

Effective Date: 01 November 2024

CUSTOMS AND EXCISE

EXTERNAL

BOND ASSESSMENT FORM

Instructions for completion of **this** form:

- Shall be completed by Customs and Excise clients who are required to provide a surety bond as prescribed in SC-SE-05.
- Once the client completed the form, it must be e-mailed back to the requesting Officer. The latest financial statement should be included in the email.
- The information provided on this form will be used to determine the amount of security that will be required by SARS as per your application.
- The applicable response must be indicated with an "X" where applicable.
- Section 1 must be completed by all applicants.
- Section 2 must only be completed by existing registered or licensed Customs and Excise clients.
- Section 3 must only be completed by Customs and Excise clients who has been accredited in terms SC-CF-07.
- Section 4 must only be completed by an applicant who wishes to register as a Special Economic Zone (SEZ) Operator.
- Section 5 must only be completed by an applicant who wishes to register or license as a Customs Control Area (CCA) Enterprise.
- Section 6 must be completed by Customs and Excise clients who is registered or licensed.

NEW APPLICATION	RE-ASSESSMENT
NAME OF ENTITY:	<Insert the name of the Legal Entity>
APPLICATION REFERENCE NUMBER:	<insert the application reference number>
CASE NUMBER:	<insert the application case number>
CLIENT TYPE:	<insert the client type>
CLIENT NUMBER:	<Insert the allocated client number, if re-assessment>
SUB NUMBER:	<Insert the client Number allocated to the licensed premises or facility if re-assessment>
VAT NUMBER	
BUSINESS REGISTRATION NUMBER	
FINANCIAL INSTITUTION NAME	

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FINANCIAL ACCOUNT NUMBER (FAN)		
SECURITY AMOUNT (REFER TO BOND POLICY):	Total Duty amount:	R value only
	Total Taxes amount:	R value only
	Total amount (Duties & taxes):	R value only

SECTION 1: INCOME, SHAREHOLDING AND LISTED ON THE JSE			
QUESTION		ANSWER	
a)	The gross income of the corporation for the previous tax year did exceed R 20 million.	Yes	No
b)	The owner, Shareholders or members are natural persons (individuals) and hold the entire shareholding/members' interest of the company/close corporation.	Yes	No
c)	The owner, shareholders or members do not hold any shares or interest in the equity of any other company (excluding shares in listed companies, a participatory interest in the equity in a collective investment scheme or an interest in a body corporate).	Yes	No
d)	Please indicate if the company is listed on the JSE?	Yes	No

SECTION 2: COMPLIANCE RECORD			
QUESTION		ANSWER	
a)	Did the applicant contravene the Customs and Excise Act two (2) times or more in respect of record keeping, within the preceding two (2) years?	Yes	No
b)	Please indicate if there are any outstanding under-entries, penalties and any other outstanding debt excluding cases where you have an instalment plan in place with SARS to settle any outstanding amount, or if the matter is contested judicially, pending submission, on appeal or awaiting a tariff or valuation determination.	Yes	No
c)	Please indicate if there are any outstanding stop notes excluding cases where the matter is contested judicially, pending submission, on appeal or awaiting a tariff or value determination.	Yes	No
d)	Did the applicant default on the deferment scheme?	Yes	No
e)	Please indicate if there are any acquittals outstanding for more than thirty (30) days.	Yes	No
f)	Please indicate if the applicant failed to take corrective action to remedy faults identified in a previous inspection.	Yes	No
g)	Please indicate if the applicant committed an offence.	Yes	No
h)	Please indicate if the applicant has any outstanding obligation(s) in terms of Income Tax, VAT, PAYE, SDL and UIF.	Yes	No
i)	None of the above	Yes	No

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SECTION 3: ACCREDITATION OR PREFERRED TRADER		
QUESTION	ANSWER	
a) Are you accredited in terms of the Section 64E?	Yes	No
b) Are you a Preferred Trader?	Yes	No
c) Are you an existing accredited clients registered or licensed with Customs for the preceding two (2) years who have not been accredited in terms Section 64E but have been reviewed in terms of Section 64E.	Yes	No
d) If yes to 3a and 3b above , please indicate the date accreditation or Prefer Trader status has been granted	<insert the date accreditation status has been granted or Preferred Trader>	

SECTION 4: SEZ OPERATOR		
QUESTION	ANSWER	
a) In possession of a valid SEZ operator's permit that has been issued by the Minister of the Department of Trade and Industry.	Yes	No

SECTION 5: CCA ENTERPRISES		
QUESTION	ANSWER	
a) In possession of a letter that has been issued by the registered SEZ Operator , granting permission to perform certain activities regulated by the Act within a designated CCA within the SEZ.	Yes	No

SECTION 6: TRADING PERIOD	
Indicate the time period you have been trading as a Customs or Excise client .	<Insert the time period of trading>