

Effective Date: 17 December 2025



COMPLETION OF DA 68 BIODIESEL ACCOUNT

Effective Date: 17 December 2025

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1 SUMMARY

- a) Clients must complete and submit the DA 68, which is required when applying for the delivery of goods from the State warehouse.
- b) This document ensures that applicants understand the process and requirements involved in requesting goods held by the government.
- c) The DA 68 must be completed according to the following requirements and the instructions on the back of the form.

2 COMPLETION INSTRUCTIONS

- a) The form must be completed in triplicate by the owner of the goods or any person acting on behalf of the owner.
- b) Where an asterisk (*) appears in a field, either leave it blank if it is not applicable or delete whichever is not applicable and initial.
- c) In cases where a field is not relevant to the transaction it must be left blank. Provide as much information as possible.
- d) Where the space on the form is not sufficient for purposes of the information to be provided an additional sheet of paper with the relevant information may be attached to the application form. The attached sheet used must indicate clearly which column of information on the DA 68 is being referred to.
- e) The DA 68 must be completed for the delivery of all goods from a State warehouse or a place deemed to be a State warehouse as contemplated in Section 43(2).
- f) Goods in a State warehouse are subject to the applicable Customs and Excise laws and procedures, which include the State warehouse Policy and SOP.

3 PART 1 – CLIENT INFORMATION

APPLICATION FOR DELIVERY OF GOODS EX STATE WAREHOUSE (Section 17 of the Customs and Excise Act, 91 of 1964 and the rules thereto)			DA 68							
To: The Controller of Customs and Excise			For client's use							
* Importer / Exporter Clearing agent Traveller (Passport or ID No) Other (Specify in Name & address field)	SARS Code (Importer / VAT) <div style="border: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 20px;"></div>	Name and Physical Address <div style="border: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 20px;"></div>								
			Particulars of person who can be contacted regarding this application <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Tel. No</td> <td style="width: 60%;">Code No</td> </tr> <tr> <td>Cell. No</td> <td></td> </tr> <tr> <td colspan="2">E-mail address</td> </tr> </table>		Tel. No	Code No	Cell. No		E-mail address	
Tel. No	Code No									
Cell. No										
E-mail address										

- a) **To: The Controller of Customs and Excise** –The name of the city or town in which the Customs Office is located must be entered in this field.
- b) **For client's use** - This space is provided for use by the client for purposes of inserting any reference they would want include in the document.
- c) **SARS Code (Importer / VAT)** - The importers or exporters code number, a VAT registration number, a passport number or an identity document number must be inserted in the appropriate fields for importer / exporter, clearing agent, traveller (passport or ID number) and other (specify in name and address field), whichever is applicable.
- d) **Name and Physical Address** - The name of the person or company, as well as their physical street address, who takes delivery of the goods, must be inserted in this field.
- e) **Particulars of person who can be contacted regarding this application** - The landline telephone number, the city / town code number, the cell phone number and e-mail address of the person who can be contacted regarding the application must be inserted in the appropriate fields.

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4 PART 2 – PARTICULARS OF THE GOODS AND RENT CALCULATION

Other Transport Document No.				Date CCYY MM DD			Ex Ship / Aircraft / Rail / Road (Vehicle registration Number)				Date CCYY MM DD			Bill of Entry No. & Date CCYY MM DD			
DA 322 slip No	Date CCYY MM DD			Tariff Code Sch 1 Part 1		Gross mass kg	Cubic Meter(s) m³	Metric Ton(s) mt	Freight ton(s) ft	Date of receipt into State Warehouse CCYY MM DD	Date up to which rent is calculated and paid CCYY MM DD	Number of days	Rent not charged (rule 17.03(a)) (indicate with "X" in this block)				
Marks & Numbers of original package(s) entered (For vehicles state colour, engine number, chassis number and model)						Description of Goods				*Total rent calculated (other than travellers) for the period (number of days X freight ton X rate) =							
										*Total rent calculated (for travellers) for the period (number of days X kilograms X rate) =							
										TOTAL RENT PAYABLE							

- a) **Tariff Code** - The full tariff code for the goods as provided in the tariff book must be inserted in this field.
- b) **Gross mass** - The total gross mass of goods in kilograms must be inserted in this field. This mass includes the mass of any goods, i.e. the net mass, as well as the mass of any packing materials or, outer wrapping. This is the mass on which State warehouse rent is calculated. Shipping containers are regarded as transport equipment and for the purposes of determining gross mass for State warehouse rent are not to be included in such mass.
- c) **Cubic Meter(s)** - The measurements of goods in cubic meters must be inserted in this field (a cubic meter equals the sum of the length multiply by the width multiply by the height of package).
- d) **Metric Ton(s)** - The mass of the consignment in metric tons must be inserted in this field (a metric ton is equal to 1 000 kilograms).
- e) **Freight Ton(s)** - The freight tons calculated in terms of the definition in the Rules must be inserted in this field, i.e. the greater of the cubic measurement or the mass expressed in tons).
- f) **Date of receipt into State warehouse** - The year, month and day that the goods were received in the State warehouse must be inserted in this field. This will be the same date as allocated to the DA 322.
- g) **Date up to which rent is calculated and paid** - The year, month and day up to which the rent will be payable must be inserted in this field. This will be the same date allocated to the DA 68.
- h) **Number of days** - The number of days on which rent must be calculated must be inserted in this field. This will be the number of days between the date of receipt in the State warehouse and the date up to which rent is calculated and paid.
- i) **Rent not charged (Rule 17.03(a)) (indicate with X in this block)** - This block is marked when for the reasons stated in Rule 17.03(a) rent is not charged when the goods are released from the State warehouse.
- j) **Marks & Numbers of original package(s) entered (For vehicles state colour, engine number, chassis number and model)** - The full details identifying the goods as called for must be inserted in this field.
- k) **Description of goods** - The specific description identifying the goods must be inserted in this field.
- l) **Total rent calculated (other than travellers) for the period (number of days x freight ton x rate =)** - Insert in this field the actual calculation that will calculate the total rent payable.
- m) **Total rent calculated (for travellers) for the period (number of days x kilograms x rate =)** - Insert in this field the actual calculation that will calculate the total rent payable.
- n) **TOTAL RENT PAYABLE** - The total amount payable must be inserted in this field. Insert NIL if no rent is payable.

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5 PART 3 – DECLARATION BY THE APPLICANT AND PARTICULARS OF THE PERSON COLLECTING THE GOODS

Delete which is not applicable where an asterisk is used

<p>I, the undersigned – DECLARE that –</p> <ul style="list-style-type: none"> * I am duly authorised to complete and sign the application on behalf of the applicant; * I am the applicant; * the applicant is / *I am lawfully entitled to the goods; <p>APPLY for the delivery of the goods specified in Part 2 of this form –</p> <ul style="list-style-type: none"> * on payment of rent; 	<ul style="list-style-type: none"> * without payment of rent in terms of the Commissioner's / Controller's letter (ref. date) <p>STATE that the information herein is true and correct;</p> <p>SUBMIT the following documents where applicable: –</p> <ul style="list-style-type: none"> * Letter from the Commissioner / Controller authorising release * Copy of the auctioneer's sale slip (No. date) * Bill of entry (No. date) * Proof that the freight and other charges have been paid 	<ul style="list-style-type: none"> Original of form DA 322 Letter of authority identifying the person who will take delivery of the goods <p>Capacity: ID / Passport No.:</p> <p>Date: Signature:</p>	<p>PARTICULARS OF PERSON COLLECTING GOODS</p> <p>Name of Person:</p> <p>ID / Passport No.:</p> <p>Signature:</p>
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- I, the undersigned – DECLARE that –** The full name of the person making the declaration must be inserted in this field.
- *I am the applicant / *I am duly authorised to complete and sign the application on behalf of the applicant** - Delete which is not applicable. The declaration by the person taking delivery of the goods must be supported by the required applicable documentation.
- *The applicant is / *I am lawfully entitled to the goods.**
- APPLY for the delivery of the goods specified in Part 2 of this form –** *on payment of rent / without the payment of rent in terms of the Commissioner's or Controller's letter, ref. date **(Delete which is not applicable where an asterisk is used) STATE that the information herein is true and correct;**
- SUBMIT:**
 - The following documents where applicable -
 - *Letter from the Commissioner / Controller authorising release
 - *Copy of the auctioneer's sale slip (No. date)
 - Bill of entry (No. . date)
 - *Proof that the freight and other charges have been paid
 - *Original of form DA 322
 - *Letter of authority identifying the person who will take delivery of the goods
 - Documentation submitted as required in instances where goods:
 - Have been bought on an auction of goods in a state warehouse, a copy of the auctioneer's sale slip; or
 - Are a consignment or part consignment of imported goods,
 - a copy of the delivery order issued by the carrier, date-stamped by the Controller or Branch Manager and
 - proof that freight and other charges, for example, the container operator's, landing and wharfage charges, have been paid as required in terms of section 17(2)(c).
 - In cases where a traveller applies for delivery, the original of form DA 322.
- Capacity –** The position/role/title capacitating the applicant collecting the goods must be entered here.
- ID / Passport No –** The ID or passport number must be entered here
- Date –** The date of completion of the form must be entered here.
- Signature –** The signature of the applicant collecting the goods must be entered here.
- Particulars of the person collecting the goods** - The name, surname, identity or passport number and the signature of the person collecting the goods must be inserted in this field.

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6 PART 4 – FOR OFFICIAL USE

Delete which is not applicable where an asterisk is used

For Official Use						
*Goods may not be delivered in terms of section 17(2)(a), (b), (c) *Customs and Excise laws and procedures have been complied with and the goods may be delivered on *payment / *without payment of State warehouse rent			I (name of Officer) has compared the information on this application with that in the State Warehouse register and found it to be correct.			
			Name of Officer		Signature	
*Name of Controller Signature Date			Goods delivered on: (Date Stamp)		Cash Book Folio No	
DA 202 or Computer Generated Receipt No:	Receipt Date:	CCYY	MM	DD		
Rent-free removal period expires on (rule 17.04):		CCYY	MM	DD		

- a) *Goods may not be delivered in terms of Section 17(2)(a), (b), (c)

***Customs and Excise laws and procedures have been complied with and the goods may be delivered on *payment / *without payment of State warehouse rent** - The Controller / Branch Manager must indicate in this field whether the goods may be delivered and if so, whether rent is payable or not.
- b) **Name of Controller** – The name of the Controller must be inserted here.
- c) **Signature** – The signature of the Controller must be entered here.
- d) **Date** – The date on which the Controller completed this form must be entered here.
- e) **DA 202 or computer generated Receipt No.** - The date the DA 202 was issued must be inserted in this field. This information will be inserted by the cashier.
- f) **Receipt Date** - The date the DA 202 was issued must be inserted in this field. This information will be inserted by the cashier.
- g) **Rent-free removal period expires on (Rule 17.04)** - A rent-free period of three (3) official working days is allowed to take delivery of the goods in the circumstances stated in Rule 17.04. This field must be completed whether rent is payable or not.
- h) **I,.....(name of Officer) has compared the information on this application with that in the State warehouse register and found it to be correct** - The State Warehouse Keeper must attest that the application is correct in all respects and correspond with the information in the records.
- i) **Name of Officer** – The name of the Officer must be inserted here.
- j) **Signature** – The signature of the Officer must be entered here.
- k) **Date** – The Officer must enter the date here.
- l) **Goods delivered on: (Date Stamp)** - The date stamp must be inserted in the space provided by the State Warehouse Keeper.
- m) **Cash Book Folio No** - This field will be left blank as hand written cashbooks are not in use anymore.
- n) **DA 68 Number** - The DA 68 number must be inserted in this field by the cashier or number and sorting officer.

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7 REFERENCES

7.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 1, 4, 17, 38, 42, 43, 88, 89, 90, 93, 96, 107, 113(8), 113A and 114 Customs and Excise Rules: Rule 17 and 43
Other Legislation:	Counterfeit Goods Act No. 37 of 1997: Section 1 Merchandise Marks Act No. 17 of 1941: Sections 10(1) and 11(1)
International Instruments:	None

7.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SC-CF-04	Manual for the Completion of Declarations
SC-CW-01-04	State warehouse – External Policy
SC-CW-01-04-S01	State warehouse – External SOP

7.3 Quality Records

Number	Title
DA 68	Application for delivery of goods from the State warehouse
DA 322	Goods received in the State warehouse

8 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

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- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).