



COMPLETION OF BONDS AND ADDENDUMS

Effective Date: 19 December 2025

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1 PURPOSE

- a) The purpose of the guide is to provide instructions for completing:

- i) Customs Bond (CB);
- ii) Customs Addendum (CA);
- iii) Excise Bond (EC); and
- iv) Excise Addendum (EA).

2 SCOPE

- a) This **guide** describes the completion of the Bonds and Addendums which are lodged for security as required and prescribed in the Bonds Policies (SC-SE-04 and SC-SE-05).

3 FORM REQUIREMENTS

- a) All fields are mandatory for completion of the bond / addendum.
- b) The bond / addendum must be:
- i) Printed portrait on A4 paper size;
 - ii) Printed in black ink on white paper; and
 - iii) **The document must be printed on two (2) or more separate sheets, ensuring that each page is printed on a single side only, double-sided or multiple pages per sheet printing is not permitted.**
- c) Information entered on the bond / addendum must be typed or printed in block letters and must be legible.
- d) The bond / addendum must be issued by a South African registered bank or an insurer registered with the Financial Sector Conduct Authority (FSCA) which has the legal authority of issuing bonds / addendum.
- e) **A list of insurers approved to issue guarantees, as well as South African registered banks, is available on the reserve bank website, use the following link: [insurers and registered banks list](#) to access the lists.**
- f) **The use of correction fluid (such as tippex) is strictly prohibited on the bond or addendum.**
- g) **In a situation where a capturing error occurs during the completion of the form**, the incorrect information must be crossed out by drawing two (2) parallel lines through it and writing the correct information above or under the incorrect information.
- h) All corrections must be initialled by all signatories of the bond or addendum, including the witnesses.
- i) Authorised representatives and their witness(es) whose name(s) appear on the bond or addendum must initial at the bottom of each page of the bond/addendum except for the last page.
- j) Authorised representatives and their witness(es) whose name(s) appear on the bond or addendum must sign in full wherever signatures are required of the representatives and their witnesses.
- k) If there is a change in legal identity, change of ownership, etc. the client must replace all current bonds/addendums [including addendums to these bond(s)/addendum(s)] with a new bond or addendum which must reflect the new name. (Refer to SC-CF-04 and SC-CF-05).
- l) **The individuals who act as witnesses for the legal entity can also as be witnesses for the financial institution.**

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- m) A principal signatory is not permitted to act as a witness for the same legal entity, for example, the principal signatory for the legal entity (Registrant / Licensee) cannot serve as a witness for the authorised financial institution.
- n) The resolution or the express consent as prescribed must be attached to the bond / addendum.

4 CUSTOMS BOND AND ADDENDUM

4.1 Completion of Bond - CB04

- a) The client must enter the 'Financial Institution reference' issued by the financial institution.

CUSTOMS INTERNAL BOND CLEARING AGENT

CB04

Financial Institution's reference:

- b) Enter 'Full Name of Licensee':

Financial Institution's reference:

WHOM IT MAY CONCERN –

That

Full Name of Licensee



Registration / Identification Number*

- i) Companies and Intellectual Property Registration Office (CIPC) registered name to be used.
- ii) If the registrant / licensee is an individual, then the full name and surname of the person as indicated in their identification document (ID) must be inserted on the field.

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- c) Enter 'Registration / Identification Number':

WHOM IT MAY CONCERN –

That

| | |
|--|--|
| | <i>Full Name of Licensee</i> |
| | <i>Registration / Identification* Number</i> |

as Principal Debtor ("the Principal") herein represented by:

- i) The registration number issued by the CIPC must be inserted in the field.
 - ii) The ID number can only be used if a private individual applies in his / her own capacity.
 - iii) Either the word Registration / Identification Number must be deleted, whichever is not applicable deleted by drawing one (1) line through it.
- d) The Principal Debtor representatives must enter their full names and surname under the 'herein presented by' field:

WHOM IT MAY CONCERN –

That

| | |
|--|--|
| | <i>Full Name of Licensee</i> |
| | <i>Registration / Identification* Number</i> |

as Principal Debtor ("the Principal") herein represented by:

| | |
|-----|--|
| (1) | |
| (2) | |

- i) The full names must be entered as indicated in the identification document (ID).
- ii) The full names must be entered exactly as they appear in the resolution passed at the directors' meeting, or as stated in the written consent of all members of the entity, according to their identification documents.

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- e) Representatives must enter their designations in the field for 'in their capacities as' for example Financial Director.

in their capacities as:

| | |
|-----|-------|
| (1) | _____ |
| (2) | _____ |

being duly authorised thereto

- by virtue of a resolution passed at a meeting of the Board of Directors held*; or
- with the express consent in writing of all the members of the close corporation / partners of a partnership / trustees of the trust, association or organ of State* obtained at a members meeting held

- f) Depending on whether the applicant is a company, a close corporation, partners of a partnership, trustees of the trust, association or organ of State, the correct sentence must remain and the other one (1) deleted by drawing one (1) line through it.

in their capacities as:

| | |
|-----|-------|
| (1) | _____ |
| (2) | _____ |

being duly authorised thereto

- by virtue of a resolution passed at a meeting of the Board of Directors held*; or
- with the express consent in writing of all the members of the close corporation / partners of a partnership / trustees of the trust, association or organ of State* obtained at a members meeting held

- g) Representatives must enter the following details:

- 'Name of Town or City' where the resolution was passed or where the express consent was drawn;
- Date on the 'No' field; and
- 'Month and Year'.

being duly authorised thereto

- by virtue of a resolution passed at a meeting of the Board of Directors held*; or
- with the express consent in writing of all the members of the close corporation / partners of a partnership / trustees of the trust, association or organ of State* obtained at a members meeting held

at on the day of
Name of Town or City *No.* *Month and Year*

and _____

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- h) The client must enter the 'Financial Institution reference' issued by the financial institution.

CB04

Financial Institution's reference:

Registration / Identification* Number

as Financial Institution and Co-Principal Debtor *in solidum* herein represented by:

- i) Enter 'Registration / Identification Number':

CB04

Financial Institution's reference:

Registration / Identification* Number

as Financial Institution and Co-Principal Debtor *in solidum* herein represented by:

- i) The registration number issued by the CIPC must be inserted in the field.
 - ii) The ID number can only be used if a private individual applies in his / her own capacity.
 - iii) Either the word Registration / Identification Number must be deleted, whichever is not applicable deleted by drawing one (1) line through it.
- j) Financial Institution and Co-Principal Debtor representatives full names and surname must be entered under the 'herein presented by' field:

CB04

Financial Institution's reference:

Registration / Identification* Number

as Financial Institution and Co-Principal Debtor *in solidum* herein represented by:

→

(1) _____

(2) _____

in their capacities as:

(1) _____

(2) _____

- i) The full names must be entered as indicated in the identification document (ID).
- ii) The full names must be entered exactly as they appear in the resolution passed at the directors' meeting, or as stated in the written consent of all members of the entity, according to their identification documents.

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- k) Representatives must enter their designations in the field for 'in their capacities as' for example Financial Director.

CB04

Financial Institution's reference: _____

Registration / Identification Number*

as Financial Institution and Co-Principal Debtor in solidum herein represented by:

(1) _____

(2) _____

→ in their capacities as:

(1) _____

(2) _____

being duly authorised thereto by virtue of standard internal banking / insurance* regulations relating to signing powers, are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service ("the Commissioner") in the sum of

R _____ (insert amount in figures)

_____ rand only (insert amount in words)

- l) The representatives must enter the bond amount in figures and in words on applicable fields.

being duly authorised thereto by virtue of standard internal banking / insurance* regulations relating to signing powers, are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service ("the Commissioner") in the sum of

R _____ (insert amount in figures)

_____ rand only (insert amount in words)

to be paid on demand to the Commissioner for which payment well and truly to be made, we bind ourselves jointly and severally each for the whole, our heirs, executors, administrators, trustees, liquidators and assigns.

- m) The client must enter the 'Financial Institution reference' issued by the financial institution.

CB04

Financial Institution's reference:

with the meaning and effect of which we are fully acquainted.

This bond is neither transferable nor negotiable.

- n) Enter the following information:

- i) Signatures of Principals;
- ii) 'Name of Town or City';
- iii) The day 'No'; and
- iv) The 'Month and Year'.

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Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the jurisdiction of such a Court in respect of any such claim.

Signed by the Principal:

(1) (2)
Signature of Principal *Signature of Principal*

at on the day of
Name of Town or City *No* *Month and Year*

o) The subscribed two (2) witnesses for each principal must sign on the allocated fields:

In the presence of the subscribed witnesses:

Witnesses (1) (1)
Signature *Signature*

(2) (2)
Signature *Signature*

Signed by the Financial Institution and Co-Principal Debtor:

(1) (2)
Signature of Financial Institution and Co-Principal Debtor *Signature of Financial Institution and Co-Principal Debtor*

p) The Financial Institution and Co-Principal Debtors must sign in the applicable fields.

Signed by the Financial Institution and Co-Principal Debtor:

(1) (2)
Signature of Financial Institution and Co-Principal Debtor *Signature of Financial Institution and Co-Principal Debtor*

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- q) The client must enter the 'Financial Institution reference' issued by the financial institution.

CB04

Financial Institution's reference:

at _____ on the _____ day of _____
Name of Town or City No Month and Year

In the presence of the subscribed witnesses:

- r) The following details must be entered:

- i) 'Name of Town or City';
- ii) The day 'No'; and
- iii) The 'Month and Date'.

CB04

Financial Institution's reference: _____

at on the day of
Name of Town or City No Month and Year

In the presence of the subscribed witnesses:

| | | | | |
|-----------|-----|------------------|-----|------------------|
| Witnesses | (1) | _____ | (1) | _____ |
| | | <i>Signature</i> | | <i>Signature</i> |
| | (2) | _____ | (2) | _____ |
| | | <i>Signature</i> | | <i>Signature</i> |

- s) The subscribed two (2) witnesses for each Financial Institution and Co-Principal Debtor must sign in the allocated fields:

In the presence of the subscribed witnesses:

| | | | | |
|-----------|-----|----------------------|-----|----------------------|
| Witnesses | (1) | <input type="text"/> | (1) | <input type="text"/> |
| | | <i>Signature</i> | | <i>Signature</i> |
| | (2) | <input type="text"/> | (2) | <input type="text"/> |
| | | <i>Signature</i> | | <i>Signature</i> |

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- t) The Financial Institution must place their stamp impression on this field.

In the presence of the subscribed witnesses:

| | | | | |
|-----------|-----|-----------|-----|-----------|
| Witnesses | (1) | _____ | (1) | _____ |
| | | Signature | | Signature |
| | (2) | _____ | (2) | _____ |
| | | Signature | | Signature |



4.2 Completion for Addendum: Amend Bond Amount - CA01

- a) The client must enter the 'Financial Institution reference' issued by the financial institution.

CUSTOMS AND EXCISE

INTERNAL

ADDENDUM: AMEND BOND AMOUNT

CA01

Financial Institution's reference:

- b) Enter 'Full Name of Registrant / Licensee':

WHOM IT MAY CONCERN –

That

*Full Name of Registrant / Licensee**

as Principal Debtor ("the Principal") herein represented by:

(1)

(2)

- i) Companies and Intellectual Property Registration Office (CIPC) registered name to be used.
- ii) If the registrant / licensee is an individual, then the full name and surname of the person as indicated in their identification document (ID) must be inserted on the field.

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- c) The Principal Debtor representatives must enter their full names and surname under the 'herein presented by' field:

WHOM IT MAY CONCERN –

That

_____ *Full Name of Registrant / Licensee**

as Principal Debtor ("the Principal") herein represented by:

(1)

(2)

- i) The full names must be entered as indicated in the identification document (ID).
- ii) The full names must be entered exactly as they appear in the resolution passed at the directors' meeting, or as stated in the written consent of all members of the entity, according to their identification documents.

- d) Representatives must enter their designations in the field for 'in their capacities as' for example Financial Director.

as Principal Debtor ("the Principal") herein represented by:

(1)

(2)

in their capacities as (e.g. Financial Director, Managing Director, etc.):

(1)

(2)

- e) Depending on whether the applicant is a company, a close corporation, partners of a partnership, trustees of the trust, association or organ of State, the correct sentence must remain and the other one (1) deleted by drawing one (1) line through it.

in their capacities as:

(1)

(2)

being duly authorised thereto

- by virtue of a resolution passed at a meeting of the Board of Directors held*; or
- with the express consent in writing of all the members of the close corporation / partners of a partnership / trustees of the trust, association or organ of State* obtained at a members meeting held

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f) Representatives must enter the following details:

- i) 'Name of Town or City' where the resolution was passed or where the express consent was drawn;
- ii) Date on the 'No' field; and
- iii) 'Month and Year'.

being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held;

or

with the express consent in writing of all the members of the close corporation / all the partners of a partnership / trustees of the trust obtained at a members meeting held

at on the day of
Name of Town or City No. Month and Year

and

as Financial Institution and Co-Principal Debtor in *solidum* herein represented by:

g) Financial Institution and Co-Principal Debtor representatives full names and surname must be entered under the 'herein presented by' field:

as Financial Institution and Co-Principal Debtor in *solidum* herein represented by:

(1)
 (2)

- i) The full names must be entered as indicated in the identification document (ID).
- ii) The full names must be entered exactly as they appear in the resolution passed at the directors' meeting, or as stated in the written consent of all members of the entity, according to their identification documents.

h) The client must enter the 'Financial Institution reference' issued by the financial institution.

CA01

Financial Institution's reference:

in their capacities as (e.g. Financial Director, Managing Director, etc.):

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- i) Representatives must enter their designations in the field for 'in their capacities as'.

Financial Institution's reference: _____

in their capacities as (e.g. Financial Director, Managing Director, etc.): _____

(1) _____

(2) _____

being duly authorised thereto by virtue of standard internal banking / insurance* regulations relating to signing powers, to the bond in the sum of

| | | |
|---|-----------|----------------------------|
| R | | (insert amount in figures) |
| | rand only | (insert amount in words) |

- j) Enter the original bond amount in figures on the first field and in words on the second field.

being duly authorised thereto by virtue of standard internal banking / insurance* regulations relating to signing powers, to the bond in the sum of

| | | |
|---|-----------|----------------------------|
| R | | (insert amount in figures) |
| | rand only | (insert amount in words) |

are bound under that bond, is hereby increased / decreased* by an amount of

- k) The client must indicate whether the amount should be increased or decreased and cross out the option that does not apply by drawing a line through it.

are bound under that bond, is hereby increased / decreased* by an amount of

| | | |
|----|-----------|----------------------------|
| R | | (insert amount in figures) |
| | rand only | (insert amount in words) |
| | | |
| to | | |
| R | | (insert amount in figures) |
| | rand only | (insert amount in words) |

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- l) The representative enters the increasing or decreasing addendum amount of the bond on the below field.

being duly authorised thereto by virtue of standard internal banking / insurance* regulations relating to signing powers, to the bond in the sum of

| | |
|-------|----------------------------|
| R | (insert amount in figures) |
| _____ | (insert amount in words) |
| _____ | |

are bound under that bond, is hereby increased / decreased* by an amount of

| | |
|-------|----------------------------|
| R | (insert amount in figures) |
| _____ | (insert amount in words) |
| _____ | |

to

| | |
|-------|----------------------------|
| R | (insert amount in figures) |
| _____ | (insert amount in words) |
| _____ | |

- m) The new total amount of the bond (this is the amount stated in the SARS surety letter).

being duly authorised thereto by virtue of standard internal banking / insurance* regulations relating to signing powers, to the bond in the sum of

| | |
|-------|----------------------------|
| R | (insert amount in figures) |
| _____ | (insert amount in words) |
| _____ | |

are bound under that bond, is hereby increased / decreased* by an amount of

| | |
|-------|----------------------------|
| R | (insert amount in figures) |
| _____ | (insert amount in words) |
| _____ | |

to

| | |
|-------|----------------------------|
| R | (insert amount in figures) |
| _____ | (insert amount in words) |
| _____ | |

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n) Enter the following information:

- i) Signatures of Principals;
- ii) 'Name of Town or City';
- iii) The day 'No'; and
- iv) The 'Month and Year'.

Signed by the Principal:

| | |
|--|--|
| (1) <div style="border: 1px solid black; height: 25px; width: 100%;"></div> <i>Signature of Principal</i> | (2) <div style="border: 1px solid black; height: 25px; width: 100%;"></div> <i>Signature of Principal</i> |
| at <div style="border: 1px solid black; height: 25px; width: 150px; display: inline-block;"></div> on the <div style="border: 1px solid black; width: 40px; display: inline-block;"></div> day of <div style="border: 1px solid black; height: 25px; width: 150px; display: inline-block;"></div> <i>Name of Town or City</i> <i>No</i> <i>Month and Year</i> | |

o) The subscribed two (2) witnesses for each principal must sign on the allocated fields:

In the presence of the subscribed witnesses:

| | |
|--|--|
| Witnesses (1) <div style="border: 1px solid black; height: 25px; width: 100%;"></div> <i>Signature</i> (2) <div style="border: 1px solid black; height: 25px; width: 100%;"></div> | (1) <div style="border: 1px solid black; height: 25px; width: 100%;"></div> <i>Signature</i> (2) <div style="border: 1px solid black; height: 25px; width: 100%;"></div> |
|--|--|

CA01 – Addendum Amend Bond Amount - Internal Annexure

Revision: 3

Page 2 of 3

p) The client must enter the 'Financial Institution reference' issued by the financial institution.

CA01

| | |
|--|--|
| Financial Institution's reference: <div style="border: 1px solid black; height: 25px; width: 150px; display: inline-block;"></div> | |
| <div style="border-top: 1px solid black; width: 100%;"></div> <i>Signature</i> | <div style="border-top: 1px solid black; width: 100%;"></div> <i>Signature</i> |

Signed by the Financial Institution and Co Principal Debtor

q) The Financial Institution and Co Principal Debtors must fill in the below:

- i) 'Name of Town or City';
- ii) The day 'No'; and
- iii) The 'Month and Year'.
- iv) Signatures

Signed by the Financial Institution and Co Principal Debtor

| | | |
|---|---|-----------------------|
| at | on the | day of |
| | | |
| <i>Name of Town or City</i> | <i>No.</i> | <i>Month and Year</i> |
| (1) | (2) | |
| | | |
| <i>Signature of Financial Institution and Co-Principal Debtor</i> | <i>Signature of Financial Institution and Co-Principal Debtor</i> | |

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- r) The subscribed two (2) witnesses for each Financial Institution and Co Principal Debtor must sign on the allocated fields:

In the presence of the subscribed witnesses:

| | | | | |
|-----------|-----|--|-----|--|
| Witnesses | (1) | <div style="border: 1px solid red; width: 200px; height: 20px;"></div> | (1) | <div style="border: 1px solid red; width: 200px; height: 20px;"></div> |
| | | Signature | | Signature |
| | (2) | <div style="border: 1px solid red; width: 200px; height: 20px;"></div> | (2) | <div style="border: 1px solid red; width: 200px; height: 20px;"></div> |
| | | Signature | | Signature |

- s) The Financial Institution must place their stamp impression on this field.

| | | | |
|-----|--------------------|-----|--------------------|
| (2) | _____ Signature | (2) | _____ Signature |
|-----|--------------------|-----|--------------------|

**FINANCIAL INSTITUTION STAMP
IMPRESSION**

4.3 Completion of Addendum Amend Deferment Amount - CA02

- a) The client must enter the 'Financial Institution reference' issued by the financial institution.

CUSTOMS

INTERNAL

ADDENDUM AMEND DEFERMENT AMOUNT

CA02

Financial Institution's reference:

- b) The user must follow steps on paragraph 4.2 b) to f).
- c) Enter the first Financial Institution and Co-Principal Debtor representative full names and surname must be entered under the 'herein presented by' field:

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and _____

as Financial Institution and Co-Principal Debtor in *solidum* herein represented by:

(1)

CA02 – Addendum Amend Deferment Amount - Internal Annexure

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- i) The full names must be entered as indicated in the identification document (ID).
- ii) The full names must be entered exactly as they appear in the resolution passed at the directors' meeting, or as stated in the written consent of all members of the entity, according to their identification documents.

d) Enter the following details:

- i) 'Financial Institution reference'; and
- ii) Second Financial Institution and Co-Principal Debtor representative full names and surname must be entered under the 'herein presented by' field:

CA02

Financial Institution's reference:

(2)

e) Representatives must enter their designations in the field for 'in their capacities as'.

in their capacities as (e.g. Financial Director, Managing Director, etc.)

(1) _____
 (2) _____

being duly authorised thereto by virtue of standard internal banking / insurance* regulations relating to signing powers, to amend the original deferment bond as follows:

f) Enter the original bond amount in the field below.

Increase in liability (i or ii apply)

i. The amount of the original bond in the sum of

| | | | |
|---|-----------|----------------------------|--|
| R | | (insert amount in figures) | |
| | rand only | (insert amount in words) | |

are bound under that bond, is hereby increased by an amount of

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- g) Enter the increase in the bond amount (this is the difference between the amount stated in the SARS surety letter and the original bond amount).

Increase in liability (i or ii apply)

i. The amount of the original bond in the sum of

| | | |
|-------|-----------|----------------------------|
| R | | (insert amount in figures) |
| _____ | rand only | (insert amount in words) |
| _____ | | |

are bound under that bond, is hereby increased by an amount of

| | | |
|-------|-----------|----------------------------|
| R | | (insert amount in figures) |
| _____ | rand only | (insert amount in words) |
| _____ | | |

to

| | | |
|-------|-----------|----------------------------|
| R | | (insert amount in figures) |
| _____ | rand only | (insert amount in words) |
| _____ | | |

- h) Enter the new total bond amount (this is the amount stated in the SARS surety letter).

Increase in liability (i or ii apply)

i. The amount of the original bond in the sum of

| | | |
|-------|-----------|----------------------------|
| R | | (insert amount in figures) |
| _____ | rand only | (insert amount in words) |
| _____ | | |

are bound under that bond, is hereby increased by an amount of

| | | |
|-------|-----------|----------------------------|
| R | | (insert amount in figures) |
| _____ | rand only | (insert amount in words) |
| _____ | | |

to

| | | |
|-------|-----------|----------------------------|
| R | | (insert amount in figures) |
| _____ | rand only | (insert amount in words) |
| _____ | | |

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- i) Enter the effect date of the increase, insert 'No' and 'Month and Year' in the provided fields.

with effect from on day of
No. Month and Year

ii. The amount of the original bond in the sum of
 R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

are bound under that bond, is hereby **temporarily** increased by an amount of

- j) The amount of the original bond must be inserted.

ii. The amount of the original bond in the sum of
 R (insert amount in figures)
 _____ rand only (insert amount in words)

are bound under that bond, is hereby **temporarily** increased by an amount of

CA02 – Addendum Amend Deferment Amount - Internal Annexure

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- k) The client must enter the 'Financial Institution reference' issued by the financial institution.

CA02

Financial Institution's reference:

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

to

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

- l) The amount that the bond is increased by must be inserted.

CA02

Financial Institution's reference:

R (insert amount in figures)
 _____ rand only (insert amount in words)

to

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

- m) The new total bond amount must be inserted which includes the original bond amount plus the amount to be increased by (the amount stated in the SARS surety letter).

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CA02

Financial Institution's reference:

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

to

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

- n) The representative must enter the 'with effect from' date, insert 'No' and 'Month and Year'.

CA02

Financial Institution's reference:

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

to

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

with effect from day of
 No. Month and Year

until the last day _____ day of _____
 No. Month and Year

- o) The representative must enter the 'until the last day' date of the temporary bond increment on the fields 'No.' and 'Month and Year'.

CA02

Financial Institution's reference:

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

to

R _____ (insert amount in figures)
 _____ rand only (insert amount in words)

with effect from _____ day of _____
 No. Month and Year

until the last day day of
 No. Month and Year

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p) Enter the following information:

- i) Signatures of Principals;
- ii) 'Name of Town or City';
- iii) The day 'No'; and
- iv) The 'Month and Year'.

Signed by the Principal:

| | |
|--|--|
| (1) <i>Signature of Principal</i> | (2) <i>Signature of Principal</i> |
| at on the day of <i>Name of Town or City</i> <i>No</i> <i>Month and Year</i> | |

q) The subscribed two (2) witnesses for each principal must sign on the allocated fields:

In the presence of the subscribed witnesses:

| | |
|--|--|
| Witnesses (1) <i>Signature</i> (2) <i>Signature</i> | (1) <i>Signature</i> (2) <i>Signature</i> |
|--|--|

Signed by the Financial Institution and Co-Principal Debtor:

| | |
|--|--|
| (1) _____ <i>Signature of Financial Institution and Co-Principal Debtor</i> | (2) _____ <i>Signature of Financial Institution and Co-Principal Debtor</i> |
|--|--|

r) Enter the following information:

- i) Signatures of Financial Institution and Co-Principal Debtors;
- ii) 'Name of Town or City';
- iii) The day 'No'; and
- iv) The 'Month and Year'.

Signed by the Financial Institution and Co Principal Debtor

| | |
|---|--|
| (1) <i>Signature of Financial Institution and Co-Principal Debtor</i> | (2) <i>Signature of Financial Institution and Co-Principal Debtor</i> |
| at on the day of <i>Name of Town or City</i> <i>No.</i> <i>Month and Year</i> | |

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- s) The client must enter the 'Financial Institution reference' issued by the financial institution.

CA02

Financial Institution's reference:

In the presence of the subscribed witnesses:

| | |
|---|--|
| Witnesses: (1) _____ <div style="text-align: center;"><i>Signature</i></div> | (1) _____ <div style="text-align: center;"><i>Signature</i></div> |
| (2) _____ <div style="text-align: center;"><i>Signature</i></div> | (2) _____ <div style="text-align: center;"><i>Signature</i></div> |

- t) The subscribed two (2) witnesses for each principal must sign on the allocated fields:

CA02

Financial Institution's reference: _____

In the presence of the subscribed witnesses:

| | |
|--|---|
| Witnesses: (1) <div style="text-align: center;"><i>Signature</i></div> | (1) <div style="text-align: center;"><i>Signature</i></div> |
| (2) <div style="text-align: center;"><i>Signature</i></div> | (2) <div style="text-align: center;"><i>Signature</i></div> |

- u) The Financial Institution must place their stamp impression on this field.

In the presence of the subscribed witnesses:

| | |
|--|--|
| Witnesses (1) _____ <div style="text-align: center;"><i>Signature</i></div> | (1) _____ <div style="text-align: center;"><i>Signature</i></div> |
| (2) _____ <div style="text-align: center;"><i>Signature</i></div> | (2) _____ <div style="text-align: center;"><i>Signature</i></div> |

**FINANCIAL INSTITUTION STAMP
IMPRESSION**

Effective Date: 19 December 2025

5 EXCISE BOND AND ADDENDUM

5.1 Completion: Manufacture of Excisable Products – EB04

- a) The client must enter the 'Financial Institution reference' issued by the financial institution.

EXCISE

INTERNAL

BOND: MANUFACTURER OF EXCISABLE PRODUCTS

EB04

Financial Institution's reference:

- b) Enter 'Full Name of Licensee':

WHOM IT MAY CONCERN –

That:

Full Name of Licensee

As Principal (hereinafter referred to as the Principal) herein represented by -

(1)

(2)

- i) Companies and Intellectual Property Registration Office (CIPC) registered name to be used.
- ii) If the registrant / licensee is an individual, then the full name and surname of the person as indicated in their identification document (ID) must be inserted on the field.

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- c) The Principal representatives must enter their full names and surname under the 'herein presented by' field:

WHOM IT MAY CONCERN –

That:

Full Name of Licensee

as Principal (hereinafter referred to as the Principal) herein represented by -

(1) _____

(2) _____

- i) The full names must be entered as indicated in the identification document (ID).
ii) The full names must be entered exactly as they appear in the resolution passed at the directors' meeting, or as stated in the written consent of all members of the entity, according to their identification documents.

- d) Representatives must enter their designations in the field for 'in their capacities as' for example Financial Director.

as Principal (hereinafter referred to as the Principal) herein represented by -

(1) _____

(2) _____

in their respective capacities as (e.g. Financial Director, Managing Director, etc.) -

(1) _____

(2) _____

- e) Depending on whether the applicant is a company, a close corporation, partners of a partnership, trustees of the trust, association or organ of State, the correct sentence must remain and the other one (1) deleted by drawing one (1) line through it.

in their respective capacities as (e.g. Financial Director, Managing Director, etc.) -

(1) _____

(2) _____

*they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held

*they being duly authorised thereto with the express consent in writing of *all the members of the close corporation / *all the partners of a partnership / *trustees of the trust obtained at a members meeting held

Effective Date: 19 December 2025

f) The following details must be entered:

- i) 'Name of Town or City';
- ii) The day 'No'; and
- iii) The 'Month and Year'.
- iv) Enter full name and surname of the Surety(ies) and Co-Principal Debtor(s).

at on the day of
Name of Town or City No. Month and Year

and _____

as Surety(ies) and Co-Principal Debtor(s) in solidum herein represented by -

- (1)
- (2)

EA04 – Bond Manufacturer of Excisable Products - Internal Annexure

Revision: 2

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g) Surety(ies) and Co-Principal Debtor(s) must enter their designations under 'in their capacities as'.

EB04

in their capacities as (e.g. Financial Director, Managing Director, etc.):

- (1)
- (2)

they being duly authorised thereto by virtue of standard *internal banking regulations relating to signing powers, are truly and lawfully indebted and are held and firmly bound to the Commissioner of the South African Service in the sum of

R _____ (words) _____

h) The bond sum must be entered:

they being duly authorised thereto by virtue of standard *internal banking regulations relating to signing powers, are truly and lawfully indebted and are held and firmly bound to the Commissioner of the South African Service in the sum of

R (words)

to be paid on demand to the said Commissioner, for which payment well and truly to be made, we bind ourselves jointly and severally, each for the whole, our Heirs, Executors, Administrators and Assigns.

FURTHERMORE we, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the:

i) Enter the following information:

- i) Signatures of Principals;
- ii) 'Name of Town or City';
- iii) The day 'No'; and
- iv) The 'Month and Year'.

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Signed by the Principal:

(1) (2)
Signature of Principal *Signature of Principal*

at on the day of
Name of Town or City *No* *Month and Year*

j) The subscribed two (2) witnesses for each principal must sign on the allocated fields:

In the presence of the subscribed witnesses:

Witnesses (1) (1)
Signature *Signature*
 (2) (2)
Signature *Signature*

k) Financial Institution and Co-Principal Debtors(s) must sign in the spaces for the principal they represent.

Signed by the Surety(ies) and Co-Principal Debtor(s):

(1) (2)
Signature of Surety and Co-Principal Debtor *Signature of Surety and Co-Principal Debtor*

Effective Date: 19 December 2025

l) The following details must be entered:

- i) 'Name of Town or City';
- ii) The day 'No'; and
- iii) The 'Month and Year'.

at on the day of
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

WITNESSES: (1) _____ (1) _____
Signature *Signature*
(2) _____ (2) _____
Signature *Signature*

m) The subscribed two (2) witnesses for each Surety and Co-Principal Debtor must sign

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

WITNESSES: (1) _____ (1) _____
Signature *Signature*
(2) _____ (2) _____
Signature *Signature*

n) The client must enter the 'Financial Institution reference' and a must place their stamp.

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

n the presence of the subscribed witnesses:

WITNESSES: (1) _____ (1) _____
Signature *Signature*
(2) _____ (2) _____
Signature *Signature*

**FINANCIAL INSTITUTION STAMP
IMPRESSION**

Effective Date: 19 December 2025

5.2 Completion of Licensed Distributor for Fuel Addendum – EA02

- a) The client must enter the 'Financial Institution reference' issued by the financial institution.

EXCISE INTERNAL ADDENDUM: LICENSED DISTRIBUTOR OF FUEL

EA02

Financial Institution's reference:

- b) Enter 'Full Name of Licensee':

WHOM IT MAY CONCERN –

That:

Full Name of Licensee

As Principal (hereinafter referred to as the Principal) herein represented by -

(1)

(2)

- i) Companies and Intellectual Property Registration Office (CIPC) registered name to be used.
- ii) If the registrant / licensee is an individual, then the full name and surname of the person as indicated in their identification document (ID) must be inserted on the field.

- c) The Principal representatives must enter their full names and surname under the 'herein presented by' field:

WHOM IT MAY CONCERN –

That:

Full Name of Licensee

as Principal (hereinafter referred to as the Principal) herein represented by -

(1)

(2)

- i) The full names must be entered as indicated in the identification document (ID).
- ii) The full names must be entered exactly as they appear in the resolution passed at the directors' meeting, or as stated in the written consent of all members of the entity, according to their identification documents.

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- d) Representatives must enter their designations in the field for 'in their capacities as' for example Financial Director.

as Principal (hereinafter referred to as the Principal) herein represented by -

(1)

(2)

in their respective capacities as (e.g. Financial Director, Managing Director, etc.) -

(1)

(2)

- e) Depending on whether the applicant is a company, a close corporation, partners of a partnership, trustees of the trust, association or organ of State, the correct sentence must remain and the other one (1) deleted by drawing one (1) line through it.

in their respective capacities as (e.g. Financial Director, Managing Director, etc.) -

(1)

(2)

*they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held

*they being duly authorised thereto with the express consent in writing of *all the members of the close corporation / *all the partners of a partnership / *trustees of the trust obtained at a members meeting held

Effective Date: 19 December 2025

f) The following details must be entered:

- i) 'Name of Town or City';
- ii) The day 'No'; and
- iii) The 'Month and Year'.
- iv) Enter full name and surname of the Surety(ies) and Co-Principal Debtor(s).

at on the day of
Name of Town or City No. Month and Year

and _____

as Surety(ies) and Co-Principal Debtor(s) *in solidum* herein represented by -

- (1)
- (2)

in their capacities as (e.g. Financial Director, Managing Director, etc.):

EA02 – Addendum: Licensed Distributor of Fuel - Internal Annexure

Revision: 2

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g) The client must enter the 'Financial Institution reference' issued by the financial institution.

EA02

Financial Institution's reference:

(1) _____

(2) _____

h) Surety(ies) and Co-Principal Debtor(s) must enter their designations in the field for example Financial Director.

EA02

Financial Institution's reference:

- (1)
- (2)

i) The following must be entered in the fields:

- i) The sum of bond in figures; and
- ii) The sum of bond in words.

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they being duly authorised thereto by virtue of standard *internal banking / insurance regulations relating to signing powers, to the bond in the sum of

R (figures) (words)

Signed on behalf of the Principal:

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

are bound under that bond, is hereby increased by an amount of R _____ (figures
)

j) The following details must be entered:

- i) 'Name of Town or City';
- ii) The day 'No'; and
- iii) The 'Month and Year'.

they being duly authorised thereto by virtue of standard *internal banking / insurance regulations relating to signing powers, to the bond in the sum of

R _____ (figures) _____ (words)

Signed on behalf of the Principal:

at on the day of
Name of Town or City *No.* *Month and Year*

are bound under that bond, is hereby increased by an amount of R _____ (figures
)

(words) _____ to R _____ (figures)

(words) _____

k) The following details must be entered:

- i) The amount the bond is increased by in figures;
- ii) The amount the bond is increased by in words;
- iii) The total sum bond amount (the existing bond amount plus the increased amount in figures; and
- iv) The total sum bond amount (the existing bond amount plus the increased amount in words).

Signed on behalf of the Principal:

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

are bound under that bond, is hereby increased by an amount of R (figures

(words) to R (figures)

(words)

l) The following details must be entered:

- i) Signature of principals;
- ii) 'Name of Town or City';

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- iii) The day 'No'; and
- iv) The 'Month and Year'.

Signed by the Principal:

(1) (2)
Signature of Principal *Signature of Principal*
 at on the day of
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

WITNESSES: (1) _____ (1) _____
Signature *Signature*
 (2) _____ (2) _____
Signature *Signature*

- m) Witnesses(s) for principals must sign in the spaces for the principal they are witnessing.

Signed by the Principal:

(1) _____ (2) _____
Signature of Principal *Signature of Principal*
 at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

WITNESSES: (1) (1)
Signature *Signature*
 (2) (2)
Signature *Signature*

- n) The following fields must be entered:

- i) The Surety(ies) and Co-Principal Debtor(s) must sign;
- ii) 'Name of Town or City';
- iii) The day 'No'; and
- iv) The 'Month and Year'.

Signed by the Surety(ies) and Co-Principal Debtor(s):

(1) (2)
Signature of Surety and Co-Principal Debtor *Signature of Surety and Co-Principal Debtor*
 at on the day of
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

Effective Date: 19 December 2025

- o) Witnesses(s) for Surety(ies) and Co-Principal Debtor(s) must sign in the spaces for the principal they are witnessing.

Signed by the Surety(ies) and Co-Principal Debtor(s):

(1) _____ (2) _____
Signature of Surety and Co-Principal Debtor *Signature of Surety and Co-Principal Debtor*

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

WITNESSES: (1) _____ (1) _____
Signature *Signature*
 (2) _____ (2) _____
Signature *Signature*

EA02 – Addendum: Licensed Distributor of Fuel - Internal Annexure

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- p) The client must enter the 'Financial Institution reference' and a must place their stamp.

EA02

Financial Institution's reference

FINANCIAL INSTITUTION STAMP
 IMPRESSION

6 REFERENCES

6.1 Legislation

| TYPE OF REFERENCE | REFERENCE |
|---|---|
| Legislation, Rules, Regulations and Interpretation Notes administered by SARS | Customs and Excise Act No. 91 of 1964: Sections 39(1)(B), 47B(6), 54E(4), 59A(2)(a), 60(1)(c), 61(1) and (2), 64A(2) and (3), 64B(3) and (4), 64C(1), 64D (5), 64E, 64(G), 75(10)(a), 101, 101A, 107(2)(a), 114, 120(1)(mA) Customs and Excise Rules: 18A.08, 18A.10(a), 19A.02(a), 19A.08(c), 20.17(b), 26.01(f), 37A.14(b), 46A.2.16(c), 49A(12)(b), 49B.10(9)4(b), 54F.04(a), 59A.07(2), 59A.08(2), 60.01(1)(e), 60.02(1)(d), 60.07(2), 64B.01(1,2,3,4), 64D.01(1,3)(c), 64D.04(1), 64D.09(4), 64D.10(5), 64D.11(5), 64D.13(9), 64D(19), 64F.02, 64G.03, 64G.04, 64G.06, 120.08, 120.09. Value-added Tax Act No. 89 of 1991: 7, 11 and 13 |
| Other Legislation | Credit Agreements Act No. 75 of 1980: Section 1 General Law Amendment Act No. 50 of 1956: Section 6 National Credit Act No. 34 of 2005: All National Small Business Act No. 102 of 1996: Section 1, Schedule to the Act Promotion of Administrative Justice Act No. 3 of 2000: Section 3 and 5 |

| TYPE OF REFERENCE | REFERENCE |
|---------------------------|--|
| International Instruments | Istanbul Convention: Annex A and C Kyoto Convention: General Annex, Chapter 5: Security Standard: 5.1 -5.7; Specific Annex D: Chapter 1, Standard 14; Specific Annex E: Chapter 1, Standard 3 |

6.2 Cross References

| DOCUMENT NUMBER | DOCUMENT TITLE |
|-----------------|---|
| SC-CF-19 | Licensing, Registration and Designation – External Policy |
| | Bonds External Policy |
| SC-TA-01-04 | SC-TA-01-04 ATA Carnet - External Policy |
| SC-TA-01-06 | CPD Carnet – External Policy |

6.3 Quality Records

| NUMBER | TITLE |
|--------|--|
| CA01 | Customs Addendum: Amend Bond Amount |
| CA02 | Customs Addendum: Amend Deferment Amount |
| CB03 | Customs Bond: Rebates (Schedule 3) |
| CB04 | Customs Bond: Clearing Agent |
| CB05 | Customs Bond: Deferment |
| CB06 | Customs Bond: Rebate (Item 410.03) |
| CB07 | Customs Bond: Rebate (Item 470.03) |
| CB08 | Customs Bond: Rebate (Item 498.01) |
| CB09 | Customs Bond: Rebate (Item 498.02) |
| CB10 | Customs Bond: Manufacturer In CCA |
| CB11 | Customs Bond: Warehouses |
| CB12 | Customs Bond: Degrouping Depot |
| CB13 | Customs Bond: Container Depot |
| CB14 | Customs Bond: Ship Wrecks |
| CB16 | Customs Bond: ATA Carnets |
| CB17 | Customs Bond: CPD Carnets |
| CB18 | Customs Bond: Rebate (Item 470.01) |
| CB19 | Customs Bond: IDZ Operator - CCA Rebate |
| CB20 | Customs Bond: IDZ Operator - CCA SOS Warehouse |
| CB21 | Customs Bond: IDZ Operator - CCA Manufacturing Warehouse |
| CB22 | Customs Bond: Registered Agent |

7 DEFINITIONS AND ACRONYMS

[Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/glossary-a-m/) <https://www.sars.gov.za/glossary-n-z/>

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- i) Visit the SARS website at www.sars.gov.za;
- ii) Make a booking to visit the nearest SARS branch;
- iii) Contact your own Customs agent / Excise representative / tax advisor / tax practitioner;
- iv) If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- v) If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).