

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/53)**

Under Chapter VA and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with effect from 1 July 2009**.

**GEORGE NGAKANE VIRGIL MAGASHULA
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion in rule 54F.01 after the heading **“Application of provisions”** of the following subheading:

“Environmental levy imposed on plastic bags in terms of item 147.01 of Part 3 of Schedule No. 1”

(b) By the substitution in rule 54F.01 for paragraph (a) of the following paragraph:

“(a) Rules 54F.01 to 54F.14 apply to plastic bags manufactured in or imported into the Republic that are liable to environmental levy as specified in item 147.01 of Part 3 of Schedule No. 1.”

(c) By the substitution in rule 54F.04 for paragraph (a) of the following paragraph:

“(a) A person applying for a licence or renewal of a licence for a customs and excise manufacturing warehouse or a customs and excise storage warehouse must -

- (i) apply on form DA 185 and the appropriate annexures thereto and comply with all the requirements specified therein, in these rules, any relevant section or item of

Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner;

- (ii) submit with the application the completed agreement in accordance with the *pro forma* agreement specified in these rules;
- (iii) (aa) before a licence is issued furnish the security the Commissioner may require;
(bb) if security is furnished in the form of a bond, such bond -
 - (A) is subject to the provisions of rules 120.08 and 120.09;
 - (B) must be in the form determined by the Commissioner;
- (iv) the *pro forma* agreement is specified in terms of and shall form part of this rule.”

(d) By the deletion of the “*PRO FORMA BOND FOR ENVIRONMENTAL LEVY GOODS*” included in the rules numbered 54F.

(e) By the insertion after the “*Pro Forma Agreement between the licensee of a Customs and Excise Warehouse and the Commissioner*” included in the rules numbered 54F of the following rules:

“Environmental levy imposed on electricity in terms of item 148.01 of Part 3 of Schedule No. 1

- 54FA.01** (a) The provisions of these rules apply to -
- (i) electricity generated in the Republic that is liable to environmental levy in terms of item 148.01 of Part 3 of Schedule No. 1 and the Notes thereto;
 - (ii) the licensing of an electricity generation plant liable to such levy as a customs and excise manufacturing warehouse, and payment of the levy;
 - (iii) the registration of an electricity producer who operates an electricity generation plant of an installed capacity as prescribed in these rules; and

- (iv) other matters relating to the administration of electricity generation for the purposes of Chapter VA.
- (b) For the purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates -
- (i) the expressions “**customs and excise laws and procedures**”, “**SARS**” and “**the Act**”, shall have the meanings assigned thereto in rule 54F.01;
 - (ii) the expressions “**co-generation**”, “**renewable sources**” and “**non-renewable sources**” shall have the meanings assigned thereto in the Notes to Section B of Part 3 to Schedule No. 1;
 - (iii) any reference to -
 - “**customs and excise manufacturing warehouse**”, means the premises where an electricity generation plant is situated which must be licensed as such a warehouse;
 - “**electricity generation plant**”, means one or more electricity generation units on the same premises;
 - “**environmental levy**” means the environmental levy imposed in terms of item 148.01 in Part 3 of Schedule No. 1 and the Notes thereto;
 - “**licensed electricity generation plant**”, means an electricity generation plant in which electricity liable to environmental levy is generated and which is licensed as a customs and excise manufacturing warehouse;
 - “**licensed electricity producer**”, means the licensee of a customs and excise manufacturing warehouse who generates electricity liable to environmental levy; and
 - “**registered electricity producer**”, means a person who generates electricity in an electricity generation plant of an installed capacity prescribed in, and who is registered in terms of, these rules.
- (c) Except as otherwise provided in Chapter VA and these rules -
- (i) any provision of this Act relating to a customs and excise manufacturing warehouse, liability for duty, payment of duty and the responsibility of the licensee and any other

requirement prescribed in connection with any such warehouse;

- (ii) sections 59A and 60 and the rules thereunder including the definitions in such rules; and
- (iii) section 64E and the rules thereunder including the definitions in such rules,

shall, as may be applicable, apply *mutatis mutandis* to any registered or licensed electricity producer as contemplated in these rules.

Delegation

54FA.02 Subject to section 3(2), where -

- (a) any power that may be exercised by the Commissioner, except for the power to make rules in accordance with the provisions of this Act, including these rules, is not specifically delegated; or
- (b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act, including these rules, is not specifically assigned,

to any Controller or officer in these rules or in any section or rule regulating the operation of customs and excise manufacturing warehouses, such power is delegated or such duty is assigned, as the case may be, to the Executive: Product Delivery.

Application for a license and furnishing of security

54FA.03 (a) Every person who generates electricity liable to environmental levy shall license his or her electricity generation plant as a customs and excise manufacturing warehouse.

(b) The applicant for a licence or renewal of a licence for a customs and excise manufacturing warehouse must -

- (i) apply on form DA 185 and the relevant annexure thereto and comply with all the requirements specified therein, in these rules, any relevant section or item of Schedule No. 8 governing such licences and any additional requirements that may be determined by the Commissioner;

- (ii) (aa) before a licence is issued, furnish the security the Commissioner may require;
- (bb) if security is furnished in the form of a bond, such bond -
 - (A) is subject to the provisions of rules 120.08 and 120.09; and
 - (B) must be in the form as determined by the Commissioner.

Registration

- 54FA.04** (a) Every person who is not required to licence his or her generation plant as contemplated in rule 54FA.03 and who generates electricity from non-renewable sources in an electricity generation plant with an installed capacity exceeding 3MW, but not exceeding 5MW, must register on a form DA 185 and the appropriate annexures thereto.
- (b) The applicant for registration must comply with all the requirements specified in form DA 185 and the appropriate annexures, these rules, section 59A and the rules made thereunder, as may be applicable, and any additional requirements that may be determined by the Commissioner.

Liability for environmental levy on electricity generated in the Republic

- 54FA.05** Every person who generates electricity liable to environmental levy shall be liable for the payment of that levy from the time the electricity is generated.

Closing and submission of account in respect of electricity generated in a licensed electricity generation plant and payment of environmental levy

- 54FA.06** (a) For the purposes of the payment of environmental levy, the licensed electricity producer must submit within the period prescribed in paragraph (b) -
- (i) accounts on form DA 176, if applicable, together with any supporting documents prescribed in these rules;

- (ii) payment of the environmental levy as calculated on form DA 176,
in respect of electricity generated in the licensed electricity generation plant during the accounting period contemplated in paragraph (d).
- (b) The documents and payment specified in paragraph (a) must be submitted by the licensee to reach the Controller within 30 days after the last day of the accounting period, but not later than the penultimate working day of the month following such last day, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipts of duties and other revenue.
- (c) Proof of payment by electronic funds transfer must be submitted to reach the Controller during the period and the hours of business specified in paragraph (b).
- (d) For the purposes of paragraph (a), an accounting period shall be a month calculated from the first day of a month during which electricity is generated until the last day of that month.
- (e) In accordance with Note 2 to Part 3 and Note 3 to Section B of Part 3 of Schedule No. 1, when completing account form DA 176, no quantity in respect of electricity -
 - (i) appropriated for own use;
 - (ii) exported from the Republic; or
 - (iii) lost subsequent to generation,may be deducted or set off from the total quantity of electricity generated and accounted for on such form.

Duties amended in a taxation proposal under section 58(1)

54FA.07 The provisions of rule 19A.08 shall apply *mutatis mutandis* if any environmental levy on electricity is increased in a taxation proposal as contemplated in section 58(1).

Keeping of books, accounts and documents

- 54FA.08** (a) For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensee or registrant must -
- (i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the generation of electricity for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required for the purposes of any customs and excise procedure;
 - (ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act as may be applicable in respect of the manufacture of goods in a customs and excise manufacturing warehouse;
 - (iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the generation of electricity as the Commissioner may require.
- (b) Such books, accounts, documents and data must include -
- (i) a record wherein the licensee or registrant must record daily -
 - (aa) receipts of non-renewable energy sources for generation;
 - (bb) quantities of non-renewable energy sources used and the quantities of electricity generated from such materials;
 - (cc) the production rate of the materials used;
 - (ii) a record wherein the licensee or registrant must record daily the quantities of electricity generated -
 - (aa) from renewable sources;
 - (bb) by co-generation.

Implementation of Chapter VA and these rules

- 54FA.09** (a) Every licence or registration applied for before the date the provisions of these rules come into operation will be issued with effect from the date the said rules come into operation.
- (b) In accordance with rule 54FA.06, the accounting period of one month commences on 1 July 2009”.

- (f) By the insertion in item 200.03 of the Schedule to the Rules after paragraph (ij) of the following paragraph:

“(k) Bloemfontein

Cape Town

Durban

East London

Germiston

Johannesburg

Port Elizabeth

Pretoria

for the administration of the environmental levy on electricity as contemplated in the rules numbered 54FA”.

- (g) By the insertion in item 202.00 of the Schedule to the Rules of the following forms:

“DA 176 Environmental Levy Account for Electricity

DA 185.4A12 Registration Client Type 4A12 – Electricity Producer”

- (h) By the substitution in item 202.00 of the Schedule to the Rules of the following forms:

“DA 185 Application Form: Registration / Licensing of Customs and Excise Clients

DA 185.4B2 Licensing Client Type 4B2 – Manufacturing Warehouse”

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

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1. NOTES FOR THE COMPLETION OF FORM														
<p>1. Please indicate with an "X" in the applicable box.</p> <p>2. If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the Annexures.</p> <p>3. Where the asterisk (*) appears, delete which ever is not applicable.</p> <p>4. Please reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type.</p> <p>5. Please take note that a separate application form must be completed for each client type.</p> <p>6. Please complete Annexure DA185.C where security must be furnished.</p>														
2. EXISTING REGISTRANT/LICENSEE PARTICULARS														
If currently registered/licensed with SARS, please state allocated customs client number.														
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 15%;"></td> </tr> </table>														
3. PURPOSE OF APPLICATION														
New Registration/Licensee or renewal: <input type="checkbox"/> Amendment of existing information: <input type="checkbox"/> Cancellation: <input type="checkbox"/>														
4. CLIENT TYPES														
4.A REGISTRATION (section 59A and the rules thereto)			4.B LICENSING (sections 60 and 61 and the rules thereto)											
4A1	Importer - Annexure DA 185.4A1	<input type="checkbox"/>	4B1	Special Manufacturing Warehouse – Annexure DA 185.4B1 (Section 21 and the rules thereto)	<input type="checkbox"/>									
4A2	Exporter: (Annexure DA 185.4A2) <ul style="list-style-type: none"> • Exporter for SADC, TDCA and SACU/EFTA – Annexure DA 185.4A2 (rule 59A.01, rules 49A, B and C) • Exporter for AGOA – Section A of Annexure DA 185.4A2 & Form DA 46A1.02 (rules 46A1.02) • Approved Exporter for TDCA, SACU/EFTA – Section B of Annexure DA 185.4A2 & Form DA 49A.02 (rules 49A.18 (19),(20) and 49C.18(19)(20)) • Exporter for GSP (various countries) – Section C of Annexure DA 185.4A2 & Form DA 46A.01 (rule 46A2.18) 	<input type="checkbox"/>	4B2	Manufacturing Warehouse - Annexure DA 185.4B2 (Sections 19A, 27, 54E, Chapter VA and the rules thereto)	<input type="checkbox"/>									
4A3	Rebate User (Schedule Nos. 3, 4 and 6) - Annexure DA 185.4A3 (Section 75 and the rules thereto)	<input type="checkbox"/>	4B3	Storage Warehouse – Annexure DA 185.4B3	<input type="checkbox"/>									
4A4	Manufacturer - Annexure DA 185.4A4 & DA46A1.03 (Section 46)	<input type="checkbox"/>	4B4	Special Storage Warehouse - Annexure DA 185.4B4 (Sections 19A and 21 and the rules thereto)	<input type="checkbox"/>									
4A5	Special Manufacturing Warehouse: MIDP - Annexure DA 185.4A5	<input type="checkbox"/>	4B5	Clearing Agent - Annexure DA 185.4B5 (Section 64B and the rules thereto)	<input type="checkbox"/>									
4A6	Electronic Communication with SARS - Annexure DA 185.4A6 (Section 101A and the rules thereto)	<input type="checkbox"/>	4B6	Remover of goods in Bond - Annexure DA 185.4B6 (Section 64D and the rule thereto)	<input type="checkbox"/>									
4A7	Producer - Annexure DA 185.4A7 & Form DA 46A.02 (Rule 46A2.18)	<input type="checkbox"/>	4B7	Distributor of Fuel - Annexure DA 185.4B7 (Section 64F and the rules thereto)	<input type="checkbox"/>									
4A8	Commercial manufacturer of biodiesel – Annexure DA 185.4A8 (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	4B8	Special Ad Valorem Manufacturing Warehouse – Annexure DA 185.4B8 (Section 36A and the rules thereto)	<input type="checkbox"/>									
4A9	Non-commercial manufacturer of biodiesel – Annexure DA 185.4A9 (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	4B9	Storage Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B9 (Sections 19A, 21, 21A and rule 21A.10)	<input type="checkbox"/>									
4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5) – Annexure DA 185.4A10	<input type="checkbox"/>	4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B10 (Sections 19A, 21A, 27 and Rule 21A.10)	<input type="checkbox"/>									
4A11	Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA) – Annexure DA 185.4A11 (Sections 21A and Rule 21A.04)	<input type="checkbox"/>												
4A12	Electricity Producer – Annexure DA 185.4A12 (Chapter VA and the rules thereto)	<input type="checkbox"/>												

Continues Overleaf

5. BUSINESS / PERSON PARTICULARS

Registered name of business or name of applicant:											
Business address: Street name and number:											
Building name and floor number:											
Suburb:											
City/Town:								Street code:			
Postal address:											
Suburb:											
City/Town:								Postal code			
Business Telephone (Including code):	Code: (____)	Tel. (____)	Fax number (Including code):	Code: (____)	Fax. (____)						
Business e-mail address:											

6. NATURE OF BUSINESS

Company	<input type="checkbox"/>	Close Corporation	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Individual	<input type="checkbox"/>
Co-op	<input type="checkbox"/>	Public Authority	<input type="checkbox"/>	Foreign entity	<input type="checkbox"/>	Other	<input type="checkbox"/>				
Company Registration number:											
Close Corporation Registration Number:											
Trust Registration Number:											
Identification Number (RSA):											
Other (Please specify):											

7. REGISTRATION PARTICULARS

a) SARS Revenue identification numbers:

i. VAT Registration Number:								ii. Income Tax Number:			
iii. PAYE Number:								iv. SDL Number:			
v. UIF Number:											

b) Full name, surname and ID/Passport number(s) of *Sole Proprietor and/* or all Partners/* Managing Director/* Financial Director/* Directors/* Members/* Trustees:

i. Initials:				Full Name:										
Surname:														
Capacity:														
ID. No:														
Passport No:														
ii. Initials:				Full Name:										
Surname:														
Capacity:														
ID. No:														
Passport No:														
iii. Initials:				Full Name:										
Surname:														
Capacity:														
ID. No:														
Passport No:														

8. CONTACT PERSON (Particulars of person who can be contacted regarding this application)

Surname:										
First Name:										
Telephone (including code):	Code: (____)	Tel. (____)	Fax number (Including code):	Code: (____)	Fax. (____)					
E-mail address:										
Cellular Phone Number:										
Capacity:										

9. ACCOUNTANT/ACCOUNTING DETAILS

Name of Accountant/Accounting firm:					
Particulars of the Accountant/Auditor or Accounting Officer:					
Initials:			First Name:		
Surname:					
Telephone (including code):	Code: (____)	Tel. (_____)	Fax number (Including code):	Code: (____)	Fax. (_____)
E-mail address:					
Business address: Street name and number:					
Building name and floor number:					
Suburb:					
City/Town:				Street code	
Postal address:					
Suburb:					
City/Town:				Postal code	

10. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-

(a) Has contravened or failed to comply with the provisions of the Act.	Yes:		No:	
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:	
(c) Has been convicted of any offence under the Act.	Yes:		No:	
(d) Has been convicted of any offence involving dishonesty.	Yes:		No:	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:		No:	
(f) Has ever been insolvent or in liquidation.	Yes:		No:	

Note:

- If the answer is "yes" to any of the above questions in Block 10, full details must be furnished on a separate page and attached to the application.
- Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, a submission to this effect should be furnished on a separate page and attached to the application.

Declaration:

I hereby-

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to-

(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;

(ii) comply with such customs and excise laws and procedures.

_____ (Initials and Surname) _____ (Status / Capacity, e.g. Director)

_____ (Signature) _____ (Date & Place)

REGISTRATION CLIENT TYPE 4A12 – Electricity Producer (Chapter VA and section 59A and the rules thereto)

Trading Particulars:

Note:

- This form to be completed by all persons generating electricity from non-renewable resources in an electricity generation plant with an installed capacity exceeding 3MW, but not exceeding 5MW (refer to rule 54FA.04)
- Please supply all trade names and physical addresses from where the business is conducted if under a different address or under a different name as was stated in paragraph 5 of the DA 185 application form.
- Where an * is used, please delete whichever is not applicable.

Trade name of business:			
Customs Client Number:			
Physical Address:			
Suburb:			
City / Town:		Street code:	
Capacity of Electricity Generation Plant:			
Number of Electricity Generation Units:			
Non-renewable energy source used:	Coal	<input type="checkbox"/>	
	Petroleum based liquid fuels	<input type="checkbox"/>	
	Natural gas	<input type="checkbox"/>	
	Nuclear	<input type="checkbox"/>	
	Other	<input type="checkbox"/>	Specify :

Authority to apply:

I/We (name of applicant) herein represented by

(1)Capacity.....

(2)Capacity.....

being duly authorised thereto by virtue of -

(a) *a resolution passed at a meeting of the Board of Directors held aton the day of20.....; or

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

(c) *being a person having the management of any other association, or

(d) *delegated officer of an organ of State,

hereby apply for registration as an electricity producer.

Originals or certified copies to accompany the application:

- (a) Registration certificate of business (as issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust).
- (b) Resolution / consent or other authority as applicable.
- (c) *Identity documents / *Passport documents of -
 - an individual;
 - all *partners / *members / *trustees in the case of a *Partnership / *Close Corporation / *Trust;
 - all *Directors (including Managing Director and Financial Director) in the case of a Company.

Declaration:

I hereby-

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to-

(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application; and

(ii) comply with the customs and excise laws and procedures.

(Initials & Surname) (Capacity, e.g. Director)

(Signature) (Date & Place)



LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE

Notes:

- Whenever an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an **X** in the appropriate block(s) whichever is applicable

Trading Particulars:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application form (DA 185).

Trade name of business:			
Physical address: Street name and number:			
Building name and floor number:			
Suburb:			
City/Town:			
Street code:			

Authority to apply:

I/We,

 (name of applicant)
 herein represented by:
 (1) (2)
 (Capacity) (Capacity)
 being duly authorised thereto by virtue of –
 (a) *a resolution passed at a meeting of the Board of Directors, held at
 on the day of (CCYY); or
 (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /*
 trustees of the trust; or
 (c) * being a person having the management of any other association; or
 (d) * delegated officer of an organ of State,
 hereby apply for licensing of a Manufacturing Warehouse.

Warehouse Particulars:

(a) Indicate with an X what the warehouse will be used for:	Manufacturing Warehouse (VM)	<input type="checkbox"/>
	Manufacturing Warehouse Primary (VMP)	<input type="checkbox"/>
	Manufacturing Warehouse Secondary (VMS)	<input type="checkbox"/>

(b) Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse.

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

Continues overleaf

Completion by Electricity Producers only	
Installed Capacity of Electricity Generation Plant:	
Number of Electricity Generation Units:	
Non-renewable energy source used:	Coal <input type="checkbox"/> Petroleum based liquid fuels <input type="checkbox"/> Natural gas <input type="checkbox"/> Nuclear <input type="checkbox"/> Other <input type="checkbox"/> Specify :

Originals or certified copies to accompany the application:	
(a)	Registration certificate of business (as issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust)
(b)	Resolution/consent or other authority as applicable
(c)	Proof of Address
(d)	Identity/passport documents of -
	* Individual
	* Partnership, Close Corporation and Trust (All Members / Partners / Trustees)
	* Company (All Directors, including Managing Director and Financial Director)

Declaration:	
I hereby -	
(a)	declare that the particulars in the application and all enclosures are true and correct; and
(b)	undertake to -
(i)	inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
(ii)	comply with the customs and excise laws and procedures.
..... (Initials and Surname) (Status / Capacity, e.g. Director)
..... (Signature) (Date & Place)

FOR OFFICIAL USE	
File Number:	
*Details of First Licence:	
Type of Warehouse:	VM VMP VMS
Warehouse Number:	
Licence Number:	
Licence Date:	
District Office:	
*Details of Second Licence:	
Type of Warehouse:	VM VMP VMS
Warehouse Number:	
Licence Number:	
Licence Date:	
District Office:	
*Details of Third Licence:	
Type of Warehouse:	VM VMP VMS
Warehouse Number:	
Licence Number:	
Licence Date:	
District Office:	
* Delete whichever is not applicable	