SOUTH AFRICAN REVENUE SERVICE

Government Gazette 25828 NO. R.1796

2003-12-12

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/84)

Under sections 21, 59A, 60 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R 1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with effect from 1 January 2004

P J GORDHAN COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Item 202 00 of the Schedule to the rules is hereby amended -

(a) By the insertion in item 202 00 of the Schedule to the rules of the following forms:

"DA 46A2 01 Exporter's Application for Registration for the purposes of the GSP;

DA 46A2 02 Producer's Application for Registration for the purposes of the GSP;

DA 46A2 03 Application for Certificate of Origin Form A and Declaration by the Exporter;

DA 46A2 04 Declaration by Producer;

Annexure DA 185 14 Client Type 14 - Producer for Generalized System of Preferences (GSP) "

(b) By the substitution for forms DA 49A 02, DA 185 and DA 185 02 of the following forms:

"DA 49A 02 Application for Approved Exporter;

DA 185 Application Form: Licensing / Registration of Customs and Excise Clients;

Annexure DA 185 02 Client Type 2 - Exporter "



DA 185

APPLICATION FORM: LICENSING/REGISTRATION OF CUSTOMS AND EXCISE CLIENTS

		For official use					
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 be attached to the form DA185 and the annexures	s) is insu	fficient. the information must be furnished on a separate page, which mu	st				
3 Where the asterisk (*) appears, delete which ever is not applica	ble						
amendment of existing information or for a total cancellation p	er client		the				
 Please take note that a separate application form must be come Please complete annexure DA185 A where security must be fur 	pieted fo rnished	r each client type.					
		T/LICENSEE PARTICULARS					
If currently registered/licensed with SARS, please state allocated custo number.	oms code	e or client					
A.2. PUR	POSE	OF APPLICATION					
New Registration/Licensee or renewal:	nendr	ent of existing information: Cancellation:					
A.3. CLIENT TYPES							
REGISTRATION		LICENSING					
1 Importer (Annexure 01) (Sec 59A)		6 Special Manufacturing Warehouse (Annexure 06) (Sec 21. 60 and 61)	٥				
2 Exporter		7. Manufacturing Warehouse (Annexure 07) (Sec19A, 27, 60 and 61)					
Exporter – Annexure DA 185 02 (rule 59A 01)		8 Storage Warehouse (Annexure 08) (Sec 60 and 61)					
 Exporter under AGOA – Annexure DA 185 02 & DA 46A1 03 (rules 59A.01 & 46A1.02) 		9 Special Storage Warehouse (Annexure 09) (Sec 19A. 21.60 and 61)					
 Approved exporter for EC Agreement – Annexure DA 185 02 & DA 49A 02 (rules 59A 01 & 49A 18 (20)) 		10 Clearing Agent (Annexure 10) (Sec 64B)					
Exporter for GSP (various countries) – Annexure DA 185 02 & DA 46A2 01 (rules 59A 01 & 45A2 18)		11 Remover of goods in band (Annexure 11) (Sec 64D)					
3. Rebate (Annexure 03) (Sch 3,4and 6) (Sec 59A and 75)		12. Distributor of fuel (Annexure 13) (Sec 64F)					
4 Manufacturer for AGOA (Annexure 04) (Sec 59A and Rule 46A1 03)			ļ				
5 Special Manufacturing Warehouse: MIDP (Annexure 05) (Sec 59A)			<u> </u>				
13 Electronic communication with SARS (Annexure 12) (Sec 101A) 14 Producer for GSP – Annexure DA 185 14 & DA 45A2 02 (rule			<u> </u>				
59A 01 & 46A2 18)							
B. 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:		Postal code					
City /Town:	ding cod		1				
Business Telephone and Fax numbers (Inclu Business e-mail address:							
DUSINESS e-mail Budiess.							

Company		Close Corporation		Trust		Sole Proprietor	Partnership	Other	
		Company Regist	ration r	umber:					
	Clo	se Corporation Regist	ration N	lumber:					
		Trust Regist	ration N	lumber:	İ				
		Other (P	lease s	pecify):			 	 	

D. REGISTRATION PARTICULARS	
VAT Registration Number:	Income Tax Number:
PAYE Number:	SDL Number:
UIF Number:	

Full	name, surname	and	ID/Passp	port nur	nber(s) of *	Sole	Propr	letor	and/*	or all	Parti	ners/*	Man	aging	Direc	tor/* Financial Director/* Directors/* Members/* Trustees:
i)	Initials:						Fu	ll Nai	me:								
·	Surname:																
	ID No:												L				
	Passport No:												L				
ii)	Initials:						Fu	iil Na	me:								
	Surname:		· ·····														
	ID No:																
	Passport No:																
iii)	Initials:						F١	uli Na	me:							_	
	Surname:		Lauranteen														
	ID No:															ļ	
	Passport No:				1											<u> </u>]

E. CONTACT PERSON (Particula	rs (of pe	rso	n w	no c	an l	oe c	onta	icted	d reg	gard	ling	this	ap	olica	itio	n)						 	
Surname:																					<u> </u>	 	 	
First Name:																				.		 	 	
Telephone Dialling Code:	Γ	Ì		I											Te	leph	one (Vumt	oer:			L		
Cellular Phone Number:	1	1		1	Ī		Γ															 	 	
Capacity:				1																				

F ACCOUNTANT/A	CCOUNTING DE	TAILS								1			
Name of Accountant/Ac	counting firm:									 		 	
Particulars of the Account	tant/Auditor or Acco	ounting	Offic	er:			 			 	 	 	
Initials:			Firs	t Nai	me:	I				 	 	 	
Surname:										 	 	 	
	Telephone Dialling	Code:		Π					Telephone Number:				
Business address: Stre	et name and numbe	er:						 					
Building na	me and floor numbe	er:									 		
Suburb;											 	 	
City/Town:							 		 Street code			 	
Postal address:										 	 	 	
Suburb:										 	 	 	
City/Town:									Postal code		 	 	

Please Indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-		
Has contravened or failed to comply with the provisions of the Act	Yes:	No:
Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner	Yes:	No:
Has been convicted of any offence under the Act	Yes:	No:
Has been convicted of any offence involving dishonesty	Yes:	No:
Has made any faise 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:
Has ever been insolvent or in liquidation	Yes:	No:

ANNEXURE DA 185.02

CLIENT TYPE 2 – EXPORTER (INCLUDING EXPORTER FOR AGOA, APPROVED EXPORTER FOR EC AGREEMENT or EXPORTER FOR GENERALIZED SYSTEM OF PREFERENCES (GSP) (tariff preferences) granted by the COMMUNITY, NORWAY and SWITZERLAND)

Exporter Particulars:					
Please supply all trade names name as was stated in paragra	and physical address aph B of the applicatio	ses if the business is conducted from a different a in form.	ddress o	r under a	ı different
Trade name of business:					
Physical address: Stree Building nan	t name and number: ne and floor number: Suburb:				
	City/Town: Street code:		· · · ·		
	Clearance of Export:	Self 📘	Clea	aring Age	ent 🗌
Please indicate if also an exp	orter for AGOA.		Yes	1	No
If indicated "yes" for exporter	under AGOA please c	omplete DA 46A1.02.			
Please indicate if application i	s for approved export	er, EC agreement	Yes		No
If indicated "yes" for approved	l exporter, EC Agreen	nent, please complete DA 49A.02.			
Please indicate if application	is for GSP		Yes		No
If indicated "yes" for GSP exp	orter, please complete	e form DA 46A2.01.			
	ase indicate the coun	tries to which goods will be exported under GSP.	Indica	te with a	n "Y"
Country **Community			muica		
Norway					
Switzerland					
Authority to apply:	······································				
I/We		(name of applicant) herein re	epresent	ed by	
(1)		Capacity			
(2)		Capacity			
being duly authorised thereto (a) * a resolution passed at beid at	a meeting of the Boar on the ing of all the members the management of an organ of state,	day ofc s of the close corporation /* partners of the partner ny other association; or	ship /* tr	ustees	; or
The under-mentioned or	iginal or certified of	copies must accompany the application:			
(a) Registration certification case of a Trust (b) Resolution/consent (c) Identity/passport do • Individual	ate of business – As i or other authority as a cuments of	issued by the Registrar of Companies or Master of applicable	of the Su	preme C	ourt in the
 Partnershi 	 Close Corporation a 	and Trust – All Members/partners/trustees			

Company – All Directors, including Managing Director and Financial Director.

*Delete which is not applicable

^{**&}quot;EC Agreement" means Agreement on Trade, Development and Co-operation between the European Community and its Member States and the Republic of South Africa

Declaration:

I hereby-

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

Initials and su	rname:		 Status (e.g. D	irector):	
Signature:		Date:		Place	

ANNEXURE DA 185.14

CLIENT TYPE 14 - PRODUCER FOR GENERALIZED SYSTEM OF PREFERENCES (GSP)

Producers Particulars:								
	ddresses if the business is conducted from a different address or							
	ph B of the application form.							
Trade name of business:								
Physical address: Street name and number:								
Building name and floor number:								
Suburb:								
City/Town:								
Street code:	alar							
j								
Authority to apply:								
I/We	(name of applicant) herein represented by							
(1)	Capacity							
(2)	Capacity							
being duly authorised thereto by virtue of -								
(e) * a resolution passed at a meeting of the Bo	pard of Directors							
held at on the	day ofccyy; or							
(f) * express consent in writing of all the memb	pers of the close corporation /* partners of the partnership /* trustees							
of the trust; or								
(g) * being a person having the management o	f any other association; or							
(h) * delegated officer of an organ of state,								
hereby apply for registration as a producer for (SSP / an exporter and/or *exporter for AGOA.							
The under-mentioned original or certified copies must accompany the application:								
(d) Registration certificate of business – As issued by the Registrar of Companies or Master of the Supreme								
Court in the case of a Trust								
(e) Resolution/consent or other authority a	s applicable							
(f) Identity/passport documents of								
Individual								
Partnership, Close Corporation	and Trust – All Members/partners/trustees							

Company – All Directors, including Managing Director and Financial Director.

Declaration:

I hereby-

(c) declare that the particulars in the application and all enclosures are true and correct; and

(d) undertake to-

- (iii) 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 (e g. Director):	
Signature:	Date:	Place	

	Generalized System of Preferences (GSP) (as provided in the relevant enactments of the Community, Norway or Switzerland) DA 46A2.01									
(in accordance v	tion for Registration for the purposes of the GSP with the requirements of section 46A(6) of the se Act, 91 of 1964 and the rules numbered 46A2)	Customs Client Number								
•	d for export to the Community, Norway or Switzer ning preferential tariff treatment as contemplated i enactments.									
Registered name:										
Trade name:										
Postal address:										
	Postal Code:									
Street address:										
	Postal Code:									
Magisterial District:										
Telephone number:	() Fax number: ()									
 the covered articles, im of goods exported for 3 available at the request (b) ensure compliance with 46A2 governing the predict of a cooperate with the SAF visits to and inspection (d) register with SARS befier (e) ensure that I / we are furthe Customs and Excisit (f) ensure the correctness (g) notify all persons in write the customs /li>	aplete books, accounts and other documents (as specified in rule 46A2 aport documents and certificates of origin and other documents to prove a years from the date of export and make such books, accounts and oth t of any officer of the South African Revenue Service (SARS); h the provisions of origin contained in the enactments contemplated in the efferential treatment of goods exported to the Community, Norway or Sw RS in providing documents, corres pondence and reports relevant to any s at premises and agree to personal interviews to ascertain needed fac- fore exportation of any articles for these purposes and de-register when ally conversant with the requirements of the relevant enactments as well se Act and rules; of the information furnished on the certificate of origin Form A; iting to whom a certificate of origin was given which 1 / we have reason to correct of any change which could affect its accuracy or validity.	the originating status er documents he rules numbered fitzerland; investigation, permit ts; exports cease; Il as the provisions of								
(Name in block letters)) (Title)									
Note: If the exporter is a	also the producer of the goods exported, form DA 46A.02 must a	lso be completed								

Generalized System of Preferences (GSP) (as provided in the relevant enactments of the Community, Norway or Switzerland)DA 46A2.02Producer's Application for Registration for the purposes of the GSP (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 and the rules numbered 46A2)Custom					
	ing preferential t	he Community, Norway or Switz ariff treatment as contemplated enactments.			
Registered name:	· ···· ··· ··· ··· ··· ··· ··· ··· ···				
Trade name:					
Postal address:					
		Postal Code:			
Street address:		Postal Code:			
Magisterial District:					
-		Fax number: (
 I/we the undersigned underful (h) maintain and keep com originating status, impo production or export or request of any officer of (i) ensure compliance with 46A2 governing the pre (j) cooperate with the SAR visits to and inspections (k) register with SARS befor (l) ensure that I / we are ful the Customs and Excis (m) notify all persons in write the custom in the custo	ake to – plete books, accounts at rtation, production and e sale to an exporter and r the South African Rever the provisions of origin ferential treatment of go S in providing document s to manufacturing premi to production begins an illy conversant with the r e Act and rules; and ting to whom a certificate	nd other documents (as contemplated in rule 4 xportation of the goods produced for 3 years fi nake such books, accounts and other docume	I6A2 31) relating to the rom the date of ents available at the the rules numbered vitzerland; investigation, permit tain needed facts; ases; ell as the provisions of		
(Authorised signature)		(Date: YY/MM/DD)			
(Name in block letters)			(Title)		

Generalized System of Pi	references (GSP) DA 46A2.03
Application for Certificate ((Rule 46A2 18	
Goods consigned from (exporter's business name, add country)	·
2 Goods consigned to (consignee's name, address, coun	try) Producer's name and address:
	· · · · · · · · · · · · · · · · · · ·
	Form A Number:
3 Means of transport and route (as far as known)	4 For official use
5 Item number 6 Marks and numbers of packages 7 Number and kind of pack goods 0 1 1 1 1 0 1 1 1 1 0 1 1 1 1 0 1 1 1 1 0 1 1 1 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	rages, description of 8 Origin 9 Gross 10 Number criterion (see other invoices quantity overleaf) 9 or set of the other other other other overleaf 10 number other other other other other other other overleaf 10 number other othe
 required in terms of rule 46A2 18 Supporting documents must include, where relevant, relating to products used in manufacture of the goods The producer's declaration must be obtained from the exporter If the application is signed by a licensed clearing agent the application 	producer where the goods are not manufactured or wholly obtained by the nt, the letter of authority contemplated in rule 46A 2.18 must be attached to ed with the export bill of entry as specified in rule 46A2.18
L	Please turn over for Declaration by the Exporter

Declaration by the Exporter

I, the undersigned, duly authorised to complete and sign this declaration on behalf of the exporter,

- (1) declare that the goods shown on the attached certificate of origin Form A Number and this application form meet the conditions required for the issue of the certificate;
- (2) specify as follows the circumstances which have enabled these goods to meet the above conditions:
 - *(a) The goods were * manufactured / * wholly obtained in the Republic by the exporter and are classified under (4 digit tariff heading)
 - *(b) The goods were bought in for export in the same state and were * manufactured / *wholly obtained by (state name of producer) in the Republic and are classified under (4 digit tariff heading)
 - (c) The list rule (in respect of goods manufactured) applicable is
 - (d) Evidence of the originating status of the goods is held by me.
- (3) submit the following supporting documents:

- (4) undertake to submit, at the request of any officer of the South African Revenue Service (SARS), any supporting evidence which may be required for the purpose of issuing the attached certificate of origin Form A, and undertake, if required, to agree to any inspections of my accounts and to any check on the processes of manufacture of the above goods, carried out by the SARS;
- (5) state that -
 - (a) The information in this application is true and correct; and
 - (b) The goods comply with the origin requirements specified for these goods in the Generalized System of Preferences for goods exported to

(Authorised signature)	(Exporter's name)	(Agent's Name)
(Name in block letters)	(Client Number)	(Client Number)
(Title)	(Place)	(Date)

* Delete (and sign in full) whichever is not applicable

Generalized System of Preferences (GSP)					DA 46A2.04	
* Declaration by Producer (Rule 46A2.18)						
Name:						
I, the undersigne (1) Declare tha (a) the go i) h	d, duly autho t – ods specified ave been deli	rised to sign in Column 1 ivered to (nan	this declaration on behalf of ne and address of exporter) the following non-originating	for export to		
	manufacture Tariff Heading		 Description and tariff heading of non-originating materials used 	3. Heading of no originating ma used		4. Value of non- originating materials used
				· · · ·		· · · ·
					• • • • • •	Total value:
 ii) ** the following non-originating materials specified above originated in and have been further worked or processed in the Republic; iv) all other materials used are originating; v) serially numbered invoices are attached; vi) complete accounts and documents relating to the originating status of materials used or worked or processed, the value thereof, the calculation of the ex -works price and other requirements are maintained and kept as contemplated in rule 46A2 31; (2) State that - (a) The information in this application is true and correct; 						
to	oods comply		n requirements for these go	ods in the Generalized	System of	Preferences for goods exported
(Authorised sign (Title)	nalure)			(Name in block letters (Place and date)		
** Insert the Cor	nmunity, Nor	way or Switz	ion for Form A where the ex erland. as the case may be (Community Article 66 (CA 6	rule 46A2 07 (f) and (g)); delete a	nd sign in full if not applicable

지원 동안 공산 가지 않는	APPL	ICATION FOR A	APPROVED EXF	ORTER	요가 방법을 가 있는 것이다.	DA 4	9A.02

AGREEMENT ON TRADE, DEVELOPMENT AND COOPERATION BETWEEN THE EUROPEAN COMMUNITY AND ITS MEMBER STATES AND THE REPUBLIC OF SOUTH AFRICA

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TO BE COMPLETED IN TRIPLICATE

FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION CO-OPERATION OF THE AGREEMENT ON TRADE DEVELOPMENT AND CO-OPERATION BETWEEN THE EUROPEAN COMMUNITY AND THE REPUBLIC OF SOUTH AFRICA

(Article 20 of the Protocol and Rule 49A 18 (19) (20))

1	Exporter's name (hereinafter referred to as "the exporter")
2	Estimated number and value of consignments per annum
3	Description of goods to be exported and 4 digit tariff headings
4	Specify how the goods to be exported meet the necessary conditions of origin
5	Are you the manufacturer of the goods? If yes, briefly describe the manufacturing process
6	Do you hold evidence that the goods comply with origin criteria? Please submit with the application
7	Country of destination
8	The following means of identification of the exporter for the purposes of paragraph 9 (a) is proposed:

- 9 If approved exporter status is granted, the exporter undertakes to -
 - (a) accept full responsibility for any involce declaration which identifies the exporter as if it has been signed in manuscript,
 - (b) submit a copy of the required document with the invoice declaration and authorisation number endorsed thereon together with the other export documentation to the Controller and comply with rule 49A.18(19),(20)(g) if the invoice declaration is made after exportation;
 - (c) state proper references or other particulars on the invoice whereby the goods exported can be readily traced in the exporter's records,
 - (d) keep proper records to verify the originating status of the goods as required by the said protocol and the rules;
 - (e) comply with any conditions or obligations imposed by the Manager: Commercial Services;
 - (f) inform the Manager. Commercial Services of any change in legal identity or any matter affecting the originating status of goods exported;
 - (g) apply before export for approval if any goods not specified in this application will be exported or exportation of any goods will be discontinued;
 - (h) ensure that the goods concerned comply with the relevant provisions of origin; and
 - (i) otherwise comply fully with the requirements of rule 49A 18(19)(20).

I declare that -

- I am duly authorised to sign this application;
- the information furnished herein is true and correct; and
- the goods described herein are of South African origin in accordance with the provisions of Protocol 1 referred to in the heading of this form.

Signed on behalf of the exporter

Title

Name in block letters

Status of signatory to the application

Date: _____

Please confirm who will sign preference documentation. In case of doubt or difficulty please contact the Officer: Origin Administration _____, where the completed application should be submitted.

Return Address:

Tel No :	
E-Mail Address:	

FOR OFFICIAL USE ONLY:

*Approved/Not Approved (*Delete which is not applicable)

Reasons if not approved

Signed: Officer: Origin Administration Date