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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. R. 359

23 April 2021

AGRICULTURAL PRODUCT STANDARDS ACT, 1990 (ACT No. 119 OF 1990)

REGULATIONS REGARDING DEPARTMENTAL FEES: AMENDMENT

The Minister of Agriculture, Land Reform and Rural Development has, under section 15 of the Agricultural Product Standards Act, 1990 (Act No. 119 of 1990) -

- (a) made the regulations in the Schedule; and
- (b) determined that the said regulations shall come into operation on 1 April 2021.

SCHEDULE

Definition

1. In this Schedule "the Regulations" means the Regulations published by Government Notice No. R. 1259 of 27 September 2019, as amended by Government Notice No. R. 179 of 21 February 2020.

Substitution of Tables 1,2,3,4 and 5 in the Regulations

2. The Regulations are hereby amended by substituting Tables 1,2,3,4 and 5 with the following Tables respectively:

TABLE 1

ANALYSIS, INSPECTION AND AUDIT FEES (LOCAL AND IMPORT) [Reg. 2]

Function 1	Fees payable 2
1. Quality control analysis	
Determination of:	
(a) Moisture in dried fruits	R 275.00 per sample
(b) Total solids in bread	R 21.00 per sample
(c) Total acidity and Brix in fruit juices	R 158.00 per sample
(d) % ash in honey	R 53.00 per sample
(e) Lund in honey	R 82.00 per sample
(f) Moisture in honey	R 70.00 per sample
(g) HMF (hydroxy-methylfurfural) in honey	R 115.00 per sample
(h) Total acidity in honey	R 255.00 per sample
(i) Free acid in honey	R 160.00 per sample
(j) Specific rotation in honey	R 172.00 per sample
(k) % acid in vinegar	R 373.00 per sample
(l) Oxidation value in vinegar	R 560.00 per sample
(m) Sulphur dioxide in dried fruits	R 141.00 per sample

Function 1	Fees payable 2
(n) Fat in food and separable dressing	R 318.00 per sample
(o) Fat in milk	R 243.00 per sample
(p) Fat in cheese and processed cheese	R 359.00 per sample
(q) Fat in dried milk	R 222.00 per sample
(r) Salt in butter	R 97.00 per sample
(s) Fat in cream	R 227.00 per sample
(t) Fat in skimmed milk, whey and buttermilk	R 252.00 per sample
(u) Fat in evaporated milk and sweetened condensed milk	R 220.00 per sample
(v) Fat in butter-oil	R 104.00 per sample
(w) Moisture in butter	R 86.00 per sample
(x) Fat in butter	R 145.00 per sample
(y) Total solids in cheese and processed cheese	R 230.00 per sample
(z) Total solids in milk, cream and evaporated milk	R 99.00 per sample
(aa) Total solids in yoghurt	R 103.00 per sample
(ab) Total solids in sweetened condensed milk	R 120.00 per sample
(ac) Water in dried milk and dried cream	R 78.00 per sample
(ad) Fat in milk-based edible ices and ice mixes	R 218.00 per sample
(ae) Total solids in ice-cream and milk ice	R 120.00 per sample
(af) Starch in milk powder and compound feeding stuffs	R 57.00 per sample
(ag) Added water, protein and lactose in dairy products using a Lactoscan	R 77.00 per sample
(ah) pH in liquid milk	R 44.00 per sample
2. Inspections	
Local and imported products, including markets	(a) R 240.00 for 30 minutes or portion thereof, including traveling time, spent by each inspector on the inspection concerned (b) R 240.00 for 30 minutes or part thereof, including travelling time, spent by each assistant of an inspector intended in paragraph (a) on the inspection concerned

TABLE 2
ANALYSIS FEES (EXPORT)
[Reg. 3]

Laboratory analysis 1	Fees payable 2
1. Qualitative microbiological analysis	
Determination of:	
(a) E. Coli	R 158.00 per sample
(b) Salmonella	R 158.00 per sample
(c) Total Bacterial Count	R 158.00 per sample
2. Pesticide residue testing	R 722.00 per sample

TABLE 3
FEES FOR COLOUR CHARTS (LOCAL, IMPORT AND EXPORT)
[Reg. 4]

Function 1	Fees payable 2
Illustrated colour charts	(a) R 45.00 per A2 chart (b) R 32.00 per A3 chart (c) R 26.00 per A4 chart (d) R 15.00 per A5 chart

TABLE 4
LOCAL AND IMPORT APPEAL FEES
[Reg. 5]

Function 1	Fees payable 2
Appeal lodged against a decision or direction of the Executive Officer or an assignee	R 2 512.00 per appeal

TABLE 5
EXPORT APPEAL FEES
[Reg. 5]

Function 1	Fees payable 2
Appeal lodged against a decision or direction of the Executive Officer or an assignee	R 2 512.00 per consignment, or per any other appeal

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/54)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.


MR TT MBOWENI
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
670.01	000.00	01.00	09	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes applicable thereto		As determined and approved by the Director-General: Department of International Relations and Co-operation

NO. R. 360

SOUTH AFRICAN REVENUE SERVICE

23 April 2021

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/54)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.


MR TT MBOWENI
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
670.01	000.00	01.00	09	Petrol, distillaatbrandstowwe en bio-diesel gebruik deur diplomate en ander buitelandse verteenwoordigers soos gemeld in items 406.02, 406.03, 406.05 of 406.07 van Bylae Nr. 4, onderhewig aan die voorwaardes van daardie kortingitem en van die Opmerkings van toepassing daarop		Soos bepaal en goedgekeur deur die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking

NO. R. 360

SUID-AFRIKAANSE INKOMSTEDIENS

23 April 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/2/5)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.


 MR TT MBOWENI
 MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 8 in Part 2 of Schedule No. 6 with the following:

8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 7 to rebate item 406.00 of Schedule No. 4 shall *mutatis mutandis* apply to this rebate item.

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
631.00	000.00.00	01.00	09	Excisable goods for use by the diplomatic and other foreign representatives	Full duty	

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/2/5)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.



**MR TT MBOWENI
MINISTER VAN FINANSIES**

BYLAE

Deur Note 8 in Deel 2 van Bylae No. 6 met die volgende te vervang:

8. By die toepassing van kortingitem 631.00 sal die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00 van Bylae Nr. 4 mutatis mutandis op hierdie kortingitem van toepassing wees.

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
631.00	000.00.00	01.00	09	Synsbare goedere vir gebruik van diplomatieke- en ander buitelandse verteenwoordigers	Volle reg	

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1F/15)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1F of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.


MR TT MBOWENI
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 1 in Section F to Part 1 of Schedule No. 6 with the following:

- | | |
|----|---|
| 1. | Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00. |
|----|---|

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.01	Petroleum oils and biodiesel for use by the President					
623.01	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		Full duty
623.01	105.10.17	02.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.01	108.20.40	03.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.01	108.20.50	04.01	73	Other biodiesel		Full duty

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1F/15)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1F van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Julie 2021, in die mate in die Bylae hierby aangetoon.


.....
MINISTER VAN FINANSIES

BYLAE

Deur Note 1 in Afdeling F tot Deel 1 van Bylae No. 6 met die volgende te vervang:

- | | |
|----|--|
| 1. | Items 623.01 en 623.02 is van toepassing op sinsbare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomatieke en ander buitelandse verteenwoordigers in kortingitem 406.02, 406.03 en 406.05 van Bylae No. 4 vermeld, onderworpe aan die vereistes van daardie kortingitem en die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00. |
|----|--|

Deur die skraping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
623.01	Petroleumolies, geklaar vir gebruik deur die President					
623.01	105.10.03	01.01	70	Brandstof, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27		Volle reg
623.01	105.10.17	02.01	70	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27		Volle reg
623.01	108.20.40	03.01	77	Bio-diesel, soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38		Volle reg
623.01	108.20.50	04.01	73	Ander bio-diesel		Volle reg

NO. R. 362

SUID-AFRIKAANSE INKOMSTEDIENS

23 April 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1E/14)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1E of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.


MR TT MBOWENI
MINISTER OF FINANCE

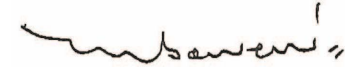
SCHEDULE

By the substitution of Note 1 in Section E to Part 1 of Schedule No. 6 with the following:

1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1E/14)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1E van Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.



MINISTER VAN FINANSIES

BYLAE

Deur Note 1 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:

1. Items 622.05 en 622.07 is van toepassing op synsbare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomatieke en ander buitelandse verteenwoordigers in kortingitem 406.02, 406.03 of 406.05 van Bylae No. 4 vermeld, onderhewig aan die vereistes van daardie kortingitem en die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00.

NO. R. 363

SUID-AFRIKAANSE INKOMSTEDIENS

23 April 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/13)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.


MR TT MBOWENI
MINISTER OF FINANCE


SCHEDULE

By the substitution of Note 1 in Section D to Part 1 of Schedule No. 6 with the following:

1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1D/13)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1D van Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.



**MR TT MBOWENI
MINISTER VAN FINANSIES**

BYLAE

Deur Note 1 in Afdeling D tot Deel 1 van Bylae No. 6 met die volgende te vervang:

1. Item 621.02 is van toepassing op die synsbare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomatieke en ander buitelandse verteenwoordigers in kortingitem 406.02, 406.03 of 406.05 van Bylae Nr. 4 vermeld, onderhewig aan die vereistes van daardie kortingitems en die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00.

NO. R. 364

23 April 2021

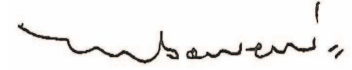
SUID-AFRIKAANSE INKOMSTEDIENS

STAATSKOERANT, 23 APRIL 2021

No. 44473 25

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/12)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.



**MR TT MBOWENI
MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 8 in Schedule No. 6 Part 1 C of the following:

- | |
|---|
| <p>8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise special manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:</p> <ul style="list-style-type: none">(a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 6(a)(i);(b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before other fermented beverages are removed for destruction;(c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and its rules;(d) the destruction is done under customs supervision if required by the Commissioner; and(e) any other requirement as the Commissioner may specify in writing is complied with. |
|---|

By the substitution of Note 1 in Section C to Part 1 of Schedule No. 6 with the following:

- | |
|---|
| <p>1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.</p> |
|---|

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1C/12)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1C van Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.



**MR TT MBOWENI
MINISTER VAN FINANSIES**

BYLAE

Deur Opmerking 8 in Bylae No. 6 Deel 1 C deur die volgende te vervang:

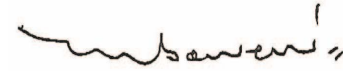
8. 'n Gelisensieërde vervaardiger van goedere in item 620.24 beoog mag, indien omstandighede ontstaan wat die terugstuur van die goedere verhinder na daardie gelisensieërde doeane-en aksyns spesiale vervaardigingspakhuis vir vernietiging soos beoog in daardie item, by die Kommissaris aansoek doen om die goedere te laat vernietig by die vervaardiger se eie verspreidings sentrum of 'n gespesialiseerde vernietigingsaanleg, met dien verstande dat:
- (a) Die verwydering na die goedgekeurde perseel plaasvind binne 'n tydperk van 12 maande voorgeskryf in Opmerking 6(a)(i);
 - (b) die vernietiging en die ligging van sodanige vernietiging versoek word en vooraf goedkeuring van die Kommissaris verkry word alvorens die ander gegiste drankte verwyder word vir vernietiging;
 - (c) die vernietiging sal andersins onderhewig bly aan die voorsienings van item 620.24, die Opmerkings daarby, die Wet en sy reëls;
 - (d) die vernietiging gaan word onder doeane toesig gedoen endien deur die Kommissaris vereis; en
 - (e) daar voldoen word aan enige ander vereiste wat die Kommissaris skriftelik mag bepaal.

Deur Note 1 in Afdeling C tot Deel 1 van Bylae No. 6 met die volgende te vervang:

1. Items 620.01, 620.02 en 620.03 is van toepassing op die sinsbare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomatieke en ander buitelandse verteenwoordigers in item 406.02, 406.03 of 406.05 van Bylae No. 4 vermeld, onderworpe aan die vereistes van daardie items en die voorwaardes van Opmerkings 1 tot 7 by item 406.00.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1B/11)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1B of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.



**MR TT MBOWENI
MINISTER OF FINANCE**

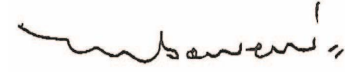
SCHEDULE

By the substitution of Note 1 in Section B to Part 1 of Schedule No. 6 with the following:

1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No.4, subject to the requirements of those rebate items and the provisions on Notes 1 to 7 of rebate item 406.00.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1B/11)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1B van Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.



**MR TT MBOWENI
MINISTER VAN FINANSIES**

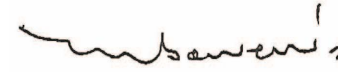
BYLAE

Deur Note 1 in Afdeling B tot Deel 1 van Bylae No. 6 met die volgende te vervang:

1. Items 619.01 (01.01), 619.01 (02.01) en 619.01 (03.01) is van toepassing op die synsbare goedere daarin gespesifiseer, geklaar vir gebruik deur diplomatieke en ander buitelandse verteenwoordigers in kortingitem 406.02, 406.03 of 406.05 van Bylae No. 4 vermeld, onderworpe aan die vereistes van daardie kortingitem en die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1A/10)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1A of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.



**MR TT MBOWENI
MINISTER OF FINANCE**

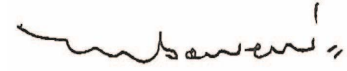
SCHEDULE

By the substitution of Note 1 in Section A to Part 1 of Schedule No. 6 with the following:

- | | |
|---|--|
| 1 | Item 618.01 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to the rebate item 406.00 |
|---|--|

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1A/10)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1A van Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.



**MR TT MBOWENI
MINISTER VAN FINANSIES**

BYLAE

Deur Note 1 in Afdeling A tot Deel 1 van Bylae No. 6 met die volgende te vervang:

1. Item 618.01 is van toepassing op die synsbare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomate en ander buitelandse verteenwoordigers vermeld in kortingsitem 406.02, 406.03 of 406.05 van Bylae No. 4, onderworpe aan die vereistes van daardie kortingitem en die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00.

NO. R. 367

23 April 2021

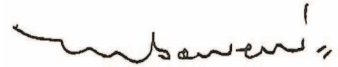
SUID-AFRIKAANSE INKOMSTEDIENS

STAATSKOERANT, 23 APRIL 2021

No. 44473 31

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/376)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended, with effect from 1 July 2021, to the extent set out in the Schedule hereto.



**MR TT MBOWENI
MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.01	GOODS FOR HEADS OF STATE:				
406.01	00.00	01.00	09	Goods for the personal or official use by the President and his family	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	00.00	02.00	05	Alcohol and tobacco products per Mission (Office) for official use: Cigars: 200 Units Spirits/Liquor: 72 Litres Wine: 360 Litres Beer: 1200 (340 ml) Units	Full duty
406.02	00.00	03.00	02	Alcohol and tobacco products per Head of Diplomatic Mission: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 (750ml) bottles Beer: 1 200 (340 ml) units	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	00.00	04.00	04	Alcohol and tobacco products per qualifying diplomatic staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty
406.03	00.00	02.00	07	Alcohol and tobacco products per Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.03	00.00	03.00	01	Alcohol and tobacco products per Head of Mission of Agencies of the United Nations or International Organisations: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.03	00.00	04.00	06	Alcohol and tobacco products per qualifying staff member of the international organisation: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) litres Beer: 600 (340 ml) units	Full duty
406.05	00.00	02.00	00	Alcohol and tobacco products per Consular Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.05	00.00	03.00	05	Alcohol and tobacco products per Head of Consular Mission: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.05	00.00	04.00	09	Alcohol and tobacco products per Qualifying Consular staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty
406.07	00.00	02.00	04	Once-off allowance for alcohol and tobacco products within the first Six Months per Qualifying Administrative/Technical staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty

By the substitution of the following:

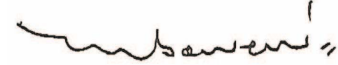
Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES NOTES: 1. The provisions of this rebate item (excluding items 406.03 and 406.04) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001. 2. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means an organisation which the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified as an organisation or institution with which the Republic has concluded a formal agreement, which provides, <i>inter alia</i> , for the granting of such rebate facilities. 3. The provisions of this rebate item may not apply to South African citizens or permanent residents of the Republic unless - (a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; or (b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution. 4. A motor vehicle cleared under rebate of duty in terms of rebate items 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation. 5. The rebate of duty (excluding rebate item 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03, 406.05 and 406.07, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, authorising the quantities referred to in the items hereto as may be determined by the Department of International Relations and Co-operation. 6. The six-month allowance is not transferable to the following six-month period and unused allowances lapse at the end of the six-month period. 7. The onward supply of goods obtained in terms of rebate items 406.02, 406.03, 406.05 or 406.07 is prohibited and may not be purchased for reward or financial gain.				

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS				
406.02	00.00	01.00	00	Goods (excluding alcohol and tobacco products) for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority	Full duty
406.03	GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)				
406.03	00.00	01.00	02	Goods (excluding alcohol and tobacco products) for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority	Full duty
406.05	Goods (excluding alcohol and tobacco products) for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority				
406.05	00.00	01.00	06	Goods (excluding alcohol and tobacco products) for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families	Full duty
406.07	GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS				
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority	Full duty

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/376)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Julie 2021, in die mate in die Bylae hierby aangetoon.



**MR TT MBOWENI
MINISTER VAN FINANSIES**

BYLAE

Deur die skraping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.01	GOEDERE VIR STAATSHOOFDE				
406.01	00.00	01.00	09	Goedere vir die persoonlike of amptelike gebruik deur die Staatspresident en sy gesin	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.02	00.00	02.00	05	Alkohol en tabak produkte per missie (kantoor) vir amptelike gebruik: Sigare: 200 eenhede Spiritus/drinkbare: 72 liters Wyn: 360 liters Bier: 1 200 (340 ml) eenhede	Volle reg
406.02	00.00	03.00	02	Alkohol en tabak produkte per hoof van diplomatieke missie: Sigarette: 11 000 sigarette stokke Roltabak: 3 kg Sigare: 200 eenhede Spiritus/drinkbare: 144 liters Wyn: 360 (750 ml) bottels Bier: 1 200 (340 ml) eenhede	Volle reg
406.02	00.00	04.00	04	Alkohol en tabak produkte per kwalifiserende diplomatieke personeellid: Sigarette: 11 000 sigarette stokke Roltabak: 1,5 kg Sigare: 100 eenhede Spiritus/drinkbare: 72 liters Wyn: 180 (750 ml) bottels Bier: 600 (340 ml) eenhede	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.03	00.00	02.00	07	Alkohol en tabak produkte per missie (kantoor) vir amptelike gebruik: Sigare: 200 eenhede Spiritus/drinkbare: 72 liters Wyn: 360 liters Bier: 1 200 (340 ml) eenhede	Volle reg
406.03	00.00	03.00	01	Alkohol en tabak produkte per hoof van missie van agentskappe van die Vereenigde Nasies of Internasionale organisasies Sigarette: 11 000 sigarette stokke Roltabak: 3 kg Sigare: 200 eenhede Spiritus/drinkbare: 144 liters Wyn: 360 liters Bier: 1 200 (340 ml) eenhede	Volle reg
406.03	00.00	04.00	06	Alkohol en tabak produkte per kwalifiserende personeellid van die Internasionale organisasie: Sigarette: 11 000 sigarette stokke Roltabak: 1,5 kg Sigare: 100 eenhede Spiritus/drinkbare: 72 liters Wyn: 180 (750 ml) bottels Bier: 600 (340 ml) eenhede	Volle reg
406.05	00.00	02.00	00	Alkohol en tabak produkte per konsulêre missie (kantoor) vir amptelike gebruik: Sigare: 200 eenhede Spiritus/drinkbare: 72 liters Wyn: 360 liters Bier: 1 200 (340 ml) eenhede	Volle reg
406.05	00.00	03.00	05	Alkohol en tabak produkte per hoof van konsulêre missie: Sigarette: 11 000 sigarette stokke Roltabak: 3 kg Sigare: 200 eenhede Spiritus/drinkbare: 144 liters Wyn: 360 liters Bier: 1 200 (340 ml) eenhede	Volle reg
406.05	00.00	04.00	09	Alkohol en tabak produkte per kwalifiserende konsulêre personeellid: Sigarette: 11 000 sigarette stokke Roltabak: 1,5 kg Sigare: 100 eenhede Spiritus/drinkbare: 72 liters Wyn: 180 (750 ml) bottels Bier: 600 (340 ml) eenhede	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.07	00.00	02.00	04	Eenmalige toelaag met die goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking vir alkohol en tabak produkte binne die eerste ses maande per kwalifiserende administratiewe/tegniese personeellid Sigarette: 11 000 sigarette stokke Roltabak: 1,5 kg Sigare: 100 eenhede Spiritus/drinkbare: 72 liters Wyn: 180 (750 ml) bottels Bier: 600 (340 ml) eenhede	Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.00				GOEDERE VIR STAATSHOOFDE, DIPLOMATIEKE EN ANDER BUITELANDSE VERTEENWOORDIGERS OPMERKINGS: 1. Die bepaling van hierdie kortingitem (uitgesonderd kortingitems 406.03 en 406.04) sal slegs van toepassing wees indien die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte onder sy of haar beheer gesertifiseer het dat 'n persoon wat op hierdie kortingfasiliteite aanspraak maak, by die Departement van Internasionale Betrekkinge en Samewerking gelys is volgens die register wat bygehou word in ooreenstemming met die voorwaardes van die Wet op Diplomatieke Immunitate en Voorregte, 2001. 2. Vir die doeleindes van kortingitems 406.03 en 406.04, sal 'n organisasie of instelling beteken daardie wat die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n amptenaar onder sy of haar beheer, gesertifiseer is as 'n organisasie of instelling met wie die Republiek 'n formele ooreenkoms aangegaan het wat, onder andere, voorsiening maak vir die toestaan van sodanige vrystelling. 3. Die bepaling van hierdie kortingitem sal nie van toepassing wees op Suid-Afrikaanse burgers of permanente inwoners van die Republiek nie tensy - (a) hulle Suid-Afrikaanse burgers is wat ook burgers is van 'n gebied wat vroeër deel uitgemaak het van die Republiek; of (b) die regering van die Republiek kragtens 'n ooreenkoms met 'n organisasie of instelling onderneem het om kortingfasiliteite toe te staan aan 'n Suid-Afrikaanse burger wat verteenwoordiger, lid, agent, of beampte is van sodanige organisasie of instelling. 4. 'n Motorvoertuig geklaar met korting op reg kragtens kortingitems 406.02, 406.03, 406.04, 406.05 of 406.07, mag nie binne 'n tydperk van 2 jaar na die datum van klaring aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins vervreem word nie: Met dien verstande dat enigeen van voormelde handelinge met sodanige voertuig binne 'n tydperk van 2 jaar na die datum van klaring kragtens hierdie kortingitem sodanige voertuig onderhewig maak aan betaling van reg soos deur die Kommissaris bepaal in oorleg met die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking. 5. Die korting op reg (uitgesonderd kortingitems 406.06 en 406.07) op alkohol en tabak produkte ingevoer of verkry by 'n gelisensieerde spesiale winkel vir diplomate is onderhewig aan goedkeuring van aansoek, gemaak deur persone bedoel in kortingitems 406.02, 406.03, 406.05 en 406.07, op 'n ses (6) maandelikse grondslag (1 Januarie tot 30 Junie en 1 Julie tot 31 Desember) aan die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte onder sy of haar beheer, wat die hoeveelheid waarna in die items hierby verwys word magtig soos deur die Departement van Internasionale Betrekkinge en Samewerking bepaal mag word. 6. Die ses maand toelaag is nie oordraagbaar na die volgende ses maande tydperk nie en ongebruikte toelaes verval op die einde van die ses maand tydperk. 7. Die voorwaartse voorsiening van goedere verkry ingevolge kortingitems 406.02, 406.03, 406.05 en 406.07 word verbied en mag nie gekoop word vir beloning of finansieële gewin nie.	
406.02				GOEDERE INGEVOER OF VERKRY BY 'n GELISENSIEËRDE SPESIALE WINKEL VIR DIPLOMATE VIR DIPLOMATIEKE VERTEENWOORDIGERS VERBONDE AAN DIPLOMATIEKE MISSIES	
406.02	00.00	01.00	00	Goedere (uitgesonderd alkohol en tabak produkte) vir die amptelike gebruik deur 'n diplomatieke missie en goedere vir die persoonlike of amptelike gebruik deur diplomatieke verteenwoordigers verbonde aan 'n diplomatieke missie en lede van hulle gesinne met dien verstande dat die genoemde goedere ingevoer of verkry is by 'n gelisensieerde spesiale winkel vir diplomate in ooreenstemming met goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte onder sy of haar beheer waarmee	Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.03	GOEDERE INGEVOER OF VERKRY BY 'n GELISENSIEËRDE SPESIALE WINKEL VIR DIPLOMATE VIR ANDER GOEDGEKEURDE BUITELANDSE VERTEENWOORDIGERS (UITGESONDERD DAARDIË VAN KORTINGITEM 406.05)				
406.03	00.00	01.00	02	Goedere (uitgesonderd alcohol en tabak produkte) vir die persoonlike of amptelike gebruik deur lede, agente, beamptes, afgevaardigdes of permanente verteenwoordigers van, tot of met 'n organisasie of instelling, en lede van hulle gesinne met dien verstande dat die genoemde goedere ingevoer of verkry is by 'n gelisensieëerde spesiale winkel vir diplomate in ooreenstemming met 'n goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte wat onder sy of haar beheer waarneem	Volle reg
406.05	GOEDERE INGEVOER OF VERKRY BY 'n GELISENSIEËRDE SPESIALE WINKEL VIR DIPLOMATE VIR KONSULÊRE MISSIES, KONSULÊRE VERTEENWOORDIGERS VERBONDE AAN KONSULÊRE MISSIES EN BUITELANDSE VERTEENWOORDIGERS (UITGESONDERD DIË IN KORTINGITEMS 406.02 EN 406.03)				
406.05	00.00	01.00	06	Goedere (uitgesonderd alcohol en tabak produkte) vir die amptelike gebruik deur 'n konsulêre missie en goedere vir die persoonlike of amptelike gebruik deur konsulêre verteenwoordigers verbonde aan konsulêre missies en buitelandse verteenwoordigers (uitgesonderd dié na verwys in kortingitems 406.02 en 406.03) en lede van hulle gesinne met dien verstande dat die genoemde goedere ingevoer of verkry is by 'n gelisensieëerde spesiale winkel vir diplomate in ooreenstemming met 'n goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte wat onder sy of haar beheer waarneem	Volle reg
406.07	GOEDERE INGEVOER OF VERKRY BY 'n GELISENSIEËRDE SPESIALE WINKEL VIR DIPLOMATE DEUR ADMINISTRATIEWE EN TEGNIESE VERTEENWOORDIGERS VERBONDE AAN DIPLOMATIEKE OF KONSULÊRE MISSIES				
406.07	00.00	01.00	09	Goedere (uitgesonderd alcohol en tabak in enige vorm) ingevoer deur administratiewe en tegniese verteenwoordigers verbonde aan diplomatieke of konsulêre missies, op hulle eerste toetrede tot aanstelling deur hulle regerings, vir hulle persoonlike of amptelike gebruik, met dien verstande dat die genoemde goedere ingevoer is in ooreenstemming met goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte wat onder sy of haar beheer waarneem	Volle reg

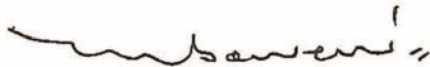
SOUTH AFRICAN REVENUE SERVICE

NO. R. 369

23 April 2021

AMENDMENT OF PARAGRAPH 8 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991) IN TERMS OF SECTION 74(3)(a) TO AMEND ITEM 406.00 IN CONSEQUENCE OF THE SUBSTITUTION OF NOTES TO REBATE ITEM 406.00 IN SCHEDULE NO. 4 OF THE CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

By virtue of the power vested in me by section 74(3)(a) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the Act), I, Tito Titus Mboweni, Minister of Finance, hereby amend paragraph 8 of Schedule 1 to the Act to regulate purchases made by diplomats at licensed special shops.



TT Mboweni
Minister of Finance

GENERAL EXPLANATORY NOTES:

[] Words in bold type in square brackets indicate omissions from existing enactments.

— Words underlined with a solid line indicate insertions in existing enactments.

SCHEDULE

Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended, **with effect from 1 July 2021** -

(a) by the amendment of item 406.00 in paragraph 8 of the following:

“406.00

NOTES:

1. **[The provisions of this item (excluding items 406.03 and 406.04) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities.]**
1. This exemption (excluding items 406.03 and 406.04) is allowed if the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified that any person requiring this exemption has been listed in the register maintained by Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.
2. For the purposes of item no.'s 406.03 and 406.04, "an organisation or institution" means an organisation which the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified as an organisation or institution with which the Republic has concluded a formal agreement, which provides, *inter alia*, for the granting of such exemption.
3. **This exemption is not allowed to South African citizens or permanent residents of the Republic unless –**
 - (a) **they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; or**
 - (b) **the Government of the Republic has, by agreement with an organisation or institution contemplated in Note No. 2, undertaken to grant an exemption to a South African citizen who is a representative, member, agent or officer, but excluding a delegate, with or to such organisation or institution.**
4. A motor vehicle exempted in terms of item no.'s 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of importation:
Provided that any one of the foregoing acts with this vehicle within a period of two years from the date of importation renders the importer of the vehicle liable to pay tax as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation.

5. Alcohol and tobacco products exempted in terms of item no.'s 406.02, 406.03, 406.04, or 406.05: Provided that the importer of the alcohol and tobacco products will be held liable to pay tax on the supply of such products to the persons contemplated in item no.'s 406.02, 406.03, 406.04 or 406.05.

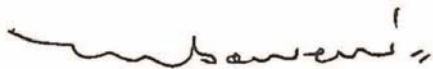
SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 369

23 April 2021

WYSIGING VAN PARAGRAAF 8 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), INGEVOLGE ARTIKEL 74(3)(a) OM ITEM 406.00 TE WYSIG AS GEVOLG VAN DIE VERVANGING VAN DIE OPMERKINGS BY KORTINGITEM 406.00 IN BYLAE NO. 4 VAN DIE DOEANE- EN AKSYNSWET, 1964 (WET NO. 91 VAN 1964)

Kragtens die bevoegdheid aan my verleen deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die Wet), bepaal ek, Tito Titus Mboweni, Minister van Finansies, hierby dat paragraaf 8 van Bylae 1 by die Wet gewysig word om aankope deur diplomate gemaak by gelisensieërde spesiale winkels te reguleer.



TT Mboweni
Minister van Finansies

ALGEMENE VERDUIDELIKENDE OPMERKINGS

[...] **Woorde in vetdruk in vierkantige hakies dui aan weglatings van bestaande wetgewing**

— **Woorde onderstreep met 'n soliede lyn dui aan invoegings in bestaande wetgewing**

BYLAE

Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), word hierby gewysig, **met ingang vanaf 1 Julie 2021** –

(a) deur die wysiging van item 406.00 in paragraaf 8 van die volgende:

“406.00

OPMERKINGS:

1. **[Die voorsienings van hierdie item (uitgesonderd items 406.03 en 406.04) is voorwaardelik op wedersydse behandeling toegestaan deur die regering van die missie of persoon wat hierdie korting fasiliteite eis.]**
- 1** Hierdie vrystelling (uitgesonderd items 406.03 en 406.04) word toegelaat indien die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte onder sy of haar beheer gesertifiseer het dat enige persoon wat hierdie vrystelling vereis by die Departement van Internasionale Betrekkinge en Samewerking gelys is volgens die register wat bygehou word deur die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking in ooreenstemming met die voorsienings van die Wet op Diplomatieke Immuniteite en Voorregte, 2001.
- 2** Vir die doeleindes van items 406.03 en 406.04, “n organisasie of instelling” beteken 'n organisasie wat die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n amptenaar onder sy of haar beheer gesertifiseer het as 'n organisasie of instelling met wie die Republiek 'n formele ooreenkoms aangegaan het wat, onder andere, voorsiening maak vir die toestaan van sodanige vrystelling.
- 3** **Hierdie vrystelling word nie toegelaat aan Suid Afrikaanse burgers of permanente inwoners van die Republiek nie tensy –**
 - (a) hulle Suid-Afrikaanse burgers is wat ook burgers is van 'n gebied wat vroeër deel uitgemaak het van die Republiek; of**
 - (b) die regering van die Republiek kragtens 'n ooreenkoms met 'n organisasie of instelling in**

Opmerking No. 2 oorweeg, onderneem het om 'n vrystelling toe te staan aan 'n Suid-Afrikaanse burger wat 'n verteenwoordiger, lid, agent, of beampte, maar uitgesonderd 'n afgevaardigde, met of by sodanige organisasie of instelling.

- 4.** 'n Motorvoertuig vrygestel ingevolge items nos. 406.02, 406.03, 406.04, 406.05 of 406.07, mag nie binne 'n tydperk van 2 jaar na die datum van invoer aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins vervreem word nie:

Met dien verstande dat enigeen van die voormelde handeling met hierdie voertuig binne 'n tydperk van 2 jaar na die datum van invoer die invoerder van die voertuig aanspreeklik maak vir betaling van belasting soos deur die Kommissaris bepaal in oorleg met die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking

- 5.** **Alkohol en tabak produkte vrygestel ingevolge items 406.02, 406.03, 406.04 of 406.05: Met dien verstande dat die invoerder van die alkohol en tabak produkte aanspreeklik gehou word om die belasting op die voorsiening van sodanige produkte aan die persone in items nos. 406.02, 406.03, 406.04 of 406.05 te betaal.**

SOUTH AFRICAN REVENUE SERVICE**NO. R. 370****23 April 2021****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

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 210)

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.



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Substitution of form

1. Item 202.00 of the Schedule to the rules is hereby amended by the substitution for form DA 185 of the following form:

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

Insertion of forms

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

“DA 185.4A18 Registration client type 4A18 - To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12)

DA 185.4A19 Registration client type 4A19 - Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)

DA 185.4A20 Registration client type 4A20 - Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)”.



DA 185

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 DA 185.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:			
City/Town:			Street code:
Postal address:			
Suburb/District:			
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:

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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:	
<p>Duly authorised to act on behalf of juristic entity by –</p> <p>*a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or</p> <p>*express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or</p> <p>* being a person having the management of any other juristic person (please state name); or</p> <p>* being a delegated officer of an organ of State,</p> <p>hereby apply on behalf of the applicant for registration* / licensing*.</p>									

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, AfCFTA and SACUM-UK EPA (Located/ not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 49G)	<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, AfCFTA or SACUM-UK EPA (Located/ not located in the Republic) – (rules 49A.20 (24), (25), 49D.18(19)(22), 49F.19(19),(20) and 49G.20(24),(25))	<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, SACUM-UK EPA and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F, 49G 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 (Section and rule 107A)	<input type="checkbox"/>			
DA 185 4A18	To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12)	<input type="checkbox"/>			
DA 185 4A19	Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)	<input type="checkbox"/>			
DA 185 4A20	Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)	<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:	<input type="checkbox"/>	No: <input type="checkbox"/>
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence*	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>
(c) Has been convicted of any offence under the Act	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>
(d) Has been convicted of any offence involving fraud or dishonesty	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>
(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	Yes:	<input type="checkbox"/>	No: <input type="checkbox"/>

under the Act			
(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, _____
Full name and surname	at _____
	Branch Office name
Office hereby certify / confirm 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	

<ul style="list-style-type: none"> Is the person as is reflected on the letter of authority (where applicable). 		
<i>Team Member: SID</i>	<i>Team Member: Signature</i>	<i>Date</i>
I,	Team Leader, at	Office hereby certify / confirm
<i>Full name and surname</i>	<i>Office name</i>	
that the applicant / representative*:		
<ul style="list-style-type: none"> 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). 		
<i>Team Leader: SID</i>	<i>Team Leader: Signature</i>	<i>Date</i>



ANNEXURE DA 185.4A18

REGISTRATION CLIENT TYPE 4A18 – TO BE IN POSSESSION OR CONTROL OF AND TO USE GOODS CONSISTING OF A MIXTURE WHICH INCLUDES MARKED GOODS (SECTION 37A(9) AND RULE 37A.12)

- Please complete the appropriate section (A and B or C)
- A separate application should be submitted for each location where a marked product will be mixed
- The mixture must be used solely for domestic or industrial applications as contemplated in Rule 37A.12
- Mixing must take place as contemplated in Rule 37A.12(a)(ii)
- Copies of the plan of the premises indicating the production, storage and use facilities **must** be submitted with each application
- The applicant's attention is drawn to the requirements of Rule 37A.12(b) and (c) read with Rules 37A.07(a) and (b) of the Customs and Excise Act No. 91 of 1964

A	New application
Full name of applicant	
Postal address of applicant	
Postal code	
Physical address of applicant where mixing takes place	
VAT registration number	
Income tax number	
Company/CC registration no. (or ID no. if applicant is an individual)	
Code and telephone number of applicant	
Code and Fax number of applicant	
E- mail address of applicant	
B	Business Activities
Name and address of supplier/s of marked goods	
Name and address of supplier/s of additives	

Name and address of supplier/s of marked blended goods			
Estimated quantity of goods to be mixed (per annum)			
Formula of blend of goods to be mixed			
Total number and marks of tanks to be used for production/storage purposes			
Capacity of each tank referred to above			
C	Change of: (Mark with a "X")		
Name	Address	Cancellation	Other
If change of name and/or address and/or other particulars please insert new particulars in the appropriate fields in A or B			
Previous name of applicant			
Previous postal address of applicant			
Previous physical address of applicant			
If other, please indicate			
I HEREBY DECLARE THAT THE INFORMATION REFLECTED ABOVE IS TRUE AND CORRECT			
.....
Name (in print)	Signature	Capacity	Date



ANNEXURE DA 185.4A19

REGISTRATION CLIENT TYPE 4A19 – SUPPLY OF AVIATION KEROSENE AND / OR AVIATION SPIRIT (ITEMS 460.05 / 496.00 OR 623.11 / 671.01)

- Please complete the appropriate section (A and B or C)
- A separate application should be submitted for each location from which aviation kerosene and / or aviation spirit is supplied
- The aviation kerosene and/or aviation spirit must be used solely for aviation purposes in aircraft engines
- Copies of the plan of the premises from which aviation kerosene is to be supplied indicating the storage facilities must be submitted with each application
- The applicants attention is drawn to section 37A(9) of the Customs and Excise Act and to the provisions of item 460.05 / 496.00 or 623.11 / 671.01 and Rules 37A.07, 37A.13 and 37A.14 of the Customs and Excise Act No. 91 of 1964

A	New application	
Full name of applicant		
Postal address of applicant		
Postal code		
Physical address of applicant where production takes place		
VAT registration number		
Income tax number		
Company/CC registration no. (or ID No. if applicant is an individual)		
Code and telephone number of applicant		
Code and Fax number of applicant		
E-mail address of applicant		
B	Business Activities and Description of Goods	
Name and address of oil company or other supplier supplying aviation kerosene and/or aviation spirit to applicant		
Customer number with supplier		
Estimated quantity of aviation kerosene and/or aviation spirit to be supplied (per annum)		
Total No. and marks of tanks to be used for production/storage purposes		

Capacity of each tank referred to above	
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C	Change of: (Mark with a "X")		
Name	Address	Cancellation	Other
If change of name and/or address and/or other particulars please insert new particulars in the appropriate fields in A or B			
Previous name of applicant			
Previous postal address of applicant			
Previous physical address of applicant			
If other, please indicate			
I HEREBY DECLARE THAT THE INFORMATION REFLECTED ABOVE IS TRUE AND CORRECT			
.....
Name (in print)	Signature	Capacity	Date



ANNEXURE DA 185.4A20

REGISTRATION CLIENT TYPE 4A20 – PRODUCER OF GOODS NOT CAPABLE OF USE IN ANY ENGINE (SECTION 37A(4) AND RULE 37A.11)

- Please complete the appropriate section (A and B or C)
- A separate application should be submitted for each location which manufactures independently
- The output of the manufacturing operation must consist entirely of goods or a range of goods which can only be used as burning fuel not capable of use as a fuel in any engine as defined in Chapter 85 to 87 of the Harmonised Tariff
- The applicant's attention is drawn to Rule 37A.11 and also the applicable provisions of Rules 37A.06 and 37A.07 of the Customs and Excise Act No. 91 of 1964
- Copies of the plan of the premises indicating the production and storage facilities **must** be submitted with each application

A	New application
Full name of applicant	
Postal address of applicant	
Postal code	
Physical address of applicant where production takes place	
VAT registration number	
Income tax number	
Company/CC registration number (or ID no. if applicant is an individual)	
Code and telephone number of applicant	
Code and Fax number of applicant	
E- mail address of applicant	
B	Business Activities and Description of Goods
Name and address of supplier/s of marked goods	
Name and address of supplier/s of goods with which marked goods will be mixed	
Customer number with supplier	
Name and estimated quantity of each of the goods produced (per annum)	

Formula of blend of goods to be mixed		
Total number and marks of tanks to be used for production/storage purposes		

Capacity of each tank referred to above	
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C	Change of: (Mark with a "X")		
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Name	Address	Cancellation	Other
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If change of name and/or address and/or other particulars please insert new particulars in the appropriate fields in A or B

Previous name of applicant	
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Previous postal address of applicant	
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Previous physical address of applicant	
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If other, please indicate	
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I HEREBY DECLARE THAT THE INFORMATION REFLECTED ABOVE IS TRUE AND CORRECT

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Name (in print) Signature Capacity Date

PROCLAMATION NOTICES • PROKLAMASIE KENNISGEWINGS

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

NO. R. 15

23 April 2021

PROCLAMATION

by the

PRESIDENT of the REPUBLIC of SOUTH AFRICA**SPECIAL INVESTIGATING UNITS AND SPECIAL TRIBUNALS ACT, 1996 (ACT NO. 74 OF 1996): REFERRAL OF MATTERS TO EXISTING SPECIAL INVESTIGATING UNIT**

WHEREAS allegations as contemplated in section 2(2) of the Special Investigating Units and Special Tribunals Act, 1996 (Act No. 74 of 1996) (hereinafter referred to as "the Act"), have been made in respect of the affairs of the Gauteng Department of Agriculture and Rural Development and Ekurhuleni Metropolitan Municipality (hereinafter referred to as "the Institutions");

AND WHEREAS the Institutions or the State suffered losses that may be recovered;

AND WHEREAS I deem it necessary that the said allegations should be investigated and civil proceedings emanating from such investigation should be adjudicated upon;

NOW, THEREFORE, I hereby, under section 2(1) of the Act, refer the matters mentioned in the Schedule, in respect of the Institutions, for investigation to the Special Investigating Unit established by Proclamation No. R. 118 of 31 July 2001 and determine that, for the purposes of the investigation of the matters, the terms of reference of the Special Investigating Unit are to investigate as contemplated in the Act, any alleged—

- (a) serious maladministration in connection with the affairs of the Institutions;
- (b) improper or unlawful conduct by the employees or officials of the Institutions;
- (c) unlawful appropriation or expenditure of public money or property;

- (d) unlawful, irregular or unapproved acquisitive act, transaction, measure or practice having a bearing upon State property;
- (e) intentional or negligent loss of public money or damage to public property;
- (f) offence referred to in Parts 1 to 4, or section 17, 20 or 21 (in so far as it relates to the aforementioned offences) of Chapter 2 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004), and which offences were committed in connection with the affairs of the Institutions; or
- (g) unlawful or improper conduct by any person, which has caused or may cause serious harm to the interests of the public or any category thereof,

which took place between 1 January 2017 and the date of publication of this Proclamation or which took place prior to 1 January 2017 or after the date of publication of this Proclamation, but is relevant to, connected with, incidental or ancillary to the matters mentioned in the Schedule to this Proclamation or involve the same persons, entities or contracts investigated under authority of this Proclamation, and to exercise or perform all the functions and powers assigned to or conferred upon the said Special Investigating Unit by the Act, including the recovery of any losses suffered by the Institutions or the State, in relation to the said matters in the Schedule to this Proclamation.

Given under my Hand and the Seal of the Republic of South Africa at Hyde Park this 23rd day of March Two thousand and twenty one.

President

By Order of the President-in-Cabinet:

Minister of the Cabinet

SCHEDULE

1. The procurement of, or contracting for the supply of 200 portable three-wheel motorised waste collection vehicles by or on behalf of the Institutions in relation to tender number GT/GDARD/030/2017 and payments made in respect thereof in a manner that was—

(a) not fair, competitive, transparent, equitable or cost-effective; or

(b) contrary to applicable—

(i) legislation;

(ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the relevant Provincial Treasury; or

(iii) manuals, policies, procedures, prescripts, instructions or practices of, or applicable to the Institutions,

and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Institutions or losses suffered by the Institutions or the State.

2. Any irregular, improper or unlawful conduct by—

(a) contractors, employees or officials of the Institutions; or

(b) the suppliers, service providers or any other person or entity, relating to the allegations set out in paragraph 1 of this Schedule.

DEPARTEMENT VAN JUSTISIE EN STAATKUNDIGE ONTWIKKELING

NO. R. 15

23 April 2021

PROKLAMASIE
van die
PRESIDENT van die REPUBLIEK van SUID-AFRIKA

WET OP SPESIALE ONDERSOEKEENHEDE EN SPESIALE TRIBUNALE, 1996
(WET NO. 74 VAN 1996): VERWYSING VAN AANGELEENTHEDE NA
BESTAANDE SPESIALE ONDERSOEKEENHEID

AANGESIEN bewerings soos beoog in artikel 2(2) van die Wet op Spesiale Ondersoekeenhede en Spesiale Tribunale, 1996 (Wet No. 74 van 1996) (hierna na verwys as "die Wet"), gemaak is in verband met die aangeleentede van die Gauteng Departement van Landbou en Landelike Ontwikkeling en Ekurhuleni Metropolitaanse Munisipaliteit (hierna na verwys as "die Instansies");

EN AANGESIEN die Instansies of die Staat verliese gely het wat verhaal kan word;

EN AANGESIEN ek dit nodig ag dat gemelde bewerings ondersoek en siviele geskille voortspruitend uit sodanige ondersoek bereg moet word;

DERHALWE verwys ek hierby, kragtens artikel 2(1) van die Wet, die aangeleentede in die Bylae vermeld ten opsigte van die Instansies, vir ondersoek na die Spesiale Ondersoekeenheid ingestel by Proklamasie No. R. 118 van 31 Julie 2001 en bepaal dat, vir die doeleindes van die ondersoek van die aangeleentede, die opdrag van die Spesiale Ondersoekeenheid is om soos beoog in gemelde Wet, ondersoek te doen na enige beweerde—

- (a) ernstige wanadministrasie in verband met die aangeleentede van die Instansies;
- (b) onbehoorlike of onregmatige optrede deur werknemers of beamptes van die

Instansies;

- (c) onregmatige bewilliging of besteding van publieke geld of eiendom;
- (d) onwettige, onreëlmatige of nie-goedgekeurde verkrygende handeling, transaksie, maatreël of praktyk wat op Staatseiendom betrekking het;
- (e) opsetlike of nalatige verlies van publieke geld of skade aan publieke eiendom;
- (f) misdryf bedoel in Dele 1 tot 4, of artikel 17, 20 of 21 (vir sover dit op voornoemde misdrywe betrekking het) van Hoofstuk 2 van die Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, 2004 (Wet No. 12 van 2004), en welke misdrywe gepleeg is in verband met die sake van die Instansies; of
- (g) onwettige of onbehoorlike optrede deur enige persoon wat ernstige benadeling vir die belange van die publiek of enige kategorie daarvan veroorsaak het of kan veroorsaak,

wat plaasgevind het tussen 1 Januarie 2017 en die datum van publikasie van hierdie Proklamasie of wat plaasgevind het voor 1 Januarie 2017 of na die datum van publikasie van hierdie Proklamasie, wat relevant is tot, verband hou met, insidenteel of bykomstig is tot, die aangeleenthede vermeld in die Bylae tot hierdie Proklamasie of wat dieselfde persone, entiteite of kontrakte betrek wat ondersoek word kragtens die volmag verleen deur hierdie Proklamasie, en om al die werksaamhede en bevoegdhede wat deur die Wet aan die gemelde Spesiale Ondersoekeenheid toegewys of opgedra is, uit te oefen of te verrig in verband met die genoemde aangeleenthede in die Bylae tot hierdie Proklamasie, insluitend die verhaal van enige verliese wat deur die Instansies of die Staat gely is.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Hyde Park op hede die 23ste dag van Maart Twee duisend-een-en-twintig.

President

Op las van die President-in-Kabinet:

Minister van die Kabinet

BYLAE

1. Die verkryging van, of kontraktering vir die verskaffing van 200 draagbare driewiel gemotoriseerde afvalverwyderingsvoertuie, deur of namens die Instansies ingevolge tendernommer GT/GDARD/030/2017 en betalings ten opsigte daarvan gemaak op 'n wyse wat—

- (a) nie regverdig, mededingend, deursigtig, billik of koste-effektief was nie; of
- (b) strydig was met toepaslike—
 - (i) wetgewing;
 - (ii) handleidings, riglyne, praktyknotas, omsendskrywes of instruksies wat deur die Nasionale Tesourie of die toepaslike Provinsiale Tesourie uitgevaardig is; of
 - (iii) handleidings, kodes, beleid, prosedures, voorskrifte, instruksies of praktyke van, of wat op die Instansies van toepassing is;

en enige verbandhoudende ongemagtigde, onreëlmatige of vrugtelose en verspilte uitgawes wat deur die Instansies aangegaan is of verliese deur die Instansies of die Staat gely.

2. Enige onwettige of onbehoorlike optrede deur—

- (a) kontrakteurs, werknemers of beamptes van die Instansies; of
- (b) die verskaffers, diensverskaffers of enige ander persoon of entiteit, ten opsigte van die bewerings uiteengesit in paragraaf 1 van hierdie Bylae.