



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

No FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

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government
printing

Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

HIGH ALERT: SCAM WARNING!!!

TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works (GPW)*.

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

PROCUREMENT@GPW-GOV.ORG

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

GPW has an official email with the domain as @gpw.gov.za

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

GPW will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

Government Printing Works gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

Fake Tenders

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

How tender scams work

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at www.gpwonline.co.za
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: Annamarie.DuToit@gpw.gov.za

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: Bonakele.Mbhele@gpw.gov.za

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: Daniel.Legoabe@gpw.gov.za

Closing times for **ORDINARY WEEKLY** **2021** **GOVERNMENT GAZETTE**

The closing time is **15:00** sharp on the following days:

- **24 December 2020**, Thursday for the issue of Thursday **31 December 2020**
- **31 December 2020**, Thursday for the issue of Friday **08 January 2021**
- **08 January**, Friday for the issue of Friday **15 January 2021**
- **15 January**, Friday for the issue of Friday **22 January 2021**
- **22 January**, Friday for the issue of Friday **29 January 2021**
- **29 January**, Friday for the issue of Friday **05 February 2021**
- **05 February**, Friday for the issue of Friday **12 February 2021**
- **12 February**, Friday for the issue of Friday **19 February 2021**
- **19 February**, Friday for the issue of Friday **26 February 2021**
- **26 February**, Friday for the issue of Friday **05 March 2021**
- **05 March**, Friday for the issue of Friday **12 March 2021**
- **12 March**, Friday for the issue of Friday **19 March 2021**
- **18 March**, Thursday for the issue of Friday **26 March 2021**
- **25 March**, Thursday for the issue of Thursday **01 April 2021**
- **31 March**, Wednesday for the issue of Friday **09 April 2021**
- **09 April**, Friday for the issue of Friday **16 April 2021**
- **16 April**, Friday for the issue of Friday **23 April 2021**
- **22 April**, Thursday for the issue of Friday **30 April 2021**
- **30 April**, Friday for the issue of Friday **07 May 2021**
- **07 May**, Friday for the issue of Friday **14 May 2021**
- **14 May**, Friday for the issue of Friday **21 May 2021**
- **21 May**, Friday for the issue of Friday **28 May 2021**
- **28 May**, Friday for the issue of Friday **04 June 2021**
- **04 June**, Friday for the issue of Friday **11 June 2021**
- **10 June**, Thursday for the issue of Friday **18 June 2021**
- **18 June**, Friday for the issue of Friday **25 June 2021**
- **25 June**, Friday for the issue of Friday **02 July 2021**
- **02 July**, Friday for the issue of Friday **09 July 2021**
- **09 July**, Friday for the issue of Friday **16 July 2021**
- **16 July**, Friday for the issue of Friday **23 July 2021**
- **23 July**, Friday for the issue of Friday **30 July 2021**
- **30 July**, Friday for the issue of Friday **06 August 2021**
- **05 August**, Thursday for the issue of Friday **13 August 2021**
- **13 August**, Friday for the issue of Friday **20 August 2021**
- **20 August**, Friday for the issue of Friday **27 August 2021**
- **27 August**, Friday for the issue of Friday **03 September 2021**
- **03 September**, Friday for the issue of Friday **10 September 2021**
- **10 September**, Friday for the issue of Friday **17 September 2021**
- **16 September**, Thursday for the issue of Thursday **23 September 2021**
- **23 September**, Thursday for the issue of Friday **01 October 2021**
- **01 October**, Friday for the issue of Friday **08 October 2021**
- **08 October**, Friday for the issue of Friday **15 October 2021**
- **15 October**, Friday for the issue of Friday **22 October 2021**
- **22 October**, Friday for the issue of Friday **29 October 2021**
- **29 October**, Friday for the issue of Friday **05 November 2021**
- **05 November**, Friday for the issue of Friday **12 November 2021**
- **12 November**, Friday for the issue of Friday **19 November 2021**
- **19 November**, Friday for the issue of Friday **26 November 2021**
- **26 November**, Friday for the issue of Friday **03 December 2021**
- **03 December**, Friday for the issue of Friday **10 December 2021**
- **09 December**, Thursday for the issue of Friday **17 December 2021**
- **17 December**, Friday for the issue of Friday **24 December 2021**
- **23 December**, Thursday for the issue of Friday **31 December 2021**

LIST OF TARIFF RATES FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	Page Space	New Price (R)
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at **R3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works (GPW)** has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe Forms*. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

CLOSING TIMES FOR ACCEPTANCE OF NOTICES

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.
2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

All re-submissions will be subject to the standard cut-off times.

All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
<i>Extraordinary Gazettes</i>	As required	Any day of the week	<i>Before 10h00 on publication date</i>	<i>Before 10h00 on publication date</i>
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days after submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days after submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.
5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat / Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.
6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.
7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.
8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.
 - 8.1. Each of the following documents must be attached to the email as a separate attachment:
 - 8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.
 - 8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form
 - 8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.
 - 8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. (*Please see Quotation section below for further details*)
 - 8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order. **Non-Government Printing Works** account customer needs to submit the proof of payment for the notice
 - 8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. (*Please see the Copy Section below, for the specifications*).
 - 8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.
10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE**.
11. Notices brought to **GPW** by “walk-in” customers on electronic media can only be submitted in *Adobe* electronic form format. All “walk-in” customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.
12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.
 - 13.1. **Take note:** **GPW's** annual tariff increase takes place on **1 April** therefore any quotations issued, accepted and submitted for publication up to **31 March** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.
14. Each quotation has a unique number.
15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.
 - 15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.
 - 15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.
16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS:**
 - 16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.
 - 16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.
 - 16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).
17. **APPLICABLE ONLY TO CASH CUSTOMERS:**
 - 17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.
18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).
19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.
 - 19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES**COPY (SEPARATE NOTICE CONTENT DOCUMENT)**

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03
- 20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.
- The content document should contain only one notice. (You may include the different translations of the same notice in the same document).
- 20.2. The notice should be set on an A4 page, with margins and fonts set as follows:
- Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;
- Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.
22. Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:
- 24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.
- 24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.
- 24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.
- 24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES**APPROVAL OF NOTICES**

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.
26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY

27. The Government Printer will assume no liability in respect of—
 - 27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;
 - 27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;
 - 27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

LIABILITY OF ADVERTISER

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

CUSTOMER INQUIRIES

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

PAYMENT OF COST

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.
32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.
33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.
34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.
35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.
36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.
37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

PROOF OF PUBLICATION

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.
39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:
Government Printing Works

149 Bosman Street

Pretoria

Postal Address:

Private Bag X85

Pretoria

0001

GPW Banking Details:
Bank: ABSA Bosman Street

Account No.: 405 7114 016

Branch Code: 632-005

For Gazette and Notice submissions: Gazette Submissions:

For queries and quotations, contact: Gazette Contact Centre:

E-mail: submit.egazette@gpw.gov.za
E-mail: info.egazette@gpw.gov.za
Tel: 012-748 6200

Contact person for subscribers: Mrs M. Toka:

E-mail: subscriptions@gpw.gov.za
Tel: 012-748-6066 / 6060 / 6058

Fax: 012-323-9574

GOVERNEMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 648

23 July 2021

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under sections 60, 64E and 120 of the Customs and Excise Act, 1964 (Act 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 23 July 2021**.



**EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE**Replacement of rules under section 64E of Act 91 of 1964**

1. The rules made under section 64E of the Customs and Excise Act are hereby repealed in their entirety and replaced by the following rules:

“RULES FOR SECTION 64E**ACCREDITATION OF CLIENTS*****Part 1: General*****Definitions**

64E.01 In these rules, unless the context otherwise indicates –

“Accreditation Agreement” means an agreement in accordance with the contents of the pro forma agreement prescribed in terms of rule 64E.18;

“Accreditation Committee” means a committee established in terms of rule 64E.03;

“Accreditation Competency Assessment Certificate” means a certificate referred to in rule 64E.06(3);

“applicant” means a person that has submitted an application, but excludes a person submitting an application on behalf of another person;

“application” means an application for accreditation in terms of rule 64E.05 and includes any application for renewal;

“Client Relationship Manager” means an officer or other person to whom the facilitation of the relationship between the Commissioner and the holder of accredited client status has been delegated as contemplated in rule 64E.02(c);

“competency assessment” means a competency assessment referred to in rule 64E.06;

“customs activity” means an activity regulated by the Act and involving the import or export of goods, the handling, transit, conveyance, storage and processing of imported goods, or goods to be exported, which are subject to customs control;

“located in the Republic” in relation to –

- (a) a natural person, means that such person is ordinarily resident in the Republic at a specific physical address in the Republic; and
- (b) a juristic person, means that such person –
 - (i) is incorporated, registered or recognised in terms of the laws of the Republic or of another country; and
 - (ii) has a place of business at a specific physical address in the Republic;

“person” includes a juristic entity; and

“these rules” means the rules under section 64E.

Delegation

64E.02 (1) The powers and functions mentioned below are for purposes of section 64E(2)(d) delegated as follows:

- (a) The conducting of investigations contemplated in section 64E(2)(a) read with rule 64E.07, to the officer responsible for performing post clearance audit or validation checks;
- (b) the consideration and approval or refusal of applications, and the cancellation or suspension of accredited client status as contemplated in section 64E(3)(a) and (b), to the Accreditation Committee established in terms of rule 64E.03;
- (c) the facilitation of the relationship between the Commissioner and the holder of accredited client status, to a Client Relationship Manager; and
- (d) any function or power for purposes of the administration of section 64E other than a power or function referred to in paragraph (a) to (c), and excluding the power to prescribe rules, to an officer.

(2) Additional detail in relation to any delegation referred to in subrule (1) must be set out in writing.

Establishment of Accreditation Committee

64E.03 (1) An Accreditation Committee is hereby established for purposes of the delegated authority contemplated in rule 64E.02(1)(b).

- (2) The Accreditation Committee referred to in subrule (1) must consist of –
- (a) a chairperson appointed by the Commissioner; and
 - (b) members with the necessary knowledge and skills to consider and decide matters falling within the authority of the committee, nominated by the Chairperson.

(3) The chairperson must designate one of the members referred to in subrule (2)(b) as deputy chairperson to perform the functions of chairperson in the absence of the chairperson.

Part 2: Levels of accredited client status, application process, validity period and renewal of accredited client status

Levels of accredited client status and persons who may apply for accreditation

64E.04 (1) For the purposes of section 64E(1)(a)(ii) the levels of accredited client status are –

- (a) Level 1, indicating that the accredited client status conferred on the registrant or licensee is that of “Authorised Economic Operator (Compliance)”, in respect of which the benefits referred to in rule 64E.14 apply to the extent set out in that rule; and
- (b) Level 2, indicating that the accredited client status conferred on the registrant or licensee is that of “Authorised Economic Operator (Security)”, in respect of which the benefits referred to in rule 64E.15 apply to the extent set out in that rule.

(2) (a) A person registered or licenced for any customs activity under the provisions of the Act that is located in the Republic may, subject to paragraph (b) and (c), apply for Level 1 or 2 accredited client status in terms of rule 64E.05.

(b) All customs activities for which an applicant is registered or licenced under the provisions of the Act will be taken into account for purposes of the application for accredited client status.

(c) A registered agent acting for a registrant or licensee that is not located in the Republic may not in that capacity apply for, or get awarded, accredited client status.

Applications for accredited client status

64E.05 (1) Application for accredited client status must be made on form DA 186 as published on the SARS website, submitted –

- (a) at any Customs and Excise Office where a Client Relationship Manager is located, as indicated on the SARS website; or
- (b) by e-mail directed to the e-mail address indicated on the SARS website for receipt of such applications.

- (2) An application referred to in subrule (1) must be supported by –
- (a) the following documents, available on the SARS website and completed in accordance with any instructions provided on the website in this regard:
 - (i) A Customs Accreditation Self-Evaluation Questionnaire;
 - (ii) a Systems Questionnaire; and
 - (iii) an Accreditation Agreement;
 - (b) an application to make a booking for the competency assessment referred to in rule 64E.06; and
 - (c) any other supporting documents that may be necessary for proving compliance with the criteria prescribed in rule 64E.12 or 64E.13 for the relevant level of accredited client status, as may be required by the Commissioner or as indicated on the application form.

Competency assessment to be passed to establish sufficient knowledge

64E.06 (1) An applicant must in accordance with this rule establish sufficient knowledge of customs laws and procedures as contemplated in section 64E(1)(b)(iv).

(2) (a) An applicant must, subject to paragraph (b), apply for a competency assessment on a booking form published on the SARS website for this purpose, submitted together with the application for accredited client status, as is contemplated in rule 64E.05(2)(b).

(b) Application to take the competency assessment may be made in respect of –

- (i) the applicant personally; or
- (ii) a person or a number of persons in the employ of the applicant and nominated by the applicant as persons who will administer accredited client requirements as contemplated in section 64E(1)(b)(iv).

- (3) An Accreditation Competency Assessment Certificate –
- (a) is issued in the name of the person who took the assessment if a score of at least 70 per cent is achieved; and
 - (b) remains valid for five years from date of issue, subject to subrule (4).

(4) (a) The holder of an Accreditation Competency Assessment Certificate may in the event of significant changes in customs and excise legislation, during the validity period of that certificate be required to take an additional assessment to demonstrate sufficient knowledge of such changes.

(b) In circumstances contemplated in paragraph (a) the holder is entitled to be given reasonable notice of the need for an assessment.

(5) A holder of accredited client status may from time to time in order to maintain sufficient knowledge of customs laws and procedures make application for the competency test by submitting the booking form –

- (a) at any Customs and Excise Office where a Client Relationship Manager is located, as indicated on the SARS website; or
- (b) by e-mail directed to the e-mail address indicated on the SARS website for receipt of such applications.

Investigations to verify statements in applications

64E.07 (a) For the purposes of an investigation contemplated in section 64E(2)(a), the applicant must make available any books, accounts and other documents and furnish fully the information as may be required by the Commissioner.

(b) An investigation referred to in paragraph (a) may include books, accounts or other documents or information for a period of up to five years prior to the date of application for accredited client status, depending on the level of accredited client status applied for.

Approval of applications subject to conditions

64E.08 (1) An application may be approved subject to –

- (a) the general conditions referred to in subrule (2) as well as any other general conditions included in the Accreditation Agreement; and
- (b) any specific conditions that may be determined by the Commissioner in respect of the specific accredited client status issued.

(2) Approval of applications for accredited client status is subject to the following general conditions:

- (a) The holder of the accredited client status must remain compliant with the criteria prescribed for the particular level of accredited client status as referred to in rule 64E.12 or 64E.13 respectively;
- (b) if the holder of the accredited client status is no longer compliant with any of the criteria contemplated in paragraph (a) or if any of the information provided by the holder on the application form has subsequently changed, such holder must promptly notify the Commissioner of the non-compliance or change by submitting in terms of rule 64E.05 application form DA 186 and the required supporting documents reflecting the relevant details in respect of the non-compliance or change; and
- (c) the holder of the accredited client status may not without the prior permission of the Commissioner make any change in respect of his or her computer system referred to in rule 64E.12(1)(b) involving –
 - (i) utilising a different computer system;
 - (ii) changing from using his or her own computer system to using that of a third party;
 - (iii) changing from using a third party computer system to using his or her own computer system; or
 - (iv) contracting the services of an intermediary or a duly authorised agent to conduct customs and excise related business with the Commissioner within the provisions of this Act.

Validity of accredited client status

64E.09 (1) Accredited client status –

- (a) takes effect on the date specified in the status; and
- (b) remains valid for a period of five years.

(2) An accredited client status lapses before its expiry in terms of subrule (1)(b) if –

- (a) the status is cancelled by the Commissioner as contemplated in section 64E(3);
- (b) the status holder's registration or licence is suspended or cancelled in accordance with section 60(2); or
- (c) the status holder no longer intends to retain the status, and notifies the Commissioner of such intention.

Accredited client status to extend to subsequent customs registrations or licences granted

64E.10 Accredited client status extends to any registration or licence in respect of a customs activity subsequently granted to the holder in terms of section 59A or 60, provided that the holder complies in respect of any such registration or licence to the applicable criteria for the relevant Level of accredited client status.

Renewal of accredited client status

64E.11 (1) The holder of an accredited client status may not later than 30 calendar days before expiry of the status in terms of rule 64E.09(1)(b) apply for renewal of the status.

(2) All the provisions applicable to an application in these rules apply with the necessary changes for purposes of an application for renewal of accredited client status.

(3) If consideration of an application for renewal of accredited client status is not finalised before the expiry of the status, the Commissioner may extend the validity period of the status until the renewal application is finalised.

Part 3: Criteria for levels of accredited client status**Criteria for Level 1 accredited client status (AEO Compliance)**

64E.12 (1) An applicant for Level 1 accredited client status must for purposes of –

(a) section 64E(1)(b)(i) and (vi), subject to subrule (2), have a record of compliance with this Act for 3 years preceding the date of application, as evidenced by an absence of –

(i) a contravention of sections 80 to 84 and 86 of this Act that resulted in the imposition of any administrative penalty, excluding administrative penalties for—

(aa) unintentional errors or omissions on documents submitted to the customs authority; or

(bb) any other non-compliance which is a minor or mere technical

- breach committed without the intention to mislead; or
- (ii) any suspension or cancellation of a registration or a licence, or a deferment benefit granted to the applicant in terms of this Act;
- (b) section 64E(1)(b)(ii) and (iii), have and maintain –
- (i) a computer system conforming to any conditions specified in the user agreement referred to in section 101A;
 - (ii) an effective internal accounting, record keeping and operational system which is consistent with generally accepted accounting principles, and which must—
 - (aa) reflect a full audit trail of all the applicant's customs transactions and activities; and
 - (bb) have verifiable procedures for backup, recovery, fallback, archiving and retrieval of business records; and
 - (iii) internal controls for detecting illegal or irregular transactions and activities;
- (c) section 64E(1)(b)(iv), have sufficient knowledge of customs and excise laws and procedures to implement and maintain an effective accredited client status compliance system, as evidenced by an Accreditation Competency Assessment Certificate issued in terms of rule 64E.06;
- (d) section 64E(1)(b)(v), have sufficient financial resources, as evidenced by –
- (i) audited financial statements of the business for the past three financial years or such lesser period as the Commissioner may allow in a specific case; or
 - (ii) where no such statements are available, other evidence of the financial viability of the business which may include proof of available financial resources as the Commissioner may allow; and
- (e) section 64E(1)(b)(vi), have no –
- (i) outstanding –
 - (aa) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of this Act or any other tax law; or
 - (bb) tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law; or
 - (ii) conviction for any offence in terms of this Act or any other tax law.

(2) The Commissioner may, despite subrule (1)(a), assess an applicant's record of compliance with customs requirements on the basis of any records and information available to the Commissioner at the time of application, if a three year compliance record referred to in subrule (1)(a) is not available due to the applicant's limited exposure to the South African customs and excise environment.

Criteria for Level 2 accredited client status (AEO Security)

64E.13 (1) The criteria referred to in paragraphs (a) to (e) of rule 64E.12 apply for purposes of an applicant for Level 2 accredited client status: Provided that the record of compliance contemplated in rule 64E.12(1)(a) is five years in respect of applicants for Level 2 accredited client status.

(2) An applicant for Level 2 accredited client status must, in addition to compliance with the criteria contemplated in subrule (1), for purposes of section 64E(1)(b)(vi), meet the following safety and security standards:

- (a) The applicant must implement adequate and appropriate security measures to secure premises, buildings and facilities, including prohibiting unauthorised access by any person, vehicle or goods to security sensitive areas within such premises, buildings and facilities which present a higher security risk if breached, by implementing a system of access control or other appropriate security precautions;
- (b) security measures must be in place in respect of personnel and other persons gaining access to the applicant's premises providing for –
- (i) the unique identification of an individual as a member of the applicant's personnel to mitigate the risk of unauthorised persons gaining access to secure areas;
 - (ii) security screening in respect of prospective employees applying for posts which entail working in security sensitive areas;
 - (iii) periodic security screening of current employees working in security sensitive areas; and
 - (iv) the identification, recording and dealing with unauthorised or unidentified persons, such as photo identification and sign-in registers for visitors at all entry points to the premises;

- (c) the applicant must identify his or her business partners participating in any aspect of the supply chain of goods involved in the relevant customs activity and must be able to demonstrate that efforts were made to ensure that business partners meet or enhance supply chain security requirements through –
 - (i) the review of relevant commercial information relating to prospective contracting parties before entering into contractual arrangements; and
 - (ii) the implementation of appropriate contractual arrangements or other measures appropriate for the applicant's business model;
- (d) measures must be in place to ensure that the security and integrity of cargo and any conveyance is maintained whilst under the applicant's supervision or control, including procedures for –
 - (i) storing of, access to and removal of, cargo and conveyances in secure areas;
 - (ii) proper sealing by designated personnel;
 - (iii) training of operators of conveyances used for the transportation of cargo to ensure the security of conveyances and the cargo at all times;
 - (iv) inspection of conveyances and recognizing and reporting compromised seals, cargo and conveyances, as well as keeping record of inspections; and
 - (v) ensuring that cargo is secure during transport and whilst loading or unloading from a conveyance;
- (e) the applicant must have a contingency plan for crisis management and recovery procedures to mitigate any risk of loss or destruction of the applicant's records and information;
- (f) regularly reviewed measures must be in place for the education and training of personnel with regard to the risks associated with the international supply chain, the recognition of suspicious incidents and potential threats and actions to be taken in response to it;
- (g) adequate information technology security measures must be employed to protect the applicant's information technology systems, evidenced by –
 - (i) a dedicated person responsible for managing information technology and information technology security;
 - (ii) written information technology security procedures or confirmation of the implementation of information security measures;

- (iii) employee training in respect of information technology security policies, procedures and standards;
- (iv) monitoring systems to identify improper access to information technology, tampering with or the altering of business data, as well as procedures to deal with any breaches of security by personnel or other persons;
- (v) measures providing for –
 - (aa) accessing of information technology systems by personnel through individually assigned accounts;
 - (bb) limiting access to master data and the creation of user profiles providing access to information connected to the specific tasks of the user; and
 - (cc) periodic change of passwords;
- (vi) security features incorporated into information security systems, such as firewalls, spyware, encryption, monitoring of software; and
- (vii) the physical securing of the applicant's information technology server room, including authorised access control;
- (h) the applicant must at all times have dedicated personnel with an understanding of its business and access to the relevant information tasked with consultation, co-operation and communication with SARS in relation to customs matters; and
- (i) the applicant must practice good corporate governance and be able to show compliance with the guidelines contained in the latest revision of the King Report on Corporate Governance, to the extent applicable to the applicant.

Part 4: Benefits for levels of accredited client status

Benefits for Level 1 accredited client status (AEO Compliance)

64E.14 The holder of Level 1 accredited client status is entitled to –

- (a) any one or more of the following benefits as may be determined by the Commissioner generally, for a particular category of clients, or in a particular case:
 - (i) The services of a Client Relationship Manager;
 - (ii) reduction of the amount of any security required in terms of the Act;
 - (iii) fewer documentary and physical inspections for compliance risks;

- (iv) prioritising of requests for tariff and valuation determinations;
 - (v) prioritising of access to non-intrusive inspection techniques when goods are stopped or detained for inspection;
 - (vi) prioritising and expediting of inspections;
 - (vii) the inspection of goods at the client's premises on appointment, irrespective of the type of goods, and the exemption from payment of a fee for such inspections; and
 - (viii) authorisation to make use, in accordance with an agreement entered into with SARS, of a unique SARS logo identifying the holder recognised by SARS as a person with Authorised Economic Operator status; and
- (b) recognition by other customs authorities of the Level 1 accredited client status issued to the holder –
- (i) to the extent provided for in mutual recognition arrangements between SARS and such customs authorities, published on the SARS website; and
 - (ii) provided that consent has been given by the holder on application form DA 186 for the sharing of such information as may be necessary to assure effective and continued mutual recognition; and
- (c) co-ordination of interventions undertaken or required to mitigate compliance risks in respect of such holder's goods by officers and officials from other government agencies –
- (aa) to the extent provided for in memoranda of understanding between SARS and such agencies; and
 - (bb) provided that consent has been given by the holder on application form DA 186 for the sharing of such information as may be necessary for the facilitation of the co-ordinated intervention.

Benefits for Level 2 accredited client status (AEO Security)

64E.15 The holder of Level 2 accredited client status is entitled –

- (a) in addition to the benefits referred to in rule 64E.14(a), to any one or more of the following further benefits as may be determined by the Commissioner generally, for a particular category of clients, or in a particular case:

- (i) Exemption, on conditions determined by the Commissioner, from customs supervision following application by such holder for special or extra attendance in relation to:
 - (aa) The examination of goods entered on a sight bill of entry;
 - (bb) the unpacking and repacking of goods for export;
 - (cc) the export of goods temporarily imported;
 - (dd) the examination of goods without prejudice; and
 - (ee) the destruction of goods;
- (ii) prioritising of applications for special or extra attendance services where such holder is not exempted from supervision as contemplated in subparagraph (i);
- (iii) no charges being imposed for special or extra attendance in respect of applications referred to in paragraph (ii) if the attendance is provided during hours of attendance contemplated in rule 120.01;
- (iv) expedited processing of refund and drawback applications;
- (v) provision of targeted training sessions;
- (vi) provision of trade statistics on a quarterly basis;
- (vii) extension of validity of the relevant license issued to such holder in terms of section 60;
- (viii) reduced cyclical compliance audits for licensees, which will not affect risk based audits or mandatory audits for purposes of maintaining the accredited client status;
- (ix) fewer documentary and physical inspections for compliance and supply chain security risks;
- (x) exemption from security payments; and
- (xi) co-ordination of interventions undertaken or required to mitigate compliance and security risks in respect of such holder's goods by officers and officials from other government agencies –
 - (aa) to the extent provided for in memoranda of understanding between SARS and such agencies; and
 - (bb) provided that consent has been given by the holder on application form DA 186 for the sharing of such information as may be necessary for the facilitation of the co-ordinated intervention; and

- (b) recognition by other customs authorities of the Level 2 accredited client status issued to the holder –
- (i) to the extent provided for in mutual recognition arrangements between SARS and such customs authorities, published on the SARS website; and
 - (ii) provided that consent has been given by the holder on application form DA 186 for the sharing of such information as may be necessary to assure effective and continued mutual recognition.

Notification of benefits

64E.16 (1) After approval of an application, a holder of accredited client status is entitled to be notified of those benefits awarded to that holder in terms of this Part.

(2) A notification referred to in subrule (1) must form part of a notification by SARS of the approval of the application.

Part 5: Miscellaneous matters

Information sharing for purposes of mutual recognition

64E.17 Whenever any international agreement or arrangement provides for the mutual recognition of accreditation status conferred by each of the parties in terms of their respective legislation on qualifying traders active within the customs environment of the relevant party, any holder of accredited client status that wishes to benefit from such recognition must consent to the sharing of such information as may be necessary to ensure the effective and continued administration of the mutual recognition by the party with whom the information is shared.

Accreditation Agreement

64E.18 An Accreditation Agreement referred to in rule 64E.05(2)(a)(iii) must conform to the content of a pro forma agreement published on the SARS website.

Part 6: Transitional matters

Transitional provisions relating to accredited client status granted before effective date of these rules

64E.19 (1) For purposes of this rule –

“effective date” means the date on which these rules come into effect;

“repealed rules” means the rules under section 64E as it existed immediately before the effective date; and

“replacing rules” means the rules under section 64E after the effective date.

(2) (a) Any Level 1 accredited client status granted before the effective date lapses on the effective date.

(b) Despite paragraph (a), the following provisions continue in respect of persons that had Level 1 accredited client status immediately before the effective date:

- (i) Section 21(3)(c); and
- (ii) rule 49.04(a) read with (c)(ii) in so far as it provides for the exemption from submitting proof of origin and any supporting documents in terms of that rule.

(3) Any Level 2 accredited client status granted before the effective date must from the effective date be regarded to be a Level 1 accredited client status as contemplated in rule 64E.04(1)(a).

(4) (a) Any application for Level 2 accredited client status as contemplated in the repealed rules, submitted before the effective date, must be dealt with in terms of this subrule.

(b) An application referred to in paragraph (a) in respect of which consideration has not commenced yet, must be dealt with in accordance with the replacing rules. The applicant may supplement such application as may be necessary to comply with any new requirement contained in the replacing rules.

(c) An application referred to in paragraph (a) in respect of which consideration has already commenced on the effective date must be finalised in accordance with the repealed rules. Accredited client status granted pursuant to such

an application must be regarded to be a Level 1 accredited client status as contemplated in rule 64E.04(1)(a).

(5) Any competency certificate issued before the effective date remains valid for purposes of these rules until its expiry date.”.

Amendment of rule 60.11

2. Rule 60.11 is hereby amended by the addition of the following paragraph after paragraph (c):

“(d) The validity period of a licence is extended until a date determined by the Commissioner in circumstances where a benefit contemplated in rule 64E.15(a)(vii) is awarded to a licensee who is the holder of a Level 2 accredited client status.”.

Insertion of form

3. Item 202.00 of the Schedule to the rules is hereby amended by the insertion of the following form:

“DA 55 Customs and Excise Valuation Questionnaire”.

Substitution of forms

4. Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following form:

“DA 186 Application for accredited client status under section 64E of the Customs and Excise Act, 1964”.



DA 55

CUSTOMS AND EXCISE VALUATION QUESTIONNAIRE

Importer Details

Name:	
Address:	
Importer code:	

Accredited client status

Is the importer the holder of accredited client status?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If "yes", indicate the level of accreditation:		
Level 1 AEO (Compliance) <input type="checkbox"/>	Level 2 AEO (Security) <input type="checkbox"/>	

Supplier Details

Name:	
Address:	

Description of goods (e.g. chemicals, motor spares)

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Notes:

- (i) Wherever a "yes" or "no" answer is required, the appropriate block must please be indicated by an "X"
(ii) Wherever details are required and the space provided is insufficient, annexures may be used and reference being made to the annexure on the questionnaire

1. Are the goods acquired through outright purchase?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
1.1 If "yes", state terms of sale (e.g. F.O.B., C.I.F., ex works etc.)		
1.2 If "no", state basis of acquisition (e.g. lease, hire etc.) and terms		

2. Has the supplier imposed any restriction regarding the disposal, use or subsequent resale of the imported goods which substantially influence the price to you? (Territorial restriction excluded)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If "yes", give details, including extent of influence on price		

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3. Is the sale or price subject to some other condition or consideration for which a value cannot be determined? (Please refer to para. 1(b) of Note to Article 1 of the Valuation code)	Yes <input type="checkbox"/> No <input type="checkbox"/>
If "yes", give details	

4. Does any part of the proceeds of subsequent resale, disposal or use of the imported goods accrue directly or indirectly to the supplier? (Royalties, licence fees and dividends excluded)	Yes <input type="checkbox"/> No <input type="checkbox"/>
If "yes", give details of the arrangement with the supplier and attach a copy of any agreement you may have with him in this regard	

5. Are you related to the supplier within the meaning of section 66(2)(a) of the Customs and Excise Act (For your guidance, a copy of section 66(2)(a) is enclosed)	Yes <input type="checkbox"/> No <input type="checkbox"/>
If "yes", give details and state to what extent the relationship influences the price	
<p>Note: If it is claimed that the relationship has no influence on the price, evidence that the supplier's price to you are acceptable as open market prices or approximates the price of identical or similar goods sold to unrelated importers in the Republic, must be furnished</p>	

6. Are your orders on the supplier placed through his selling (indent) agent?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.1 If "yes", is the agent's commission included in the supplier's selling price?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.2 If the answer to 6.1 is "no", how is the commission paid?	

7. Are royalties and licence fees related to the imported goods payable by you as a condition of the sale?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If "yes", give details, including a copy of your agreement and where possible, the amount payable expressed as a percentage of the F.O.B. value of the imported goods	

8. Do you supply any of the following goods or services free of charge or at a reduced cost to your supplier for use in the production, and sale to you, of the imported goods?	
8.1 Materials, components, parts and similar items incorporated in the imported goods	Yes <input type="checkbox"/> No <input type="checkbox"/>
8.2 Tools, dies, moulds and similar items used in the production of the imported goods	Yes <input type="checkbox"/> No <input type="checkbox"/>
8.3 Materials consumed in the production of the imported goods, but not incorporated therein	Yes <input type="checkbox"/> No <input type="checkbox"/>
8.4 Engineering, development, artwork, design work and plans and sketches undertaken outside the Republic and necessary for production of the imported goods	Yes <input type="checkbox"/> No <input type="checkbox"/>
Give details in respect of all the "yes" answers in question 8	

I hereby declare that the details contained in this questionnaire are true and correct and that no information has been withheld.

Signature

Name in print

Designation

Date

Section 66:

“(2) (a) For the purposes of subsection (1)(d), two persons shall be deemed to be related only if—

- (i) they are officers or directors of one another’s businesses;
- (ii) they are legally recognized partners in business;
- (iii) the one is employed by the other;
- (iv) any person directly or indirectly owns, controls or holds five per cent or more of the equity share capital of both of them;
- (v) one of them directly or indirectly controls the other;
- (vi) both of them are directly or indirectly controlled by a third person;
- (vii) together they directly or indirectly control a third person; or
- (viii) they are members of the same family.

(b) Persons who are associated in business with one another in that the one is the sole agent, sole distributor or sole concessionary, however described, of the other shall be deemed to be related only if they are so deemed in terms of paragraph (a).

(c) Every importer of goods which are not exempted by rule shall, when making entry of the goods, declare, in the manner prescribed by rule, whether or not he is related to the supplier of the goods within the meaning of this section.

(3) Notwithstanding the provisions of subsection (1)(d), the fact that a buyer and a seller are related within the meaning of subsection (2)(a) shall not in itself be a ground for not accepting the transaction value, where—

(a) such relationship did not influence the price paid or payable; or

(b) the importer proves that the transaction value closely approximates to one of the following values, namely—

- (i) the transaction value of identical or similar goods sold at comparable trade and quantity levels to unrelated buyers in the Republic at or about the same time as the goods to be valued;

.....”.



DA 186

**APPLICATION FOR ACCREDITED CLIENT STATUS UNDER SECTION 64E OF THE
CUSTOMS AND EXCISE ACT, 1964**

1. APPLICANT'S EXISTING CUSTOMS AND EXCISE CLIENT NUMBERS

Please state current customs and excise client number(s) (registration or licence) in respect of the ****customs** activity or activities" to which this application relates, for which accredited client status is sought

**"customs activity" has the meaning ascribed to in in rule 64E.01

Please also list all other registration and licence codes issued to the applicant, including codes in respect of activities relating to excise

Please note that the facility codes for licensed storage warehouses and registered rebate stores must be indicated

2. APPLICANT PARTICULARS

Registered name of business (juridical entity) 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 (incl code), if applicable:	Code: ()	Fax. ()
Cellular phone number:		Business e-mail address:				
Date of establishment of business:		(YYYY/MM/DD)				

3. PURPOSE OF APPLICATION

Accredited client status:	<input type="checkbox"/>	Renewal of accredited client status:	<input type="checkbox"/>	Cancellation of accredited client status:	<input type="checkbox"/>
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4. LEVEL OF ACCREDITED CLIENT STATUS APPLIED FOR (choose one):	
Level 1: Authorised Economic Operator (Compliance)	<input type="checkbox"/>
Level 2: Authorised Economic Operator (Security)	<input type="checkbox"/>

5. PARTICULARS OF CONTACT PERSON			
Title:		Initials and surname:	
First name/s:			
Telephone number (incl code):	Code: (____)	Tel. (____)	
Fax number (incl code), if applicable:	Code: (____)	Fax. (____)	
Cellular phone number:			
Email address:			
Postal Address:			
Suburb/District:			
City/Town:		Postal code:	

6. CONSENT BY THE APPLICANT FOR INFORMATION SHARING FOR PURPOSES OF MUTUAL RECOGNITION AND CO-ORDINATED INTERVENTIONS	
Does the applicant give permission for the sharing of information as contemplated in:	
Rule 64E.13(b)(ii) and rule 64E.13 (c) in respect of Level 1 accredited client status (AEO Compliance)	Yes <input type="checkbox"/> No <input type="checkbox"/> *
Rule 64E.14(a) (xi)(bb) and rule 64E.14(b)(ii) in respect of Level 2 accredited client status (AEO Security)	Yes <input type="checkbox"/> No <input type="checkbox"/> *
*Please note that withholding consent will disqualify the applicant from consideration for the benefit of mutual recognition and/or co-ordinated interventions with other government agencies	

7. DOCUMENTS IN SUPPORT OF APPLICATION

An application must be supported by the following documents to be submitted to the customs authority on request (see rule 64E.05(2)):

- (a) a Customs Accreditation Self-Evaluation Questionnaire
- (b) a Systems Questionnaire
- (c) a completed Accreditation Agreement referred to in rule 64E.16
- (d) a letter of authorisation in the case where the application is submitted on behalf of the applicant by an external representative (i.e. registered agent, clearing agent or other representative)
- (e) any other supporting documents that may be necessary for proving compliance with the criteria for the specific level of accreditation applied for, which may include proof of financial viability, as evidenced by a copy of the audited financial statements of the applicant for the financial year preceding the date of application, or other evidence of financial viability as may be allowed by the Commissioner

8. DECLARATION

I hereby declare that the particulars herein are true and correct

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

Note: If the declaration is made by the authorised officer of a juristic entity as contemplated in the rules under section 59A or 60 of the Act it must be supported by a document authorising that person to act as authorised officer on behalf of that juristic entity

FOR OFFICIAL USE ONLY

Application number:		Date received:	
Client type:		File reference:	

SOUTH AFRICAN REVENUE SERVICE

NO. R. 649

23 July 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**

Under sections 18 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.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Substitution of rule 18.14**

1. The following rule is hereby substituted for rule 18.14:

“18.14 [For purposes of section 18(13)(b) –]

(a) If the transit of goods is to be interrupted for purposes of an activity contemplated in section 18(13)(b)(i)(aa) to (ii), the Commissioner’s permission must be obtained in accordance with this rule.

[(a)](b) Application [for the sorting or repacking, of goods in transit through the Republic shall] must be made in accordance with paragraph (c) to the [Controller] Office in [whose] the control area [of] where such activity [sorting or repacking] is to be carried out [done and such application shall state the reasons therefore and the nature and quantity of the goods concerned; and] before the commencement of –

- (i) the interruption, in the case of an interruption that could not be foreseen before the start of the transit movement: Provided that in the case of a breakdown or accident where goods are in danger of being unlawfully removed, damaged or destroyed and immediate action is required, application must be made promptly after the transfer of the goods to another vehicle; or
- (ii) the transit movement, in the case of interruptions that are expected to happen routinely during transit movements.

[(b) sorting and repacking shall be subject to such procedures and controls including the period within which any relevant consignment shall be sorted or repacked as may be specified by the Controller.]

(c) An application referred to in paragraph (b) must –

- (i) be submitted via e-mail to

Rule18_14Application@sars.gov.za by—

- (aa) the licensed remover of goods in bond responsible for the transit;

- (bb) the registered agent of that licensed remover of goods in bond, if the licensed remover of goods in bond is not located in the Republic;
- (cc) the importer or exporter of the goods; or
- (dd) the clearing agent acting on behalf of the importer or exporter of the goods, or on behalf of the licensed remover in bond or registered agent;
- (ii) in the case of an application contemplated in paragraph (b)(i), reflect—
- (aa) the name and customs code of the applicant;
- (bb) if the application is submitted by a clearing agent or registered agent, the name and customs code of such clearing agent or registered agent;
- (cc) the movement reference number of the bill of entry submitted in respect of the goods;
- (dd) the registration number of the vehicle in which the goods are transported;
- (ee) the number of the container in which the goods are transported, if applicable;
- (ff) the number of any seal used on the holding compartment of the vehicle or the container, if applicable;
- (gg) the transport document number;
- (hh) the activity for purposes of which the transit is to be interrupted;
- (ii) a motivation of why the transit is to be interrupted for that activity; and
- (jj) the place where and the time when the activity will be carried out;
- (iii) in the case of an application contemplated in paragraph (b)(ii), reflect –
- (aa) the information referred to in subparagraph (ii)(aa), (bb), (hh) and (ii) of that paragraph;

(ii) considering written representations by the permission holder on the proposed withdrawal submitted within ten working days after the date of notification.”.

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