

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS and EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

(Section 64D and its rules)

Remover of Goods in Bond

**Agreement between the Remover of Goods in Bond and
the Commissioner for the South African Revenue Service**

Whereas

(full name of applicant – hereinafter referred to as licensee)

(physical address of client – not a PO Box)

herein represented by

Full name

Capacity

*duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors held at
on day of

(b) *express consent in writing of all the partners of a partnership / members of the close
corporation / *trustees of the trust; or
held at onday of
.....; or

has applied to be licensed as a remover of goods in bond; and

(*Delete whichever is not applicable)

Whereas the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licensee shall be bound by the following:

1.
 - (a) Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.
 - (b) Licensee agrees and undertakes that the security agreed on in paragraph 1(a) shall only be utilised as security for the fulfilment of the obligations of licensee and that it shall not under any circumstances be utilised by any other remover of goods in bond.
2.
 - (a) Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it –
 - (i) understands that its rights to conduct the business of a remover of goods in bond are subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that maybe imposed by the Commissioner;
 - (ii) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.
 - (b)
 - (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions conducted for any consignor or other person as well as the banking accounts and records relating to the business conducted under the licence.
 - (ii) Licensee hereby agrees to and authorises the inspection of such books and documents and business banking accounts as the Commissioner and the delegated officers may require.

- (c) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee of the licensee –
- (i) has contravened or failed to comply with the provisions of the Act;
 - (ii) has failed to comply with any condition, obligation or other requirement specified in the rules of this agreement;
 - (iii) is convicted of any offence under this Act;
 - (iv) is convicted of any offence involving dishonesty;
 - (v) is sequestrated or liquidated;
 - (vi) fails to comply with any qualification requirement set out in the rules; or
 - (vii) ceases to carry on the business of a remover of goods in bond;

and licensee acknowledge the right of the Commissioner to cancel or suspend the license in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

- (d) Licensee in addition undertakes –
- (i) to keep on the business premises books, accounts, documents and other records relating to the business transacted as a remover of goods in bond comprising, where applicable, at least –
 - (aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;
 - (bb) in the case of exported goods, copies of the relative export bills of entry, invoices and other transport documents;
 - (cc) in the case of the goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A and 49;
 - (dd) every written instruction given for purposes of the Act by any consignor or other person;
 - (ee) books, accounts and documents relating to the removal of goods in bond;
 - (ff) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to the business transacted as a remover of goods in bond under the provisions of the Act;
 - (gg) proof that the goods earned as a licensed remover of goods in bond have been accounted for as prescribed in the rules;

- (ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required in respect of any customs and excise procedure;
 - (iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or an officer relating to the carriage of goods required to be answered for purposes of the Act;
 - (iv) to render such returns or submit such particulars in connection with its transactions and the goods to which the transactions relate as the Commissioner or his delegated officer may require;
 - (v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure that –
 - (aa) the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed, and comply with the provisions of the Act;
 - (bb) the Commissioner is advised as soon as it may come to the knowledge of the licensee or any person in the employ of the licensee that any consignor has failed to comply with the provisions of the Act.
2. Licensee is aware of the prohibition to utilise any security given for purposes of the licence as security for any other remover of goods in bond and specifically undertakes to institute such measures as may be necessary to ensure compliance with this requirement.
3. Licensee understands and accepts –
- (a) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;
 - (b) the condition that at least the licensee or one of its employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to

ensure that the activities to which the licence relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

4. Licensee undertakes to render such proof, including audited financial statements, as maybe required from time to time in order to prove that it has, and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

5. (a) The licensee chooses *domicilium citandi et executandi* at:

(b) The Commissioner chooses *domicilium citandi et executandi* at:

6. Thus done and signed at: _____ on this _____

Licensee

Witness

7. Thus done and signed at: _____ on this _____

for and on behalf of Commissioner
for the South African Revenue Service

Witness