

Effective Date: 28 March 2025

CUSTOMS AND EXCISE

EXTERNAL

COMPLETION OF BONDS AND ADDENDUMS

Effective Date: 28 March 2025

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1 FORM REQUIREMENTS

- a) All fields are mandatory for completion of the bond/addendum.
- b) The bond/addendum must be –
 - i) Printed portrait on A4 paper size;
 - ii) Printed in black ink on white paper; and
 - iii) On two (2) or more separate pages. No back to back or more than one (1) page to a page printing is allowed.
- c) Information entered on the bond/addendum must be typed or printed in block letters and must be legible.
- a) The bond / addendum must be issued by a South African registered bank (**locally controlled, foreign controlled or branches of foreign banks**) or an insurer registered with the Financial Services Board (FSB) with the legal authority of issuing bonds / addendums.
- d) A list of the insurers approved to issue guarantees can be found at www.fsb.co.za. A list of South African registered banks can be found at www.reservebank.co.za.
- e) No tippex (correction fluid) is allowed on the bond/addendum. If any errors are made during the completion of the form, the incorrect information must be crossed out by drawing two (2) parallel lines through it and writing the correct information above or under the incorrect information. All corrections must be initialled by all signatories of the bond/addendum, including the witnesses.
- f) Authorised representatives and their witness(es) whose name(s) appear on the bond/addendum must initial at the bottom of each page of the bond/addendum except for the last page.
- g) Authorised representatives and their witness(es) whose name(s) appear on the bond/addendum must sign in full wherever signatures are required of the representatives and their witnesses.
- h) If there is a change in legal identity, change of ownership, etc. the client must replace all current bonds/addendums [including addendums to these bond(s)/addendum(s)] with a new bond/addendum which must reflect the new name. Refer to SC-CF-05 **for Customs**, and SE-BON-01 or SE-BON-02 **for Excise**.
- i) Additional information is required by the SEZ Operator who will request a bond on behalf of the CCAE and the SARS Office for completion of bonds CB19 – CB20. (Refer to paragraph 4.3 below)

2 CUSTOMS BONDS AND ADDENDUMS

2.1 Customs Bond: Clearing Agent

CUSTOMS BOND: CLEARING AGENT		CB04
Financial Institution's reference: 1		
WHOM IT MAY CONCERN – 2		
That _____		
Full Name of Registrant/Licensee*		
Registration/Identification Number*		
as Principal Debtor ("the Principal") herein represented by		

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CUSTOMS BOND: CLEARING AGENT		CB04
Financial Institution's reference: 1		
(1)	3	
(2)		
in their capacities as:		
(1)	4	
(2)		
being duly authorised thereto		
- by virtue of a resolution passed at a meeting of the Board of Directors held*; 5 - with the express consent in writing of all the members of the close corporation/partners of a partnership/trustees of the trust, association or organ of State* obtained at a members meeting held 6 Initials of all signatories and witnesses		
at	7	on the 6 day of 5
	Name of Town or City	No. Month and Year
and	8	
	Registration Number	
as Financial Institution and Co-Principal Debtor <i>in solidum</i> herein represented by:		
(1)	9	
(2)		
in their capacities as:		
(1)	10	
(2)		
they being duly authorised thereto by virtue of standard internal banking/insurance* regulations relating to signing powers, are truly and lawfully indebted and are held and firmly bound to the Commissioner for the South African Revenue Service in the sum of		
R	11	5 Initials of all signatories and witnesses (insert amount in figures)
rand only	12	(insert amount in words)
to be paid on demand to the Commissioner for the South African Revenue Service for which payment well and truly to be made, we bind ourselves jointly and severally each for the whole, our heirs, executors, administrators, trustees, liquidators and assigns.		
and, WHEREAS –		
the Principal is desirous of transacting business with the Commissioner subject to the applicable, rules and regulations of the laws of the Republic of South Africa relating to Customs and Excise.		
NOW THEREFORE THE CONDITIONS OF THE OBLIGATIONS ARE 13		
such that if the Principal shall, to the satisfaction of the Commissioner, observe the applicable Customs and Excise laws of South Africa governing such business, then this obligation shall be void; otherwise it shall be		

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CUSTOMS BOND: CLEARING AGENT

CB04

Financial Institution's reference: _____

1

and remain of full force and effect.

FURTHERMORE we, the Principal and Co-Principal Debtor renounce and waive the:

Initials of all signatories and witnesses

6

- a) *Beneficium ordinis seu excussionis*;
- b) *Beneficium divisionis*; and
- c) Any other exception that may be taken in law, with the meaning and effect of which we are fully acquainted.

This bond is neither transferable nor negotiable.

All admissions or acknowledgements of indebtedness made by the Principal shall be binding upon the Co-Principal Debtor.

The Commissioner or his/her delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release the surety proportionately for such amount(s) provided by or on behalf of the Principal by any person, association of persons, partnership, trust, firm, close corporation or company and to give time to, or compound or make other arrangements with the Principal or its legal representative in insolvency, liquidation, corporate rescue proceedings or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the jurisdiction of such a Court in respect of any such claim.

Signed by the Principal:

(1) _____ (2) _____

Signature of Principal

Signature of Principal

at _____ on the _____ day of _____
Name of Town or City No Month and Year

In the presence of the subscribed witnesses:

Witnesses (1) _____ (1) _____
Signature Signature

(2) _____ (2) _____
Signature Signature

Signed by the Financial Institution and Co-Principal Debtor:

(1) _____ (2) _____

Signature of Financial Institution and Co-Principal Debtor

Signature of Financial Institution and Co-Principal Debtor

at _____ on the _____ day of _____
Name of Town or City No Month and Year

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CUSTOMS BOND: CLEARING AGENT		CB04
Financial Institution's reference: 1		
In the presence of the subscribed witnesses: 19		
Witnesses	(1) _____ Signature	(1) _____ Signature
	(2) _____ Signature	(2) _____ Signature
FINANCIAL INSTITUTION'S STAMP IMPRESSION 20		
FOR OFFICIAL USE		
Customs client number 22 21		
Detail of Premises		
Warehouse or Rebate Store Number*	23	
Physical address of premises (warehouse or rebate store*)	24	
File reference	25	
*Delete whichever is not applicable 26		

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2.2 Completion of Customs Bond: Clearing Agent

FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
1. Financial Institution's Reference	The reference number issued by the financial institution must be inserted here.
2. Full Name of Registrant/Licensee* and Registration/Identification Number*	The company, close corporation, partnership, trust, association or organ of State's name must be entered in this field, e.g. DEF Clearing Agents Proprietary Limited. It is the Companies and Intellectual Property Registration Office (CIPC) registration which must be inserted here. Either the word registrant/licensee must be deleted, whichever is not applicable. If the registrant/licensee is an individual, then the full name and surname of the person as indicated in their identification document (ID) must be inserted here, e.g. Joe Elgar Soap. The registration number issued by the CIPC must be inserted here. The ID number can only be used if a private individual applies in his/her own capacity.
3. Herein represented by: (1) and (2)	The full names and surname of the representative person(s) whose name(s) appear on the resolution passed at a meeting of the board of directors held or with the express consent in writing of all the members of the close corporation, partners of a partnership, trustees of the trust, association or organ of State, as indicated in their identification document (ID), must be inserted here.
4. In their capacities as: (1) and (2)	The designations of the representative(s) as indicated in the resolution passed at a meeting of the board of directors held or with the express consent in writing of all the members of the close corporation, partners of a partnership, trustees of the trust, association or organ of State must be inserted here.
5. Resolution passed at a meeting of the board of directors held* or with the express consent in writing of all the members of the close corporation/partners of a partnership/trustees of the trust*	The resolution or the express of consent as prescribed must be attached to the bond/addendum. Depending on whether the applicant is a company, a close corporation, partners of a partnership, trustees of the trust, association or organ of State, the correct sentence must remain and the other one (1) deleted by drawing one (1) line through it.
6. Initial corrections and bottom of pages	Authorised representatives and their witness(es) whose name(s) appear on the bond/addendum must initial all corrections as well as at the bottom of each page of the bond/addendum except for the last page.
7. At (Name of Town/City) on the (No.) day of (Month and Year)	This is the date and place on which the resolution or consent was issued, e.g. Johannesburg, 8 January 2012.
8. And Financial Institution Name/Registration Number	The correct name of the financial institution i.e. the name of the approved South African registered bank or approved registered insurer as well as the registration number must be inserted here.
9. Herein represented by the financial institution: (1) and (2)	The full names and surname of the person(s) as indicated on their identification document (ID) and authorised by the financial institution must be inserted here, e.g. Joe David Soap.

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FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
10. In their capacities as: (1) and (2)	The designations of the representative(s) of the person(s) who has been authorised by the financial institution to sign the bond/addendum must be inserted here, e.g. financial manager or managing director.
11. In the sum of: (insert amount in figures)	The amount of the bond/addendum is inserted here in figures e.g. R1000.00. There must be no spaces between the R and the first figure.
12. In the sum of: (insert amount in words)	The amount of the bond/addendum is inserted here in words e.g. One thousand rand only.
13. The terms and conditions of the obligations are	The terms and conditions i.e. the wording as contained in the bond/addendum document must not be altered or changed. No additional information or alteration must be made to the prescribed conditions.
14. Signature of Principal(s): (1) and (2)	The original signature of the person(s) who has/have been authorised to sign on behalf of the principal must be inserted here. A signatory signs in his/her own capacity and not on behalf of someone else.
15. At (Name of Town/City) on the (No.) day of (Month and Year)	This is the date and place on which the bond/addendum was signed by the principal, e.g. Pretoria, 20 January 2012.
16. In the presence of the subscribed witnesses: (1) and (2) and (1) and (2)	The signatures of the two (2) witnesses who are present for each signature of the individuals authorised to sign the bond/addendum on behalf of the principal must be inserted here.
17. Signature of Financial Institution and Co-Principal Debtor	The original signature of the person(s) who has/have been authorised to sign on behalf of the financial institution must be inserted here. A signatory signs in his/her own capacity and not on behalf of someone else.
18. At (Name of Town/City) on the (No.) day of (Month and Year)	This is the date and place on which the bond/addendum was signed by the financial institution, e.g. Pretoria, 28 January 2012.
19. In the presence of the subscribed witnesses: (1) and (2) and (1) and (2)	The signatures of the two (2) witnesses who are present for each signature of the individuals authorised to sign the bond/addendum on behalf of the financial institution must be inserted here.
20. Financial Institution's Stamp Impression	The corporate seal (stamp) of the financial institution must be impressed on the bond/addendum.
21. For Official Use	This is for the sole use of SARS representatives. If the bond/addendum covers more than one (1) warehouse or rebate store then an additional page for this purpose must be added to the bond/addendum.
22. Customs client number	The allocated Customs client number must be endorsed by the SARS official e.g. 123456.

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FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
DETAIL OF PREMISES	
23. Warehouse/Rebate Store/Degrouping Depot/Container Depot/Container Operator*Number	The warehouse, rebate store, degrouping depot, container depot or container operator number issued to the specific warehouse, rebate store, degrouping depot, container depot or container operator must be inserted here by the SARS official e.g. DBN (OS) 123 or 234123.
24. Physical address of premises (Warehouse/Rebate Store/Degrouping Depot/Container Depot/Container Operator)	The physical street address of the premises of the warehouse, rebate store, degrouping depot, container depot or container operator must be inserted here by the SARS official e.g. 172 Commissioner Street, Johannesburg.
25. File reference	The correspondence file reference of the client allocated by the Branch Office must be inserted here e.g. 1/10/4/3/S1.
26. *Delete whichever is not applicable	A neat straight line must be drawn through the word(s) or paragraph if such is not applicable.

2.3 Additional completion information for SEZ bonds (CB19 - CB21) by SEZ Operator

FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
IDZ Operator Customs client number	The allocated Customs client number must be endorsed by the SARS official e.g. 123456.
CCA number where rebate/warehouse store is located	The warehouse or rebate store number issued to the specific warehouse, rebate store, degrouping depot, container depot or container operator must be inserted here by the SARS official e.g. DBN (OS) 123 or 234123.
Physical address of rebate/warehouse store	The physical street address of the premises of the warehouse or rebate store must be inserted here by the SARS official e.g. 172 Commissioner Street, Johannesburg.

2.3.1 For official use

FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
CCA Rebate/warehouse store Number	The physical street address of the premises of the warehouse or rebate store must be inserted here by the SARS official e.g. 172 Commissioner Street, Johannesburg.

2.4 Additional completion information for Addendum (CA01)

- a) The following additional information of the addendum (CA01) must be completed in addition to paragraph 4.1 (1) – (25) above:

FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
To the bond in the sum of (insert amount in figures)	The original bond amount is inserted here in figures e.g. R1 000.00.
(insert amount in words)	The original bond amount is inserted here in words e.g. One thousand rand only.

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FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
Hereby increased by the amount of (insert amount in figures)	The amount by which the bond amount is increased with (R2000.00) must be inserted here in figures.
(Insert amount in words)	The amount of the bond which is increased must be inserted here in words e.g. Two thousand rand or five hundred rand.
Hereby increased To (insert amount in figures)	The new total amount of the bond (amount of original bond plus amount of addendum) must be reflected here in figures - (R1000.00 plus [increase] R500.00 = R 1500.00).
(Insert amount in words)	The new total amount of the bond (amount of original bond plus amount of addendum) must be reflected here in words, e.g. One thousand five hundred rand.

2.5 Additional completion information for Addendum (CA02)

- a) The following additional information of the deferment addendum (CA02) must be completed in addition to paragraphs 4.1 (1) – (25) and 4.2 above:

- i) Increase in liability

FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
With effect from	The effective date on which the increase becomes effective must be inserted in this field e.g. 1 February 2012.

- ii) Temporarily increased - the following additional information of the deferment addendum (CA02) must be completed in addition to paragraphs 4.1 (1) – (25) and 4.2(a)(i) above:

FIELD DESCRIPTION	COMPLETION FIELD EXPLANATION
Until the last day	This date refers to the end date of which the amount has been increased temporarily e.g. 28 February 2012

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3 EXCISE BONDS AND ADDENDUMS

3.1 Addendum: Amend Bond Amount

EA01

ADDENDUM: AMEND BOND AMOUNT

Financial Institution's reference:



KNOW ALL MEN WHOM IT MAY CONCERN –

That:



Full Name of Licensee / Registrant**

As Principal (hereinafter referred to as the Principal) herein represented by -

(1)



(2)

in their respective capacities as (e.g. Financial Director, Managing Director, etc.) -

(1)

(2)



they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held;

*they being duly authorised thereto with the express consent in writing of *all the members of the close corporation / *all the partners of a partnership / *trustees of the trust obtained at a members meeting h



On the printed copy

at



Name of Town or City

on the

No.

day of

Month and Year

and



as **Surety(ies)** and **Co-Principal Debtor** *in solidum* herein represented by -

(1)

(2)



in their capacities as (e.g. Financial Director, Managing Director, etc.):

(1)

(2)



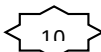
they being duly authorised thereto by virtue of standard *internal banking / *insurance regulations relating to signing powers, to the bond in the sum of

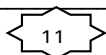
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EA01

ADDENDUM: AMEND BOND AMOUNT

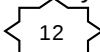
Financial Institution's reference: 

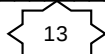
R  (figures)



rand only (words)

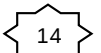
are bound under that bond, is hereby increased by an amount of

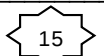
R  (figures)



rand only (words)

TO

R  (figures)



rand only (words)

Signed by the Principal:

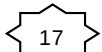
(1)


Signature of Principal

(2)


Signature of Principal

at


Name of Town or City

on the

No.

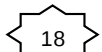
day of

Month and Year

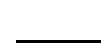
In the presence of the subscribed witnesses:

WITNESSES:

(1)


Signature

(1)


Signature

(2)

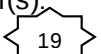
Signature

(2)

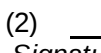
Signature

Signed by the Surety(ies) and Co-Principal Debtor(s):

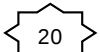
(1)


Signature of Surety and Co-Principal Debtor

(2)


Signature of Surety and Co-Principal Debtor

at


Name of Town or City

on the

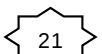
No.

day of

Month and Year

In the presence of the subscribed witnesses:

WITNESSES: (1)


Signature

(1)


Signature

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EA01

ADDENDUM: AMEND BOND AMOUNT

Financial Institution's reference:



(2)

(2)

Signature

Signature


**FINANCIAL INSTITUTION STAMP
IMPRESSION**

*Delete whichever is not applicable

3.1.1 Completion of Addendum: Amend Bond Amount

Field Description	Completion Field Explanation
1. Financial Institution's reference	The reference number issued by the financial institution must be inserted here.
2. Full Name of Licensee* / Registrant*	i) The entity, company, close corporation, partnership, trust, or association name must be entered in this field, e.g. ABC Manufacturing. ii) Either the word licensee / registrant must be deleted, whichever is not applicable. iii) If the licensee / registrant is an individual, then the full name and surname of the person as indicated in their identification document (ID) must be inserted here, e.g. John Do.
3. As Principal (hereinafter referred to as the Principal) herein represented by (1) and (2)	The full names and surname of the representative person(s) whose name(s) appear on the resolution passed at a meeting of the board of directors held or with the express consent in writing of all the members of the close corporation, partners of a partnership, trustees of the trust, association or organ of State, as indicated in their identification document (ID), must be inserted here.
4. In their respective capacities as: (1) and (2)	The designations of the representative(s) as indicated in the resolution passed at a meeting of the board of directors held or with the express consent in writing of all the members of the close corporation, partners of a partnership, trustees of the trust, association or organ of State must be inserted here.
5. Resolution passed at a meeting of the board of directors held* or with	i) The resolution or the express consent as prescribed must be attached to the bond / addendum.

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Field Description	Completion Field Explanation
the express consent in writing of all the members of the close corporation / partners of a partnership / trustees of the trust*	ii) Depending on whether the applicant is a company, a close corporation, partners of a partnership, trustees of the trust, association or organ of State, the correct sentence must remain and the other one (1) deleted by drawing one (1) line through it. iii) Authorised representatives and their witness(es) whose name(s) appear on the bond / addendum must initial all corrections as well as at the bottom of each page of the bond / addendum except for the last page.
6. At (Name of Town / City) on the (No.) day of (Month and Year)	This is the date and place on which the resolution or consent was issued, e.g. Johannesburg, 8 January 2012.
7. And Financial Institution Name	The correct name of the financial institution i.e. the name of the approved South African registered bank (locally controlled, foreign controlled or branches of foreign banks) for approved registered insurer.
8. Herein represented by the financial institution: (1) and (2)	The full names and surname of the person(s) as indicated on their identification document (ID) and authorised by the financial institution must be inserted here, e.g. Joe David Soap. Bonds must not be accepted from foreign bank representatives.
9. In their capacities as: (1) and (2)	The designations of the representative(s) of the person(s) who has been authorised by the financial institution to sign the bond / addendum must be inserted here, e.g. financial manager or managing director.
10. In the sum of: (insert amount in figures)	The amount of the bond / addendum is inserted here in figures e.g. R1000.00. There must be no spaces between the R and the first figure.
11. In the sum of: (insert amount in words)	The amount of the bond / addendum is inserted here in words e.g. One thousand rand only.
12. Increased by an amount of (insert amount in figures)	The amount of the bond / addendum is inserted here in figures e.g. R1000.00. There must be no spaces between the R and the first figure.
13. Increased by an amount of: (insert amount in words)	The amount of the bond / addendum is inserted here in words e.g. One thousand rand only.
14. Hereby increased TO (Insert amount in figures)	The new total amount of the bond (amount of original bond plus amount of addendum) must be reflected here in figures – (R1000.00 plus [increase] R500.00 = R1500.00).
15. (Insert amount in words)	The new total amount of the bond (amount of original bond plus amount of addendum) must be reflected here in words, e.g. One thousand five hundred rand only.
16. Signature of Principal(s): (1) and (2)	i) The original signature of the person(s) who has / have been authorised to sign on behalf of the principal must be inserted here. ii) A signatory signs in his / her own capacity and not on behalf of someone else.
17. At (Name of Town / City) on the	This is the date and place on which the bond / addendum was

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Field Description	Completion Field Explanation
(No.) day of (Month and Year)	signed by the principal, e.g. Pretoria, 20 January 2012.
18. In the presence of the subscribed witnesses: (1) and (2) and (1) and (2)	The signatures of the two (2) witnesses who are present for each signature of the individuals authorised to sign the bond / addendum on behalf of the principal must be inserted here.
19. Signature of Surety(ies) and Co-Principal Debtor	i) The original signature of the person(s) who has / have been authorised to sign on behalf of the Surety must be inserted here.
20. At (Name of Town / City) on the (No.) day of (Month and Year)	This is the date and place on which the bond / addendum was signed by the principal, e.g. Pretoria, 20 January 2012.
21. In the presence of the subscribed witnesses: (1) and (2) and (1) and (2)	The signatures of the two (2) witnesses who are present for each signature of the individuals authorised to sign the bond / addendum on behalf of the financial institution must be inserted here.
22. Financial Institution Stamp Impression	The corporate seal (stamp) of the Financial Institution must be impressed on the bond / addendum.

The fields for EA01 and EA02 are the same. The addendum EA01 is used as an example for completion purposes.

3.2 Excise Bond: Distributor of Fuel

EB01
EXCISE BOND: DISTRIBUTOR OF FUEL
Financial Institution reference: 1
WHOM IT MAY CONCERN – That: 2 _____ Full Name of Licensee as Principal (hereinafter referred to as the Principal) herein represented by - 3 (1) _____ (2) _____ in their respective capacities as (e.g. Financial Director, Managing Director, etc.) - (1) _____ (2) 4 _____
they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held; 5

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EB01

EXCISE BOND: DISTRIBUTOR OF FUEL

Financial Institution reference: _____



*they being duly authorised thereto with the express consent in writing of *all the members of the close corporation / *all the partners of a partnership / *trustees of the trust obtained at a members meeting held

at  _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

and _____



as **Surety(ies)** and **Co-Principal Debtor** *in solidium* herein represented by -

(1) _____

(2) _____



in their capacities as (e.g. Financial Director, Managing Director, etc.):

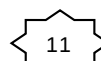
(1) _____

(2) _____



they being duly authorised thereto by virtue of standard *internal banking regulations relating to signing powers, are truly and lawfully indebted and are held and firmly bound to the Commissioner of the South African Revenue Service in the sum of

R. 



(words)

to be paid on demand to the said Commissioner, for which payment well and truly to be made, we bind ourselves jointly and severally, each for the whole, our Heirs, Executors, Administrators and Assigns, and

whereas -

the Principal Debtor is desirous of transacting business with the Commissioner for the South African Revenue Service as a licensed distributor of fuel as contemplated in section 64F of the Customs and Excise Act, 1964 and the rules therefor for the purpose of obtaining a refund of duty / levies on fuel obtained from stocks of a licensee of a customs and excise manufacturing warehouse and removed in accordance with any prescribed document and delivered to a purchaser in any other country in the common customs area or exported, subject to compliance with the provisions of the said section and rules and any other customs and excise laws of the Republic governing such refund or the removal or export of such fuel.

NOW therefore the conditions of this obligation are such that if the Principal Debtor shall, in accordance with the provisions of the said provisions of such section, the rules and other laws, have proved to the satisfaction of the Commissioner for the South African Revenue Service that such goods have been duly delivered in the common customs area or have been duly taken out of the common customs area for export in accordance with such prescribed document for the purposes of entitlement to a refund of duty / levies, and shall have

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EB01

EXCISE BOND: DISTRIBUTOR OF FUEL

Financial Institution reference: _____



repaid any amount of duty / levies which was not duly refundable in respect of such removal or export, and otherwise fully comply with any obligation imposed under the provisions of such section, rules or other laws, then this obligation shall be null and void, otherwise it shall remain in full force and effect.

FURTHERMORE we, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the:

- i) Beneficium ordinis seu excussionis;
- ii) Beneficium divisionis; and
- iii) Any other exception that may be taken in law,

with the meaning and effect of which we are fully acquainted.

This guarantee is not transferable or negotiable.

All admissions or acknowledgements of indebtedness made by the Principal Debtor shall be binding upon the Co-Principal Debtor.

The Commissioner or his delegated officer shall be at liberty, without affecting the Commissioner's rights hereunder, to release securities provided by or on behalf of the Principal Debtor by any person, association of persons, firm or company and to give time to, or compound or make other arrangements with the Principal Debtor, its legal representative in insolvency, judicial management or otherwise.

Any claim arising hereunder may be recovered in any division of the High Court of South Africa as the Commissioner may elect and the Co-Principal Debtor hereby consents and submits to the Jurisdiction of such a Court in respect of any such claim.

Signed by the Principal:

(1) _____ (2) _____
Signature of Principal *Signature of Principal*

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

WITNESSES: (1) _____ (1) _____
Signature *Signature*
 (2) _____ (2) _____
Signature *Signature*

Signed by the Surety(ies) and Co-Principal Debtor(s):

at _____ on the _____ day of _____
Name of Town or City *No.* *Month and Year*

(1) _____ (2) _____
Signature *Signature*

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EB01

EXCISE BOND: DISTRIBUTOR OF FUEL

Financial Institution reference:


Signature of Surety and Co-Principal Debtor
Signature of Surety and Co-Principal Debtor

In the presence of the subscribed witnesses:

Witnesses

(1)



(1)

Signature
Signature

(2)

Signature

(2)

Signature

**FINANCIAL INSTITUTION STAMP
IMPRESSION**

3.2.1 Completion of Excise Bond: Distributor of Fuel

Field Description	Completion Field Explanation
1. Financial Institution's Reference	The reference number issued by the financial institution must be inserted here.
2. Full Name of Licensee* / Registrant*	i) The company, close corporation, partnership, trust, association or organ of State's name must be entered in this field, e.g. BSA Proprietary Limited. ii) Either the word licensee / registrant must be deleted, whichever is not applicable. iii) If the licensee / registrant is an individual, then the full name and surname of the person as indicated in their identification document (ID) must be inserted here, e.g. John Do.
3. As Principal (hereinafter referred to as the Principal) herein represented by (1) and (2)	The full names and surname of the representative person(s) whose name(s) appear on the resolution passed at a meeting of the board of directors held or with the express consent in writing of all the members of the close corporation, partners of a partnership, trustees of the trust, association or organ of State, as indicated in their identification document (ID), must be inserted here.

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Field Description	Completion Field Explanation
4. In their respective capacities as: (1) and (2)	The designations of the representative(s) as indicated in the resolution passed at a meeting of the board of directors held or with the express consent in writing of all the members of the close corporation, partners of a partnership, trustees of the trust, association or organ of State must be inserted here.
5. Resolution passed at a meeting of the board of directors held* or with the express consent in writing of all the members of the close corporation / partners of a partnership / trustees of the trust*	i) The resolution or the express consent as prescribed must be attached to the bond / addendum. ii) Depending on whether the applicant is a company, a close corporation, partners of a partnership, trustees of the trust, association or organ of State, the correct sentence must remain and the other one (1) deleted by drawing one (1) line through it.
6. At (Name of Town / City) on the (No.) day of (Month and Year)	This is the date and place on which the resolution or consent was issued, e.g. Johannesburg, 8 January 2012.
7. And Financial Institution Name	The correct name of the financial institution i.e. the name of the approved South African registered bank (locally controlled, foreign controlled or branches of foreign banks) or approved registered insurer.
8. Herein represented by the financial institution: (1) and (2)	The full names and surname of the person(s) as indicated on their identification document (ID) and authorised by the financial institution must be inserted here, e.g. Joe David Soap. Bonds must not be accepted from foreign bank representatives.
9. In their capacities as: (1) and (2)	The designations of the representative(s) of the person(s) who has been authorised by the financial institution to sign the bond / addendum must be inserted here, e.g. financial manager or managing director.
10. In the sum of: (insert amount in figures)	The amount of the bond / addendum is inserted here in figures e.g. R1000.00. There must be no spaces between the R and the first figure.
11. In the sum of: (insert amount in words)	The amount of the bond / addendum is inserted here in words e.g. One thousand rand only.
12. Signature of Principal(s): (1) and (2)	i) The original signature of the person(s) who has / have been authorised to sign on behalf of the principal must be inserted here. ii) A signatory signs in his / her own capacity and not on behalf of someone else.
13. At (Name of Town / City) on the (No.) day of (Month and Year)	This is the date and place on which the bond / addendum was signed by the principal, e.g. Pretoria, 20 January 2012.
14. In the presence of the subscribed witnesses: (1) and (2) and (1) and (2)	The signatures of the two (2) witnesses who are present for each signature of the individuals authorised to sign the bond / addendum on behalf of the principal must be inserted here.
15. At (Name of Town / City) on the (No.) day of (Month and Year)	This is the date and place on which the bond / addendum was signed by the financial institution, e.g. Pretoria, 28 January 2012.

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Field Description	Completion Field Explanation
16. Signature of Financial Institution and Co-Principal Debtor	i) The original signature of the person(s) who has / have been authorised to sign on behalf of the financial institution must be inserted here. ii) A signatory signs in his / her own capacity and not on behalf of someone else.
17. In the presence of the subscribed witnesses: (1) and (2) and (1) and (2)	The signatures of the two (2) witnesses who are present for each signature of the individuals authorised to sign the bond / addendum on behalf of the financial institution must be inserted here.
18. Financial Institution's Stamp Impression	The corporate seal (stamp) of the financial institution must be impressed on the bond / addendum.

The fields for EB01 up to EB05 are the same. The Excise Bond: Distributor of Fuel EB01 is used as an example for completion purposes.