

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES

Under sections 49 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 1 January 2021**.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Insertion of rule 49F

The following rule is hereby inserted after rule 49E:

“Agreement Establishing the African Continental Free Trade Area (AfCFTA) and its Protocols, Annexes and Appendices which shall form an integral part thereof. Part F of the Schedule to General Notes to Part 1 of Schedule No.1: Annex II: Rules of Origin”

- 49F.01 (a) The rules numbered 49F are rules contemplated in section 49(6)(b) in respect of the Member States of the AU that have ratified or acceded to the AfCFTA Agreement and apply with due regard to Article 19 read with Article 5(f) of the Agreement.
- (b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49F.01(5), the number in brackets refers to the Article number or numbers of Annex 2 entitled “rules of origin” and methods of administrative cooperation” of the Agreement to which the rule relates.
- (c) Any expression used in these rules with reference to the Annex or the Agreement shall, unless the context otherwise indicates, have the meaning assigned thereto in the Annex or provisions of the Act relating to such Annex or in the said Agreement or in the Notes to Part F of the Schedule to the General Notes to Schedule No. 1.
- (d) The expression–
- (i) “AfCFTA” means the African Continental Free Trade Area;
 - (ii) “Agreement” means the Agreement Establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof;
 - (iii) “Annex” means Annex 2 on rules of origin;
 - (iv) “Article” refers to the specified numbered article of the Annex;
 - (v) “AU” means the African Union;
 - (vi) “goods” as used in these rules means, depending on the context, _____
“goods” or “products” or “materials” as defined in the Annex;
 - (vii) “State Party” means a Member State that has ratified or acceded to this Agreement and for which the Agreement is in force.
- (e) (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)(b)(vi) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function;
- (ii) For the purposes of subparagraph (i) the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed

on customs authorities in the Protocol or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of this Annex.

(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A -

(i) every exporter and producer of goods to be exported to any of the African Continental Free Trade Area shall be registered in accordance with rule 59A.01(b)(i) and rule 59A.01A(b)(i)(bb) respectively and in the case of-

(aa) an exporter, Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted; or

(bb) a producer, Annexure DA 185.4A7 must be submitted;

and

(ii) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.

ANNEX 2

PART I - DEFINITIONS

49F.02(1) Article 1 - Definitions

No rule

PART II – PURPOSE, OBJECTIVES AND CONFERRING CRITERIA

49F.03(2) Article 2 - Purpose

No rule

49F.04(3) Article 3 – Objectives

No rule

49F.05 (4) Article 4 – Origin conferring criteria

Whenever originating status is conferred for any qualifying product, such product shall have been wholly obtained from the State Party

as contemplated in Article 5 or has undergone substantial transformation in that State Party as contemplated in Article 6.

49F.06 (5) Article 5 - Wholly obtained products

Goods wholly obtained must be so declared on a Certificate of Origin or any origin declaration and any entry for export.

49F.07 (6), (7) Article 6 - Sufficiently worked or processed products

Goods sufficiently worked or processed must be so declared on a Certificate of Origin or any origin declaration and any entry for export.

Article 7 - Working or processing not conferring origin

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out in the State Party in order to distinguish or prove the operations for the purposes of Article 6 and 7.

49F.08 (8) Article 8 – Cumulation of origin within AfCFTA

Whenever originating status is claimed for any product in which raw materials and semi-finished goods underwent working or processing in the AfCFTA, the exporter shall, in addition to any other documentation that may be elsewhere specified in the Annex or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for cumulation of origin within the AfCFTA as contemplated in Article 8.

49F.09 (9) Article 9 – Goods produced under special economic arrangement or zones

(a) Whenever goods are produced in the special economic arrangement or zone, originating status shall only be conferred on condition they satisfy the conditions of the rules of the Annex, provisions of Article 23.2 of the Protocol on Trade in Goods.

(b) A new movement certificate shall be issued for products originating from the AfCFTA and imported into the special economic arrangement or zone after undergoing processing or transformation in accordance with the Annex.

49F.10 (10) Article 10 - Unit of qualification

No rule.

49F.11 (11) Article 11 – Treatment of packing

(a) Where in accordance with General Rule 5 of the Harmonized System packing is included with the goods for classification purposes or it is included in the dutiable mass as contemplated in Note D of the General Notes to Schedule No. 1, it shall be included for the purposes of determining origin in terms of this Rule.

(b) Containers defined in section 1(2) of the Act or other imported containers, as the case may be:

- (i) shall be subject to the provisions of section 38;
- (ii) may be entered under heading 86.09 of Part 1 of Schedule No. 1 if classifiable thereunder;
- (iii) may be entered under item 480.05 of Schedule No. 4 on compliance with the provisions of the item.

49F.12 (12) Article 12 – Separation of materials

For the purpose of Article 12, until the conditions agreed upon by the Sub-Committee envisaged in paragraph 2 of the Article are available and have been enacted into law as contemplated in section 49(9), any person who produces goods for export to a State Party and who intends introducing an appropriate accounting system to replace the separation of originating and non-originating materials shall comply with the following conditions:

(a) Application shall be made to the Controller in writing;

(b) such person must produce proof

- (i) that he/she exports the manufactured goods to any State Party;
- (ii) of the impracticability of physical separation of the goods; and
- (iii) of the identity and interchange ability of the originating and non-originating materials concerned which means that the originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics, and cannot be

distinguished from one another for origin purposes when incorporated into the finished product on account of any markings or other identification thereon.

(c) The introduction of an accounting system in circumstances contemplated in Article 12 is subject to the following conditions

:-

(i) be adequate to ensure that no more goods are deemed to originate in the Republic than would have been the case if the producer had been able to physically separate the materials;

(ii) make a clear distinction between originating materials and non-originating materials acquired and / or left in stock; and

(iii) show that the manufacturer's stocks of originating materials exceeded the non-originating materials at the end of the accounting period which should date back 12 months from the time of any export, or delivery for export to, an exporter.

49F.13 (13) Article 13 - Accessories, spare parts and tools
No rule.

49F.14 (14) Article 14 - Sets
Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purpose of application of this Article.

49F.15 (15) Article 15 - Neutral elements
No rule.

49F.16 (16) Article 16 - Principle of territoriality
(a) For the purposes of this Article "total added value" means all costs outside the State Parties including the value of the materials incorporated there.
(b) Whenever originating status is claimed for re-imported goods entered in terms of item 409.00 for which the materials were wholly obtained in the State Party or have undergone working or processing beyond the operations referred to in Article 7 prior to

being exported, the exporter shall, in addition to any other documentation that may be elsewhere specified in this Protocol or in these rules keep, available for inspection all appropriate records to prove compliance with the conditions for the principle of territoriality as contemplated in Article 16.

- (c) When an originating product exported from a State Party to a Third Party is reimported it shall be considered as non-originating unless it can be proven that the reimported product:
- (i) is the same as that which was exported; and
 - (ii) has not undergone any operation beyond that which was necessary to preserve it in good condition.

PART III – PROOF OF ORIGIN

49F.17(17) Article 17 – General requirements

- (a) Products originating in a AfCFTA shall benefit from the provisions of the Protocol on Trade in goods upon submission of evidence of either:
- (i) A Certificate of Origin in hard or electronic copy in terms of Appendix I of the Annex;
 - (ii) An origin declaration contemplated in Article 19; or
 - (iii) A suppliers or producers declaration set out in Appendix III of the Annex.
- (b) Originating products that satisfy the provisions of Article 28 shall benefit from the Protocol on Trade in Goods without any proof of origin.
- (c) Any proof of origin shall be valid for a period of (12) months from the date of issue in the exporting State Party and shall be submitted within the same period to the customs authority of the importing State Party.
- (d) Belated proofs of origin may be accepted where failure to submit within the prescribed time frame in paragraph (c) is due to justifiable exceptional circumstances.

49F.18(18) Article 18 – Submission of proof of origin

- (a) Any proof of origin for goods shall be issued and submitted in terms of the requirements of the importing State Party.

- (b) Such proof of origin shall be in any official languages of the AU and translation should be provided when required.

49F.19(19).(20)

Article 19 – Origin declarations

Article 20 – Approved exporter

- (a) Any exporter referred to in Articles 19 and 20 shall–
- (i) ensure that the goods comply with the relevant provisions of origin at the time of export; and
 - (ii) be in possession of the records and documents proving the originating status of the goods exported as contemplated in the rules for Article 21 and 22; and
 - (iii) use serially numbered invoices;
 - (iv) insert a reference number or other particulars on any origin declaration delivery note or another commercial document according to which the goods can be readily identified in such records and documents;
 - (v) describe the goods on such origin declaration and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;
 - (vi) insert on any such document the applicable tariff heading;
 - (vii) indicate clearly on such documents by means of an asterisk and statement goods which are not of preferential origin;
 - (viii) insert on 3 copies of the origin declaration or such other document the declaration, which shall–
 - (aa) be dated and bear the original signature of the exporter if the declaration is not made by an approved exporter;
 - (bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature;

- (cc) in the case of an approved exporter, contain the customs authorisation number:
- (ix) The documents referred to in subparagraph (viii) shall be dealt with by–
- (aa) forwarding one copy of the document on which the declaration is made to the consignee:
- (bb) including with the other export documentation one such copy and a copy of the invoice (if the declaration is not made on the invoice) for retention by the Controller:
- (cc) creating a file for storing a copy of the origin declaration, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.
- (b) Application for approved exporter status must be made in accordance with rule 59A.01(b)(i), and Annexure DA 185.4A2 or the corresponding screen or page of the electronic application must be submitted.
- (c) Any exporter who issues any origin declaration in the circumstances contemplated in Article 19(1)(b) may be prohibited from issuing such declarations if he–
- (i) makes a false declaration concerning the origin or the value of any consignment;
- (ii) does not comply with the requirements of the Protocol or these rules.
- (d) The approved exporter status contemplated in Article 20 may be withdrawn if such exporter–
- (i) makes a false declaration concerning the origin or the value of any consignment;
- (ii) does not comply with the requirements of these rules;
- (iii) fails to notify the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function that–

- (aa) the goods no longer fulfil the required origin conditions (for example, by change of sources of materials);
 - (bb) the need of approval ceases;
 - (cc) the legal identity or address changed.
- (e) If an exporter has been so prohibited from using origin declarations or approved exporter status has been so withdrawn such exporter shall apply for Certificate of Origin in respect of all exports for which originating status is claimed for such time as the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may determine.
- (f) If any origin declaration is made after exportation as contemplated in Article 19(5), the documents reflecting the origin declaration together with copies of the other documents produced at the time of export and the documents proving originating status shall be produced to the Controller or any officer designated to perform such function at the office of the Controller where the goods were entered for export or which is nearest to the post office where the goods were exported.

49F.20(21)

Article 21 – Issuance of Certificate of Origin

- (a) Numbered sets of Certificate of Origin and a duplicate have been printed in accordance with the provisions of the Annex and are available on application from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to any State Party.
- (b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.
- (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.

- (iii) The Certificate of Origin, export bill of entry and supporting documents shall be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the Certificate of Origin.
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the Protocol and a duplicate set, certified by him, has been furnished to the agent.
- (f) The letter of authority shall be submitted together with the completed Certificate of Origin and will be retained by the Controller.
- (g) Completion of a Certificate of Origin or origin declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of this Protocol;
- (h) Certificate of Origin must be completed to be authentic in accordance with the instructions in Article 20, the notes to the certificate and the following requirements:

 - (i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;
 - (ii) the numbered boxes of the Certificate of Origin must be completed as follows:

Box 1

In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08.

Box 2

Insert the name and office of the consignee in the State Party of Destination.

Box 3

To be completed by the issuing authority inserting one or more of the following endorsements where necessary:

- a) “Duplicate” (where application is made for a Duplicate AfCFTA Certificate of Origin)
- b) “Issued Retrospectively” (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)
- c) “Replacement”(where application is made for a Replacement AfCFTA Certificate of Origin)
- d) “Cumulation”

Box 4

Insert particulars of transport details for the vehicle, train, ship, aircraft or other vessel used in removing goods from the last port in the exporting States Party.

Box 5

- a) Enter identifying marks and numbers on the packages against each good being exported.
- b) If the packages are not marked, States “No Marks and Numbers” or “As Addressed”.
- c) For goods in bulk that are not packed, insert “In Bulk”.
- d) The quantity stated must agree with the quantities on the invoice.

e) Where both originating and non-originating goods are packed together, describe only the originating goods and add at the end “Part Contents Only”.

Box 6

Insert serial numbers of invoices, their dates, values and Incoterms, issued for the goods.

Box _____ 7

States the number of type of packaging containing the goods.

Box 8

The goods must be identified by giving a reasonably full commercial description in order for the appropriate HS Code to be determined.

Box 9

Insert the gross weight of the goods that should correspond with the transporters' documents.

Box 10

States an additional statistical measure as may be applicable under the chosen HS Code

Box 11

Enter the six-digit HS Code in respect of each line of goods described in Box 8.

Box 12

Insert the appropriate Origin Criteria Code applicable to the goods being exported.

<u>Origin Criteria</u>	<u>Origin Criteria Description</u>
<u>WP</u>	<u>Wholly produced (Article 5)</u>
<u>SV</u>	<u>Substantial transformation – Material Content (Article 6.1(a))</u>

<u>SM</u>	<u>Substantial transformation – Value Added Content (Article 6.1(b))</u>
<u>SX</u>	<u>Substantial transformation – Change of Tariff Heading (Article 6.1(c))</u>
<u>SP</u>	<u>Substantial transformation – Process Rule (Article 6.1(d))</u>
<u>SC</u>	<u>Substantial transformation – Cumulation and state the States Parties with which Cumulation was used. (Article 8)</u>

Box 13

- a) The exporter, or the authorized representative, must complete all details required for a complete declaration of the correctness of the application for a Certificate of origin.
- b) The signature must not be mechanically reproduced or made with a rubber stamp but can be electronically inserted or replaced with an electronic identifying code in accordance with the national laws of each States Party.

Box 14

This must be filled by the Designated Competent Authority in the country of export. An officer of the authority must print all the details required and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him / her for this purpose and has been circulated to the Customs Administration in all States Parties except where the Certificate is being validated electronically.

Box 15

The Customs Officer at the port of clearance or exit must insert the export document number, date and office of clearance as provided.

General

- (a) The AfCFTA Certificate of Origin shall be rendered invalid if:
- (i) any entered particulars are incorrect and not in accordance with the rules of this Annex;
 - (ii) it contains any erasures or words written over one another;
 - (iii) altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.
- (b) Where applicable quote the designated competent authority's file registration/reference number at the top of the Certificate)
- (c) Draw a horizontal line under the only or final item in Boxes 5 – 12 and rule through the unused space with a Z-shaped line or otherwise cross it through.
- (d) Where the space provided is inadequate please attach an additional page to provide the required details.

49F.22(22)

Article 22 – Supporting documents

- (a) In addition to the documents referred to in the Article and in the rules for Articles 17 to 25 every exporter who completes Certificate of Origin or an origin declaration in respect of goods exported shall, if he is the producer, complete or if he bought in the goods from a producer, obtain and keep a supplier's declaration together with all the supporting documents necessary to prove the originating status of the goods concerned.
- (b) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager responsible for the

administration of the rules of origin section in Head Office.

where–

- (i) different terms apply, for example, CIF price;
 - (ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
 - (iii) goods are invoiced by producers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
 - (iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;
 - (v) any other instances where the invoiced price is not an ex-factory price.
- (c) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of the Protocol.
- (d) A Unique Consignment Reference Number must be generated for each export consignment as required in terms of rule 38.15.

49F.23(23)

Article 23 – Certificate of origin issued retrospectively

- (a) The exporter may only apply for the issue of a Certificate of Origin form after exportation at the office of the Controller where the goods were exported.
- (b) The application shall be in writing, stating fully the reasons for the request and shall be supported by–
 - (i) a completed Certificate of Origin form 1 and its application form of which–
 - (aa) Box 7 shall be endorsed “issued retrospectively”;
 - and
 - (bb) If a Certificate of Origin form has not been issued previously for the goods concerned, the

declaration by the exporter shall include a statement to this effect:

- (ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of the Annex;
 - (iv) full reasons of the circumstances in which a retrospectively issued Certificate of Origin form is required.
- (c) Before such application is considered an officer will first conduct an examination of the importer's file as contemplated in Article 21(3).
- (d) The application for the issue of a Certificate of Origin retrospectively shall be considered by the Controller or any officer.

49F.23(24) Article 24 – Transitional provision for goods in transit or storage

- (a) The provisions of Article 23 may be applied in respect of goods complying with the provisions of Annex 2 which are exported from AfCFTA and either in transit to or in a customs and excise warehouse in the Republic.
- (b) The provisions of section 49(9) shall apply if no proof of origin is available at the time of entry for home consumption of such goods.
- (c) In order to qualify for such benefit a valid retrospectively issued certificate of origin and proof of direct transport shall be submitted to the Controller where the goods have been entered within six (6) months from the date of entry of the AfCFTA Agreement.
- (d) For the purposes of goods exported to a State Party the retrospective issue of certificates of origin may be applied for if supported by–
- (i) proof–
 - (aa) of the originating status of the goods;
 - (bb) that the goods were directly transported;

(cc) were in transit to or in temporary bonded warehouses or in free zones in a State Party on the said date:

(ii) a copy of the bill of entry and other export documentation.

49F.24 (25) Article 25 –Issue of a duplicate Certificate of Origin

(a) The exporter shall furnish to the Controller or any officer designated to perform such function in the Controller's Office when the original Certificate of Origin form was issued–

(i) a written statement giving reasons why a duplicate is required and the number and date of the original Certificate of Origin form;

(ii) a completed Certificate of Origin form and application form reflecting the word "Duplicate" and the number and date of the original form in Box No. 7;

(iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.

(b) The Controller or any officer designated to perform such function in the Controller's Office shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin form was issued.

(c) If the Controller or any officer designated to perform such function in the Controller's Office decides to certify the duplicate Certificate of Origin form, he shall stamp and sign it in the same way as any other Certificate of Origin form but in Box 11 after the word "Date" he shall insert the words "from which this duplicate movement certificate is valid" and thereafter the date of the original Certificate of Origin form.

49F.25(26) Article 26 – Issuance of replacement Certificate of Origin

(a) Any replacement movement certificate(s) may only be issued in respect of goods which have not been delivered for home consumption, have not undergone further processing and are under customs control.

- (b) Application for any replacement movement certificate(s) may be in respect of–
- (i) all or part of a consignment covered by the original Certificate of Origin form or origin declaration; or
 - (ii) a collection of goods covered by several original Certificate of Origin or origin declarations issued in the same country of origin.
- (c) The application must–
- (i) be made in writing to the Controller or any officer designated to perform such function in the Controller’s Office where the goods are under customs control stating the reasons for the application;
 - (ii) be accompanied by a completed Certificate of Origin and application form marked in Appendix 1 with the country of origin and endorsed in Box 3 with the statement “Replacement of Certificate of Origin _____ of (number and date) / origin declaration issued in”(the country in which the Certificate of Origin / origin declaration to be replaced was issued) together with any special statement which appear on the original document;
 - (iii) include a declaration that the goods are the same goods or formed part of the consignment of the goods for which the Certificate of Origin form or the origin declaration was issued;
 - (iv) include the original Certificate of Origin form or the origin declaration.
- (d) The original Certificate of Origin / origin declaration and the application form for replacement Certificate of Origin will be retained by the Controller or any officer designated to perform such function in the Controller’s Office.

49F.26(27) Article 27 - Importation by instalments

- (a) Where any importer requests approval to import goods contemplated in this Article 27 by instalments application shall be in writing and–

- (i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Manager responsible for the administration of the tariff section in Head Office and forward a copy of the application to the Manager responsible for the administration of the rules of origin section in Head Office:
- (ii) in the case of other dismantled or non-assembled products referred to in this Article, the application shall be made to the Manager responsible for the administration of the rules of origin section in Head Office stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.
- (b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49F.27(28) Article 28 - Exemptions from proof of origin

- (a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage. According to the Article the following general conditions apply to the exemption from production of proof of origin in respect of the importations concerned, where—

 - (i) the value of such goods does not exceed the limit of USD 500 in the case of small packages or USD 1200 in the case of goods forming part of travellers' personal luggage;
 - (ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of traveller's personal luggage;
 - (iii) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.
- (b) The provisions apply mutatis mutandis to such goods sent or taken to the State Party.

49F.28 (29) Article 29 – Fairs and exhibitions

In addition to the proof of origin referred to in Article 29(2) the importer must produce on entry of the goods imported–

- (a) an invoice from the exporter in the AfCFTA; State endorsed with the statement “these goods were consigned to you from (name and place of exhibition)”; and
- (b) a statement from–
 - (i) the exporter confirming the particulars specified in Article 29(1)(a) to (d); and
 - (ii) the customs authorities in the country of exhibition stating that the goods–
 - (aa) were consigned by the exporter from the State Party to the exhibition;
 - (bb) were used solely for exhibition or demonstration;
 - (cc) remained under customs control during their stay in the country of exhibition.

49F.29(30) Article 30 – Direct transportation

- (a) “Transported directly” means goods invoiced to an importer in the SACU by an exporter in AfCFTA (or by a person in another country) and transported directly from that country to that importer, arriving in the same ship, aircraft or container on which they were loaded in the State Party.
- (b) The evidence contemplated in paragraph 2 of Article 30 in respect of goods which otherwise qualify for preferential treatment, but which have not been transported directly between a State Party and a SACU State shall be produced to the Controller at the time of entry together with the Certificate of Origin or origin declaration and other documents contemplated in section 39.
- (c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security as contemplated in and subject to the provisions of section 49(9).

(d) Documents providing the facts specified in paragraph 2 of Article 30 may include a declaration by the exporter supported by a statement by the customs authorities of the State Party that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.

49F.30(31) Article 31 - Information and procedure for cumulation purposes

- (a) For the purposes of cumulation as contemplated in Article 31 the exporter of the originating materials shall provide evidence in the form of :
- (i) Certificate of Origin;
 - (ii) An origin declaration; or
 - (iii) Supplier or producers declaration.

49F.31(32) Article 32 - Preservation of records

Documents shall be preserved as provided in rule 101.02.

49F.32(33) Article 33 - Discrepancies and formal errors

- (a) Slight discrepancies in proof of origin documents referred to in Article 33(1) submitted at the time of entry of imported goods may include—
- (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) information valid and accurate but not in correct box;
 - (iv) exporter declaration box not dated;
- (b) Any proof of origin document submitted with slight discrepancies or formal errors as contemplated in this Article may be accepted provided the documents comply with the conditions contemplated in this Article.

PART IV – ADMINISTRATIVE COOPERATION

49F.33(34)

Article 34 – Notifications

No rule

49F.34(35)

Article 35 - Mutual assistance

- (a) The stamp provided for issuing Certificate of Origin forms must be used only for that purpose and only such stamp shall be used for such forms.
- (b) The Manager responsible for the administration of the rules of origin section in Head Office shall be responsible for rendering the assistance contemplated in this Article to the customs administrations of the AfCFTA.

49F.35(36)

Article 36 - Verification of proof of origin

- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the AfCFTA for verification by the Manager responsible for the administration of the rules of origin section in Head Office.
- (b) If any origin administration officer has reasonable doubts about Certificate of Origin form or origin declaration, the originating status of the goods concerned or the fulfilment of the other requirements of the Annex such officer may, unless the Manager responsible for the administration of the rules of origin section in Head Office otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of the European Union on the originating status of the goods.
- (c) If a request is received from the customs authorities in the State Parties, the exporter, supplier or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the Annex.
- (d) The Manager responsible for the administration of the rules of origin section in Head Office shall determine whether or not to

refuse entitlement to preferences in the circumstances contemplated in Article 36(5).

49F.35(37) Article 37 - Penalties

No rule

49F.36(38) Article 38 – Sub-committee on rules of origin

No rule

PART V – FINAL PROVISIONS

49F.37(39) Article 39 – Appendices

No rule

49F.38(40) Dispute settlement

No rule

49F.39(41) Article 41 – Review and amendment

No rule

49F.40(42) Article 42 – Transitional arrangements

No rule”

Substitution of forms

2. Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

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

DA 185.4A2 Registration Client Type 4A2 – Exporter (located or not located in the Republic)

DA 185.4A7 Registration Client Type 4A7 – Producer”



APPLICATION FORM: REGISTRATION/LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

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1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES

1. Where the asterisk (*) appears, delete whichever is not applicable.
2. Indicate with an " X " in the appropriate block(s) whichever is applicable.
3. Complete the annexure listed in container 11 which is relevant to the registration or licensing type applied for.
4. Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.
5. Where security must be furnished, complete and submit annexure DA185.C.
6. An importer, exporter, remover in bond or searcher for wreck not located in the Republic, must also complete and submit annexure DA 185.D, to disclose a registered agent.
7. Complete and submit any prescribed agreement, if applicable.
8. If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on a separate page, which must be attached to form DA185 or the relevant annexure.
9. All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").
10. All Customs and Excise forms are available on the SARS website (www.sars.gov.za) or at any SARS branch office.

2. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed in terms of the Act, please state allocated customs and excise client number

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3. LOCATION OF APPLICANT

Natural person, who is:		Juristic person, that is:	
Located in the RSA:	Yes <input type="checkbox"/> No <input type="checkbox"/>	Located in the RSA:	Yes <input type="checkbox"/> No <input type="checkbox"/>

4. PURPOSE OF APPLICATION

New registration/licence or renewal:	<input type="checkbox"/>	Update of existing information:	<input type="checkbox"/>	Notification of cancellation:	<input type="checkbox"/>
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5. APPLICANT PARTICULARS

Registered name of business (juristic person) or name of natural person:									
Business address: Complex Street name and number:									
Unit Number									
Building name and floor number:									
Suburb/District:								Street code:	
City/Town:								Postal code:	
Postal address:									
Suburb/District:								Postal code:	
City/Town:								Postal code:	
Country									
Business telephone (Including code):	Code: (____)	Tel. (____)	Fax number (Including code):	Code: (____)	Fax. (____)				
Cellular phone number:				Business e-mail address:					
Home telephone number:									

6. SOUTH AFRICAN BANK ACCOUNT DETAILS

Bank account number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Mark if you do not have a South African bank account and are using a South African bank account of a third party		<input type="checkbox"/>																			
Branch Name:											Branch No:										
Bank Name:											Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:	<input type="checkbox"/>					
Account holder name:																					

7. SARS TAXPAYER REFERENCE NUMBERS (if applicable)																																						
i. VAT Registration Number:	4																			ii. Income Tax Reference Number:																		
iii. PAYE Reference Number:	7																			iv. SDL Reference Number:	L																	
v. UIF Reference Number:	U																																					

8. NATURE OF ENTITY																			
Company		Close corporation		Trust		Sole proprietor / natural person		Partnership											
Co-operative		Organ of state						Any other juristic person											
Registration number of juristic person, where registration is a requirement for such entity																			

9. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS																								
i. Initials:						First name/s:																		
Surname:																								
Designation or capacity:																								
Citizenship:																								
ID Type:																								
ID / Passport no:																				Passport country (e.g. South Africa = ZAF)				
ii. Initials:						First name/s:																		
Surname:																								
Designation or capacity:																								
Citizenship:																								
ID Type:																								
ID / Passport No:																				Passport country (e.g. South Africa = ZAF)				
iii. Initials:						First name/s:																		
Surname:																								
Designation or capacity:																								
Citizenship:																								
ID Type:																								
ID / Passport No:																				Passport country (e.g. South Africa = ZAF)				

10. AUTHORISED OFFICER									
Initials:						First name/s:			
Surname:									
Telephone (including code):		Code: (____)	Tel. (_____)			Fax number (Including code):		Code: (____)	Fax. (_____)
E-mail address:							Cellular phone number:		(_____)

Public Officer:	<input type="checkbox"/>	Curator/Trustee:	<input type="checkbox"/>	Partner:	<input type="checkbox"/>	Accounting officer / Treasurer / Financial Officer:	<input type="checkbox"/>	Other, please specify:	
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Duly authorised to act on behalf of juristic entity by –

*a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or

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

* being a person having the management of any other juristic person(please state name); or

* being a delegated officer of an organ of State,

hereby apply on behalf of the applicant for registration* / licensing*.

11. REGISTRATION OR LICENSE TYPES AND RELEVANT ANNEXURES

Annexure	Registration	Tick box	Annexure	Licensing	Tick box
DA 185 4A1	Importer (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B1	Special Manufacturing Warehouse – (Section 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B2	Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR and AfCFTA (Located/ not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E and 49F)	<input type="checkbox"/>	DA 185 4B3	Storage Warehouse (Section 19 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section A) & Form DA 46A1.02	Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02)	<input type="checkbox"/>	DA 185 4B4	Special Storage Warehouse (Sections 19A and 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section B) & Form DA 49A.02	Approved Exporter – SADC-EPA, SACU/EFTA or AfCFTA (Located/ not located in the Republic) – (rules 49A.20 (24), (25), 49D.18(19)(22) and 49F.19(19),(20))	<input type="checkbox"/>	DA 185 4B5	Clearing Agent – (Section 64B and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section C) & Form DA 46A.01	Exporter for GSP (various countries) (Located/ not located in the Republic)– (relevant rules for section 46A)	<input type="checkbox"/>	DA 185 4B6	Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)	<input type="checkbox"/>
DA 185 4A3	Rebate User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto)	<input type="checkbox"/>	DA 185 4B7	Distributor of Fuel – (Section 64F and the rules thereto)	<input type="checkbox"/>
DA 185 4A4 & DA46A1.03	Manufacturer – (Section 46)	<input type="checkbox"/>	DA 185 4B8	Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)	<input type="checkbox"/>
DA 185 4A5	Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3)	<input type="checkbox"/>	DA 185 4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A6	Electronic User – (Section 101A and the rules thereto)	<input type="checkbox"/>	DA 185 4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A7 & Form DA 46A.02	Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA, and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 46A2.18)	<input type="checkbox"/>	DA 185 4B11	Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)	<input type="checkbox"/>
DA 185 4A8	Commercial manufacturer of biofuel – (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	<input type="checkbox"/>
DA 185 4A9	Non-commercial manufacturer of biofuel – (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	<input type="checkbox"/>

DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	<input type="checkbox"/>	DA 185 4B14	Degrouping depot (Section 64G and rules thereto)	<input type="checkbox"/>
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)	<input type="checkbox"/>	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (rule 54FA.04)	<input type="checkbox"/>	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	<input type="checkbox"/>
DA 185 4A13	Registered Agent (rule 59A.01A)	<input type="checkbox"/>			
DA 185 4A14	Registered Still (rule 63.04)	<input type="checkbox"/>			
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)	<input type="checkbox"/>			
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)	<input type="checkbox"/>			
DA 185.4A17	Tobacco leaf dealer	<input type="checkbox"/>			

DA 185 C	Security Particulars	<input type="checkbox"/>
DA 185 D	Disclosure of registered agent by importer, exporter, or remover of goods in bond or searcher for wreck not located in the Republic (rule 59A.01A(b)(iii) and Section 64D.01)	<input type="checkbox"/>

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-

(a) Has contravened or failed to comply with the provisions of the Act	Yes:		No:	
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence*	Yes:		No:	
(c) Has been convicted of any offence under the Act	Yes:		No:	
(d) Has been convicted of any offence involving fraud or dishonesty	Yes:		No:	
(e) 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 licensing or for any other purpose under the Act	Yes:		No:	
(f) Has been declared insolvent or in liquidation	Yes:		No:	

Note:

- If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application.
- Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached to the application.

13. INFORMATION REGARDING TAX COMPLIANCE

Indicate whether the applicant -

(a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-				
(i) taxes	Yes:		No:	
(ii) interest	Yes:		No:	
(iii) penalties	Yes:		No:	

(iv) other amounts	Yes:		No:	
(b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law	Yes:		No:	

14. DOCUMENTS IN SUPPORT OF APPLICATION

An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the customs authority on request:

(a) A document confirming the banking details of the bank account referred to in box 6, which can be –

(i) A bank certified original bank statement or a legible bank certified copy of an original bank statement;

(ii) a bank certified auto bank statement; or

(iii) an original letter from the bank on an official bank letterhead;

(b) the original or a certified copy of—

(i) a municipal account or fixed line telephone account issued to the applicant to confirm the applicant’s physical address, if the applicant is located in the Republic; and

(ii) a telephone account issued to the applicant to confirm the applicant’s telephone contact details;

(c) if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the laws of the Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the laws of the Republic or that other country;

(d) a certified copy of the identification document or passport proving identity and citizenship—

(i) if the applicant is an individual, of the applicant;

(ii) if the applicant is a juristic entity, of the directors, members, partners, trustees, administrator, chairperson, manager, as the case may be, of the applicant; and

(iii) the authorised officer of the applicant, if not already provided under (ii);

(e) a certified copy of the court order in the case of the applicant being an emancipated minor;

(f) if the applicant applies for registration as an agent for a non-local licensee or registered person, a certified copy of the agency contract between the applicant and the non-local licensee or registered person;

(g) a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant;

(h) if applicable, documents evidencing that the applicant has in place—

(i) an information security policy and security procedures or mechanisms to protect the applicant’s electronic systems from unauthorised access; and

(ii) procedures and back-up capabilities to protect it against the loss of information; and

(i) any other document as the Commissioner may require for purposes of the application or for purposes of an update of information already submitted.

15. DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON

I hereby-

(a) declare that the particulars in the application and all annexures are true and correct; and

(b) undertake to-

(i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and

(ii) comply with customs and excise laws and procedures.

_____ (Initials and surname) _____ (Status / Capacity, e.g. Director)

_____ (Signature) _____ (Date & Place)

16. FOR OFFICIAL USE ONLY

I, _____ Team Member, Office hereby certify /
 _____ at _____ confirm

Full name and surname *Branch Office name*

that the applicant (or authorised officer) / representative*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport*; and
- Is the person as is reflected on the letter of authority (where applicable).

_____ Team Member: SID _____ Team Member: Signature _____ Date

I, _____ Team Leader, at Office hereby certify /
 _____ Office name confirm

Full name and surname *Office name*

that the applicant / representative*:

- Visited this office in person;
- Is in fact the person reflected on his/her identification document/passport*; and
- Is the person as is reflected on the letter of authority (where applicable).

_____ Team Leader: SID _____ Team Leader: Signature _____ Date

REGISTRATION CLIENT TYPE 4A2 – EXPORTER (LOCATED OR NOT LOCATED IN THE REPUBLIC)
Notes:

- Please ensure that the Disclosure form (DA 185.D) is signed and is attached to this form (if exporter not located in the Republic)
- The following additional forms must be completed:
- For AGOA – form DA 46A1.02 (incorporated as Section A hereto) and/or form DA 46A1.03 (incorporated as Section A in Annexure DA 185.4A4)
 - For application for approved exporter status under SADC-EPA, SACU/EFTA or AfCFTA - form DA 49A.02 (incorporated as Section B hereto)
 - If exporter and producer under GSP - form DA 46A.01 (incorporated as Section C hereto) and form DA 46A.02 (incorporated as Section A in Annexure DA 185.4A7)
 - If exporter and not the producer under GSP – form DA 46A.01 (incorporated as Section C hereto)
 - If exporter and producer under the SADC-EPA, SACU/EFTA, SACU/MERCOSUR or AfCFTA trade agreements or any of the GSP Schemes – Annexure DA 185.4A7 with the form DA 46A.02 (incorporated as Section C thereto)
 - For purposes of Norway, a prior registration on the Registered Exporter System (REX system) is required (<https://customs.ec.europa.eu/rex-pa-ui/#/create-preapplication/>)
 - If a non local exporter, the registered agent must complete and submit the above additional forms applicable to that exporter

1. 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 that stated in container 5 of the application form (DA 185)

Trade name of business:					
Physical address: Complex					
Street name and number:					
Building name and floor number:					
Suburb/District:					
City/Town:					
Street code:					
Web Address:					
Business telephone (Including code):	Code: (____)	Tel. (____)	Fax number (Including code):	Code: (____)	Fax. (.)
Cellular phone number:			Business e-mail address:		

In the case of an exporter located in the Republic:	Self	<input type="checkbox"/>	Clearing agent	<input type="checkbox"/>
In the case of an exporter not located in the Republic:	Registered agent		<input type="checkbox"/>	

2. Please mark the applicable box(es) with an X if any goods are exported under the following:

AGOA	<input type="checkbox"/>
SADC Agreement	<input type="checkbox"/>
SADC-EPA	<input type="checkbox"/>
SACU/EFTA	<input type="checkbox"/>
SACU/MERCOSUR	<input type="checkbox"/>
AfCFTA	<input type="checkbox"/>
Approved Exporter - SADC-EPA, SACU/EFT or AfCFTA	<input type="checkbox"/>
GSP:	
Norway	<input type="checkbox"/>
Russia	<input type="checkbox"/>
Turkey	<input type="checkbox"/>

SECTION A
(of form DA 185.4A2)
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 Client 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: _____ Business address: Complex _____ Unit number: _____ Building name and floor number: _____ Street Code: _____ Postal address: _____ Postal Code: _____ Magisterial District: _____ Business telephone (Including code): () Fax number (Including code): ()		
Cellular phone number: _____	Business e-mail address: _____	
Web address: _____		
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 five years from the date of export and 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/we have reason to believe contains information that is not correct 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 (incorporated in Section A of Annexure DA 185.4A4) must also be completed.		

SECTION B
(of form DA 185.4A2)

Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part, the Free Trade Agreement between EFTA and SACU, African Continental Free Trade Area



APPLICATION FOR APPROVED EXPORTER STATUS IN
TERMS OF ARTICLE 25 OF THE PROTOCOL
(RULE 49A.20(24), (25), ARTICLE 22 OF ANNEXURE V
(RULE 49D.18(19), (22) AND ARTICLE 20 (49F.19(19),(20) OF
ANNEXURE 2

DA 49A.02
Customs Client
Number

**FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF
“ORIGINATING PRODUCTS” AND METHODS OF ADMINISTRATION AND THE FREE TRADE AGREEMENT
BETWEEN EFTA AND SACU**

Note:

To be completed in Triplicate

1. Exporter's Name (*hereinafter referred to as “the exporter”*)

2. Estimated number and value of consignments per annum

3. Description of goods to be exported and 4 digit tariff headings

4. Specify how the goods to be exported meet the necessary conditions of origin

5. Are you the manufacturer of the goods? If yes, briefly describe the manufacturing process

6. Do you hold evidence that the goods comply with origin criteria? Please submit with the application

7. Country of destination

8. The following means of identification of the exporter for the purposes of paragraph 9(a) is proposed:

9. If approved exporter status is granted, the exporter undertakes to –
 - (a) *accept full responsibility for any origin declaration which identifies the exporter as if it has been signed in manuscript;*
 - (b) *submit a copy of the required document with the origin declaration and authorisation number endorsed thereon together with the other export documentation to the Controller and comply with rule 49A.20(24), (25), rule 49D.18(19), (22) or rule 49F.19(19), (20) if the origin declaration is made after exportation;*
 - (c) *state proper references or other particulars on the invoice whereby the goods exported can be readily traced in the exporter's records;*
 - (d) *keep proper records to verify the originating status of the goods as required by the said Protocol and the rules;*
 - (e) *comply with any conditions or obligations imposed by the Manager responsible for the administration of the rules of origin section in Head Office;*
 - (f) *inform the Manager responsible for the administration of the rules of origin section in Head Office of any change in legal identity or any matter affecting the originating status of goods exported;*
 - (g) *apply before export for approval if any goods not specified in this application will be exported or exportation of any goods will be discontinued;*
 - (h) *ensure that the goods concerned comply with the relevant provisions of origin; and*
 - (i) *otherwise comply fully with the requirements of rule 49A.20(24), (25), rule 49D.18(19),(22) or rule 49F.19(19), (20).*

I declare that –

- I am duly authorised to sign the application;
- the information furnished herein is true and correct; and
- the goods described herein are of South African origin in accordance with the provisions of Protocol 1 or Annex V referred to in the heading of this form.

.....

(Signed on behalf of the exporter) (Title)

.....

(Name in block letters) (Status of signatory to the application)

(Date)

Please confirm who will sign preference documentation. In case of doubt or difficulty, please contact the Officer: Origin Administration _____, where the completed application should be submitted.

Return address:

_____ Tel. No.: _____

_____ Email Address _____

FOR OFFICIAL USE ONLY:

*Approved / Not Approved (*Delete which is not applicable)

Reasons if not approved:

Customs Authorisation Number: _____(49A.20(24), (25), rule 49D.18(19),(22) or rule 49F.19(19), (20)

(Signed: Officer: Origin Administration) (Date)



SECTION C
(of form DA 185.4A2)
Generalised System of Preferences (GSP)

DA 46A.01

Exporter's Application for Registration for the purposes of the GSP
(in accordance with the requirements of section 46A(6) of the Customs and
Excise Act, 91 of 1964 and the relevant rules for section 46A)

Customs Client
Number

Notes:

- Mark the applicable box(es) with an X
- The DA 185 should be completed for registration purposes with the South African Revenue Service (SARS)
- If the exporter is also the producer, the DA 46A.02 (incorporated as Section A in Annexure DA 185.4A7) should also be completed

Goods produced for export to Norway, Russia or Turkey
for the purposes of obtaining preferential tariff treatment as contemplated in the relevant enactments

Countries granting GSP Preferences
 (Mark applicable boxes with an X)

Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>
---------------	--------------------------	---------------	--------------------------	---------------	--------------------------

Business / Person Particulars:

Registered name of business or name of applicant			
Business address: Street name and number			
Suburb/District			Street code
Postal address			
Suburb/District			Postal code
Business telephone (including code)			Fax number
Cellular phone number	Business e-mail address		
Web address			

General Declaration:

I/we the undersigned undertake to –

- (a) maintain and keep complete books, accounts and other documents (as specified in the rules) 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 five years from the date of export and make such books, accounts and other documents available at the request of any officer of the SARS;
- (b) ensure compliance with the provisions of origin contained in the enactments of the country contemplated in the rules governing the preferential treatment of goods exported to(insert country granting the preferential treatment);
- (c) cooperate with the 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 these purposes and de-register when exports cease;
- (e) ensure that I/we are fully conversant with the requirements of the relevant enactments as well as the provisions of the Customs and Excise Act and rules;
- (f) ensure the correctness of the information furnished on the Certificate of Origin Form A or the statement on origin for GSP exports to Norway;
- (g) notify all persons in writing to whom a Certificate of Origin or the statement on origin for GSP exports to Norway; was given which I / we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.

I hereby-

- (a) declare that the particulars in the application and all annexures and supporting documents are true and correct; and
- (b) undertake to-
 - (i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application;
 - and
 - (ii) comply with customs and excise laws and procedures.

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



REGISTRATION CLIENT TYPE 4A7 – PRODUCER

Notes:

- If producer and exporter under SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR or AfCFTA Trade Agreements, or any of the GSPs, please also complete Annexure DA 185.4A2 and form DA 46A.01 (incorporated as Section C thereof); as well as form DA 46A.02 (incorporated as Section A hereto).
- If producer and not the exporter under any of the GSPs please complete the DA 46A.02 incorporated as Section A hereto.
- If applying for approved exporter status under the SADC-EPA, SACU/EFTA or AfCFTA, please also complete the DA 185.4A2 and form DA 49A.02 (incorporated as Section B thereto).

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 container 5 of the application form (DA 185)

Trade name of business:	
Business address: Complex	
Street name and number:	
Unit number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

Please mark the applicable box(es) with an **X** if any goods are exported under the following:

SADC	<input type="checkbox"/>
SADC-EPA	<input type="checkbox"/>
SACU/EFTA	<input type="checkbox"/>
SACU/MERCOSUR	<input type="checkbox"/>
AfCFTA	<input type="checkbox"/>
GSP: Norway <input type="checkbox"/>	Russia <input type="checkbox"/>
	Turkey <input type="checkbox"/>

Continues overleaf



SECTION A
(of form DA 185.4A7)
Generalised System of Preferences
(GSP)

DA 46A.02

Producer's Application for Registration for the purposes of the GSP
(in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 and the rules thereto)

Customs Client Number

Notes:

- If the producer is also the exporter, the DA 46A.01 (incorporated as Section C in Annexure DA 185.4A2) must also be completed

Goods produced for export to Norway, Russia or Turkey
for the purposes of obtaining preferential tariff treatment as contemplated in the relevant enactments

Countries granting GSP Preferences
(Mark applicable box(es) with X)

Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>
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Business / Person Particulars:

Registered name of business or name of applicant			
Business address: street name and number			
Suburb & city			Street code
Postal address			
Suburb & city			Postal code
Business telephone number (including code)			Fax number (including code)
Business e-mail address			
Web address			

General Declaration:

I/we the undersigned undertake to –

- maintain and keep complete books, accounts and other documents (as specified in the rules) relating to the originating status, importation, production and exportation of the goods produced for five years from the date of production or export or sale to an exporter and make such books, accounts and other documents available at the request of any officer of the SARS;
- ensure compliance with the provisions of origin of the country governing the preferential treatment of goods exported to (insert country granting the preferential treatment) as contained in the enactments contemplated in the rules;
- cooperate with the 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;
- register with SARS before production begins and de-register when production is closed or ceases;
- ensure that I / we are fully conversant with the requirements of the relevant enactments as well as the provisions of the Customs and Excise Act and rules;
- ensure the correctness of the information furnished on the Certificate of Origin Form A or the statement on origin for GSP exports to Norway;
- notify all persons in writing to whom a Certificate of Origin or the statement on origin for GSP exports to Norway; was given which I / we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.

I hereby-

- declare that the particulars in the application and all annexures and supporting documents are true and correct; and
- undertake to-
 - inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and
 - comply with customs and excise laws and procedures.

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