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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFIKAANSE INKOMSTEDIENS

No. R. 488

2 April 2003

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO.DAR/72)

Under sections 64F and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended, with effect from 2 April 2003, to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the insertion of the following rules for section 64F after the rules for section 64E:

"RULES FOR SECTION 64F OF THE ACT

Licensing of distributors of fuel obtained from the licensee of a customs and excise manufacturing warehouse

64F.01 Definitions and application of other provisions

- (a) For the purposes of these rules, the application of relevant rules for section 19A, the agreement and any form to which these rules relate, unless the context otherwise indicates -

'any other country in the common customs area' means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; (referred to in the rules for section 19A as a "BLNS country");

'customs and excise laws and procedures' shall have the meaning assigned thereto in rule 59A.01(a);

'fuel' means, as defined in section 64F, 'any goods classifiable in any item of Section A of Part 2 of Schedule No. 1 liable to excise duty and goods classifiable in any item of Part 5 of Schedule No. 1 liable to fuel levy, used as fuel'; (referred to in rules 19A as "fuel levy goods")

'goods' includes fuel;

'manufacturing warehouse' means a licensed customs and excise manufacturing warehouse;

'refund' means a refund of excise duty or fuel levy contemplated in section 64F and provided for in items 609.28 and items 650.05 and 650.06 of Schedule No. 6;

'the Act' includes any provision of 'this Act' as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964).

(b) Except as otherwise provided in section 64F and these rules the provisions of -

- (i) the rules for section 19A;
- (ii) sections 64D and 64E and the rules therefor including the definitions in such rules;
- (iii) the rules for section 59A, where applicable, section 60 and the rules therefor including the definitions in such rules;
- (iv) the rules numbered 120A, where applicable,

shall apply, *mutatis mutandis* to the licensing of, and any activity of, or in connection with, a licensed distributor.

64F.02 Applications for and refusal, suspension or cancellation of a licence, pro forma agreement and bond

(a) A person applying for a licence or renewal of a licence as a licensed distributor must -

- (i) apply on form DA 185 and the appropriate annexure thereto and comply with all the requirements specified therein, in these rules, any relevant section or item of Schedule No. 8 governing such licences, any requirement specified in Schedule No. 6 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.

(b) (i) Where security is furnished in the form of a bond such bond and any addendum thereto shall be in accordance with the *pro forma* bond and addendum specified in these rules;

(ii) Such security may be amended from time to time by the provision of addendums to the bond;

(iii) Rules 120.08 and 120.09 shall *mutates mutandis* apply to such bond;

(iv) Whenever any particulars regarding the legal status or address of the licensed distributor change in any manner whatsoever, such distributor 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.
- (c) (i) An expression in the *pro forma* agreement or bond shall, unless the context otherwise indicates, have the meaning assigned thereto in the Act or in the rules for section 60 or these rules.
- (ii) The provisions of rule 60.09(2) shall apply *mutatis mutandis* in respect of the *pro forma* advice to be issued in respect of suspension or cancellation of a licence.
- (c) The provisions of section 60(2) shall apply *mutatis mutandis* in respect of the refusal of an application for a new licence or renewal of a licence, or the withdrawal or suspension of a licence for a licensed distributor.

64F.03 Delegation

Subject to section 3(2), where -

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

such power is delegated or such duty is assigned, as the case may be, to the Assistant General Manager, Operations, Customs and Excise.

64F.04 Issue of invoices or dispatch delivery notes in respect of fuel removed from stocks of a licensee of a customs and excise manufacturing warehouse

- (a) Any licensed distributor who obtains any fuel from stocks of a licensee of a customs and excise manufacturing warehouse for any purpose contemplated in section 64F and specified in any item of Schedule No. 6, must in addition to any other document required to be completed in respect of any procedure prescribed in the Act, complete an invoice or dispatch delivery note, serially or transaction numbered and dated which must include at least—
 - (i) the licensed name, customs client number and physical address of the licensed distributor who so obtains such goods;
 - (ii) the licensed name and customs client number of the licensee of such warehouse, as well as the physical address of the storage tank from which the fuel was obtained;
 - (iii) a description of the goods so obtained, including the relevant tariff item thereof;
 - (iv) the quantity of goods (of which the volume must be stated at 20° Celsius) so obtained;

- (v) the date the goods were obtained from such tank;
 - (vi) the business name and the address of the person in the country of export or in the common customs area to whom the goods are removed;
 - (vii) the price charged for each unit and the total price of the invoiced goods.
- (b) The invoice price paid or payable by any purchaser in any other country of the common customs area must include excise duty and exclude fuel levy.
- (c) In addition to the requirements specified in rule 19A.04, the invoice issued by the licensee of the customs and excise manufacturing warehouse to the licensed distributor must reflect the rate of duty and amount of duty included in the price to the licensed distributor.

64F.05

Keeping of books, accounts and documents

- (a) For the purposes of section 101 and notwithstanding anything to the contrary in any rule contained, every licensee must, as required in terms of rule 60.08(2) -
- (i) keep proper books, accounts and documents and any data created by means of a computer, of all transactions relating to the activity 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;
 - (ii) include in such books, accounts, documents and data any requirements prescribed in any provision of the Act in respect of the activity for which the licence is issued;
 - (iii) produce such books, accounts, documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with the transactions relating to the licensed activity as the Commissioner may require.
- (b) Such books, accounts, documents and data must include where applicable -
- (i) proper accounting records of each type of goods obtained and removed;
 - (ii) copies of invoices, dispatch delivery notes, bills of entry or other documents relating to the movement of the goods, transport documents, orders, payments received and made and proof of delivery to the consignee in respect of goods removed for any purpose contemplated in section 64F;
 - (iii) copies of the contract of carriage entered into between the licensee and the licensed remover of goods in bond and delivery instructions issued to such remover in respect of each consignment; and
 - (iv) copies of the applications for refund of duty and supporting documents.

64F.06 Procedures relating to the movement of fuel to a BLNS country or exported

- (a) The procedures and other requirements prescribed in rule 19A4.04 which regulate the removal of fuel levy goods to a BLNS country or when exported shall apply *mutatis mutandis* in respect of fuel so removed to any other country in the common customs area or so exported as contemplated in section 64F and these rules.
- (b) Unless the licensed distributor uses own transport, such fuel, if wholly or partly transported by road, must be carried by a licensed remover of goods in bond contemplated in section 64D.
- (c) The number and date of the invoice issued by the licensee of the customs and excise manufacturing warehouse from whom the licensed distributor obtained the goods for such removal or export must be reflected on the form DA 35 or DA 550, as the case may be.
- (d) The form DA 35 must be numbered as specified in rule 19A4.04.
- (e) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery to a BLNS country or exported, as the case may be, in order to be considered for a refund of duty.

64F.07 Application for a refund of duty

- (a)
 - (i) Application for a refund of excise duty or fuel levy may only be submitted monthly in respect of fuel actually delivered to the purchaser in another country of the common customs area or exported during the month preceding such application.
 - (ii) a separate application for such refund must be submitted in respect of fuel removed to such other country and fuel exported.
- (b) Any such application must be on form DA 64F and must be supported by -
 - (i) in the case of form DA 35 -
 - (aa) where the goods are removed by road a form DA 610 (ZDD) containing a summary of the forms DA 35 in respect of which a refund of duty is claimed, the register referred to in rule 19A4.04(e) and forms DA 35 with the front and reverse duly completed;
 - (bb) where the goods are removed by rail to a consignee in the common customs area the form DA 35 must be supported by the final rail consignment note and acknowledgement of receipt by the consignee;
 - (ii) in the case of form DA 550 (exports) -
 - (aa) the form DA 550 with the front and reverse duly completed as contemplated in rule 19A4.04;
 - (bb) where relevant, the final rail consignment note, the bill of lading or air way bill.
 - (iii) in the case of form DA 610 -
 - (aa) the form DA 610 with the front and reverse duly completed as contemplated in rule 19A4.04;

- (bb) where relevant, the bill of lading or air waybill,
 - (iv) the invoice from the licensee of the customs and excise warehouse from whom the goods were obtained;
 - (v) a copy of the invoice or delivery note issued by the licensed distributor.
- (c) The licensed distributor must submit with each application for refund a statement to the effect that -
- (i) the goods obtained from the licensee of the customs and excise manufacturing warehouse and removed to any other country in the common customs area or exported as reflected on such application were duly removed to and received in such other countries or were duly exported, as the case may be;
 - (ii) a record of such removal or export is available at the place of business of such licensed distributor as contemplated in rule 64F.05 and will be kept in accordance with the requirements of that rule.
- (d) Any such application is subject to the provisions of item 609.28, or 605.05 or 650.06 of Schedule No. 6.

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

LICENSING OF DISTRIBUTORS OF FUEL

(Pro Forma Agreement between the licensed distributor
contemplated in section 64F and its rules
and the Commissioner)

Annexure A

As

(Full name of applicant – hereinafter referred to as "licensee")

of

(Physical address of applicant – not a PO 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; or
- (c) *being a person having the management of any other association of persons
referred to in rule 60.03(2)(a)(iv),

has applied to be licensed as a licensed distributor; and

(*Delete whichever is not applicable)

as 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. 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.
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 licensed distributor 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 as well as the banking accounts and records relating to the business conducted under the licence.
 - (ii) Licensee 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 (except in respect of subparagraphs (v) or (vii)) of the licensee—
 - (i) has contravened or failed to comply with the provisions of the Act;
 - (ii) has failed to comply with any condition or requirement of this agreement or any condition or obligation imposed by the Commissioner in respect of such licence;
 - (iii) is convicted of any offence under the Act;
 - (iv) is convicted of any offence involving dishonesty;
 - (v) is sequestered or liquidated;
 - (vi) fails to comply with the qualification requirement set out in the rules for section 60; or
 - (vii) ceases to carry on the business for which the licence is issued,and licensee acknowledges the right of the Commissioner to cancel or suspend the licence 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 proper books, accounts, documents and other records relating to the transactions of the business comprising, where applicable, at least—
 - (aa) copies of the relative export bills of entry, other prescribed movement documents, invoices, bills of lading and other transport documents, orders and payments received and made;
 - (bb) every contract entered into and any instruction given to any licensed remover of goods in bond in respect of the carriage of goods by such remover;

- (cc) books, accounts, documents and proof of fulfilment of any obligation relating to the removal and delivery of goods obtained from the licensee of a customs and excise manufacturing warehouse to another country in the common customs area or exported;
 - (dd) copies of the application for refund of duty and supporting documents; and
 - (ee) any other books, accounts, documents and other records which may be required in terms of any rule relating to any business transacted by a licensed distributor;
 - (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 for the purposes 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 its business or that of its principal 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—
 - (aa) that 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 provisions of the Act;
 - (bb) that every person in the employ of the licensee and engaged in the customs and excise business of the licensee is conversant with customs and excise laws and procedures, the contents of this agreement and with the requirements relating to the business of the licensee and the customs and excise administration in respect of such business and is able to answer any question that may be required to be answered for purposes of the Act.
3. Licensee is aware of the obligation at all times to be able to prove the fulfilment of any obligation relating to the goods obtained, exported or removed to another country in the common customs area as may be required in terms of any provision of the Act.
4. Licensee understands and accepts—
- (i) 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;

- (ii) the condition prescribed in the rules for section 60 that at least the licensee or one of its directors, members, partners, trustees or employees, as the case may be, transacting the customs and excise related business with clients of such business at the premises or in the area for which the licence is issued shall have sufficient knowledge of customs and excise laws and procedures to transact such business 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.

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

Licensee

Witness

Thus done and signed at: on this

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

Witness

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

Witness

SOUTH AFRICAN REVENUE SERVICE

PRO FORMA BOND FOR A LICENSED DISTRIBUTOR OF FUEL

(To be furnished by a licensed distributor of fuel in accordance with the provisions of section 64 F of the Customs and Excise Act, 1964 (Act No. 91 of 1964) and the rules for section 64F)

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 this _____ day of _____ 20 _____

* 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 obtained at a meeting held at _____ on this _____ day of _____ 20 _____

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 which 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 distributor of fuel as contemplated in section 64F of the Customs and Excise Act, 1964 and the rules therefor for the purpose of obtaining a refund of duty on fuel obtained from stocks of a licensee of a customs and excise manufacturing warehouse and removed in accordance with any prescribed document and delivered to a purchaser in any other country in the common customs area or exported, subject to compliance with the provisions of the said section and rules and any other customs and excise laws of the Republic governing such refund or the removal or export of such fuel,

NOW therefore the conditions of this obligation are such that if the Principal Debtor shall, in accordance with the provisions of the said provisions of such section, the rules and other laws, have proved to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered in the common customs area or have been duly taken out of the common customs area for export in accordance with such prescribed document for the purposes of entitlement to a refund of duty, and shall have repaid any amount of duty which was not duly refundable in respect of such removal or export, and otherwise fully comply with any obligation imposed under the provisions of such section, rules or other 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:

- (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 _____
20____ at _____.

Signature of Surety and Co-Principal Debtor

Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

1. _____

2. _____

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 this
_____ day of _____ 20____ are bound under that bond, is hereby
increased by an amount of R _____ to R _____

Signed by the Principal _____ on this _____ day of
_____ 20____ 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

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

PRO FORMA ADDENDUM TO BOND FOR LICENSED DISTRIBUTOR - RULE 64F.02

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 close corporation / all the partners of a partnership / trustees of the trust obtained at a meeting held at _____ on this _____ day of _____ 20____

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 this _____ day of _____ 20____ are bound under that bond, is hereby increased by an amount of R _____ to R _____

Signed by the Principal _____ on this _____ day of _____ 20____ 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. _____

2. _____

1. _____

2. _____

* Delete whichever is not applicable"

No. R. 489

2 April 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/73)

Under section 19A, 20, 21, 39(2A), 60, 61 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto as follows:

- (1) General rules 19A.01 to 19A.10 published in Government Notice R.1251 (Government Gazette No 23897) on 1 October 2002 insofar as they relate to fuel levy goods and rules numbered 19A4.01 to 19A4.09 in respect of fuel levy goods shall come into operation on 2 April 2003.
- (2) Where rule 19A4.09 states any date before 2 April 2003 for any requirement, that date is specified in respect of transitional arrangements made with licensees of customs and excise warehouses and licensed distributors contemplated in section 64F in order to implement the procedures specified in these rules and the rules for section 64F on 2 April 2003.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the insertion in the rules for section 19A after the rules numbered 19A3 of the following:

"19A4 Rules in respect of fuel levy goods

19A4.01 Customs and excise warehouses for the manufacture and storage of fuel levy goods

- (a) These rules are in addition to the general rules numbered 19A.01 to 19A.10.
- (b) Customs and excise warehouses for the manufacture or storage of fuel levy goods may be licensed only as a -
 - (i) customs and excise manufacturing warehouse where such warehouse is a warehouse established for the purpose of manufacturing a range of products which

include fuel levy goods by the conversion of crude oil, coal, gas or any other source of hydrocarbon or blending such range of products;

- (ii) customs and excise storage warehouse for the storage of fuel levy goods for export including for the supply as stores for foreign-going ships;
 - (iii) customs and excise warehouse for the storage of fuel levy goods which will be marked or used as aviation kerosene as contemplated in section 37A and its rules which when so marked or so used are free of duty as specified in section A of Part 2 and Part 5 of Schedule No. 1.
- (c) Any reference in the rules to "marked goods" or "aviation kerosene" means such goods and such kerosene administered in terms of section 37A and its rules.

19A4.02 Clearance of fuel levy goods from a customs and excise manufacturing or storage warehouse and payment of duty

- (a) (i) Where fuel levy goods are removed from a customs and excise manufacturing warehouse for any purpose such goods must be entered for home consumption and payment of duty, and any documents approved by the Commissioner, duly completed and issued in respect of all removals from such warehouse by any means of transportation contemplated in rule 19A4.03 shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry for home consumption of such fuel levy goods.
- (ii) A petroleum excise account on form DA 160 recording all removals of fuel levy goods produced and received during the accounting month contemplated in rule 19A.06 -
 - (aa) showing the calculation of the excise duty and fuel levy payable on such removals;
 - (bb) supported by its schedules;
 - (cc) together with the validating bill of entry DA 610,

must be submitted to reach the Controller within 30 days after the end of the accounting month concerned during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.

- (iii) When accounting for any quantity of fuel levy goods in terms of any provision of these rules, such quantity must be expressed in litres at 20° C, utilising the IP 60 (B) measurement tables, jointly published by the Institute of Petroleum and the

American Society for Testing of Materials.

- (iv) Payment of the duty calculated on form DA 160 must be submitted to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule of the Rules for acceptance of bills of entry and for receipt of duties and other revenue as follows—

- (aa) half within 30 days after the end of such accounting month;

- (bb) half within 60 days after the end of such accounting month.

- (v) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the hours of business referred to in subparagraph (iii).

- (b) (i) For the purposes of section 19(a)(ii), fuel levy goods stored in a customs and excise storage warehouse for the purposes contemplated in rule 19A4.01(b)(ii) may not be removed from such warehouse for home consumption and payment of duty, except if the Commissioner, on good cause shown, and subject to such conditions as the Commissioner may impose in each case, permits such removal.

- (ii) (aa) No unmarked goods or goods not for use as aviation fuel may be removed from any warehouse contemplated in rule 19A4.01(b)(iii) for home consumption and payment of duty, except with the permission of the Controller;

- (bb) Any goods in such warehouse shall in addition to section 37A and its rules be subject to the provisions of rule 19A4.09

- (iii) The licensee must submit accounts quarterly on form DA 159 as required in terms of rule 19A.06(f).

19A4.03 Record of method of transportation in respect of fuel levy goods removed for home consumption from a customs and excise manufacturing warehouse

- (a) Any licensee who removes fuel levy goods for home consumption must keep a separate record for each method of transportation as follows—
 - (i) road;
 - (ii) rail;
 - (iii) sea;
 - (iv) air;
 - (v) pipeline (Petronet);
 - (vi) pipeline to local storage;
 - (vii) any other method of transportation or delivery (if any) fully detailed.

- (b) Such record shall contain the particulars required in respect of the invoice referred to in rule 19A.04.

19A4.04 Procedures relating to goods removed from a customs and excise warehouse

- (a) (i) Any fuel levy goods removed for any purpose by the licensee of a customs and excise warehouse must be removed from stocks which have been entered or are deemed to have been entered for home consumption in accordance with the provisions of these rules, hereafter referred to as "duty paid stock".
- (ii) Where fuel levy goods are removed for any purpose specified in these rules requiring compliance with a customs and excise procedure either in respect of the removal, movement or receipt thereof, such goods may only be so removed from a storage tank owned by or under the control of a licensee of a customs and excise manufacturing or storage warehouse.
- (iii) Only a licensee of such manufacturing warehouse or the storage warehouse contemplated in rule 19A4.01(b)(ii) or a licensed distributor as contemplated in section 64F may export fuel levy goods.
- (iv) Only a licensee of such manufacturing warehouse or a licensed distributor as contemplated in section 64F may remove fuel levy goods to any BLNS country.
- (v) When any fuel levy goods are transported by road for –
- (aa) export;
- (bb) removal to a BLNS country;
- (cc) removal to another customs and excise manufacturing warehouse or to a customs and excise storage warehouse;
- (dd) removal to a rail tanker, a ship or an aircraft for onward removal for export

such removal shall only be by a licensed remover of goods in bond as contemplated in section 64D unless the goods are carried by the licensee or licensed distributor using own transport.

- (vi) No such goods may be removed from one licensed storage warehouse to another such warehouse.

(vii) Fuel levy goods removed –

(aa) from one customs and excise manufacturing warehouse to another shall be subject to the procedures prescribed in rule 19A4.06.

(bb) by a licensed distributor shall be subject to section 64F and the rules therefor.

(viii) Every consignor must ensure that sufficient copies of forms DA550 or DA610 are processed at the office of the Controller or of form DA35 are prepared for the purposes of furnishing duly completed copies of the reverse thereof as may be required by the South African Revenue Service in terms of these rules or by any person mentioned in the forms who are required to prove fulfilment of any obligation under the provisions of the Act relating to the goods and the movement thereof as described on such forms.

(ix) (aa) The particulars to be declared and the statements to be furnished on any form must be in accordance with the requirements contained in such form or as specified in these rules.

(bb) Where a rule requires a form to be duly completed the front and reverse thereof must, where relevant, be so completed.

(x) Any reference in these rules to “consignor” means according to the context any licensee as defined in rule 19A.01 or any licensed distributor contemplated in section 64F or any licensed clearing agent of such licensee or licensed distributor who consigns fuel levy goods in accordance with procedures described in these rules to a licensee in the Republic or any consignee at a destination outside the Republic.

(xi) (aa) (A) Every consignor who consigns any goods to any destination; or

(B) any person to whom the goods are consigned who acknowledges receipt of any goods at any destination in the Republic,

and who is required to complete and sign any statement or declaration on such documents in respect of such goods shall expressly authorise the person who may sign any statement or declaration,

- (bb) any driver of a vehicle of a licensed remover of goods in bond shall be deemed to be authorised to sign the documents concerned.
- (xii) Any consignor must, in addition to any document that may be prescribed in these rules for acquittal purposes, keep a record of all documents relating to the customs and excise procedure and the movement of the goods consigned, including where relevant -
 - (aa) a contract of carriage;
 - (bb) proof of receipt by a consignee at a destination inside or outside the Republic; and
 - (cc) proof of invoicing of and of receipt of payment for the goods, and for agency or other services.
- (b) (i) (aa) When fuel levy goods are exported, including supply as stores for foreign-going ships, entry must be made thereof on form DA550 at the office of the Controller before loading.
- (bb) In the case of a removal by a licensed distributor each such form shall bear the invoice number of the licensee of the manufacturing warehouse from whom the goods are obtained.
- (cc) Where a discrepancy occurs between the quantity loaded and actually exported, the form DA 550 must be amended by voucher of correction.

Exports by Road

- (ii) Where fuel levy goods are exported by road the following procedures apply:
 - (aa) A form DA 550 must be completed at the place of departure and processed at the office of the Controller before loading.
 - (bb) All copies of forms DA 550 required for production or retention of proof of export must accompany the driver of the vehicle.
 - (cc) The relevant declaration on the reverse of all copies of the form DA550 must be completed by-

- (A) the consignor and the driver on departure of the vehicle, recording the actual quantity loaded and sealed;
 - (B) the driver and any other person required to complete a declaration during the movement of the goods.
- (dd) Where the fuel levy goods are exported through a BLNS country the driver must report with the copies of the form DA550 containing the endorsements obtained in the Republic to the customs officer-
- (A) in the BLNS country at the point of entry when removed to the BLNS country which is the final country of destination, or which is a transit country to a final destination country outside the common customs area; and
 - (B) in the BLNS country at the point of exit when that BLNS country is a transit country to a final destination country outside the common customs area; and
 - (C) in the first country outside the common customs area at the point of entry only where that country is the final destination country or is a transit country to any other country outside the common customs area,

to obtain the endorsement on the reverse of the form.

- (ee) A copy form DA550 with the reverse duly completed must be retained by -
- (A) the consignor;
 - (B) the customs border post of exit in the Republic; and
 - (C) if applicable, the licensed remover of goods in bond.
- (ff) A duly completed copy of form DA550 in respect of the goods so exported must accompany -
- (A) the monthly account of the licensee in support of set-off of duty against the amount due and payable on that account; or
 - (B) an application for a refund of duty by the licensed distributor.

Exports by Rail

- (iii) Where fuel levy goods are exported by rail the following procedures apply:
- (aa) A form DA 550 must be completed at the place of departure and processed at the office of the Controller before loading.
 - (bb) After being processed, all copies of the form DA550 required for this procedure must be presented with a provisional Rail Consignment Note to Spoornet.
 - (cc) The relevant declaration on the reverse of all copies of the form DA550 must be completed by the consignor and Spoornet after loading of the rail tanker, recording the actual quantity loaded and sealed. One copy of the DA550 form must be retained by-
 - (A) the consignor; and
 - (B) Spoornet.
 - (dd) A duly completed copy of form DA550 supported by the final Rail Consignment note in respect of the goods so exported must accompany -
 - (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
 - (B) an application for a refund of duty by the licensed distributor.

Exports by Ship

- (iv) Where fuel levy goods are exported by ship (including stores for foreign-going ships) the following procedures apply:
- (aa) A provisional shipping order must be submitted to the Controller at least 24 hours before loading commences.
 - (bb) A form DA 550 must be completed at the place of departure and processed at the office of the Controller before loading.
 - (cc) A duly completed copy of form DA550 amended by voucher of correction where necessary, supported by the export bill of lading in respect of the goods so exported must accompany -

- (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
- (B) an application for a refund of duty by the licensed distributor.

Exports by Air

- (v) Where fuel levy goods are exported by air the following procedures apply:

- (aa) A form DA 550 must be completed at the place of departure and processed at the office of the Controller before loading.

- (bb) The relevant declaration on the reverse of all copies of the form DA550 must be completed by the consignor and the air carrier after loading of the aircraft, recording the actual quantity loaded and sealed. One copy of the DA550 form must be retained by-

- (A) the consignor; and

- (B) the air carrier.

- (cc) A duly completed copy of form DA550 supported by the air waybill in respect of the goods so exported must accompany-

- (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or

- (B) an application for a refund of duty by the licensed distributor.

Use of form DA35

- (c) (i) (aa) When fuel levy goods are removed -

- (A) by the licensee of a customs and excise manufacturing warehouse by road to a licensed storage warehouse or to a BLNS country;

- (B) by a licensed distributor as contemplated in section 64F by road to a BLNS country; or

- (C) by any licensee of such manufacturing warehouse or licensed distributor to a railway tanker for carriage to a BLNS country,

the licensee or licensed distributor removing the goods must enter the goods on form DA35 at the time of each such removal.

- (bb) Each such form shall be given a unique alpha-numeric number with a two digit alpha code identifying the depot of delivery of the licensee, followed by a six digit number indicating the date (ddmmyy), followed by serial number of at least six digits.
- (cc) In the case of a removal by a licensed distributor each such form shall bear the invoice number of the licensee of the manufacturing warehouse from whom the goods are obtained.

Removals by Road to a BLNS country

- (ii) Where fuel levy goods are removed by road to a BLNS country the following procedures apply:
 - (aa) All copies of forms DA 35 required for production or retention of proof of removal to a BLNS country must accompany the driver of the vehicle.
 - (bb) All copies of the said forms DA 35 must be completed and signed by the consignor and the driver on departure of the vehicle, recording the actual quantity loaded and sealed. A copy of one of the DA 35 forms must be retained by -
 - (A) the consignor;
 - (B) the customs border post of exit in the Republic; and
 - (C) if applicable, the licensed remover of goods in bond.
 - (cc) A duly completed copy of form DA 35 in respect of the goods so removed must -
 - (A) be recorded by such licensee in the register and summarised as contemplated in paragraphs (e) and (f).
 - (B) be kept available for inspection by the licensee of the customs and excise manufacturing warehouse together with the other documents contemplated in paragraph (a)(xii).
 - (C) accompany an application for a refund of duty by the licensed distributor.

Removals by Rail to a BLNS country

(iii) Where fuel levy goods are removed by rail to a BLNS country the following procedures apply:

- (aa) A form DA 35 must be completed at the place of departure before loading.
- (bb) All copies of the form DA35 required for this procedure must be presented with a provisional Rail Consignment Note to Spoornet.
- (cc) The relevant declaration on the reverse of all copies of the form DA35 must be completed by the consignor and Spoornet after loading of the rail tanker, recording the actual quantity loaded and sealed. One copy of the DA 35 forms must be retained by-
 - (A) the consignor; and
 - (B) Spoornet.
- (dd) A duly completed copy of form DA 35 supported by the final Rail Consignment note in respect of the goods so removed to a BLNS country must be dealt with as contemplated in paragraph (c)(ii)(cc).

Use of form DA 610

(d) (i) When fuel levy goods are removed by road -

- (aa) by a licensee of a customs and excise manufacturing warehouse or by a licensed distributor as contemplated in section 64F to a ship for carriage to a BLNS country, or
- (bb) by any such licensee or licensed distributor to an aircraft for carriage to a BLNS country,

the licensee or licensed distributor removing the goods must enter the goods on form DA610 at the office of the Controller as contemplated in subparagraphs (ii) and (iii).

- (cc) In the case of a removal by a licensed distributor each such form shall bear the invoice number of the licensee of the manufacturing warehouse from whom the goods are obtained.

Removals by Ship to a BLNS country

- (ii) Where fuel levy goods are removed by ship to a BLNS country the following procedures apply:
 - (aa) A provisional shipping order must be submitted to the Controller at least 24 hours before loading commences.
 - (bb) A form DA 610 (ZRS) must be completed at the place of departure and processed at the office of the Controller before loading.
 - (cc) A duly completed copy of form DA 610 (ZRS) supported by the bill of lading in respect of the goods so removed must accompany -
 - (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
 - (B) an application for a refund of duty by the licensed distributor.

Removals by Air to a BLNS country

- (iii) Where fuel levy goods are removed by air to a BLNS country the following procedures apply:
 - (aa) A form DA610 (ZRA) must be completed at the place of departure and processed at the office of the Controller before loading.
 - (bb) The relevant declaration on the reverse of all copies of the form DA610 (ZRA) must be completed by the consignor and the air carrier after loading of the aircraft, recording the actual quantity loaded and sealed. One copy of the DA610 forms must be retained by-
 - (A) the consignor; and
 - (B) the air carrier.
 - (cc) A duly completed copy of form DA610 supported by the air waybill in respect of the goods so removed must accompany-
 - (A) the monthly account of the licensee in support of set off of duty against the amount due and payable on that account; or
 - (B) an application for a refund of duty by the licensed distributor.

Other Provisions

- (e) (i) The licensee of the customs and excise manufacturing warehouse must keep a register of each form DA 35 issued and must include the consignee's name and address, client number and quantity delivered.
- (ii) A copy of the register must accompany the form DA 610 (ZDA) or (ZDS) contemplated in paragraphs (f)(i) and (ii).
- (f) Every removal of fuel levy goods on form DA35 as required in terms of paragraph (c), must, if duly completed as contemplated in these rules, be summarised monthly -
 - (i) until the closing of accounts for each accounting month on form DA 610 (ZDA) for road or rail removals to a BLNS country;
 - (ii) until the closing of accounts for each accounting month on form DA 610 (ZDS) for removals to a storage warehouse by the licensee of a customs and excise manufacturing warehouse; or
 - (iii) on form DA 610 (ZRW) by the licensee of the customs and excise storage warehouse receiving the goods,and such summaries must be duly processed at the offices of the respective Controllers as contemplated in these rules and so processed before submission of the accounts for the accounting month in the case of subparagraphs (i) and (ii).
- (g) a copy of form DA 610 (ZRW) and the processed form DA 610 (ZDS) or the provisional form DA610 (ZDA) in respect of forms DA35, duly completed by the authorised person on the reverse acknowledging receipt may, subject to rule 19A.06(c) and paragraph (k) be accepted as proof of delivery for the purposes of set-off contemplated in rule 19A4.05 in respect of goods so removed and delivered by such licensee.
- (h) The provisions of this paragraph shall apply *mutatis mutandis* to such movement of fuel levy goods obtained by a licensee of a manufacturing warehouse from the storage tank of another such licensee.
- (ij) Where any person is unable to produce any document containing any statement or declaration required in terms of these rules such person must for the purposes of acquittal contemplated in these rules -
 - (i) furnish an affidavit regarding the circumstances in which the document was lost and declare therein that the goods were duly delivered at the destination stated in the prescribed bill of entry or other document under cover of which the goods were removed; and

- (ii) produce any supporting documentary evidence as may be required by the Commissioner relating to the removal and delivery of the goods concerned.
- (k) Whenever any fuel levy goods are removed to BLNS countries or exported by the licensee of a customs and excise warehouse, the said licensee must include with the excise account required to be submitted in terms of these rules, a statement to the effect that-
 - (i) the goods removed to BLNS countries or exported as reflected in the said account were duly removed to and received by the consignee in the BLNS countries or were duly exported, as the case may be;
 - (ii) a record of the proof of such removal and receipt or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.
- (l) The provisions of rule 19A.06(e) shall apply *mutates mutandis* to any goods removed or exported as contemplated in this rule.
- (m) The reverse for forms DA 550 and DA 610 is only applicable to the movement of fuel levy goods as contemplated in these rules.

19A4.05 Set-off of duty on fuel levy goods exported or removed to a storage warehouse contemplated in rule 19A4.01 or to a BLNS country in the common customs area

- (a) (i) The excise duty and fuel levy on fuel levy goods exported or removed from duty paid stock to a storage warehouse contemplated in rule 19A4.01(b)(ii) by a licensee of a customs and excise manufacturing warehouse; or
- (ii) the fuel levy on fuel levy goods removed by such licensee for consumption in any BLNS country

may, subject to compliance with the requirements prescribed in the relevant item of Schedule No. 6 and these rules, be set off against any amount payable during any accounting month, where the goods concerned have been duly exported or duly delivered into such storage warehouse or to the consignee in such BLNS country, as the case may be.

- (b) The provisions of paragraph (a)(i) shall apply *mutatis mutandis* to such exports by a licensee of a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii).
- (c) Where a licensee of a manufacturing warehouse obtains fuel levy goods from another licensee of a manufacturing warehouse for export or for removal to a BLNS country, the licensee who so obtains such goods may set off any excise duty or fuel levy, as the case may be against the monthly account subject to compliance with the requirements prescribed in the relevant item in Schedule No. 6 and these rules.

- (d) The provisions of rules 19A.06(e) shall apply *mutatis mutandis* to any set-off as contemplated in this rule.

19A4.06 Removal of fuel levy goods from one customs and excise manufacturing warehouse to another customs and excise manufacturing warehouse

- (a) Any fuel levy goods removed from one customs and excise manufacturing warehouse to another customs and excise manufacturing warehouse shall be supplied from duty paid stock.

- (b) (i) Any fuel levy goods so removed may, when removed by pipeline, be removed on issuing of, and receipt may be acknowledged by means of, an electronically generated document approved by the Controller for the licensees concerned;

- (ii) (aa) Such removals and receipts must be summarised monthly and entered on form DA 610 (ZMS) by the supplying warehouse and form DA 610 (ZMR) by the receiving warehouse.

- (bb) Such forms must be summarised monthly until the date of closing of accounts and must be processed by the office of the controller concerned.

- (iii) Where fuel levy goods are so removed by ship, entry must be made on such form DA610 within 72 hours after such removal by the licensee removing the goods and on delivery thereof by the licensee receiving the goods.

- (iv) The deduction allowed in terms of section 75(18)(e) is only deductible in respect of removals from the customs and excise manufacturing warehouse from which the fuel levy goods are removed as provided in this rule.

- (aa) The provisions of rules 19A.06(e) shall apply *mutatis mutandis* to any set-off as contemplated in this rule.

- (bb) Any set-off in terms of this rule shall be subject to the provisions of the relevant item of Schedule No. 6 and these rules.

19A4.07 Removal of fuel levy goods for own use

- (a) Any licensee of a customs and excise manufacturing warehouse that requires fuel levy goods for own use shall remove such goods from duty paid stocks.

19A4.08 Fuel levy goods returned to the Republic from a BLNS country

- (a) Whenever fuel levy goods removed to any BLNS country are returned to the Republic the quantity of fuel levy goods returned shall be measured by calculating the difference between the quantity removed, as reflected on the DA 35 form, and the sum of the quantities delivered as per signed delivery notes and as reflected on the front of the said DA 35 or on any continuation sheet thereof.
- (b)
 - (i) An officer shall seal the tank containing such goods and endorse the form DA35 as required in box 6 thereof.
 - (ii) The seal may only be removed under customs supervision at the place of unloading.
 - (iii) The officer must submit a copy of the form DA35 and a report to the section concerned in Head Office.
 - (iv) The licensee or licensed distributor must respectively deduct any such returns from any set-off amount or refund of duty.
- (c) Any fuel levy goods that are contaminated or that have been found to be off specification and are returned to the Republic from a BLNS country may be removed for reprocessing or destruction to a customs and excise manufacturing warehouse on processing of form DA610 (ZDA) and furnishing of adequate security on entering the Republic and if so removed and received in such warehouse shall be subject to the provisions of item 609.25 of Schedule No. 6.

19A4.09 Removal of fuel levy goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse for marking or use as aviation kerosene as contemplated in section 37A and its rules

- (a) The provisions of these rules relating to the removal of fuel levy goods from a customs and excise manufacturing warehouse to another such warehouse or to a storage warehouse contemplated in rule 19A4.01(b)(ii) shall apply *mutatis mutandis* to the removal of fuel levy goods to the storage warehouse contemplated in rule 19A4.01(b)(iii).
- (b) The provisions of rule 19A4.05 relating to set-off shall apply *mutatis mutandis* in respect of the customs and excise manufacturing warehouse from which the goods are removed to such storage warehouse.
- (c) The marking of goods in such warehouse and the removal of marked goods or aviation kerosene there from shall be subject to section 37A and its rules.

- (d) (i) Fuel levy goods may not be removed from such storage warehouse for home consumption and payment of duty except where approved by the Controller as contemplated in rule 19A4.02(b)(ii).
- (ii) The provisions relating to the submission of accounts specified in rule 19A.06 shall apply *mutatis mutandis* to such storage warehouse.
- (iii) Payment of any duty on goods so removed must be submitted together with such quarterly account.
- (e) Liability for duty of the licensee shall cease where -
 - (i) the goods concerned have been duly marked and removed from such warehouse in terms of the provisions of section 37A and its rules;
 - (ii) the aviation kerosene removed from such warehouse has been duly received in a dedicated tank situated at an airport or has been otherwise dealt with as prescribed in section 37A and its rules; and
 - (iii) the duty on any deficiency or goods removed for home consumption and payment of duty has been brought to account as contemplated in paragraph (d).

19A4.10**Transitional arrangements****Licensing**

- (a) (i) (aa) On or before 15 March 2003, or within a reasonable time after such date, every licensee of an existing customs and excise manufacturing warehouse; and
 - (bb) at any time, any applicant for a licence for a customs and excise storage warehouse contemplated in rules 19A4.01(b)(ii) or (iii),
- must apply for a licence on form DA 185 and the appropriate annexure which must be submitted together with supporting documents required and the completed pro forma agreement in accordance with the requirements specified in rule 19A.02.
- (ii) (aa) The existing licence of the manufacturing warehouse will remain in force unless the Controller decides to cancel such license and issue a new license.
 - (bb) Any licensee shall furnish such additional security as the Commissioner may require before 28 March 2003.
- (b) (i) (aa) From 2 April 2003 all fuel levy goods removed from a customs and excise manufacturing warehouse must be entered for home consumption and payment of duty as contemplated in rule 19A4.02(a)(i).

- (bb) Licensees must take stock of all fuel levy goods in any customs and excise storage warehouse which have not on that date been entered for home consumption and removed from such warehouse as contemplated in section 38(4), rule 27.31 and relevant provisions of rules 36.04, 36.05(a) and 36.06.
 - (cc) For the purposes of this rule, the licensees concerned must take stock of all fuel levy goods in such warehouses after close of business on 1 April 2003 at a time on that date as arranged with the Controller, for the purposes of entry for home consumption on 2 April 2003 as contemplated in sub paragraph (b)(ii)(bb).
 - (dd) An account for fuel levy goods removed from any such warehouse from the last date of closing of duty accounts preceding 1 April 2003 and close of business on 1 April 2003 must be submitted to the Controller, and the duty due paid thereon not later than 29th May 2003 during the hours of business prescribed in item 201.20 of the schedule to the rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (ii) (aa) Stock reports must reflect in respect of each type of such products -
- (A) the stock figure by quantity;
 - (B) the applicable rate of duty;
 - (C) assessed excise duty and fuel levy amounts calculated at the rates of excise duty and fuel levy leviable on 2 April 2003.
- (bb) Stock reports together with Certificate of Removal forms DA32 must be presented to the Controller during the hours of business referred to in paragraph (b)(i)(bb) on 2 April 2003 and such forms DA32 shall, for the purposes of section 38(4) be deemed to be entries for home consumption of such stocks on that date.
- (iii) Within 7 days of conclusion of such stocktaking licensees must submit to the Controller any amendments to such stock reports together with any amended form DA32 where applicable.
- (iv) Any goods in transit from any manufacturing or storage warehouse to another such warehouse must be shown separately and included in the stock of the receiving warehouse.

- (v) Officers may without prior notice attend the stocktaking at any such warehouse.
- (vi) Officers may verify or monitor stocktaking in conjunction with licensees as the Controller may consider necessary.

Transfers in bond to and de-licensing of storage warehouse

- (c) (i) After close of business 1 April 2003 no goods may be removed in bond to any customs and excise storage warehouse.
- (ii) Where the licence of any licensed storage warehouse is cancelled as contemplated in section 19A(3) the surety bond will be cancelled when the licensee has fulfilled all obligations under such bond.

Assessment and payment of duty

- (d) (i) The Controller will furnish confirmation of the duties payable on the fuel levy goods in stock according to the stock reports and forms DA32 and any amendments thereto as contemplated in paragraph (b)(ii) on or before 30 April 2003.
- (iii) The licensee must pay the duty due on or before 29th May 2003."

No. R. 490

2 April 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/74)

Under sections 18A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution for paragraphs (a), (b), (c) and (d) of rule 18A.09 of the following:

- "(a) Such petrol, distillate fuel or mixtures of illuminating or heating kerosene with lubricity agents shall only be exported by the licensee of a customs and excise warehouse or by a licensed distributor as contemplated respectively in the rules numbered 19A4 and 64F;
- (b) only sealable containers and tankers shall be used; and
- (c) The loading of such goods into a container or tanker and the sealing thereof shall, if the Controller so requires, take place under customs supervision."

No. R. 491

2 April 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/75)

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the insertion of form DA 35 and the reverse thereof under item 202.00 of the Schedule to the rules;
- (b) By the substitution for forms DA 550 and DA 610 under item 202.00 of the Schedule to the rules of the following forms:
 - (i) form DA 550 and the reverse thereof;
 - (ii) form DA 610 and the reverse thereof.

**CERTIFICATE FOR REMOVAL OF FUEL LEVY GOODS
BY ROAD AND RAIL (RULES 19A, 64D and 64F)**
DA35

Transport Code	Transport Document No.	Date	Issued at	DA 35 No. (Note 1)	Date	Page No.
						of

Registration number(s)	Truck / Horse / Rail Tanker	First Trailer / Rail Tanker	Second Trailer / Rail Tanker
Tanker seal number(s)			

Client Code	Name and Address	Invoice No. (Note 2) and Date
Licensee		(a)
Consignor (Note 3)		
Consignee 1 (Note 4)		(b)
Consignee 2 (Note 4)		(b)
Consignee 3 (Note 4)		(b)
Remover (Note 5)		(b)

Quantity (Note 6)	Tariff item	Unit price	Total price	Description and particulars of goods for duty purposes

DECLARATION

I, (print name) for consignor, hereby declare that the above particulars are correct and I undertake to comply with all the customs and excise laws and procedures in respect of the goods entered herein.

Signature for consignor: Capacity: Date:

Notes:

- The DA35 number must be a serial number as provided in rule 19A4.04(c).
- Insert in invoice column:
 - The invoice number and date issued by the licensee to licensed distributor;
 - The invoice number and date issued by the licensed distributor or licensee of a customs and excise manufacturing warehouse to consignee.
- Consignor means a licensee of a customs and excise manufacturing warehouse or a licensed distributor or a licensed clearing agent as contemplated in rule 19A4.04 (x).
- Consignee means the licensee of a customs and excise storage warehouse or any customer where such customer has a delivery address in any other country in the common customs area.
- Remover means a licensed remover of goods in bond or a licensee of a customs and excise manufacturing warehouse using own vehicles to move bonded cargo as contemplated in section 64D.
- Quantity means the quantity loaded in litres adjusted to 20°C at sea level.
- This form -
 - may only be used in respect of fuel levy goods entered or deemed to have been entered for home consumption and payment of duty;
 - must be used by a licensee of a customs and excise manufacturing warehouse or licensed distributor or such a licensee of a storage warehouse as contemplated in rule 19A4.04 for removal of fuel levy goods to any other country in the common customs area;
 - must be completed in respect of each type (tariff item) of fuel levy goods removed in one consignment - each page to be numbered in page No. column for example 1 of 3, 2 of 3 or 3 of 3.
- Where fuel levy goods are removed to more than one consignee to another country in the common customs area each consignee must acknowledge receipt of the quantity delivered by signing the reverse side of this form or on a continuation sheet thereof.
- Fuel levy goods returned in tankers to the Republic from any other country in the common customs area must be dealt with as provided in rule 19A4.08.
 - A new seal must be affixed to the tanker and the number endorsed in paragraph 6.
 - The quantity of goods returned shall be measured as prescribed in rule 19A4.08(b).

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer	
1 Country of exit	2 Country of entrance
<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have exited (name of country) at(place).</p> <p>..... Signature Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have entered (name of country) at(place).</p> <p>..... Signature Date stamp</p>
3 Country of exit	4 Country of entrance
<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have exited (name of country) at(place).</p> <p>..... Signature Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them in good outward order and condition with seal(s) on tanker(s) as numbered on reverse of this form intact.</p> <p>The vehicle and tanker(s) have entered (name of country) at(place).</p> <p>..... Signature Date stamp</p>
5 Country of exit (return after delivery)	6 Country of entrance (return to Republic after delivery)
<p>I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres.</p> <p>The vehicle and tanker(s) have exited (name of country) at(place).</p> <p>..... Signature Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres.</p> <p>* New seal no.: (goods returned) (Note 9b).</p> <p>The vehicle and tanker(s) have entered (name of country) at(place).</p> <p>..... Signature Date stamp</p>

*delete inapplicable words

REVERSE SIDE (ACQUITTAL PURPOSES)**DA35**

DA 35 No. (Note 1)

Date

Page No.

of

Truck / Horse / Rail Tanker

First Trailer / Rail Tanker

Second Trailer / Rail Tanker

Registration number(s)

Tanker seal number(s)

DECLARATIONS BY DRIVER OF VEHICLE / DRIVER OF A LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / LICENSED DISTRIBUTOR USING OWN VEHICLE / LICENSED REMOVER OF GOODS IN BOND / SPOORNET OFFICIAL**A Loading goods**

I (print name) ID/ Passport No. declare that I have received in good order and condition the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.

Signature

Capacity

Date

B1 Delivering goods at destination(s) (Consignee 1)

I (print name) ID/ Passport No. declare that I have delivered *all/ part of the contents of the tanker(s) which were sealed with intact seal(s) as numbered on the front and top of this form.

Quantity delivered (litres) Invoice/ Delivery note number Date:

Signature

Capacity

Date

B2 Delivering goods at destination(s) (Consignee 2)

I (print name) ID/ Passport No. declare that I have delivered part of the contents of the tanker(s) which were sealed with *intact/ broken seal(s) as numbered on the front and top of this form.

Quantity delivered (litres) Invoice/ Delivery note number Date:

Signature

Capacity

Date

B3 Delivering goods at destination(s) (Consignee 3)

I (print name) ID/ Passport No. declare that I have delivered part of the contents of the tanker(s) which were sealed with *intact/broken seal(s) as numbered on the front and top of this form.

Quantity delivered (litres) Invoice/ Delivery note number Date:

Signature

Capacity

Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE/ LICENSED DISTRIBUTOR/ CONSIGNEE LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY IN THE COMMON CUSTOMS AREA

A	Outward (Goods loaded)	I (print name) ID/ Passport No. licensee of a customs and excise warehouse / licensed distributor declare that I have handed over in good order the tanker(s) with the goods described on the front of this form which have been sealed with intact seal(s) as numbered on the front and top of this form to the driver whose details appear above.		
		Signature	Capacity	Date
B1	Inward delivery (ies) (Consignee 1)	I (print name) of (name of consignee licensee / consignee) in (name of country) another country in the common customs area declare that I have received *all/part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.		
		Quantity received (litres)	Invoice/ Delivery note number	Date:
		Signature	Capacity	Date
B2	Inward delivery (ies) (Consignee 2)	I (print name) of (name of consignee licensee / consignee) in (name of country) another country in the common customs area declare that I have received part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.		
		Quantity received (litres)	Invoice/ Delivery note number	Date:
		Signature	Capacity	Date
B3	Inward delivery (ies) (Consignee 3)	I (print name) of (name of consignee licensee / consignee) in (name of country) another country in the common customs area declare that I have received part of the contents of the tanker(s) sealed with intact seal(s) as numbered on the front and top of this form.		
		Quantity received (litres)	Invoice/ Delivery note number	Date:
		Signature	Capacity	Date

* = delete inapplicable words

REVERSE SIDE FOR FORMS DA 550 AND DA 610 (ACQUITTAL PURPOSES)

	Truck / Horse	First Trailer	Second Trailer
Registration number(s)			
Container / Tanker seal number(s)			

DECLARATIONS BY DRIVER OF VEHICLE / REMOVER / LICENSED REMOVER OF GOODS IN BOND**1 Loading goods**

I (print name of driver) for (remover) declare that I have received the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact. Actual quantity of goods loaded into * tanker(s) / * container(s) (litres)

Signature

Capacity

Date

2 Delivering of goods at destination

I (print name of driver) for (remover) declare that I have delivered the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact.

Signature

Capacity

Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / CONSIGNEE(OR) LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY (COMMON CUSTOMS AREA) / MASTER / PILOT OF SHIP / AIRCRAFT**1 Outward**

I (print name of authorised person) for licensee declare that I have handed over the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on the front of this form and / or the road manifest intact to the driver whose details appear above.

Signature of authorised person

Capacity

Date

2 Inward delivery

I (print name of authorised person) for licensee in (name of country) in the common customs area declare that I have received the *container(s) / *package(s) and found them to be in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or the road manifest intact.

Invoice / Delivery note number: Date:

Actual quantity of goods received * ex tanker(s) / * container(s) (litres)

Signature of authorised person / master / pilot / designated officer

Capacity

Date

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer	
1 Country of exit	2 Country of entrance
<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.</p> <p>The vehicle and trailer(s) have exited (name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>	<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.</p> <p>The vehicle and trailer(s) have entered (name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>
3 Country of exit	4 Country of entrance
<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.</p> <p>The vehicle and trailer(s) have exited (name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>	<p>I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.</p> <p>The vehicle and trailer(s) have entered (name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>
5 Country of exit (return after delivery)	6 Country of entrance (return to Republic after delivery)
<p>I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres.</p> <p>The vehicle and trailer(s) have exited (name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>	<p>I (name of officer) have verified the tanker(s) and found them *empty/ *to contain litres.</p> <p>The vehicle and trailer(s) have entered (name of country) at(place).</p> <p>..... Signature of officer Date stamp</p>

* Delete word which is not applicable.

DA 550

For Exporter/Agent Use

Transport Code	Transport Document No.	Date	Issued At	Ship Name	Voyage/Flight/Vehicle Reg No	Estimated Date of Departure	Port of Exit

Line	Origin	Warehousing Particulars						Export Value (FOB)	Actual Value	Description of Goods	Additional Information	
		B/E No.	Date			Line No	Accepted At				Code	
		Tariff Code				Quantity & Code						
		Sch 1P1										
		Sch 1P2A/B										
		Sch 3/4										
		Sch 5/6										
											To be Coded	

Marks, Numbers and Description of Packages and/or Containers	Total this Entry				VAT Registration No		Cargo Status Code	
							Cargo Status Code	
	I.....for Agent/Exporter hereby declare that the particulars herein are true and correct and comply with the Customs and Excise Act.				Endorsements		Place of Entry: Bill of Entry Number & Date	
	Date..... Authorized Signature..... Instruction(s) by Controller of Customs and Excise							
Total number of packages								
	1000	100	10	1				
Words								
Figures								
Gross mass of consignment in KG								

For licensee's / agent's use

BILL OF ENTRY: SOUTH AFRICAN PRODUCTS**(ex warehouse or fuel levy goods ex duty paid stocks)**PURPOSE
Code

Agent Code

Total
LinesCountry of
Destination

R.I.B. No.

Date

Accepted
at

Ex Warehouse

Owner

To Warehouse / Rebate User

Remover

Customs Code

Name and Address

Removed in bond to

Warehousing Particulars

Line	B/E No.	Date	Line No.	Accepted at
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Tariff Code	Quantity and code	Excise value	Excise duty	Duty Sch. 1 part 2B	Additional Information
Sch 1 Part 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Sch 6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Description of Goods					<input type="text"/>
					<input type="text"/>
					<input type="text"/>
					<input type="text"/>

Amount overpaid on previous
account and / or acquitted exports
and / or duty paid returnsAmount underpaid on
previous account and / or
exports not acquitted

TOTALS THIS ENTRY.....

Other Payment

Excise duty

Duty Sch. 1 part 2B

Amount Due

I, for
.....(clearing agent /
remover) for owner hereby declare that the particulars herein are true and
correct and comply with the provisions of the Customs and Excise Act.

.....
Date Signature

I, for
.....(rebate user)
hereby undertake to comply with the provisions of the Customs and
Excise Act in respect of the goods entered herein.

.....
Date Signature

Payment Code

VAT Registration Number

Endorsements

Instructions by Controller of Customs and Excise

Closing date of excise account

Place of Entry:

Date Stamp

Bill of Entry No.

REVERSE SIDE FOR FORMS DA 500, DA 550, DA 600 AND DA 610 (ACQUITTAL PURPOSES)

	Truck / Horse	First Trailer	Second Trailer
Registration number(s)			
Container / Tanker seal number(s)			

DECLARATIONS BY DRIVER OF VEHICLE / REMOVER / LICENSED REMOVER OF GOODS IN BOND**1 Loading goods**

I (print name of driver) for (remover) declare that I have received the *container / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact. Actual quantity of goods loaded into * tanker(s) / * container(s) (litres)

Signature

Capacity

Date

2 Delivering of goods at destination

I (print name of driver) for (remover) declare that I have delivered the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or road manifest intact.

Signature

Capacity

Date

DECLARATIONS BY LICENSEE OF A CUSTOMS AND EXCISE WAREHOUSE / CONSIGNEE(OR) LICENSEE/ CONSIGNEE IN ANOTHER COUNTRY (COMMON CUSTOMS AREA) / MASTER / PILOT OF SHIP / AIRCRAFT**1 Outward**

I (print name of authorised person) for licensee declare that I have handed over the *container / * package(s) in good outward order and condition with seal(s) on container(s) as numbered on the front of this form and / or the road manifest intact to the driver whose details appear above.

Signature of authorised person

Capacity

Date

2 Inward delivery

I (print name of authorised person) for licensee in (name of country) in the common customs area declare that I have received the *container(s) / *package(s) and found them to be in good outward order and condition with seal(s) on container(s) as numbered on front of this form and / or the road manifest intact.

Invoice / Delivery note number: Date:

Actual quantity of goods received * ex tanker(s) / * container(s) (litres)

Signature of authorised person / master / pilot / designated officer

Capacity

Date

DECLARATION FOR CROSS BORDER MOVEMENT: Customs Officer**1 Country of exit**

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.

The vehicle and trailer(s) have exited

(name of country) at (place).

Signature of officer

Date stamp

2 Country of entrance

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.

The vehicle and trailer(s) have entered

(name of country) at (place).

Signature of officer

Date stamp

3 Country of exit

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form or road manifest intact.

The vehicle and trailer(s) have exited

(name of country) at (place).

Signature of officer

Date stamp

4 Country of entrance

I (name of officer) have verified the *container(s) / *package(s) and found them in good outward order and condition with seal(s) on container(s) as numbered on the front of this form / road manifest intact.

The vehicle and trailer(s) have entered

(name of country) at (place).

Signature of officer

Date stamp

5 Country of exit (return after delivery)	6 Country of entrance (return to Republic after delivery)
I (name of officer) have verified the tanker(s) and found them *empty/ to contain litres. The vehicle and trailer(s) have exited (name of country) at(place).	I (name of officer) have verified the tanker(s) and found them *empty/ *to contain litres. The vehicle and trailer(s) have entered (name of country) at(place).
..... Signature of officer Date stamp Signature of officer Date stamp

* Delete word which is not applicable.

No. R. 492

2 April 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/76)

Under sections 59A, 60, 64F and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution of the following forms under item 202.00 of the Schedule to the rules of form:

"DA 185 Application form: Licensing / Registration of Customs and Excise Clients;

DA 185.A Security Particulars".

- (b) By the insertion of the following annexure:

"DA 185.13 Licensing of Distributor of Fuel."



DA 185

APPLICATION FORM: LICENSING/REGISTRATION OF CUSTOMS AND EXCISE CLIENTS

For official use

NOTES FOR THE COMPLETION OF FORM

1. Please indicate with an "X" in the applicable box.
2. If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures.
3. Where the asterisk (*) appears, delete which ever is not applicable.
4. Please reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type.
5. Please take note that a separate application form must be completed for each client type.
6. Please complete annexure DA185.A where security must be furnished.

A.1. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed with SARS, please state allocated customs code or client number.

A.2. PURPOSE OF APPLICATION

New Registration/Licensee or renewal:

☐

Amendment of existing information:

☐

Cancellation:

☐

A.3. CLIENT TYPES

REGISTRATION		LICENSING	
1. Importer (Annexure 01) (Sec 59A)	<input type="checkbox"/>	6. Special Manufacturing Warehouse (Annexure 06) (Sec 21, 60 and 61)	<input type="checkbox"/>
2. Exporter (Annexure 02) (including exporter under AGOA) (Sec 59A and Rule 46A1.02)	<input type="checkbox"/>	7. Manufacturing Warehouse (Annexure 07) (Sec 19A, 27, 60 and 61)	<input type="checkbox"/>
3. Rebate (Annexure 03) (Sch 3,4 and 6) (Sec 59A and 75)	<input type="checkbox"/>	8. Storage Warehouse (Annexure 08) (Sec 60 and 61)	<input type="checkbox"/>
4. Manufacturer for AGOA (Annexure 04) (Sec 59A and Rule 46A1.03)	<input type="checkbox"/>	9. Special Storage Warehouse (Annexure 09) (Sec 19A, 21, 60 and 61)	<input type="checkbox"/>
5. Special Manufacturing Warehouse: MIDP (Annexure 05) (Sec 59A)	<input type="checkbox"/>	10. Clearing Agent (Annexure 10) (Sec 64B)	<input type="checkbox"/>
12. Electronic communication with SARS (Annexure 12) (Sec 101A)	<input type="checkbox"/>	11. Remover of goods in bond (Annexure 11) (Sec 64D)	<input type="checkbox"/>
	<input type="checkbox"/>	13. Distributor of fuel (Annexure 13) (Sec 64F)	<input type="checkbox"/>

B. BUSINESS / PERSON PARTICULARS

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

C. NATURE OF BUSINESS

Company	<input type="checkbox"/>	Close Corporation	<input type="checkbox"/>	Trust	<input type="checkbox"/>
Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Other	<input type="checkbox"/>

Company Registration number:																			
Close Corporation Registration Number:																			
Trust Registration Number:																			
Other (Please specify):																			

VAT Registration Number:		Income Tax Number:	
PAYE Number:		SDL Number:	
UIF Number:			

[illegible][illegible]

Name of Accountant/Accounting firm:																	
Particulars of the Accountant/Auditor or Accounting Officer:																	
Initials:						First Name:											
Surname:																	
Telephone Dialling Code:											Telephone Number:						
Business address: Street name and number:																	
Building name and floor number:																	
Suburb:																	
City/Town:							Street code										
Postal address:																	
Suburb:																	
City/Town:							Postal code										

Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-				
Has contravened or failed to comply with the provisions of the Act.	Yes:		No:	
Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:	
Has been convicted of any offence under the Act.	Yes:		No:	
Has been convicted of any offence involving dishonesty.	Yes:		No:	
Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:		No:	
Has ever been insolvent or in liquidation..	Yes:		No:	
If the answer is "yes" to any of the above questions in G full details must be furnished with the application.				

ANNEXURE DA185.A

SECURITY PARTICULARS - (Must be completed by applicants to license as Clearing Agents, Warehouses, Remover of goods in bond, Licensed Distributor or to register Rebate Stores)

- Notes:
- (a) Warehouses - Please ensure that the security amount will cover any duty on goods that will be stored at any given time in a licensed Customs and Excise warehouse.
 - (b) Rebate Stores - Please ensure that the security amount will cover any duty that will be rebated at any given time in an approved Customs and Excise rebate store.
 - (c) Clearing Agents – Security is required in respect of each district office where business will be conducted with the South African Revenue Service.
 - (d) Licensed Distributor of fuel – Security must be furnished in the amount required by the Commissioner in accordance with section 64F(2)(c).
 - (e) Remover of goods in bond – Please ensure that the security amount will cover any duty and VAT on goods that will be transported at any given time.

Bond Particulars

Particulars required to enable a surety bond to be drawn up-

(a) Full name(s) of Person(s) who will sign the bond on behalf of the applicant:

[illegible]

(b) Full name and address of the bank or insurance company who will provide the security:

(c) Full name(s) of the Person(s) who will sign the bond on behalf of the surety:

[illegible]

Bond Amount:

ANNEXURE DA185.13

CLIENT TYPE 10 - DISTRIBUTOR OF FUEL

Distributor of fuel Particulars:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business:

Physical address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Please state the Customs and Excise Office where you will be licensed (where your head office is situated).

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

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

held at _____ on the _____ day of _____ ccyy _____; or

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

(c) * being a person having the management of any other association, hereby apply for licensing as a Distributor of fuel.

The under-mentioned original or certified copies must accompany the application:

- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Signed Agreement as indicated in Rule 64F.
- (d) Identity/passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust - All Members/partners/trustees.
 - Company - All Directors, including Managing Director and Financial Director.

Declaration:

I hereby-

- (a) declare that the particulars in the application and all enclosures are true and correct; and
(b) undertake to-
- (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (ii) comply with such customs and excise laws and procedures.

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

[illegible]

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