



REGISTRATION, LICENSING AND ACCREDITATION

TABLE OF CONTENTS

| | | |
|----------|--|----------|
| 1 | PURPOSE | 4 |
| 2 | SCOPE | 4 |
| 3 | POLICY STATEMENT | 4 |
| 3.1 | Persons or entities who may apply for a Customs or Excise client type | 4 |
| 3.2 | Conditions | 8 |
| 3.3 | Merging of duplicate records of the same entity | 10 |
| 3.4 | Customs client types and facilities | 10 |
| 3.4.1 | Automotive Production and Development Programme (APDP) | 10 |
| 3.4.2 | Cargo reporters | 10 |
| 3.4.3 | Customs Clearing agent | 11 |
| 3.4.4 | Customs storage warehouse | 12 |
| 3.4.5 | Container Terminal | 14 |
| 3.4.6 | Depot | 14 |
| 3.4.7 | Deferment facility | 15 |
| 3.4.8 | Electronic communication with SARS | 16 |
| 3.4.9 | Importer and exporter | 17 |
| 3.4.10 | Approved exporters | 17 |
| 3.4.11 | Manufacturer in terms of drawback | 18 |
| 3.4.12 | Producers in terms of international trade agreements | 19 |
| 3.4.13 | Rebate user – Schedule 3 and 4 | 19 |
| 3.4.14 | Registered Agent | 20 |
| 3.4.15 | Remover of goods in bond | 22 |
| 3.4.16 | Searcher of abandoned wreck or to search for an abandoned wreck | 22 |
| 3.4.17 | Special Economic Zone (SEZ) | 23 |
| 3.4.18 | Special Shops for diplomats | 24 |
| 3.4.19 | Transit sheds | 25 |
| 3.5 | Excise client types and facilities | 26 |
| 3.5.1 | Air passenger tax (APT) | 26 |
| 3.5.2 | Distributor of fuel obtained from licensee | 27 |
| 3.5.3 | Manufacturer of biodiesel – Commercial or non-commercial | 28 |
| 3.5.4 | Manufacturer of excisable goods solely for own use by the manufacturer | 29 |
| 3.5.5 | Special ad valorem manufacturing warehouse | 29 |
| 3.5.6 | Manufacturer of sugary beverages | 31 |
| 3.5.7 | Manufacturing and storage warehouse for Excise purposes | 31 |
| 3.5.8 | Possession or control of mineral fuels, oils and products of their distillation, bituminous substances and mineral waxes | 34 |
| 3.5.9 | Producer of electricity | 35 |
| 3.5.10 | Producer of goods not capable of been used as fuel in Chapter 84 – 89 | 35 |
| 3.5.11 | Producer, dealer, beneficiator or permit holder who trades in unpolished diamonds | 36 |
| 3.5.12 | Rebate or Refund User - Schedule 6 | 36 |
| 3.5.13 | Seller of eligible purchases of distillate fuel to diesel refund users | 37 |
| 3.5.14 | Still | 38 |
| 3.5.15 | Aviation Kerosene (AK) and/or aviation spirit | 40 |
| 3.5.16 | Tobacco leaf dealer | 41 |
| 3.6 | Accreditation | 41 |
| 3.7 | The amendment of an existing registration, licence or accredited status information | 42 |
| 3.8 | The issuing and renewal of a licence | 43 |
| 3.9 | The refusal of an application | 44 |
| 3.10 | The relocation of existing licensed premises | 45 |
| 3.11 | The suspensions and cancellation of registered or licensed person | 46 |
| 3.12 | The reinstatement of a suspended or cancelled registrant or licensee | 48 |
| 3.13 | The disclosure of information to another person | 48 |
| 3.14 | Log into eFiling | 48 |
| 3.15 | Submission of applications | 49 |
| 3.16 | Disclosure Customs | 50 |
| 3.17 | Manage RLA inbox | 50 |

Effective Date: 11 May 2026

| | | |
|----------|---------------------------------|-----------|
| 4 | REFERENCES | 51 |
| 4.1 | Legislation | 51 |
| 4.2 | Cross References | 52 |
| 5 | DEFINITIONS AND ACRONYMS | 53 |

1 PURPOSE

- a) The purpose of this policy is to provide clarity and certainty to Customs and Excise clients as well as Authorised Economic Operators (AEO) to comply with their obligations relating to the following:
- i) Registering and/or licensing and Accreditation in terms of Sections 47B, 59A, 60 and 64E;
 - ii) Amendment of existing registered or licensed information;
 - iii) Issuing and renewal of licences;
 - iv) Refusal of applications;
 - v) Disclosure of information in terms of paragraph 3.13 below;
 - vi) The relocation of existing licensed premises;
 - vii) Suspension and cancellation of registered or licensed persons;
 - viii) Reinstatement of a suspended or cancelled registrant or licensee; and
 - ix) Disclosure of information to other persons.
- b) This document also prescribes how to:
- i) Log into eFiling; and
 - ii) Submit applications.

2 SCOPE

- a) This policy applies to clients engaging in activities that require registration or licensing with SARS in terms of the Customs and Excise Act. It sets out the regulatory framework governing selected Customs and Excise activities involving excisable and levy goods.
- b) The policy provides requirements that clients must meet before applying for, and after being granted, customs or excise registration or licensing to lawfully conduct such activities and remain compliant with the Act.
- c) The policy applies to clients registered with SARS for specified Customs and Excise activities, including, but not limited to, manufacturers of biodiesel and sugary beverages (both commercial and non-commercial), electricity producers, tobacco leaf dealers, rebate users, registered stills, diamond producers and dealers, and manufacturers of excisable goods for own use as contemplated in section 116 of the Act.
- d) The policy further applies to the licencing of Customs and Excise facilities and related activities, including manufacturing, storage, and special-purpose excise warehouses, licensed distributors of fuel, agricultural distillers, and stills, as prescribed by legislation.
- e) The policy includes licences that, while not classified as Excise warehouses, are nonetheless required under the Act for the lawful conduct of specific activities.

3 POLICY STATEMENT

3.1 Persons or entities who may apply for a Customs or Excise client type

- a) The Commissioner may require any of the following person (entity) or class of persons (entities) participating in any activity regulated by the Act to be registered, licensed, designated or approved:
- i) A natural person who is a citizen or a permanent resident of South Africa or has an established place of business (fixed physical address) in South Africa and is at least eighteen (18) years old or emancipated by a court order at the time of application;
 - ii) A juristic person that has an established place of business (fixed physical address) in South Africa;
 - iii) The person having the effective management of an association of persons whether or not formed in South Africa that has an established place of business in South Africa;
 - iv) A partnership or a trust composed of individuals each of whom is a natural person who is a citizen or a permanent resident of South Africa or has an established place of business in South Africa and is at least eighteen (18) years old or emancipated by a court order at the time of application;

- v) In the case of:
 - A) A deceased estate, the executor of the estate;
 - B) An insolvent estate, the trustee;
 - C) An organ of state, the official to whom the function in respect of the activity for which registration is required, is delegated (applicable to registration only); and
 - D) Institutions, the person having the effective management of such institution (applicable to registration only); or
 - vi) A foreign principal not located in South Africa.
- b) Before any of the persons or entities mentioned in paragraph a) above may apply for Customs or Excise client type as indicated in SC-CF-19-A05, the person or entity must first register themselves as a legal entity and as a taxpayer.
- c) Persons who are required to apply on behalf of a registered legal entity and/or taxpayer for Customs or Excise client type indicated in SC-CF-19-A05 must visit a Branch Office and present the following documentation:
- i) His/her original:
 - A) Identity document;
 - B) Driver's licence;
 - C) Passport; or
 - D) Temporary identity document/passport; or
 - ii) A certified copy of one (1) of the above-mentioned documents; and
 - iii) A letter of authority (LOA) or a power of attorney (POA).
- d) A POA also enables an individual, representative taxpayer or tax practitioner to delegate his/her legal entity administrative rights to another person such as a clerk. This means that the delegated person will have partial or full administrative rights as the individual, representative taxpayer or tax practitioner for all the registered SARS products of the entity, as specified in the POA.
- e) The following person(s) who is duly authorised in writing by the applicant (including the authorised officer of the applicant) may submit an application for registration or licensing on behalf of the applicant to Customs:

| APPLICANT (ENTITY) | PERSON(S) DULY AUTHORISED (REPRESENTATIVE) |
|---|---|
| i) Company or Co-operative | A) Director; B) Manager; or C) Authorised officer of the company or co-operative |
| ii) Close corporation or partnership | A) Member; B) Partner; C) Manager; or D) Authorised officer of the close corporation or partnership |
| iii) Association, club or other body of persons | A) Chairperson; B) Manager; C) Authorised officer of the association, club or other body of persons |
| iv) Trust or trust fund | A) Administrator; B) Trustee; or C) Authorised officer of the trust or trust fund |
| v) If any of the entities mentioned in paragraph i) to iv) is in liquidation or under judicial management | A) The liquidator or judicial manager of the entity; B) If the liquidator or judicial manager is a company or firm, the duly authorised senior official of the company or firm |

| APPLICANT (ENTITY) | PERSON(S) DULY AUTHORISED (REPRESENTATIVE) |
|---|--|
| vi) Estate of a deceased or insolvent person(s) | A) Executor; B) Administrator of the estate; or C) If the executor or administrator is a company or firm, the duly authorised senior official of the company or firm |
| vii) Organ of state | An official in an executive position |
| viii) Institution | The person having effective management of the institution. |

- f) A company (who has a business or an office in South Africa) that is liable for any South African tax(es) must appoint a public officer upon registration. This public officer:
- i) May be a senior official of the company or a suitable person who is a resident of South Africa.
 - ii) Must be appointed within one (1) month after the company begins to trade or acquires an office in South Africa.
 - iii) Must be appointed by the company, agent or an authorised attorney.
- g) The details of the appointed public officer (registered representative) must be recorded at the time of legal entity registration.
- h) The registered representative of a legal entity may grant shared access as prescribed in SC-CF-43 to other eFilers who have been mandated by a Customs client to:
- i) Apply on his/her behalf for an RLA client type either through:
 - A) eFiling as prescribed in SC-CF-42; or
 - B) A Branch Office where the RLA capturing functionality is available as prescribed in SC-CF-39; and/or
 - ii) Manage their relationship on RLA as prescribed in SC-CF-50.
- i) A registered representative is any natural person who resides in South Africa and may be the:
- i) Accountant;
 - ii) Accounting officer or delegated official of a government institution;
 - iii) Advocate;
 - iv) Attorney;
 - v) Auditor;
 - vi) Bookkeeper;
 - vii) Business rescue practitioner;
 - viii) Conveyancer in the case of Transfer Duty.
 - ix) Curator;
 - x) Director;
 - xi) Executor or administrator;
 - xii) Fund administrator;
 - xiii) Guardian;
 - xiv) Insurance broker;
 - xv) Legal advisor;
 - xvi) Liquidator;
 - xvii) Public officer;
 - xviii) Relative or parent;
 - xix) Secretary;
 - xx) Tax consultant;
 - xxi) Treasurer; or
 - xxii) Trustee.
- j) The following persons are required to exercise all functions of a company and assume all the responsibilities of a public officer where a company is:

- i) In liquidation: the duly appointed liquidator(s); or
 - ii) Subject to a business rescue plan: the duly appointed business rescue practitioner for the period that the company is subject to a business rescue plan.
- k) The registered representative of the following taxpayers may under exceptional circumstances represent an applicant provided he/she has been granted shared access, as prescribed in see SC-CF-43:
- i) Estates;
 - ii) Incapacitated or terminally ill taxpayers;
 - iii) Imprisoned taxpayers;
 - iv) Non-resident taxpayers; or
 - v) Taxpayers who reside more than 200km from the nearest SARS branch.
- l) A tax practitioner may be registered as a representative of the company provided:
- i) He/she is the director of the company;
 - ii) The Letter of Authority (LOA) or Power of Attorney (POA) confirms his/her appointment; and
 - iii) He/she is a registered eFiler.
- m) A person who has been authorised as the representative of an applicant must be registered as a:
- i) Legal entity;
 - ii) Taxpayer; and
 - iii) eFiler.
- n) Any eFiler who has been mandated by a Customs client must request permission for shared access as prescribed in SC-CF-43 before he/she will be allowed to represent a legal entity at a SARS Branch Office.
- o) Shared access may be granted to the following persons, provided they are registered as an eFiler on eFiling, as prescribed in SC-CF-43:
- i) An attorney;
 - ii) A personal assistant;
 - iii) The personal assistant to the tax practitioner;
 - iv) A clerk;
 - v) An administrative officer to the spouse;
 - vi) A relative (including spouse);
 - vii) A friend;
 - viii) A fund administrator;
 - ix) A main trustee; or
 - x) A secretary.
- p) A licensed clearing agent or registered agent who has been mandated by a Customs client may apply on his/her behalf, provided the registered representative of such agent:
- i) Is a registered eFiler; and
 - ii) Has been granted shared access by the Customs client's registered representative through eFiling as prescribed in SC-CF-43.
- q) Exemption from registration requirements is allowed when the importer/exporter is a:
- i) Natural person who imports or exports goods:
 - A) With a total declared value less than R 150 000.00 during a calendar year; or
 - B) Which are classifiable under tariff subheading 9999.0010 or 9999.00.20.
 - ii) Person who is not a South African citizen and exports a South African registered motor vehicle to a non-SACU country for his/her personal use.
- r) The application for client types indicated in SC-CF-19-A01 with an:

- i) E (Electronic) in the submission channels column must be submitted either through:
 - A) eFiling; or
 - B) The Registration Licensing and Accreditation (RLA) capturing capability on SARS Service Manager (SSM).
- ii) M (Manual) in the submission channels column must:
 - A) Complete the application form(s); and
 - B) Submit to a Branch Office:
 - I) The application form(s); and
 - II) The supporting document(s) as prescribed in SC-CF-19-A01.

3.2 Conditions

- a) Customs and Excise may impose conditions on a registered or licensed person that relates to:
 - i) The protection of potential tax revenue on goods received, stored, handled, transported or in any way dealt with, managed or controlled by the licensee in terms of the licence;
 - ii) The inspection of such goods by Customs officers;
 - iii) Assistance that the licensee must provide to officers to detained, seized or confiscated goods; or
 - iv) Compliance by the licensee with this Act or a tax levying Act in relation to such goods.
- b) The applicant:
 - i) Must be a registered legal and taxpayer.
 - ii) Must submit a separate application for each client type.
 - iii) Must comply with the requirements specified in:
 - A) The application form(s); and
 - B) The provisions in the Act that relates to the client type.
 - iv) Must submit the relevant supporting documents (see details under each client type below). However, if the supporting documents for contact details, physical address details and bank account details are already in SARS possession, it must not be requested unless the information has changed.
 - v) **Must provide:**
 - A) **The GPS coordinates for the physical address of the premise; and**
 - B) **The photograph/picture of the front part of the premises.**
 - vi) **The photograph/picture should be in JPG. or PNG format, with a maximum of 10 files at maximum 5MB each.**
 - vii) May authorise someone else (a natural or juristic person) who is located in South Africa to apply on this/her behalf, provided such nominated person is duly authorised in writing to apply on his/her behalf.
- c) Documents scanned or uploaded can be the original or certified copy of the original, see DA 185 block 14.
- d) APT, Customs or Excise client number:
 - i) A registrant or licensee may not authorise or allow another person to use his/her client number, except where expressly required or permitted in terms of the Act.
 - ii) The client number and/or facility code (see SC-CF-19-A02) must be indicated on:
 - A) Any communication to SARS or other organs of state; or
 - B) Any authorisation issued to a registered agent or licensed clearing agent that will be acting on behalf of such registered or licensed person.
- e) The registered or licensed person must:
 - i) Inform Customs and Excise within seven (7) working days if he/she:
 - A) No longer carries on the business for which the licence or registration was issued.
 - B) No longer complies with the qualifications prescribed in the Rules.
 - ii) Make available any information, books, accounts and other documents necessary on request for:
 - A) Verifying any statements made by the applicant or the authorised officer of the applicant in the application; or

- B) Ascertaining facts relating to the activity in respect of which registration is sought.
- iii) Take any reasonable steps to safeguard all goods that are at any stage under his/her physical control against damage, destruction or loss.
- f) No person may transact business with Customs and Excise until all obligations relating to such registration or licence have been met.
- g) The application approval letter and certificate must be:
 - i) Kept on the registered or licensed premises; and
 - ii) Made available to an officer upon request or during the inspection of the registered or licensed premises.
- h) Any directives issued by Customs or Excise in connection with procedures applicable to the registration or licensing of a person, subsequent to the date of application or during the validity period of the registration or licence issued on approval of the said application, must be:
 - i) Deemed to be part of the afore-mentioned terms and conditions from the date on which such directives are issued; and
 - ii) Observed by the registrant or licensee as if they were included therein and duly subscribed to by the registrant or licensee.
- i) Premises or facilities that will be used for the storage, manufacturing or processing must be:
 - i) Approved by Registration and Licensing for that purpose; and
 - ii) Open to authorised officers at all reasonable times for inspection, verification of records and operations including supervision of tallying operations, to verify whether the registered or licensed person complies with the requirements.
- j) **For amendment and renewal of premises/ facilities that will be used for the storage, manufacturing or processing, the applicant must provide reasons for amendment and such reasons may include:**
 - i) **Changing the limit amounts to either increase or decrease;**
 - ii) **Changing the limit amount accompanied by:**
 - A) **Relocation of facility; and**
 - B) **Adjustment (Extend / Reduce) facility.**
 - iii) **Altering the limit amount in application for a fixed bond client types such as:**
 - A) **Container depot,**
 - B) **Degrouping depot,**
 - C) **Searcher for or of a wreck (Local),**
 - D) **Registered agent: Searchers for or of a wreck (non-local),**
 - iv) **Amending the address such as:**
 - A) **Change of street name;**
 - B) **Relocation of facility**
 - v) **Changing the commodities to be stored in the facility.**
- k) A contract concluded between a registrant or licensee and another person to perform any of its functions will not relieve the registrant or licensee of its responsibilities under the Act and SARS policies and procedures.
- l) The applicant must:
 - i) Inform Customs or Excise within seven (7) working days if his/her:
 - A) Failed to comply with any conditions or obligation imposed by the Commissioner;
 - B) Committed an offence under the Act;
 - C) Committed an offence that involved fraud or dishonesty;
 - D) Have been sequestered or liquidated;
 - E) No longer carries on the business for which the applicant or the authorised officer of the applicant has been registered or licensed; or
 - F) No longer meets the criteria for accreditation as prescribed in SC-CF-07.
 - ii) At the time of application, declare that he/she has not contravened/failed to comply with any of the provisions of the Act.

- m) All applications captured electronically on behalf of the applicant at a Branch Office must be signed using the digital signature pad.
- n) SARS may require an applicant to furnish a surety (refer to see SC-SE-05 or SE-BON-02). If surety is required, the application will be forwarded for Compliance Risk Unit and Finance: Revenue Accounts Unit for Customs compliance and financial risk assessment.
- o) Bank account details
 - i) If bank account details are provided at the time of application, it will enable SARS to pay any refunds into the bank account provided.
 - ii) A bank account can be linked to other product types for example Excise or APT.
 - iii) In the case of an importer not located in South Africa and does not have a South African bank account, the client must declare the bank account of a third party that is located in South Africa.
 - iv) The guidelines and rules that relate to the change of bank details are contained in GEN-GEN-41-G01.
- p) The current SARS Service Manager (SSM) authentication functionality will be used to authenticate the applicant or their representative. If the applicant or their representative fails to authenticate their details, the application will be rejected and the applicant or their representative will be instructed to update their details as prescribed in GEN-REG-01-G04.

3.3 Merging of duplicate records of the same entity

- a) The registrations of entities were performed separately in the different SARS Core Tax Systems (CTSs) prior to the implementation of Single Registration, which resulted in the same entity being registered for several tax types at SARS e.g. Company ABC may be registered for Income Tax, VAT, PAYE, Customs or Excise.
- b) In order to join an entity's various registered SARS products (duplicated records), the registered representative of the entity may:
 - i) Use the Merge Entity functionality on eFiling as prescribed in GEN-ELE-15-G01; or
 - ii) Visit a Branch Office and request the BFE agent to merge their duplicate records.

3.4 Customs client types and facilities

This section provides regulations for application for registration or licensing of some Customs client types and facilities indicated in SC-CF-19-A05.

3.4.1 Automotive Production and Development Programme (APDP)

- a) The applicant must register with Customs as:
 - i) An importer and/or exporter (see paragraph 3.4.9); and
 - ii) A registered rebate user (see paragraph 3.4.13).
- b) The applicant must register their premises as a special manufacturing warehouse for APDP purposes (see annex 4A5).
- c) The applicant must manually submit to any Customs Branch Office:
 - i) The completed DA 185, annex 4A5; and
 - ii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4A5; and
 - C) SC-CF-19-A01.

3.4.2 Cargo reporters

Effective Date: 11 May 2026

- a) Carriers, Port or Railway authorities or operator(s) (e.g. depot, container terminal, wharf or transit shed operator) must register with SARS for the purpose of submitting, receiving and processing cargo reports if:
 - i) Transporting goods or travellers into or out of South Africa on board a vessel, aircraft, railway carriage or vehicle; or
 - ii) Loading on board a vessel, aircraft, railway carriage or vehicle any goods that are not in free circulation i.e. bonded goods, at any place in South Africa and then transport those goods to another place in South Africa or through South Africa. Road carriers removing goods in bond must first licence with Customs in terms of Section 64D (see SC-TR-01-04).
- b) The external policy on Reporting of Conveyances and Goods (SC-CC-38) describes the submission of cargo reports and carriers responsibilities.
- c) A carrier who is not located in South Africa must:
 - i) Appoint a registered agent in South Africa for the purpose of submitting cargo reports in terms of Section 8 on their behalf (refer to paragraph 3.4.14); and
 - ii) Submit a letter of appointment to the appointed registered agent located in South Africa.
- d) Cargo reporters must apply for registration:
 - i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture the application on their behalf; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 8;
 - II) The annex DA 8A.02 – Airport Authorities, DA 8B.02 – Railway Authorities or DA 8.03 – Wharf Operators; and
 - III) SC-CF-19-A01.
- e) Port Authorities must manually submit to any Branch Office:
 - i) The completed DA 8, annex DA 8.01; and
 - ii) The relevant supporting documents as prescribed in:
 - A) The DA 8;
 - B) The annex DA 8.01; and
 - C) SC-CF-19-A01.
- f) The facility code allocated must be specified on the confirmation of registration letter SC-CF-05-A21.
- g) Cargo reporters must also register with SARS as an EDI user, see paragraph 3.4.8.

3.4.3 Customs Clearing agent

- a) No person (excluding a registered agent) may lodge a Customs Clearance Declaration (CCD) for reward on behalf of any client or provide a service that includes the clearance of goods, unless licensed as a Customs clearing agent, refer to Section 64B.
- b) The applicant must provide:
 - i) The names of each person or employee(s) who have at least five (5) years' experience in the clearing agent industry;
 - ii) The place (e.g. Customs Controlled Area) where such licensed clearing agent will be conducting business with SARS; and
 - iii) The agreement mentioned in Rule 64B.05(6).
- c) Licensed Customs clearing agents who want to represent entities not located in South Africa must also register as a registered agent, see paragraph 3.4.14.

- d) The applicant must submit his/her application:
 - i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture the application on his/her behalf; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The annex 4B5; and
 - III) SC-CF-19-A01.
- e) If a clearing agent's business includes the receipt, delivery or the transport of imported or exported goods into or from South Africa on behalf of another person for reward, he/she must also register with Customs as a Cargo reporter, see paragraph 3.4.2.

3.4.4 Customs storage warehouse

- a) Section 19 makes provision for the licensing of Customs storage warehouse, Section 21 for Special storage warehouse and Section 21A Customs warehouse licensed within a designated area within an SEZ which had been approved by the Minister of Trade and Industry and Customs.
- b) Storage and manufacturing warehouses may be licensed on the same premises, provided they are separated from each other.
- c) The site plan must:
 - i) Be a detailed plan of the premises but need not be a blueprint, although it must be according to scale;
 - ii) Show the position(s) of the proposed storage warehouse in relation to the adjoining building(s) and public thoroughfare(s);
 - iii) Provided adequate space to enable Customs officers to conduct enforcement functions on the premises; and
 - iv) Be signed and dated by the applicant.
- d) A special storage warehouse for export for the storage of second-hand motor vehicles:
 - i) May not be leased or otherwise ceded to or allow any other party to use the licensed warehouse;
 - ii) May under no circumstances be approved in the immediate vicinity or close proximity of a land port of entry;
 - iii) Must have gates wide enough to allow a car carrier to offload or load the vehicles from or into the warehouse;
 - iv) May not load or offload vehicles on public roads (this must be done within the warehouse facility); and
 - v) May not conduct repairs or servicing, except for the fitment of batteries, reflectors and chevrons.
- e) Regarding a duty- and tax-free shop:
 - i) Any person who intends to operate such facility must first obtain approval from the relevant port authority before approaching Customs; and
 - ii) The sales area must be separated from the storage areas.
- f) A Customs warehouse number allocated must consist of:
 - i) The location of the warehousing place, e.g. Johannesburg (JHB) or Cape Town (CTN); and
 - ii) The warehouse type:
 - A) OS for storage warehouse; or
 - B) SOS for special storage warehouse.
- g) Movements into or between and export movements from any licensed warehouse facility must be done either by the licensee or a licensed remover of goods in terms of Section 64D.

Effective Date: 11 May 2026

- h) A licensee is liable for the duty on all goods stored or manufactured in a Customs warehouse until he/she can provide proof that the goods in question have been duly cleared through Customs and delivered or exported from South Africa.
- i) The following table indicates the differences between the various Customs storage warehouses:

| | SECTION 19 WAREHOUSE | | SPECIAL STORAGE WAREHOUSE (SOS) | | |
|---|--|---|--|--|-----------------------------------|
| | Storage (OS) | Stockist (OS) | Section 21(1) | Export Section 21(3) | CCA Enterprise Section 21A |
| Application form | DA185 | | | | |
| Annexure | DA185 4B3 (ii) | DA185 4B3 (iii) | DA 185 4B4 (i), (iv) (v) and (vi) | DA185 4B4 (ii) | DA185 4B9/B10 |
| Type of goods | Dutiable imported goods | | Dutiable imported goods including second hand motor vehicles | Dutiable and duty-free imported goods | |
| Storage of goods for: | | | | | |
| Home use | Yes | Yes | Yes | No | Yes |
| Export | Yes | No | Yes | Yes | Yes |
| Inward processing | Yes | Yes | Yes | No | Yes |
| Home use processing | Yes | No | No | No | Yes |
| Supply to | Anyone | Home Use: Anyone Inward processing: rebate users | Anyone, except in the case of in-/outbound duty- and tax-free shops/travellers Ship/aircraft stores | Anyone | Anyone |
| Repacking of goods within a licensed warehouse | Provided approval has been obtained from Customs | | No approval required from Customs | | |
| Sorting of goods within a licensed warehouse | Provided approval has been obtained from Customs | | No approval required from Customs | | |
| (De)Consolidation | No | | | Yes | No |
| Customs Procedure Code (CPC) | E40-00 or E42-00 | E40-00 | E42-00 | E42-00 | E40-00 or E42-00 |
| The person who may store the goods | The licensee or any importer/exporter | The licensee | The licensee who must be the owner of the vehicles | The licensee or an accredited importer | The licensee or importer/exporter |
| Storage Period | Two (2) years | Two (2) years | Two (2) years | Six (6) months | Two (2) years |

| | SECTION 19 WAREHOUSE | | SPECIAL STORAGE WAREHOUSE (SOS) | | |
|--|--|---------------|---|--|--|
| | Storage (OS) | Stockist (OS) | Section 21(1) | Export Section 21(3) | CCA Enterprise Section 21A |
| Extension of storage | One (1) year Request thirty (30) days before the storage period expires | | | Three (3) months on good cause Request prior to expiring of the six (6) months storage period | One (1) year Request thirty (30) days before the storage period expires |
| Surety | One (1) per Customs Controlled Area | | | | |
| Validity period of license issued | Indefinite, subject to the conditions the Commissioner may impose | | | | 1 January to 31 December |
| Approved by | Operations Manager: Registration and Licensing: Alberton | | Senior Manager: Registration and Licensing: Head Office | | |

- j) The applicant must submit his/her application:
- i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The relevant annex; and
 - III) SC-CF-19-A01.

3.4.5 Container Terminal

- a) Container terminals must first license with the National Ports authority TRANSNET. Once licensed and appointed by the Commissioner in terms of the Schedules to the Rules, the operator of such container terminal must register with Customs as a cargo reporter (see paragraph 3.4.2) to report the:
- i) Loading of containers onto vessels and off-loading of containers from vessels;
 - ii) Transhipment of containers;
 - iii) Storage of containers;
 - iv) Stacking and unstacking of containers;
 - v) Receipt for shipment and the delivery of containers;
 - vi) Transfer of containers within the terminal;
 - vii) Transfer of containers between terminals, if requested, including container or cargo transfers for Customs inspection purposes.
- b) Once the Container Terminal facility has been approved by Commissioner, the Container Terminal operator must register with Customs as:
- i) A cargo reporter, see paragraph 3.4.2; and
 - ii) An EDI user to enable him/her to submit his/her cargo reports electronically to SARS through the CPS system, see paragraph g).

3.4.6 Depot

- a) In terms of Section 6, the Commissioner may appoint or prescribe places where depots may be established.

- b) There are two (2) types of depots:
- i) Container depots, see annex 4B16; and
 - ii) Degrouping depots for air cargo, see annex 4B14.
- c) The person operating or managing these depots must first license the premises as:
- i) A container depot in terms of Section 64A for the:
 - A) Storage of containers until the content had been cleared for home use or for outright export;
 - B) Unpacking of containers;
 - C) Detention, seizure of goods or containers;
 - D) Physical inspection of containers or the content of containers;
 - E) The delivery of the content of containers to the importer after the contents have been duly entered; or
 - F) Packing of containers for export.
 - ii) A degrouping depot in terms of Section 64G for the:
 - A) Removing of air cargo from a transit shed before due entry thereof for the storage;
 - B) Detention of air cargo;
 - C) Unpacking of air cargo;
 - D) Examination of consolidated packing or its contents;
 - E) Removal to another degrouping depot; or
 - F) Delivery of air cargo to the importer after due entry thereof.
- d) The applicant must submit his/her application:
- i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The relevant annex 4B14 or 4B16; and
 - III) SC-CF-19-A01.
- e) Once licensed the licensee must register with Customs:
- i) As a cargo reporter on the CPS for the purpose of reporting inbound and outbound movement of goods or cargo for such licensed premises (see paragraph 3.4.2); and
 - ii) As an EDI user to communicate electronically to Customs via the CPS (see paragraph 3.4.8).
- f) The site plan must indicate the following areas for:
- i) Customs to perform enforcement functions;
 - ii) Physical inspection of container or air cargo;
 - iii) Installation of scanners;
 - iv) Parking space for Customs officers; and
 - v) Temporary safekeeping of detained or seized goods, containers or air cargo pending steps to be taken in connection with the goods.
- g) The licensee must be issued with a SARS facility code (see SC-CF-19-A02). The facility code must be reflected on the letter of approval SC-CF-05-A04 and the certificate (SC-CF-05-A29).

3.4.7 Deferment facility

- a) Deferment is not a client type, it is a facility granted to registered or licensed Customs clients to defer payment of duty for a period and up to a maximum amount of duty (refer to SC-DT-B-01).
- b) The registrant or licensee must complete the DA 650 to apply for the deferment facility and submit the required documents as prescribed in SC-CF-19-A01.

- c) The applicant must indicate the total limit required in duty and VAT.
- d) Customs determines the amount of surety to be provided (see SC-SE-05) before the facility is granted.
- e) Any application for amendment of dates, or an increase, or decrease of deferment limits, requires a new bond to be completed and approved accordingly (see SC-SE-05).
- f) Clients with overdue debt(s) may not partake in this facility.
- g) Once the deferment account is created or when the deferment amounts on the DFM01 has been increased or decreased, Registration and Licensing must complete and attach the DA 652 to SC-CF-05-A04.

3.4.8 Electronic communication with SARS

- a) The following registrants or licensees must register with Customs as an EDI user for the electronic submission of:
 - i) Cargo reports through the CPS system (see paragraph 3.4.2) (refer to SC-CC-12); or
 - ii) CCD in terms of goods imported into or exported from South Africa:
 - A) Importers and exporters (see paragraph f)); or
 - B) Customs clearing agent(s) (see paragraph 3.4.3) or registered agent(s) (see paragraph 3.4.14).
- b) An importer, exporter, Customs clearing agent or registered agent is not required to register with Customs as an EDI user, if he/she submits less than ten (10) declarations per calendar month that do not exceed ten (10) lines.
- c) The applicant must manually submit to any Branch Office:
 - i) His/her completed DA 185, annex 4A6; and
 - ii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4A6; and
 - SC-CF-19-A01.
 - iii) The user agreement which must be signed and initialled by the applicant and two (2) witnesses on all pages; and
 - iv) On an official company letterhead, confirm:
 - A) The company particulars;
 - B) The Customs client number;
 - C) Whether the applicant is a new or existing EDI user; and
 - D) That adequate measures have been introduced to:
 - I) Retain control of the digital signature;
 - II) Prevent disclosure of digital signature to any unauthorised person;
 - III) Inform the Commissioner immediately if the digital signature has been compromised in any manner;
 - IV) Ensure that information remains complete and unaltered;
 - V) Ensure that the standard of reliability is in accordance with the standard of the user agreement and the applicable section and Rule;
 - VI) Backups;
 - VII) Access control; and
 - VIII) Identification and notification of security breaches.
- d) A registered EDI user:
 - i) Must adhere to the conditions stipulated in the user agreement; and
 - ii) Is accountable for all liabilities and obligations arising from the electronic communication with Customs.
- e) The registrant must communicate with Customs via e-mail if his/her computer system is inoperative.

- f) Before SARS issues the applicant with a digital certificate, authentication code and EDI profile details, the Manager Business Systems must verify if the applicant's information security document contains the required adequate measures as prescribed in paragraph b),c)iii) and c)iv)C).

3.4.9 Importer and exporter

- a) No person may import into or export from South Africa unless registered as an importer or exporter.
- b) A person intending to import or export can be located in South Africa or in another country.
- c) Applications to be an importer (annex 4A1) or exporter (annex 4A2) must be submitted:
- i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The annex 4A1 or 4A2; and
 - III) SC-CF-19-A01.
- d) Importers or exporters not located in South Africa must:
- i) First register themselves with SARS as a legal entity as prescribed in GEN-REG-01-G04);
 - ii) Nominate a registered agent located in South Africa as his/her representative; Disclose such relationship, either via:
 - A) eFiling, if a registered eFiler.
 - B) If not a registered eFiler, the applicant must:
 - I) Visit a Branch Office where the RLA capturing functionality is available; and
 - II) Provide the relevant supporting document(s) as prescribed in the DA 185, the annex 4A1 or 4A2 and SC-CF-19-A01.
 - C) Where a non RLA client nominates an RLA client, he/she must complete and submit the DA 185, the annex 4A1 or 4A2, the DA 185.D and the required documents.
 - D) Where an RLA client nominates a non RLA client he/she must:
 - I) Complete and upload the DA 185.D as an additional document through eFiling, if a registered eFiler; or
 - II) If unable to upload it through eFiling or not a registered eFiler, the nominator must submit the completed DA 185D to a Branch Office where the RLA BFE capturing functionality is available.
- e) Entities not located in South Africa who clears cargo for international transit only through South Africa is not required to register with Customs as an importer or exporter.

3.4.10 Approved exporters

- a) Exporters of products under the SADC, SADC–EPA, SACU-EFTA, General System of Preferences (GSP) with Norway, Russia or Turkey, SACU/MERCOSUR, SACUM-UK EPA and/or AfCFTA and/or international trade agreements must apply for an origin certificate at a Branch Office, unless they are approved exporters. Approved exporter status allows exporters to make use of origin declarations in lieu of the certificate of origin, irrespective of the value of a shipment, provided:
- i) The products exported fulfil all origin requirements in terms of the of the trade agreement;
 - ii) The exporter complies with the conditions imposed by Customs;
 - iii) All origin declarations on his/her invoices contain the Customs authorisation number;
 - iv) Origin declarations apply to all products exported;
 - v) The applicant, the authorised officer of the applicant or his/her authorised representative has:
 - A) Not contravened the requirements of the trade agreement;
 - B) Not committed any offence in terms of the Act for the past two (2) years;
 - C) Provided the necessary guarantees to verify the originating status of the exported goods;
 - D) Provided appropriate manufacturing process of the goods involved; and
 - E) Given a written undertaking accepting responsibility for all origin declarations to be issued.

- vi) Approved exporter's status must be cancelled if:
 - A) A false origin declaration concerning the origin or value of any consignment is made;
 - B) The requirements of the agreements or of the Rules are not complied with; or
 - C) Customs has not been notified that the goods no longer fulfil the required origin conditions, i.e.:
 - I) Change in the source of materials;
 - II) Change in the manufacturing process;
 - III) The need for approval ceases; and/or
 - IV) If a change in the legal identity or address of the approved exporter has occurred.
 - vii) Where approved exporter status has been cancelled or the use of an origin declaration on his/her invoices have been prohibited, the exporters must apply for a certificate of origin in respect of all exports for which originating status is claimed. SC-RO-01 describes the requirements for origin declarations.
- b) Exporters of quota products are excluded from applying for approved exporter status unless the Manager: Rules of Origin (ROO), grants approved exporter status after consultations with the relevant government department. However, this exception does not apply to exporters of quota products under the SADC-EPA of which the Department of Forestry, Fisheries and the Environment have not approved a quota.
 - c) Applications to be an approved exporter in terms of the:
 - i) SADC, SADC-EPA, SACU-EFTA, General System of Preferences (GSP) with Norway, Russia or Turkey, SACU/MERCOSUR, AfCFTA or SACUM-UK EPA trade agreements must be submitted:
 - A) Through eFiling, if a registered eFiler; or
 - B) If not a registered eFiler, the applicant must:
 - I) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - II) Provide the relevant supporting document(s) as prescribed in the DA 185, the annex 4A2 and SC-CF-19-A01.

3.4.11 Manufacturer in terms of drawback

- a) Persons who use imported goods in the manufacturing, processing, finishing, equipping or packing of goods for export may claim a drawback of the Customs duties paid at time of importation if registered in terms of Schedule 5 drawback items.
- b) The applicant must manually submit to a Branch Office in whose area of control the manufacturing premises is situated:
 - i) His/her completed DA 185, annex 4A10; and
 - ii) The relevant supporting document(s) as prescribed in:
 - A) The DA 185;
 - B) The annex 4A10; and
 - C) SC-CF-19-A01.
- c) The applicant must provide details of:
 - i) The type of imported material that will be used in the manufacturing of other goods or articles;
 - ii) The type of goods or articles that will be manufactured from such imported material; and
 - iii) The method that will be used to prove his/her drawback claim (see Notes to Schedule 5 Part 1).
- d) The external policy on drawbacks SC-DT-C-13 describes:
 - i) The qualifying criteria for claiming a drawback;
 - ii) The documentation required; and
 - iii) The submission of drawback claim.

3.4.12 Producers in terms of international trade agreements

- a) Any exporter who produces goods of South African origin in order to export the goods for the purposes of preferential treatment in terms of the following international trade agreements or non-reciprocal generalised systems of preference, must register as a producer to export qualifying products:
- i) Economic Partnership Agreement (EPA) between the European Union and the Southern African Development Community (SADC)-EPA Group;
 - ii) SADC Agreement;
 - iii) Free Trade Agreement between the European Free Trade Association (EFTA) and the Southern African Customs Union (SACU);
 - iv) Agreement between the Common Market of the South (MERCOSUR) and the Southern African Customs Union (SACU);
 - v) General System of Preferences (GSP) with:
 - A) Russia;
 - B) Norway; or
 - C) Turkey;
 - vi) African Continental Free Trade Agreement (AfCFTA); and
 - vii) Economic Partnership agreement between the SACU Member States and Mozambique and the United Kingdom of Great Britain and Northern Ireland (SACUM-UK EPA).
- b) An exporter (applicant) must submit his/her application:
- i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The annex 4A7; and
 - III) SC-CF-19-A01.
- c) An exporter (applicant) in terms of AfCFTA must submit his/her application:
- i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The annex 4A7; and
 - III) SC-CF-19-A01.
- d) The external policy (SC-RO-02) contains the criteria that must be met when determining the origin of goods imported into or exported from South Africa.

3.4.13 Rebate user – Schedule 3 and 4

- a) In order to import goods under the following rebates the importer must also register with Customs as a rebate user:
- i) Any rebate items of Schedule 3;
 - ii) Rebate item 410.03; and
 - iii) Rebate item 470.03.
- b) The rebate store must be located in South Africa.
- c) The applicant must submit his/her application:
- i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:

Effective Date: 11 May 2026

- A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The relevant annex 4A3; and
 - III) SC-CF-19-A01.
- d) The applicant must comply with the conditions specified in the rebate item(s) listed at the time of his/her application.
- e) Where an International Trade Administration Commission (ITAC) permit is required in terms of the rebate item, the applicant can only be registered as a rebate user if he/she is the holder of such a permit.
- f) Rebate premises or facilities that are situated in the same building or on the same floor together with other businesses must be separated from each other.
- g) Bulk storage tanks used must be calibrated and Customs must be able to seal it, if and when necessary.
- h) The following additional supporting documents must be presented with the application form:
 - i) The ITAC permit, if required by the rebate item.
 - ii) The agreement between the importer or exporter and the manufacturer which must stipulate:
 - A) The terms on which the manufacturing or production will be undertaken;
 - B) The yield; and
 - C) The party who will be responsible for the products manufactured or produced.
 - iii) A plan (not necessarily a blueprint) of the premises showing the exact location of the proposed rebate store (e.g. store, vessel, tank and yard).
 - iv) A list of plant and machinery.
- i) Rebate items 406,407,409, 412, 413, 414, 460, 480, 490, 495 and 497 of the 4th Schedule do not require compliance with section 75 and rule 75 of the act and a rebate user needs not to apply to SARS for registration, nor provide security as envisaged in rule 75 of the act.

3.4.14 Registered Agent

- a) The person applying for registration as a “Registered Agent” must be located in South Africa.
- b) The applicant must submit his/her application:
 - i) Through eFiling, if registered as an eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The annex 4A13; and
 - III) SC-CF-19-A01.
- c) The applicant may be:
 - i) A natural person, ordinarily South Africa resident; or
 - ii) A juristic person incorporated, registered or recognised in terms of the laws of South Africa or of another country.
- d) Registered agent located in South Africa may represent the following client types not located in South Africa:
 - i) Importers, see paragraph 3.4.9;
 - ii) Exporters, see paragraph 3.4.9;
 - iii) Licensed removers of goods in bond, see paragraph 3.4.15;
 - iv) Carriers e.g. sea, air, road or own goods carrier, see paragraph 3.4.2; or
 - v) Persons searching wreck or searching for wrecks, see paragraph 3.4.16.

- e) The nominated registered agent:
 - i) Is liable for the fulfilment of all obligations imposed on the client types he/she represents in paragraph d) above;
 - ii) May complete and submit a Customs declaration on behalf of the foreign principal; and
 - iii) May submit an application form on behalf of a foreign principal (e.g. importer, exporter or remover of goods in bond) to Customs.

- f) A registered agent may submit an RLA client type application electronically:
 - i) Through eFiling, if registered as an eFiler; or
 - ii) If not a registered eFiler, the registered agent must:
 - A) Visit a Branch Office where the RLA capturing functionality service is available to disclose his/her relationship only if both clients are RLA client types; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The relevant annex; and
 - III) SC-CF-19-A01.

- g) The following details must be disclosed:
 - i) The name and Customs client number of the registrant or licensee making the disclosure or on whose behalf the disclosure is made;
 - ii) The date of the disclosure;
 - iii) The name and Customs client number of the nominated person, e.g. registered agent;
 - iv) The nature of their relationship, e.g. submission of declaration, reports, statements, returns, notices, notification, application, request or other documents;
 - v) If the relationship relates to:
 - A) A new relationship; or
 - B) An existing relationship that must be terminated; and
 - vi) That authorisation is given to the nominated registered agent to:
 - A) Use registrants or licensees Customs client number on documents to be submitted to Customs on the foreign registrant or licensee;
 - B) Submit refund or drawback application on behalf of the foreign registrant or licensee;
 - C) Apply on behalf of the foreign registrant or licensee for a duty deferment benefit; or
 - D) Operate on the foreign registrant or licensee deferment account, if a deferment benefit holder.

- h) A nominated registered agent must, within seven (7) working days from the date of nomination, confirm or reject the relationship electronically:
 - i) Through eFiling, if registered as an eFiler; or
 - ii) If not a registered eFiler, the nominated registered agent must:
 - A) Visit a Branch Office where the RLA capturing functionality is available; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The relevant annex; and
 - III) SC-CF-19-A01.

- i) If the relationship is not confirmed or he/she rejects the relationship, another registered agent must be nominated in order for the foreign principal to transact with Customs.

- j) The applicant or the authorised officer of the applicant must:
 - i) Be permanently employed at the premises where or from where the business must be conducted; and
 - ii) Have sufficient knowledge of Customs or Excise laws and procedures to ensure that the activities to which the application relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

- k) A nominator (e.g. foreign principal) can establish a number of relationships with the same RLA client type (e.g. Registered agent).
- l) No SARS intervention is required at the time of setting up the relationship.
- m) The establishment and cancellation of relationships is bi-directional.
- n) A registered agent appointed by a licensed remover of goods in bond not located in South Africa, must at the time of application indicate the bond limit.

3.4.15 Remover of goods in bond

- a) Any person who removes bonded goods via road in the following circumstances, must be licenced as a remover of goods:
 - i) To a destination:
 - A) Within the common Customs area, e.g. direct removal of imported goods in bond (RIB);
 - B) Outside the common Customs area, e.g. a direct removal of imported goods in bond in transit (RIT);
 - ii) From any places appointed in terms of Section 6 (e.g. places of entry, ports, Customs and Excise airports) where imported goods can be landed from a ship, aircraft or other vehicle to a Customs and Excise warehouse.
- b) The following persons are exempted from being a licensed remover of goods in bond:
 - i) Container operators who must move containers to a:
 - A) Container terminal; or
 - B) Container depot to which it has been consigned to.
 - ii) Importers, Rebate users (Schedule 3, 4 and 6) or licensees of any premises who use their own transport to remove goods:
 - A) From the place in South Africa where it landed to their premises; or
 - B) From their premises to another premises within South Africa or to any other country within the common Customs area.
 - iii) CCA enterprise who removes goods to:
 - A) Another CCA enterprise within the designated CCA; or
 - B) A SEZ operator within the same designated CCA.
- c) The applicant must submit his/her application:
 - i) Through eFiling, if registered as an eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The annex 4B6; and
 - III) SC-CF-19-A01.
- d) A licensed remover of goods in bond must also register with Customs as:
 - i) A cargo reporter, see paragraph 3.4.2; and
 - ii) An EDI user to enable him/her to submit his/her cargo reports electronically to SARS through the CPS system, see paragraph 3.4.8.
- e) The external policy SC-TR-01-05 focus on the specific provisions pertaining to Section 64D and the rules thereto that relates to the removal of goods in bond.

3.4.16 Searcher of abandoned wreck or to search for an abandoned wreck

- a) No person may search any abandoned wreck or search for an abandoned wreck unless licensed with Customs.

- b) The person must submit his/her application:
 - i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting document(s) as prescribed in:
 - I) The DA 185;
 - II) The annex 4B15; and
 - III) SC-CF-19-A01.
- c) The onus is on the applicant to establish whether the wreck has been abandoned or that the rights of another party will not be infringed before applying for a licence to search any abandoned wreck or to search for an abandoned wreck.
- d) There are two (2) types of persons that may apply:
 - i) A person located in South Africa; or
 - ii) A foreign principal represented by a nominated registered agent located in South Africa.
- e) The applicant who is located in South Africa must provide a surety to Customs before his/her application for licensing will be approved (see SC-SE-05). If the applicant is not located in South Africa, his/her nominated registered agent must provide the required surety to Customs.
- f) Any wreck older than fifty (50) years may not be disturbed or removed by a licensed person without the permission of the National Monuments Council.
- g) The licensee must cancel his or her licence when he/she:
 - i) Fails to commence work within three (3) months from the date of issuing of the licence;
 - ii) Terminates operations; or
 - iii) Is not able to comply with any of the conditions stipulated by Customs.
- h) Customs may issue more than one (1) licence to search or salvage a particular abandoned wreck. No licence gives the applicant the exclusive right to search for any particular abandoned wreck.
- i) The Commissioner may prescribe in the Rules the circumstances and the conditions under which a licence may be issued to the searcher.

3.4.17 Special Economic Zone (SEZ)

- a) In terms of Schedule 4 a registered SEZ operator or licensed Customs controlled area enterprises may import goods of any description without the payment of Customs duty and VAT for:
 - i) The manufacturing of other goods by a licensed Customs controlled area enterprise within a Customs Controlled Area, see rebate item 498.01.
 - ii) Use in the construction and maintenance of the infrastructure of a Customs controlled area within an SEZ, see rebate item 498.02. Infrastructure is limited to the basic structural elements permanently installed in a Customs controlled area, which include sanitation, supply of electricity, roads, bridges, buildings and the like.
- b) SEZ operator
 - i) The holder of a valid SEZ operator's permit issued by the Minister of Trade and Industry authorising such person to develop and operate a new or existing SEZ must submit his/her application:
 - A) Through eFiling, if a registered eFiler; or
 - B) If not a registered eFiler, the applicant must:
 - I) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and

- II) Provide the relevant supporting document(s) as prescribed in the DA 185, annex 4A11 and SC-CF-19-A01.
 - ii) The SEZ operator must provide his/her VAT registration number at time of application, if a registered VAT vendor.
 - iii) The business plan must demonstrate that the SEZ operator will maintain:
 - A) The buildings;
 - B) The roads;
 - C) The equipment; and
 - D) The security of the area.
 - iv) No surety is required (refer to SC-SE-05 - Bonds - External Policy) at the time of the application or the inspection of the premises.
- c) Customs controlled areas within an SEZ
 - i) Any area designated as a Customs controlled area on the business plan of the SEZ must be registered with Customs before a number will be allocated to the designated Customs controlled area.
 - ii) The SEZ operator must provide:
 - A) The name of Customs controlled area;
 - B) Describe the area to be designates as a Customs controlled area; and
 - C) Physical address of the Customs controlled areas where the Customs controlled area enterprise will be conducting his/her business from within the SEZ.
- d) Customs controlled area enterprise (special storage/manufacturing warehouse) located permanently within a SEZ Customs controlled area, must submit their application:
 - i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The relevant annex 4B9 or 4B10; and
 - III) SC-CF-19-A01.
- e) The applicant may be requested to provide a surety as prescribed in SC-SE-05.

3.4.18 Special Shops for diplomats

- a) Any person who intends to operate a special shop for diplomats must manually submit to any Branch Office:
 - i) His/her completed DA 185, annex 4B4; and
 - ii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4B4; and
 - C) SC-CF-19-A01.
- b) Special shops for diplomats may only be licensed in the metropolitan areas of:
 - i) Tshwane;
 - ii) Johannesburg; or
 - iii) Cape Town.
- c) A single license may be issued to the premisses where:
 - i) Any dutiable locally produced goods or any imported goods (whether liable to duty or fee of duty) for sale in the shop will be stored; and
 - ii) The goods are sold to persons entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act.

- d) Goods in a special shop for diplomats may only be sold to a person who:
 - i) Is in possession of a valid diplomatic identify card which has been issued by a government department responsible for diplomatic relations. Such valid identify card must certify:
 - A) The entitlement; and
 - B) The level of privileges granted to the person.
 - ii) Has been granted diplomatic privileges by:
 - A) The Director-General of the above-mentioned department; or
 - B) An official acting under his/her authority.
- e) Prohibited or restricted imported or exported goods may not be sold in a special shop for diplomats.
- f) Any person that is entitled to diplomatic immunities or privileges under the Diplomatic Immunities and Privileges Act may purchase any goods including new motor vehicles from a licensee of a special shop for diplomats free of duty (see 406.02, 406.03, 406.04, 406.05, 406.07 or 631.00).
- g) The inventory control system must contain the following information:
 - i) Unique inventory code assigned to the goods receipted into the warehouse;
 - ii) The quantities, volume or weight of goods received;
 - iii) The date of receipt;
 - iv) The reference number and date of the sales invoice or other sales documents issued upon sale of the goods;
 - v) The date of removal;
 - vi) An indicator in terms of goods lost, destroyed or damaged; and
 - vii) The current balances on quantities of bonded goods.
- h) SARS may add additional fields required on the inventory control system.

3.4.19 Transit sheds

- a) A transit shed is a secure premises approved by Customs for the temporary storage of cargo in transit removed from a ship, aircraft or vehicle until the cargo has been Customs cleared. These premises are located on or near a pier or wharf at harbours, airports or at land border posts.
- b) These facilities are being approved for the storage of:
 - i) Imported break bulk goods removed from a ship, aircraft or vehicle; or
 - ii) Break bulk cargo that needs to be packed into or loaded onto a ship, aircraft or vehicle for export from South Africa.
- c) Persons operating a transit shed must register with Customs as a:
 - i) Cargo reporter, see paragraph 3.4.2; and
 - ii) EDI user to submit cargo reports electronic to SARS through the CPS system, see paragraph 3.4.8.
- d) Customs may at the time of application prescribe the following conditions that relates to:
 - i) Security requirements regarding the premises, equipment of the transit shed and control measures to be observed in the transit shed;
 - ii) Any procedure or obligation in connection with packages received;
 - iii) Reports to be made and procedures that relates to packages received, signs of damage, tampering or other discrepancy; and
 - iv) Records to be kept in respect of the storage and movement of goods and any other activity in the operation of the transit shed.
- e) The person operating the transit shed shall remain liable for the duties and taxes payable until he/she can provide evidence that the cargo received:
 - i) Is delivered to the nominated degrouping depot or State warehouse; or

- ii) Has been exported from South Africa.

3.5 Excise client types and facilities

This section provides regulations for application for registration or licensing of some Excise client types and facilities indicated in SC-CF-19-A05.

3.5.1 Air passenger tax (APT)

- a) Any person who departs from an airport to a destination outside South Africa must upon purchasing of their ticket pay APT to the applicable airline that offers or operates an international air service.
- b) In the following instances a person is exempted from the payment of APT:
 - i) Children below the age of two (2) years, who are not allocated a separate seat before boarding the aircraft. However, if a seat is purchased for a child below the age of two (2) years, APT is chargeable.
 - ii) Any person carried on board not for reward:
 - A) In pursuance of any requirement imposed under any law; or
 - B) To inspect the aircraft or the flight crew.
 - iii) Any person whether carried for reward or not who is carrying out a duty in terms of an international agreement, convention or obligation, subject to the approval of the Commissioner and such conditions as he/she may impose in each case.
 - iv) Any person, who is in transit through South Africa and departs from the transit area of the airport on a flight without entering South Africa by passing through immigration.
 - v) Employees of an operator or airport:
 - A) Engaged in their duties on a flight such as:
 - I) Flight crew;
 - II) Cabin attendants;
 - III) Employees escorting a person or goods;
 - IV) Employees undertaking repair, maintenance, safety or security work;
 - V) Employees ensuring the hygienic preparation and handling of food and drink;
 - VI) Airport aircraft handling, airport passenger handling and cargo handling; and
 - VII) Airline business support services including passenger services, sales, marketing, finance, administration, information technology and human resources functions;
 - B) Are required to carry out the above duties mentioned in paragraph A) above within 72 hours after his/her flight ending; or
 - C) Returning to the place where they are normally stationed or from where they normally operate within 72 hours after their flight has ended.
- c) Employees of an operator who is not on duty but departing from an airport in South Africa to a destination outside South Africa are liable to the payment of APT.
- d) Every operator that manages, owns or hires an aircraft that transport people for reward to a destination outside South Africa must register for APT purposes within seven (7) calendar days from the time of becoming so liable.
- e) Operators who have no business establishment, other fixed establishment or residency status in South Africa must appoint an agent as his/her South African representative. Such appointed agent must have a place of business within South Africa.
- f) An agent cannot be appointed by an operator who has a business establishment or other fixed establishment or is a resident in South Africa.
- g) The appointed agent must:
 - i) Act on behalf of the operator;
 - ii) Fulfil all the obligations imposed on the operator including the payment of APT duty and charges; and
 - iii) On demand pay the APT duty or any other amount owed by the operator to SARS.

- h) Operators who have a business establishment or other fixed establishment or is a resident in South Africa must:
- i) Complete the APT 102 manually;
 - ii) Visit the APT Customs Office at Oliver Reginald Tambo International Airport (ORTIA); and
 - iii) Submit:
 - A) His/her manually completed APT 102; and
 - B) The supporting documents described in SC-CF-19-A01 to the APT Officer.
- i) Operators who do not have a business establishment or other fixed establishment or is not a resident in South Africa must:
- i) Complete the APT 102 manually; and
 - ii) Appoint an agent who has a place of business in South Africa as his/her representative. Such appointed agent must:
 - A) Complete the APT 101 manually;
 - B) Visit the APT Customs Office at ORTIA; and
 - C) Submit:
 - I) The manually completed APT 102 and APT 101; and
 - II) The supporting documents prescribed in SC-CF-19-A01 to the APT Officer.
- j) A registration number will be issued to a registered operator. The registration number must be quoted in all correspondence with SARS.
- k) An operator not located in South Africa can only appoint one (1) agent to act on his/her behalf in South Africa. However, an agent can act on behalf of several operators.
- l) Complimentary or free tickets issued do not fall within the exemptions from APT. Therefore, where complimentary or free tickets are issued, the applicable APT duties must be charged.
- m) In the case of chartered flights:
- i) Where no tickets are issued, each passenger departing on such aircraft to a destination outside South Africa must pay APT.
 - ii) The person operating such once-off chargeable flight must:
 - A) Register for APT purposes; and
 - B) Submit his/her account for APT. Once the APT duty has been paid, the person may cancel his/her registration.
- n) No security is required by an operator applying for the registration of APT. However, a bond may be requested if an operator:
- i) Fails to submit his/her account on or before the due date; or
 - ii) Falls in arrears with the payment of APT when due.
- o) Operators that are not liable for the payment of APT must also register to obtain a non-liability certificate. Non-liability certificates are issued to operators who:
- i) Only transport air cargo and not persons (passengers); or
 - ii) Ceased to offer or operate international air services.
- p) Once an operator and/or his/her appointed agent has been registered they are required to register on eFiling to submit their APT account (APT 201) at the end of each accounting period, see APT-03.

3.5.2 Distributor of fuel obtained from licensee

- a) Fuel can be obtained from a licensee of a Customs and Excise manufacturing warehouse. It may be delivered to a purchaser in any of the BELN countries for consumption or for export (including supply as ship or aircraft stores). Persons who wish to conduct such operations must manually submit to any Branch Office:

- i) His/her completed DA 185;
 - ii) The annex 4B7;
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4B7; and
 - C) SC-CF-19-A01.
- b) Before any license is issued the applicant must provide the required surety as prescribed in SE-BON-02.

3.5.3 Manufacturer of biodiesel – Commercial or non-commercial

- a) A person who manufactures:
- i) More than 300 000 litres of biodiesel per calendar year is regarded as a commercial manufacturer of biodiesel; and
 - ii) Less than 300 000 litres of biodiesel per calendar year is regarded as a non-commercial manufacturer of biodiesel. They are exempted from the payment of any Excise duty and levies. However, they are required to license their premises where:
 - A) They manufacture more than 25 000 litres of biodiesel per calendar month; and
 - B) Failed to:
 - I) Register on or before 28 April 2006; or
 - II) Open, completed, submit or keep monthly biodiesel manufacturing records.
- b) Manufacturers of commercial biodiesel are divided into two (2) categories:
- i) Category 1 manufactures exclusively for consumption in South Africa; and
 - ii) Category 2 manufactures for:
 - A) Consumption in South Africa;
 - B) Exportation from South Africa; or
 - C) Removal from South Africa to BELN countries.
- c) Manufacturers of:
- i) Non-commercial biodiesel must register; and
 - ii) Commercial biodiesel must license his/her manufacturing premises as an Excise manufacturing warehouse.
- d) A person that manufactures non-commercial biodiesel must manually submit to a Branch Office in whose area of control the manufacturing premises is situated:
- i) His/her completed DA 185;
 - ii) The annex 4A9; and
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4A9; and
 - C) SC-CF-19-A01.
- e) The manufacturer of commercial biodiesel must manually submit to a Branch Office in whose area of control the manufacturing premises is situated:
- i) His/her completed DA 185;
 - ii) The annex 4B2; and
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4B2; and
 - C) SC-CF-19-A01.
- f) Manufacturers of:

- i) Non-commercial biodiesel are not required to provide surety.
 - ii) Category 1 and 2 commercial biodiesel must provide surety as prescribed in SE-BON-02 before a licence is issued.
- g) When the period for exemption from the payment of any Excise duties or levies has not been extended or the exemption has been cancelled by the Commissioner, the registrant must:
- i) Apply within fourteen (14) days from the date of the Commissioner's decision to have his/her premises licensed as a Customs and Excise Manufacturing warehouse; and
 - ii) Pay all the duties and levies on the biodiesel so manufactured.
- h) The license of a biodiesel manufacturing warehouse may be cancelled if the licensee no longer:
- i) Manufactures biodiesel; or
 - ii) Manufactures biodiesel in commercial quantities.
- i) Once the licence of a biodiesel manufacturing warehouse has been cancelled and all the obligations have been met by the licensee, the surety must be returned.
- j) Any plant or machinery used in the manufacturing of biodiesel is subject to a lien for any debt due to the State by the manufacturer of biodiesel.
- k) The following external policies indicate:
- i) When the goods are liable to the payment of Excise duty and levies; and
 - ii) The type of warehouses involved:
 - A) SE-BIO-02; and
 - B) SE-OIL-02.

3.5.4 Manufacturer of excisable goods solely for own use by the manufacturer

- a) A manufacturer of Excisable goods solely for his/her own use must manually submit a registration application to any Branch Office:
- i) His/her completed DA 185;
 - ii) The annex 4A15;
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4A15; and
 - C) SC-CF-19-A01.
- b) Any registered manufacturer of Excisable goods that owns, possesses or keeps a still must also licence his/her still as prescribed in paragraph 3.5.14 below.
- c) No surety to be provided as stipulated in SE-BON-02.

3.5.5 Special ad valorem manufacturing warehouse

- a) Every manufacturer of Excisable goods, specified in Schedule 1 Part 2B who owns the material used to manufacture such goods (partly or wholly from materials he/she own) must license his/her premises as a Special Ad Valorem Manufacturing Warehouse.
- b) Every dealer in Excisable goods as specified Schedule 1Part 2B may be required to license their premises as a Special Ad Valorem Manufacturing Warehouse.
- c) A manufacturer, owner or dealer of Schedule 1Part 2B goods must manually submit to a Branch Office in whose area of control the manufacturing premises is situated:
- i) His/her completed DA 185;
 - ii) The annex 4B8; and
 - iii) The relevant supporting documents as prescribed in:

- A) The DA 185;
 - B) The annex 4B8; and
 - C) SC-CF-19-A01.
- d) The applicant must also provide the following documents at the time of application:
- i) A duly completed certificate of value for goods liable to Excise duty;
 - ii) A list of machines and/or equipment owned by the manufacturer or owner; and
 - iii) A list of names and addresses of directors, partners or proprietors in the business venture.
- e) A manufacture, owner or dealer of the materials used to manufacture Schedule 1 Part 2B goods, where the value for ad valorem Excise duty purposes is less than R 50 000.00 during a calendar year, is not required to license such premises as a Special Ad Valorem Manufacturing Warehouse. However, they are required to manually submit their application for this exemption to a Branch Office in whose area of control the premises is situated. They must submit:
- i) The completed DA185;
 - ii) The annex 4B8; and
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4B8; and
 - C) SC-CF-19-A01 and
 - iv) Must submit SC-CF-19-A03.
- f) Manufacturers or owners of Schedule 1 Part 2B goods are exempted from licensing, if:
- i) The value for Excise duty purposes do not exceed R 50 000 during a calendar year; or
 - ii) The goods are being manufactured for own use and not for sale or disposal and in circumstance which do not constitute a business venture.
- g) An exemption is only valid for one (1) calendar year and the renewal thereof must be applied for on or before 31 December each year.
- h) Where more than one (1) person is performing the production and disposal of Schedule 1 Part 2B goods:
- i) Only one (1) licence must be issued in respect of the premises where the production and disposal of such goods are performed.
 - ii) The persons will be jointly and severally liable for the payment of the Ad Valorem Excise duty on all such goods manufactured.
 - iii) The persons must complete and submit SC-CF-19-A04 at the time of application.
- i) The Schedule 1 Part 2B goods manufactured may be stored on the licensed premises until the goods are being:
- i) Sold;
 - ii) Removed in bond; or
 - iii) Re-warehoused.
- j) The applicant must keep suitable production and disposal records, which must be made available for inspection on demand.
- k) The External policy:
- i) SE-ADV-02 applies to manufacturers and owners of goods liable to Ad valorem Excise duty manufactured by him/her partly or wholly from materials owned by such owner; and
 - ii) SE-CD-02 focuses on the specific provisions pertaining to the environmental levy that is payable on certain locally manufactured motor vehicles manufactured in a special Ad Valorem manufacturing warehouse as specified in items 151.01 and 151.02 of Schedule 1 Part 3D.

3.5.6 Manufacturer of sugary beverages

- a) A person who manufactures or intends to manufacture sugary beverages:
 - i) With a sugar content not exceeding 500 kilograms per calendar year shall be regarded as a non-commercial manufacturer; and
 - ii) With a sugar content exceeding 500 kilograms per calendar year shall be regarded as a commercial manufacturer.
- b) A person that manufactures or intends to manufacture:
 - i) Non-commercial sugary beverages must manually submit to a Branch Office in whose area of control his/her manufacturing premises is situated:
 - A) His/her completed DA 185;
 - B) The annex 4A16; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4A16; and
 - III) SC-CF-19-A01.
 - ii) Commercial sugary beverages must license his/her manufacturing premises as a manufacturing warehouse. The person must manually submit to a Branch Office in whose area of control the commercial sugary beverages manufacturing premise will be situated:
 - A) His/her completed DA 185;
 - B) The annex 4B2; and
 - C) The relevant support documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4B2; and
 - III) SC-CF-19-A01.
- c) Manufacturers of non-commercial sugary beverages are not required to provide surety.
- d) A Customs and Excise warehouse for sugary beverages may only be licensed for the:
 - i) Manufacturing of sugary beverages; and
 - ii) Storage of imported sugary beverages.
- e) The external policy SE-SB-02 focuses on the specific provisions pertaining to the Health Promotion Levy on sugary beverages and the liability the levy.

3.5.7 Manufacturing and storage warehouse for Excise purposes

- a) A licensed premises:
 - i) Is required to manufacture:
 - A) Wine;
 - B) Vermouth;
 - C) Other fermented beverages;
 - D) Traditional African beer; or
 - E) Alcohol powder products.
 - ii) Must be manually applied for at a Branch Office in whose area of control the warehouse will be situated by submitting:
 - A) The completed DA 185;
 - B) The annex 4B1; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4B1; and
 - III) SC-CF-19-A01.
- b) A licensee that manufactures wine, vermouth or other fermented beverages may also apply for the licensing of a Customs and Excise storage warehouse either on the same premises or on another

premises. The licensed manufacturer must manually submit to a Branch Office in whose area of control the storage warehouse will be situated:

- i) His/her completed DA 185;
- ii) The annex 4B3; and
- iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4B3; and
 - C) SC-CF-19-A01.

c) A licensed premises:

- i) Is required to manufacture:
 - A) Tobacco products;
 - B) Beer made from malt;
 - C) Spirits;
 - D) Petroleum products;
 - E) Commercial biodiesel;
 - F) Plastic carrier and flat bags;
 - G) Electric filament lamps;
 - H) Sugary beverages; or
 - I) Tyres.
- ii) Is required to produce electricity;
- iii) Must be manually applied for at a Branch Office in whose area of control the warehouse will be situated by submitting:
 - A) The completed DA 185;
 - B) The relevant annex 4B2; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4B2; and
 - III) SC-CF-19-A01.

d) The licensees mentioned in paragraph c) above:

- i) May license on the same premises or on another premises a special storage warehouse to store:
 - A) Any dutiable locally manufactured goods for:
 - I) Export;
 - II) Supply to ship/aircraft stores; and/or
 - III) The operation and/or supply to duty- and tax-free shops for inbound and/or outbound purposes;
 - B) Tobacco products;
 - C) Malt beer;
 - D) Spirits;
 - E) Wine;
 - F) Vermouth;
 - G) Other fermented beverages;
 - H) Petroleum products for:
 - I) Marking and jet fuel;
 - II) Removal to BELN countries; or
 - III) Export including for the supply as stores for foreign-going ships.
- ii) Must manually submit to a Branch Office in whose area of control the special storage warehouse will be situated:
 - A) His/her completed DA 185;
 - B) The annex 4B4; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4B4; and
 - III) SC-CF-19-A01.

e) Any persons conducting an activity or activities in South Africa resulting in greenhouse gas emissions (liable to carbon tax) above the threshold must license each of their emission facilities as a

manufacturing warehouse. A consolidated licence must be issued for all the emissions facilities under the applicant's control. The external policy SE-CBT-02 focuses on the implementation of the carbon tax, liability for levy, renewable energy premium and submission of returns and payment of carbon tax. The person must manually submit to a Branch Office in whose area of control the emission facility is situated:

- i) His/her completed DA 185;
 - ii) The annex 4B2; and
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4B2; and
 - C) SC-CF-19-A01.
- f) A Customs and Excise warehouse for the manufacturing or storage of environmental levy goods may only be licensed for:
- i) The manufacturing of environmental goods; and/or
 - ii) The storage of environmental goods for export (including for supply as stores to foreign-going ships or aircrafts).
- g) Storage and manufacturing warehouses may be licensed on the same premises provided they are separated from each other.
- h) A licensee of a manufacturing or storage warehouse may:
- i) Not conduct other business or manufacturing in the same factory or plant that is licensed as a manufacturing or storage warehouse; and
 - ii) Have a second or third factory, plant or warehouse under the same name in other areas of South Africa (e.g. other towns or cities).
- i) Product counters and CCTV equipment
- i) Licensees who:
 - A) Manufacture cigarettes must install product counters on their cigarette production line. This is to count the number of cigarettes manufactured.
 - B) Manufacture or store tobacco products must allow SARS to install CCTV equipment on the relevant licensed premises for the purposes of monitoring bonded goods and activities carried out in the areas where the tobacco products are being:
 - I) Manufactured;
 - II) Packed; and
 - III) Dispatched or loaded.
 - ii) The licensee of a tobacco product manufacturing or storage warehouse must within ten (10) working days from the receipt of the installation notification confirm by e-mail:
 - A) The receipt of the installation notification; and
 - B) The acceptance of the installation date and estimated time specified in the notification. If not possible the licensee may on good grounds request an alternative date and estimated time.
 - iii) The operation of a licence is not affected by the date of installation.
 - iv) The licensee must ensure that the:
 - A) Person authorised by SARS is admitted to the premises to:
 - I) Install the CCTV equipment;
 - II) Inspect, repair or replace CCTV equipment reported as faulty; and
 - III) Assess, check and copy footage stored on the CCTV equipment.
 - B) CCTV equipment provides a clear and unobstructed view; and
 - C) CCTV equipment is safeguarded and that the footage is accurately recorded and protected against tampering, manipulation, interference, damage or destruction by any person or through any event;
- j) The site plan must:

- i) Be a detailed plan of the premises but need not be a blueprint, although it must be according to scale;
 - ii) Show the position(s) of the proposed storage and/or manufacturing warehouse in relation to the adjoining building(s) and public thoroughfare(s); and
 - iii) Be signed and dated by the applicant.
- k) Adequate office space must be provided to enable Excise officers to conduct enforcement functions on the premises.
- l) A licensee of an Excise manufacturing warehouse must provide a list of plant and/or machinery that will be used in the manufacturing of the goods.
- m) Movements into or between any licensed Excise warehouse must be done either by the licensee or a licensed remover of goods (ROG) in terms of Section 64D.
- n) Environmental goods manufactured or stored in a licensed Customs and Excise warehouse may not be removed for home consumption and payment of duty, except if the Commissioner, on good cause shown and subject to such conditions imposed by the Commissioner.
- o) A licensee is liable for the duty/levy on all goods stored or manufactured in an Excise warehouse until he/she can provide proof that the goods in question have been duly cleared through Excise and delivered or exported from South Africa.
- p) The facility must only be licensed once the applicant provided the required surety as prescribed in SE-BON-02.
- q) The following external policies describe when goods are liable to the payment of Excise duty, the type of warehouses and activities allowed:
- i) SE-MB-02;
 - ii) SE-OFB-02;
 - iii) SE-PB-02;
 - iv) SE-TL-02;
 - v) SE-SP-02;
 - vi) SE-TAB-02;
 - vii) SE-TOB-02; and
 - viii) SE-WV-02.

3.5.8 Possession or control of mineral fuels, oils and products of their distillation, bituminous substances and mineral waxes

- a) Any person that will be:
- i) In possession of any marked goods for mixing with any lubricity agent;
 - ii) Mixing any marked goods with a lubricity agent; or
 - iii) Be in possession of or have under his/her control any marked goods mixed with a lubricity agent must manually submit to a Branch Office:
 - A) His/her completed DA 185;
 - B) The annex 4A18; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4A18; and
 - III) SC-CF-19-A01.
- b) A person that will be mixing less than 2 500 litres is not required to register.
- c) If used as a burning fuel the mixing must take place in the tank(s) connected to the burners or on the premises where the mixture is used.
- d) The mixture must be used solely for domestic and industrial application as a burning fuel in boilers ovens, heaters, or furnaces or as a mould release agent.

- e) The external policy SE-AHS-02 describes the requirements that applies to entities that acquire, use or sell of unmarked specified aliphatic hydrocarbon solvents.

3.5.9 Producer of electricity

- a) A person that generates electricity:
- i) Must register if the electricity is produced from:
 - A) Renewable sources such as biomass or coal as prescribed in Note 4(c) of Schedule 1 Part 3B]
 - B) Waste heat or energy from waste co-generations as prescribed in Note 4(d) of Schedule 1 Part 3B];
 - C) Combined heat and power co-generation as prescribed in Note 4(e) of Schedule 1 Part 3B];
 - D) Renewable co-generation as prescribed in Note 4(f) of Schedule 1 Part 3B; or
 - E) Concentrated solar power in the electricity generation plant with an installed capacity exceeding 3MW must register as a Producer of Electricity.
 - ii) Must manually submit to a Branch Office in whose area of control the electricity generation plant is situated:
 - A) His/her completed DA 185;
 - B) The annex 4A12; and
 - C) The relevant supporting documents as prescribed in the:
 - I) DA 185;
 - II) The annex 4A12; and
 - III) SC-CF-19-A01.
- b) The plant where the electricity is being generated do not need to be licensed as an Excise manufacturing warehouse.
- c) A person that generates electricity that is liable to environmental levy in terms Schedule 1 Part 3B must license his/her plant as an Excise manufacturing warehouse by manually submitting to any Branch Office in whose area of control the electricity generation plant is situated:
- i) His/her completed DA 185;
 - ii) The annex 4B2; and
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4B2; and
 - C) SC-CF-19-A01.
- d) The manufacturing warehouse must only be licensed once the applicant provided the required surety as prescribed in SE-BON-02.
- e) The external policy SE-ELC-02 focuses on the payment of environmental levy according to the provisions and notes mentioned in item 148.01 of Schedule 1 Part 3B.

3.5.10 Producer of goods not capable of been used as fuel in Chapter 84 – 89

- a) Chapters 84 to 89 of Part 1 of Schedule 1 deals with machines, machinery, plant equipment apparatus, vehicle or ship. These machines etc. use fuel that would be marked.
- b) Producers must register with Excise in order to mix or blend goods not capable of use as fuel as explained in (a) above, but which uses:
- i) Marked fuel; or
 - ii) Fuel mixed with or contaminated by marked fuel.
- c) The person must manually submit to a Branch Office:
- i) His/her completed DA 185;

- ii) The annex 4A20;
- iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4A20; and
 - C) SC-CF-19-A01.

3.5.11 Producer, dealer, beneficiator or permit holder who trades in unpolished diamonds

- a) Producers, dealers and beneficiators or the holder of a permit who trades in unpolished diamonds must, before he/she registers, first obtain from the South African Diamond and Precious Metal Regulator his/her:
 - i) Permit; and/or
 - ii) Licence.
- b) The applicant must complete the DL 185 and manually submit it to the Controller/Branch Manager Johannesburg (situated at Alberton Campus) or hand it in at any of the following offices:
 - i) Bloemfontein;
 - ii) Cape Town;
 - iii) Kimberley;
 - iv) OR Tambo International Airport; or
 - v) Upington.
- c) The following additional supporting documents must be presented with the application (DL 185):
 - i) In the case of a producer: a copy of the document in terms of which the Regulator issued the producer concerned with a unique registration number as prescribed in the Regulations to the Diamond Act, 1986 (Act No. 56 of 1986);
 - ii) In the case of a dealer or diamond beneficiator: a copy of the licence issued by the Regulator in terms of the provisions of the Diamond Act, 1986 (Act No. 56 of 1986);
 - iii) In the case of the holder of a permit: a copy of the permit issued by the Regulator; and/or
 - iv) A DL 1 in respect of any election described in Section 8 of the Diamond Export Levy (Administration) Act, 2007.
- d) The external policy SE-DEL-02 focuses on the specific provisions pertaining to the:
 - i) Liability for levy;
 - ii) General relief measures and exemptions; and
 - iii) Producer and diamond beneficiator relief measures.

3.5.12 Rebate or Refund User - Schedule 6

- a) Any person who receives any goods under rebate or refund of duty in terms of any item mentioned in Schedule 6 must:
 - i) Register as a rebate or refund user as prescribed in the notes in Schedule 6; and
 - ii) Have a place of business located in South Africa.
- b) The person is required to manually submit to a Branch Office in whose area of control his/her activity is situated:
 - i) His/her completed DA 185;
 - ii) The annex 4A3;
 - iii) The relevant supporting documents as prescribed in:
 - A) DA 185;
 - B) The annex 4A3; and
 - C) SC-CF-19-A01.
- c) In the following circumstances a person is not required to register in terms of Schedule 6:

- i) The licensee of a licensed manufacturing warehouse; or
 - ii) The recipients of fully denatured spirits as defined in Note 4(c) of Schedule 6 Part 1D.
- d) The recipients of goods described in general note 2(c) of Schedule 6 must register as a legal entity (GEN-REG-01-G04) in order to apply for a refund of Excise duties, fuel levy or road accident fund levy.
- e) A person must comply with the conditions specified in Schedule 6 and if he/she fails to comply the registration may be suspended or cancelled.
- f) A rebate store may be situated in the same building or on the same floor together with other businesses but must be separated.
- g) Bulk storage tanks used must be calibrated and Excise must be able to seal it, when necessary.
- h) Diesel Refund for Food Manufacturers Scheme (DRFMS)
- i) A person may qualify for a refund in terms of Note 14 of Schedule 6 Part 3 if they:
 - A) Purchase and use distillate fuel in a stationary fixed electric power generator;
 - B) To manufacture foodstuff for human consumption in terms of Schedule 1 Part 1:
 - I) Chapters 2 to 4;
 - II) Chapters 7 to 12; or
 - III) Chapters 15 to 21.
 - ii) In order to claim this refund the person is required to register as a refund user by:
 - A) Completing:
 - I) The DA 185 and the annex 4A3 manually;
 - II) The online Diesel Refund for Food Manufacturers application form on the SARS Online Query System (SOQS) as prescribed in GEN-GEN-51-G01; and
 - B) Uploading onto SOQS:
 - I) The manually completed DA 185 and the annex 4A3; and
 - II) The relevant supporting documents as prescribed in DA 185, the annex 4A3 and SC-CF-19-A01.
 - iii) The following products are excluded:
 - A) Products of animal origin mentioned in Schedule 1 Part 1 Chapter 5;
 - B) Live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage mentioned in Schedule 1 Part 1 Chapter 6;
 - C) Lac, gums, resins and other vegetable saps and extracts mentioned in Schedule 1 Part 1 Chapter 13;
 - D) Vegetable plaiting materials or vegetable products mentioned in Schedule 1 Part 1 Chapter 14;
 - E) Any other goods mentioned in Schedule 1 Part 1 Chapter 22 to 99; or
 - F) Any products and preparation for making of any beverages classifiable under Schedule 1 Part 7A.
 - iv) Excludes any primary activities specified in Note 6 of Schedule 6 Part 3, which are eligible for a refund contemplated in item 670.04 administered under the current VAT system.
 - v) An application must be submitted per person.
 - vi) The details of each manufacturing premises must be:
 - A) Provided separately; and
 - B) Attached to the annex 4A3.
 - vii) The premises where the manufacturing takes place will also be registered.
 - viii) Registration will be backdated either to 1 April 2023 or to the date the applicant commenced with the manufacturing of foodstuffs (if after 1 April 2023); and
 - ix) Failure to comply with the conditions specified in Note 14 of Schedule 6, Part 3 may result in the cancellation of your client type.
- i) The facility must only be licensed once the applicant provided the required surety as prescribed in SE-BON-02.

3.5.13 Seller of eligible purchases of distillate fuel to diesel refund users

- a) A person who intends to sell eligible purchases of distillate fuel to a diesel refund user must register with Excise.

- b) He/she must manually submit to a Branch Office:
 - i) His/her completed DA 185;
 - ii) The annex 4A21; and
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4A21; and
 - C) SC-CF-19-A01.

3.5.14 Still

- a) A person that:
 - i) Is the owner of a still, has one (1) in his/her possession or under his/her control in South Africa must manually submit to a Branch Office in whose area of control the still will be situated:
 - A) His/her completed DA 185;
 - B) The annex 4B12; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4B12; and
 - III) SC-CF-19-A01.
 - ii) Manufactures or imports stills for sale or repairs stills for reward must manually submit to a Branch Office:
 - A) His/her completed DA 185;
 - B) The annex 4B13; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4B13; and
 - III) SC-CF-19-A01.
 - iii) Manufactures a still to produce spirits or imports a still must manually submit to a Branch Office:
 - A) His/her completed DA 185;
 - B) The annex 4A14; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4A14; and
 - III) SC-CF-19-A01.
- b) A separate application must be submitted for each still.
- c) Any person that imports a still must also register as an importer as prescribed in paragraph 3.4.9 above.
- d) An applicant must present at the time of application or upon request, properly representative photographs that indicate the nature, size, shape, colour and other general identifying features of the still.
- e) The following details must be permanently affixed to a registered still by a still maker or owner:
 - i) The registration number issued to the still at the time of registration;
 - ii) The name and address of the manufacturer; and
 - iii) The capacity of the still.
- f) No person may sell, remove or dispose of a still unless approved.
- g) Any still abandoned to SARS must:
 - i) Must be destroyed under supervision; or
 - ii) The Commissioner may pay the market value for a still abandoned to SARS.
- h) A still will be exempt from registration or licensing as prescribed in paragraph a) above, if used:

- i) Solely for distilling of water; or
 - ii) As an ornament or curiosity.
- i) Every still maker, still importer or person in possession of a still that has not been marked as prescribed in paragraph e) above must:
- i) Immediately advise the nearest Branch Office;
 - ii) Provide the following information, where available, in respect of such still:
 - A) Type, brand and capacity;
 - B) Name and address of the manufacturer; and
 - C) Manufacturer's serial number;
 - iii) Manually submit his/her application for registration as prescribed in paragraph a)iii) above; and
 - iv) Permanently affix the details onto the still as prescribed in paragraph e) above.
- j) No person shall obliterate, obscure or alter the prescribed markings on any still or have in his/her possession any still without such markings.
- k) No approved museum or agricultural college/distiller may use a still with a capacity of less than ninety (90) litres for distilling of spirits. This requirement will not apply to an agricultural distiller as prescribed in paragraph l).
- l) A still used for the distilling of spirits from material produced or grown on a farm:
- i) A person who manufactures spirits solely for own private use on his/her farm, from fruits produced on his/her farm must license as an agricultural distiller.
 - ii) The Commissioner may allow a licensed agricultural distiller to use or dispose of spirits manufactured by him/her as the Commissioner deems fit, provided the agricultural distiller complies with the conditions imposed by the Commissioner.
 - iii) A licensed agricultural distiller must only use his/her still for the distilling of spirits from material produced or grown on his/her farm(s) of which he/she is the owner or occupier.
 - iv) An agricultural distiller of spirits must manually submit to a Branch Office in whose area of control the manufacturing premises is situated:
 - A) His/her completed DA 185;
 - B) The annex 4B11;
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4B11; and
 - III) SC-CF-19-A01.
 - v) An agricultural distiller licence may not be transferred to any other person or from one (1) farm to another except in:
 - A) Exceptional circumstances which the Commissioner may deem fit;
 - B) The event of the death of the licensee; or
 - C) The expropriation of a farm in terms of the Expropriation Act No. 63 of 1975.
 - vi) Any agricultural distiller licence shall lapse upon the death of the licensee or upon conviction of the licensee of any offence that relates to the illicit manufacturing, conveyance, supply or possession of intoxicating liquor.
 - vii) Only fresh apricots, apples, grapes, cherries, pears, peaches, plums, citrus or figs may be used by a licensed agricultural distiller to distil spirits in the following provinces:
 - A) Gauteng;
 - B) Mpumalanga;
 - C) Northern Province;
 - D) North-West; or
 - E) Free State.
 - viii) The still of an agricultural distiller must be built on a foundation of bricks, stone or cement.
 - ix) Properly representative photographs that indicate the nature, size, shape, colour and other general identifying features of the still must be presented at the time of application or upon request.
 - x) If considered necessary an officer may supervise the manufacturing of spirit.
 - xi) An agricultural distiller must immediately notify the Registration and Licensing team in Alberton when he/she:
 - A) Ceases:

- I) The distillation of spirits; or
- II) To be an agricultural distiller; or
- B) Disposes of any stills in his/her possession.

3.5.15 Aviation Kerosene (AK) and/or aviation spirit

a) Suppliers of aviation kerosene and/or aviation spirit:

- i) A person who supplies aviation kerosene and/or spirit solely for aviation purposes in aircraft engines must manually submit to a Branch Office in whose area of control his/her premises is situated:
 - A) A completed DA 185;
 - B) The annex 4A19; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4A19; and
 - III) SC-CF-19-A01.
- ii) A separate application must be submitted for each premises that will be supplying aviation kerosene and/or spirit.
- iii) Copies of the plans of the premises must be submitted with each application indicating the storage facilities from where aviation kerosene and/or spirit will be supplied.

b) Producers of aviation kerosene and/or aviation spirit:

- i) A person who produces aviation kerosene and/or spirit solely for aviation purposes in aircraft engines must manually submit to a Branch Office in whose area of control his/her premises is situated:
 - A) A completed DA 185;
 - B) The annex 4A20; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4A20; and
 - III) SC-CF-19-A01.
- ii) A separate application must be submitted for each premises that will be producing aviation kerosene and/or spirit.
- iii) Copies of the plans of the premises must be submitted with each application indicating the storage facilities from where aviation kerosene and/or spirit will be produced.

c) Possessors, controllers and users:

- i) A person who intends to be in possession or control of or to use goods consisting of a mixture which includes marked goods must manually submit to a Branch Office in whose area of control his/her premises is situated:
 - A) A completed DA 185;
 - B) The annex 4A18; and
 - C) The relevant supporting documents as prescribed in:
 - I) The DA 185;
 - II) The annex 4A18; and
 - III) SC-CF-19-A01.
- ii) Copies of the plans of the premises must be submitted with each application indicating the storage facilities of goods that consist of mixture with marked goods.

- d) The external policy SE-AK-02:
 - i) Focuses on the specific provisions pertaining to Section 36A and the Rules thereto that relates to the liability for duty and keeping of records; and
 - ii) Describes the requirements that apply to entities that acquire, sell, dispose of in any manner, are in possession of, or have under their control any aviation kerosene and/or spirit.

3.5.16 Tobacco leaf dealer

- a) Every dealer of tobacco leaf must manually submit to a Branch Office in whose area of control his/her premises is situated:
 - i) His/her completed DA 185;
 - ii) The annex 4A17; and
 - iii) The relevant supporting documents as prescribed in:
 - A) The DA 185;
 - B) The annex 4A17; and
 - C) SC-CF-19-A01.
- b) A separate application form must be submitted in respect of each tobacco leaf dealer.
- c) At the time of application, an applicant must present, properly representative photographs that indicate the size, layout and other general identifying features of the facility for dealing with tobacco leaf products.
- d) No surety is required as prescribed in SE-BON-02.

3.6 Accreditation

- a) A person registered or licensed for any Customs activities under the provisions of the Act may apply for accredited client status:
 - i) Level 1 – Authorised Economic Operator (AEO) Compliance; or
 - ii) Level 2 – Authorised Economic Operator (AEO) Security.
- b) A Customs registered or licensed client that complies with the accreditation status criteria specified in SC-CF-06 may submit his/her application:
 - i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting documents as prescribed in SC-CF-19-A01.
- c) All the client's registered or licensed Customs activities located in South Africa is considered for the purpose of accredited client status.
- d) A registered agent acting on behalf of a registrant or licensee who is not located in South Africa may not apply for, or get awarded, accredited client status.
- e) The approval of an accredited client status application is subject to the:
 - i) General conditions prescribed:
 - A) The holder of the accredited client status must remain compliant with the criteria prescribed SC-CF-07 for the particular level of accredited client status.
 - B) The holder of the accredited client status must submit his/her application within seven (7) working days if:
 - I) No longer compliant with the criteria prescribed in SC-CF-07; or
 - II) Information has changed.

- C) The holder of the accredited client status may not make any changes in respect of his/her computer systems without prior written permission from SARS which involves the:
 - I) Utilising a different computer system;
 - II) Changing from using his/her own computer system to using that of a third-party;
 - III) Changing from using a third-party computer system to using his/her own computer system; or
 - IV) Contracting the service of an intermediary or a duly authorised agent to conduct Customs and Excise related business with SARS.
- ii) Specific conditions determined by the Commissioner in respect of the accredited client status issued.

3.7 The amendment of an existing registration, licence or accredited status information

- a) Registrant or licensee:
 - i) Must inform Customs of any amendments or changes within seven (7) working days.
 - ii) Must update his/her existing information through eFiling or via a Branch Office where the RLA capturing facility is available.
 - iii) Must submit separate requests when amending their existing product or client type level details.
 - iv) Will only be allowed to amend their product or client level details after their application for registration or licensing has been approved and not while it is in progress.
 - v) May request an amendment of their existing product or client type details (e.g. bank account or contact details) even if they are suspended, cancelled or withdrawn in order to process any pending refund transaction.
 - vi) Can only submit one (1) amendment, cancellation or withdrawal request at a time and must wait until the amendment, cancellation or withdrawal request submitted has been approved or refused before another request can be submitted.
- b) Customs clients currently registered or licensed on RAS who must amend their existing details must apply for a new RLA client type:
 - i) Through eFiling, if a registered eFiler; or
 - ii) If not a registered eFiler, the applicant must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting document(s) that relates to the details amended as prescribed in:
 - I) The DA 185;
 - II) The relevant annex; and
 - III) SC-CF-19-A01.
- c) Registered or licensed Excise clients who must amend existing information must manually submit to a Branch Office:
 - i) Completed DA 185;
 - ii) The relevant annexure; and
 - iii) The supporting documents that relate to such amendment.
- d) No licence may be transferred from one (1) person to another person; however, a licence may be endorsed by the Commissioner to transfer it from one (1) approved premises to another approved premise within the same area of control and subject to no alteration in legal ownership.
- e) In the following circumstance an amendment cannot be applied for:
 - i) The licensee may apply for an additional licence to conduct business in another Customs Controlled Area. The licensee must submit a new application to the Controller/Branch Manager in that Customs Controlled Area.
 - ii) When an existing registered or licenced juristic person ceases to exist, he/she must submit an application to Customs to cancel his or her registration or licence.

- iii) The creation of a new juristic person requires a new application for registration and licensing to be submitted.
 - iv) When existing registered or licensed sole proprietorships or individual partnerships amalgamate, a new application must be submitted for the new individual being registered or licenced.
- f) After the amendment case have been created on eFiling as prescribed in paragraph 3.15 b) the eFiler (screen prints can be seen in paragraph 6 of SC-CF-42):
- i) Selects the action Amend from the dropdown list;
 - ii) Selects the reason(s) for amendment listed in the dropdown list or, if the reason(s) for amendment is not listed, selects Other and captures the reason for amendment;
 - iii) Selects the Amend button to display the existing Client Type or Product Level details;
 - iv) Captures the required details to be amended;
 - v) Clicks on the Next button to submit the amendment or change; and
 - vi) Continues with the disclosure process prescribed in paragraph 3.16 below.
- g) The guidelines and the rules pertaining to the changes of entities' (e.g. taxpayer, trader) details on eFiling are described in GEN-REG-01-G04.
- h) In the case of APT, where existing information must be amended, the appointed agent or the operator must with in seven (7) calendar days:
- i) Visit the Customs and Excise Office at OR Tambo International Airport;
 - ii) Submit the supporting documents that substantiate the amendments; and
 - iii) Request the Excise (APT) Officer to amend the information on the:
 - A) APT 101; and/or
 - B) APT 102.

3.8 The issuing and renewal of a licence

- a) Schedule 8 prescribes:
- i) The type of activity, premises that must be issued with a licence;
 - ii) The licence fee to be charged; and
 - iii) The period of validity of a licence issued.
- b) Licenses are effective from the date specified on the licence issued.
- c) Each licenced premises or activity must be issued with a separate licence.
- d) Warehousing licences must be issued to:
- i) Different warehouse types on a single site; and/or
 - ii) A single warehouse extended to more than one (1) site within the same office of control.
- e) A licence must not be issued until the applicant has provided the required surety bond (refer to SC-SE-05).
- f) When a Customs and Excise warehouse licence is cancelled, the number originally allocated to the warehouse in question may not be re-allocated to another warehouse.
- g) Customs and Excise may also inform a licensee to renew his/her licence, see SC-CF-05-A18.
- h) All licensees who are required to renew their licenses in terms of Schedule 8 must submit their applications for renewal (DA 185 and relevant annex) within the validity period of his/her licence. If an applicant indicated that an amendment is required, the required supporting documents prompted by the system must be uploaded before his/her application for renewal is submitted.

Effective Date: 11 May 2026

- i) An application for renewal must be submitted on or before the date on which the validity period of a license expires. If an application for renewal has been submitted before the validity period expires, the license will be extended until the application for renewal has been finalised.
- j) If a licensee failed to submit his/her application for renewal before the date on which the validity period of his/her license expires, the licence is deactivated and the licensee must submit a new application.
- k) The client types indicated in SC-CF-19-A01 with an E (electronic) in the submission channels column must renew his/her licence:
 - i) Through eFiling, if a registered eFiler;
 - A) After the licence renewal case have been created on eFiling as prescribed in paragraph 3.15 b), the eFiler (screen prints can be seen in paragraph 6 of SC-CF-42) selects the action Renew from the dropdown list:
 - B) If no amendments are required, the eFiler:
 - I) Clicks on the radio button No and then the button Renew.
 - II) Continues with the disclosure process prescribed in paragraph 3.16 below.
 - C) If an amendment is required, the eFiler:
 - I) Clicks on the radio button Yes.
 - II) Selects the reason(s) for amendment from the list in the dropdown box. If the reason(s) for amendment is not listed, the eFiler selects Other and captures the reason for amendment.
 - III) Clicks on the Renew button.
 - IV) Continues with the amendment process prescribed in paragraph 3.7 f) above.
 - ii) If not a registered eFiler, the RLA client must:
 - A) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf; and
 - B) Provide the relevant supporting documents (if an amendment is required) as prescribed in:
 - I) The DA 185;
 - II) The relevant annex; and
 - III) SC-CF-19-A01.
- l) Non RLA clients who must renew their licence must submit their application for renewal (DA 185 and relevant annex) manually to the nearest Branch Office for processing.
- m) A licensed distributor of fuel (LDF) that must renew his/her licence must submit a new application as prescribed in paragraph 3.5.2.

3.9 The refusal of an application

- a) Section 59A(2)(b), 60(2)(a) and 64E(3)(a) empowers the Commissioner to refuse an application for registration, licensing or accreditation, when an applicant:
 - i) Contravened or failed to comply with the provision of the Act;
 - ii) Made a false or misleading statement in the application or any supporting document;
 - iii) Omits to state any facts, which is material to the consideration of the application;
 - iv) Has any matters outstanding, for example:
 - A) Debt exceeding the amount of R 1 000 e.g. duties, interest, penalties or other amounts due to SARS; or
 - B) GDs or accounts; or
 - C) Other mandatory documents;
 - v) Does not have sufficient knowledge in case of AEOs;
 - vi) In the case of SOS for second hand motor vehicles:
 - A) Is not the owner of the registered or licensed premises in respect of which the registration or licence is sought; or
 - B) Does not hold a lease or other right to manage or operate a registered or licensed premises for at least the period for which the registration or licence will be valid;
 - vii) Failed to comply with any condition, obligation or other requirements imposed by the Commissioner;

- viii) Has not engaged in any activity for a period of at least one (1) year preceding the date of his/her application for renewal of his or her licence; or
 - ix) Has during the five (5) years preceding the application:
 - A) Contravened or failed to comply with the provision of the Act; or
 - B) Been convicted of an offence:
 - I) In terms of the Act; or
 - II) Involving fraud or dishonesty.
 - x) Premises:
 - A) Is not situated within a suitable distance from the office of the Controller/Branch Manager e.g. container/degrouping depot; or
 - B) Does not comply with a requirement or condition applicable to manufacturing or processing premises of goods of a class or kind authorised in terms of the Schedule 3, 4, 5 and 6.
 - xi) Is not in possession of all the required supporting document at the time of application:
 - A) The application must be refused; and
 - B) The applicant must be advised of the supporting documents to be obtained before his/her application will be processed.
 - xii) Failed to comply with criteria for accreditation as prescribed in SC-CF-07.
- b) The above disqualifying conditions also apply to an employee of the applicant in a managerial position, the director, the administrator or trustee of the applicant.
 - c) When an entity is not found during the authentication process, the application of such entity will be refused and the applicant will be informed to first register as a legal entity GEN-REG-01-G04.
 - d) When an application has been refused, SARS:
 - i) Sends a notification to the applicant's RLA inbox on Customs Trader Portal (CTP); and
 - ii) Will issue and forward a scanned copy of SC-CF-05-A06 or SC-CF-05-A24 to the applicant via e-mail.

3.10 The relocation of existing licensed premises

- a) General conditions
 - i) An applicant must submit a letter stating the reasons for relocation at least sixty (60) calendar days prior to the relocation to the Controller/Branch Manager in whose area the existing licensed premises is licensed.
 - ii) The relocated premises must be physically inspected to determine if the applicant complies with the conditions and/or the requirements of the Act before relocation may be granted.
- b) When a licensed premises is relocated within the same Controller's/Branch Manager's area (e.g. Johannesburg):
 - i) The licensee of the existing licensed premises must submit his/her application for amendment:
 - A) Through eFiling, if a registered eFiler;
 - B) And if not a registered eFiler: the applicant must visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture his/her application on his/her behalf.
 - C) Non-RLA client type must submit:
 - I) Completed DA 185;
 - II) The annex; and
 - III) Only the document(s) that relates to the information being amended (e.g. physical address of the relocated premises).
 - ii) The applicant will retain the existing Customs client number and the existing Customs warehouse number.
 - iii) The licensee may be requested to increase or decrease surety, see SC-SE-05 or SE-BON-02.
 - iv) Once the relocated premises is approved, the letter SC-CF-05-A04 must be issued to the licensee.

- c) When a licensed premises is relocated to a different Controller's/Branch Manager's area (e.g. Durban to Johannesburg):
- i) The licensee of the existing licensed premises must submit a new application:
 - A) Through eFiling;
 - B) Non-eFiler applicant must visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture the application;
 - C) Non-RLA clients must submit:
 - I) Completed DA 185;
 - II) The annex; and
 - III) The relevant supporting document(s) as prescribed in the DA 185, annex and SC-CF-19-A01.
 - ii) Once the new premises is successfully licensed, the old, licensed premises must be cancelled. The licensee must submit his/her cancellation application:
 - A) Through eFiling, or
 - B) If the applicant is not registered on eFiling must:
 - I) Visit a Branch Office where the RLA capturing functionality is available and request the BFE Agent to capture the application; and
 - II) Provide a letter stating the reason for cancellation, no supporting documents is required.
 - iii) The licensee will retain his/her client number but a new sub-number must be issued for the new licensed premises.
 - iv) The following letters must be issued:
 - A) The SC-CF-05-A04 for the new premises licensed (e.g. Johannesburg); and
 - B) The SC-CF-05-A09 for the cancellation of his/her existing licensed premises (e.g. Durban).
 - v) The surety bond of the existing licensed premises must only be cancelled once:
 - A) All other obligations have been met; and
 - B) The new licensed premises surety is registered (see SC-SE-05 or SE-BON-02).

3.11 The suspensions and cancellation of registered or licensed person

- a) A registered or licensed person must notify Customs of any occurrence that may constitute a reason for suspension or cancellation of his/her registration or license.
- b) The client types indicated in SC-CF-19-A01 with an E (electronic) in the submission channels column must submit his/her an application for withdrawal (cancellation):
 - i) Through eFiling, if a registered eFiler. After the withdrawal (cancellation) case has been created on eFiling as prescribed in paragraph 3.15 b), the eFiler (screen prints can be seen in paragraph 6 of SC-CF-42):
 - A) Selects the action Withdraw from the dropdown list;
 - B) Captures the reason for withdrawal;
 - C) Clicks on the Withdrawn button; and
 - D) Continues with the disclosure process prescribed in paragraph 3.16 below.
 - ii) If not a registered eFiler, the RLA client must:
 - A) Visit a Branch Office where the RLA capturing facility is available and request the BFE agent to capture his/her application on his/her behalf; and
 - B) Provide the DA 185, the relevant annex.
- c) If a non RLA client wishes to withdraw (cancel) his/her registration or licence he/she must submit his/her application (DA 185 and relevant annex) manually to the nearest Branch Office for processing.
- d) The applicant must submit with his/her application for cancellation a letter that indicates his/her reason(s) for cancellation that will be uploaded as an additional document.
- e) An RLA client's product(s) will be withdrawn (cancelled) automatically by the system once all his/her registered or licensed RLA clients have been withdrawn.
- f) A registration or licence must be suspended or cancelled, see paragraph 3.9 a) above for the reason(s) for suspension or withdrawal (cancellation).

- g) Where any breach or offence by an employee, director, administrator or trustee is committed, the registration or licence will not be suspended or cancelled provided that the registrant or licensee:
 - i) Was not a party to the breach or offence, or
 - ii) Could not have prevented it, or
 - iii) Did not benefit in any material respect from it.
- h) When a client's registration or licence is suspended or cancelled, Customs and Excise may:
 - i) Take control of all or any specific goods in his/her possession to:
 - A) Protect any duties and taxes that may be, or become, payable on those goods; or
 - B) Ensure compliance with the Act in relation to those goods;
 - ii) Remove, or require the person or the person in whose possession the goods are to remove the goods to a Customs Controlled Area specified by Customs;
 - iii) Require or allow the goods to be cleared for home use or a permissible Customs procedure;
 - iv) Require the person to pay any costs incurred in carrying out any actions in terms of paragraph (i), (ii) or (iii);
 - v) Allow the affected person to continue to:
 - A) Process outward entries until a final decision has been taken; or
 - B) Complete transactions that commenced prior to the suspension or cancellation date; or
 - vi) In the case of a suspension, bring any activities to a halt.
- i) When a registered or licensed premises is suspended or cancelled the person operating or managing it may no longer manage, operate, use or carry out any activities for which such premises was registered or licensed.
- j) When the suspension or cancellation of a registered or licensed person is initiated by SARS. The request for suspension or cancellation will be submitted to the Licensing Registration Cancellation Committee (LRCC) for consideration.
- k) SARS must issue the intention of suspension or cancellation letter (SC-CF-05-A08) to the registrant or licensed person informing him/her of the reason(s) for the intention to suspend or cancel his/her registration or licence.
- l) The registered or licensed person must be informed of the intention to suspend or cancel his/her registration or licence using SC-CF-05-A08.
- m) If new requirements or conditions have been issued to a registration or license the client must be given a period of sixty (60) calendar days to become compliant with such new requirements or conditions. If the client fails to comply with such new requirements or conditions the normal notice period of proposed suspension or cancellation is given, see paragraph n).
- n) When the registered or licensed person fails to submit his/her written representation, SARS must notify the client of his/her suspension or cancellation within 21 working days using SC-CF-05-A09.
- o) Once the application for cancellation has been approved by SARS, SC-CF-05-A26 forwarded to the applicant via e-mail.
- p) When a registered/licensed premises is suspended/cancelled the person operating or managing it may no longer manage, operate, use or carry out any activities for which such premises was registered or licensed.
- q) In the case of APT, the Commissioner may request a registered operator to cancel APT registration if there is a proof that the operator:
 - i) No longer operates an aircraft that has been designed or adapted to carry persons; or
 - ii) No longer uses such aircraft for the transportation of persons.
- r) When an APT operator or agent wishes to cancel his/her registration he/she must:

- i) Visit the Customs Office at OR Tambo International Airport within seven (7) calendar days;
 - ii) Request the Customs Officer to cancel his/her registration in writing stating his/her reasons for cancellation; and
 - iii) Produce proof that:
 - A) The operation to offer or operate international air services has ceased or that such aircraft will not be used to transport persons;
 - B) There is no outstanding APT account; and
 - C) No persons were carried between the period of the last account and payment of any APT due.
- s) The suspension and cancellation requirements for AEO accredited clients is described in SC-CF-07.

3.12 The reinstatement of a suspended or cancelled registrant or licensee

- a) The client must:
- i) Provide in his/her written representation:
 - A) The reason(s) for reinstatement; and
 - B) The appropriate steps that he/she will take to prevent occurrence(s) of a similar nature in future; and
 - ii) Forward his/her request for reinstatement to Registration and Licensing in Alberton for submission before the LRCC or Appeals Committee.
- b) The LRCC or Appeals Committee may overrule the decision of cancellation or suspension.
- c) When the decision to cancel or suspend a registrant or licensee has been overruled. Registration and Licensing in Alberton inform the registrant or licensee of the reinstatement of his/her registration and/or licence on SC-CF-05-A10.

3.13 The disclosure of information to another person

- a) In compliance with POPIA Act, client's records cannot be transferred to a third party or even to the national archives as they are protected private information unless authorised by law.
- b) Anyone that contacts SARS and requests the disclosure of information on behalf of another registered or licensed Customs or Excise client must be duly authorised as the entity's representative.
- c) The authorised person must provide the case number or declaration number being queried as well as his/her ID number.
- d) When visiting a Branch Office the requestor must provide:
- i) His/her original ID document, passport, driver's licence or a temporary identity document to the Officer for authentication; and
 - ii) A letter issued by the applicant, registered or licensed Customs and/or Excise client authorising the person visiting the Branch Office as his/her representative.
- e) An Officer is not allowed to disclose any information pertaining to an entity where:
- i) The above information or documents are not provided by the representative of the entity; or
 - ii) The representative fails to answer all the authentication questions posed to him/her correctly.

3.14 Log into eFiling

- a) In order to use eFiling for the registration, licensing and accreditation of Customs clients, the applicant must be registered with SARS as:
- i) A Legal Entity (LE) as prescribed in GEN-REG-01-G04, and
 - ii) An eFiler as prescribed in GEN-ELEC-18-G01.

- b) The eFiler (screen prints can be seen in paragraph 2 to 4 of SC-CF-42):
- i) Logs onto eFiling at www.sars.gov.za;
 - ii) Ensures that he/she selected the correct RLA user Role (RLA – Manage Customs Product Information); and
 - iii) Selects:
 - A) The portfolio type and taxpayer details of the applicant on whose behalf an application will be submitted;
 - B) Customs on the eFiling ribbon;
 - C) Customs Registration under the menu options; and
 - D) Registration Licensing Accreditation;
 - iv) Selects the radio button:
 - A) New registration if applying for an RLA client type for the first time on eFiling.
 - B) Customs client number if applying for another RLA client type or accreditation on eFiling.
 - v) Clicks on the Continue button.
- c) CTP displays the RLA Dashboard.

3.15 Submission of applications

- a) The client types indicated in SC-CF-19-A01 with an E (electronic) in the submission channels who is required to register or license via eFiling must after logging onto eFiling as prescribed in paragraph 1 above (screen prints can be seen in paragraph 5 of SC-CF-42):
- i) The eFiler selects New Application under the RLA Registration menu and if applying for the first time the eFiler must:
 - A) Indicate whether the applicant is a local or non-local applicant; and
 - B) Click on the Submit button.
 - ii) The eFiler:
 - A) Selects the client type applying for under the selected category (e.g. Registration, Licensing, Reporting or Accreditation);
 - B) Captures:
 - I) The product (paragraph 5.3 in SC-CF-42) and client level (paragraph 5.4 in SC-CF-42) mandatory details if an application is being submitted for the first time; or
 - II) Only the Client level mandatory details (paragraph 5.4 in SC-CF-42) not previously captured under the Client Level details if applying for another Customs client type; or
 - III) The Authorised Economic Operator's (AEO's) details as prescribed in paragraph 6 in SC-CF-42; and
 - C) Continues with the disclosure process prescribed in paragraph 3.16 below.
- b) If an existing client must amend or renew his/her licence / accreditation status or wishes to withdraw (cancel) a client type, the eFiler (screen prints can be seen in paragraph 6 of SC-CF-42):
- i) Logs on to eFiling as prescribed in paragraph 1 above;
 - ii) Selects the client type under Registered Client types or Product on the client's RLA dashboard to display the Client Type or Product Level menu;
 - iii) Selects Manage under Client Type or Product Level menu; and
 - iv) Continues with the process prescribed in paragraph:
 - A) 3.7 f) if an RLA client must amend his/her existing information on RLA;
 - B) 3.8 if an RLA client must renew his/her licence; or
 - C) 3.11 if an RLA client wants to withdraw (cancel) an existing registered or licensed client type.
- c) A client will be able to discard any new, amendment, renewal or withdrawn application during the capturing of his/her application.
- d) Where the applicant is unable to submit a new, amendment, renewal or withdrawal application for a client type via eFiling:

- i) The applicant may submit his/her application at a Branch Office where RLA capturing capabilities are available.
- ii) The applicant must ensure that he/she is in possession of all the supporting document that relates to the application type as prescribed in SC-CF-19-A01 before visiting a Branch Office.
- iii) If the required documents are in order the BFE agent at the Branch Office
 - A) Capture the application on behalf of the client;
 - B) Uploads the required documents, if applicable;
 - C) Submits the application on behalf of the applicant, which allows CTP to send an SMS and an e-mail to the client's RLA inbox on eFiling (screen prints can be seen in paragraph 11 of SC-CF-42).
- iv) The BFE agent provides the application reference number and the case number to the applicant.

3.16 Disclosure Customs

- a) The applicant or the person duly authorised by the applicant [see paragraph 3.1e)] above] must disclose the details mentioned in paragraph 3.9 a) above under Disclosure Customs by indicating a Yes or No.
- b) In order to disclose the details mentioned in paragraph 3.9 a):
 - i) The eFiler must (screen prints can be seen in paragraph 8 of SC-CF-42):
 - A) Answer the applicable questions pertaining to the above under Disclosure Customs. If the answer to any of the questions is "Yes" a full motivation must be provided on a letter head for each contravention and/or offence.
 - B) Select the Conclude button to validate the details captured.
 - ii) CTP validates the mandatory information captured, if the details are:
 - A) Invalid, CTP displays an error message and indicates the invalid details. The eFiler will be required to re-capture the invalid details.
 - B) Valid, CTP displays a list of the required documents to be uploaded by the eFiler including the motivation mentioned in paragraph i)B) (if applicable), which must be uploaded under additional documents.
 - C) Amended and valid, CTP displays the Summary page with the changes in red.
 - iii) The eFiler uploads the required document(s) within seven (7) calendar days (if applicable). Failure to upload the required documents within seven (7) calendar days will result in the application being removed automatically and a new application must be submitted.
 - iv) Once the required document(s) have been uploaded, the eFiler:
 - A) Ticks the Declaration tick box; and
 - B) Clicks on the submit button to submit his/her application to Customs for processing.
 - v) After the application has been submitted CTP sends an SMS and an e-mail to the client's RLA inbox on eFiling (screen prints can be seen in paragraph 11 of SC-CF-42).

3.17 Manage RLA inbox

- a) The purpose of the RLA inbox is to allow RLA clients or Authorised Economic Operators to manage notifications and/or correspondence sent by SARS that relates to RLA or Accreditation applications submitted.
- b) SARS sends an SMS and email to the affected RLA client or Authorised Economic Operator to notify them of any correspondence.
- c) If a registered eFiler, he/she (screen prints can be seen in paragraph 11 of SC-CF-42):
 - i) Logs on to eFiling as prescribed in paragraph 1 above;
 - ii) Clicks on the Inbox icon to display the RLA inbox;
 - iii) Views the notification and/or correspondence sent by SARS; and
 - iv) Will be able to:
 - A) Indicate which notifications and/or correspondence have been read or not read by clicking of the Read or Unread icon;
 - B) Archive notifications and/or correspondence by clicking on the Archive icon;
 - C) Print or save any attachments (e.g. Notice of Refusal issued by SARS) by clicking on the Attachment icon; or

D) Upload documents that are required by SARS to finalise the application by clicking on the link provided on the notification to display the Request for Document screen that enables the eFiler to upload and submit the required documents to SARS.

d) When a client is unable to access his/her RLA inbox through eFiling or is not a registered eFiler, he/she must:

- i) Visit a Branch Office where the RLA capturing capabilities are available; and
- ii) Request the BFE agent for assistance to review, print or upload his/her document(s) that are being required by SARS.

4 REFERENCES

4.1 Legislation

| TYPE OF REFERENCE | REFERENCE |
|---|--|
| Legislation and Rules administered by SARS: | <p>Customs and Excise Act No. 91 of 1964: Sections 1(1), 4, 4(3D), 8, 18, 18A, 19, 19A, 21, 21A, 22, 23, 25, 27, 34, 36, 36A, 38, 38A; 41, 43, 44, 44A, 46A, 47, 47A, 47B, 48, 49, 51, 54FD, 59, 59A, 60 – 64, 64A – G, 65, 73, 75, 77, 78 to 86A, 98, 99, 99A 101, 101A 105, 107A, 113(1), 113(2) 114, 116 and 120</p> <p>Customs and Excise Rules: 00.03, 8.03, 8.04, 8.06, 8.08, 18.01 -18.15; 18A.01 - 18A.06; 19.09.02 – 19.09.05; 19A.02, 21A.01 to 21A.13, 27.02, 27.03, 34.01, 38.01 to 38.16, 38A.03, 39.04 to 39.08, 39.14, 41.01 to 41.05, 45.01 to 45.02, 46A1.01 – 46A5A21, 47B.01 – 47B.06, 49A, 49D, 49F, 49G, 59A, 60 – 64, 64A – G, 65.01 to 65.03, 64E.05, 64E.08, 75.01 to 75.24, 101.01 to 101.03, 101.03(a) 101A.01 to 101A.12, 110.01 – 110.02; 120.03 to 120.04, 120A.03, and 120.08 to 120.09</p> <p>Schedule 3: Industrial Rebates of Customs Duties</p> <p>Schedule 4: General Rebates of Customs Duties, Fuel Levy and Environmental Levy</p> <p>Schedule 5: Specific Drawbacks and Refunds of Customs Duties, Fuel Levy and Environmental Levy</p> <p>Schedule 6: Refunds and Rebates of Excise Duties, Fuel Levy and Environmental Levy</p> <p>Schedule 8</p> <p>Schedule 10: Part - This Schedule provides for the publication of agreements as a part of Customs legislation in order to give effect there to:</p> <ul style="list-style-type: none"> a) Part 1A – Agreement on Trade Development and Co-operation between the European Community and their Member States and the Republic of South Africa; and b) Part 1B – Economic Partnership Agreement (EPA) between the SADC EPA States, of the one Part and the European Union and its Member States, of the other Part; c) Part 1C – Economic Partnership Agreement between the Southern African Customs Union (SACU) Member States and Mozambique, of the One Part and the United Kingdom of Great Britain and Northern Ireland, of the Other Part; d) Part 2 – Treaty of the Southern African Development Community (SADC) and Protocols concluded under the provisions of Article 22 of the Treaty; e) Part 3 – Agreement between the Government of the Republic of South Africa and the Government of the United States of America regarding Mutual Assistance between their Customs Administrations; f) Part 4 – Southern African Customs Union (SACU) Agreement between the Governments of the Republic of Botswana, Kingdom of eSwatini; the Kingdom of Lesotho, the Republic of Namibia and the Republic of South Africa; g) Part 5 – Memorandum of Understanding between the Government of the Republic of South Africa and the Government of the People’s Republic of China on promoting Bilateral Trade and Economic Co-operation; h) Part 6 – Free Trade Agreement between the EFTA States and the SACU States; |

| TYPE OF REFERENCE | REFERENCE |
|----------------------------|--|
| | i) Part 7 - Preferential Trade Agreement between MERCOSUR and SACU; and j) Part 8 – Agreement establishing the African Continental Free Trade Area (AfCFTA) |
| Other Legislation: | None |
| International Instruments: | None |

4.2 Cross References

| DOCUMENT # | DOCUMENT TITLE |
|-----------------|---|
| GEN-ELEC-15-G01 | Guide to the Entity Merge Functionality on eFiling – External Guide |
| GEN-ELEC-18-G01 | How to register for eFiling and manage your user profile – External Guide |
| GEN-GEN-41-G01 | Change of Banking Details – External Guide |
| GEN-GEN-51-G01 | SARS Online Query System – External Guide |
| GEN-REG-01-G04 | How to complete the registration Amendments and Verification Form (RAV01) – External Guide |
| SC-CC-38 | Reporting of Conveyances and Goods – External Policy |
| SC-CF-07 | Accreditation – External Policy |
| SC-CF-19-A01 | Documentary Requirements – External Annex |
| SC-CF-19-A02 | Facility Code List – External Annex |
| SC-CF-19-A05 | Registration and Licensing Application Types – External Annexure |
| SC-CF-26 | Application to submit cargo reports – External Manual |
| SC-CF-42 | Customs Trader Portal for Registration, Licensing and Accreditation – External Guide |
| SC-CF-50 | Relationship Management – External Guide |
| SC-CF-55 | Clearance Declaration - External Policy |
| SC-CO-01-02 | Offence and Penalties – External Policy |
| SC-CW-01-07 | Duty- and Tax-Free Shops – External Policy |
| SC-DT-B-02 | Deferments – External Policy |
| SC-DT-C-13 | Refunds and Drawbacks – External Policy |
| SC-PR-01-02 | Rebate item 470.03 – External Guide |
| SC-RO-02 | Administration of Trade Agreements – External Policy |
| SC-SE-05 | Bonds – External Policy |
| SC-TR-01-05 | Removal of Goods – External Policy |
| SE-ADV-02 | Ad Valorem Excise Duty – External Policy |
| SE-AK-02 | Aviation Kerosene – External Policy |
| SE-BIO-02 | Biodiesel – External Policy |
| SE-BON-02 | Bonds -External Policy |
| SE-CBT-02 | Carbon Tax – External Policy |
| SE-CD-02 | Environmental Levy on Carbon Dioxide Emissions on New Motor Vehicles Manufactured in South Africa – External Policy |
| SE-DEL-02 | Diamond Export Levy – External |
| SE-ELC-02 | Environmental Levy on Electricity Generated in South Africa – External Policy |
| SE-MB-02 | Malt Beer – External Policy |
| SE-OFB-02 | Other Fermented Beverages – External Policy |
| SE-OIL-02 | Oil Industry – External Policy |
| SE-PB-02 | Environmental Levy on Plastic Bags Manufactured in South Africa – External Policy |
| SE-SB-02 | Health Promotion Levy on Sugary Beverages – External Policy |
| SE-SP-02 | Spirits – External Policy |
| SE-TAB-02 | Traditional African Beer – External Policy |
| SE-TL-02 | Environmental Levy on Tyres – External Policy |
| SE-TOB-02 | Tobacco – External Policy |
| SE-WV-02 | Wine and Vermouth – External Policy |

5 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)