a customs and excise office as indicated on the SARS website for receipt of such applications

SARS CUSTOMS / EXCISE CLIENT NUMBER			
If currently registered / licensed in terms of the Act, please state applicable customs and/ or excise client number			
PURPOSE OF APPLICATION			
New registration	<input type="checkbox"/>	Update of existing information	<input type="checkbox"/>
		Notification of cancellation	<input type="checkbox"/>

REPORTER TYPE - Please indicate with an X where applicable			
Carrier	<input type="checkbox"/>	Registered Agent	<input type="checkbox"/>
* Clearing Agent	<input type="checkbox"/>	Container Terminal Operator	<input type="checkbox"/>
Port Authority	<input type="checkbox"/>	Container Depot Licensee	<input type="checkbox"/>
Wharf Operator	<input type="checkbox"/>		

* The definition of "Clearing Agent" in the rules includes all persons who arrange on behalf of other persons for reward the receipt, delivery or transport of goods imported into or to be exported from the Republic. This includes Non-Vessel Operating Common Carriers (NVOCC's), Freight Forwarders and Groupage Agents

LOCATION OF APPLICANT			
Natural person who is:		Juristic person that is:	
Located in the RSA	Yes <input type="checkbox"/>	Located in the RSA	Yes <input type="checkbox"/>
	No <input type="checkbox"/>		No <input type="checkbox"/>

APPLICANT PARTICULARS (HEAD OFFICE) - Please indicate with an X where applicable					
Nature of business (please indicate with X)	Company	<input type="checkbox"/>	Close corporation	<input type="checkbox"/>	
	Sole proprietor / Natural person	<input type="checkbox"/>	Other juristic person	<input type="checkbox"/>	
	Cooperative	<input type="checkbox"/>	Organ of state	<input type="checkbox"/>	Trust
Registered name of business (juristic person) or name of natural person					
Registration number					
Physical address					
	Building address: Complex		Unit/ Floor number		
	Building name				
	Street name and number		Street code		

	Suburb/District			
	City/Town			
Postal address	Suburb/ District			
	City/Town		Postal Code	
Contact details	Business telephone number	()	Fax number	()
	Home telephone number	()		
	Business e-mail address			
	Web Address			

CONTACT PERSON AT MANAGEMENT LEVEL

Name		Surname	
ID type			
Citizenship			
Designation/ Capacity		E-mail address	()
Telephone number	()	Fax number	()

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 number:						
Bank name:					Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:	<input type="checkbox"/>							
Account holder name:																	

AUTHORISED OFFICER

I / We (name of person(s) authorised to act on behalf of juristic person) -

(1) _____ ID No. _____ Capacity/Designation _____

(2) _____ ID No. _____ Capacity/Designation _____

being duly authorized thereto by virtue of –

(a) * a resolution passed at a meeting of the Board of Directors
held _____ on the _____ day of _____ ccyy _____; or

(b) * express consent in writing of all the members of the close corporation; or

(c) * express consent in writing of a person responsible for the management of any other type of juristic person
_____ (please state name)

hereby apply on behalf of the applicant for registration to submit reporting documents

DOCUMENTS IN SUPPORT OF APPLICATION

- (a) Registration certificate of business – as issued by the Companies and Intellectual Property Commission (CIPC) in respect of the applicant
- (b) Resolution / letter of consent or authority to act on behalf of juristic person
- (c) Identity / Passport documents of -
 - Individual
 - Close Corporation – all the members
 - Company – all the Directors, including the Managing Director and Financial Director
 - Other juristic person - the person responsible for the management of the juristic person
- (d) DA 185D in respect of Registered Agent of carrier not located in Republic

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

I for the *Carrier / *Registered Agent / *Clearing Agent / *Port Authority / *Container Terminal Operator / *Wharf Operator / *Container Depot Licensee / hereby-

- a) apply to be registered for the purpose of submitting reporting documents;
- b) declare that the particulars in this application, and all annexures are true and correct; and
- c) undertake to-
 - (i) inform the South African Revenue Service 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

* Delete whichever is not applicable

Initials and surname:		I.D. number:	
Capacity/Designation (Director, etc):		Signature:	
Place:		Date:	



CARRIER / REGISTERED AGENT OR CLEARING AGENT– DA 8.01

REPORTER TYPE (Indicate in the applicable box by means of an X)	
Carrier <input type="checkbox"/>	Clearing Agent <input type="checkbox"/>
Registered Agent <input type="checkbox"/>	

CARRIER DETAILS									
Carrier name									
Carrier code assigned by international body (i.e. Bureau International des Containers (BIC) or Standard Carrier Alpha Code (SCAC), as applicable)									
If currently licensed with SARS, please state applicable customs and excise client number									

REGISTERED AGENT DETAILS									
Agent name									
If currently registered with SARS, please state applicable customs and excise client number									
Name(s) of carriers not located in the Republic represented by Registered Agent								Carrier codes	
1.									
2.									
3.									
4.									
5.									
6.									

CLEARING AGENT DETAILS									
Clearing agent name									
Please state applicable customs and excise client number									

APPLICANT'S BRANCH OFFICE ADDRESSES									
1. Details of all Branch offices must be reflected									
2. Details of Head offices that submit reports must also be reflected here									
BRANCH OFFICE PARTICULARS									
Branch office name									
Physical address									
Building address: Complex				Unit/Floor number					
Suburb/ District									
City/Town					Street code				
Postal address									
Suburb/ District									
City/Town					Postal code				
Contact details									
Business telephone number ()				Fax number ()					
Business e-mail address									
Web address									

Contact person at management level	Name		Surname	
	ID type		Citizenship	
	Designation / Capacity		E-mail address	
	Telephone number	()	Fax number	()

APPLICANT'S BRANCH OFFICE ADDRESSES				
1. Details of all Branch offices must be reflected				
2. Details of Head offices that submit reports must also be reflected here				
BRANCH OFFICE PARTICULARS				
Branch office name				
Physical address				
	Building Address/ Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal Code	
Contact details	Business telephone number	()	Fax number	()
	Business e-mail address			
	Home telephone number		Web address	
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	()	Fax number	()

APPLICANT'S BRANCH OFFICE ADDRESSES				
1. Details of all Branch offices must be reflected				
2. Details of Head offices that submit reports must also be reflected here				
BRANCH OFFICE PARTICULARS				
Branch office name				
Physical address				
	Building address/ Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	()	Fax number	()
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	()	Fax number	()

* Please add continuation pages as required

PORT AUTHORITY – DA 8.02



APPLICANT DETAILS	
Port authority name	

PORT PARTICULARS			
Port name			
Physical address			
	Building address: Complex	Unit/Floor number	
	Suburb/District		
	City/Town	Street code	
Postal address			
	Suburb / District		
	City/Town	Postal code	
Contact details	Business telephone number ()	Fax number ()	
	Business e-mail address		
Contact person at management level	Name	Surname	
	Designation/ Capacity	E-mail address	
	ID type	Citizenship	
	Telephone number ()	Fax number ()	

PORT PARTICULARS			
Port name			
Physical address			
	Building address: Complex	Unit/Floor number	
	Suburb/District		
	City/Town	Street code	
Postal address			
	Suburb / District		
	City/Town	Postal code	
Contact details	Business telephone number ()	Fax number ()	
	Business e-mail address		
Contact person at management level	Name	Surname	
	Designation/ Capacity	E-mail address	
	ID Type	Citizenship	
	Telephone number ()	Fax number ()	

PORT PARTICULARS				
Port name				
Physical address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	()	Fax number	()
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	()	Fax number	()

PORT PARTICULARS				
Port name				
Physical address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	()	Fax number	()
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	()	Fax number	()

* Please add continuation pages as required



Container Terminal Operator and Wharf Operator – DA 8.03

REPORTER TYPE (Indicate in the applicable box by means of an X)	
Container Terminal Operator <input type="checkbox"/>	Wharf Operator <input type="checkbox"/>

CONTAINER TERMINAL OPERATOR	
Company name	

CONTAINER TERMINAL LOCATIONS					
Port / Place		Terminal name			
SARS facility code		Transnet port terminal code			
Terminal address	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	()	Fax number	()	
	Business e-mail address				
Contact person at management level	Name		Surname		
	Designation/ Capacity		E-mail address		
	ID type		Citizenship		
	Telephone number	()	Fax number.	()	

CONTAINER TERMINAL LOCATIONS					
Port / Place		Terminal name			
SARS facility code		Transnet port terminal code			
Terminal address	Building address: Complex		Unit/Floor number		
	Suburb/District				
	City/Town		Street code		
Postal address	Suburb/District				
	City/Town		Postal code		
Contact details	Business telephone number	()	Fax number	()	
	Business e-mail address				
Contact person	Name		Surname		

at management level	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	()	Fax number	()

* Please add continuation pages as required

Will customs and excise transactional documents be kept at this location:	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Provide the 2 digit code if previously allocated by Customs:	
Are the premises already licenced for another licence type including an excise licence	Yes: <input type="checkbox"/> No: <input type="checkbox"/>

WHARF OPERATOR	
Company name	

WHARF LOCATIONS				
Wharf name				
SARS facility code		Transnet wharf code		
Wharf address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	
Contact details	Business telephone number	()	Fax number	()
	Business e-mail address			
Contact person at management level	Name		Surname	
	Designation/ Capacity		E-mail address	
	ID type		Citizenship	
	Telephone number	()	Fax number	()

WHARF LOCATIONS				
Wharf name				
SARS facility code		Transnet wharf code		
Wharf address				
	Building address: Complex		Unit/Floor number	
	Suburb/District			
	City/Town		Street code	
Postal address				
	Suburb/District			
	City/Town		Postal code	

		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				
		<input type="checkbox"/>				

* Please add continuation pages as required

LICENSED CONTAINER DEPOT – DA 8.04

APPLICANT DETAILS	
Name of company	

CONTAINER DEPOT LOCATIONS						
Port / Place		Depot name		SARS facility code		
Depot address						
	Building address: Complex					
	Suburb/District					
	City/Town			Street code		
Postal address						
	Suburb/District					
	City/Town			Postal code		
Contact details	Business telephone number	()	Fax number	()		
	Business e-mail address					
Contact person at management level	Name			Surname		
	Designation/ Capacity			E-mail address		
	ID type			Citizenship		
	Telephone number		()	Fax number		()

CONTAINER DEPOT LOCATIONS						
Port / Place		Depot name		SARS facility code		
Depot address						
	Building address: Complex					
	Suburb/District					
	City/Town			Street code		
Postal address						
	Suburb/District					
	City/Town			Postal code		
Contact details	Business telephone number	()	Fax number	()		
	Business e-mail address					
Contact person at management level	Name			Surname		
	Designation/ Capacity			E-mail address		
	ID type			Citizenship		

	Telephone number	()	Fax number	()
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* Please add continuation pages as required



ANNEXURE DA 185.4A3

REGISTRATION CLIENT TYPE 4A3 - REBATE USER (Schedule No's 3, 4 and 6)

Notes:

- It is the responsibility of the importer / rebate user to ensure that the tariff headings of the goods in question are correct and that the goods comply with the terms of the rebate item concerned. Should there be any doubt, the importer / rebate user should apply for a formal determination on form DA 314

1. Trading Particulars:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in container 5 of the application form (DA 185).

Trade name of business:	
Physical address of rebate store: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Will customs and excise transactional documents be kept at this location:	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Schedule No. 3 <input type="checkbox"/>	Schedule No. 4 <input type="checkbox"/> Schedule No. 6 <input type="checkbox"/>

2. Manufacturing Process & Materials Used:

Please give a short description of the manufacturing process or how the raw / rebated materials will be used:

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description raw material	Estimated quantity of raw material to be used per annum (kg)
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				

3. Compensating (Finished) Product Particulars:

Please state the tariff subheading(s) / item(s) and give the description for the finished products:

Tariff subheading(s) / item(s)	Description	Expected yield of final product from raw / rebated material used (per volume / number)
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		

4. Further Particulars:

(a) Duty limit	R
(b) VAT limit	R

5. Supporting documents in support of application:

In addition to the relevant documents listed in container 13 of form DA 185:

Department of Trade and Industry permit if applicable

FOR OFFICIAL USE	
File Number:	
District office:	



ANNEXURE DA 185.4B9

LICENSING CLIENT TYPE 4B9 – Storage warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A, 60, 61 and Rule 21A.10)

1. Trading Particulars:

Please supply the trade name and physical address for the storage warehouse if under a different address or name as was stated in container 5 of the DA 185 application form

Trade name of business:			
Physical address: Complex			
Street name and number:			
Unit number:			
Building name and floor number:			
Suburb/District:			
City/Town:			
Street code:			
Web address:			
CCA Name or description:			
Customs and excise transactional documents location:			
Customs warehouse number for the above address if previously allocated by Customs.			
CCA Number	C	C	A
Storage warehouse physical address:			
Street name and number:			
Stand number:			
Building name and floor number:			
Suburb/District:			
City/Town:		Street code:	
Web address:			

2. Warehouse Particulars:

a)	Please note that the warehouse may only be utilised for the storage of imported goods (dutiable goods or goods free of duty, but liable to VAT) for home consumption or export	
b)	Please describe the goods that will be stored in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable)	
	Tariff heading(s)/item(s)/Rebate item(s)	Description of goods stored
	1)	
	2)	
	3)	
	4)	
	5)	
	6)	

Continues overleaf

3. Further particulars

(a) Duty limit	R
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(b) VAT limit	R
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FOR OFFICIAL USE															
File Number:															
Licence Number:															
License Date:															
License year				Type of Warehouse:			SOS			Warehouse Number:					
District office where Licensed:															



ANNEXURE DA 185.4B10

LICENSING CLIENT TYPE 4B10 – Manufacturing warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27, 59A and Rule 21A.10)

1. Trading Particulars:

Please supply the trade name and physical address for the manufacturing warehouse if operating under a different address or name as was stated in container 5 of the DA 185 application form

Trade name of business:											
Physical address: Complex											
Street name and number:											
Unit number:											
Building name and floor number:											
Suburb/District:											
City/Town:											
Street code:											
Web address:											
Customs and excise transactional documents location:											
Customs warehouse number for the above address if previously allocated by Customs:											
CCA Name or description:											
CCA Number	C	C	A								
Manufacturing warehouse physical address:											
Street name and number:											
Stand number:											
Building name and floor number:											
Suburb/District:											
City/Town:										Street code:	
Web address:											

2. Warehouse Particulars:

a) Please indicate with an "x" whether the goods will be utilised in the warehouse for the production or manufacture of:

i) Any goods (other than goods liable to excise duty, fuel levy or environmental levy)	<input type="checkbox"/>
ii) Any goods liable to excise duty, environmental levy or fuel levy	<input type="checkbox"/>

b) Please describe the goods, referred to in paragraphs (a)(i) and (ii), which will be manufactured and/or stored in the warehouse as well as the tariff heading(s), item(s) and rebate item(s), if applicable.

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	

9)	
10)	

3. Further particulars	
(a) Duty limit	R
(b) VAT limit	R

FOR OFFICIAL USE															
File Number:															
Licence Number:															
License Date:															
License year															
District office where Licensed:				Type of Warehouse:	VM	Warehouse Number:									



ANNEXURE DA 185.4B14

LICENSING CLIENT TYPE 4B14 – Degrouping Depot – (Section 64G and its rules and item 850.00 of Schedule No. 8)

1. Degrouping Depot: Specification and information

Please supply the trade name and physical address for the degrouping depot if under a different address or name as was stated in container 5 of the DA 185 application form

Trade name of business:	
Physical address: Complex	
Street name and number:	
Unit number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Provide the 2 digit code if previously allocated by Customs:	
Will customs and excise transactional documents be kept at this location:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are the premises already licenced for another licence type including an excise licence	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes please specify:	

Capacity Indicators:

(i)	Under cover area (m2) for unpacking/sorting goods	
(ii)	Enclosed secure area for high value articles (m2)	
(iii)	Volumes (m3) and customs values (R) of goods which are envisaged to be handled in the degrouping depot	
(iv)	List of clients that will make use of the services of the degrouping depot (List must be attached to the application)	
(v)	Specify equipment for handling of goods in the yard and within the undercover area respectively- (aa) Yard: (bb) Under cover area:	

2. Further particulars:

(a) Duty limit	R
(b) VAT limit	R



ANNEXURE DA 185.4B16

LICENSING CLIENT TYPE 4B16 – CONTAINER DEPOT

1. Container Depot: Specification and information

Please supply the trade name and physical address for the container depot if under a different address or name as was stated in container 5 of the DA 185 application form

Trade name of business:	
Physical address: Complex	
Street name and number:	
Unit number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address	
Provide 2 digit code if previously allocated by Customs:	
Will Customs and Excise transactional documents be kept at this location:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are the premises already licenced for another licence type including an excise licence	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes please specify:	

Capacity Indicators:

(i)	Under cover area (m2) for unpacking/sorting goods	
(ii)	Enclosed secure area for high value articles (m2)	
(iii)	Volumes (m3) and customs values (R) of goods which are envisaged to be handled in the degrouping depot	
(iv)	List of clients that will make use of the services of the degrouping depot (List must be attached to the application)	
(v)	Specify equipment for handling of goods in the yard and within the undercover area respectively- (aa) Yard: ----- (bb) Under cover area: -----	

2. Further particulars:

(a) Duty limit	R
(b) VAT limit	R