

DOCUMENTARY REQUIREMENTS

1 Accredited client – Authorised Economic Operator (AEO)

CLIENT TYPE	LEVEL	CATEGORY	SUBMISSION CHANNELS	SUPPORTING DOCUMENTS													
				Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Management Information	Accreditation Competency Certificate	Financial Statements (refer to definition)	Auditors Opinion	Site Plan	Layout Plan	Agreement
Authorised Economic Operator (AEO) Compliance	1	ACC	E	X	X	X	P	X	X	X	X	P	P	P	X	X	P
Authorised Economic Operator (AEO) Security	2	ACC	E	X	X	X	P	X	X	X	X	P	P	P	X	X	P

2 Air Passenger Tax (APT)

CLIENT TYPE	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM		SUPPORTING DOCUMENTS								
			APT 102	APT 101	Current CIPC Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Civil Aviation Certificate
Operator located in SA	REG	M	P	X	P	P	P	P	P	P	P	X	P
Operator not located in SA	REG	M	P	P	P	P	P	P	P	P	P	X	P
Agent of Operators located in SA	REG	M	X	P	P	P	P	P	P	P	P	P	X

3 Customs Client type

Effective Date: 02 February 2026

CLIENT TYPES	CATEGORY	REG	M	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	DA 185	DA 185	DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Current CIPC Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Directors Police Clearance	Financial Statements (refer to definition)	Site Plan	Layout plan
Exporter located in SA for: • AGOA; • GSP Norway; • GSP Russia; • GSP Turkey; • SACU/EFTA; • SACU/MERCOSUR; • SACUM-UK EPA; • SADC; or • SADC-EPA	REG	REG	M		DA 185	4A2	4A2	4A2			P	X	X	X	X	P	P	P	P	P	P	P	P	P	X	X	X	X	X	X		
Exporter not located in SA	REG	REG	M		DA 185	4A2	4A2	4A2			X	P	X	X	X	X	P	X	P	P	P	P	P	P	P	X	X	X	X	X	X	
Exporter not located in SA for: • GSP Turkey; • GSP Russia; • GSP Norway; • SACU/EFTA; • SACU/MERCOSUR; • SACUM-UK EPA; • SADC; or • SADC-EPA	REG	REG	M		DA 185	4A2	4A2	4A2			X	P	X	P	X	P	P	P	P	P	P	P	P	P	X	X	X	X	X	X		
Exporter not located in SA for: AfCFTA	REG	REG	M		DA 185	4A2	4A2	4A2			X	P	X	X	X	X	P	X	P	P	P	P	P	P	P	X	X	X	X	X	X	
Importer located in SA	REG	REG	M		DA 185	4A2	4A2	4A2			X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	X		

CLIENT TYPES	CATEGORY		SUBMISSION CHANNELS		APPLICATION FORM
	REG	REP	REG	REP	
Importer not located in SA					
Licensed remover of goods in bond by road (ROG) located in SA					
Licensed remover of goods in bond by road (ROG) not located in SA					
Manufacturer for AGOA located in SA					
Manufacturer in terms of Automotive Production and Development Program (APDP)					
Manufacturer in terms of drawback items 501.00 to 521.00 located in SA					
Person in SA arranging for reward the receipt, delivery or transport of imported/exported goods via sea, e.g. licensed clearing agent, non-vessel operating common carriers (NVOCCs) or freight forwarders					

CLIENT TYPES	CATEGORY		SUBMISSION CHANNELS		APPLICATION FORM		ANNEX		DA 185		DA 8B		DA 8C		DA 8		DA 185		LIC		REP		REP		REG			
	LIC	REP	REP	REP	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	REG	
Registered agent representing licensed remover of goods in bond by road (ROG) not located in SA																												
Registered agent representing rail cargo carriers not located in SA																												
Registered agent representing road cargo carrier not located in SA																												
Registered agent representing sea cargo carrier not located in SA																												
Remover of goods in bond (ROG) by road located in SA																												
Remover of goods in bond (ROG) by road not located in SA																												
Searcher located in SA of abandoned wreck or search for an abandoned wreck																												

CLIENT TYPES	CATEGORY				SUBMISSION CHANNELS				APPLICATION FORM				ANNEX				
	LIC	LIC	LIC	LIC	LIC	LIC	DA	DA 185	DA 185	DA 185	DA 185	DA 185	DA 185	DA 185	DA 185	DA 185	
Special storage of duty-free imported goods for export [Section 21.3)] (6)									X	X	X	X	X	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02
Special storage of imported goods for supply as ship/aircraft stores (9)									X	X	X	X	X				
Special storage of imported goods for an operation of an inbound and outbound duty- and tax-free shop (54)									X	X	X	X	X	DA 46A1.03	Current CIPC Registration Documents	Board Resolution	Identification Documents
Special storage of imported goods for an operation of an outbound duty- and tax-free shop (53)									X	X	X	X	X	P	P	P	Letter of authority
Storage of imported goods – stockist (3)									X	X	X	X	X	P	P	P	Physical Address
Storage of imported goods (2)									X	X	X	X	X	P	P	P	Bank details
Storage of imported goods in a CCA enterprise (dutiable goods or goods free of duty, but liable to VAT) for home consumption or export									X	X	X	X	X	P	P	P	Contact details
														X	X	X	Agreement
														X	X	X	Business plan
														X	X	X	Raw materials
														X	X	X	Title deed or lease
														P	P	P	Inventory and waste control system
														X	X	X	OGA permissions
														P	P	P	Directors Police Clearance
														P	P	P	Financial Statements (refer to definition)
														P	P	P	Site Plan
														P	P	P	Layout plan

4 Excise Client type

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Current CIPC Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Directors Police Clearance	Financial Statements (refer definition)	Site Plan	Layout plan
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CLIENT TYPES	CATEGORY		SUBMISSION CHANNELS																											
	REG	LIC	M	M	DA 185	4B8	ANNEX	DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Current CIPC Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Directors Police Clearance	Financial Statements (refer definition)	Site Plan
Manufacturer of excise duty specified in Section B of Part 2 of Schedule 1 (Special ad valorem manufacturing warehouse)																														
Manufacturer of sugary beverages (57)																														
Manufacturer of sugary beverages (non-commercial)																														

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS		APPLICATION FORM		DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Current CIPC Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Directors Police Clearance	Financial Statements (refer definition)	Site Plan	Layout plan
		Z	DA 185	4B2	ANNEX																								
Manufacturer of: <ul style="list-style-type: none"> Carbon tax products (58); Electric filament lamps (43); Electricity (44); Malt beer (33); Petroleum products excluding biodiesel (38); Plastic carrier and flat bags (42); Primary spirits (34); Secondary spirits (35); Tobacco products (32); or Tyres (56) 	LIC	Z	DA 185	4B2	ANNEX	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	P	X	X	P	P	P	X	P	P
Person in possession or control of any marked or a mixture of goods specified in Chapter 27 (Mineral fuels or oils and products of their distillation, Bituminous substances, Mineral waxes)	REG	Z	DA 185	4A18	P	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X

CLIENT TYPES	CATEGORY		SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Current CIPC Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Directors Police Clearance	Financial Statements (refer definition)	Site Plan	Layout plan
	LIC	M																											
Special manufacturer warehouse for alcohol powder products (37)	LIC	LIC	M	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	X	P	P		
Special manufacturing warehouse (36) for: <ul style="list-style-type: none"> • Other fermented beverages, • Vermouth, or • Wine 	P	X	X	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	X	P	P		
Special manufacturing warehouse for traditional African beer (37)	P	X	X	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	P	X	X	P	P	X	P	P	
Special storage of dutiable locally manufactured goods for export (7)	P	X	X	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	P	P		
Special storage of dutiable locally manufactured goods for the operation of an inbound duty- and tax-free shop (52)	P	X	X	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	P	P		

CLIENT TYPES	CATEGORY		SUBMISSION CHANNELS		APPLICATION FORM																									
	LIC	LIC	π	π	DA185	DA185	ANNEX	DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Current CIPC Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Directors Police Clearance	Financial Statements (refer definition)	Site Plan
Special storage of dutiable locally manufactured goods for the supply to duty and tax free shops and for the supply to ship/aircraft stores (10)	LIC	LIC	π	π	DA185	DA185	4B4	4B4	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	P	P		
Special storage of locally manufactured goods for supply as ship/aircraft stores (9)	LIC	LIC	π	π	DA185	DA185	4B4	4B4	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	P	P		
Special storage of locally manufactured goods for the operation of an inbound and outbound duty- and tax-free shop (54)	LIC	LIC	π	π	DA185	DA185	4B4	4B4	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	P	P		
Special storage of locally manufactured goods for the operation of an outbound duty- and tax-free shop (53)	LIC	LIC	π	π	DA185	DA185	4B4	4B4	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	P	P		

CLIENT TYPES	CATEGORY				SUBMISSION CHANNELS	APPLICATION FORM
	REG	REG	REG	LIC		
	M	M	M			
Still used for the distilling of spirits from material produced or grown on a farm						
Storage of locally manufactured wine, vermouth and other fermented beverages (45)						
Supplier of aviation kerosene and / or aviation spirits (items 460.05 / 496.00 or 623.11 / 671.01)						
To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A (9) and rule 37A.12)						
Producer of goods not capable of use in any engine (Section 37A (4) and rule 37A.11).						
Tobacco leaf dealer						

5 DEFINITION AND ACRONYMS

ACC	Accreditation
AEO	Authorised Economic Operator
APP	Approval
CCA	Customs Controlled Area
E	Electronic submission of applications to Customs through eFiling if the applicant is a registered eFiler. If not, the Legal Entity must visit a Customs Branch Office where the Registration Licensing and Accreditation (RLA) capturing functionality is available and request the Branch Front End (BFE) agent to capture the application on their behalf, see paragraph 2.1 e) in SC-CF-19
FINANCIAL STATEMENTS	<p>a) Compulsory requirements:</p> <ul style="list-style-type: none"> i) Latest Annual Financial Statements (AFS) not older than 18 months, with comparative figures, signed by directors/members and auditors/independent reviewers as required by the public interest score below. The AFS include: <ul style="list-style-type: none"> A) A statement of profit and loss and other comprehensive income; B) A statement of financial position; C) A statement of cash flows; D) A statement of changes in equity / net assets; and E) Accompanying notes. b) Level of assurance required for AFS: <ul style="list-style-type: none"> i) AFS must be audited, where the applicant is a company with a public interest score (PIS) greater than 350 or another entity that is legally required to prepare audited financial statements. ii) If AFS are not audited, the AFS must be Independently Reviewed, where the applicant is a company with a public interest score (PIS) lower than 350 or another type of entity that is not legally required to present audited financial statements.
LIC	Licensing
M	Manual submission of the application form (DA 185/DA 8 and relevant annexes) and the supporting documents to a Customs Office for processing, see paragraph 2.1 h) in SC-CF-19
OGA	Other Government Agencies
P	Documents required. The documents may be scanned in by the applicant via eFiling, SOQS or presented to a Customs Branch Front End (BFE) agent. If it not possible to provide the documents, a letter with reasons for non-submission must be submitted.
REG	Registration
REP	Reporting
SOQS	SARS Online Query System
X	Documents not required