

**SOUTH AFRICAN REVENUE SERVICE**

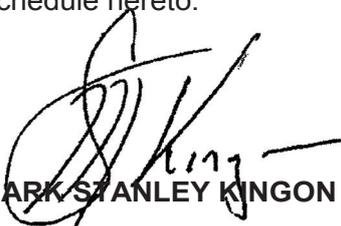
NO. R. 562

05 APRIL 2019

5 April 2019

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR 182)**

Under sections 54F, 54J 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.



MARK STANLEY KINGON

**ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the amendment of subparagraph (ii) of paragraph (a) of rule 54I.03 as follows:

- (ii) if he or she is classified as a commercial manufacturer, for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of sugary beverages.

(b) By the insertion after rule 54I.04 of the following heading and rule:

**Issue of invoices or dispatch delivery notes in respect of goods removed from a customs and excise warehouse**

54I.04A Any licensee of any customs and excise warehouse who removes any sugary beverages from such warehouse must issue an invoice, dispatch

delivery note or similar document approved by the Commissioner that contains the information required for the purposes of rule 54F.05.

(c) By the substitution for rule 54I.06 of the following rule:

54I.06 (a) Any person who manufactures or imports any sugary beverage that is liable to health promotion levy must determine and declare the sugar content of the sugary beverage in grams per 100 millilitres based on –

- (i) the sugar content of the sugary beverage as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or
- (ii) in the absence of such test report, the deemed sugar content of the sugary beverage that is assumed to constitute 20 grams per 100 millilitres.

(b) Any person who manufactures or imports any concentrate or preparation for the making of beverages that is liable to health promotion levy must determine and declare the sugar content of the concentrate or preparation in grams per 100 millilitres based on –

- (i) (aa) the sugar content as certified on a test report as contemplated in paragraph (a) above of the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications; and  
(bb) the average sugar content as certified on such test report of the sugar contents for all the prepared beverage options when mixed or diluted according to the manufacturer's multiple product specifications; or
- (ii) in the absence of such test report, the deemed sugar content of the prepared beverage that is assumed to constitute 20 grams per 100 millilitres should the concentrate or preparation be mixed or diluted at a ratio of one part to nine parts water.

(c) The test report as contemplated in paragraphs (a) and (b) above must be kept available for inspection for a period of five years from the date the sugary beverage or concentrate or preparation for the making of sugary

beverages was manufactured or imported and must be produced or submitted at the request of an officer.

(d) By the amendment of paragraph (a) of rule 54I.09 as follows:

(a) The licensee must, when issuing any invoice or dispatch delivery note as contemplated in rule 54F.05 or similar document as contemplated in rule 54I.04A in respect of sugary beverages manufactured before the date health promotion levy on sugary beverages came into operation, endorse such invoice, note or document to state that such sugary beverages were manufactured before the effective date.

(e) By the insertion in item 202.00 of the Schedule to the rules of the following form:

“DA 185.4A16 Client type 4A16 – Non-commercial manufacturer of sugary beverages”

(f) By the substitution in item 202.00 of the Schedule to the rules for form DA 185 and DA 185.4B2 of the following forms:

“DA 185 Application form: Registration / Licensing of customs and excise clients”

“DA 185.4B2 Licensing client type 4B2 – Manufacturing warehouse”



DA 185

## APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

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

1. Where the asterisk (\*) appears, delete whichever is not applicable.
2. Indicate with an "X" in the appropriate block(s) whichever is applicable.
3. Complete the appropriate annexure.
4. If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures.
5. Reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type.
6. Where security must be furnished, complete and submit annexure DA 185.C.
7. A foreign principal must complete and submit annexure DA 185.D.
8. Complete and submit (if applicable) the appropriate prescribed agreement.
9. All references to sections and rules pertain to the Customs and Excise Act, 1964 (the Act).
10. All Customs and Excise forms are available on the SARS website ([www.sars.gov.za](http://www.sars.gov.za)) or at any SARS branch office.

### 2. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed with SARS, please state allocated customs client number.

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### 3. NATIONALITY

Natural person, who is:

Juristic person, that is:

Located in the RSA:

Yes  No

Located in the RSA:

Yes  No

### 4. PURPOSE OF APPLICATION

New Registration/Licensee or renewal:

Amendment of existing information:

Cancellation:

### 5. ANNEXURES

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

5. ANNEXURES (continued)					
DA 185 4A6	Electronic Communication with SARS – (Section 101A and the rules thereto)	<input type="checkbox"/>	DA 185 4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A7 & Form DA 46A.02	Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E and 46A2.18)	<input type="checkbox"/>			<input type="checkbox"/>
DA 185 4A8	Commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(b))	<input type="checkbox"/>			<input type="checkbox"/>
DA 185 4A9	Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	DA 185 4B11	Distillation of spirits by an agricultural distiller	<input type="checkbox"/>
DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills	<input type="checkbox"/>
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and Rule 21A.04)	<input type="checkbox"/>	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (Section 59A and Rule 54FA.04)	<input type="checkbox"/>	DA 185 C	Security Particulars	<input type="checkbox"/>
DA 185 4A13	Registered Agent	<input type="checkbox"/>	DA 185 D	Nomination of registered agent by foreign principal	<input type="checkbox"/>
DA 185 4A14	Registered Still	<input type="checkbox"/>			
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer	<input type="checkbox"/>			
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)	<input type="checkbox"/>			

6. BUSINESS / PERSON PARTICULARS									
Registered name of business or name of applicant:									
Business address: Street name and number:									
Building name and floor number:									
Suburb:									
City/Town:							Street code:		
Postal address:									
Suburb:									
City/Town:							Postal code:		
Business Telephone (Including code):		Code: (____)		Tel. (____)		Fax number (Including code):		Code: (____) Fax. (____)	
:Cellular phone number:					Business e-mail address:				

7. SOUTH AFRICAN BANK ACCOUNT DETAILS										
Mark if you do not have a local savings or cheque account					<input type="checkbox"/>	Account No:				
Branch Name:					Branch No:					
Bank Name:					Cheque: <input type="checkbox"/>		Savings: <input type="checkbox"/>		Transmission: <input type="checkbox"/>	
Account Holder Name:										

8. SARS REVENUE IDENTIFICATION NUMBERS (if applicable)																								
i. VAT Registration Number:	4													ii. Income Tax Reference Number:										
iii. PAYE Reference Number:	7													iv. SDL Reference Number:	L									
v. UIF Reference Number:	U																							

9. NATURE OF BUSINESS													
Company		Close Corporation		Trust		Sole Proprietor / Individual		Partnership					
Co-op		Public Authority		Foreign Individual		Foreign / External Company		Sole Proprietor					
Company / Close Corporation / Trust* Registration Number:													

10. PARTICULARS OF SOLE PROPRIETOR / INDIVIDUAL / DIRECTORS AND / OR PARTNERS																	
i. Initials:					First Name/s:												
Surname:																	
Capacity:																	
ID / Passport No:														Passport Country (e.g. South Africa = ZAF)			
ii. Initials:					First Name/s:												
Surname:																	
Capacity:																	
ID / Passport No:														Passport Country (e.g. South Africa = ZAF)			
iii. Initials:					First Name/s:												
Surname:																	
Capacity:																	
ID / Passport No:														Passport Country (e.g. South Africa = ZAF)			

11. PUBLIC OFFICER / REPRESENTATIVE													
Surname:													
First Name:													
Telephone (including code):	Code: (____)	Tel. (_____)	Fax number (including code):	Code: (____)	Fax: (_____)								
E-mail address:											Cellular Phone Number:	(_____)	
Public Officer:	<input type="checkbox"/>	Curator/Trustee:	<input type="checkbox"/>	Partner:	<input type="checkbox"/>	Accounting officer / Treasurer / Financial Officer:	<input type="checkbox"/>	Other, please specify:					

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS														
Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-														
(a) Has contravened or failed to comply with the provisions of the Act.	Yes:		No:											
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:											
(c) Has been convicted of any offence under the Act.	Yes:		No:											
(d) Has been convicted of any offence involving dishonesty.	Yes:		No:											
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:		No:											
(f) Has ever been insolvent or in liquidation.	Yes:		No:											
Note: • If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. • Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, a submission to this effect should be furnished on a separate page and attached to the application.														

**13. DOCUMENTS IN SUPPORT OF APPLICATION**

The following information / documents not older than 3 months must be submitted with this application form.

**Natural person or juristic person located in the RSA**

- One of the following documents to prove bank details i.e. the account holder's name, bank account number and bank branch code:
  - An original bank statement or a legible certified copy of an original bank statement;
  - An original letter from the bank; or
  - An original auto bank statement.
- Original or certified copies of the following documents (whichever is relevant):
  - Registration certificate of business (as issued by the Companies and Intellectual Property Commission or Master of the Supreme Court in the case of a Trust);
  - Resolution/consent or other authority to apply, as applicable;
  - Municipal account to confirm the address details;
  - Detailed site plan in the case of a warehouse or a rebate store;
  - Agency Contract between agent and foreign principal;
  - DA 185.D to prove nomination by a foreign principal in the case of an application for a registered agent;
  - VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details;
  - A fixed telephone line operator's and/or cell phone account to confirm contact details;
  - In the case of Annexures DA 185.4B9 and DA 185.4B10, a letter to the applicant signed by the SEZ Operator on his or her own letter-headed paper approving the allocation of land in the CCA;
  - Identity/passport documents of –
    - Individual
    - Partnership, Close Corporation and Trust (All Members / Partners / Trustees)
    - Company (All Directors, including Managing Director and Financial Director)
    - Court order in the case of an emancipated minor
- Any other information as the Commissioner for SARS may require.

**Natural person or juristic person not located in the RSA**

- Original or certified copies of the following documents (whichever is relevant):
  - Agency Contract between applicant and agent (with an established place of business in the RSA) other than clearing agent;
  - VAT letters from SARS to confirm revenue registration details (if applicable);
  - Proof of company registration from the relevant competent authority in the foreign country;
  - Identity document or passport; and
  - Court order in the case of an emancipated minor
- Any other information as the Commissioner for SARS may require.

**14. DECLARATION:**

I hereby-

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

\_\_\_\_\_ (Initials and Surname)

\_\_\_\_\_ (Status / Capacity, e.g. Director)

\_\_\_\_\_ (Signature)

\_\_\_\_\_ (Date & Place)

**15. FOR OFFICIAL USE ONLY**

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

that the applicant / representative\*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport\*; and
- Is the person as is reflected on the letter of authority (where applicable).

\_\_\_\_\_ *Team Member: SID*

\_\_\_\_\_ *Team Member: Signature*

\_\_\_\_\_ *Date*

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

that the applicant / representative\*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport\*; and
- Is the person as is reflected on the letter of authority (where applicable).

\_\_\_\_\_ *Team Leader: SID*

\_\_\_\_\_ *Team Leader: Signature*

\_\_\_\_\_ *Date*



**ANNEXURE DA 185.4B2**

**LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE**

**Trading Particulars:**  
 Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 6 of the application form (DA 185).

Trade name of business: \_\_\_\_\_

Physical address: Street name and number: \_\_\_\_\_  
 Building name and floor number: \_\_\_\_\_  
 Suburb: \_\_\_\_\_  
 City/Town: \_\_\_\_\_  
 Street code: \_\_\_\_\_

**Authority to apply:**  
 I/We, \_\_\_\_\_ herein presented by:  
 \_\_\_\_\_ (name of applicant)

(1) \_\_\_\_\_ (Capacity)      (2) \_\_\_\_\_ (Capacity)  
 being duly authorised thereto by virtue of –

(a) \*a resolution passed at a meeting of the Board of Directors, held at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ (CCYY) \_\_\_\_\_; or  
 (b) \*express consent in writing of all the members of the close corporation /\* partners of the partnership /\* trustees of the trust; or  
 (c) \* being a person having the management of any other association; or  
 (d) \* delegated officer of an organ of State,  
 hereby apply for licensing of a Manufacturing Warehouse.

**Warehouse Particulars:**

(a) Indicate with an **X** what the warehouse will be used for:

(i)	Manufacture of tobacco products (warehouse business type 32 - VM)	<input type="checkbox"/>
(ii)	Manufacture of malt beer (warehouse business type 33 - VM)	<input type="checkbox"/>
(iii)	Manufacture of spirits	
(aa)	Primary (warehouse business type 34 - VMP)	<input type="checkbox"/>
(bb)	Secondary (warehouse business type 35 - VMS)	<input type="checkbox"/>
(iv)	Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM)	<input type="checkbox"/>
(v)	Manufacture of (commercial) biodiesel (warehouse business type 39 - VM)	<input type="checkbox"/>
(vi)	Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM)	<input type="checkbox"/>
(vii)	Manufacture of electric filament lamps (warehouse business type 43 - VM)	<input type="checkbox"/>
(viii)	Production of electricity (warehouse business type 44 - VM)	<input type="checkbox"/>
(ix)	Manufacture of tyres (warehouse business type 56 - VM)	<input type="checkbox"/>
(x)	Manufacture of sugary beverages (warehouse business type 57 - VM)	<input type="checkbox"/>

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

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

Continues overleaf

(10)			
(11)			
(12)			

Completion by Electricity Producers only	
Installed Capacity of Electricity Generation Plant:	
Number of Electricity Generation Units:	
Non-renewable energy source used:	Coal <input type="checkbox"/> Petroleum based liquid fuels <input type="checkbox"/> Natural gas <input type="checkbox"/> Nuclear <input type="checkbox"/> Other <input type="checkbox"/> Specify:
If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii))	Waste heat or energy from waste <input type="checkbox"/> Combined heat and power <input type="checkbox"/> Renewable <input type="checkbox"/> Solar power <input type="checkbox"/>

Completion by Tyre Producers only	
Indicate tyre levy client type:	New tyre manufacturer <input type="checkbox"/> Re-tread tyre manufacturer <input type="checkbox"/>

Declaration:	
I hereby -	
(a) <b>declare</b> that the particulars in the application and all enclosures are true and correct; and	
(b) <b>undertake</b> to—	
(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;	
(ii) comply with the customs and excise laws and procedures.	
..... (Initials and Surname)	..... (Status / Capacity, e.g. Director)
..... (Signature)	..... (Date & Place)

FOR OFFICIAL USE												
File Number:												
Type of Warehouse:	VM	VMP	VMS									
Warehouse Number:												
Licence Number:												
Licence Date:												
District Office:												

**ANNEXURE DA185.4A16**

**CLIENT TYPE 4A16 – Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)**

**Trading Particulars:**

Notes:

1. Please supply all trade names and physical addresses from where the business is conducted if under a different address or under a different name as was stated in paragraph 6 of the DA 185 application form.
2. If an agricultural address please complete relevant fields below.

Trade name of business:			
Manufacturing premises: Street name and number:			
Farm name / registration number:			
Building name and floor number:			
Suburb:			
Plot name / registration number:			
District:			
City / Town:			
Street code:			

**Authority to apply:**

I/We \_\_\_\_\_ (name of applicant) herein represented by

(1) \_\_\_\_\_ Capacity \_\_\_\_\_

(2) \_\_\_\_\_ Capacity \_\_\_\_\_

being duly authorised thereto by virtue of -

(a) \* a resolution passed at a meeting of the Board of Directors held at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ cyy \_\_\_\_\_; or

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

(c) \* being a person having the management of any other association,

hereby apply for registration as a non-commercial manufacturer of sugary beverages.

**The under-mentioned original or certified copies must accompany the application:**

- (a) Registration certificate of business - As issued by the Companies and Intellectual Property Commission or Master of the Supreme Court in case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Identity documents/Passport documents of
  - Individual.
  - Partnership, Close Corporation and Trust – All members/partners/trustees.
  - Company – All Directors, including Managing Director and Financial Director.

**Declaration:**

I hereby-

- (a) declare that the particulars in the application and all enclosures are true and correct; and
- (b) undertake to-
  - (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
  - (ii) comply with such customs and excise laws and procedures.

\_\_\_\_\_  
(Initials and Surname)

\_\_\_\_\_  
(Status / Capacity, e.g. Director)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date & Place)