

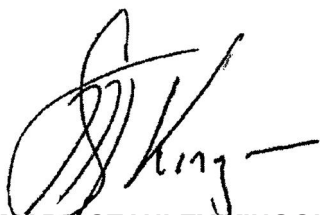
SOUTH AFRICAN REVENUE SERVICE

NO. R. 121

08 FEBRUARY 2019

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 180)**

Under sections 33, 63, 116 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 deletion of rules 33.01, 33.02 and 33.04 and the renumbering of rule 33.03 as rule 33.01.

(b) By the substitution of rule 63.01 with the following:

63.01 Every still maker and still importer shall-

- (a) apply on form DA 185 and the appropriate annexure for a license to manufacture or import stills for sale or to repair stills for reward;
- (b) immediately on manufacture or importation by him of any still, apply on form DA 185 and the appropriate annexure to register such still;
- (c) permanently affix the registration number obtained in terms of the registration under paragraph (b) to such still, together with his name, address and the capacity of the still; and
- (d) keep a register with the following information in respect of any still-

- (i) registration number contemplated in paragraph (c);
- (ii) date of manufacture, where applicable;
- (iii) date of importation, where applicable;
- (iv) type, brand and capacity; and
- (v) the following information on the sale of such still-
 - (aa) sales invoice number;
 - (bb) date of sale;
 - (cc) value of sale;
 - (dd) name and address of purchaser;
 - (ee) delivery note number; and
 - (ff) delivery address.

- (c) By the substitution of rule 63.02 with the following:

63.02 Every person who owns, possesses or keeps a still shall apply for a license on form DA 185 and the appropriate annexure, unless such still is used solely for distilling water or any other purpose for which a license is not required.

- (d) By the substitution of rule 63.03 with the following:

63.03 No person may sell, remove or otherwise dispose of a still unless the nearest customs and excise office has granted approval in writing.

- (e) By the substitution of rule 63.04 with the following:

63.04 Every still maker, still importer or person in possession of any still that was not marked in accordance with rule 63.01 shall immediately-

- (a) advise the nearest customs and excise office;
- (b) provide that customs and excise office with the following information, where available, in respect of such still-
 - (i) type, brand and capacity;
 - (ii) name and address of the manufacturer; and
 - (iii) manufacturer's serial number;
- (c) apply on form DA 185 and the appropriate annexure to register such still; and

(d) permanently affix the registration number obtained in terms of the registration under paragraph (c) to such still, together with his name, address and the capacity of the still.

(f) By the substitution of rule 63.05 with the following:

63.05 No person shall obliterate, obscure or alter the prescribed markings on any still or have in his possession any still without such markings unless the nearest customs and excise office has granted approval in writing.

(g) By the substitution of rule 63.07 with the following:

63.07 (a) Every agricultural distiller shall apply on form DA 185 and the appropriate annexure for a license for the distillation of spirits as an agricultural distiller.

(b) When an agricultural distiller ceases the distillation of spirits or ceases to be an agricultural distiller in terms of the provisions of the Act, he shall, in addition to any notification under any provision of the rules regarding any spirits manufactured by him, immediately notify the nearest customs and excise office of the disposal of any still in his possession.

(h) By the insertion of the following heading and rules after rule 106.02:

RULES FOR SECTION 116 OF THE ACT

Manufacture of excisable goods solely for use by the manufacturer

116.01 (a) A manufacturer of excisable goods who manufactures such goods solely for the purpose of own use by that manufacturer, as contemplated in section 116, must—

(i) apply on form DA 185 and the appropriate annexure for registration in terms of section 59A and the rules thereto; and

(ii) for purposes of distillation, apply on form DA 185 and the appropriate annexure for a licence to own, possess or keep a still in terms of section 63 and the rules thereto.

(b) Unless the Commissioner determines otherwise, no security is required to be furnished by a manufacturer applying for registration or licensing as contemplated in paragraph (a).

116.02 A manufacturer of excisable goods solely for own use, who is registered as contemplated in item (i) of paragraph (a) of rule 116.01, must –

- (a) keep detailed records in respect of the –
 - (i) description of any goods manufactured and stored;
 - (ii) description of any manufacturing and storage processes;
 - (iii) capacity of any manufacturing plant and equipment;
 - (iv) capacity of any storage facility and equipment;
 - (v) monthly register of any goods manufactured that reflects the –
 - (aa) opening stock at the start of the month;
 - (bb) quantities manufactured and stored;
 - (cc) quantities used and purpose of use;
 - (dd) quantities removed and purpose of removal;
 - (ee) quantities lost or destroyed and the reason; and
 - (ff) closing stock at the end of the month; and
- (b) keep available the records contemplated in paragraph (a) for a period of at least five years after the date of manufacture for inspection on demand by an officer.

- (i) By the substitution in item 202.00 of the Schedule to the rules for form DA 185 of the following form:

DA 185 - APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

- (j) By the insertion in item 202.00 of the Schedule to the rules for the annexures of form DA 185 of the following forms:

DA 185.4A14 - REGISTRATION CLIENT TYPE: REGISTERED STILL
DA 185.4A15 - REGISTRATION CLIENT TYPE 4A15 - MANUFACTURE OF EXCISABLE GOODS SOLELY FOR OWN USE BY THE MANUFACTURER
DA 185.4B11 - LICENSING CLIENT TYPE 4B11 - DISTILLATION OF SPIRITS BY AN AGRICULTURAL DISTILLER
DA 185.4B12 - LICENSING CLIENT TYPE 4B12 - TO OWN, POSSESS OR KEEP STILLS

DA 185.4B13 - LICENSING CLIENT TYPE 4B13 - TO MANUFACTURE OR
IMPORT STILLS FOR SALE OR TO REPAIR STILLs FOR
REWARD



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES					
<p>1. Where the asterisk (*) appears, delete whichever is not applicable.</p> <p>2. Indicate with an "X" in the appropriate block(s) whichever is applicable.</p> <p>3. Complete the appropriate annexure.</p> <p>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.</p> <p>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.</p> <p>6. Where security must be furnished, complete and submit annexure DA 185.C.</p> <p>7. A foreign principal must complete and submit annexure DA 185.D.</p> <p>8. Complete and submit (if applicable) the appropriate prescribed agreement.</p> <p>9. All references to sections and rules pertain to the Customs and Excise Act, 1964 (the Act).</p> <p>10. All Customs and Excise forms are available on the SARS website (www.sars.gov.za) or at any SARS branch office.</p>					
2. EXISTING REGISTRANT/LICENSEE PARTICULARS					
If currently registered/licensed with SARS, please state allocated customs client number.					
3. NATIONALITY					
Natural person, who is:			Juristic person, that is:		
Located in the RSA:		Yes <input type="checkbox"/> No <input type="checkbox"/>	Located in the RSA:		Yes <input type="checkbox"/> No <input type="checkbox"/>
4. PURPOSE OF APPLICATION					
New Registration/Licensee or renewal:		<input type="checkbox"/>	Amendment of existing information:		<input type="checkbox"/>
			Cancellation:		<input type="checkbox"/>
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"/>

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:													
<ul style="list-style-type: none"> 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 185.4A14

REGISTRATION CLIENT TYPE 4A14 - REGISTERED STILL

Notes:

1. A separate application form must be submitted in respect of each still.
2. Properly representative photographs that indicate the nature, size, shape, colour and other general identifying features of the still should accompany each application.

Details of applicant:

Full name/Company name:		Postal Address:	
Identity Number / Company Registration Number:		Income tax reference number:	
Physical address:		Cellular phone number:	
Email address:			

Details of still:

Type of still (if "other", please specify):	Pot Still	Continuous Still	Other
Brand of still:			
Size of still:			
Name of manufacturer:	Address of manufacturer:		
Manufacturer's serial number:			

Material from which still is manufactured:

Pot Still:	Pot	Helm	Coil
Continuous Still:			
Other (please specify):			

If you have failed to comply with the Customs and Excise Act, 1964 or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two years, state the nature of the offence and penalty imposed:



ANNEXURE DA 185.4A15

REGISTRATION CLIENT TYPE 4A15 - MANUFACTURE OF EXCISABLE GOODS SOLELY FOR OWN USE BY THE MANUFACTURER

Details of applicant:	
Full name/Company name:	Postal Address:
Identity Number / Company Registration Number:	Income tax reference number:
Physical address:	Cellular phone number:
Email address:	Details of alternative contact person (e.g. spouse/business partner/next of kin):
Details of manufacturer:	
Physical address where manufacturing will occur:	Physical address where storage will occur:
Description of goods to be manufactured and stored:	
Description of any manufacturing and storage process:	
Estimated maximum volume that any plant or equipment can manufacture per year:	
Estimated maximum volume that any facility or equipment can store at any moment in time:	
Estimated volume of manufacture per year:	
Estimated volume of storage at any moment in time:	
Estimated volume of own use per year:	

Declaration:		
<p>I have read and understand section 116 and rule 116 and such other rules as applicable to the excise type and manufacturing activity to which this application relates.</p> <p>I am aware of the provisions of Rule 59A.10 in terms of which I am required to have sufficient knowledge of excise laws and procedures in relation to the manufacturing activity I intend to undertake.</p> <p>I am aware that the concept of own use implies limitation, and that except as permitted by Rule, I may not in any manner dispose of the product that I may be permitted to manufacture in terms hereof.</p>		
<p>If you have failed to comply with the Customs and Excise Act or any law relating to the illicit manufacture, conveyance, supply or possession of excisable goods during the past two years, state the nature of the offence and penalty imposed:</p>		
<p>I hereby -</p> <p>(a) declare that the particulars in the application and all enclosures are true and correct; and</p> <p>(b) undertake to -</p> <p style="margin-left: 20px;">(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;</p> <p style="margin-left: 20px;">(ii) comply with the customs and excise laws and procedures.</p>		
<p>.....</p> <p>(Initials and Surname)</p>		<p>.....</p> <p>(Status / Capacity, e.g. Director)</p>
<p>.....</p> <p>(Signature)</p>		<p>.....</p> <p>(Date & Place)</p>
FOR OFFICIAL USE ONLY:		
<p>Approved:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Controller</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p>	<p>Licence No.</p> 	<p>Office Stamp</p>



ANNEXURE DA 185.4B11

LICENSING CLIENT TYPE 4B11 – DISTILLATION OF SPIRITS BY AN AGRICULTURAL DISTILLER

Indicate nature of application with an "X"	First application		Renewal	
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Notes:

1. A licence issued in terms of the Customs and Excise Act, 1964 to a person as an agricultural distiller expires upon the death of the licence holder.
2. It should be noted that:
 - (a) The licence is non-transferable, not even to any family member of the license holder, and
 - (b) A licence shall not be issued to any person who was not licensed as an agricultural distiller during the previous calendar year.
3. Properly representative photographs that indicate the nature, size, shape, colour and other general identifying features of the still should accompany the application.

Details of applicant:

Full name:	Postal address:
Identity number:	Income tax reference number:
Physical address:	Cellular phone number:
Email address:	

Details of still:

Address of farm where the still is kept:	Registration number of still:								
Are you the owner or occupier of the farm where the still is kept?	Is the still soundly erected on a cement or brick foundation?								
Size of still:									
Place on farm where still is erected:									
Number of vines and fruit trees on farm:									
Apricots	Apples	Grapes	Cherries	Pears	Peaches	Plums	Citrus	Figs	Other
Type of fruits which will be used for distillation:									
Indicate the volume of spirits that you estimate you will produce during the year and for the distillation of which									

you are applying for a licence.		
For what purpose will the spirits be used:		
Indicate the volume of wine that you estimate you will produce during the year and for the distillation of which you are applying for a licence.		
If you have failed to comply with the Customs and Excise Act, 1964 or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two years, state the nature of the offence and penalty imposed:		
Declaration:		
<p>I hereby -</p> <p>(a) declare that the particulars in the application and all enclosures are true and correct; and</p> <p>(b) undertake to -</p> <p>(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;</p> <p>(ii) comply with the customs and excise laws and procedures.</p> <p>.....</p> <p>(Initials and Surname) (Status / Capacity, e.g. Director)</p> <p>.....</p> <p>(Signature) (Date & Place)</p>		
FOR OFFICIAL USE ONLY:		
<p>Approved:</p> <p>_____</p> <p>Controller</p> <p>_____</p> <p>Date</p>	Licence No.	Office Stamp



ANNEXURE DA 185.4B12

LICENSING CLIENT TYPE 4B12 – TO OWN, POSSESS OR KEEP STILLS

Indicate nature of application with an "X"	First application		Renewal	
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Notes:

1. A separate application form must be submitted in respect of each still.
2. Properly representative photographs that indicate the nature, size, shape, colour and other general identifying features of the still should accompany each application.

Details of applicant:

Full name/Company name:	Postal Address:
Identity Number / Company Registration Number:	Income tax reference number:
Physical address:	Cellular phone number:
Email address:	Registration number of still:

Details of still:

Address where still is kept:			
Type of still (if "other", please specify):	Pot Still	Continuous Still	Other
Brand of still:			
Size of still:			
Name of manufacturer:	Address of manufacturer:		
Manufacturer's serial number:			

Material from which still is manufactured:

Pot Still:	Pot	Helm	Coil
Continuous Still:			

Other (please specify):			
If the above-mentioned still was acquired during the past three years state name and address of seller, date and value of purchase:			
If you have failed to comply with the Customs and Excise Act, 1964 or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two years, state the nature of the offence and penalty imposed:			

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 the customs and excise laws and procedures.	
..... (Initials and Surname) (Status / Capacity, e.g. Director)
..... (Signature) (Date & Place)

FOR OFFICIAL USE ONLY:		
Approved: _____ Controller _____ Date	Licence No.	Office Stamp



ANNEXURE DA 185.4B13

LICENSING CLIENT TYPE 4B13 – TO MANUFACTURE OR IMPORT STILLS FOR SALE OR TO REPAIR STILLS FOR REWARD

Indicate nature of application with an "X"	First application		Renewal	
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Details of applicant:

Full name/Company name:	Postal Address:
Identity Number / Company Registration Number:	Income tax reference number:
Physical address:	Cellular phone number:
Email address:	Client number:

Details of still:

Address where still is manufactured:

Indicate the type of still that will be manufactured (if "other", please specify):

Pot Still

Continuous Still

Other

Material(s) from which still(s) is manufactured:

Pot Still(s):	Pot	Helm	Coil
Continuous Still(s):			
Other (please specify):			

If you have failed to comply with the Customs and Excise Act, 1964 or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor during the past two years, state the nature of the offence and penalty imposed:

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 the customs and excise laws and procedures.		
..... (Initials and Surname)	 (Status / Capacity, e.g. Director)
..... (Signature)	 (Date & Place)
FOR OFFICIAL USE ONLY:		
Approved: <div style="text-align: center; margin-top: 20px;"> _____ Controller </div> <div style="text-align: center; margin-top: 20px;"> _____ Date </div>	Licence No.	Office Stamp