

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 2415

26 August 2022

**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

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

Under sections 59A, 60 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****Amendment of rule 59A.01A**

1. Rule 59A.01A is hereby amended by the substitution in item (aa) of subparagraph (v) of paragraph (b) for the words preceding subitem (A) of the following words:

- “(aa) an importer or exporter contemplated in subparagraph (iii) or (iiiA) or a remover in bond contemplated in rule 64D.01 or a searcher of or for wreck contemplated in rule 64C.01–“.

**Amendment to rule 59A.11**

2. Rule 59A.11 is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, **[excluding rule 5 thereof,]** apply for purposes of electronic communication contemplated in the rules under section 59A, subject to paragraph (b).”.

**Amendment to rule 60.10A**

3. Rule 60.10A is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, **[excluding rule 5 thereof,]** apply for purposes of electronic communication contemplated in the rules under section 60, subject to paragraph (b).”.

**Amendment to rule 120.13**

4. Rule 120.13.06 hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, **[excluding rule 5 thereof,]** apply for purposes of electronic communication contemplated in the rules under section 120(1)(mC), subject to paragraph (b).”.

**Amendment to the Schedule to the Rules**


5. (a) Item 202.00 of the Schedule to the Rules is hereby amended by the substitution of the following forms:

“DA 46A.04 Declaration by producer

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

DA 185.4A9 Registration Client Type 4A9 – Non-commercial manufacturer of biodiesel.”

(b) By the deletion of form DA 185.4A8 Commercial manufacturer of biofuel”.

	<b>Generalised System of Preferences (GSP)</b>	<b>DA 46A.04</b>																																							
<b>Declaration by Producer</b>		<b>Customs Client Number</b>																																							
<b>Notes:</b> <ul style="list-style-type: none"> <li>Mark the applicable box(es) with an X</li> <li>Where the exporter is not the producer, this form must accompany the DA 46A.03</li> <li>The DA 185 must be completed for registration purposes with the South African Revenue Service (SARS)</li> <li>For a definition of *ex-works price, see either Norway section 1 (S 1); or for the enactment of Russia, rule 46A3.01(e) (price free ex manufacturing works); or Article 2 of Turkey Decision on Determination of Origin as referred to in rule 46A4.01(b)</li> </ul>																																									
<b>Countries granting GSP Preferences</b> (Mark applicable box(es) with X)																																									
Norway <input type="checkbox"/>	Russia <input type="checkbox"/>	Turkey <input type="checkbox"/>																																							
<b>Business / Person Particulars:</b>																																									
Registered Name of Business or Name of Applicant																																									
Business Address: Street Name and Number																																									
Suburb & City		Postal Code																																							
Postal Address																																									
Suburb & City		Postal Code																																							
Business contact numbers (including area code)		Telephone																																							
Business email address		Facsimile																																							
<b>Declaration:</b> I, the undersigned, duly authorised to sign this declaration on behalf of the producer –																																									
(1) <b>Declare</b> that –																																									
(a) the goods specified in Column 1 -																																									
(i) have been delivered to ..... (name and address of exporter) for export to .....																																									
(ii) have been produced using the following non-originating materials:																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: left;">1. Goods manufactured:</th> <th rowspan="2" style="text-align: center;">2. Description of non-originating materials used</th> <th rowspan="2" style="text-align: center;">3. Tariff heading of non-originating materials used</th> <th rowspan="2" style="text-align: center;">4. Value of non-originating materials used</th> </tr> <tr> <th style="text-align: left;">Description</th> <th style="text-align: left;">Tariff Heading</th> <th style="text-align: left;">*Ex-works price</th> </tr> </thead> <tbody> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td style="text-align: right;">Total value: .....</td> </tr> </tbody> </table>			1. Goods manufactured:			2. Description of non-originating materials used	3. Tariff heading of non-originating materials used	4. Value of non-originating materials used	Description	Tariff Heading	*Ex-works price	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Total value: .....
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.....	.....	.....	.....	.....	.....																																				
.....	.....	.....	.....	.....	Total value: .....																																				
(iii) the non-originating materials specified in line number ..... originated in ..... and have been further worked or processed in the Republic;																																									
(iv) all other materials used are originating;																																									
(v) Serially numbered invoices are attached;																																									
(vi) complete accounts and documents relating to the originating status of materials used or worked or processed, the value thereof, the calculation of the ex-works price and other requirements are maintained and kept as contemplated in the rules;																																									

Continues Overleaf

*Continues from previous page*

(2) <b>State</b> that -					
(a) the information in this application is true and correct;					
(b) the goods comply with the origin requirements for these goods in the Generalised System of Preferences for goods exported to .....					
Initials and surname				Status (e.g. Director):	
Signature:		Date:		Place:	



DA 185

## APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES											
<p>1. Where the asterisk (*) appears, delete whichever is not applicable.</p> <p>2. Indicate with an "X" in the appropriate block(s) whichever is applicable.</p> <p>3. Complete the annexure listed in container 11 which is relevant to the registration or licensing type applied for.</p> <p>4. Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.</p> <p>5. Where security must be furnished, complete and submit annexure DA 185.C.</p> <p>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.</p> <p>7. Complete and submit any prescribed agreement, if applicable.</p> <p>8. If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on an addendum referencing the relevant container number of the form or annexure, which must be attached to form DA185 or the relevant annexure.</p> <p>9. All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").</p> <p>10. All Customs and Excise forms are available on the SARS website (<a href="http://www.sars.gov.za">www.sars.gov.za</a>) or at any SARS branch office.</p>											
2. EXISTING REGISTRANT/LICENSEE PARTICULARS											
If currently registered/licensed in terms of the Act, please state allocated customs and excise client number											
3. LOCATION OF APPLICANT											
Natural person, located in the Republic					Yes <input type="checkbox"/> No <input type="checkbox"/>						
Juristic person, located in the Republic					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"/>		
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:												
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 (as defined in the rules for sections 59A and 60)														
Initials:					First name/s:									
Surname:														
Telephone (including Code: (____))				Tel. (____)				Fax number (including Code: (____))				Fax.		

code):				code):				( )	
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 4A9	Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	<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 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	<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 4B14	Degrouping depot (Section 64G and rules thereto)	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (rule 54FA.04)	<input type="checkbox"/>	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	<input type="checkbox"/>
DA 185 4A13	Registered Agent (rule 59A.01A)	<input type="checkbox"/>	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	<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 185.4A21	Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02)	<input type="checkbox"/>			
DA 185.4A22	Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03)	<input type="checkbox"/>			

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

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS				
Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-				
(a) Has contravened or failed to comply with the provisions of the Act	Yes:		No:	
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence*	Yes:		No:	
(c) Has been convicted of any offence under the Act	Yes:		No:	
(d) Has been convicted of any offence involving fraud or dishonesty	Yes:		No:	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose under the Act	Yes:		No:	
(f) Has been declared insolvent or in liquidation	Yes:		No:	
Note: • If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. • Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached to the application.				
13. INFORMATION REGARDING TAX COMPLIANCE				
Indicate whether the applicant -				
(a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-				
(i) taxes	Yes:		No:	
(ii) interest	Yes:		No:	
(iii) penalties	Yes:		No:	
(iv) other amounts	Yes:		No:	
(b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law	Yes:		No:	
14. DOCUMENTS IN SUPPORT OF APPLICATION				
An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the customs authority on request:				
(a) A document confirming the banking details of the bank account referred to in box 6, which can be – (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement; (ii) a bank certified auto bank statement; or (iii) an original letter from the bank on an official bank letterhead; (b) the original or a certified copy of— (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for example, if appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement, SABC television licence documents, eToll account, major retail accounts) issued to the applicant that can confirm physical address of the applicant, if the applicant is located in the Republic; and (ii) a telephone or cellular phone account issued to the applicant to confirm the applicant's telephone or cellular phone 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 a natural person, 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)
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16. FOR OFFICIAL USE ONLY		
I, _____ <i>Full name and surname</i>	Team Member, at _____ <i>Branch Office name</i>	Office hereby certify / confirm
that the applicant (or authorised officer) / representative*: <ul style="list-style-type: none"> <li>Visited this office in person;</li> <li>Is in fact the person reflected on his/her identification document/passport*; and</li> <li>Is the person as is reflected on the letter of authority (where applicable).</li> </ul>		
_____ <i>Team Member: SID</i>	_____ <i>Team Member: Signature</i>	_____ <i>Date</i>
I, _____ <i>Full name and surname</i>	Team Leader, at _____ <i>Office name</i>	Office hereby certify / confirm
that the applicant / representative*: <ul style="list-style-type: none"> <li>Visited this office in person;</li> <li>Is in fact the person reflected on his/her identification document/passport*; and</li> <li>Is the person as is reflected on the letter of authority (where applicable).</li> </ul>		
_____ <i>Team Leader: SID</i>	_____ <i>Team Leader: Signature</i>	_____ <i>Date</i>



ANNEXURE DA185.4A9

**REGISTRATION CLIENT TYPE 4A9 – Non-commercial manufacturer of biodiesel (Section 37B and Rule 37B.02(a))**
**Trading Particulars:**
**Notes:**

- Please supply all trade names and physical addresses from where the business is conducted if under a different address or under a different name as was stated in container 5 of the DA 185 application form.
- If an agricultural address please complete relevant fields below.

Trade name of business:	
Manufacturing premises: Complex	
Unit number:	
Street name and number:	
Street code:	
Farm name / registration number:	
Building name and floor number:	
Suburb / District:	
Plot name / registration number:	
Suburb / District:	
City / Town:	
Street code:	
Web address:	

If you have failed to comply with any law other than the Customs and Excise Act, 1964 relating to your industry during the past two years, state the nature of the offence and penalty imposed:

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**PROCLAMATIONS • PROKLAMASIES**

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**DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT**

NO. R. 88

26 August 2022

**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 National Student Financial Aid Scheme (hereinafter referred to as "the NSFAS");

AND WHEREAS the NSFAS 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 NSFAS, 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 NSFAS;
- (b) improper or unlawful conduct by the employees or officials of the NSFAS;
- (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 NSFAS; 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 April 2016 and the date of publication of this Proclamation or which took place prior to 1 April 2016 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 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 NSFAS or the State, in relation to the said matters in the Schedule.

Given under my Hand and the Seal of the Republic of South Africa at Johannesburg this 11<sup>th</sup> day of July Two thousand and twenty two.

**MC Ramaphosa**  
**President**

By Order of the President-in-Cabinet:

**RO Lamola**  
**Minister of the Cabinet**

**SCHEDULE**

1. Maladministration in the affairs of the NSFAS in relation to—
  - (a) the management of the finances of the NSFAS; and
  - (b) the allocation of loans, bursaries and any other funding payable to students in terms of the provisions of the National Student Financial Aid Scheme Act, 1999, Act No. 56 of 1999,and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the NSFAS or the State, including the causes of such maladministration.
  
2. Any unlawful or improper conduct by employees or officials of the NSFAS or the service providers in question, their employees or any other person or entity, relating to the allegations set out in paragraph 1 of this Schedule.