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 Diesel Refund

CLIENT TYPES		CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																	
						Bank statements for the last 3 months (only for sole proprietorship)	Authorisation granted or ceded in terms of the Mineral and Petroleum Resources Act, 2002	Permit issued to conduct commercial fishing	Petroleum Products Act 120 of 1977 license	Contract of agreement (only applicable to contractors)	Joint Venture agreement	Proof of ownership or lease agreement of the land	Plan to indicate the size of the land and/or property which is to be used for diesel purposes	Projected cash flow statement (only for new users which never traded)	Identification Documents	Financial Statements	Physical Address	Bank details	Contact details	Proof of ownership or charter agreement of the vessel	Area where offshore activities are perfumed	Proof of ownership and/or lease agreement (operator agreement) for the rail freight locomotives	Proof that the vessel has a South African nationality	Evidence of information protection system management
Diesel Refund Seller		REG	E	DA 185	4A21	X	X	X	P	X	X	X	X	X	P	X	P	P	P	X	X	X	X	X
Diesel Refund User	Agriculture	REG	E	DA 185	4A22	P	X	X	X	P	P	P	P	X	P	P	P	P	P	X	X	X	X	P
	Fishing	REG	E	DA 185	4A22	P	X	P	X	P	X	X	X	X	P	P	P	P	P	P	X	X	P	P
	Offshore mining	REG	E	DA 185	4A22	P	P	X	X	P	X	X	X	X	P	P	P	P	P	P	P	X	P	P
	Mining on land	REG	E	DA 185	4A22	P	P	X	X	P	X	P	P	X	P	P	P	P	P	X	X	X	X	P

CLIENT TYPES		CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																	
						Bank statements for the last 3 months (only for sole proprietorship)	Authorisation granted or ceded in terms of the Mineral and Petroleum Resources Act, 2002	Permit issued to conduct commercial fishing	Petroleum Products Act 120 of 1977 license	Contract of agreement (only applicable to contractors)	Joint Venture agreement	Proof of ownership or lease agreement of the land	Plan to indicate the size of the land and/or property which is to be used for diesel purposes	Projected cash flow statement (only for new users which never traded)	Identification Documents	Financial Statements	Physical Address	Bank details	Contact details	Proof of ownership or charter agreement of the vessel	Area where offshore activities are perfumed	Proof of ownership and/or lease agreement (operator agreement) for the rail freight locomotives	Proof that the vessel has a South African nationality	Evidence of information protection system management
	Offshore shipping	REG	E	DA 185	4A22	P	X	X	X	P	X	X	X	X	P	P	P	P	P	P	P	X	P	P
	Harbour shipping	REG	E	DA 185	4A22	P	X	X	X	P	X	X	X	X	P	P	P	P	P	P	P	X	P	P
	Rail Freight transport	REG	E	DA 185	4A22	P	X	X	X	P	X	X	X	X	P	P	P	P	P	X	X	P	X	P
	Electricity Generation	REG	E	DA 185	4A22	P	X	X	X	P	X	X	X	X	P	P	P	P	P	X	X	X	X	P

3 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	E	P	X	P	P	P	P	P	P	P	X	P
Operator not located in SA	REG	E	P	P	P	P	P	P	P	P	P	X	P
Agent of Operators located in SA	REG	E	X	P	P	P	P	P	P	P	P	P	X

4 Customs 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 to definition)	Site Plan	Layout plan
Approved exporter not located in SA for: • GSP Norway; • GSP Russia; • GSP Turkey; • SACU/EFTA; • SACU/MERCOSUR • SACUM-UK EPA; • SADC; or • SADC-EPA • AfCFTA	REG	E	DA 185	4A2	X	P	X	P	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Approved exporter located in SA for AfCFTA	REG	E	DA 185	4A2	X	X	P	P	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Approved exporter located in SA for: • GSP Norway; • GSP Turkey; • GSPRussia; • SACU/EFTA; • SACU/MERCOSUR; • SACUM-UK EPA; • SADC; or • SADC-EPA • AfCFTA	REG	E	DA 185	4A2	X	X	X	P	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Carrier for air cargo including couriers, located in SA	REP	E	DA 8A	8A.01	X	X	X	X	X	X	X	P	P	P	X	P	P	P	X	X	X	X	X	X	X	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 to definition)	Site Plan	Layout plan
Carrier for air cargo including couriers, not located in SA	REP	E	DA 8A	8A.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Carrier for rail cargo located in SA	REP	E	DA 8B	8B.01	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X
Carrier for rail cargo not located in SA	REP	E	DA 8B	8B.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Carrier for road cargo including couriers, located in SA	REP	E	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X
Carrier for road cargo including couriers, not located in SA	REP	E	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Carrier for sea cargo located in SA	REP	E	DA 8	8.01	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X
Carrier for sea cargo not located in SA	REP	E	DA 8	8.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	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 to definition)	Site Plan	Layout plan
CCA Enterprise manufacturing warehouse – Any goods liable to excise duty, environmental levy or fuel levy.	LIC	M	DA 185	4B10	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
CCA Enterprise manufacturing warehouses – Any goods (other than goods liable to excise duty, fuel levy or environmental levy)	LIC	E	DA 185	4B10	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	P	P	P	P	P
CCA Enterprise rebate users – Rebate Item 498.01 located in SA	REG	E	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	P	P	P	P	P
Clearing agent - section 64B	LIC	E	DA 185	4B5	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	P	X	X	X
Container depot	LIC	E	DA 185	4B16	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	X	P	P	P	P
Container depot operator	REP	E	DA 8	8.04	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X
Container terminal operator	REP	E	DA 8	8.03	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	P	X	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 to definition)	Site Plan	Layout plan
Deferment	APP	M	DA 650	No	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	P	P	X	X
Degrouping depot	LIC	E	DA 185	4B14	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	X	P	P	P	P
Degrouping depot operator	REP	E	DA 8A	8A.04	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X
EDI user	REG	M	DA 185	4A6	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	P	X	X	X
Exporter located in SA	REG	E	DA 185	4A2	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Exporter located in SA for: AfCFTA	REG	E	DA 185	4A2	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	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 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	E	DA 185	4A2	X	X	P	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Exporter not located in SA	REG	E	DA 185	4A2	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	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	E	DA 185	4A2	X	P	X	X	P	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Exporter not located in SA for: AfCFTA	REG	E	DA 185	4A2	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Importer located in SA	REG	E	DA 185	4A1	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	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 to definition)	Site Plan	Layout plan
Importer not located in SA	REG	E	DA 185	4A1	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Licensed remover of goods in bond by road (ROG) located in SA	REP	E	DA 8C	8C.01	P	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X
Licensed remover of goods in bond by road (ROG) not located in SA	REP	E	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Manufacturer for AGOA located in SA	REG	E	DA 185	4A4	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Manufacturer in terms of Automotive Production and Development Program (APDP)	REG	M	DA 185	4A5	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	P	X	X	X	P	P
Manufacturer in terms of drawback items 501.00 to 521.00 located in SA	REG	M	DA 185	4A10	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	X	P	P	P	X	X	X
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	REP	E	DA 8A	8A.01	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	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 to definition)	Site Plan	Layout plan
Person in SA arranging for reward the receipt, delivery or transport of imported/exported goods via air	REP	E	DA 8	8.01	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X
Port authority - air cargo	REP	E	DA 8A	8A.02	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X
Port authority - sea cargo	REP	E	DA 8	8.02	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X
Producer located in SA for: • GSP Norway; • GSP Russia; • GSP Turkey; • SACU/EFTA; • SACU/MERCOSUR; • SACUM-UK EPA; • SADC; or • SADC-EPA	REG	E	DA 185	4A7	X	X	X	X	X	P	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Producer located in SA for: AfCFTA	REG	E	DA 185	4A7	X	X	X	X	X	P	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Railway authorities	REP	E	DA 8B	8B.02	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	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 to definition)	Site Plan	Layout plan
Rebate user in terms of: • Schedule 3; or • Schedule 4 - Rebate item 470.03	REG	E	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	P	P	P	P	P
Rebate user in terms of: Schedule 4: • Rebate item 410.03; or • Rebate item 470.02	REG	E	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	P	P	P	P
Registered agent representing a searcher not located in SA (of abandoned wreck or search for an abandoned wreck)	REG	E	DA 185	4A13	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	P	P	X	X
Registered agent representing air cargo carrier including couriers not located in SA.	REP	E	DA 8A	8A.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Registered agent representing approved exporter not located in SA for: • GSP Norway; • GSP Russia; • GSP Turkey; • SACU/EFTA; • SACU/MERCOSUR; • SADC; or • SADC-EPA	REG	E	DA 185	4A2	X	X	X	P	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Registered agent representing exporter or importer not located in SA	REG	E	DA 185	4A13	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	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 to definition)	Site Plan	Layout plan
Registered agent representing licensed remover of goods in bond by road (ROG) not located in SA	REG	E	DA 185	4A13	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	P	P	X	X
Registered agent representing rail cargo carriers not located in SA	REP	E	DA 8B	8B.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Registered agent representing road cargo carrier not located in SA	REP	E	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Registered agent representing sea cargo carrier not located in SA	REP	E	DA 8	8.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X
Remover of goods in bond (ROG) by road located in SA	LIC	E	DA 185	4B6	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	P	P	X	X
Remover of goods in bond (ROG) by road not located in SA	LIC	E	DA 185	4B6	X	X	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Searcher located in SA of abandoned wreck or search for an abandoned wreck	LIC	E	DA 185	4B15	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	P	X	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 to definition)	Site Plan	Layout plan
Searcher not located in SA of abandoned wreck or search for an abandoned wreck	LIC	E	DA 185	4B15	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	P	X	X	X	X
SEZ operator and/or designation of a CCA.	REG	E	DA 185	4A11	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	P	X	X	X	P	X	X	P	P
SEZ operator rebate users - item 498.02 located in SA	REG	E	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	P	P	P	P	P
Special shops for diplomats (59)	LIC	M	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of dutiable imported goods (5)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of imported goods for the supply to duty and tax fee shops and for the supply to ship/aircraft stores (10)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of imported goods for an operation of an inbound duty- and tax-free shop (52)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P

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 to definition)	Site Plan	Layout plan
Special storage of duty-free imported goods for export [Section 21.3)] (6)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of imported goods for supply as ship/aircraft stores (9)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Special storage of imported goods for an operation of an inbound and outbound duty- and tax-free shop (54)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of imported goods for an operation of an outbound duty- and tax-free shop (53)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Storage of imported goods – stockist (3)	LIC	E	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	P	P	P
Storage of imported goods (2)	LIC	E	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	P	P	P
Storage of imported goods in a CCA enterprise (dutiable goods or goods free of duty, but liable to VAT) for home consumption or export	LIC	E	DA 185	4B9	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P

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 to definition)	Site Plan	Layout plan
Transit shed operator(s)	REP	E	DA 8A	8A.03	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X
Wharf operator(s)	REP	E	DA 8	8.03	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X

5 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

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
Diesel Food Manufacturer	REG	M	DA 185	ANNEX	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	P	X	X	P	P
Diesel refund user under the diesel refund scheme	REG	M	DA 185	4A22	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X
Distributor of fuel obtained from licensee	LIC	M	DA 185	4B7	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	X	X	X	P	X
Manufacturer of biodiesel (commercial) (39)	LIC	M	DA 185	4B2	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Manufacturer of biodiesel (non-commercial)	REG	M	DA 185	4A9	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	X	X
Manufacturer of excisable goods solely for own use by the manufacturer	REG	M	DA 185	4A15	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P

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
Manufacturer of excise duty specified in Section B of Part 2 of Schedule 1 (Special ad valorem manufacturing warehouse)	LIC	M	DA 185	4B8	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X
Manufacturer of sugary beverages (57)	LIC	M	DA 185	4B2	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Manufacturer of sugary beverages (non-commercial)	REG	M	DA 185	4A16	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	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
Manufacturer of: • 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	M	DA 185	4B2	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	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	M	DA 185	4A18	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	P	X	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
Producer of electricity	REG	M	DA 185	4A12	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	X	X
Producer of goods not capable of use as fuel in any engine, machine, machinery, plant equipment apparatus, vehicles or ships of Chapters 84 - 89	REG	M	DA 185	4A20	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	P	X	X	X	X
Producer, dealer, beneficiator or permit holder who trades in unpolished diamonds (Diamond export levy)	REG	M	DL 185	X	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	X	X
Rebate user in terms of: Schedule 6	REG	M	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	P	P
Refund user in terms of: Schedule 6	REG	M	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	X	X	X	X	X
Seller of eligible purchases of distillate fuel to diesel refund users	REG	M	DA 185	4A21	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	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
Special manufacturer warehouse for alcohol powder products (37)	LIC	M	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Special manufacturing warehouse (36) for: • Other fermented beverages, • Vermouth, or • Wine	LIC	M	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Special manufacturing warehouse for traditional African beer (37)	LIC	M	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Special storage of dutiable locally manufactured goods for export (7)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of dutiable locally manufactured goods for the operation of an inbound duty- and tax-free shop (52)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of dutiable locally manufactured goods for the supply to duty and tax fee shops and for the supply to ship/aircraft stores (10)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P

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
Special storage of locally manufactured goods for supply as ship/aircraft stores (9)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Special storage of locally manufactured goods for the operation of an inbound and outbound duty- and tax-free shop (54)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P
Special storage of locally manufactured goods for the operation of an outbound duty- and tax-free shop (53)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	P

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
Special storage of: • Malt beer (47); • Petroleum products for marking and jet fuel (50); • Petroleum products for removal to the BELN countries or for export (51); • Spirits (48) • Tobacco products (46); or • Wine, vermouth and other fermented beverages (49)	LIC	M	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Still manufacturer for the manufacturing of spirits	REG	M	DA 185	4A14	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X
Still owner	LIC	M	DA 185	4B12	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X
Still Producer or Still importer	LIC	M	DA 185	4B13	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	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
Still used for the distilling of spirits from material produced or grown on a farm	LIC	M	DA 185	4B11	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X
Storage of locally manufactured wine, vermouth and other fermented beverages (45)	LIC	M	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	P	P
Supplier of aviation kerosene and / or aviation spirits (items 460.05 / 496.00 or 623.11 / 671.01)	REG	M	DA 185	4A19	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	P	X	X	X	X
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)	REG	M	DA 185	4A18	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	P	X	X	X	X
Producer of goods not capable of use in any engine (Section 37A (4) and rule 37A.11).	REG	M	DA 185	4A20	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	P	X	X	X	X
Tobacco leaf dealer	REG	M	DA 185	4A17	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X

6 Cancelation Customs Physical Facilities

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	Motivation Letter	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
CCA Enterprise manufacturing warehouse – Any goods liable to excise duty, environmental levy or fuel levy.	LIC	M	DA 185	4B10	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
CCA Enterprise manufacturing warehouses – Any goods (other than goods liable to excise duty, fuel levy or environmental levy)	LIC	E	DA 185	4B10	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	P	X	X	X	X	P	P
CCA Enterprise rebate users – Rebate Item 498.01 located in SA	REG	E	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	P	X	X	X	X	P	P
Container depot	LIC	E	DA 185	4B16	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	P	X	X	X	X	P	P
Container depot operator	REP	E	DA 8	8.04	X	X	X	X	X	X	X	X	P	P	X	P	X	P	P	X	X	X	X	X	X	X	X	X
Container terminal operator	REP	E	DA 8	8.03	X	X	X	X	X	X	X	X	P	P	X	P	X	P	P	X	X	X	X	X	X	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	Motivation Letter	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
Degrouping depot	LIC	E	DA 185	4B14	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	X	X	X	X	P	P
Degrouping depot operator	REP	E	DA 8A	8A.04	X	X	X	X	X	X	X	X	P	P	X	P	X	P	P	X	X	X	X	X	X	X	X	X
SEZ operator rebate users - item 498.02 located in SA	REG	E	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	X	X	X	X	P	P
Special shops for diplomats (59)	LIC	M	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of dutiable imported goods (5)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of imported goods for the supply to duty and tax fee shops and for the supply to ship/aircraft stores (10)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of imported goods for an operation of an inbound duty- and tax-free shop (52)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P

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	Motivation Letter	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
Special storage of duty-free imported goods for export [Section 21.3)] (6)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of imported goods for supply as ship/aircraft stores (9)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of imported goods for an operation of an inbound and outbound duty- and tax-free shop (54)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of imported goods for an operation of an outbound duty- and tax-free shop (53)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Storage of imported goods – stockist (3)	LIC	E	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Storage of imported goods (2)	LIC	E	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Storage of imported goods in a CCA enterprise (dutiable goods or goods free of duty, but liable to VAT) for home consumption or export	LIC	E	DA 185	4B9	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P

7 Cancellation of Excise Physical Facilities

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	Motivation Letter	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
Special storage of dutiable locally manufactured goods for export (7)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of dutiable locally manufactured goods for the operation of an inbound duty- and tax-free shop (52)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of dutiable locally manufactured goods for the supply to duty and tax fee shops and for the supply to ship/aircraft stores (10)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of locally manufactured goods for supply as ship/aircraft stores (9)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	X	P	X	X	X	P	P
Special storage of locally manufactured goods for the operation of an inbound and outbound duty- and tax-free shop (54)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	P	P	X	X	X	P	P

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	Motivation Letter	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
Special storage of locally manufactured goods for the operation of an outbound duty- and tax-free shop (53)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	X	X	X	P	P
Special storage of: • Malt beer (47); • Petroleum products for marking and jet fuel (50); • Petroleum products for removal to the BELN countries or for export (51); • Spirits (48) • Tobacco products (46); or • Wine, vermouth and other fermented beverages (49)	LIC	M	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	X	P	P	X	X	P	P	X	X	X	P	P

8 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	a) Compulsory requirements: 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: 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: 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