



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 8120

Regulasiekoerant

Vol. 474

Pretoria, 15 December 2004

No. 27103



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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 1460

15 December 2004

General Explanatory Note:

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Words in bold type in square brackets indicate omissions from existing rules.

Words underlined with a solid line indicate insertions in existing rules.

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/102)

Under sections 101A 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 for paragraph (b) of rule 101A.01 of the following paragraph:

- "(b) (i) In these rules "the Act" means "this Act" as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964); and,
- (ii) any word or expression to which a meaning has been assigned, either in the Act (including these rules), the user agreement or the user manual shall, unless the context otherwise indicates, have the meaning so assigned thereto for the purposes of these rules, the user agreement and the user manual."

- (b) by the substitution for the heading to rule 101A.03(4) and for rule 101A.03(4) of the following heading and rule:

“Agreement and user manual

- 101A.03(4) (a) (i) The user agreement and its annexures shall be in accordance with the *pro forma* user agreement and its annexures which are prescribed in terms of, and shall be deemed to be part of, this rule.
- (ii) Any amendment of the user agreement or its annexures contemplated in paragraph 18(a) of the user agreement shall be in the form and contain the particulars determined by the Commissioner.
- (b) (i) The user manual, as defined in the user agreement and as available on the SARS website, is prescribed in terms of, and shall be deemed to be part of, this rule.
- (ii) The user manual may be amended and the amendment shall be effective from the date as contemplated in paragraph 18(b) of the user agreement.
- (c) All messages transmitted between the registered user and the Commissioner, a Controller or an officer for the purposes contemplated in section 101A shall be transmitted in accordance with the requirements of that section, these rules, the user agreement and its annexures and the user manual.”

- (c) by the substitution for the heading to rule 101A.05(6) and rule 101A.05(6) of the following heading and rule:

“Approval, refusal, cancellation or suspension of registration

- (a) In addition to section 101A and these rules, the provisions of the rules for section 60 shall, where relevant, apply *mutatis mutandis* to the applicant, [and] the application for registration, the refusal of any application and the cancellation or suspension of any registration.
- (b) Upon approval of an applicant as a registered user, the Commissioner shall notify the applicant in writing or by electronic communication and simultaneously advise the applicant of the particulars of its [allocated] digital signature **[in the manner required by the applicant and indicated in the application for registration].”**

- (d) by the substitution for subparagraph (v) of rule 101A.08(12)(b) of the following subparagraph:

- “(v) in the case of the registered user, whether the computer system, at the time of receipt or of dispatch of the message complied in all respects with the provisions of the user agreement, the user manual and VANS [(if applicable)] in respect of the data log to which the certificate applies;”

(e) by the substitution for paragraph (a)(i) of rule 101A.09(13) of the following paragraph:

“(a) (i) Whenever the computer system of the Commissioner is inoperative for whatever reason, the registered user or the registered user’s intermediary shall be advised of these facts, including the expected duration thereof, electronically or by other means [, at the address of the registered user or such other place as indicated on the application for registration].”

(f) by the substitution for the heading to rule 101A.11 and for rule 101A.11 of the following heading and rule:

“Implementation arrangements for Internet users and amendment of existing user agreements

101A.11 (a) (i) Every registered user must apply, on a form available from the Commissioner, for amendment of the user agreement by the substitution for the existing Annexure A of the Annexure A included in this amendment of the rules, within 90 days after the date of publication of the amended rules in the Gazette.

(ii) Where any registrant applies for amendment of a user agreement for the purpose of Internet, the registrant must submit a completed form DA 185.12 with the application for amendment.

(b) No registered user shall be allowed to communicate with the Commissioner, a Controller or an officer by using the Internet unless a digital certificate has been issued by the Commissioner as contemplated in Annexure A.”

(g) by the substitution for Annexure A of the user agreement of the Annexure A included in this amendment.

Annexure A

Digital Signature

1. For the purposes of communicating using the –

- (a) * X.400 protocol as described in paragraph 2,
- (b) * the Internet,

the registered user and the Commissioner agree that the methodology and procedure herein described shall be accepted by them as the electronic signature provided for in section 101A(10) of the Act.

(*Delete whichever is not applicable and sign in full)

2. A digital signature for communicating using the X.400 protocol, shall be created and verified in accordance with the following procedure:

- (a) The digital signature shall be contained in the message of the originator within the following parameters when the message is received on the SARS EDI Gateway:
 - (i) Originator Information: Comprised of a unique identification code selected by the registered user upon initial registration to a maximum of 35 characters
 - (ii) Address Information: SARS
 - (iii) Application Type: As specified by SARS in the user manual
 - (iv) Registered User Code: As allocated or agreed to by SARS
 - (v) Registered User Password: Comprised of a password assigned by SARS
 - (vi) Document Type and Version A reference to the UN/EDIFACT document and version number
 - (vii) Live or Test Indicator
 - (viii) Communications parameters: Originator's communications address details as supplied on initial registration.
- (b) Upon receipt of the message on the SARS EDI Gateway the validity of the digital signature will be verified automatically against the digital signature specified and stored within the EDI Gateway.
- (c) Upon registration as a registered user the Commissioner will allocate a digital signature to the registered user which will be stored in the EDI Gateway and comprise the following:
 - (i) Communications profile; and
 - (ii) registered user profile containing the registered user's password.
- (d) Notification of the digital signature, password and password qualifier by the Commissioner will be in the manner as specified by the Commissioner;
- (e) The digital signature shall be authenticated for purposes of the Act by validating -
 - (i) the communications profile; and
 - (ii) the registered user profile,stored within the EDI Gateway.
- (f) Upon receipt of a message at the SARS EDI Gateway -
 - (i) the digital signature is automatically validated or invalidated; and
 - (ii) an electronic acknowledgement of receipt of the message is generated and automatically sent to the originator.

3. A digital signature, for communicating using the Internet, shall be created and verified in accordance with the following procedure:
- (a) SARS uses PKI (Public Key Infrastructure) for authenticating and securing business data communicated over the Internet. The digital signature attached to messages must be created in accordance with the specification as contained within the user manual using the digital certificate obtained from the Commissioner.
 - (b) The digital signature shall be contained in the message of the originator within the following parameters when the message is received on the SARS EDI Gateway:
 - (i) Originator Information: Comprised of a unique identification code selected by the registered user upon initial registration to a maximum of 35 characters
 - (ii) Address Information: SARS
 - (iii) Application Type: As specified by SARS in the user manual
 - (iv) Registered User Code: As indicated or agreed to by SARS
 - (v) Registered User Password: Comprised of a password assigned by SARS
 - (vi) Document Type and Version: A reference to the UN/EDIFACT document and version number
 - (vii) Live or Test Indicator
 - (viii) Communications parameters: Originator's communications address details as supplied on initial registration.
 - (c) Upon receipt of the message on the SARS EDI Gateway the validity of the digital signature will be verified automatically against the digital signature specified and stored within the EDI Gateway.
 - (d) Upon registration as a registered user the Commissioner will allocate a digital signature and issue a digital certificate to the registered user which will be stored in the EDI Gateway and comprise the following:
 - (i) communications profile; and
 - (ii) registered user profile containing the registered user's password.
 - (e) Notification of the digital certificate, password and password qualifier by the Commissioner will be in the manner as specified by SARS in the user manual.
 - (f) The digital signature shall be authenticated for purposes of the Act by validating -
 - (i) the communications profile; and
 - (ii) the registered user profile,stored within the EDI Gateway.
 - (g) Upon receipt of a message at the SARS EDI Gateway -
 - (i) the digital signature is automatically validated or invalidated; and
 - (ii) an electronic acknowledgement of receipt of the message is generated and automatically sent to the originator.
4. The completion of this process, when the data and information contained in the electronic record constituting the message is accepted within the computer system of the Commissioner, shall for purposes of the Act be deemed to be the affixing of a digital signature to the message received.

ELECTRONIC COMMUNICATION: AMENDMENT OF USER AGREEMENT
CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
(Rule 101A.03)

1.
 (Full name of applicant – hereinafter referred to as “registered user”)

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 the day of
 20....; or
- (b) *the 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 association of persons referred to in rule 60.03(2)(a)(iv).
 (*Delete whichever is not applicable)

a party to a user agreement as contemplated in section 101A and its rules and the Commissioner hereby agree to amend the
 user agreement by the substitution for Annexure A thereto of the Annexure A attached hereto.

Signed at on this day of 20.....

AS WITNESSES:

1.
 2.

FOR REGISTERED USER

Physical address:
.....
.....
Postal address:
.....
.....
Telephone number:
Facsimile number:
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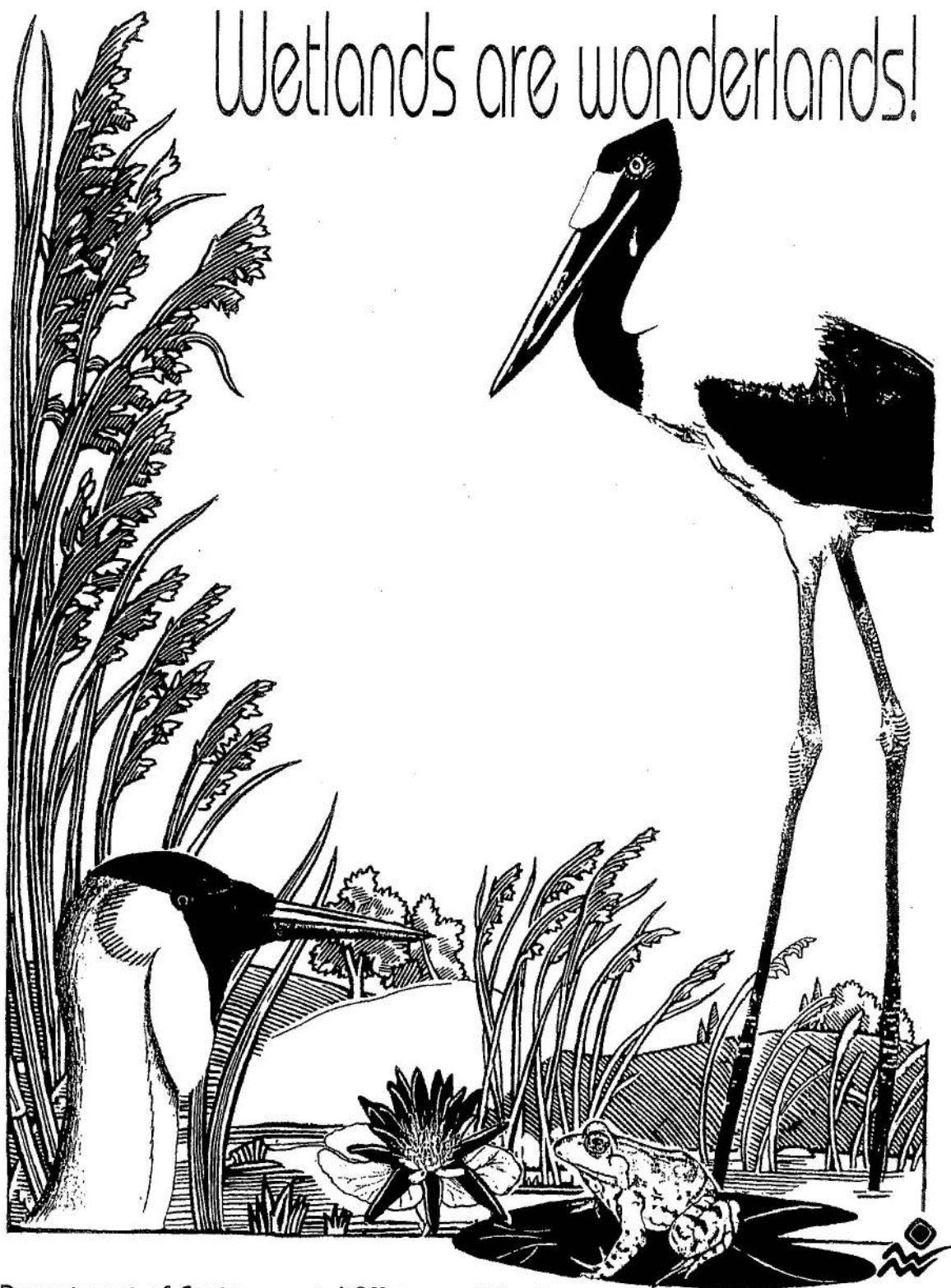
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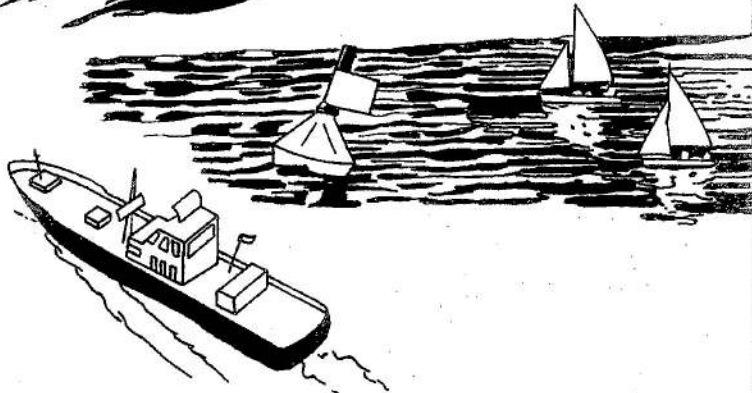
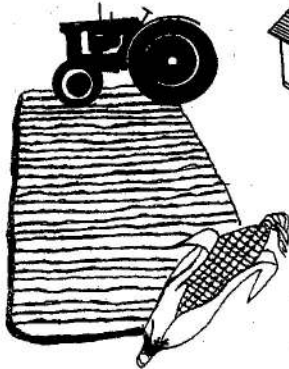
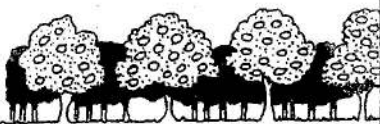
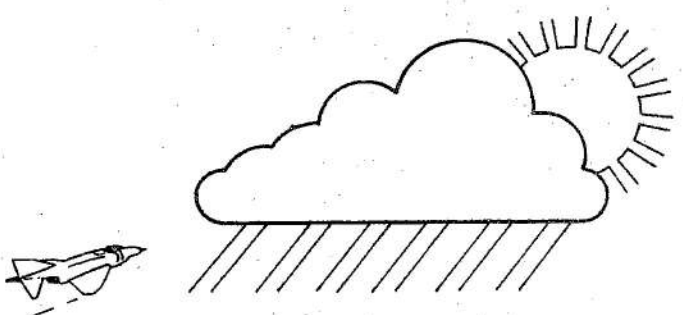
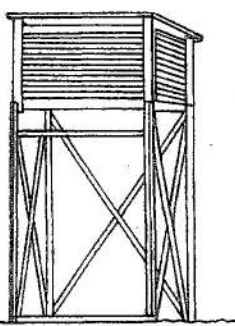
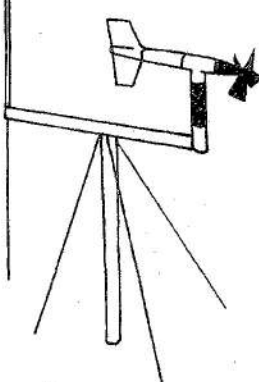
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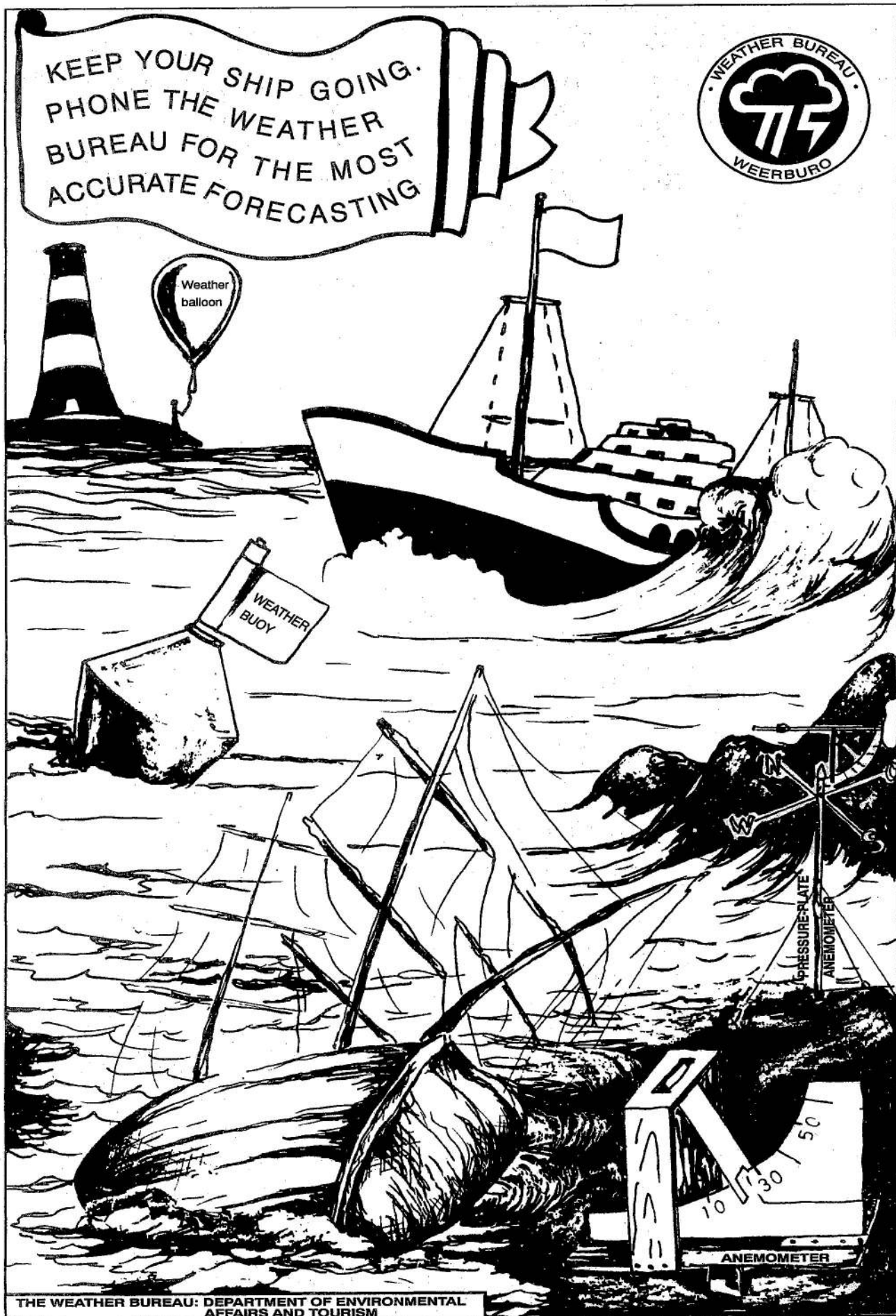
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Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001

Publications: Tel: (012) 334-4508, 334-4509, 334-4510

Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504

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Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001

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