

CUSTOMS AND EXCISE

REGISTRATION AND LICENSING APPLICATION TYPES

1 SUMMARY

This document aims to assist each client type with their specific reporting or registration or licensing requirement at the point of submitting Registration and Licensing applications. Furthermore, to assist SARS agents to refer when capturing applications that are submitted manually. The document is used in conjunction with (SC-CF-19-A01) which provides for documentary requirements.

2 CLIENT CATEGORY TYPE

CLIENT TYPES	CATEGORIES		
	REPORTING	REGISTRATION	LICENSING
Any person carrying on business in South Africa by arranging on behalf of other persons for reward the receipt, delivery or transport of goods imported into or to be exported from South Africa. This person could be: a) A licensed clearing agent; b) A Non-Vessel Operating Common Carrier (NVOCC); or c) A freight forwarder.	X		
Approved exporter for SADC-EPA or SACU/EFTA		X	
Carriers not located in South Africa e.g. sea, air, rail, road own goods carrier	X		
Container Depot			X

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Container depot Operator	X		
Container Terminal	X		
Customs Storage warehouse (including CCA Enterprise storage warehouses)			X
Degrouping Depot			X
Degrouping depot Operator	X		
Exporter for AGOA		X	
Exporter for GSP e.g. Norway, Russia or Turkey		X	
Exporter for SADC, SADC-EPA, SACU/EFTA or SACU/MERCOSUR		X	
Exporters (whether located in South Africa or not)		X	
Importers (whether located in South Africa or not)		X	
Licensed remover of goods in bond whether located in South Africa or not	X		X
Licensing as a Clearing Agent – Section 64B			X
Manufacturer – AGOA		X	
Manufacturing Warehouse (CCA Enterprise) – Any goods other than goods liable to Excise Duty, Fuel Levy and Environmental Levy			X
Storage of imported goods – Stockist (3)			X
Storage of imported goods (2)			X
Producers in terms of SADC-EPA, SADC, SACU-MERCOSUR, SACU/EFTA and GSP - Norway, Russia and Turkey		X	
Rebate user: Schedule 3 and 4		X	
Registered agent representing carriers (including licensed remover of goods in bond) not located in South Africa	X		
Registered agent representing exporters not located in South Africa		X	
Registered agent representing importers not located in South Africa		X	
Registered agent representing Searchers for or of wreck (non-local)		X	

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Road Cargo Carrier	X		
Sea cargo carriers	X		
Search an abandoned wreck or search for an abandoned wreck (whether located in South Africa or not)			X
SEZ Operator		X	
Special storage of dutiable imported goods (5)			X
Special storage of duty-free imported goods for export (Section 21.3) (6)			X
Special storage of imported goods for an operation of an inbound and outbound duty and tax free shop (54)			X
Special storage of imported goods for an operation of an inbound duty and tax free shop (52)			X
Special storage of imported goods for an operation of an outbound duty and tax free shops (53)			X
Special storage of imported goods for supply as ship / aircraft stores (9)			X
Special storage of imported goods for supply to duty and tax free shops and / or supply as ship / aircraft stores (10)			X
Transit Shed Operator	X		
Wharf operator	X		

3 CLIENT PRODUCT TYPE

CLIENT TYPE	PRODUCT	REPORTING	REGISTRATION	LICENSING
Airport Authorities	CUSTOMS	X		
APDP	CUSTOMS		X	
Approved Exporter in terms of AfCFTA (local)	CUSTOMS		X	
Approved Exporter in terms of AfCFTA (non-local)	CUSTOMS		X	
Approved exporter for SACUM-UK EPA	CUSTOMS		X	

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Commercial manufacturer of biodiesel	EXCISE		X	
Commercial manufacturer of sugary beverages	EXCISE			X
Diamond export levy	EXCISE/ CUSTOMS		X	
Diesel refund User under the diesel refund scheme	EXCISE		X	
Diesel refund Seller under the diesel refund scheme	EXCISE		X	
Distillation of spirits by an Agricultural Distiller	EXCISE			X
Distributors of fuels obtained from licensees	EXCISE			X
EDI user	CUSTOMS		X	
Electricity producer	EXCISE			X
Exporter in terms of AfCFTA (local)	CUSTOMS		X	
Exporter in terms of AfCFTA (non-local)	CUSTOMS		X	
Exporter for SACUM-UK EPA	CUSTOMS		X	
Generation of emissions liable to carbon tax (58)	EXCISE			X
Manufacturer in terms of drawback	CUSTOMS		X	
Manufacturer of commercial biodiesel (39)	EXCISE			X
Manufacturer of electric filament lamps (43)	EXCISE			X
Manufacturer of excisable goods solely for own use by the manufacturer	EXCISE		X	
Manufacturer of malt beer (33)	EXCISE			X
Manufacturer of petroleum products (38)	EXCISE			X
Manufacturer of plastic carrier and flat bags (42)	EXCISE			X
Manufacturer of primary spirits (34)	EXCISE			X
Manufacturer of secondary spirits (35)	EXCISE			X
Manufacturer of sugary beverages (57)	EXCISE			X
Manufacturer of tobacco products (32)	EXCISE			X
Manufacturer of tyres (56)	EXCISE			X

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Manufacturer or importer of stills for sale or to repair for reward	EXCISE			X
Non-commercial manufacturer of biodiesel	EXCISE		X	
Non-commercial manufacturer of sugary beverages	EXCISE		X	
Own, possess or keep stills	EXCISE			X
Producers in terms of AfCFTA	CUSTOMS		X	
Producers in terms of SACUM-UK EPA	CUSTOMS		X	
Railway authorities	CUSTOMS	X		X
Rebate User (Schedule 6)	EXCISE		X	
Registered still	EXCISE		X	
Sea Port Authorities	CUSTOMS	X		
Seller of eligible purchases of distillate fuel to diesel refund users	EXCISE		X	
Special ad valorem manufacturing warehouse for purposes of Excise duty specified in Schedule 1 Part 2B (VS)	EXCISE			X
Special manufacturing warehouse for other fermented beverages (36)	EXCISE			X
Special manufacturing warehouse for traditional African beer (37)	EXCISE			X
Special manufacturing warehouse for vermouth (36)	EXCISE			X
Special manufacturing warehouse for wine (36)	EXCISE			X
Special shop for diplomats (59)	CUSTOMS			X
Special storage of dutiable locally manufactured goods for an inbound and outbound duty and tax free shop (54)	EXCISE			X
Special storage of dutiable locally manufactured goods for an inbound duty and tax free shop (52)	EXCISE			X
Special storage of dutiable locally manufactured goods for an outbound duty and tax free shops (53)	EXCISE			X
Special storage of dutiable locally manufactured goods for export (7)	EXCISE			X

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Special storage of dutiable locally manufactured goods for supply as ship/aircraft stores (8)	EXCISE			
Special storage of dutiable locally manufactured goods for supply to duty and tax free shops and for the supply to ship/aircraft stores (10)	EXCISE			X
Special storage of locally manufactured goods for supply as ship / aircraft stores (9)	EXCISE			X
Special storage of malt beer (47)	EXCISE			X
Special storage of petroleum products for export (51)	EXCISE			X
Special storage of petroleum products for marking and jet fuel (50)	EXCISE			X
Aviation Kerosene (50)	EXCISE			X
To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A (9) and rule 37A.12	EXCISE			X
Supply of Aviation Kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)	EXCISE			X
Producer of goods not capable of use in any engine (Section 37A (4) and rule 37A.11).	EXCISE			X
Illuminating Kerosene (50)	EXCISE			X
Special storage of spirits (48)	EXCISE			X
Special storage of tobacco products (46)	EXCISE			X
Special storage of wine, vermouth and other fermented beverages (49)	EXCISE			X
Storage of locally manufactured wine, vermouth and other fermented beverages (45)	EXCISE			X
Tobacco leaf dealer	EXCISE		X	

4 DEFINITIONS AND ACRONYMS

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The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)