

CUSTOMS AND EXCISE

EXTERNAL

DOCUMENTARY REQUIREMENTS

1 Accredited client – Authorised Economic Operator (AEO)

CLIENT TYPE	LEVEL	CATEGORY	SUBMISSION CHANNELS	SUPPORTING DOCUMENTS													
				Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Management Information	Accreditation Competency Certificate	Financial Statements	Auditors Opinion	Site Plan	Layout Plan	Agreement
Authorised Economic Operator (AEO) Compliance	1	ACC	E	X	X	X	P	X	X	X	X	P	P	P	X	X	P
Authorised Economic Operator (AEO) Security	2	ACC	E	X	X	X	P	X	X	X	X	P	P	P	X	X	P

2 Air Passenger Tax (APT)

CLIENT TYPE	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM		SUPPORTING DOCUMENTS								
			APT 102	APT 101	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Civil Aviation Certificate
			Operator located in SA	REG	M	P	X	P	P	P	P	P	P
Operator not located in SA	REG	M	P	P	P	P	P	P	P	P	P	X	P
Agent of Operators located in SA	REG	M	X	P	P	P	P	P	P	P	P	P	X

3 Customs Client type

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																								
					DA 185.C	DA 185.D	DA 46A.1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A.1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan	Layout plan
Approved exporter not located in SA for: <ul style="list-style-type: none"> GSP Norway; GSP Russia; GSP Turkey; SACU/EFTA; SACU/MERCOSUR SACUM-UK EPA; SADC; or SADC-EPA 	REG	E	DA 185	4A2	X	P	X	P	X	X	X	P	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Approved exporter located in SA for AfCFTA	REG	M	DA 185	4A2	X	X	P	P	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X	X
Approved exporter located in SA for: <ul style="list-style-type: none"> GSP Norway; GSP Turkey; GSPRussia; SACU/EFTA; SACU/MERCOSUR; SACUM-UK EPA; SADC; or SADC-EPA 	REG	E	DA 185	4A2	X	X	X	P	X	X	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X	X	X

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					DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan	Layout plan	
Approved exporter not located in SA for AfCFTA	REG	M	DA 185	4A2	X	P	P	P	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X	X
Carrier for air cargo including couriers, located in SA	REP	F	DA 8A	8A.01	X	X	X	X	X	X	X	P	P	P	X	P	P	P	X	X	X	X	X	X	X	X	X	X	X	X
Carrier for air cargo including couriers, not located in SA	REP	F	DA 8A	8A.01	X	X	X	X	X	X	X	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X	X	X
Carrier for rail cargo located in SA	REP	F	DA 8B	8B.01	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X	X	X
Carrier for rail cargo not located in SA	REP	F	DA 8B	8B.01	X	X	X	X	X	X	X	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X	X	X
Carrier for road cargo including couriers, located in SA	REP	F	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X	X	X
Carrier for road cargo including couriers, not located in SA	REP	F	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X	X	X

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Carrier for sea cargo located in SA	REP	F	DA 8	8.01	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Carrier for sea cargo not located in SA	REP	F	DA 8	8.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
CCA Enterprise manufacturing warehouse – Any goods liable to excise duty, environmental levy or fuel levy.	LIC	M	DA 185	4B10	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	X	P	P	X	P	P	P	P	P	
CCA Enterprise manufacturing warehouses – Any goods (other than goods liable to excise duty, fuel levy or environmental levy)	LIC	F	DA 185	4B10	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	P	P	P	P	X	P	P	P	X	P	P	P	P	
CCA Enterprise rebate users – Rebate Item 498.01 located in SA	REG	F	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	P	P	P	P	X	P	P	X	P	P	P	P	P	P
Clearing agent - section 64B	LIC	F	DA 185	4B5	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	P	X	X	X	X	X	X	X	X	X	X	X	X

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Container depot	LIC	E	DA 185	4B16	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	X	P	P	X	P	P
Container depot operator	REP	E	DA 8	8.04	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X	X
Container terminal operator	REP	E	DA 8	8.03	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X	X
Deferment	APP	M	DA 650	No	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	P	X	P	P	X	X
Degrouping depot	LIC	E	DA 185	4B14	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	X	P	P	X	P	P
Degrouping depot operator	REP	E	DA 8A	8A.04	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X	X
EDI user	REG	M	DA 185	4A6	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	P	X	X	X	X

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Exporter located in SA	REG	E	DA 185	4A2	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	P	X	X	X	X
Exporter located in SA for: AfCFTA	REG	M	DA 185	4A2	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X	X
Exporter located in SA for: <ul style="list-style-type: none"> • AGOA; • GSP Norway; • GSP Russia; • GSP Turkey; • SACU/EFTA; • SACU/MERCOSUR; • SACUM-UK EPA; • SADC; or • SADC-EPA 	REG	E	DA 185	4A2	X	X	P	X	X	X	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X	X	X
Exporter not located in SA	REG	E	DA 185	4A2	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X

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Exporter not located in SA for: <ul style="list-style-type: none"> • GSP Turkey; • GSP Russia; • GSP Norway; • SACU/EFTA; • SACU/MERCOSUR; • SACUM-UK EPA; • SADC; or • SADC-EPA 	REG	E	DA 185	4A2	X	P	X	X	P	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Exporter not located in SA for: AfCFTA	REG	M	DA 185	4A2	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Importer located in SA	REG	E	DA 185	4A1	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Importer not located in SA	REG	E	DA 185	4A1	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Licensed remover of goods in bond by road (ROG) located in SA	REP	E	DA 8C	8C.01	P	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X
Licensed remover of goods in bond by road (ROG) not located in SA	REP	E	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X

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Manufacturer for AGOA located in SA	REG	M	DA 185	4A4	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X	X	X
Manufacturer in terms of Automotive Production and Development Program (APDP)	REG	M	DA 185	4A5	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	P	X	X	X	X	P	P	
Manufacturer in terms of drawback items 501.00 to 521.00 located in SA	REG	M	DA 185	4A10	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	X	P	P	P	X	X	X	X	
Person in SA arranging for reward the receipt, delivery or transport of imported/exported goods via sea, e.g. licensed clearing agent, non-vessel operating common carriers (NVOCCs) or freight forwarders	REP	M	DA 8A	8A.01	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X	X	
Person in SA arranging for reward the receipt, delivery or transport of imported/exported goods via air	REP	M	DA 8	8.01	X	X	X	X	X	X	X	X	P	P	X	P	X	P	X	X	X	X	X	X	X	X	X	X	X	
Port authority - air cargo	REP	M	DA 8A	8A.02	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	X	P	X	X	X	X	X	

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Port authority - sea cargo	REP	M	DA 8	8.02	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	P	X	X	X	X
Producer located in SA for: <ul style="list-style-type: none"> GSP Norway; GSP Russia; GSP Turkey; SACU/EFTA; SACU/MERCOSUR; SACUM-UK EPA; SADC; or SADC-EPA 	REG	F	DA 185	4A7	X	X	X	X	X	P	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Producer located in SA for: AfCFTA	REG	M	DA 185	4A7	X	X	X	X	X	P	X	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X
Railway authorities	REP	M	DA 8B	8B.02	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	P	X	X	X	X
Rebate user in terms of: <ul style="list-style-type: none"> Schedule 3; or Schedule 4 - Rebate item 470.03 	REG	F	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	P	P	X	P
Rebate user in terms of: Schedule 4: <ul style="list-style-type: none"> Rebate item 410.03; or Rebate item 470.02 	REG	F	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	P	P	P

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Registered agent representing a searcher not located in SA (of abandoned wreck or search for an abandoned wreck)	REG	E	DA 185	4A13	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	P	P	X	X	X
Registered agent representing air cargo carrier including couriers not located in SA.	REP	E	DA 8A	8A.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X
Registered agent representing approved exporter not located in SA for: <ul style="list-style-type: none"> GSP Norway; GSP Russia; GSP Turkey; SACU/EFTA; SACU/MERCOSUR; SADC; or SADC-EPA 	REG	E	DA 185	4A2	X	X	X	P	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Registered agent representing exporter or importer not located in SA	REG	E	DA 185	4A13	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	P	X	X	X	X
Registered agent representing licensed remover of goods in bond by road (ROG) not located in SA	REG	E	DA 185	4A13	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	X	X	P	P	X	X	X

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Registered agent representing rail cargo carriers not located in SA	REP	E	DA 8B	8B.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X
Registered agent representing road cargo carrier not located in SA	REP	E	DA 8C	8C.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X
Registered agent representing sea cargo carrier not located in SA	REP	E	DA 8	8.01	X	X	X	X	X	X	X	P	P	P	P	P	X	P	X	X	X	X	X	X	X	X	X	X	X
Remover of goods in bond (ROG) by road located in SA	LIC	E	DA 185	4B6	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	P	P	X	X	X	X
Remover of goods in bond (ROG) by road not located in SA	LIC	E	DA 185	4B6	X	X	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	X	X	X	X	X	X
Searcher located in SA of abandoned wreck or search for an abandoned wreck	LIC	E	DA 185	4B15	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	P	X	X	X	X	X
Searcher not located in SA of abandoned wreck or search for an abandoned wreck	LIC	E	DA 185	4B15	X	P	X	X	X	X	X	P	X	P	P	P	P	P	P	X	X	X	X	P	X	X	X	X	X

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SEZ operator and/or designation of a CCA.	REG	E	DA 185	4A11	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	P	X	X	X	P	X	X	X	P	P
SEZ operator rebate users - item 498.02 located in SA	REG	E	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	P	P	P	X	P	P
Special shops for diplomats (59)	LIC	M	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of dutiable imported goods (5)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of imported goods for the supply to duty and tax free shops and for the supply to ship/aircraft stores (10)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of imported goods for an operation of an inbound duty- and tax-free shop (52)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P

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Special storage of duty-free imported goods for export [Section 21.3]] (6)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of imported goods for supply as ship/aircraft stores (9)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P
Special storage of imported goods for an operation of an inbound and outbound duty- and tax-free shop (54)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of imported goods for an operation of an outbound duty- and tax-free shop (53)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Storage of imported goods – stockist (3)	LIC	E	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	P	X	P	P
Storage of imported goods (2)	LIC	E	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	P	X	P	P

Effective Date: 08 December 2023

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					DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan	Layout plan	
Storage of imported goods in a CCA enterprise (dutiabale goods or goods free of duty, but liable to VAT) for home consumption or export	LIC	Ɔ	DA 185	4B9	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	P	X	P	P
Transit shed operator(s)	REP	Ɔ	DA 8A	8A.03	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	P	X	X	X	X	X	X	
Wharf operator(s)	REP	Ɔ	DA 8	8.03	X	X	X	X	X	X	X	P	P	P	X	P	X	P	X	X	X	X	P	X	X	X	X	X	X	

4 Excise Client type

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																								
					DA 185.C	DA 185.D	DA 46A.1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan	Layout plan
Diesel refund user under the diesel refund scheme	REG	M	DA 185	4A22	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X
Diesel Food Manufacturer	REG	SOQS	DA 185	4A3	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	X	X	P	P	X	X	P	P
Distributor of fuel obtained from licensee	LIC	M	DA 185	4B7	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	X	X	X	X	P	X	
Manufacturer of alcohol powder products	LIC	M	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P	
Manufacturer of biodiesel (commercial) (39)	LIC	M	DA 185	4B2	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P	

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																								
					DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan	Layout plan
Manufacturer of biodiesel (non-commercial)	REG	M	DA 185	4A9	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	X	X	X
Manufacturer of excisable goods solely for own use by the manufacturer	REG	M	DA 185	4A15	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P
Manufacturer of excise duty specified in Section B of Part 2 of Schedule 1 (Special ad valorem manufacturing warehouse)	LIC	M	DA 185	4B8	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X
Manufacturer of sugary beverages (57)	LIC	M	DA 185	4B2	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P
Manufacturer of sugary beverages (non-commercial)	REG	M	DA 185	4A16	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X

Effective Date: 08 December 2023

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																						
					DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet
Manufacturer of: <ul style="list-style-type: none"> • Carbon tax products (58); • Electric filament lamps (43); • Electricity (44); • Malt beer (33); • Petroleum products excluding biodiesel (38); • Plastic carrier and flat bags (42); • Primary spirits (34); • Secondary spirits (35); • Tobacco products (32); or • Tyres (56) 	LIC	M	DA 185	4B2	P	X	X	X	X	X	X	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																								
					DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan	Layout plan
Person in possession or control of any marked or a mixture of goods specified in Chapter 27 (Mineral fuels or oils and products of their distillation, Bituminous substances, Mineral waxes)	REG	M	DA 185	4A18	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	P	X	X	X	X	X
Producer of electricity	REG	M	DA 185	4A12	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	X	X	X
Producer of goods not capable of use as fuel in any engine, machine, machinery, plant equipment apparatus, vehicles or ships of Chapters 84 - 89	REG	M	DA 185	4A20	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	P	X	X	X	X	X
Producer, dealer, beneficiator or permit holder who trades in unpolished diamonds (Diamond export levy)	REG	M	DL 185	X	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	X	X	X

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					DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan	Layout plan
Rebate user in terms of: Schedule 6	REG	M	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	X	X	X	P	P
Refund user in terms of: Schedule 6	REG	M	DA 185	4A3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	X	X	X	X	X	X	X
Seller of eligible purchases of distillate fuel to diesel refund users	REG	M	DA 185	4A21	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X
Special manufacturing warehouse (36) for: <ul style="list-style-type: none"> Other fermented beverages, Vermouth, or Wine 	LIC	M	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P	
Special manufacturing warehouse for traditional African beer (37)	LIC	M	DA 185	4B1	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P

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Special storage of dutiable locally manufactured goods for the supply to duty and tax free shops and for the supply to ship/aircraft stores (10)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of dutiable locally manufactured goods for the operation of an inbound duty- and tax-free shop (52)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of dutiable locally manufactured goods for export (7)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of locally manufactured goods for supply as ship/aircraft stores (9)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																								
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Special storage of locally manufactured goods for the operation of an inbound and outbound duty- and tax-free shop (54)	LIC	E	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P
Special storage of locally manufactured goods for the operation of an outbound duty- and tax-free shop (53)	LIC	E	DA185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	X	P	P	X	P	P	X	P	P

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																							
					DA 185.C	DA 185.D	DA 46A1.02	DA 49A.02	DA 46A.01	DA 46A.02	DA 46A1.03	Registration Documents	Board Resolution	Identification Documents	Letter of authority	Physical Address	Bank details	Contact details	Agreement	Business plan	Raw materials	Title deed or lease	Inventory and waste control system	OGA permissions	Management Information	Financial Statements	Balance sheet	Site Plan
Special storage of: <ul style="list-style-type: none"> Malt beer (47); Petroleum products for marking and jet fuel (50); Petroleum products for removal to the BELN countries or for export (51); Tobacco products (46); or Wine, vermouth and other fermented beverages (49) 	LIC	M	DA 185	4B4	P	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P
Still manufacturer for the manufacturing of spirits	REG	M	DA 185	4A14	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X
Still owner	LIC	M	DA 185	4B12	X	X	X	X	X	X	X	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X

CLIENT TYPES	CATEGORY	SUBMISSION CHANNELS	APPLICATION FORM	ANNEX	SUPPORTING DOCUMENTS																									
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Still Producer or Still importer	LIC	M	DA 185	4B13	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X	
Still used for the distilling of spirits from material produced or grown on a farm	LIC	M	DA 185	4B11	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X	
Storage of locally manufactured wine, vermouth and other fermented beverages (45)	LIC	M	DA 185	4B3	P	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	P	P	
Supplier of aviation kerosene and / or aviation spirits (items 460.05 or 496.00)	REG	M	DA 185	4A19	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	X	P	P	P	X	X	X	X	X
Tobacco leaf dealer	REG	M	DA 185	4A17	X	X	X	X	X	X	X	P	P	P	P	P	P	P	P	X	X	P	P	P	X	X	X	X	X	

5 LEGEND

ACC	Accreditation
AEO	Authorised Economic Operator
APP	Approval

Effective Date: 08 December 2023

CCA	Customs Controlled Area
E	Electronic submission of applications to Customs through eFiling if the applicant is a registered eFiler. If not, the Legal Entity must visit a Customs Branch Office where the Registration Licensing and Accreditation (RLA) capturing functionality is available and request the Branch Front End (BFE) agent to capture the application on their behalf, see paragraph 2.1 e) in SC-CF-19
LIC	Licensing
M	Manual submission of the application form (DA 185/DA 8 and relevant annexes) and the supporting documents to a Customs Office for processing via SARS Service Manger (SSM), see paragraph 2.1 h) in SC-CF-19
OGA	Other Government Agencies
P	Documents that may be scanned in by the applicant via eFiling, SOQS or presented to a Customs Branch Front End (BFE) agent
REG	Registration
REP	Reporting
SOQS	SARS Online Query System
X	Documents not required