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GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 325

15 March 2002

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/39)

Under section 64D and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

P J GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the insertion under the rules for section 64D of the following rules:

"RULES FOR SECTION 64D OF THE ACT"

Licensing of remover of goods in bond

64D.01(1,3) Obligation to licence and application for a licence.

- (a) The number reflected in brackets after the rule number refers to the subsection to which the rule relates.
- (b) (i) These rules prescribe requirements in respect of the carriage by road of goods referred to in rule 64D.05(1) to a destination within or outside the Republic.
- (ii) Except as otherwise provided in these rules, every carrier that transports such goods—
- (aa) must licence as a remover of goods in bond;
- (bb) may only transport such goods by means of transport approved by the Controller.
- (iii) The licence is prescribed in Schedule No. 8 of the Act.
- (c) A person applying for a licence or renewal of a licence as a remover of goods in bond must—
- (i) apply on form DA 185 and the relevant annexure and comply with all the requirements specified therein, in section 64D and these rules 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) before a licence is issued furnish the security the Commissioner may require.

64D.02(1) Provisions applicable and date of operation

- (a) In addition to the provisions of section 64D and these rules the provisions of—

- (i) section 18 and 18A and the rules therefor;
- (ii) section 20(4) and the rules for section 20;
- (iii) section 60 and the rules therefor including the definitions in such rules; and
- (iv) the rules numbered 120A, where applicable,

shall, unless otherwise provided in section 64D and these rules, apply *mutatis mutandis* to a licensed remover of goods in bond and any goods carried by such remover.

- (b) The provisions in section 18 and 18A, the rules therefor and these rules requiring and regulating the removal or carriage of goods by a licensed remover of goods in bond shall operate from 15 May 2002.

64D.03(1) Definitions

- (a) For the purpose of these rules, and any form, agreement or bond to which these rules relate, unless the context otherwise indicates—

“bonded goods” means goods contemplated in the definition of consignor which are required to be removed or carried by a licensed remover of goods in bond in terms of rule 64D.05(1) and are so removed or carried to any destination within or outside the Republic;

“carrier” means the person actually transporting goods or in charge of or responsible for the operation of the respective means of transport.

"consignee" means the person at any address in the Republic or outside the Republic to whom goods consigned by a consignor are carried by a licensed remover of goods in bond;

"consignor" includes—

- (i) (aa) any importer, licensee of a customs and excise warehouse who enters any goods for storage or manufacture in a customs and excise warehouse or for use under rebate of duty and removes goods to such warehouse or the rebate user; or
- (bb) any importer, licensee or exporter or other principal who enters any imported goods or any goods manufactured or stored in a licensed customs and excise warehouse for removal in bond or for export as contemplated in section 18, 18A or 20(4).
- (ii) any clearing agent for any such importer, licensee, exporter or other principal who—
 - (aa) enters such goods for removal in bond or for export; or
 - (bb) contracts any carrier to transport such goods to a consignee within or outside the Republic.
- (iii) any clearing agent, importer, exporter or licensee who provides security for any carrier;
- (iv) any clearing agent who acts on behalf of any principal outside the Republic in respect of goods destined for such principal or where goods brought into the Republic by any carrier from any country in Africa are removed in bond to any destination in the Republic for home consumption or for removal in bond or for export to any destination outside the Republic;

"customs office of commencement" means any customs office where operations to which these rules relate. begin;

"customs office of destination" means any customs office within or outside the Republic where the operations to which these rules relate, end;

"customs office of exit" means any customs office which, even if not situated on the border of the Republic and any other country, is the last point of customs control before crossing the border;

"heavy or bulky goods" means any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed vehicle or closed container.

"means of transport" includes—

- (i) any power driven road vehicle and any trailer or semi-trailer designed to be coupled thereto;
- (ii) any combination of vehicles which means coupled vehicles which travel on the road as a unit;
- (iii) any container which in addition to the definition in terms of section 1(3) includes an article of transport equipment (such as a liftvan, movable tank or other similar structure);
 - (aa) fully or partially enclosed to constitute a compartment intended for containing goods and capable of being sealed;
 - (bb) of a durable nature intended for repeated use;
 - (cc) specifically designed for the carriage of goods by one or more modes of transport without intermediate unloading and reloading of its contents;
 - (dd) fitted with devices for easy handling, particularly for its transfer from one mode of transport to another;
 - (ee) designed to be easy to fill and to empty; and
 - (ff) having an internal volume of at least one cubic metre.

"removal in bond" includes rewarehousing where goods in a customs and excise warehouse are removed to another such warehouse

- (b) "demountable bodies" are to be treated as containers and means a load compartment which has no means of locomotion and which is designed in particular to be transported upon a road vehicle the chassis of which together with the underframing of the body is especially adopted for this purposes. It covers also a swap-body which is a load compartment designed especially for combined road and rail transport.

64D.04(1) Exemptions from the removal of goods by a licenced remover of goods in bond

For the purposes of section 64D(1), goods removed in bond are not required to be carried by a licensed remover of goods in bond where—

- (a) any goods were landed from a ship or aircraft at a place in the Republic to which such goods were not consigned and the master of the ship or the pilot of the aircraft, removes such goods in bond to the place to which they were consigned as contemplated in section 18(1)(b);
- (b) a container operator removes in bond any container to a container terminal or a container depot to which it was consigned as contemplated in section 18(1)(d);
- (c) the pilot of any aircraft removes in bond goods landed from any aircraft at a place in the Republic for which an air cargo transfer manifest has been completed to their place of entry in the Republic as contemplated in section 18(1)(e);
- (d) goods imported into the Republic from a country outside the common customs area by a road vehicle registered in any other country in Africa are transported, on furnishing of such security as the Controller may require, by the vehicle to—
 - (i) a licensed container depot in the Republic for packing for export;
 - (ii) any place of entry in the Republic for entry for home consumption or for storage after entry for warehousing in a customs and excise warehouse from where they are destined to leave the Republic by ship or aircraft for a destination outside the common customs area in terms of any entry for removal in bond or for export;
 - (iii) any destination in another country in the common customs area;
- (e) any vehicle registered in any country in Africa outside the common customs area by means of which goods were imported into the Republic, on the return journey to the country of registration or any other country outside the common customs area, transports, on furnishing of such security as the Controller may require, any goods entered for removal in bond or for export to a destination in any such country;

- (f) a licensee of any premises licensed under any provision of this Act using own transport removes goods in bond from such warehouse to another such warehouse within the Republic or in any other country within the common customs area or for export by train, ship or aircraft (including ship and aircraft stores);
- (g) goods entered under rebate of duty for delivery to a rebate user where the goods are delivered by a licensee of a customs and excise warehouse directly to the premises of a rebate user using own transport or if delivery is taken by such user at the premises of the licensee

64D.05(4) Goods that must be carried by a licensed remover of goods in bond.

Goods must be carried by a licensed remover of goods in bond where —

- (a) except as otherwise specified in rule 64D.04(1), the goods are those contemplated in section 18 or 18A and are—
 - (i) imported goods landed in the Republic which are entered for removal in bond and carried to any destination within the Republic, another country in the common customs area or in a country outside the common customs area;
 - (ii) goods in a customs and excise warehouse entered for removal in bond and carried to any such warehouse within the Republic or another country in the common customs area;
 - (iii) goods in a customs and excise warehouse entered for export and carried to any destination beyond the borders of the common customs area or to any appointed place for export by rail, ship or aircraft (including ship and aircraft stores);
- (b) goods entered under rebate of duty for delivery to a rebate user;
- (c) any fuel levy goods removed for consumption in another country of the common customs area.

64D.06(4) Technical specifications for, and approval of, means of transport

- (a) For the purposes of section 64D(4)(a), the means of transport used in the removal or carriage of goods by a licensed remover of goods in bond shall conform to the technical specifications specified in paragraph (b) of this rule.
- (b) (i) The means of transport must be constructed and equipped in such a manner that—

- (aa) customs seals can be simply and effectively affixed thereto;
 - (bb) no goods can be removed from or introduced into the sealed part of the means of transport without obvious damage to it or without breaking the seals; and
 - (cc) they contain no concealed spaces where goods may be hidden.
- (ii) The means of transport shall be so constructed that the spaces, in the form of compartments, receptacles or other recesses, which are capable of holding goods, are readily accessible for customs inspection.
 - (iii) Should any empty spaces be formed by the different layers of the sides, floor and roof of the means of transport, the inside surface shall be firmly fixed, solid, unbroken and incapable of being dismantled without leaving obvious traces.
 - (iv) Openings made in the floor for technical purposes, such as lubrication, maintenance and filling of the sand-box, shall be allowed only on condition that they are fitted with a cover capable of being fixed in such a way as to render the loading compartment inaccessible from the outside.
 - (v) Doors and all other closing systems of the means of transport shall be fitted with a device, which shall permit simple and effective customs sealing. This device shall either be secured by at least two bolts, riveted or welded to the nuts on the inside.
 - (vi) Hinges shall be so made and fitted that doors and other closing systems cannot be lifted off the hinge-pins, once shut; the screws, bolts, hinge-pins and other fasteners shall be welded to the outer parts of the hinges. These requirements may be waived, however, where the doors and other closing systems have a locking device inaccessible from the outside which, once it is applied, prevents the doors from being lifted off the hinge-pins.
 - (vii) Doors shall be so constructed as to cover all interstices and ensure complete and effective closure.
 - (viii) The means of transport shall be provided with a satisfactory device for protecting the customs seal, or shall be so constructed that the customs seal is adequately protected.
 - (ix) The foregoing conditions shall also apply to insulated vehicles, refrigerator vehicles, tank vehicles and furniture vehicles in so far as they are not incompatible to fulfil in accordance with their use.
 - (x) The flanges (filler caps), drain cocks and manholes of tank wagons shall be so constructed as to allow simple and effective customs sealing.

- (xi) Folding or collapsible containers are subject to the same conditions as non-folding or non-collapsible containers, provided that the locking device enabling them to be folded or collapsed allow customs sealing and that no part of such container can be moved without breaking the seals.
- (c) The Controller may at any reasonable time require from any remover of goods in bond, licensed in accordance with these provisions, to submit any means of transport, used by such licensee in the removal or carriage of such goods, for inspection in order to verify whether such means of transport comply with the requirement of the Act and these rules.
- (d)
 - (i) Any remover of goods in bond may request the Controller to approve the means of transport used by such remover as contemplated in these rules.
 - (ii) Where examination for approval is required at any time other than the official working hours or at any place other than the office of the Controller, extra attendance at the prescribe rate shall be payable.
- (e) The Controller may upon the approval of any means of transport issue a certificate of approval of means of transport, form DA 188.
- (f) The Controller may if he or she is not satisfied that the means of transport complies with the requirements in these rules refuse carriage of any goods specified in rule 64D.05(4) by any licensed remover of goods in bond.
- (g) The Controller shall not allow the transport of passengers in any means of transport unless he is satisfied that such passengers and their baggage is carried in a part of the means of transport which is adequately sealed off from that which carries any goods removed in bond.

64D.07(4) Transit plate

Every means of transport shall, when used in the removal or carriage of goods in bond or the carriage of any container in which such goods are packed, prominently display a "Customs Transit" plate which conforms to the following:

- (i) The letters shall be white roman letters on a blue background, 70 mm high;
- (ii) The plate shall measure 120 X 1000 mm;
- (iii) The plate shall be affixed to the means of transport by riveting, welding or affixing by screws in such a manner as to render it difficult to remove.

64D.08(4) Road manifest

- (a) A customs road freight manifest, form DA 187, shall be used in respect of the carriage of any bonded goods and attached to the bill of entry for removal in bond or for export, as the case may be.
- (b) original of the manifest and a copy of the bill of entry must accompany the carrier and one copy of each must be delivered to the Controller at the place of exit.

64D.09(4) Carriage of unsealed goods

- (a) (i) Where it is not possible to remove or carry goods which may include heavy or bulky goods, under sealed conditions the Controller may authorise the removal of such goods in unsealed means of transport subject to conditions and procedures prescribed in the Act and that the Controller deems reasonable for the purpose of ensuring compliance with requirements for bonded goods, which may include:
 - (aa) additional security bonds;
 - (bb) full examination of the goods and recording the results on the customs road freight manifest, form DA 187;
 - (cc) means and method of sealing, fastening and securing;
 - (dd) a precise description of the goods by reference to samples, plans, sketches, photographic or similar means to be attached to the original and one copy of form DA 187;
 - (ee) prescribed entry and exit points, routes and time limits; and
 - (ff) prescribed proof that the goods concerned were duly entered for customs purposes at the place of destination.
- (ii) Original of the form DA 187 must accompany the driver of the means of transport and a copy retained by the Controller at the office of commencement for record purposes.

64D.10(5) Security and bonds for security

- (a) Every remover of goods in bond shall, in respect of each consignment of bonded goods, provide security equal to the total amount of the duties payable.
- (b) Such security –
 - (i) may be in the form of a continuous covering bond;
 - (ii) may be amended from time to time by the provision of addendums to the bond; and

- (iii) shall remain in full force and effect in respect of any bill of entry relating to the goods carried by such remover until the goods are delivered at their destination or otherwise accounted for as required by the provisions of the Act and any rule relating to such bill of entry and the carriage of such goods; and
 - (iv) may, subject to rule 64D.11, be provided by a consignor.
- (c) Rules 120.08 and 120.09 shall *mutatis mutandis* apply to these provisions.
- (d) (i) Whenever any particulars regarding the legal status or address of the remover in bond whose liabilities are secured under the security provided change in any manner whatsoever, such remover shall immediately –
- (aa) advise the Controller;
 - (bb) provide such addendums to the Controller as may be required;
 - (cc) substitute the security where appropriate;
 - (dd) comply with such requirements and directions as the Controller may issue in respect of security.

64D.11(5) Provision of security by a consignor

Whenever any consignor intends furnishing security for any goods carried by a licensed remover of goods in bond as contemplated in rule 64D.10 by means of a security bond, such consignor—

- (a) shall provide a security bond in which it is expressly stated that—
- (i) the security bond will be utilised as security for goods contemplated in rule 64D.05(1) removed or carried by licensed removers of goods in bond specified in such bond or in any addendum thereto; and
 - (ii) such security shall remain of full force and effect until the liability of such remover has ceased under the provisions of the Act;
- (b) must furnish on his or her own letter-headed paper authorisation signed by him or her or his or her duly authorised representative that the security bond may be utilised as security for the consignment specified in the authorisation which must state—

- (i) particulars of the bond including the amount thereof;
- (ii) whether the bond is given in the capacity of clearing agent, importer, exporter licensee or other principal;
- (iii) a draft copy of the bill of entry;
- (iv) a description of the goods;
- (v) the duty to be secured; and
- (vi) container(s) number(s), seal number(s), number of packages in each container or the number of packages if not containerised goods.

64D.12(6) Liability for duty

- (a) For the purposes of section 64D.(6), the provisions of section 18(2) and (3) in the case of goods entered for removal in bond or section 18A(1) and (2) in the case of goods entered for export from a customs and excise warehouse shall *mutatis mutandis* apply in respect of the liability, and the termination of liability, for duty, of a licensed remover of goods in bond that removes or carries such goods under the circumstances specified in those sections, their rules and the rules for this section.
- (b) Unless proof has been obtained in an improper or fraudulent manner, the liability of the licensed remover of goods in bond shall cease—
 - (i) in the case of goods contemplated of section 18(3)(a), when it is proved that the goods have been received at the destination and duly entered at a place of entry in the Republic or any other country in the common customs area to which they were removed in terms of the removal in bond bill of entry;
 - (ii) in the case of goods contemplated in section 18(3)(b) or 18A (1) and (2) that are removed in bond or exported, as the case may be, to any country in Africa, outside the common customs area when it is proved that the goods have been received in such country at the customs office of destination;
 - (iii) in the case of goods exported by means of any ship or aircraft when it is proved that the goods have been loaded in such ship or aircraft;

- (iv) in the case of goods carried by rail, when the carrier confirms that the goods were received in the country of destination; and
- (v) in the case of goods entered under rebate of duty for delivery to a rebate user, when such user duly acknowledges receipt of such goods.

64D.13(9) Carriage of spirituous beverages, wines, beer, cigarettes, petrol and distillate fuel and unmarked kerosene

- (a) Except that the provisional payment referred to in rule 18A.08(a) is not required in the case of a licensed remover of goods in bond who has given adequate security, the provisions of rule 18A.08 shall apply *mutatis mutandis* in respect of the removal in bond or carriage for export of any imported or locally produced spirituous beverages, wines, beer, and cigarettes and the consolidation of consignments when such goods are carried by road by a licensed remover of goods in bond to any country in Africa, including any other country in the common customs area.
- (b) The provisions of rule 18A.09 shall apply *mutatis mutandis* when any petrol distillate fuel or any unmarked kerosene are carried by road by a licensed remover of goods in bond to any country in Africa, including any other country in the common customs area.

64D.14(9) Controller at office of commencement to be advised in the event of any accident, damaging of any seal, breakdown or other act or omission affecting the security of the goods.

- (a) The licensed remover of goods in bond must immediately advise the Controller on the customs inspection report, form DA 189, at the office of commencement in the event of the following:
 - (i) An accident involving the bonded goods resulting in the destruction or damage or diminution of such goods;
 - (ii) any customs seal affixed to the means of transport of such goods being broken or damaged in any manner whatsoever;
 - (iii) a breakdown of the means of transport necessitating the re-loading of such goods on to another means of transport;
 - (iv) any other act or omission of whatever nature affecting in any manner the security of such goods.
- (b) The form must be completed by a customs officer or an officer of the South African Police Service.

64D.15(9) Keeping of books, accounts and documents

- (a) (i) For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensed remover of goods in bond must—
 - (aa) keep a list of the means of transport used for carriage of goods to which these rules relate;
 - (bb) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activities in respect of which the licence is issued, 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;
 - (cc) include in such books, accounts and documents any requirements prescribed in any provision of the Act in respect of such activity; and
 - (dd) 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 such activity as the Commissioner may require.
- (ii) The books, accounts and documents referred to in subparagraph (b)(i)(aa) and (bb) must include in respect of the carriage of each consignment of bonded goods—
 - (aa) a record of the instructions received from, and a copy of the contract of carriage, with the consignor;
 - (bb) a logbook containing particulars of the means of transport and a full account of the journey from the time of commencement until delivery of the bonded goods at the destination; and
 - (cc) copies of the manifest, bill of entry and any other document issued by any customs office or other authority during the transportation of the goods to their destination.
- (b) A licence is issued subject to the condition that the licensee or at least one of the licensee's employees permanently employed at the premises where or from where the business will be conducted must have

sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the licence relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

64D.16(8) Cancellation or suspension of licence.

The provisions of rule 60.09(2) shall apply *mutatis mutandis* in respect of the cancellation or suspension of a licence issued to a licensed remover of goods in bond.

64D.17(8) Pro forma agreement, advice for issuing of a licence, renewal and refusal of a licence, bond and addendum to bond

(a) The following pro forma documents are specified in, and form part, of this rule:

- (i) agreement;
- (ii) advice for issuing of a licence and renewal of a licence;
- (iii) advice for refusal of a licence
- (iv) removal bond;
- (v) addendum to removal bond.

(b) Any expression in any document referred to in paragraph (a) shall unless the context otherwise indicates, have the meaning assigned thereto in the Act as defined in the rules for section 60 or in these rules.

64D.18(9) Delegation

Subject to section 3(2),

- (a) any power that may be exercised by the Commissioner, except the power to make rules, in accordance with the provisions of the Act including these rules is delegated; and
- (b) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act including these rules is assigned-

in respect of the approval or refusal of an application for a licence or cancellation or suspension of a licence, to the
Manager: Commercial Services, Customs and Excise.

SOUTH AFRICAN REVENUE SERVICE**CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)****(Section 64D and its rules)****Remover of Goods in Bond****Pro Forma Agreement between the Remover of Goods in Bond
and the Commissioner for the South African Revenue Service**

Whereas

(full name of applicant – hereinafter referred to as licensee)

of _____

(physical address of applicant – not a P O Box)

herein represented by

Full name_____
Capacity

*duly authorised thereto by virtue of—

- (a) *a resolution passed at a meeting of the Board of Directors

held at _____ on _____ day of _____; or

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

held at _____ on _____ day of _____; or

has applied to be licensed as a remover of goods in bond; and

(*Delete whichever is not applicable)

Whereas the Commissioner has considered the application and decided to issue a licence subject to compliance with the terms and conditions of this agreement, it is agreed that the licensee shall be bound by the following:

1. (a) Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability

incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with;

- (b) Licensee agrees and undertakes that the security agreed on in paragraph 1(a) shall only be utilised as security for the fulfilment of the obligations of licensee and that it shall not under any circumstances be utilised by any other remover of goods in bond.

2. (a) Licensee acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which the licence is granted that it—

- (i) understands that its rights to conduct the business of a remover of goods in bond are subject to compliance with customs and excise laws and procedures, the provisions of this agreement and any standards of conduct that may be imposed by the Commissioner;

- (ii) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.

- (b) (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions conducted for any consignor or other person as well as the banking accounts and records relating to the business conducted under the licence.

- (ii) Licensee hereby agrees to and authorises the inspection of such books and documents and business banking accounts as the Commissioner and the delegated officers may require.

- (c) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee of the licensee—

- (i) has contravened or failed to comply with the provisions of the Act;
- (ii) has failed to comply with any condition, obligation or other requirement specified in the rules of this agreement;
- (iii) is convicted of any offence under this Act;
- (iv) is convicted of any offence involving dishonesty;
- (v) is sequestrated or liquidated;
- (vi) fails to comply with any qualification requirement set out in the rules; or
- (vii) ceases to carry on the business of a remover of goods in bond;

and licensee acknowledge the right of the Commissioner to cancel or suspend the license in accordance with the provisions of section 60(2) on the grounds of any of these provisions or requirements.

- (d) Licensee in addition undertakes –

- (i) to keep on the business premises books, accounts, documents and other records relating to the business transacted as a remover of goods in bond comprising, where applicable, at least –
 - (aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;
 - (bb) in the case of exported goods, copies of the relative export bills of entry, invoices, and other transport documents;
 - (cc) in the case of the goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A, and 49;
 - (dd) every written instruction given for purposes of the Act by any consignor or other person;
 - (ee) books, accounts and documents relating to the removal of goods in bond;
 - (ff) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to the business transacted as a remover of goods in bond under the provisions of the Act; and
 - (gg) proof that the goods carried as a licensed remover of goods in bond have been accounted for as prescribed in the rules.
 - (ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required in respect of any customs and excise procedure;
 - (iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or an officer relating to the carriage of goods required to be answered for purposes of the Act;
 - (iv) to render such returns or submit such particulars in connection with its transactions and the goods to which the transactions relate as the Commissioner or his delegated officer may require;
 - (v) to institute adequate administrative measures and procedures in and for its business and if and when able to do so to improve such measures so as to ensure that—
 - (aa) the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed, and comply with the provisions of the Act;
 - (bb) the Commissioner is advised as soon as it may come to the knowledge of the licensee or any person in the employ of the licensee that any consignor has failed to comply with the provisions of the Act.
3. Licensee is aware of the prohibition to utilise any security given for purposes of the licence as security for any other remover of goods in bond and specifically undertakes to institute such measures as may be necessary to ensure compliance with this requirement.
4. Licensee understands and accepts—

- (a) that any application for a new licence or renewal of a licence may be refused on the grounds specified in section 60(2) and where any of the provisions are applicable licensee undertakes to disclose all relevant facts when applying for such licence;
- (b) the condition that at least the licensee or one of its employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the license relates are conducted efficiently and in compliance with the provisions of such laws and procedures.
5. Licensee undertakes to render such proof, including audited financial statements, as may be required from time to time in order to prove that it has, and is maintaining, sufficient financial resources to conduct its business in an efficient and responsible manner.

6. (a) The licensee chooses *domicilium citandi et executandi* at:

- (b) The Commissioner chooses *domicilium citandi et executandi* at:

7. Thus done and signed at _____ on this _____.

Licensee

Witness

8. Thus done and signed at _____ on this _____.

for and on behalf of Commissioner for
the South African Revenue Service

Witness

PRO FORMA ADVICE – RULE 64D.17(8)

Dear Sirs,

Re: Application to licence / to renew a licence: Decision to refuse a licence

After due and proper consideration of your completed application it has been decided to refuse to issue a licence / refuse to renew your licence.

The reasons for this refusal are the following:

NOTE: Set out succinctly why, i.e.:

- (a) You were convicted of an offence involving dishonesty;
- (b) You failed to comply with the conditions of your licence, etc.

You are advised that you are entitled to have this decision reviewed by the Commissioner or by the High Court.

Yours faithfully

SOUTH AFRICAN REVENUE SERVICE

PRO FORMA BOND FOR A REMOVER OF GOODS IN BOND

(To be furnished by a remover of goods in bond in accordance with the provisions of section 64D(6) of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and the rules for section 64D)

Know all whom it may concern that –

Whereas _____ as principal debtor, herein represented by:

1. _____

2. _____

in their respective capacities as

1. _____

2. _____

* being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____

* being duly authorised thereto with the express consent in writing of all the members of the close corporation/all the partners of a partnership/trustees of the trust held at _____ on the _____ day of _____

and:

_____ as surety and co-principal debtor in *solidum* herein represented by:

1. _____

2. _____

in their capacities as

1. _____

2. _____

being duly authorised thereto by virtue of standard internal regulations relating to signing powers

* Delete within is not applicable

are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service

in the amount of R _____ (amount in words)

to be paid on demand to the said Commissioner,

for which payment well and truly to be made we bind ourselves jointly and severally, each for the whole our heirs, executors, administrators and assigns,

and, whereas -

the Principal Debtor is desirous of transacting business with the Commissioner for the South African Revenue Service as a licensed remover of goods in bond for the removal or carriage of bonded goods on behalf of a consignor to any destination within or outside the Republic as declared on any bill of entry or other document prescribed or approved by the said Commissioner for the purpose of entry of such goods, subject to the customs and excise laws of the Republic of South Africa governing the removal or carriage of such goods,

NOW therefore the conditions of this obligation are such that if the Principal Debtor shall, in accordance with the provisions of the said laws prove to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered, received and entered for customs purposes or have been duly taken out of the common customs area and received in the country of destination, in accordance with the particulars declared on the bill of entry for removal in bond, under rebate of duty or for export or on any other document prescribed or approved by the Commissioner for the purpose of such entry, as the case may be, and otherwise fully comply with every obligation imposed under the provisions of such laws, then this obligation shall be null and void, otherwise, it shall remain in full force and effect.

FURTHERMORE WE, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the exceptions:

- (i) *Beneficium ordinis seu excussionis;*
- (ii) *Beneficium divisionis;* and
- (iii) Any other exception that may be taken in law.

With the meaning and effect of which we are fully acquainted.

This guarantee is not transferable or negotiable.

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor.

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give time to, or compound or make other arrangements with the Principal Debtor its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the principal at _____ on this _____ day
of _____ 20

Signature of Principal

Signature of Principal

In the presence of the subscribed witnesses:

1. _____

2. _____

Signed by the Surety(ies) and Co-Principal Debtor(s) on this _____ day of _____
(ccyy) _____ at _____

Signature of Surety and Co-Principal Debtor

Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

2. _____

SOUTH AFRICAN REVENUE SERVICE
CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
PRO FORMA ADDENDUM TO REMOVAL BOND – rule 64D.10(8)

The sum in which we _____ as Principal (hereinafter referred to as the Principal) herein represented by –

1. _____

2. _____

in their respective capacities as –

1. _____

2. _____

* they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____

* they being duly authorised thereto with the express consent in writing of all the members of the Corporation obtained at a members meeting held at _____ on the _____ day of _____;

And _____ as Surety(ies) and Co-Principal

Debtor(s) *in solidum* herein represented by -

1. _____

2. _____

in their respective capacities as -

1. _____

2. _____

they being duly authorised thereto by virtue of standard *internal banking/insurance regulations relating to signing powers, to the bond in the sum of R_____ signed on behalf of the Principal at _____ on the _____ day of _____, are bound under that bond, is hereby increased by an amount of R_____ to R_____.

Signed by the Principal _____ on this the _____ day of _____ at _____

Signature of Principal

Signature of Principal

In the presence of the subscribed witnesses:

1. _____

1. _____

2. _____

2. _____

Signed by the Surety and Co-Principal Debtor on this the _____ day of

_____ at _____

Signature of Surety and Co-Principal Debtor

Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

1. _____

2. _____

2. _____

* Delete whichever is not applicable

PRO FORMA ADVICE -RULE 64D.17(8)

Dear Sirs,

Application to licence / to renew licence: Decision to issue a licence

After due and proper consideration of your application

- (a) to licence _____
- (b) to renew your licence as _____ it has been decided to—
- (a) issue a new licence for the period
- (b) renew your licence for the period

Kindly note that your duly completed application for renewal should reach the office of the relevant Controller 30 (thirty) days prior to the expiry date of the licence.

Yours faithfully

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE"

HC203.02.svn

(b) by the insertion of the following forms under item 202.00 of the Schedule to the rules—

"DA 187 Customs Road Freight Manifest

DA188 Certificate of a Approval of means of Transport

DA189 Customs Inspection Report"

CUSTOMS ROAD FREIGHT MANIFEST										DA 187	
TRANSPORTER / LICENSED REMOVER OF GOODS IN BOND (RSA): Customs and Excise Act, 1964 (Act No. 91 of 1964) – (Section 64D and its rules (rule 64D.08(4)))									MANIFEST NUMBER:		
Name:							Client Code (RSA):		Page: of		
REGISTRATION NUMBER(S):			TRUCK:		*TRAILER (1)		*TRAILER (2)				
*CONTAINER NUMBER(S):											
*SEAL NUMBER(S):											
LINE NO.	WAYBILL NO.	PACKAGES NO. & TYPE	WEIGHT/ MASS	DESCRIPTION OF GOODS	CONSIGNOR	CONSIGNEE	CLEARING AGENT IDENTIFICATION		BILL OF ENTRY NO. & DATE		
							EXIT	ENTRY	EXIT	ENTRY	
I hereby certify that the particulars shown on this manifest are a true reflection of all the goods carried on the above-mentioned vehicle/s. <div style="border: 1px solid black; width: 100%; height: 40px; margin-top: 10px;"></div>					FOR CUSTOMS USE		CUSTOMS STAMP - EXIT		CUSTOMS STAMP - ENTRY		
Transporter or Licensed Remover of goods in bond(RSA) signature					PLACE DATE TIME		REPORT NUMBER		REPORT NUMBER		

Instructions:

1. This manifest is to be completed at least in triplicate by the Transporter or Licensed Remover of goods in bond.
2. This manifest and a copy of the appropriate Bill(s) of Entry / Transit Declaration(s) should accompany the load carrying vehicle at all times.
3. * Delete which ever is not applicable.



SOUTH AFRICAN REVENUE SERVICE

CERTIFICATE OF APPROVAL OF MEANS OF TRANSPORT Customs and Excise Act, 1964 (Act No. 91 of 1964) – (Section 64D and its rules (rule 64D.06(4)))	DA 188
--	---------------

1. Certificate No.Date of issue:...../...../.....
2. The means of transport specified below fulfils the conditions as contemplated in rule 64D.06(4).
3. Name and address of Licensed Remover of goods in bond.
.....
4. Particulars of means of transport:

REGISTRATION NUMBER(S):	TRUCK	*TRAILER (1)	*TRAILER (2)

MAKE	TYPE	ENGINE NO.

OTHER PARTICULARS:

CUSTOMS STAMP	PRINT NAME
	SIGNATURE OF CONTROLLER
	DATE

NOTE: This certificate must accompany the means of transport. If there is any material change in any essential particulars of the means of transport this certificate shall lapse and must be returned to the Controller and the list referred to in 64D.15 (a)(i)(aa) appropriately amended.



SOUTH AFRICAN REVENUE SERVICE

CUSTOMS INSPECTION REPORT Customs and Excise Act, 1964 (Act No. 91 of 1964) – (Section 64D and its rules (rule 64D.14(9)) (Declaration of examination of contents of means of transport)				DA 189
1. Customs office(s) of commencement		2. Inspection Report number:..... Date of issue:...../...../.....		
3. Registration No(s). of road vehicle(s) Identification No(s). of container(s)		4. Name and address of transporter/Licensed Remover of goods in bond.		
5. The Customs seal(s) is/are intact not intact <input type="checkbox"/> <input type="checkbox"/>		7. Remarks		
6. The load compartment(s) or container(s) is/are Intact Not intact <input type="checkbox"/> <input type="checkbox"/>		7. Remarks		
8. <input type="checkbox"/> No goods appeared to be missing		The goods indicated in items 9 to 12 are missing (M) or have been destroyed (D) as indicated in column 11.		
9. Marks and Nos. of packages or articles	10. Description of goods	11. M or D	12. Remarks (give particulars of quantities missing or destroyed)	
13. Date, place and circumstances of the accident/breakdown.				
14. Measures taken to enable the Licensed Remover of goods in bond to continue <input type="checkbox"/> affixing of new seals: number _____ description _____ <input type="checkbox"/> transfer of load (see item 15 below) <input type="checkbox"/> other _____				
15. If the goods have been transferred: description of road vehicle(s) container(s) substituted.				
Registration/identification No.	Number and kind of Packages	Description of goods	Number and particulars of seals affixed.	
(a) vehicle: _____				
(b) container: _____				
17.		18.		19.
Print name of Transporter/ Licensed Remover of goods in bond (RSA) _____ Signature _____ Date		Print name of Customs Officer or Officer of the South African Police Service _____ Signature _____ Date		CUSTOMS OR SOUTH AFRICAN POLICE SERVICE STAMP

☐ Mark the appropriate boxes with a cross

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/40)**

Under section 64E and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

**P J GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion after the rules for section 64D of the following rules:

"RULES FOR SECTION 64E

Accreditation of clients

64E.00 Numbering and application of other provisions

- (a) The number reflected after the rule number refers to the subsection to which the rule relates.
- (b) The provisions of, and the rules for, sections 59A, 60, 61, 64, 64A, 64B, and 64D, including the definitions in these rules and any other provision relating to registration or licensing shall, where applicable, apply *mutatis mutandis* to the activities of an accredited client.

64E.01(1, 2) Persons who may apply for accreditation and application for accredited client status

Only

- (a) a person registered under the provisions of this Act as an-
- (i) exporter; or
 - (ii) importer; or
- (b) a person licensed under the provisions of the Act as a-
- (i) clearing agent; or
 - (ii) remover of goods in bond; or
 - (iii) a licensee of a customs and excise warehouse

may apply for accredited client status.

(b) Application for accredited client status must be made on prescribed form DA 186 which must be supported by—

- (i) the documents required in terms of the application form; and
- (ii) a completed agreement in accordance with the contents of the pro-forma agreement prescribed in this rule.

64E.02(1, 2) Criteria for accreditation: Appropriate record of compliance, computer system and operational processes, sufficient knowledge and sufficient financial resources

(a) To be eligible for accreditation, an applicant may be required to—

Appropriate record of compliance

(i) prove an appropriate record of compliance with customs and excise laws and procedures for purposes of section 64E(1)(b)(i) which shall include—

- (aa) that complete records are kept as prescribed by the rules for sections 59A, 60, 61, 64, 64B, or 64D as the case may be according to the nature of activity, which records must, where appropriate, include queries raised and settled, stop notes raised and settled and penalties imposed, confirmed or mitigated;
- (bb) evidence of effective administrative measures instituted and maintained to ensure compliance with customs and excise laws and procedures;
- (cc) complete banking account records regarding each transaction in connection with goods and persons to which the provisions of the Act relate,

for a period of 5 years immediately preceding the application or such lesser period as the Commissioner may allow;

Computer system and operational procedures and processes

(ii) demonstrate that his or her-

(aa) computer systems, if applicable; and

(bb) internal operational procedures and processes,

will ensure compliance,

Sufficient knowledge

- (iii) prove that the person who will administer the accredited client requirements has sufficient knowledge of customs and excise laws and procedures to implement and maintain an efficient and effective accredited client compliance system in accordance with such laws and procedures as contemplated in the rules for section 59A, 60 or 64B;

Sufficient financial resources

- (iv) produce evidence of sufficient financial resources in which respect every applicant shall -
- aa) provide the audited financial statements of the business for the past 2 financial years or such lesser period as the Commissioner may allow;
 - bb) where no such statements are available, provide sufficient evidence to prove the viability of the business which may include proof of available financial resources of whatever nature.
- (b) Rules regarding an effective computer system referred to in section 64E(1)(b)(iii) will be published when section 101A comes into operation.

64E.03(2) Investigation necessary to verify statements in application

- (a) Investigations necessary to verify any statement in an application may include enquiries-

- (i) concerning sufficiency of financial resources for the conduct of customs and excise business in relation to other business activities;
 - (ii) into and inspection of documents under the control of the Commissioner or of the applicant or any principal or agent of the applicant concerning the customs and excise transactions of the applicant;
 - (iii) concerning any other matter related to the application.
- (b) For the purposes of conducting any investigation contemplated in section 2(a), any audit or inspection of the books, accounts, other documents or other records of any applicant for accredited client status shall be for a period of two calendar years prior to the date the audit or inspection commenced.

64E.04(2) Deferment

Existing deferment for payment of duty or value-added tax agreements shall remain in force when any registrant or licensee attains accredited client status.

64E.05(3) Prior permission of the Commissioner required when the computer system of client changes

For the purposes of these rules, an accredited client must, notwithstanding the terms and conditions of the user agreement which may be entered into by and between client and the Commissioner under section 101A, obtain the prior permission of the Commissioner, whenever, any change in the computer system operated by client occurs which will result in the—

- a) client utilising a different computer system;
- b) client changing from using its own computer system to using that of another third party;
- c) client changing from using another third party computer system to using its own computer system; or
- d) client contracting the services of an intermediary or a duly authorised agent to conduct customs and excise related business with the Commissioner within the terms and conditions of any agreement and the provisions of the Act and the rules.

64E.06(2) Standards of conduct

In respect of the standards of conduct referred to in subsection (2)(a)(iii) the following guidelines are applicable to the entry of goods—

- (a) in respect of particulars declared on any bill of entry or any other form approved or prescribed for the entry of goods for any purpose under the Act, not more than 5% of the lines on all such entries during the period specified in rule 64E.03(2)(b) shall have errors in any of the following particulars where these are required to be declared—

- (i). quantity;
- (ii) classification or description;
- (iii) value;
- (iv) originating Status;

- (b) Error for the purposes of paragraph (a) excludes any reasonable dispute under section 47, 49, 65, 66 or 69 or where a voucher of correction is passed prior to finalisation of the entry process.

64E.07(3) Delegation

- (a) Subject to section 3(2), for the purposes of administering the provisions of section 64E and these rules—

- (i) any power that may be exercised by the Commissioner, except the power to make rules, in accordance with the provisions of the Act including these rules is delegated; and

- (ii) any duty that shall be performed by the Commissioner in accordance with the provisions of the Act including these rules is assigned—

- (aa) in the case of investigations contemplated in rule 64E.03(2), to the Controller;
- (bb) in the case of approval or refusal of an application for accreditation or cancellation of accreditation, to the Manager: Commercial Services, Customs and Excise.

64E 08(3) Cancellation or suspension of accredited client status

The provisions of section 64E(3) and the provisions of section 60(2) apply *mutatis mutandis* to the refusal, cancellation or suspension of accredited client status.

64E.09(3) Agreement

- (a) a pro forma agreement is specified in, and forms part of, this rule.
- (b) Any expression in the pro forma agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Act as defined in the rules for section 60 or in these rules.

ACCREDITATION OF CLIENTS

PRO FORMA AGREEMENT – Rule 64E.09(3)

Between the Commissioner of the South African Revenue Service and an accredited client under section
64E (2)(B) of the Customs and Excise Act, 1964 (Act No. 91 of 1964)

Whereas

(full name of Accredited Client – hereinafter referred to as client)

(physical address of client – not a P O Box)

herein represented by

Full name

Capacity

*duly authorised thereto by virtue of a resolution of _____

(a) *a resolution passed at a meeting of the Board of Directors

held at _____ on _____ day of _____; or

(b) *express consent in writing of all the partners of a partnership /members of the

close corporation /*trustees of the trust

held at _____ on _____ day of _____; or

held at _____ on _____

hereinafter referred to as client

has applied for accreditation status; and –

whereas the Commissioner has considered the application and decided to approve the applicant as an accredited client subject to compliance with all the terms and conditions of this agreement, it is agreed that the client shall be bound by the following:

- 1) Client acknowledges as a precondition to being allowed to engage in the activities regulated by the Act and for which accreditation is granted that –
 - a) it understands its rights to conduct business as an accredited client are subject to compliance with customs and excise laws and procedures and any standards imposed by the Commissioner; and
 - b) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and standards and the provisions of this agreement.
- 2)
 - (a) Client is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his delegated officers to inspect the books and records of the business in respect of which accreditation status was granted including such records relating also to individual clients or specific transactions conducted for any principal as well as the banking accounts and records in so far as it relates to the business conducted under the accredited scheme.
 - (b) Client hereby agrees to and authorises the inspection of such books and documents and business banking accounts whenever reasonably required for purposes of the Act by the Commissioner.
- 3)
 - (a) Client is aware of its obligation to advise, and undertakes to advise, the Commissioner as required by the provisions of the rules for section 59A or 60, as the case may be, whenever client or any employee of client-
 - (i) has contravened or failed to comply with the provisions of the Act; or
 - (ii) has failed to comply with any condition or requirement of this agreement; or
 - (iii) is convicted of any offence under the Act; or
 - (iv) is convicted of any offence involving dishonesty;and client acknowledges the right of the Commissioner to cancel or suspend the accredited client status in accordance with the provisions of section 64E.
 - (b) Whenever any bill of entry or other prescribed document presented for any purpose under the Act or these rules does not in every respect comply with the provisions of the Act and these

rules, client undertakes to forthwith adjust such bill of entry or other document as prescribed and to maintain a written record of -

- (i) how the relevant errors occurred;
- (ii) what action was taken to correct the errors; and
- (iii) what actions were taken to prevent future occurrences of such errors.

(c) Notwithstanding the terms and conditions of the user agreement which may be entered into by and between client and the Commissioner under section 101A, client undertakes to obtain the prior permission of the Commissioner, whenever, any change in the computer system operated by client occurs which will result in the—

- (i) client utilising a different computer system;
- (ii) client changing from using its own computer system to using that of another third party;
- (iii) client changing from using another third party computer system to using its own computer system; or
- (iv) client contracting the services of an intermediary or a duly authorised agent to conduct customs and excise related business with the Commissioner within the terms and conditions of any agreement and the provisions of the Act and the rules.

4) (a) Client undertakes to maintain instituted administrative measures and wherever possible to improve such measures so as to ensure that standards of conduct are maintained and improved upon, in that -

- (i) the contents of all documentation submitted for any purpose under the Act comply in every respect with the requirements of the Act;
- (ii) such documentation are duly and properly verified against all other relevant documentation; and
- (iii) each and every supporting document, which client's accredited status might allow him not to submit with any prescribed bill of entry or other document, is properly kept and available for audit or inspection by the Commissioner as prescribed, and agreed to herein.

- (b) An inspection period against which standards of conduct for purposes of compliance with the terms and conditions of this agreement will be tested is two calendar years prior to the date the inspection commenced.
 - (c) It is a specific term of this agreement that whenever client discovers that any bill of entry or other prescribed document processed by client does not in every respect comply with the provisions of the Act and client adjusts such bill of entry or other document, forthwith and without the intervention of the Commissioner, a Controller or any officer during any audit or inspection, no error will be measured for purposes of determining compliance with the prescribed standards of conduct.
 - (d) Client specifically agrees that no changes in the administration of transacting business under the Act will be implemented without the prior written approval of the Commissioner.
- (5) Client acknowledges that the accredited status under the Act and this agreement shall lapse and be cancelled if client is no longer registered or licensed under any provision of the Act and undertakes to advise the Commissioner forthwith of the occurrence of such fact.
- (6) Client in addition undertakes to-
- (a) keep on the business premises, all books, accounts, documents, data and other records relating to the transactions of the business as prescribed in section 101 of the Act and in the rules;
 - (b) notwithstanding any other provision in the Act or the rules, keep such books, accounts, documents, data and other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which the specific document was created lodged or required, or any goods were placed under any procedure, for the purposes of the Act;
 - (c) answer any questions of the Commissioner or an officer relating to its business or that of its principal which is required to be answered for purposes of the Act;

(d) comply diligently with the conditions and obligations contained in any other agreement between client and the Commissioner;

(e) ensure that-

(i) the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed, in accordance with the instructions of its principal and complies with the provisions of the Act;

(ii) every person in the employ of the client and engaged in the business of the client is conversant with the Act, its rules and procedures and with the requirements relating to the business of the client and the office of the Commissioner and is able to answer any question that may be required to be answered for purposes of the Act;

(iii) the Commissioner is advised as soon as it may come to the knowledge of the client, or any person in the employ of the client, that any principal of the client has failed to comply with the provisions of the Act and of any steps the client took to prevent such non-compliance.

(7) Approval as an accredited client does not exempt client from complying with the provisions of the Customs and Excise Act and rules and continued accreditation requires due observance of such provisions.

(8) (a) The client chooses *domicilium citandi et executandi* at:

(b) The Commissioner chooses *domicilium citandi et executandi* at:

Thus done and signed at _____ on this _____

Licensee

Witness

Thus done and signed at _____ on this _____

for and on behalf of Commissioner for
the South African Revenue Service"

Witness

(b) by the insertion of form DA 186 under item 202.00 of the Schedule to the rules.



SOUTH AFRICAN REVENUE SERVICE

APPLICATION FOR CUSTOMS AND EXCISE ACCREDITED CLIENT STATUS

DA 186

FOR OFFICIAL USE ONLY

Application number:		Date received:	
Client type:		File reference:	

A. APPLICANT PARTICULARS

1.	Registered name:												
2.	State current Customs code:												
3.	Please express your compliance in respect of record keeping as contemplated in rule 59A.09(2) or rule 60.07(2).											%	
4.	Please express your internal procedures that are documented as a percentage.											%	
5.	What percentage of these internal documented procedures are utilised by your staff.											%	
6.	What percentage of your internal processes are computerised.											%	
7.	What percentage of your staff, involved in customs transactions, has sufficient knowledge of the Customs and Excise Act and procedures as contemplated in rule 59A.10(2) or rule 60.08(2)(b)?											%	
8.	Please indicate the period (years) for which your financial statements are available.	0 - 3										4 - 5	
9.	If no financial statements are available; please state what sufficient evidence will be provided to prove the viability of the business, which may include proof of available financial resources of whatever nature.												
10.	Please indicate whether you participate in the Deferment Scheme											Yes	No

B. PARTICULARS of CONTACT PERSON

Initials:						Surname:											
Title:	Prof.		Dr.		Mr.		Me.		E-mail address:								
Telephone Number:										Dialling code:							
Facsimile number:										Dialling Code:							
Postal Address:	Box No:																
	Suburb:																
	City / Town:											Postal Code:					

C. DECLARATION

I hereby declare that the particulars herein are true and correct.

Initials and surname:						Status (e.g. Director):						
Signature:					Date:					Place:		

Note: If the signatory is not a director, partner or trustee in the business a letter of authority must accompany the application.

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