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GOVERNMENT NOTICES
GOEWERWENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 955

12 October 2007

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/622)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

T A MANUEL
MINISTER OF FINANCE

SCHEDULE

By the deletion of Note 8 to PART 2 of Schedule No. 3.

8. For the purposes of rebate item 360.01:

- (a) The Industrial Development Zone Company designated as such by the Minister of Trade and Industry in respect of each Industrial Development Zone will be deemed to be the importer and exporter of all goods entering or leaving the Industrial Development Zone and will be liable and responsible for the fulfillment of all obligations under the Customs and Excise Act, 1964, in respect of such goods.
- (b) Goods admitted under the provisions of this rebate item shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported within 12 months from the date of entry thereof; Provided that the Commissioner may, in circumstances which he or she deems exceptional, extend the period specified in each case for a further period he or she deems reasonable: Provided further that the application for such extensions is made prior to the expiry of the period.
- (c) The type of goods referred to in rebate item 360.01 may be limited at any time by the Minister of Trade and Industry on the recommendation of the International Trade Administration Commission by notice in the Government Gazette in respect of any new manufacturing operation established after the date of such notice and in respect of which such goods will not receive the benefits of rebate item 360.01. This will not affect any existing manufacturing operation that receives the benefit of rebate item 360.01 in respect of such goods at the time of the notice.

By the deletion of the following rebate items:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
360.00				GENERAL	
360.01	00.00	01.00	09	Goods of any description, subject to the limitation referred to in Note 8(c) to this Part, for the processing into or manufacture of other goods in an Industrial Development Zone designated as such by the Minister of Trade and Industry and under such conditions as prescribed by the Minister of Trade and Industry in the Government Gazette, and subject to the provisions of Note 8(a) to this Part	Full duty

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/622)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

T A MANUEL
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking 8 by Deel 2 van Bylae No. 3 te skrap:

8. Vir die doeleindes van kortingitem 360.01:

- (a) Die Industriële Ontwikkelingsone Maatskappy wat as sodanig deur die Minister van Handel en Nywerheid aangewys is ten opsigte van elke Industriële Ontwikkelingsone sal beskou word as die invoerder en uitvoerder van alle goedere wat Industriële Ontwikkelingsone binnegaan of verlaat en sal aanspreeklik en verantwoordelik wees vir die nakoming van alle verpligtinge onder die Doeane- en Aksynswet, 1964, ten opsigte van sodanige goedere.
- (b) Goedere wat kragtens die bepalings van hierdie kortingitem toegelaat word, moet gebruik word by die verwerking of vervaardiging van goedere vir uitvoer en die verwerkte of vervaardigde goedere moet binne 12 maande vanaf die datum van binnekoms uitgevoer word: Met dien verstande dat die Kommissaris, in omstandighede wat hy of sy as buitengewoon ag, die tydperk soos aangedui in elke geval vir 'n verdere tydperk kan verleng soos hy of sy dit redelik ag: Met dien verstande voorts dat aansoek om sulke verlenging voor die verstryking van die tydperk gemaak word.
- (c) Die goedere waarna verwys word in kortingitem 360.01 mag ter eniger tyd deur die Minister van Handel en Nywerheid beperk word op aanbeveling van die Internasionale Handelsadministrasie Kommissie deur middel van 'n kennisgewing in die Staatskoerant ten opsigte van enige nuwe vervaardigingsproses gevestig na die datum van sodanige kennisgewing ten opsigte van sulke goedere wat dan geen voordeel sal geniet soos in kortingitem 360.01 omskryf. Dit sal geen uitwerking hê nie op enige bestaande vervaardigingsproses wat die voordeel geniet van kortingitem 360.01 ten opsigte van sulke goedere ten tyde van plasing van die kennisgewing.

Deur die volgende kortingiteins te skrap:

Kortingitem	Tarifpos	Kortingkode	T S	Beskrywing	Mate van Korting
360.00				ALGEMEEN	
360.01	00.00	01.00	09	Goedere van enige beskrywing, onderhewig aan die beperking soos in Opmerking 8(c) by hierdie Deel vermeld, vir die verwerking tot of vervaardiging van ander goedere binne 'n Nywerheidsontwikkelingsone as sodanig deur die Minister van Handel en Nywerheid aangewys en onderhewig aan sodanige voorwaardes soos deur die Minister van Handel en Nywerheid in die Staatskoerant voorgeskryf, en onderhewig aan die bepalings van Opmerking 8(a) by hierdie Deel	Volle reg

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/3077)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**T A MANUEL
MINISTER OF FINANCE**

SCHEDULE

By the insertion after Part 5 to Schedule No. 4 of Part 6 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
498.00				<p align="center">SCHEDULE NO. 4 PART 6</p> <p align="center">IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A</p> <p>NOTES:</p> <p>For the purposes of this item and the application of any provisions of Schedule No. 4 –</p> <ol style="list-style-type: none"> 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered IDZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under 498.00. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Controller and the duty due thereon has been paid. 	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like).	
				6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A.	
498.01	00.00	01.00	00	Goods of any description imported by a registered CCA enterprise into the CCA	Full duty
498.02	00.00	01.00	02	Goods of any description imported by a registered IDZ operator for use in the construction and maintenance of the infrastructure of a CCA in an IDZ	Full duty

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/3077)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

**T A MANUEL
MINISTER VAN FINANSIES**

BYLAE

Deur na Deel 5 by Bylae No. 4 Deel 6 in te voeg:

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
498.00				<p style="text-align: center;">BYLAE NO. 4 DEEL 6</p> <p style="text-align: center;">INGEVOERDE GOEDERE TOEGELAAT ONDER KORTING OP REG VIR GEBRUIK IN GESPEFISEERDE BEDRYGWIGHEDE IN DIE DOEANEBEHEERGEBIED ("DBG") BEDOEL IN ARTIKEL 21A</p> <p>OPMERKINGS:</p> <p>Vir die doeleindes van hierdie item en die toepassing van enige voorsienings van Bylae No. 4 –</p> <ol style="list-style-type: none"> 1. Goedere mag slegs onder item 498.01 geklaar word deur h geregistreerde DBG onderneming soos bedoel in artikel 21A. 2. Goedere mag slegs onder item 498.02 geklaar word deur h NOS operateurs soos bedoel in artikel 21A.04. 3. Goedere ingevoer onder item 498.00 moet daaronder geklaar word hetsy die goedere onderhewig is aan enige reg of nie. Hoe dit ook al sy, enige goedere ingevoer vir opslag in h DBG onderneming mag nie geklaar word onder 498.00 nie. 4. Goedere ingevoer onder item 498.00 of goedere geproduseer of vervaardig daarvan mag nie verwyder word vanuit h DBG vir verbruik in die gemeenskaplike doeanegedied behalwe as die goedere geklaar was by die kantoor van die Kontroleur en die reg verskuldig daarop betaal is. 	

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
				<p>5. Die uitdrukking "infrastruktuur" sal beperk word tot die basiese strukturele elemente wat permanent in 'n DBG geïnstalleer is (met inbegrip van bv. sanitasie, elektrisiteit, paaie, brûe, geboue en dergelyke).</p> <p>6. Die beweging van enige goedere na en van 'n DBG onderneming met inbegrip van die beweging van goedere na 'n ander onderneming, enige ander kortinggebruiker buite die DBG of gedeeltelike vervaardigde goedere na enige kortinggebruiker sal onderhewig wees aan die reëls vir artikel 21A.</p>	
498.01	00.00	01.00	00	Goedere van enige beskrywing ingevoer deur 'n geregistreerde DBG onderneming na die DBG	Volle reg
498.02	00.00	01.00	02	Goedere van enige beskrywing ingevoer deur 'n geregistreerde NOS operateur vir gebruik in die konstruksie en onderhoud van die infrastruktuur van 'n DBG binne WNOSS	Volle reg

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 8 (NO. 8/6)**

Under section 60 of the Customs and Excise Act, 1964, Schedule No. 8 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**T A MANUEL
MINISTER OF FINANCE**

SCHEDULE

By the insertion after item 850.00 of the following:

Item	Licence	Licence Fee	Period of Validity
860.00	INDUSTRIAL DEVELOPMENT ZONES: CCA ENTERPRISES BEING:		
860.05	Storage warehouse	R2 000	1 January to 31 December
860.10	Manufacturing warehouse	R2 000	1 January to 31 December

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 8 (NO. 8/6)**

Kragtens artikel 60 van die Doeane- en Aksynswet, 1964, word Bylae No. 8 by bogenoemde Wet hiermee gewysig, in die mate in die Bylae hierby aangetoon.

**T A MANUEL
MINISTER VAN FINANSIES**

BYLAE

Deur na item 850.00 die volgende in te voeg:

Item	Lisensie	Lisensie Fooi	Tydperk van Geldigheid
860.00	NYWERHEID ONTWIKKELINGSONES: DBG ONDRERNEMINGS SYNDE:		
860.05	Opslagpakhuis	R2 000	1 Januarie tot 31 Desember
860.10	Vervaandigingspakhuis	R2 000	1 Januarie tot 31 Desember

No. R. 958

12 October 2007

AMENDMENT ISSUED IN TERMS OF SECTION 74(3)(a) OF THE VALUE-ADDED TAX ACT, 1991, TO INSERT ITEM 498.00 IN PARAGRAPH 8 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT IN CONSEQUENCE TO THE INSERTION OF REBATE ITEM 498.00 IN SCHEDULE NO. 4 OF THE CUSTOMS AND EXCISE ACT, 1964

By virtue of the power vested in me by section 74(3)(a) of the Value-Added Tax Act, 1991 (Act 89 of 1991), I, Trevor Andrew Manuel, Minister of Finance hereby make the following amendment by the insertion of Item 498.00 in paragraph 8 of Schedule 1 to the Value-Added Tax Act, 1991, to provide for an exemption from Value-Added Tax on the importation of goods by a Customs Controlled Area Enterprise or an Industrial Development Zone operator.

T A MANUEL
Minister of Finance

Schedule

Schedule 1 to the Value-Added Tax Act, No. 89 of 1991, is hereby amended by the insertion in paragraph 8 after ~~Item 498.00/000000/0200~~ of the following item:

498.00 IMPORTED GOODS FOR USE IN A CUSTOMS CONTROLLED AREA

NOTES:

1. Goods may only be imported and entered into a customs controlled area under this item where such goods are imported by a customs controlled area enterprise or an IDZ operator.
2. Notwithstanding other paragraphs or items provided for in this Schedule, goods may only be imported and entered into a customs controlled area under item 498.00, with the exception of any goods imported for storage in a licensed Customs and Excise storage warehouse located

in a customs controlled area which may not be entered under item 498.00.

498.01/00.00/01.00 Goods that are imported into a customs controlled area by a customs controlled area enterprise

498.02/00.00/01.00 Goods that are imported into a customs controlled area by an IDZ operator for use in the construction and maintenance of the infrastructure of a customs controlled area".

No. R. 958

12 Oktober 2007

WYSINGING UITGEREIK INGEVOLGE ARTIKEL 74(3)(a) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991, OM ITEM 498.00 BY TE VOEG TOT PARAGRAAF 8 VAN BYLAE 1 TOT DIE BELASTING OP TOEGEVOEGDE WAARDE WET AS GEVOLG VAN DIE INVOEGING VAN DIE KORTING ITEM 498.00 IN BYLAE NO. 4 VAN DIE DOEANE- EN AKSYNSWET, 1964

Kragtens die bevoegdheid aan my verleen deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), maak ek, Trevor Andrew Manuel, Minister van Finansies, hiermee die volgende wysiging deur Item 498.00 in paragraaf 8 van Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991, by te voeg om voorsiening te maak vir 'n wysiging van Belasting op Toegevoegde Waarde op die invoer van goed deur 'n doeanebeheerdegebied-onderneming of 'n nywerheidsontwikkelingsone operateur.

TA MANUEL
Minister van Finansies

Bylae

Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991, No. 89 of 1991, word hierby gewysig deur die volgende Item in paragraaf 8 na Item 490.90/00.00/02.00 in te voeg:

***498.00 INGEVOERDE GOEDERE VIR GEBRUIK IN 'N
DOEANEBEHEERDEGEBIED**

NOTAS:

1. Goed mag slegs onder hierdie item in 'n doeanebeheerdegebied ingevoer word waar daardie goed ingevoer word deur 'n doeanebeheerdegebied-onderneming of 'n NOS-operateur.

2. Ondanks ander paragrawe of items voorsien in hierdie Bylae, mag goedere slegs ingevoer en geklaar word in 'n doeanebeheerdegebied onder item 498.00, met uitsluiting van enige goed wat ingevoer is vir opslag in 'n gelisensieerde Doeane- en Aksynsopslagpakhuis wat in die doeanebeheerdegebied geleë is wat nie onder item 498.00 geklaar mag word nie.

498.01/00.00/01.00 Goed wat ingevoer word in 'n doeanebeheerdegebied deur 'n doeanebeheerdegebied-onderneming

498.02/00.00/01.00 Goed wat in 'n doeanebeheerdegebied deur 'n NQS-operateur ingevoer word vir gebruik in die konstruksie en onderhoud van die infrastruktuur van 'n doeanebeheerdegebied".

No. R. 959

12 October 2007

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/38)

Under sections 21A 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.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the insertion after rule 20.23 of the following rules:

"RULES FOR SECTION 21A

Definitions

21A.01 For the purposes of these rules and any agreement, form or other document to which these rules relate, unless the context otherwise indicates -

(a) any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned; and

(b) "activity" or "activities" means activity or activities subject to customs control;

"CCA SARS office" means a South African Revenue Service Customs and Excise office located at the entrance and exit to the CCA of an IDZ operating under the Controller for the area within which the IDZ is designated which has been established by the South African Revenue Service on premises provided by an IDZ operator for the purpose of performing its functions in relation to any activity carried on in that CCA;

"CCA enterprise" means any person permanently located in a CCA and who is registered or licensed as contemplated in these rules;

“CCA VAT goods” means goods removed -

- (i) from a place in the Republic to a CCA; or
- (ii) from a CCA to a place in the Republic,

which are not subject to the application of any customs and excise laws and procedures but for purposes of these rules are subject to customs and excise control;

“customs and excise control” means measures applied to ensure compliance with customs and excise laws and procedures;

“customs and excise laws and procedures” shall have the meaning assigned thereto in rule 59A.01(ii);

“customs and excise warehouse” means a licensed customs and excise manufacturing or storage warehouse;

“IDZ operator” means the holder of a valid IDZ operator permit granted by the Minister of Trade and Industry;

“licensed”, “licensee” or any cognate expression means any person or premises licensed in terms of any provision of the Act;

“manufacturing warehouse” means a licensed customs and excise manufacturing warehouse;

“registered” or any cognate expression means registration in terms of section 59 and its rules or any other provision of the Act;

“regulation” or **“regulations”** means a regulation or regulations or any amendment thereof enacted in terms of the Manufacturing Development Act, 1993 regulating any matter relating to an IDZ or a CCA;

“storage warehouse” means a licensed customs and excise storage warehouse;

“the Act” includes any provision of **“this Act”** as defined in section 1 of the Customs and Excise Act, 1964 (Act No. 91 of 1964);

“VAT” means value-added tax leviable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991);

“VAT Act” means the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

Delegation

- 21A.02 (a) Subject to section 3(2), where -
- (i) any power that may be exercised by the Commissioner, except for the power to make rules, in accordance with the provisions of the Act, including these rules, is not specifically delegated; or
 - (ii) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned
- to any Controller or officer in these rules or in any section or rule regulating any requirement in respect of goods to which section 21A or these rules relate, such power is delegated or such duty is assigned, as the case may be, to the Manager: Commercial Services, in the Customs and Excise division of the South African Revenue Service.

Application of provisions in a CCA

- 21A.03 (a) The activities in a CCA are subject to the provisions of the -
- (i) Act, unless otherwise specified in any Schedule or rule; and
 - (ii) VAT Act,
- (b) For the purpose of application of any customs and excise warehouse procedure, goods -
- (i) used in the production or manufacture of any goods (other than goods liable to any excise duty, fuel levy or environmental levy), must be so produced or manufactured in accordance with the provisions of section 75, the item of the relevant Schedule and section 21A and these rules;
 - (ii) used in the production or manufacture of any goods liable to excise duty, fuel levy or environmental levy, must be removed to and so used in a licensed customs and excise manufacturing warehouse in accordance with the provisions of the Act; or
 - (iii) imported for export, in the same condition as imported or to undergo operations necessary for their preservation or to improve the packaging or marketable quantity or quality or to prepare them for shipment (such as break bulk, grouping of packages, sorting and grading or repacking) before export, must be entered for storage and stored in a licensed customs and excise warehouse.

Designation of CCA and requirements in respect of premises, equipment and security

- 21A.04 (a) Any demarcated area shown on a plan of an IDZ as a location for establishing a CCA may be designated as a CCA by the Commissioner in concurrence with the Director-General: Department of Trade and Industry as contemplated in the definition of "CCA" in section 21A(1).
- (b) (i) An IDZ operator may apply on form DA185 and the appropriate annexes-
- (aa) for registration; and
 - (bb) for an area to be designated as a CCA.
- (ii) The application must be supported by the documents and must contain fully the information requested in the form and any such further particulars as the Commissioner may require in each case.

- (e) Any application for designation of a CCA will only be approved if the premises, security and equipment of the proposed CCA, conform to requirements determined by the Commissioner and the Director General: Department of Trade and Industry which may include that-
- (i) the CCA is fenced in;
 - (ii) office space and facilities are provided for South African Revenue Service Customs and Excise officers in the CCA SARS office;
 - (iii) the business plan for the CCA includes that the fence will be patrolled by security guards; and
 - (iv) comprehensive security arrangements are provided.

Functions of a CCA SARS office

- 21A.05 (a) The officers at the CCA SARS office may control and inspect all goods brought into, produced manufactured or otherwise dealt with in, or removed from a CCA and process any forms in respect thereof.
- (b) SAD forms relating to goods removed to or from a CCA shall not be processed at the CCA SARS office.

Hours of attendance

- 21A.06 (a) The hours of attendance -
- (i) of officers at the CCA SARS office shall be the hours of attendance prescribed for the Controller's office or if any service is required at any other time by the IDZ operator or CCA enterprise by arrangement with the Controller;
 - (ii) of security personnel at the entrance or exit, shall be 24 hours daily.
- (b) No goods may enter or exit the CCA after the prescribed hours of attendance referred to in subparagraph (i) except if officers are in attendance by arrangement with the Controller.

Duties and functions of the IDZ operator

- 21A.07 In addition to any requirement prescribed in the regulations, the IDZ operator shall, in respect of the CCA-
- (a) maintain the buildings, roads, equipment, security and other requirements specified in rule 21A.04, in accordance with the reasonable requirements of the Commissioner;
 - (b)
 - (i) be responsible for the control of the entry and exit of persons and vehicles and keep a record thereof;
 - (ii) ensure that persons who enter the CCA display identification badges at all times in accordance with the following categories:
 - (aa) IDZ operator personnel;
 - (bb) CCA enterprise personnel;
 - (cc) IDZ security personnel;
 - (dd) customs officers; and

- (ee) visitors (who may include persons of any trade or profession who visit the CCA temporarily);
- (c) submit monthly or at such other intervals as the Commissioner may determine electronically or by paper document such information regarding the movement of persons and goods into and out of the CCA and any other of the IDZ operator's functions as required by the Commissioner, which may include -
 - (i) names and Identification Document Numbers of persons employed in the CCA;
 - (ii) names and Identification Document Numbers of persons who entered the CCA and the times of entry;

Registration and licensing of a CCA enterprise

21A.08

- (a) (i) Every CCA enterprise must register or licence in accordance with the provisions of the Act on a form DA 185 and the appropriate annexure.
- (ii) The application must be supported by -
 - (aa) the documents and information specified in the application form;
 - (bb) if applicable, the security particulars specified on form DA 185.C
- (b) Subject to any requirement that may be specified in these rules or by the Commissioner, the provisions of section 59A or section 60 and their rules, as may be applicable, shall apply *mutatis mutandis* -
 - (I) to such application or refusal of any application; and
 - (ii) to the cancellation or suspension of any registration or licence.
- (c) Where any IDZ operator's permit is -
 - (i) suspended
 - (ii) suspended and subsequently withdrawn; or
 - (iii) withdrawn,
 in terms of the regulations, any registration of a CCA enterprise, including for the purposes of item 498.00 of Schedule No. 4, shall continue to subsist for a period of 12 months from the date such permit -
 - (aa) is suspended as contemplated in subparagraph (i) and (II); or
 - (bb) withdrawn as contemplated in subparagraph (iii).
- (d) Where any IDZ operator's permit is suspended or withdrawn in terms of the regulations, the IDZ operator shall -
 - (i) not be entitled to enter any goods under rebate of duty during the period such permit is suspended, or if it is not suspended before withdrawal, from the date it is withdrawn; and
 - (II) account for any goods received under rebate of duty and comply with such other requirements within such period as the Commissioner may determine.

Commissioner to be advised of changed particulars and issue of a new registration or licence

21A.09

- (a) (i) Whenever any of the particulars furnished in any application for registration or a licence changes in any material way, the licensee shall advise the Commissioner

within seven days from the date of the occurrence of such event by submitting a completed application form DA185 and the appropriate annexure reflecting the changed particulars.

- (ii) For the purpose of subparagraph (i) 'changes in any material way' shall include -
 - (aa) relocation; or
 - (bb) where the legal status or name of the registrant or licensee changes for any reason.
- (iii) In any case where in the opinion of the Commissioner the security is compromised in any manner by such change, the form, nature or amount of such security shall be altered as the Commissioner may require in accordance with the provisions of section 60(b)(c)(ii).
- (iv) On approval of the application for the changed particulars, the Commissioner may issue a new registration or licence in respect of such change.

Dealing with goods in or removal of goods to and from a CCA and documentation required for such goods

Goods entering into or removed from a CCA and documentation required

- 21A.10 (a) (i) No goods may enter or be removed from a CCA unless, as may be applicable, the goods,
- (aa) if subject to customs and excise laws and procedures, have been entered at the office of a Controller, and -
 - (A) have been released for removal to the CCA or;
 - (B) have been released for removal from the CCA by an officer of the CCA SARS office;
 - (bb) are CCA VAT goods and are accompanied by a prescribed VAT267 form together with a tax invoice where applicable, and release for removal to or from the CCA has been granted by an officer.
- (ii) Any goods which may be removed to or from a CCA that are -
- (aa) imported into a CCA from outside the common customs area;
 - (bb) removed in bond or in accordance with any other procedure without payment of duty to a CCA enterprise in the CCA;
 - (cc) exported from a CCA;
 - (dd) removed in bond from a CCA;
 - (ee) manufactured in or imported into the CCA, that are removed from the CCA for consumption in the common customs area (including any removal under rebate of duty); or
 - (ff) removed from one CCA enterprise to another (whether in the same or another IDZ) under any procedure,
- must be entered as required in terms of the appropriate customs and excise procedure at the office of the Controller.
- (iii) (aa) Any removal under rebate of duty may include removal of rebate goods or goods partly or wholly manufactured under rebate of duty from a registered rebate manufacturer to another registered rebate manufacturer within or outside the CCA.

- (bb) Any goods must be so removed on the prescribed form which must be accompanied by a tax invoice where applicable in respect of the partly or wholly manufactured goods.
- (iv) Any goods imported into a CCA for storage, must, whether or not liable to duty, be entered for storage and stored in a customs and excise storage warehouse licensed in terms of the Act or if for manufacture under rebate entered under rebate and stored in a rebate storeroom.

Movement of CCA VAT goods

- (b) (i) CCA VAT goods must be declared on the prescribed VAT267 form upon entry into a CCA.
- (ii) Such VAT 267 form must be submitted to the CCA SARS office.
- (iii) Goods removed from a CCA into the Republic must also be properly described and accompanied by a tax invoice prescribed by the VAT Act.

Temporary removals of CCA VAT goods to or from a CCA

- (c) (i) Where any goods are temporarily removed to or from a CCA, application in writing must be made by the CCA enterprise at the CCA SARS office.
- (ii) Any person in the CCA who receives or removes such goods must comply with the conditions imposed by the Controller.
- (iii) If the goods are not returned to the CCA enterprise within 30 days, or within a period arranged in writing with the Controller the CCA enterprise will be liable to account for VAT in terms of the relevant provisions of the VAT Act in the tax period after the expiry of the period of 30 days or the period as arranged with the Controller.

Documentation for (a), (b) and (c)

- (d) Any documentation, excluding the tax invoice, referred to in paragraphs (a), (b) and (c) must be produced in triplicate on entry into or exit from a CCA to an officer who will retain one copy.

Goods liable to excise duty, fuel levy or environmental levy manufactured in a CCA

- (e) (i) Any goods liable to excise duty, fuel levy or environmental levy, may only be manufactured in a CCA in a customs and excise manufacturing warehouse.
- (ii) For the purposes of paragraph (e)(i), goods manufactured in the CCA may only be removed for storage outside a CCA in a customs and excise warehouse in the circumstances and in accordance with the customs and excise laws and procedures prescribed in the rules for that section or chapter.

Goods free of duty

- (f) (i) (aa) Any goods imported by a CCA enterprise which are free of duty, may be stored in a customs and excise manufacturing or storage warehouse licensed in the CCA.
- (bb) Any such goods may not be removed to another such warehouse in the common customs area.

- (ii) Where goods which are free of duty are used in any manufacturing process, the registrant or licensee, as may be applicable, must keep a proper record thereof as if the goods were liable to duty.

Payment of duty on goods used in or removed to a CCA

- (g) (i) Where any goods imported from outside the common customs area into, or any goods manufactured in a CCA, are used, sold or otherwise disposed of in the CCA in circumstances which render those goods liable to payment of duty, entry thereof must be made at the office of the Controller before such use, sale or otherwise disposal of.
- (ii) Where such goods have been produced or manufactured by a rebate registrant, the rebated duty on imported goods used in the production or manufacture must be paid at the office of the Controller.
- (h) Except if used in manufacturing in terms of the Act, no goods liable to excise duty, fuel levy or environmental levy may be removed to a CCA for consumption therein unless the goods have been entered for payment of duty.

Manufacturing losses, goods destroyed or abandoned

- 21A.11 (a) (i) The provisions of section 75(18) and any relevant provision of Schedule No. 4, 5 or 6 relating to manufacturing losses, goods destroyed or abandoned or goods off specification or recycled are applicable to any activities in a CCA.
- (ii) Normal losses during manufacturing under rebate of duty which are of no commercial value, may, if not included in any provision contemplated in subparagraph (i), be disposed of or destroyed as the Controller may direct.

Liability for duty

- 21A.12 (a) Any goods referred to in section 21A(7) which are free of duty and liable to VAT are, except where the VAT Act otherwise provides, subject to the provisions of the Act relating to the liability for duty as contemplated in the provisions of section 21A(5).
- (b) For the purposes of section 21A liability for duty of the CCA enterprise, IDZ operator or other person on any goods removed from a CCA in terms of any authorized procedure shall, unless proof has been obtained in an improper or fraudulent manner, cease in the case of--
- (i) goods contemplated in section 18(3)(a), when it is proved that the goods have been received in and entered for re-warehousing at the destination in the Republic or any BLNS country to which they were removed in terms of the removal in bond bill of entry;
- (ii) goods contemplated in section 18A(1) and (2) that are exported by road to any destination outside the common customs area, when it is proved that the goods have left such area;
- (iii) goods exported by means of any ship or aircraft, when it is proved that the goods have been loaded into, for carriage by, such ship or aircraft;

- (iv) goods carried by rail to any destination outside the common customs area, when the enterprise, operator or other person concerned confirms that the goods were received by the consignee in the country of destination;
 - (v) goods entered under rebate of duty for delivery to a rebate user, when such user duly acknowledges receipt of such goods; or
 - (vi) any duty due on any goods has been paid to the Controller.
- (c) Where in respect of any goods removed in bond, or removed in terms of any procedure authorizing a refund of duty or exported -
- (i) any proof has been improperly or fraudulently obtained; or
 - (ii) any goods are damaged or destroyed or lost or diminished before liability has ceased as contemplated in paragraph (b),
- the licensee shall furnish a full report within 14 days after such an event and pay any duty due to the Controller.

Keeping of books, accounts and documents

- 21A.13 (a) For the purpose of section 101 and notwithstanding anything to the contrary in any rule contained, every ~~DDZ~~ operator and CCA enterprise must -
- (i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity in respect of which the registration or the licence is issued, for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;
 - (ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act in respect of the activity for which the registration or licence is issued;
 - (iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.
- (b) Such books, accounts, documents and data must include -
- (i) Where applicable -
 - (aa) proper accounting records of each type of goods manufactured, imported, received, stored, repacked or used or removed which include copies of invoices, dispatch delivery notes, bills of entry, transport documents, orders, payments received and made and proof of delivery to the consignee in respect of goods removed for any purpose excluding home consumption and payment of duty;
 - (bb) a stock account balanced monthly.
 - (ii) Where the CCA enterprise manufactures any goods, a stock record wherein the following must be recorded daily:
 - (aa) receipts of materials for manufacturing;
 - (bb) quantities of materials used and the nature and quantities of goods produced from such materials;
 - (cc) the production rate of the materials used;

- (dd) nature and quantities of by-products or other goods manufactured;
 - (ee) a separate record of manufacturing losses and other losses and goods damaged or destroyed.
 - (iii) A reference number must be allocated to, and quoted on all documents relating, to goods received or manufactured in and exported or otherwise removed from a CCA according to which those goods can be readily identified in the production or other accounting records of an IDZ operator or CCA enterprise.
- (c) Any accounting records kept in respect of the business of an IDZ operator or CCA enterprise shall utilize information prepared in a manner consistent with generally accepted accounting principles appropriate for such business and for fulfillment of the requirements of the Act and these rules relating to the activities performed in a CCA.”
- (h) By the substitution in item 202.00 in the Schedule to the Rules of the following forms:
- “DA 185 - Application form: Registration / Licensing of Customs and Excise Clients
 - DA 185.C - Security Particulars”
- (c) By the insertion in item 202.00 in the Schedule to the Rules of the following forms:
- “DA 185.4A11 - Client Type 4A11: Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA)
 - DA 185.4B9 - Client Type 4B9: Storage Warehouse (Customs Controlled Area Enterprise)
 - DA 185.4B10 - Client Type 4B10: Manufacturing Warehouse (Customs Controlled Area Enterprise)”



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

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1. NOTES FOR THE COMPLETION OF FORM

1. Please indicate with an "X" in the applicable box.
2. 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.
3. Where the asterisk (*) appears, delete which ever is not applicable.
4. Please 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.
5. Please take note that a separate application form must be completed for each client type.
6. Please complete annexure DA185.A where security must be furnished.

2. EXISTING REGISTRANT/LICENSEE PARTICULARS

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

3. PURPOSE OF APPLICATION

New Registration/Licensee or renewal: Amendment of existing information: Cancellation:

4. CLIENT TYPES

4.A REGISTRATION (section 59A and the rules thereto)		4.B LICENSING (section 60 and 61 and the rules thereto)	
4A1	Importer - Annexure DA 185.4A1	<input checked="" type="checkbox"/>	4B1 Special Manufacturing Warehouse – Annexure DA 185.4B1 (Section 21 and the rules thereto) <input type="checkbox"/>
4A2	Exporter: (Annexure DA 185.4A2)		4B2 Manufacturing Warehouse - Annexure DA 185.4B2 (Sections 19A and 27 and the rules thereto) <input type="checkbox"/>
	• Exporter for SADC, TDCA and SACU/EFTA – Annexure DA 185.4A2 (rule 59A.01, rule 49A, B and C)	<input checked="" type="checkbox"/>	4B3 Storage Warehouse – Annexure DA 185.4B3 <input type="checkbox"/>
	• Exporter for AGOA – Section A of Annexure DA 185.4A2 & Form DA 46A1.02 (rules 46A1.02)	<input type="checkbox"/>	4B4 Special Storage Warehouse - Annexure DA 185.4B4 (Sections 19A and 21 and the rules thereto) <input type="checkbox"/>
	• Approved Exporter for TDCA, SACU/EFTA – Section B of Annexure DA 185.4A2 & Form DA 49A.02 (rules 49A.18(19),(20) and 49C.18(19)(20))	<input type="checkbox"/>	4B5 Clearing Agent - Annexure DA 185.4B5 (Section 64B and the rules thereto) <input type="checkbox"/>
	• Exporter for GSP (various countries) – Section C of Annexure DA 185.4A2 & Form DA 46A.01 (rules 46A2.18)	<input type="checkbox"/>	4B6 Remover of goods in Bond - Annexure DA 185.4B6 (Section 84D and the rule thereto) <input type="checkbox"/>
4A3	Rebate User (Schedule Nos. 3, 4 and 6) - Annexure DA 185.4A3 (Section 75 and the rules thereto)	<input type="checkbox"/>	4B7 Distributor of Fuel - Annexure DA 185.4B7 (Section 64F and the rules thereto) <input type="checkbox"/>
4A4	Manufacturer - Annexure DA 185.4A4 & DA46A1.03 (Section 46)	<input type="checkbox"/>	4B8 Special Ad Valorem Manufacturing Warehouse – Annexure DA 185.4B8 (Section 36A and the rules thereto) <input type="checkbox"/>
4A5	Special Manufacturing Warehouse: MIDP - Annexure DA 185.4A5	<input checked="" type="checkbox"/>	4B9 Storage Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B9 (Sections 19A, 21, 21A and Rule 21A.10) <input type="checkbox"/>
4A6	Electronic Communication with SARS - Annexure DA 185.4A6 (Section 101A and the rules thereto)	<input type="checkbox"/>	4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B10 (Sections 19A, 21A, 27 and Rule 21A.10) <input type="checkbox"/>
4A7	Producer - Annexure DA 185.4A7 & Form DA 46A.02 (rules 46A2.18)	<input type="checkbox"/>	
4A8	Commercial manufacturer of biodiesel – Annexure DA 185.4A8 (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	
4A9	Non-commercial manufacturer of biodiesel – Annexure DA 185.4A9 (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	
4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part i of Schedule No. 5) – Annexure DA 185.4A10	<input type="checkbox"/>	
4A11	Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA) – Annexure DA 185.4A11 (Sections 21A and Rule 21A.04)	<input checked="" type="checkbox"/>	

Continues Overleaf

5. 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. ()	
Business e-mail address:									

6. NATURE OF BUSINESS											
Company	<input type="checkbox"/>	Close Corporation	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Individual	<input checked="" type="checkbox"/>
Co-op	<input checked="" type="checkbox"/>	Public Authority	<input checked="" type="checkbox"/>	Foreign entity	<input type="checkbox"/>	Other	<input checked="" type="checkbox"/>				
Company Registration number:											
Close Corporation Registration Number:											
Trust Registration Number:											
Identification Number (RSA):											
Other (Please specify):											

7. REGISTRATION PARTICULARS									
a) SARS Revenue identification numbers:									
i. VAT Registration Number:					ii. Income Tax Number:				
iii. PAYE Number:					iv. SDL Number:				
v. UIF Number:									
b) Full name, surname and ID/Passport number(s) of *Sole Proprietor and/* or all Partners/* Managing Director/* Financial Director/* Directors/* Members/* Trustees:									
i.		Initials:				Full Name:			
		Surname:							
		Capacity:							
		ID. No.:							
		Passport No.:							
ii.		Initials:				Full Name:			
		Surname:							
		Capacity:							
		ID. No.:							
		Passport No.:							
iii.		Initials:				Full Name:			
		Surname:							
		Capacity:							
		ID. No.:							
		Passport No.:							

8. CONTACT PERSON (Particulars of person who can be contacted regarding this application)									
Surname:									
First Name:									
Telephone (including code):		Code: ()	Tel. ()		Fax number (including code):		Code: ()	Fax. ()	
E-mail address:									
Cellular Phone Number:									
Capacity:									

9. ACCOUNTANT/ACCOUNTING DETAILS										
Name of Accountant/Accounting firm:										
Particulars of the Accountant/Auditor or Accounting Officer:										
Initials:				First Name:						
Surname:										
Telephone (including code):		Code: ()		Tel. ()		Fax number (including code):		Code: ()		Fax. ()
E-mail address:										
Business address: Street name and number:										
Building name and floor number:										
Suburb:										
City/Town:					Street code					
Postal address:										
Suburb:										
City/Town:					Postal code					

10: 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 in Block 10, 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.

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.	
<p>_____</p> <p>(Initials and Surname) (Status / Capacity, e.g. Director)</p> <p>_____</p> <p>(Signature) (Date & Place)</p>	

ANNEXURE DA185.4A11

CLIENT TYPE 4A11: Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A, 59 and Rule 21A.04)

Note:
An Industrial Development Zone Operator to whom an Industrial Development Zone Operators permit has been issued by the Department of Trade and Industry may apply to the Commissioner for registration as an Industrial Development Zone Operator and / or designation of an area as a Customs Controlled Area.

Terms and Conditions:
Any application for designation of a CCA will only be considered if the premises, security and equipment of the proposed CCA, conform with the requirements by the Commissioner which may include that –

- * The CCA is fenced in
- * Entry and exit controlled points are established for the CCA
- * SARS CCA office and facilities are provided for
- * The business plan of the CCA includes that the fence will be patrolled by security guards
- * Comprehensive security arrangements are in place.

IDZ Operator: Trading Particulars: WAA

Please supply the trade name and physical address from where the business (IDZ) is conducted if under a different address or under a different name as was stated in paragraph 5 of the DA 185 application form.

Trade name of business:			
Customs Client Number (if already registered/ licensed):			
VAT Number:			
Street name and number:			
Building name and floor No:			
Suburb:			
City/Town:		Street code:	

Area for designation as a Customs Controlled Area (CCA):

Please supply the name and physical address of the CCA, located within the IDZ from where the CCA enterprises will conduct their business.

Name of CCA			
Trade name of CCA:			
Describe the area to be designated as a Customs Controlled Area:			
Physical Address of CCA			
Street name and No.:			
Stand No:			
Name of suburb within IDZ:			
City/Town:			
Street code:			
Mark place where CCA is located	East London <input type="checkbox"/>	OR Tambo International Airport <input type="checkbox"/>	Port Elizabeth <input type="checkbox"/>
	Richards Bay <input type="checkbox"/>		

Area for designation as a Customs Controlled Area (CCA):

Please supply the name and physical address of the CCA, located within the IDZ from where the CCA enterprises will conduct their business.

Name of CCA			
Trade name of CCA:			
Describe the area to be designated as a Customs Controlled Area:			
Physical Address of CCA			
Street name and No.:			
Stand No:			
Name of suburb within IDZ:			
City/Town:			
Street code:			
Mark place where CCA is located	East London <input type="checkbox"/>	OR Tambo International Airport <input type="checkbox"/>	Port Elizabeth <input type="checkbox"/>
	Richards Bay <input type="checkbox"/>		

ANNEXURE DA185.4B9

CLIENT TYPE DA 185.4B9: Storage Warehouse (Customs Controlled Area Enterprise) (Sections 19A, 21, 21A, 60, 61 and Rule 21A.10)

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 paragraph 5 of the DA 185 application form.

Trade name of business:																					
CCA Name or description:																					
Customs & Excise client Number (if already registered / licensed):												CCA Number	C	C	A						
VAT Number:																					
Storage warehouse address:																					
Street name and No:																					
Stand No:																					
Building name and floor number:																					
Suburb:																					
City/Town:											Street code:										

Authority to apply:

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 _____

(b) day of _____ ccyy _____; or

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

(d) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise Storage warehouse in a CCA (IDZ).

(e) Delete whichever is not applicable.

Warehouse Particulars:

Note: The warehouse may only be used for the storage of goods for export or for use in the manufacture of goods in the CCA.

a) Please indicate with an "x" whether the warehouse will be utilised for the storage of

i. Imported goods (dutiable goods or goods free of duty, but liable to VAT),	<input type="checkbox"/>
ii. CCA VAT goods	<input type="checkbox"/>
iii. Locally produced - (aa) Excisable goods	<input type="checkbox"/>
(bb) Fuel levy goods	<input type="checkbox"/>
(cc) Environmental levy goods	<input type="checkbox"/>

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)	
7)	

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

- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust - All members/partners/trustees.
 - Company- All Directors, including Managing Director and Financial Director.
- (e) A letter signed by the IDZ Operator on his or her own letter-headed paper approving the allocation of land to the applicant in the CCA.
- (f) Proof of business physical address.
- (g) Any other information as the Commissioner for SARS may require.

ANNEXURE DA185.4B10

CLIENT TYPE DA185.4B10: Manufacturing Warehouse (Customs Controlled Area Enterprise) - (Sections 19A, 21A, 27, 59A and Rule 21A.10)

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 paragraph 5 of the DA 185 application form.

Trade name of business: _____

CCA Name or description: _____

Customs & Excise client Number (if already registered / licensed): _____ CCA Number **C C A** _____

VAT Number: _____

Manufacturing warehouse address:

Street name and No: _____

Stand No: _____

Building name and floor number: _____

Suburb: _____

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 _____ CCYY _____ of P/A

(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 licensing of a Customs and Excise Manufacturing warehouse in a CCA (ID2).

(* Delete whichever is not applicable.

-Warehouse Particulars:

a) Please indicate with an "x" whether the warehouse will be utilised for the manufacture of

i) Locally produced excisable goods	<input type="checkbox"/>
ii) Environmental levy goods	<input type="checkbox"/>
iii) Fuel levy goods	<input type="checkbox"/>

b) Please indicate with an "x" whether the goods stated in (a) will be manufactured from the following goods or such goods will be used in the manufacture thereof

i) Imported goods (liable to duty or free of duty, but liable to VAT)	<input type="checkbox"/>
ii) Locally produced excisable goods	<input type="checkbox"/>
iii) CCA VAT goods	<input type="checkbox"/>
iv) Environmental levy goods	<input type="checkbox"/>
v) Fuel levy goods	<input type="checkbox"/>

c) Please describe the goods, referred to in paragraphs (a) and (b), 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 stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

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

- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust - All members/partners/trustees.
 - Company - All Directors, including Managing Director and Financial Director.
- (e) A letter signed by the IDZ Operator on his or her own letter-headed paper approving the allocation of land to the applicant in the CCA.
- (f) Proof of business physical address.
- (g) Any other information as the Commissioner for SARS may require.

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)

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

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Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001
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