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CONTENTS

<i>No.</i>		<i>Page No.</i>	<i>Gazette No.</i>
PROCLAMATION			
R. 19	Revenue Laws Amendment Act (19/2001): Fixing of date on which sections 37 (1), 38 (1) and 48 (1) shall come into operation	3	23196
GOVERNMENT NOTICES			
South African Revenue Service			
<i>Government Notices</i>			
R. 249	Customs and Excise Act (91/1964): Amendment of Rules (No. DAR/35)	4	23196
R. 250	do.: Amendment of Rules (No. DAR/36)	37	23196
R. 251	do.: Amendment of Rules (No. DAR/37)	43	23196
R. 256	Income Tax Act (58/1962): Determination of interest rate for purposes of paragraph (a) of the definition of "Official rate of interest" in paragraph 1 of the Seventh Schedule	51	23196
R. 257	Customs and Excise Act (91/1964): Amendment of Rules (No. DAR/38)	53	23196

INHOUD

<i>No.</i>		<i>Bladsy No.</i>	<i>Koerant No.</i>
PROKLAMASIE			
R. 19	Wysigingswet op Inkomstewette (19/2001): Bepaling van datum waarop artikels 37 (1), 38 (1) en 48 (1) in werking tree	3	23196
GOEWERMENSKENNISGEWINGS			
Suid-Afrikaanse Inkomstediens			
<i>Goewermentskennisgewings</i>			
R. 249	Customs and Excise Act (91/1964): Amendment of Rules (No. DAR/35)	4	23196
R. 250	do.: Amendment of Rules (No. DAR/36)	37	23196
R. 251	do.: Amendment of Rules (No. DAR/37)	43	23196
R. 256	Inkomstebelastingwet (58/1962): Vaststelling van rentekoers vir doeleindes van paragraaf (a) van die omskrywing van "Amteplike rentekoers" in paragraaf 1 van die Sewende Bylae	51	23196
R. 257	Doeane- en Aksynswet (91/1964): Wysiging van Reëls (No. DAR/38)	53	23196

PROCLAMATION*by the**President of the Republic of South Africa***No. R. 19, 2002****FIXING OF DATE ON WHICH SECTIONS 37(1), 38(1) AND 48(1) OF THE REVENUE LAWS AMENDMENT ACT, 2001 (ACT NO. 19 OF 2001), SHALL COME INTO OPERATION**

In terms of sections 37(2), 38(2) and 48(2) of the Revenue Laws Amendment Act, 2001 (Act No. 19 of 2001), I hereby determine 1 March 2002 as the date on which sections 37(1), 38(1) and 48(1) of the said Act shall come into operation.

Given under my Hand and the Seal of the Republic of South Africa at Cape Town this Twenty-seventh day of February, Two thousand and Two.

T. M. MBEKI**PRESIDENT****By Order of the President-in-Cabinet****T. A. MANUEL****MINISTER OF THE CABINET****PROKLAMASIE***van die**President van die Republiek van Suid-Afrika***No. R. 19, 2002****BEPALING VAN DATUM WAAROP ARTIKELS 37(1), 38(1) EN 48(1) VAN DIE WYSIGINGSWET OP INKOMSTEWETTE, 2001 (WET NO. 19 VAN 2001), IN WERKING TREE**

Kragtens artikels 37(2), 38(2) en 48(2) van die Wysigingswet op Inkomstewette, 2001 (Wet No. 19 van 2001), bepaal ek hierby 1 Maart 2002 as die datum waarop artikels 37(1), 38(1) en 48(1) van bogemelde Wet in werking tree.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, hierdie Sewe-en-twintigste dag van Februarie Tweeëduisend en Twee.

T. M. MBEKI**PRESIDENT****Op las van die President-in-Kabinet****T. A. MANUEL****MINISTER VAN DIE KABINET**

GOVERNMENT NOTICES GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 249

1 March 2002

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/35)

Under sections 59A 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.

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

Schedule

- (a) By the substitution for the heading of Chapter VIII of the following heading:

"Registration, Licensing and Accredited Clients;"

- (b) By the insertion in Chapter VIII, before the rules for section 60, of the following rules:

"RULES FOR SECTION 59A OF THE ACT"

Registration of persons participating in activities regulated by the Act

59A.00 The number reflected in brackets after the rule number refers to the subsection to which the rule relates.

59A.01 Definitions and application for registration

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

"customs and excise laws and procedures" includes—

- (i) any provision contemplated in the definition of "this Act" in the Customs and Excise Act, 1964 (Act No. 91 of 1964);
- (ii) any condition or obligation imposed, any process or procedure instituted or any manual or other directive issued, by the Commissioner or a Controller for the purpose of administering any activity regulated by the Act;
- (iii) any provision of any other law prohibiting or restricting or otherwise controlling the manufacture, use, importation, exportation, transit carriage, removal or other movement of goods administered under any provision of the Act;

"person" includes—

- (i) any natural person or any insolvent or deceased estate;
- (ii) any juristic person incorporated in the Republic or a juristic person not incorporated in the Republic that has, or any other association of persons whether or not formed in the Republic that has, an established place of business in the Republic;

- (iii) any institution, including any scientific or educational institution, established in the Republic for the benefit of its members or the public;
- (iv) a partnership;
- (v) a trust;
- (vi) an organ of state;

"rebate user" means any person who obtains any goods under rebate of duty in terms of any item of Schedule No. 3, 4 or 6;

"registrant" or "registered client" or "registered person" means any person registered under any provision of the Act;

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

- (b)(i) Except as elsewhere specified in the Act in respect of any activity, application for registration must be made on the prescribed form DA 185 and the relevant annexure to the Commissioner or the Controller in whose control area the activity will be conducted and from whom the form is obtainable.
- (ii) The applicant must comply with all the requirements specified in form DA 185 and the relevant annexure, these rules, any other relevant rule and any condition or obligation imposed by the Commissioner.
- (iii) Registrations are issued by the Commissioner.
- (iv) Where an annexure to form DA 185 does not provide for an application for a registration required under the Act, application must be made on the existing form prescribed therefor until an annexure to form DA 185 in respect of such registration is published in the Schedule to the rules.
- (c)(i) Any person or class of persons registered under this rule or any other provision of the Act may be required by any amendment to these rules to apply for re-registration or to furnish additional information on form DA 185 and the relevant annexure within any reasonable period the Commissioner may specify in such amendment.
- (ii) If the duly completed application form is not received or the additional information is not furnished within such period, the existing registration shall lapse without further notice to the registered person unless the Commissioner on good cause shown extends such period.
- (d) The introduction of these rules does not affect existing registrations, but from 1 March 2002—
 - (aa) form DA 163 may no longer be used for registration purposes;
 - (bb) licensed clearing agents and other licensees will be issued client numbers when licensed and are no longer required to register separately except if they participate in any other activity in respect of which registration is required under any provision of the Act.
- (e) Under section 3, the duties that shall be performed and the powers that may be exercised, except the power to make rules, in respect of section 59A and these rules, are delegated to the Manager: Commercial Services, Customs and Excise.

59A.02(1) Provisions in the Act and Schedules relating to registration

- (a)(i) The requirements specified in these rules apply in addition to any other requirements in respect of any registration prescribed under any provision of the Act.
- (ii) A separate registration is required for each type of activity in respect of which registration is required under any provision of the Act.
- (b) Specific requirements in respect of certain applicants, activities, procedures or premises, as the case may be, are prescribed in form DA 185 and its annexures, specific application forms and the following sections and their rules:
- (i) section 37A(9), rules 37A.12 to 37A.15 – marked goods and other goods contemplated in the section;
 - (ii) section 46A(6), rule 46A1.03 and forms DA 46A1.02 and DA 46A1.03 – respectively, exporter and manufacturer of goods to which AGOA relates;
 - (iii) section 47B(5) – operator for a chargeable aircraft;
section 47B(6) – agent of the operator;
 - (iv) rule 49A.18(19)(20) – approved exporter form DA 49.02;
 - (v) section 75 – rules for section 75 and Notes to Schedules Nos. 3, 4, 5 and 6 and items specified therein in respect of rebates or refunds of duty.

- (c)(i) For the purposes of Schedules Nos. 4 and 6, registration as a rebate user is required in respect of the following items:

Schedule No. 4

470.03

Schedule No. 6

607.04.03

607.04.10.02 to 607.04.10.16

607.04.25

607.05.10.01 to 607.05.10.05

607.05.20.01 to 607.05.20.11

609.04.50

609.04.55

- (ii) Any person who obtains–

- (aa) any goods under item 609.04.50 or 609.04.55 under a permit issued by the Commissioner;
- (bb) any goods under items 607.04.10.02 to 607.04.10.16 whether or not already registered in accordance with any other prescribed procedure in terms of such items;

- (cc) any goods under any other item stated in subparagraph (i) and is not already registered in accordance with any other prescribed procedure in terms of such item,

must apply for registration as a rebate user in accordance with the requirements specified in the item concerned and in these rules.

59A.03(1) Persons who must and may apply for registration

- (a)(i) Subject to the provisions of the Act in connection with the registration of an importer or exporter for a specific activity, any person who is an importer or exporter, whether or not complying with all the requirements in these rules, shall, if not already registered with a code number other than 70707070, apply on form DA 185 and the relevant annexures for registration, except if—
 - (aa) the importer or exporter has a business establishment in or usually resides in a BLNS country;
 - (bb) a person imports or exports goods of which the value for each consignment is less than R20 000, subject to the limitation of three such consignments during any calendar year; or
 - (cc) the goods are not commercial goods as defined in rule 120A.04.
- (ii) Paragraph (i)(bb) shall not be construed as prohibiting an importer or exporter from registration in terms of these rules.
- (b) Subject to the provisions of paragraph (a) and any other provision of the Act in which any requirement regarding registration is specified, a person may apply to the Commissioner or a Controller for registration to participate in any activity contemplated in rule 59A.02(1) if such person is—
 - (i) a natural person who is—
 - (aa) a citizen or a permanent resident of the Republic or has an established place of business in the Republic; and
 - (bb) at least 21 years old;
 - (ii) a juristic person—
 - (aa) incorporated in the Republic or if not incorporated in the Republic that has an established place of business in the Republic; and
 - (bb) of which the majority of the directors or members, as the case may be, in the case of a juristic person incorporated in the Republic, are citizens or permanent residents of the Republic;
 - (iii) the person having the effective management of an association of persons whether or not formed in the Republic that has an established place of business in the Republic;
 - (iv) a partnership or a trust composed of individuals each of whom meets the qualifications required in paragraph (a)(i)(aa) and (bb);
 - (v) in the case of—
 - (aa) a deceased estate, the executor of the estate;
 - (bb) an insolvent estate, the trustee;
 - (cc) an organ of state, the official to whom the function in respect of the activity for which registration is required, is delegated;

- (dd) any institution, the person having the effective management of such institution.
- (c) An agent may not apply for registration on behalf of an applicant.
- (d) The provisions of these rules apply *mutatis mutandis* to any container operator approved under section 96A.

59A.04(1) Information regarding contraventions and other matters to be furnished on application form

- (a) For the purposes of section 59A(1) and (2) and the *mutatis mutandis* application of the provisions of section 60(2), every person applying for registration shall indicate on form DA 185 whether during the preceding five years any person to whom these rules relate—
 - (i) has contravened or failed to comply with the provisions of the Act;
 - (ii) has failed to comply with any condition, obligation or other requirement imposed by the Commissioner;
 - (iii) has been convicted of any offence under the Act;
 - (iv) has been convicted of any offence involving dishonesty;
 - (v) 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;
 - (vi) was insolvent or in liquidation, as the case may be.
- (b)(i) If the answer is "yes" to any question specified in paragraph (a), full details must be furnished with the application.
- (ii) Any applicant may, where it is contended in respect of paragraph (a)(i) or (ii) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect with form DA 185.

59A.05(1) Information regarding contraventions and other matters to be furnished after submitting the application or after registration

- (a) Where any person to whom these rules relate, after an application for registration is submitted or after registration—
 - (i) contravenes or fails to comply with the provisions of the Act;
 - (ii) fails to comply with any condition or obligation imposed by the Commissioner;
 - (iii) is convicted of any offence under the Act;
 - (iv) is convicted of any offence involving dishonesty;
 - (v) is sequestered or liquidated; or

- (vi) no longer carries on the business for which the registration was issued,
the Commissioner must be informed by such person of that fact within seven days of the occurrence of such event.
- (b) The provisions of rule 59A.04(1)(b)(ii) shall apply *mutatis mutandis* for the purposes of paragraph (a)(i) and (ii).

59A.06(1) Issue of a customs and excise client number

- (a) Whenever an application for registration is approved, a customs and excise client number will be allocated and the applicant advised in writing.
- (b) The customs and excise client number must be—
 - (i) quoted in all communications to the South African Revenue Service or any other organ of state and reflected on all prescribed documents for transacting customs and excise business;
 - (ii) reflected in the authorisation for any agent to transact the business to which the registration relates for production to the Commissioner or the Controller, as the case may be.

59A.07(2) Validity of registration and furnishing of security

- (a) Any registration shall be valid until the Commissioner—
 - (i) cancels it after receipt of a written request or it is found that the registrant no longer carries on the business for which the registration was issued;
 - (ii) cancels or suspends the registration as contemplated in section 59A(2).
- (b) Whenever any provision of the Act specifies that security must be furnished, the applicant shall, before registration, provide such security as the Commissioner may in each case determine.
- (c) Where any security is furnished in the form of a surety bond, such bond shall be subject to the provisions of rules 120.08 and 120.09.

59A.08(2) Controller to be advised of any changed particulars

- (a) Whenever any of the particulars furnished in any application for registration changes in any material way, the registered person shall advise the Controller within seven days of the occurrence of such event by submitting a form DA 185 and the relevant annexure reflecting the changed particulars.
- (b) For the purposes of section 59A(2), in any case where in the opinion of the Commissioner the security is in any manner compromised by such change, the form, nature or amount of such security shall be altered as the Commissioner may require.

59A.09(2) Keeping of books, accounts and documents

For the purposes of section 101, and notwithstanding anything to the contrary in any rule contained, every registered person must—

- (a) 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 he or she is registered for a period of five years calculated from the end of the calendar year any such document was created, lodged or required for the purposes of any customs and excise procedure;
- (b) include in such books, accounts and documents any requirements prescribed in any provision of this Act in respect of the activity for which registration is required;
- (c) produce such books, accounts and documents and data on demand at any reasonable time and render such returns or submit such particulars in connection with his or her transactions as the Commissioner may require.

59A.10(2) Sufficient knowledge

Any registration is issued subject to the condition that the registrant or at least one of the registrant's employees permanently employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the registration relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

59A.11(2) Pro forma advice when registration is suspended or cancelled

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 registration as contemplated in section 59A(2)."

- (c) By the insertion of the following forms under item 202.00 of the Schedule to the rules—

"DA 185 – Application form: Licensing/Registration of Customs and Excise Clients and the following annexures:

DA 185.01	–	Registration of Importer
DA 185.02	–	Registration of Exporter
DA 185.03	–	Registration under Rebate (Schedules Nos. 3, 4 and 6)
DA 185.04	–	Registration for a Manufacturer under AGOA

DA 185.05	-	Registration of Special Manufacturing Warehouse MIDP (Rebate item 317.04, 317.06 and 317.07 (SVM))
DA 185.06	-	Licensing of customs and excise special manufacturing warehouse
DA 185.07	-	Licensing of customs and excise manufacturing warehouse
DA 185.08	-	Licensing of customs and excise storage warehouse
DA 185.09	-	Licensing of customs and excise special storage warehouse
DA 185.10	-	Licensing of Clearing Agent
DA 185.11	-	Licensing of Remover of Goods in Bond
DA 185A-		Security Particulars"



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 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 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 19, 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 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"/>
		11. Remover of goods in bond (Annexure 11) (Sec 64D)	<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"/>
Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
		Trust	<input type="checkbox"/>
		Other	<input type="checkbox"/>

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

D. REGISTRATION PARTICULARS			
VAT Registration Number:		Income Tax Number:	
PAYE Number:		SDL Number:	
UIF Number:			

Full name, surname and ID/Passport number(s) of *Sole Proprietor and/* or all Partners/* Managing Director/* Financial Director/* Directors/* Members/* Trustees:			
i)	Initials:		Full Name:
	Surname:		
	ID. No:		
	Passport No:		
ii)	Initials:		Full Name:
	Surname:		
	ID. No:		
	Passport No:		
iii)	Initials:		Full Name:
	Surname:		
	ID. No:		
	Passport No:		

E. CONTACT PERSON (Particulars of person who can be contacted regarding this application)			
Surname:			
First Name:			
Telephone Dialing Code:		Telephone Number:	
Cellular Phone Number:			
Capacity:			

F. ACCOUNTANT/ACCOUNTING DETAILS			
Name of Accountant/Accounting firm:			
Particulars of the Accountant/Auditor or Accounting Officer:			
Initials:		First Name:	
Surname:			
Telephone Dialing 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	

G: INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

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 DA185.01

CLIENT TYPE 1 - IMPORTER

Importer 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:

Clearance of Import:

Self

☐

Clearing Agent

☐

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; or

(d) * delegated officer of an organ of state,

hereby apply for registration as an importer.

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) 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 the customs and excise laws and procedures.

Initials and surname:

Status (e.g. Director):

Signature:

Date:

Place:

ANNEXURE DA 185.02

CLIENT TYPE 2 – EXPORTER (INCLUDING EXPORTER FOR AGOA)

Exporter 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:

Clearance of Export:

Self

☐

Clearing Agent

☐

Please indicate if also an exporter for AGOA.

Yes

No

If indicated "yes" for exporter under AGOA please complete DA46 A1.02.

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 _____ ccy _____; 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; or

(d) * delegated officer of an organ of state,

hereby apply for registration as an exporter and/or *exporter for AGOA.

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) 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-
 - (ii) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (iii) comply with the customs and excise laws and procedures.

Initials and surname:

Status (e.g. Director):

Signature:

Date:

Place

EXPORTER'S UNDER AGOA**African Growth and Opportunity Act (AGOA)**

Exporter's Application for Registration for the purposes of the AGOA (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964)	DA 46A1.02 Customs Code Number
Textile and apparel articles manufactured in the Republic or any other beneficiary sub-Saharan country for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA	
Registered name: _____	
Trade name: _____	
Postal address: _____ <div style="text-align: right; margin-right: 100px;">Postal code: _____</div>	
Street address: _____ <div style="text-align: right; margin-right: 100px;">Postal code: _____</div>	
Magisterial District: _____	
Telephone number: () _____ Fax number: _____	
I/we the undersigned undertake to –	
(a) maintain complete books, accounts and other documents of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for 5 years from the date of export and to make such books, accounts and other documents available at the request of any officer of the United States Customs Service (USCS) or the South African Revenue Service (SARS); (b) ensure compliance with the provisions of origin contained in section 334 of the Uruguay Round Agreements Act, the AGOA, 19 CFR 102.21 and Annex 401 to NAFTA (enactments, as defined in section 46A.01, of the United States of America) and any other enactment governing the preferential treatment of goods exported; (c) cooperate with the USCS and SARS in providing documents, correspondence and reports relevant to any investigation, permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts. (d) register with SARS before exportation of any articles for the purposes of the AGOA and de-register when exports cease; (e) consent to information regarding exports and imports of such covered articles be made available to the USCS as required in terms of section 113(a)(1)(C) of the AGOA; (f) ensure that I/we are fully conversant with the requirements of the AGOA and other related US enactments, as well as the provisions of the Customs and Excise Act and rules; (g) ensure the correctness of the information furnished on the certificate of origin and application for a visa; (h) notify all persons in writing to whom a certificate of origin was given which I have reason to believe contains information that is not correct or of any change which could affect its accuracy or validity.	
_____ (Authorised signature)	_____ (Date: YY/MM/DD)
_____ (Name in Block letters)	_____ (Title)
NOTE: If the exporter is also the manufacturer of the goods exported, form DA 46A1.03 must also be completed.	

ANNEXURE DA185.03

CLIENT TYPE 3 - REBATE (Schedules 3, 4 and 6)**Trading 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: _____

Rebate Store address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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; or

(d) * delegated officer of an organ of state,

hereby apply for registration as a rebate user.

Rebate Store Particulars:

Please describe the raw material that will be stored in the rebate store and state the tariff heading(s)/item(s) as well as the rebate item(s).

Rebate item(s) and Code	Tariff heading(s)/Item(s)	Description of Material
1)		
2)		
3)		
4)		
5)		
6)		
7)		
8)		
9)		
10)		
11)		
12)		

ANNEXURE DA185.04

CLIENT TYPE 4 - MANUFACTURER UNDER AGOA

MANUFACTURER UNDER AGOA (In accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 as amended). A duly completed DA 46A1.03 must accompany this application.

Manufacturer under AGOA 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 Location

Street name and number if applicable _____

Suburb: _____

City/Town: _____

Street code: _____

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 _____ ccy _____; 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 registration as a manufacturer under AGOA.

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) Identity documents/Passport documents
 - Individual
 - Partnership, Close Corporation and Trust - all the members/partners/trustees.
 - Company -all the 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 the customs and excise laws and procedures.

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

MANUFACTURER UNDER AGOA**African Growth and Opportunity Act (AGOA)**

Manufacturer's Application for Registration for the purposes of the AGOA (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964)	DA 46A1.03 Customs Code Number
Manufacture of apparel articles for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA	
<p>Registered name: _____</p> <p>Trade name: _____</p> <p>Postal address: _____</p> <p style="text-align: right;">_____ Postal code: _____</p> <p>Street address: _____</p> <p style="text-align: right;">_____ Postal code: _____</p> <p>Magisterial District: _____</p> <p>Telephone number: () _____ Fax number: _____</p>	
<p>I/we, the undersigned undertake to –</p> <ul style="list-style-type: none"> (a) maintain complete books, accounts and other documents relating to the originating status, production and exportation of covered articles as specified in paragraph (b) for 5 years from the date of production or export or sale to an exporter and make such records available at the request of any officer of the United States Customs Service (USCS) and the South African Revenue Service (SARS); (b) keep documentation and other information relating to the originating status and constituent materials of goods produced and exported, including but not limited to, production records, information relating to the place of production, the number and identification of the types of machinery used in production, the number of workers employed in production, evidence of US and other materials used in the production of the article in question, such as purchase orders, invoices, bills of lading and other shipping documents, customs import and clearance documents, records of sale to the exporter and all export documents; (c) ensure compliance with the provisions of origin contained in section 334 of the Uruguay Round Agreements Act, the AGOA, 19 CFR 102.21 and Annex 401 to NAFTA (enactments, as defined in section 46A(1), of the United States of America) and any other enactment governing the preferential treatment of goods exported; (d) cooperate with the USCS and SARS in providing documents, correspondence and reports relevant to any investigation, permit visits and inspections to manufacturing premises and agree to personal interviews to ascertain needed facts; (e) register with SARS before production begins and de-register when production is closed or ceases; (f) consent to information regarding shipments be made available to the USCS as required in terms of section 113(a)(1)(C) of the AGOA; (g) ensure that I/we are fully conversant with the requirements of AGOA and other related enactments, as well as provisions of the Customs and Excise Act and its rules; and 	
Continued overleaf	

- (h) notify all persons in writing to whom a certificate of origin was given which I have reason to believe contains information that is not correct or of any change which could effect its accuracy or validity.

(Authorised signature)

(Date: YY/MM/DD)

(Name in Block Letters)

(Title)

(Contact telephone number)

Note:

If the manufacturer is also the exporter, a form DA 46A1.02 must also be completed.

ANNEXURE DA185.05

**CLIENT TYPE 5 – REGISTRATION OF CUSTOMS AND EXCISE SPECIAL
MANUFACTURING WAREHOUSE: MIDP****Trading Particulars:**

Please supply all trade names and physical addresses of 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: _____

Warehouse address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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 registration of a Customs and Excise special manufacturing warehouse MIDP.

Warehouse Particulars:

Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

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 case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Identity documents/Passport documents of
 - Individual.
 - Partnership, Close Corporation and Trust – All members/partners/trustees.
 - Company – All Directors, including Managing Director and Financial Director.

I hereby-

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

FOR OFFICIAL USE																		
File Number:																		
Type of Warehouse:	SVM																	
Warehouse Number:																		

ANNEXURE DA185.06

CLIENT TYPE 6 – LICENSING OF CUSTOMS AND EXCISE SPECIAL MANUFACTURING WAREHOUSE**Trading Particulars:**

Please supply all trade names and physical addresses of 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: _____

Warehouse address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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 of a Customs and Excise special manufacturing warehouse.

Warehouse Particulars:

Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

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 case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Identity documents/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 the customs and excise laws and procedures.

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

[illegible]

ANNEXURE DA185.07

CLIENT TYPE 7 – LICENSING OF CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE**Trading Particulars:**

Please supply all trade names and physical addresses of 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: _____

Warehouse address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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 _____ ccy _____; 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 of a Customs and Excise manufacturing warehouse.

Warehouse Particulars:

Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

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 case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Identity documents/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 the customs and excise laws and procedures.

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

FOR OFFICIAL USE	
File Number:	
Type of Warehouse:	VM
Warehouse Number:	
Licence Number:	
License Date:	
District office with whom Licensed:	

ANNEXURE DA185.08

CLIENT TYPE 8 – LICENSING OF CUSTOMS AND EXCISE STORAGE WAREHOUSE

Trading Particulars:

Please supply all trade names and physical addresses of 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: _____

Warehouse address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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 of a Customs and Excise storage warehouse.

Warehouse Particulars:

a) Please indicate with an "x" whether the warehouse will be utilised for the storage of dutiable imported or dutiable locally produced goods or as a stockist (Note 7 to Sch no. 3).

Storage of Locally Manufactured Goods (OS): _____

Storage of Imported Goods (OS): _____

Storage of Imported Goods: Stockist (OS): _____

b) Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

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 case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Identity documents/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 the customs and excise laws and procedures.

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

FOR OFFICIAL USE	
File Number:	
Type of Warehouse: (Please mark with an "X")	OS Stockist
Warehouse Number:	
Licence Number:	
License Date:	
District office with whom Licensed:	

ANNEXURE DA185.09

CLIENT TYPE 9 – LICENSING OF CUSTOMS AND EXCISE SPECIAL STORAGE WAREHOUSE**Trading Particulars:**

Please supply all trade names and physical addresses of 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: _____

Warehouse address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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 of a Customs and Excise special storage warehouse.

Warehouse Particulars:

a) Please indicate with an "x" whether the warehouse will be utilised for the storage of dutiable imported or dutiable locally produced goods.	Storage of Locally Manufactured Goods (SOS):	_____
	Storage of Imported Goods (SOS):	_____

b) Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

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 case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Identity documents/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	

FOR OFFICIAL USE	
File Number:	
Type of Warehouse:	SOS
Warehouse Number:	
Licence Number:	
License Date:	
District office with whom Licensed:	

ANNEXURE DA185.10

CLIENT TYPE 10 - CLEARING AGENT

Clearing Agent 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: _____

Trade name of business: _____

Physical address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

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).

Please state the employee at each place where business will be conducted with Customs and Excise.

Name	Place (Customs and Excise Office)

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 Clearing agent.

(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)	Identity/passport documents of <ul style="list-style-type: none"> • Individual. • Partnership, Close Corporation and Trust – All Members/partners/trustees. • Company – All Directors, including Managing Director and Financial Director.

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]

ANNEXURE DA185.11

CLIENT TYPE 11. REMOVER OF GOODS IN BOND

Remover of Goods in Bond 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:

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 remover of goods in bond.

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) List of vehicles and trailers (including registration number, chassis and engine number) that must comply with the requirements of the Rules.
- (d) Identity documents/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	

FOR OFFICIAL USE

Licence Number:

Licence Date:

District office with whom Licensed:

ANNEXURE DA185.A

SECURITY PARTICULARS - (Must be completed by applicants to license as Clearing Agents, Warehouses, Remover of goods in bond 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) 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:

(i)

Capacity

(ii)

Capacity

(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:

(i)

Capacity

(ii)

Capacity

Bond Amount:

No. R. 250

1 March 2002

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/36)**

Under sections 60 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.

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

Schedule

- (a) By the substitution for the heading to the rules for section 60 of the following heading:

"RULES FOR SECTION 60 OF THE ACT

Issuing and renewal of licences;"

- (b) By the substitution for rule 60.01 of the following rules:

"60.00 The number reflected in brackets after the rule number refers to the subsection to which the rule relates.

60.01(1) Definitions, application for licence and delegation

- (a) For the purposes of these rules, unless the context otherwise indicates—

"customs and excise laws and procedures" includes—

- (i) any provision contemplated in the definition of "this Act" in the Customs and Excise Act, 1964 (Act No. 91 of 1964);
- (ii) any condition or obligation imposed, any process or procedure instituted or any manual or other directive issued, by the Commissioner or a Controller for the purpose of administering any activity regulated by the Act;
- (iii) any provision of any other law prohibiting or restricting or otherwise controlling the manufacture, use, importation, exportation, transit carriage, removal or other movement of goods administered under any provision of the Act;

"licensee" means any person licensed under any provision of the Act;

"person" includes—

- (i) any natural person or any insolvent or deceased estate;
- (ii) any juristic person incorporated in the Republic or a juristic person not incorporated in the Republic that has, or any other association of persons whether or not formed in the Republic that has, an established place of business in the Republic;

(iii) a partnership; or

(iv) a trust;

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

- (b)(i) Any reference in these rules to a "licensee" or "applicant for a licence" shall be deemed to include a reference to any person contemplated in the definition of person.
- (ii) Any reference to customs and excise laws and procedures in any form to which these rules relate shall be deemed to be a reference to customs and excise laws and procedures defined in paragraph (a).
- (c)(i) From the date these rules are published form DA 185 and the relevant annexure must be completed by an applicant for a licence or renewal of a licence.
- (ii) For the purpose of amplifying and updating licence files, licensees who or which are not required to renew licences annually must complete and submit to the Commissioner form DA 185 and the applicable annexure, obtainable from Controllers or the Commissioner, as soon as reasonably possible after the date of publication of these rules.
- (d) Where an annexure to form DA 185 does not provide for an application for a licence required under the Act, application must be made on the existing form prescribed therefor until an annexure to form DA 185 in respect of such licence is published in the Schedule to the rules.
- (e)(i) Application for a licence or renewal of a licence on form DA 185 and the relevant annexure must be submitted to the Commissioner and if approved, the licence will be issued by the Controller on furnishing of security and payment of the prescribed licence fee.
- (ii) The applicant must comply with all the requirements specified in the form, these rules, any relevant section of the Act, the Notes to the item in Schedule No. 8 in which the licence is prescribed, any other rule and any condition or obligation imposed by the Commissioner.
- (iii) No part of any licence fee is refundable on cancellation of a licence.
- (f) A separate licence is required for each type of activity in respect of which a licence is prescribed in the Act.
- (g) Under section 3, the duties that shall be performed and the powers that may be exercised, except the power to make rules, in respect of section 60 and these rules, are delegated to the Manager: Commercial Services, Customs and Excise.

60.02(1) Provisions of the Act relating to licensing and furnishing of security

- (a) The provisions in these rules apply generally to applicants for a licence and any licence issued under any provision of the Act.
- (b) Additional requirements in respect of an applicant for a licence or a licensee and premises where relevant are prescribed in the item of Schedule No. 8 in which such licence is specified, in the application form DA 185 and the relevant annexure or in the following sections or their rules:
 - (i) 19, 21, 27 and 61 (customs and excise warehouse licence);
 - (ii) 36A (special customs and excise warehouse licence for goods liable to excise duty under Section B of Part 2 of Schedule No. 1);
 - (iii) 62 (agricultural distiller licence);
 - (iv) 63 (still licence);
 - (v) 64 (manufacture of wine in a special customs and excise warehouse);
 - (vi) 64A (container depot licence);
 - (vii) 64B (clearing agent licence);
 - (viii) 64C (licence to search wreck or search for wreck);
 - (ix) 64D (remover of goods in bond licence).
- (c) Any licence is issued subject to the relevant provisions of the Act, and the Notes to the item in Schedule No. 8 in which the licence is prescribed, these rules and any conditions which may be specified in such licence.
- (d)(i) Before any licence is issued, the applicant shall furnish such security as the Commissioner may require.
- (ii) The Commissioner may at any time require that the form, nature or amount of such security shall be altered or renewed.
- (iii) Any security furnished in the form of a surety bond must be in the form prescribed and shall be subject to the provisions of rules 120.08 and 120.09.

60.03(2) Persons who may apply for a licence

- (a) Subject to the provisions of the Act in which any requirement regarding licensing is specified, a person may apply for a licence if such person is—
 - (i) a natural person who is—
 - (aa) a citizen or permanent resident of the Republic or has an established place of business in the Republic; and
 - (bb) at least 21 years old;
 - (ii) a juristic person—
 - (aa) incorporated in the Republic or if not incorporated in the Republic that has an established place of business in the Republic; and

- (bb) of which the majority of the directors or members, as the case may be, in the case of a juristic person incorporated in the Republic are citizens or permanent residents of the Republic;
- (iii) a partnership or a trust composed of individuals each of whom meets the qualifications required in paragraph (a)(i);
- (iv) the person having the effective management of any other association of persons whether or not formed in the Republic that has an established place of business in the Republic;
- (v) in the case of—
 - (aa) a deceased estate, the executor of the estate;
 - (bb) an insolvent estate, the trustee.
- (b) An agent may not apply for a licence or renewal of a licence on behalf of an applicant.

60.04(2) Information regarding contraventions and other matters to be furnished on application form

- (a) For the purposes of section 60(2) every person applying for a licence must indicate on form DA 185 whether during the preceding five years any person to whom these rules relate—
 - (i) has contravened or failed to comply with the provisions of the Act;
 - (ii) has failed to comply with any condition, obligation or other requirement imposed by the Commissioner;
 - (iii) has been convicted of any offence under the Act;
 - (iv) has been convicted of any offence involving dishonesty;
 - (v) 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 a new licence or renewal of a licence or for any other purpose under the Act; or
 - (vi) was insolvent or in liquidation, as the case may be.
- (b) If the answer is "yes" to any question specified in paragraph (a), full details must be furnished with the application.
- (c) Any applicant may, where it is contended in respect of paragraph (a)(i) or (ii), that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect with form DA 185.

60.05(2) Information regarding contraventions and other matters to be furnished after submitting the application or after licensing

- (a) Where any person to whom these rules relate, after submitting an application to licence or renewal of a licence or after licensing—
 - (i) contravenes or fails to comply with the provisions of the Act;
 - (ii) fails to comply with any condition or obligation imposed by the Commissioner;
 - (iii) is convicted of any offence under the Act;
 - (iv) is convicted of any offence involving dishonesty;
 - (v) is sequestered or liquidated;

- (vi) no longer carries on the business for which the licence was issued;
- (vii) is no longer qualified according to the qualifications prescribed in the rules,
the Commissioner must be informed of that fact within seven days of the occurrence of such event.
- (b) The provisions of rule 60.04(2)(c) shall apply *mutatis mutandis* for the purposes of paragraph (a)(i) and (ii).

60.06 Issue of a customs and excise client number

- (a) Whenever an application for a licence is approved, a customs and excise client number will be allocated and the applicant advised in writing.
- (b) The customs and excise client number must be—
 - (i) quoted in all communications to the South African Revenue Service or any other organ of state and reflected on all prescribed documents for transacting customs and excise business;
 - (ii) reflected in the authorisation for any agent to transact the business to which the licence relates for production to the Commissioner or the Controller, as the case may be.

60.07(2) Controller to be advised of any changed particulars

- (a) Whenever any of the particulars furnished in any application for a licence changes in any material way, the licensee shall advise the Controller within seven days of the occurrence of such event by submitting a form DA 185 and the relevant annexure reflecting the changed particulars.
- (b) In any case where in the opinion of the Commissioner the security is in any manner compromised by such change, the form, nature or amount of such security shall be altered as the Commissioner may require.

60.08(2) 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—
 - (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 and documents 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) A licence is issued subject to the condition that the licensee or at least one of the licensee's employees permanently

employed at the premises where or from where the business will be conducted must have sufficient knowledge of customs and excise laws and procedures to ensure that the activities to which the licence relates are conducted efficiently and in compliance with the provisions of such laws and procedures.

60.09(2) Cancellation or suspension of licence

Whenever it is decided in terms of the provisions of section 60(2)(b) to—

- (a) cancel a licence; or
- (b) suspend a licence for a specific period,

the applicant or the licensee, as the case may be, shall be advised of such decision by a notice conforming with the contents of the following pro forma advice:

PRO FORMA ADVICE – Rule 60.09 (2)

Dear

RE: SUSPENSION OF LICENCE OR CANCELLATION OF LICENCE

After due and proper consideration of all the facts and circumstances it has been decided to suspend/cancel the licence, issued under the Customs and Excise Act, 1964 (the Act), with effect from (21 days notice in terms of the proviso to section 60(2)(b), except where an amount is unpaid for a period exceeding 30 days).

The reasons for the suspension/cancellation of the licence are the following:

NOTE: Here set out succinctly the reasons for example,

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

etc.

You are hereby invited to make such representations setting out such facts and circumstances as to why you contend the licence should not be suspended/ cancelled within the period mentioned herein.

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

Yours faithfully"

60.10(2) Licencing of removers of goods in bond: annexure DA 185.11 to form DA 185

The licensing of removers of goods in bond in respect of which annexure DA 185.11 is included in the amendment of the Schedule to the rules published on 1 March 2002 will commence when the rules for section 64D are published in the Gazette.

No. R. 251

1 March 2002

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/37)**

Under sections 64B 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.

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

Schedule

By the substitution for rule 64B.01 of the following rules:

"64B.00 The number reflected in brackets after the rule number refers to the subsection to which the rule relates.

64B.01 (1, 2, 3, 4) Application for a licence and the conduct of business

- (a)(i) The provisions of section 60 and the rules therefor, including the definitions, shall apply *mutatis mutandis* to the provisions in respect of a clearing agent's licence specified in section 64B and these rules and any applicant for such a licence must—
- (aa) apply on form DA 185 and the relevant annexure and comply with all the requirements specified therein and in the rules and any additional requirements that may be determined by the Commissioner;
 - (bb) submit with the application a completed agreement in accordance with the pro forma agreement specified in these rules;
 - (cc) before a licence is issued, furnish the security the Commissioner may require.
- (ii) Where any security is furnished in the form of a surety bond, such bond shall be subject to the provisions of rules 120.08 and 120.09.
- (b) A licence issued under this paragraph authorises the transaction of business as a clearing agent in the control area of the Controller who issued and any Controllers listed on, the licence, only if at least one person at the business address of the clearing agent, for the duration of the licence—
- (i) transacts business as a clearing agent at such address on a full-time basis;
 - (ii) meets the requirement of sufficient knowledge of customs and excise laws and procedures as contemplated in paragraph (c).
- (c)(i) Until such time as the Commissioner prescribes a qualification as contemplated in section 64B(2)(c), sufficient

knowledge of customs and excise laws and procedures for the purposes of rule 64B.01(1, 2, 3, 4)(b) is established at any time during the validity of the licence where the clearing agent, if a natural person, or if any other person, any director or member, a person having the management of any association of persons or a partner or a trustee, as the case may be, or any permanent employee of such clearing agent, has conducted the business of a clearing agent or has been employed in such business, as the case may be, for at least five years or such shorter period as the Commissioner on good cause shown, may allow.

(ii) The names of the persons complying with the requirement of sufficient knowledge in the control area of each Controller where the clearing agent conducts business must be furnished with any application for, or renewal of, a licence.

(d) Every licensed clearing agent shall—

(i) at the premises where the business is transacted—

(aa) prominently display a sign bearing the business nature, registered and trading names of the business; and

(bb) a copy of the licence;

(ii) immediately notify the Controller of any change—

(aa) in the address of the business;

(bb) in the legal status of the business;

(cc) in the individuals who meet the knowledge requirement and who are employed full time by the licensee at the control area in respect of which the licence was issued.

(e) The Commissioner or a Controller may, on application by the licensee and on furnishing of such security as the Commissioner may require, endorse a licence to include the control area of a Controller not stated on the licence when it was issued.

64B.02 (2,3, 4) Keeping of books, accounts and documents

- (a) The rules for section 101 concerning the keeping of books, accounts and documents shall apply *mutatis mutandis*.
- (b) In addition to paragraph (a) clearing agents must keep—
- (i) records and books of account and banking records indicating all financial transactions made while transacting any business as a licensed clearing agent; and
 - (ii) copies of all correspondence, bills, accounts, statements and other documents received or prepared by a licensed clearing agent that relate to the transaction of business as a licensed clearing agent.
- (c) Every licensed clearing agent shall retain the records specified in paragraphs (a) and (b), notwithstanding any other provision in any rule contained, 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.

64B.03 (6) Clearing agent must furnish documents and account for payments to the principal

Every licensed clearing agent shall—

- (a) furnish his or her principal in respect of each transaction under the Act made on behalf of the principal with a copy of the customs documents, bearing the official customs stamps, or when section 101A comes into operation, a copy of the information transmitted or received by electronic communication as provided in that section, to and from the Commissioner, a Controller or any officer; and
- (b) promptly account to the said principal for payments—
- (i) received in favour of the said principal from the Commissioner, a Controller or any officer;
 - (ii) received from the said principal in excess of the duties and other charges due in respect of the principal's business with the Commissioner, a Controller or any officer; and
 - (iii) made to the Commissioner, the Controller or any officer in respect of the business of the principal.

64B.04 (6) Disclosure of name of principal

Whenever a clearing agent transacts any customs and excise business the principal, as defined in section 99(2), on whose behalf such business is transacted shall be disclosed whether such principal is a person inside or outside the Republic.

64B.05 (6) Agreement to be furnished with application for a licence

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

CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)
(Section 64B and its rules)

LICENSING OF CLEARING AGENTS
Pro Forma Agreement between the Clearing Agent
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 clearing agent; 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. (a) Licensee undertakes to furnish security in the amount determined and in a form and in the nature determined by the Commissioner and to maintain such security until such time as the Commissioner is on good cause shown satisfied that every liability incurred under the Act by the licensee has ceased and each of the conditions of the licence has been complied with.
- (b) Licensee agrees and undertakes that the security agreed on in paragraph 1(a) shall only be utilised as security for the fulfilment of the obligations of licensee and that it shall not under any circumstances be utilised by any other clearing agent.
2. 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–
 - (a) understands that its rights to conduct the business of a clearing agent is 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;
 - (b) is aware of the civil and criminal regulatory consequences of non-compliance with such laws and procedures and the provisions of this agreement.

- (c)
 - (i) Licensee is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his/her delegated officers to inspect for the purposes of the Act the books, accounts, documents and other records of the business in respect of which the licence is issued, including such records in respect of individual clients or specific transactions conducted for any principal as well as the banking accounts and records relating to the business conducted under the licence.
 - (ii) Licensee hereby agrees to and authorises the inspection of such books and documents and business banking accounts as the Commissioner and the delegated officers may require.
- (d) Licensee is aware of its obligations and undertakes to advise the Commissioner for the purposes of section 60(2) of the Act, whenever the licensee or any employee of the licensee—
 - (i) has contravened or failed to comply with the provisions of the Act;
 - (ii) has failed to comply with any condition or requirement of this agreement;
 - (iii) is convicted of any offence under the Act;
 - (iv) is convicted of any offence involving dishonesty;
 - (v) is sequestrated or liquidated;
 - (vi) fails to comply with the qualification requirement set out in the rules; or
 - (vii) ceases to carry on the business of a clearing agent in the area of control of the Controller where he is licensed,

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.

- (e) Licensee in addition undertakes:
 - (i) to keep on the business premises books, accounts, documents and other records relating to the transactions of the business comprising, where applicable, at least—
 - (aa) in the case of imported goods, copies of the relative import bills of entry, transport documents, suppliers invoices, packing lists, bank stamped invoices, payment advices and other documents required in terms of section 39 of the Act;
 - (bb) in the case of excisable and fuel levy goods not being distillate fuel referred to in subparagraph (cc), books, accounts and documents as the Controller may require;

- (cc) in the case of distillate fuel on which a refund of fuel levy is granted in terms of item 640.03 of Schedule No. 6, the documents specified in Note 14 to item 640.03;
- (dd) in the case of exported goods, copies of the relative export bills of entry, invoices and other transport documents;
- (ee) in the case of goods subject to rules of origin such records as are prescribed in the rules for sections 46, 46A and 49;
- (ff) every written instruction given for purposes of the Act by any principal;
- (gg) books, accounts and documents relating to the removal of goods in bond; and
- (hh) to keep any other books, accounts, documents and other records which may be required in terms of any rule relating to any business transacted as a clearing agent under the provisions of the Act;
- (ii) notwithstanding any other provisions in the Act or the rules thereto, to keep such books, accounts, documents or other records available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such document was created, lodged or required in respect of any customs and excise procedure
- (iii) to answer and to ensure that any employee answers, fully and truthfully any questions of the Commissioner or an officer relating to 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 that—
 - (aa) the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed in accordance with the instructions of its principal and comply with the provisions of the Act;
 - (bb) every person in the employ of the licensee and engaged in the business of clearing agent 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;
 - (cc) the Commissioner is advised as soon as it may come to the knowledge of the licensee or any person in the employ of the licensee that any principal of the licensee has failed to comply with the provisions of the Act and of any steps the licensee took to prevent such non-compliance.
- 3. Licensee is aware of the obligation at all times to disclose the name, address and such other particulars as may be required by the Act of the principal on whose behalf licensee transacts customs and excise business and accepts that where such particulars are not so disclosed in circumstances where it is required to be disclosed, licensee shall be liable for the fulfilment of the obligations imposed on such principal as contemplated in section 99(2).
- 4. Licensee is aware of the prohibition to utilise any security given for purposes of the licence as security for any other clearing agent and specifically undertakes to institute such measures as may be necessary to ensure compliance with this requirement.
- 5. 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 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 clearing agent 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 render a valuable service to such clients.
6. 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.
- 7.(a) The licensee chooses *domicilium citandi et executandi* at:
-
- (b) The Commissioner chooses *domicilium citandi et executandi* at:
-
8. Thus done and signed at: on this
-
-
- Licensee
- Witness
- Thus done and signed at: on this
-
-
- for and on behalf of Commissioner
- Witness"

No. R. 256

1 March 2002

SOUTH AFRICAN REVENUE SERVICE**DETERMINATION OF INTEREST RATE FOR PURPOSES OF PARAGRAPH (a) OF THE DEFINITION OF "OFFICIAL RATE OF INTEREST" IN PARAGRAPH 1 OF THE SEVENTH SCHEDULE TO THE INCOME TAX ACT, 1962**

By virtue of the powers vested in me by paragraph (a) of the definition of "official rate of interest" in paragraph 1 of the Seventh Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby fix the rate of interest contemplated in paragraph (a) of that definition at 11,5 per cent with effect from 1 March 2002.

T A MANUEL
MINISTER OF FINANCE

No. R. 256

1 Maart 2002

SUID-AFRIKAANSE INKOMSTEDIENS**VASSTELLING VAN RENTEKOERS VIR DOELEINDES VAN PARAGRAAF (a) VAN DIE OMSKRYWING VAN "AMPTELIKE RENTEKOERS" IN PARAGRAAF 1 VAN DIE SEWENDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962**

Kragtens die bevoegdheid aan my verleen deur paragraaf (a) van die omskrywing van "amptelike rentekoers" in paragraaf 1 van die Sewende Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), stel ek, Trevor Andrew Manuel, Minister van Finansies, hiermee die rentekoers in paragraaf (a) van daardie omskrywing vas teen 11,5 persent met ingang van 1 Maart 2002.

T A MANUEL
MINISTER VAN FINANSIES

No. R. 256

1 Thafamuhwe 2002

NDIVHADZO YA MUVHUSO**TSHUMELO YA MBUELO YA AFURIKA-TSHIPEMBE****U TA PHIMO YA NZWALELO HU TSHI ITELWA PHARA (a) YA THAVHUTSHEDZO YA
“PHIMO YA NZWALELO YA TSHIOFISI” KHA PHARA 1 YA SHEDULU YA VHUSUMBE
(7) YA MUTHEZO WA MUTHELO WA MBUELO, 1962**

Nga maanda e nda ambadzwa nga phara (a) ya thavhutshedzo ya “phimo ya nzwalelo ya tshiofisi” kha phara 1 ya Shedulu ya vhusumbe ya Mulayo wa Muthelo wa Mbuelo, 1962 (Mulayo 58 wa 1962), Nne, Trevor Andrew Manuel, Minisita wa Gwama, ndi vhea phimo ya nzwalelo yo lavhelelwaho kha phara (a), ya thavhutshedzo kha 11.5 tshadana ine ya tea u shuma u bva nga 1 Thafamuhwe 2002.

T A MANUEL
MINISITA WA GWAMA

No. R. 256

1 Ndasa 2002

INOTHISI KAHULUMENI**UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA****UKUBEKA IZINGA LENZALO NGENHLOSO YESIGABA (a) WENCASISO “IZINGA
LENZALO ELISEMTHETHWENI” KUSIGABA 1 WESHEDULI YESIKHOMBISA
YOMTHETHO OPHATHELENE NENTELA YEMIVUZO KA 1962.**

Ngokwamandla enginikezwe wona kusigaba (a) wencasiso “izinga lenzalo elisemthethweni” kusigaba 1 weSheduli yeSikhombisa yoMthetho ophathelene neNtela yemiVuzo ka 1962 (Umthetho 58 ka 1962), Mina Trevor Andrew Manuel, uNgqongqoshe wezeziMali, ngibeka izinga lenzuzo elihlosiwe kusigaba (a) waleyoncasiso libe ngu- 11,5 phesenti kusukela mhla ka 1 Ndasa 2002.

TA MANUEL
UNGQONGQOSHE WEZEZIMALI

No. R. 257

1 March 2002

SOUTH AFRICAN REVENUE SERVICE
CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/38)

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.

P J GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the insertion after the rules for section 64C of the following:

"RULES FOR SECTION 64D OF THE ACT

64D.00A

Any person who may have removed goods in bond under the provisions of section 18 or exported goods under the provisions of section 18A before 1 March 2002 is exempt from licensing as a remover of goods in bond as contemplated in section 64D when removing in bond or exporting any such goods under section 18 or 18A, as the case may be, until 15 May 2002."

No. R. 257

1 Maart 2002

SUID-AFRIKAANSE INKOMSTEDIENS

DOEANE- EN AKSYNSWET, 1964
WYSIGING VAN REËLS (NO. DAR/38)

Kragtens artikel 120 van die Doeane en Aksynswet, 1964 word die reëls wat in Goevermentskennisgewing R1874 van 8 Desember 1995 afgekondig is, gewysig in die mate wat in die Bylae hierby uiteengesit word.

P J GORDHAN
KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS

BYLAE

Deur die volgende reël na die reëls vir artikel 64C in te voeg:

"REËLS VIR ARTIKEL 64D VAN DIE WET

64D.00A

Iemand wat kragtens die bepalings van artikel 18 goedere onder waarborg kan verwyder of goedere kragtens die bepalings van artikel 18A goedere kon uitvoer, word tot 15 Mei 2002 vrygestel om as 'n verwyderaar van goedere onder waarborg soos beoog in artikel 64D te lisensieer wanneer enige sodanige goedere kragtens artikel 18 of 18A, na gelang van die geval, onder waarborg verwyder word of uitgevoer word."

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