

EXCISE
EXTERNAL
COMPLETION MANUAL
DA 185

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1 SCOPE

- a) This manual describes the completion requirements for the DA 185 and applicable annexes used in Excise applications for registration and / or licensing, in order to facilitate the registration and licensing process.
- b) The forms mentioned hereunder are available on the SARS website, www.sars.gov.za and may be printed for the purpose of applying for registration and / or **licensing**.
- c) The form is split into either registration products or licensing products. The applicant can apply for any one (1) or more of the client types listed on the application form by marking the relevant box.
- d) A separate registration / license is required for each type of activity in respect of which registration / licensing is required under any provision of the Act. If an application is lodged for registration / licensing of two (2) or more client types, only one (1) DA 185 must be completed but such must be supported by separate annexes for each respective client type. The respective categories will be elaborated on below.
- e) This manual explains the completion of the DA 185 and annexes or combinations thereof for the amendment of existing client details and the following types of registration and licensing activities:
 - i) Excise Registrations:
 - A) Rebate User (Schedule 6);
 - B) Commercial manufacturer of biodiesel;
 - C) Non-commercial manufacturer of biodiesel;
 - D) Electricity producer;
 - E) **Diamond producer, dealer, beneficiator or the holder of an export permit;**
 - F) **Commercial manufacturer of sugary beverages; and**
 - G) **Non-commercial manufacturer of sugary beverages;**
 - ii) Excise warehouses:
 - A) Manufacturing warehouse for:
 - I) Environmental Levy goods;
 - II) Fuel products;
 - III) Malt beer;
 - IV) **Spirits (Primary and / or Secondary);**
 - V) **Sugary beverages; and**
 - VI) Tobacco products.
 - B) Special Manufacturing warehouse for:
 - I) **Ad Valorem products;**
 - II) Other Fermented Beverages (OFB);
 - III) Traditional African Beer products; **and**
 - IV) Wine and Vermouth.
 - C) Storage warehouse for Wine, Vermouth and OFB; and
 - D) Special Storage warehouse for:
 - I) Fuel products;
 - II) Malt beer;
 - III) Other Fermented beverages;
 - IV) Spirits;
 - V) Tobacco products; and
 - VI) Wine and Vermouth.
 - iii) Licensed Distributor of Fuel (LD).
- f) Incorrect information and particulars or misrepresentations of information supplied on the application form(s) constitutes a contravention of the Act, which may lead to either penalties or enforcement action.

1.1 Inclusions registration and licensing client types per form

Number	Title
DA 185	Application form: Registration of Customs and Excise clients
DA 185.4A3	Rebate User (Schedule 6)
DA 185.4A8	Commercial manufacturer of biodiesel
DA 185.4A9	Non-commercial manufacturer of biodiesel
DA 185.4A12	Electricity Producer
DA 185.4B1	Special Manufacturing Warehouse
DA 185.4B2	Manufacturing Warehouse
DA 185.4B3	Storage Warehouse
DA 185.4B4	Special Storage Warehouse
DA 185.4B7	Distributor of Fuel
DA 185.4B8	Special Ad Valorem Manufacturing warehouse
DA 185.C	Security Particulars

1.2 Exclusions of all Customs activities

Number	Title
DA 185.4A1	Importer (Local or Foreign)
DA 185.4A2	Exporter (Local or Foreign)
DA 185.4A4	Manufacturer
DA 185.4A5	Special Manufacturing Warehouse: MIDP
DA 185.4A6	Electronic Communication with SARS
DA 185.4A7	Producer
DA 185.4A10	Manufacturer in terms of drawback items 501.00 to 521.00
DA 185.4A11	Industrial Development Zone Operator and / or designation of a Customs Controlled Area (CCA) – (Sections 21A, 59 and Rule 21A.04)
DA 185.4A13	Registered Agent
DA 185.4B5	Clearing Agent
DA 185.4B6	Remover of Goods in Bond
DA 185.4B9	Storage Warehouse (Customs Controlled Area Enterprise)
DA 185.4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise)
This manual excludes all other applications for registration and licensing other than those mentioned in paragraph (e) and (1.1 above).	

2 DA 185 – REGISTRATION / LICENSING OF EXCISE CLIENTS

Box 1	Notes for completion of the DA 185 and its annexures	Provides guiding principles and instructions for the completion of the form.
Box 2	Existing Registrant / Licensee particulars	Existing clients must insert their respective Excise client number in the space provided. New applicants must leave this space blank.
Box 3	Nationality	Indicate with an X whether the applicant is a - a) Natural person, who is located in South Africa; or b) Juristic person, who is located in South Africa.
Box 4	Purpose of application	Indicate with an X whether the application is a new, amendment of existing information or a cancellation.
Box 5	Annexures	Mark the appropriate box with an X under Registration and / or Licensing.

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

2.1 DA 185.C – Security particulars

Security particulars	States which clients must complete the respective annex.
Notes for completion	Provides notes for each activity and the required security provisions that should be considered.

Bond particulars	<p>a) This must be completed as comprehensively as possible as the information provided will be used to draft the applicable bond.</p> <p>b) The full names and capacity (director, member) of the person(s) who will sign the bond on behalf of the applicant must be reflected in these fields. The full name and address of a South African bank or an approved insurance company who will provide the security must be reflected in this field.</p> <p>c) The full names and capacity (director, member, manager) of the person(s) who will sign the bond on behalf of the surety must be reflected in these fields.</p>
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2.2 Client types - Registration

2.2.1 DA 185.4A3 – Rebate User (Schedule 6)

Box 1	Notes	Provides guiding principles and instructions for the completion of the form.
Box 2	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in "Box 5" of the DA 185. Applicants must mark the box "Schedule 6" with an X.
Box 3	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 4	Manufacturing process & materials used	It is required of all applicants to give a short description of the manufacturing process or how the raw / rebated materials will be used. The respective rebate item(s), tariff subheading(s) rebate code, description of raw material and estimated quantity of raw material to be used per annum must be listed.
Box 5	Finished product particulars	It is required of all applicants to list the respective tariff subheadings, items and description for the finished product in this paragraph. The column provided for expected yield is not a mandatory box.
Box 6	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 7	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 8	For Official use	This must be left blank, as it will be completed by SARS.

2.2.2 DA185.4A8 – Commercial manufacturer of Biodiesel

Box 1	Trading particulars. (including notes)	<p>It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in "Box 5" of the DA 185.</p> <p>It also provides guiding principles and instructions for the completion of the form.</p>
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Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 4	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

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

Box 1	Trading particulars (including notes)	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185. Provides guiding principles and instructions for the completion of the form.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 4	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

2.2.4 DA 185.4A12 – Electricity producer

Box 1	Trading particulars (including notes)	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185. Provides guiding principles and instructions for the completion of the form.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Originals or certified copies to accompany the application	This is to highlight what certified copies are required for the respective application and must be submitted together with the respective application forms. Delete whichever is not applicable in this box.
Box 4	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.

2.3 Client types - Licensing

2.3.1 DA 185.4B1 – Special manufacturing warehouse

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Warehouse particulars	State the rebate and tariff items and tariff subheading, rebate code and description of goods that will be manufactured or stored in the warehouse.
Box 5	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 6	For Official use	This must be left blank, as it will be completed by SARS.

2.3.2 DA 185.4B2 – Manufacturing warehouse

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Warehouse particulars	<p>a) Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be manufactured or stored in the warehouse.</p> <p>b) Note: The following client types need to complete the <u>part</u> applicable to them i.e. –</p> <ul style="list-style-type: none"> i) Electricity producer; ii) Tyre producers; iii) Sugary beverages producers; or iv) Manufacturers of Excisable goods solely for use by the manufacturer thereof.
Box 4	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 5	For Official use	This must be left blank, as it will be completed by SARS.

2.3.3 DA 185.4B3 – Storage warehouse

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Warehouse particulars	Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be stored in the warehouse.
Box 4	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 5	For Official use	This must be left blank, as it will be completed by SARS.

2.3.4 DA 185.4B4 – Special storage warehouse

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Warehouse particulars	Mark the appropriate box with an X and state the rebate and tariff items and tariff subheading, rebate code and description of goods that will be stored in the warehouse.
Box 4	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 5	For Official use	This must be left blank, as it will be completed by SARS.

2.3.5 DA 185.4B7 – Distributor of fuel

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 4	For Official use	This must be left blank, as it will be completed by SARS.

2.3.6 DA 185.4B8 – Special Ad Valorem manufacturing warehouse

Box 1	Trading particulars	It will be required to furnish all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in “Box 5” of the DA 185.
Box 2	Authority to apply	All applicants must fill in their name(s), the entity which they represent and the capacity they operate in. Delete whichever is not applicable of paragraphs (a) to (d). Where none is applicable, delete all.
Box 3	Warehouse particulars	State the tariff item(s), tariff heading(s), tariff subheading(s) and description of goods that will be manufactured or stored in the warehouse.
Box 4	Business history	Manufacturers of goods subject to duty specified in Part 2B of Schedule 1 may be exempted from licensing and payment of such duty if the value for excise duty of such goods during the preceding calendar year did not exceed and is not likely to exceed R 50 000 during a calendar year. Application for exemption shall be made through the office of the Controller / Branch Manager and suitable production and disposal records shall be kept, which shall be made available for inspection on demand by an officer.
Box 5	Declaration	This box must be completed to ensure that the applicant understands the relevant implications of applying and the respective requirements that support the application. The person applying must be authorised to apply on behalf of the business / person.
Box 6	For Official use	This must be left blank, as it will be completed by SARS.

3 MEASURES

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

4 REFERENCES

4.1 Legislation

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

4.2 Cross References

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

4.3 Quality Records

NUMBER	TITLE
DA 185	Application form: Registration of Customs and Excise clients
DA 185.4A3	Rebate User (Schedules 3, 4 and 6)
DA 185.4A8	Commercial manufacturer of biodiesel (Section 37B and Rule 37B.02 (b))
DA 185.4A9	Non-Commercial manufacturer of biodiesel (Section 37B and Rule 37B.02 (a))
DA 185.4A12	Electricity Producer
DA 185.4B1	Special Manufacturing Warehouse
DA 185.4B2	Manufacturing Warehouse
DA 185.4B3	Storage Warehouse
DA 185.4B4	Special Storage Warehouse
DA 185.4B7	Distributor of Fuel
DA 185.4B8	Special Ad Valorem Manufacturing Warehouse
DA 185.C	Security Particulars

5 DEFINITIONS AND ACRONYMS

Act	Customs and Excise Act No. 91 of 1964
Commissioner	Commissioner for the South African Revenue Service

6 DOCUMENT MANAGEMENT

Business Owner	Executive: Excise Audit Enforcement
Document Owner	Executive: Governance
Author	Noeleen Singh
Detail of change from previous revision	This document has been amended to make provision for the Health Promotion Levy on sugary beverages; Business owner has changed; Document owner has changed; Template updated; and Q-code changed from SE-FS-03 to SE-LR-03-MO1.
Template number and revision	GC-TM-16 – Rev 5