

Customs FAQs for Embassies

a. Importer registration forms.

Application forms are available from any Customs office or from the SARS website at:

<http://www.sars.gov.za/AllDocs/OpsDocs/SARSForms/DA%20185%20-%20Application%20for%20Registration%20or%20Licensing%20of%20Customs%20and%20Excise%20Client%20-%20External%20Form.pdf>

b. Submission of importers forms.

Application forms must be submitted to the nearest Customs office.

c. How long is the importer registration valid?

The registration validity period is indefinite.

d. What is the cost of registration as a foreign importer?

No cost required

e. What is the turnaround time for an importers code

The turnaround time for an importer registration is approximately 10 working days.

f. Completion of the DA185 registration form

The completion requirements for the DA 185 used in applications for registration is available through the following path on the SARS website.

<http://www.sars.gov.za/AllDocs/OpsDocs/Manuals/SC-CF-23%20-20Completion%20of%20DA%20185%20and%20DA%20186%20-%20External%20Manual.pdf>

g. The below mentioned originally certified documents which must not be older than 3 months that must accompany the application are also stipulated on page 3 field 13 of the DA185:

Natural person or juristic person located in the RSA

- One of the following documents to prove bank details i.e. the account holder's name, bank account number and bank branch code:

- An original bank statement or a legible certified copy of an original bank

statement;

- An original letter from the bank; or

- An original auto bank statement.

- Original or certified copies of the following documents (whichever is relevant):

- Registration certificate of business (as issued by the Registrar of Companies or

Master of the Supreme Court in the case of a Trust);

- Resolution/consent or other authority to apply, as applicable;

- Municipal account to confirm the address details;

- VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details;

- A fixed telephone line operator's and/or cell phone account to confirm contact details;

- Identity/passport documents of –
- Individual
- Partnership, Close Corporation and Trust (All Members / Partners / Trustees)
- Company (All Directors, including Managing Director and Financial Director)
- Court order in the case of an emancipated minor
- Any other information as the Commissioner for SARS may require.

h. What is the criteria for claiming Customs VAT?

- Customs clearance declaration (SAD500) importation and shipping documents
- Bill of Lading/ air waybill
- Commercial invoice
- Customs worksheet,
- and any other supporting documents pertaining to the imported cargo.

i. What is the process & Customs Tax Rate on Personal Vehicles for persons with Diplomatic Status

Customs legislation regulates the clearance of goods imported for official use by a diplomatic mission and goods for personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families.

The accepted or established code of procedure for the clearance of imported goods are provided for under schedule No. 4, Rebate item 406.00 on goods imported for official use by a diplomatic mission and goods for personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families.

Rebate item 406.02 00.00 01.00 00 of Schedule NO. 4 to the Customs and Excise Act, provides for the importation of Goods under rebate of duty for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families, and is, by virtue of VAT Exemption item 406.02/00.00/01.00, also exempt from the payment of VAT.

The Department of International Relations and Cooperation (DIRCO) or an official acting under his authority must certified that any person who is claiming rebate facilities has been listed in the register maintained by the Department of International Relations and Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.

Import duty is rebated on the basis of either a Certificate A or a Certificate B being validated by DIRCO. Such certification is necessary on all goods and vehicles imported from abroad and all imports must be done in the name of the foreign mission or the privileged individual. Formal customs clearance declaration on form SAD 500 of imported goods to claim a rebate of duty and Value Added Tax (VAT) exemption, is required.

j. Clearing agents

The working and requirements of Customs and Excise is a complex matter which cannot be explained by way of normal correspondence. A clearing and forwarding agent, details can may be obtained through consulting the Yellow Pages Telephone Directory.