

**CUSTOMS**

**EXTERNAL**

**GUIDE**

**SUBMISSION OF ADVANCE IMPORT**  
**PAYMENTS**

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## 1 SCOPE

- a) The purpose of this guide is to assist importers to:
- i) Submit new Advance Payment Notifications (APNs) to Customs;
  - ii) Amend or cancel previously submitted APNs;
  - iii) View SARS correspondence; and
  - iv) Upload supporting documents.
- b) This process is applicable to advance import payments of R50 000.00 and above.

## 2 REFERENCES

### 2.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 4(3)(ivC), 4(3A)(i), 10, 38, 39, 40, 41, 59A and 120(1)(mC) <b>Customs and Excise Rules:</b> Rules 38, 39, 40, 41; 59A.03(1), 59A.03, 120.10, 120.11, and 120.13 <b>Tax Administration Laws Amendment Act No. 33 of 2019:</b> Sections 12 and 18 <b>Value-Added Tax Act No. 89 of 1991:</b> Sections 7(1)(b), 13
Other Legislation:	<b>Promotion of Administrative Justice Act No. 3 of 2000:</b> Sections 3 and 5 <b>Currency and Exchange Tax Act No. 9 of 1933:</b> Section 9
International Instruments:	None

### 2.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SC-CF-19	Registration, Licensing and Designation – External Policy
SC-CF-55	Clearance Declaration – External Policy
SC-CF-55-A01	The Completion of Declarations – External Annex
SC-IT-03	RLA Customs Trader Portal – External Guide
SC-MT-02	International Mail – External Policy

### 2.3 Quality Records

NUMBER	TITLE
SAD 500	Customs Declaration Form
SAD 501	Customs Declaration Form (Continuation Sheet)
SAD 504	SAD: Voucher of Correction (direct)
eFiling data	Advance Payment Notification

## 3 DEFINITIONS AND ACRONYMS

<b>APN</b>	Advance Payment Notification
<b>CCD</b>	Customs Clearance Declaration
<b>SARB</b>	South African Reserve Bank

## 4 BACKGROUND

- a) The South African Reserve Bank (SARB) authorises dealers in currency and foreign exchange. Authorised dealers may make advance foreign exchange payments to foreign suppliers thereby securing the supply of goods and enabling the subsequent importation thereof into South Africa. When applying for foreign exchange payments clients will be requested to submit documents for example a pro-forma invoice from the foreign supplier detailing the intended supply of goods to their client.

- b) The SARB has published under Section 9 of the Currency and Exchanges Act No. 9 of 1933 an exchange control regulation, making provision for Advance Import Payments. The aim of the regulation is to prevent illicit financial flows as well as duty and tax losses through Customs undervaluation.

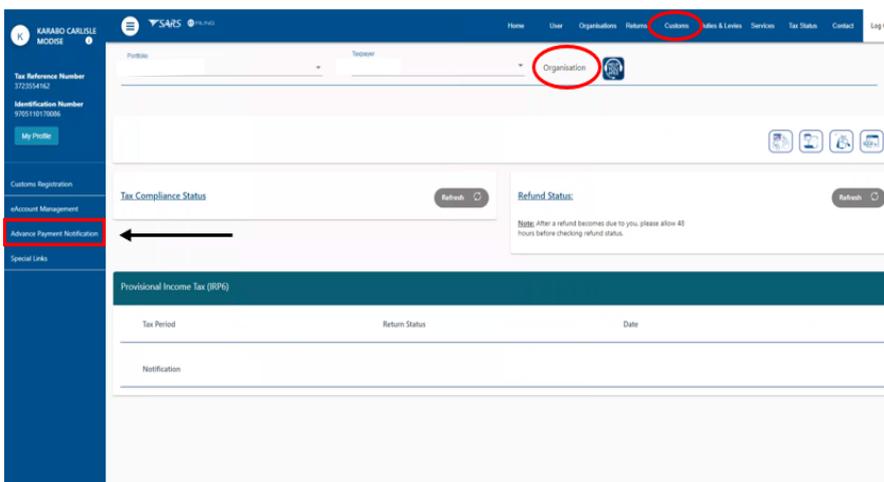
## 5 GOVERNING LEGISLATION

- a) Customs may disclose to an authorised dealer any information relating to an application of an advance foreign exchange payment for verification purposes in terms of Section 4(3)(ivC).
- b) Section 4(3A)(i) prohibits any person including an authorised dealer to:
- Disclose the information obtained in confidence from Customs; or
  - Permit another person to have access thereto.
- c) Rule 120.13 have been published in accordance with Section 120(1)(mC) prescribing the requirements in terms of advance foreign exchange payments, namely:
- Rule 120.13.01 – definitions;
  - Rule 120.13.02 – the type of advance foreign exchange payments to which the Rules apply;
  - Rule 120.13.03 – the requirements and procedures for notifying SARS of the importer's intent to apply for advance foreign exchange payments;
  - Rule 120.13.04 – the issuing of an APN reference number to the importer by SARS;
  - Rule 120.13.05 – **the APN reference number to be reflected on the import Customs clearance declaration (CCD);** and
  - Rule 120.13.06 – the communication through eFiling for purposes of advance payments.

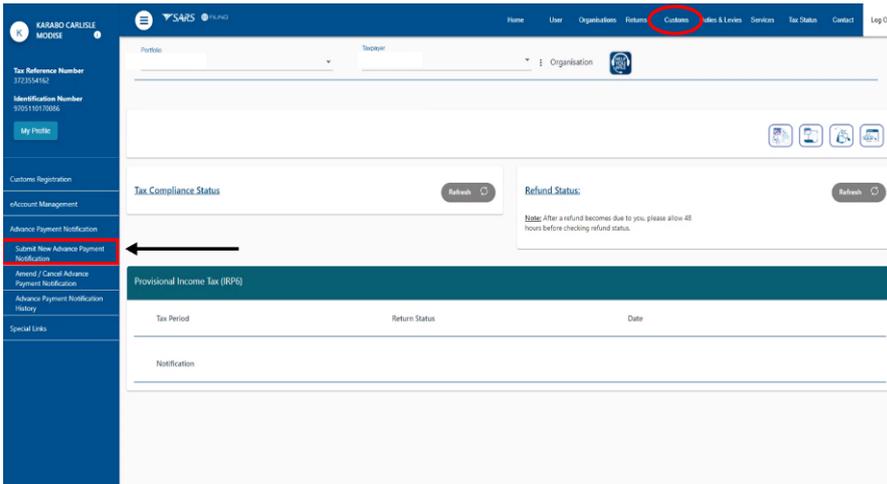
## 6 ADVANCE PAYMENT NOTIFICATION

### 6.1 Submit New Advance Payment Notification

- a) In order to submit a new Advance Payment Notification the client (registered as an importer):
- Logs into SARS eFiling as prescribed in SC-IT-03; and
  - Selects:
    - The Organisation's Tax Practitioner's portfolio type and taxpayer details on whose behalf an APN must be submitted as explained in SC-IT-03; and
    - The Customs menu on the eFiling ribbon at the top of the page.
- b) SARS eFiling displays the Customs menu items on the left side of the screen from which the importer selects the:
- Advance Payment Notification menu item; and

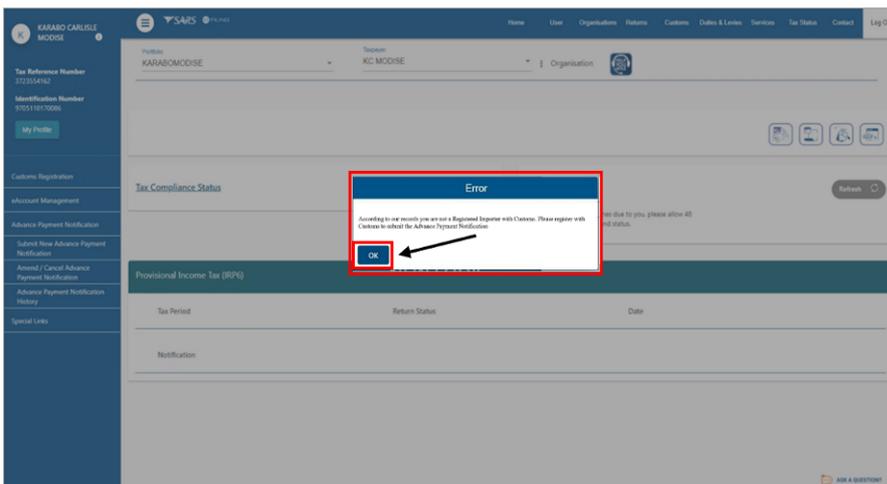


ii) Submit New Advance Payment Notification menu option.



c) If the importer is not registered with Customs:

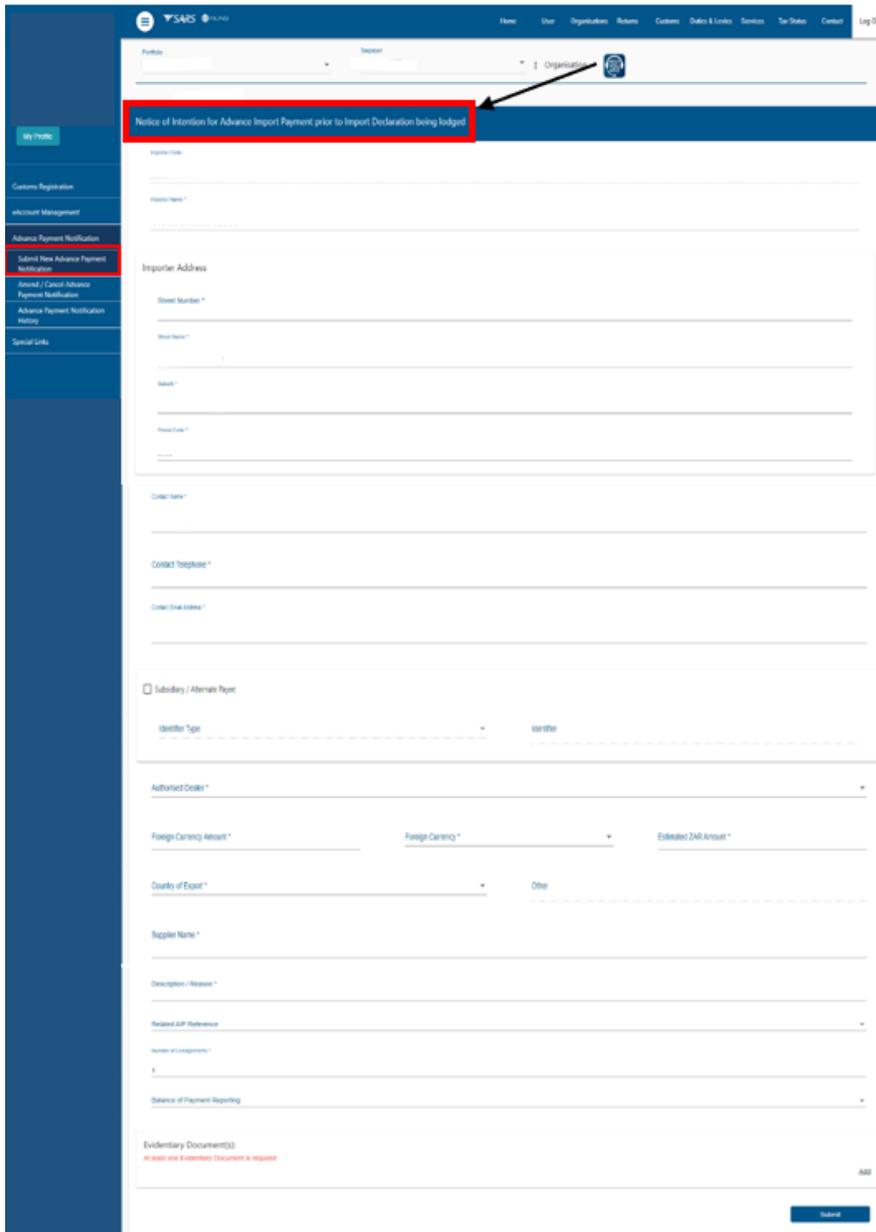
- i) SARS eFiling requests him/her to register with Customs as an importer before submitting an Advance Payment Notification to SARS.
- ii) The importer:
  - A) Clicks on the OK button to go back to the Customs menu; and
  - B) Registers as an importer with Customs as prescribed in SC-CF-19.



d) If the importer is registered with Customs and the Customs client number is valid:

- i) SARS eFiling:
  - A) Displays the Notice of Intention for Advance Import Payment Prior to Import Declaration being lodged page; and

B) May pre-populate information obtained from other SARS systems.



ii) The importer verifies the pre-populated information (if any) where incorrect the importer amends the information.

e) The importer captures the outstanding information on the APN as listed below:

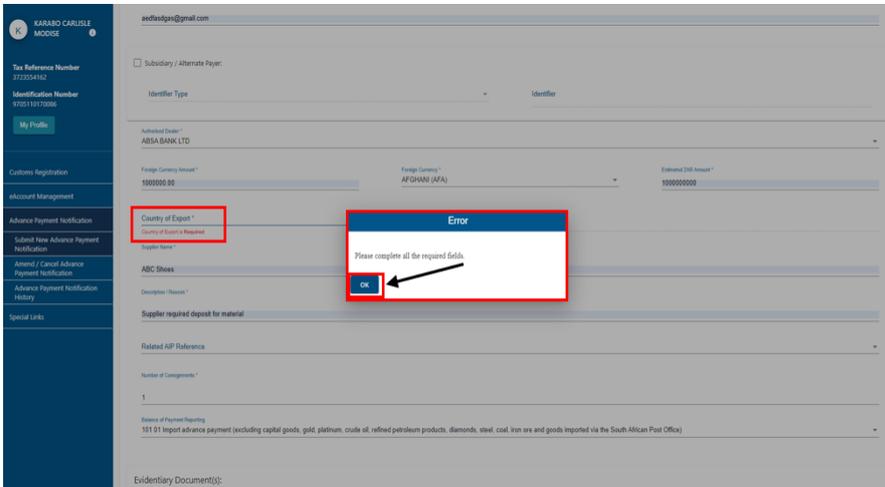
Field Name	Mandatory, Optional or Conditional	Editable or Non-editable	Field Length
APN reference number	SARS allocated number	Non-editable	35 Characters
Importer Customs Code	M	Non-editable	8 Characters
Importer Name	M	Editable	70 Characters
<b>Importer's Address:</b>			
Street Number	M	Editable	10 Characters
Street Name	M	Editable	70 Characters
Suburb	M	Editable	70 Characters
City	M	Editable	70 Characters
Postal Code	M	Editable	70 Characters
Contact Name	M	Editable	70 Characters

Field Name	Mandatory, Optional or Conditional	Editable or Non-editable	Field Length
Contact Telephone	M	Editable	50 Characters
Contact Email	M	Editable	50 Characters
Subsidiary or Alternate Payer, if applicable	M (Checkbox)	Editable	1 Character
Identifier Type	C – If previous checkbox is selected (Dropdown)	Editable	3 Characters
Identifier	C – If SA ID Number is selected (174)	Editable	13 Characters
Identifier	C – If Tax Party ID is selected (167)	Editable	35 Characters
Identifier	C – If Passport Number is selected (53)	Editable	35 Characters
Identifier	C – If Business account number is selected (58)	Editable	35 Characters
Authorised Dealer	M (Dropdown)	Editable	3 Characters
Foreign Currency Amount	M	Editable	17.2 Characters
Foreign Currency Code	M (Dropdown)	Editable	3 Characters
Estimated ZAR Amount	M	Editable	17.2 Characters
Country of Export	M (Dropdown)	Editable	120 Characters
Supplier Name	M	Editable	70 Characters
Description Reason	M	Editable	70 Characters
Related APN Reference	C (Dropdown)	Editable	35 Characters
Number of Consignments, if unknown use 1	M	Editable	5 Characters
Balance of Payment Reporting	O (Dropdown)	Editable	120 Characters
Evidentiary Documents, at least one (1) document is required	M	Editable	Add/Remove Button
Evidentiary Document Type [Type, Date (CCCC-MM-DD) and Reference number of document]	M Dropdown options for type: Purchase Order Contract Pro-forma Invoice 326 - Partial Invoice 380 - Commercial Invoice ZZZ - Other	Editable	50 Characters
Other Detail	C – If “Other” option is selected from the Evidentiary Document Type dropdown, for example email correspondence with supplier.	Editable	35 Characters
Date (CCYY-MM-DD)	M	Editable	10 Characters
Reference	M	Editable	50 Characters

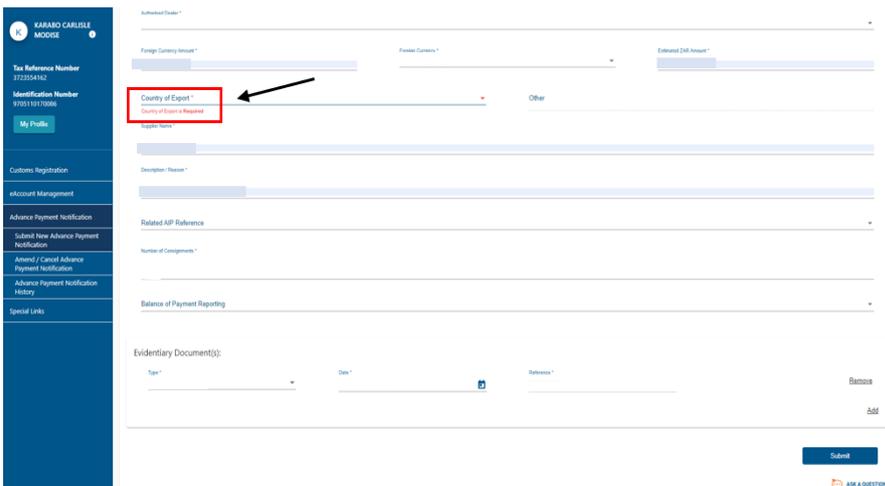
f) The importer submits the completed APN to SARS.

The screenshot shows a web application interface for submitting an Advance Payment Notification (APN). On the left is a blue navigation menu with options: Customs Registration, Account Management, Advance Payment Notification, Submit New Advance Payment Notification, Amend / Cancel Advance Payment Notification, Advance Payment Notification History, and Special Links. The main content area has several input fields: 'Description / Reason\*', 'Related APN Reference', 'Number of Consignments\*' (with a value of 1), and 'Balance of Payment Reporting'. Below these is the 'Evidentiary Document(s)' field, which includes a red error message: 'At least one evidentiary document is required'. An arrow points from the 'Add' button at the bottom right of this field to the right.

- g) SARS eFiling validates the captured information and if the importer has:
  - i) Not completed all the fields on the APN correctly:
    - A) SARS eFiling:
      - I) Requests the importer to complete all the required fields; and
      - II) Highlights the missing or invalid information.
    - B) The importer clicks on the OK button.



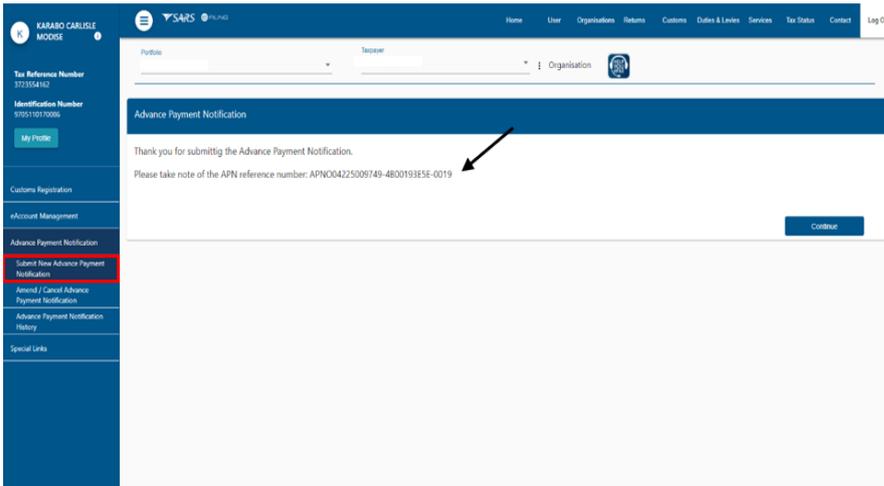
- C) SARS eFiling returns to the Notice of Intention for Advance Import Payment; and



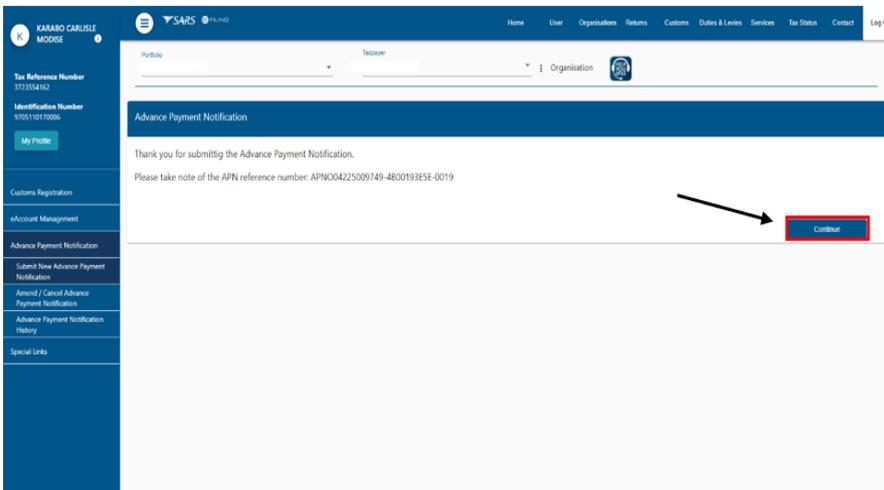
- D) The importer:
  - I) Captures the required information on the APN; and
  - II) Submits the APN to SARS.



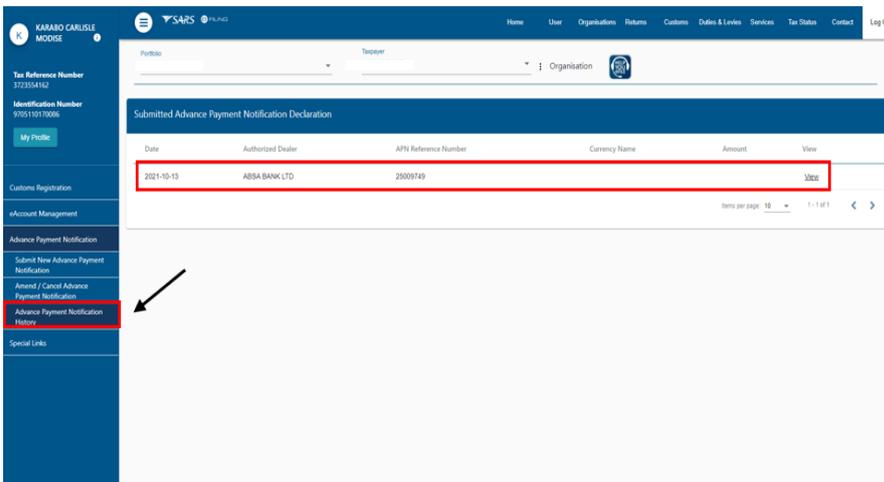
- ii) Completed all the fields on the APN correctly a unique APN reference number is assigned by SARS.



- h) The importer clicks on the Continue button.

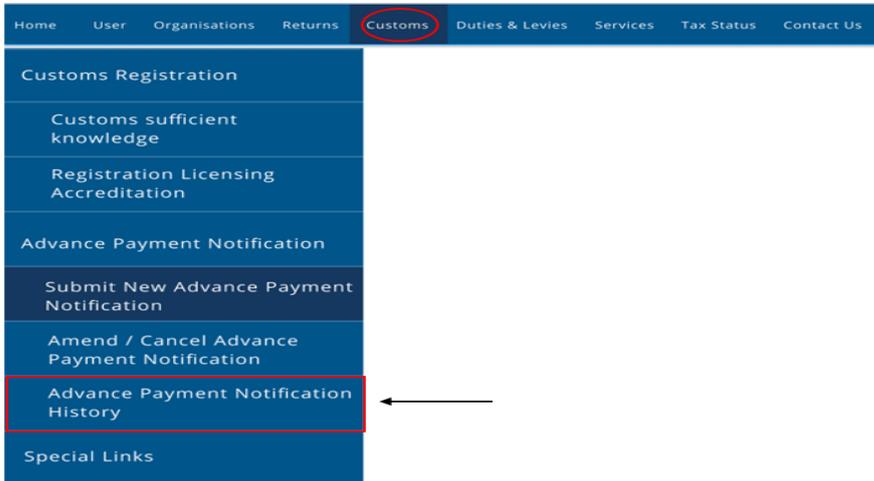


- i) SARS eFiling moves the APN record to the Advance Payment Notification History page where the importer can view the previous submitted APNs.

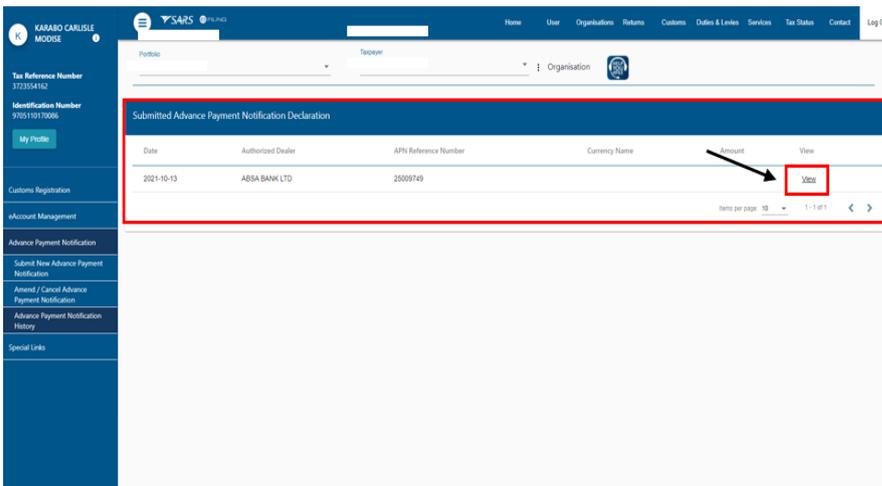


## 6.2 Amend or Cancel Advance Payment Notification

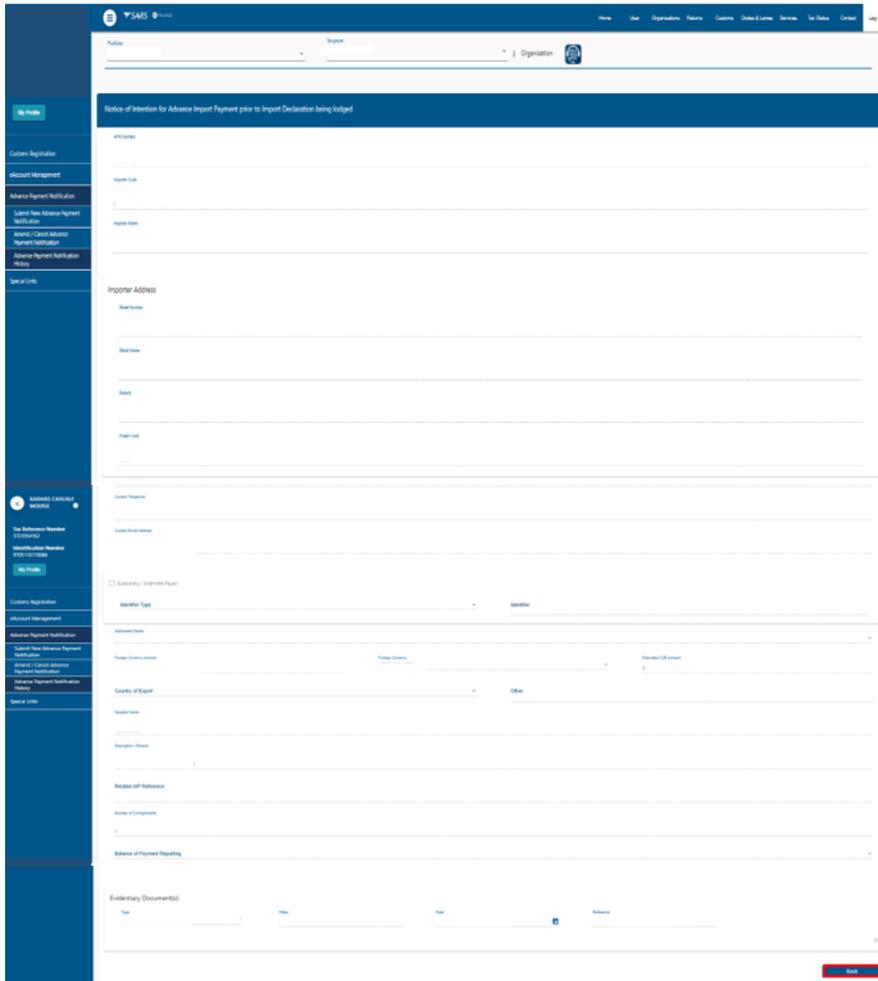
- a) In order to view a previously submitted APN the importer accesses the eFiling system as prescribed in SC-IT-03 and views the APN data in the Advance Payment Notification History option. The importer selects the:
- Customs menu on the eFiling ribbon at the top of the page;
  - Advance Payment Notification menu item; and
  - Advance Payment Notification History menu option.



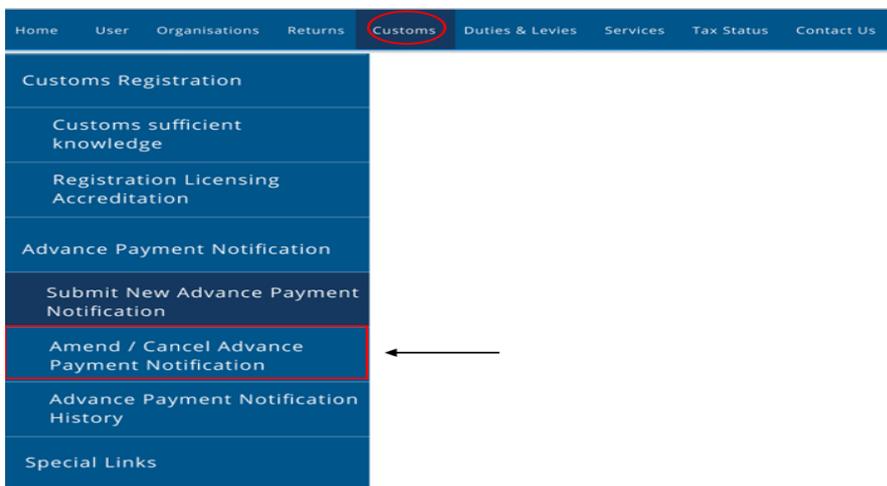
- b) The importer selects the View link next to the relevant APN reference number.



- c) SARS eFiling displays the selected APN information. If the information is incorrect the APN information must be amended. The importer clicks Back to return to the Advance Payment Notification History page.



- d) In order to amend or cancel an APN the importer verifies whether the advance import payment has been paid to the foreign supplier by the authorised dealer.
  - i) If payment has been made the APN may not be amended or cancelled.
  - ii) If payment has not yet been made the importer selects the Amend/Cancel Advance Payment menu option.





C) The selected APN information is displayed.

e) The importer may:

i) Click on the Submit Cancellation Request button; or

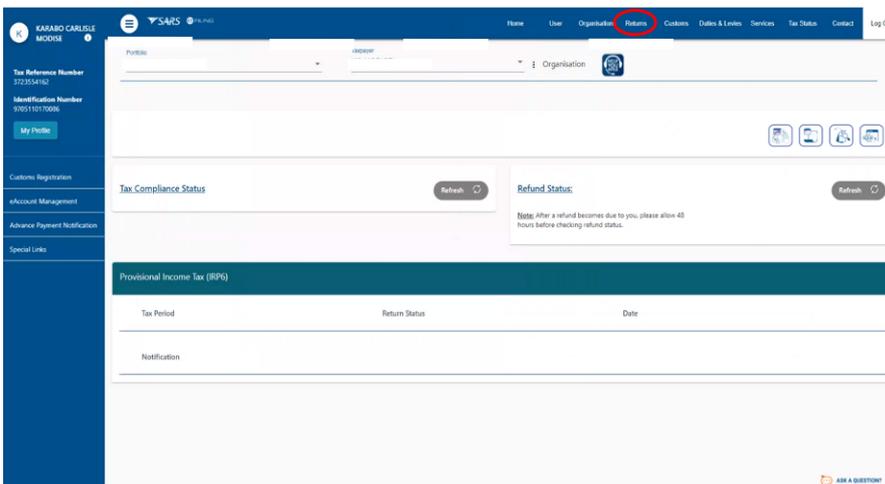
- ii) Amend the APN by:
  - A) Capturing the amended information, refer to paragraph 6.1(e) above for a list of editable APN fields; and
  - B) Clicking on the Submit Amendment button



- f) In order to complete the submission of the amendment or cancellation request the importer must follow the process in paragraphs 6.1g) to 6.1i) above.

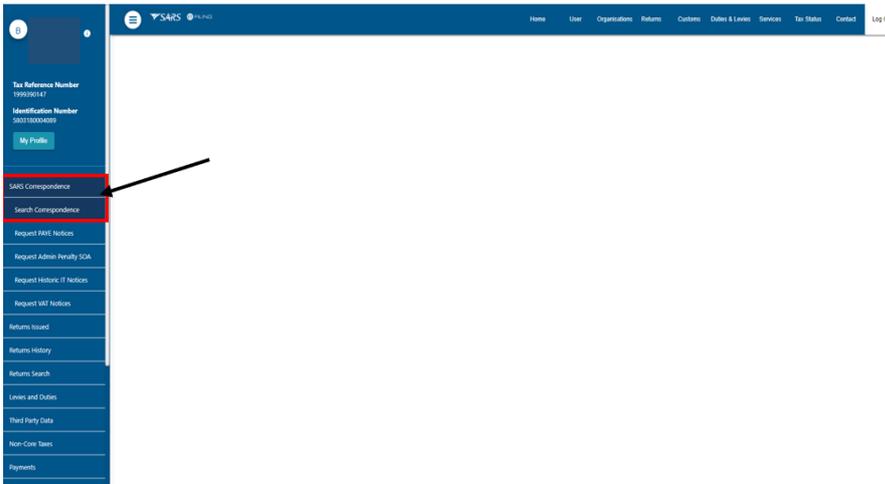
### 6.3 SARS Correspondence on eFiling

- a) The importer can view the SARS correspondence or upload supporting documents on SARS eFiling by:
  - i) Accessing SARS eFiling as prescribed in SC-IT-03; and
  - ii) Selecting the Returns menu on the eFiling ribbon at the top of the page.

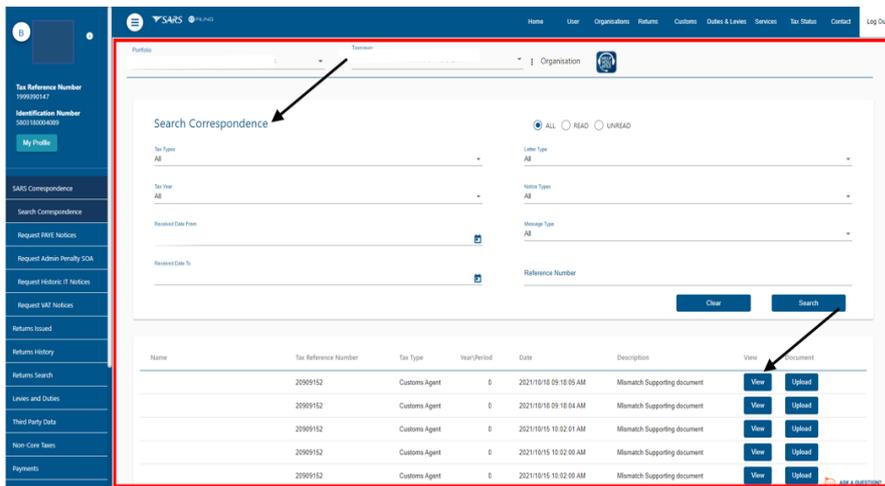


- b) SARS eFiling displays the SARS Correspondence menu item on the left hand side.
  - i) The importer selects the:
    - A) SARS Correspondence menu item; and

B) Search Correspondence menu option.

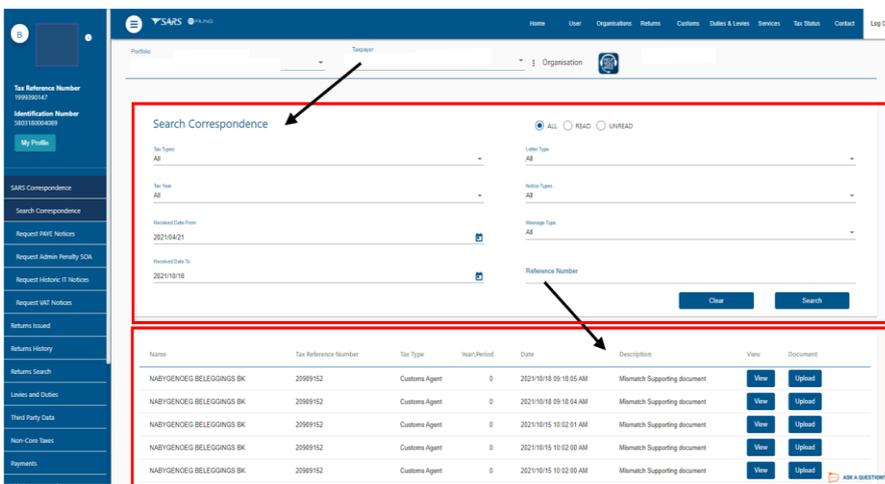


ii) SARS eFiling displays the Search Correspondence page with a list of all the SARS correspondence issued to the importer.

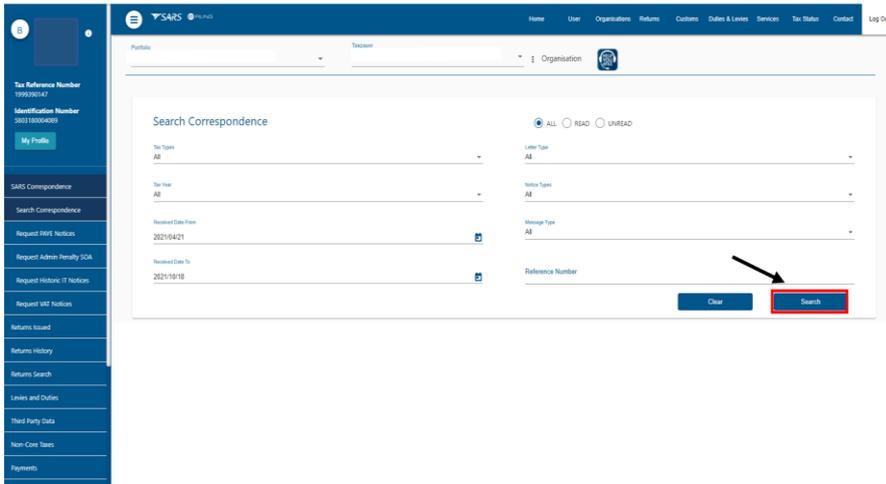


c) The importer locates the relevant SARS correspondence by:

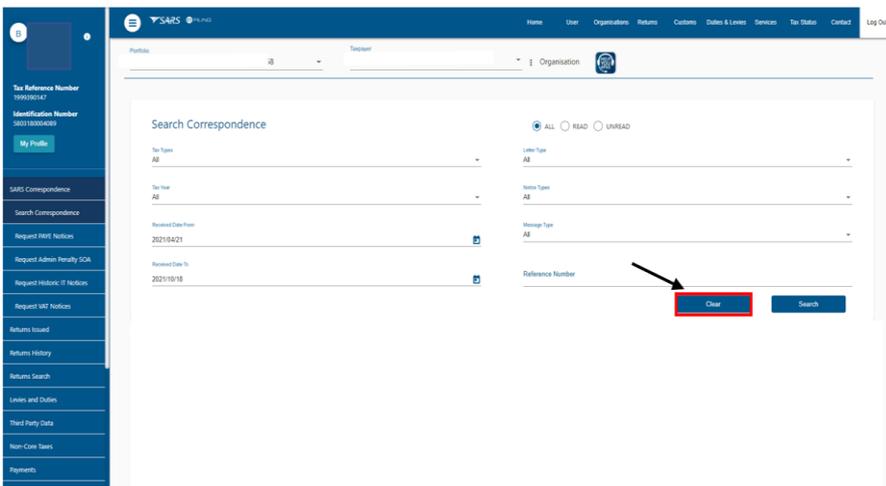
- i) Searching through the list of all the correspondence received from SARS; or
- ii) Typing in specific search criteria:



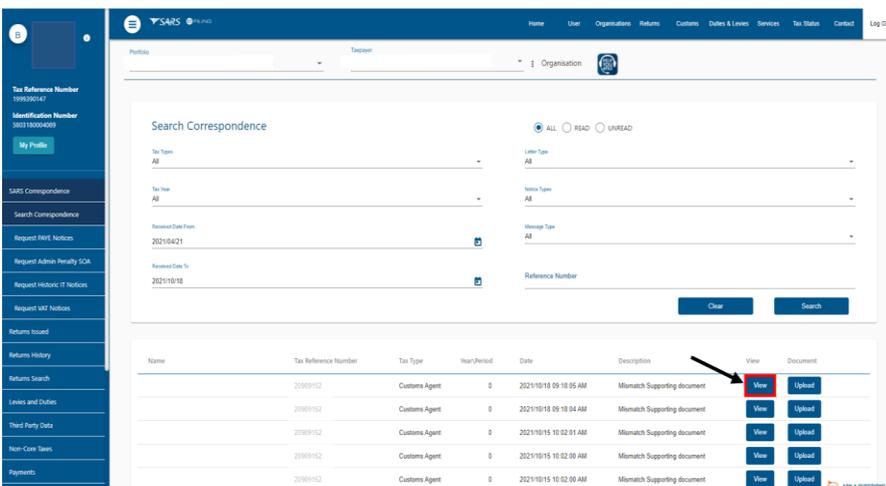
A) The importer clicks on the Search button.



B) If the correspondence cannot be found in the list, the importer can start a new search by:  
 I) Clicking on the Clear button; and  
 II) Inserting new information.

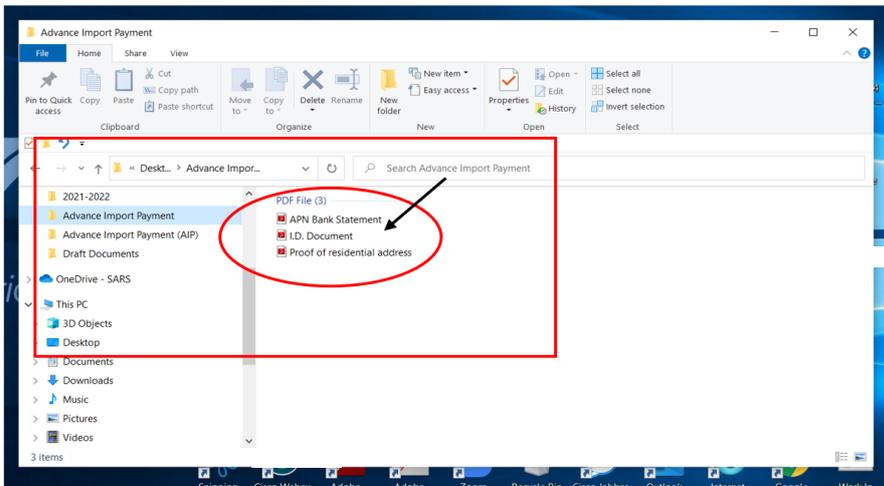


C) When the relevant correspondence is found the importer clicks the View button next to the SARS correspondence.

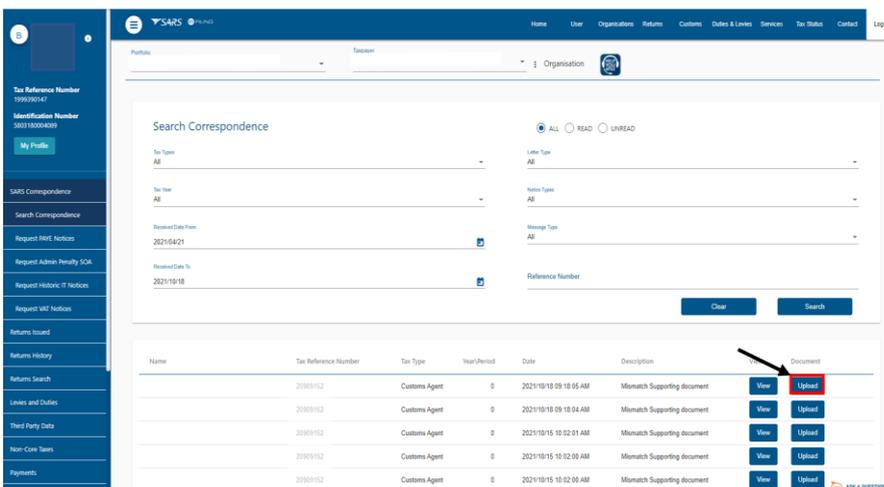


D) SARS eFiling displays the correspondence in a new tab.

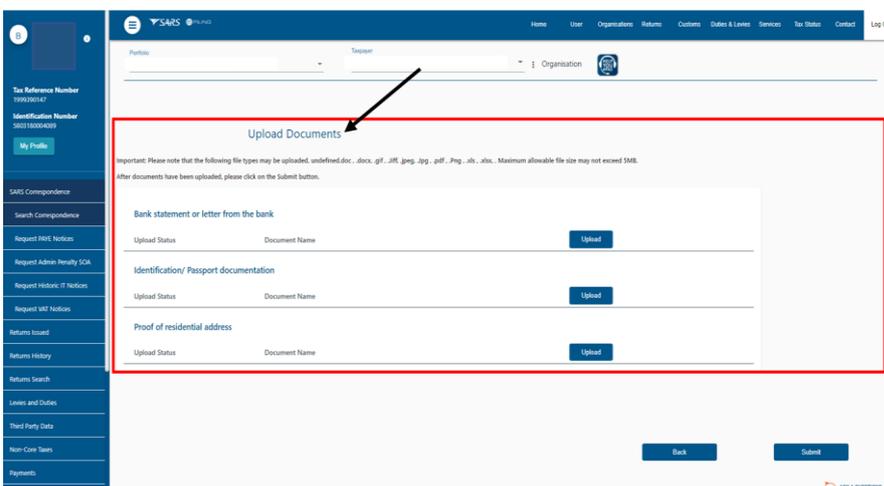
- d) Where the importer has identified the supporting documents required by SARS in the APN letter he/she prepares a folder with all the required supporting documents by:
- i) Formatting each individual document to PDF; and
  - ii) Specifying each document with an identifiable name.



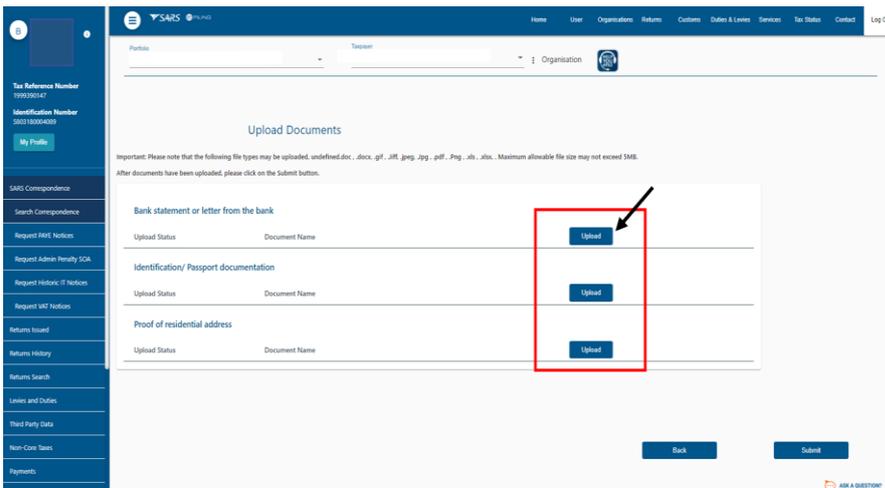
- e) The importer clicks on the Upload button next to the supporting document that he/she wants to upload:



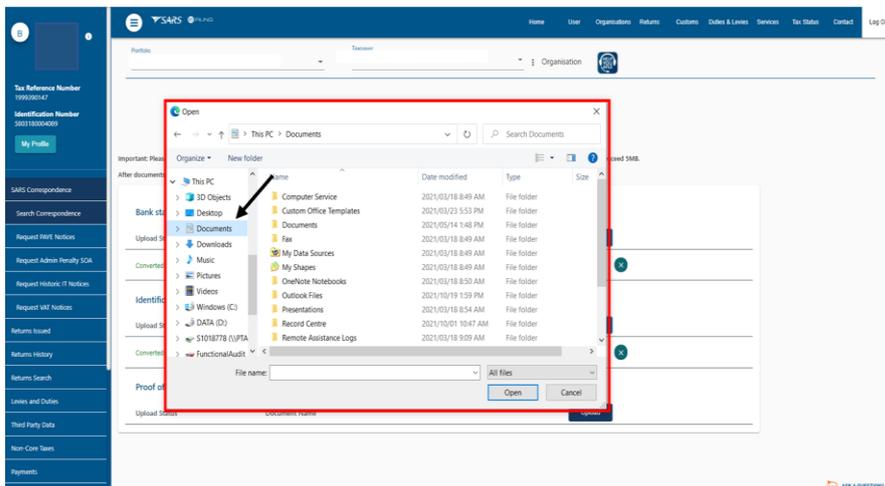
- i) SARS eFiling displays:
- A) The Upload Documents page; and
  - B) A list of all the documents that must be uploaded.



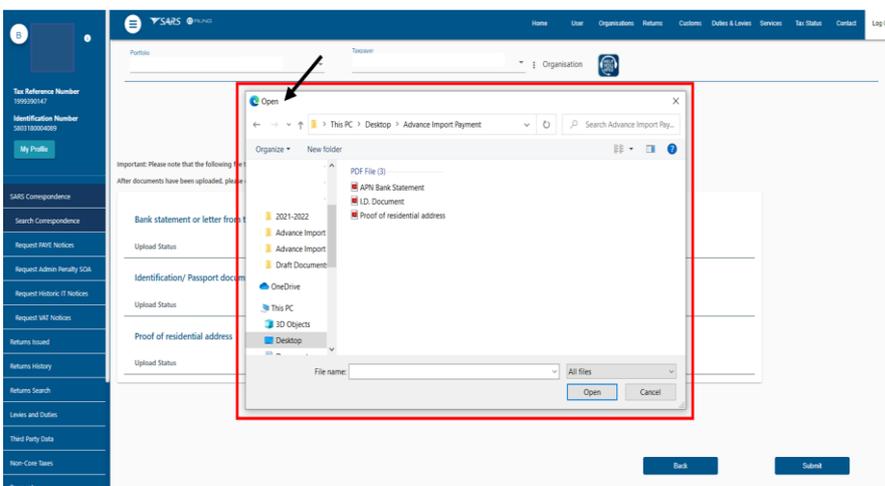
ii) The importer clicks on the Upload button next to the document that must be uploaded.



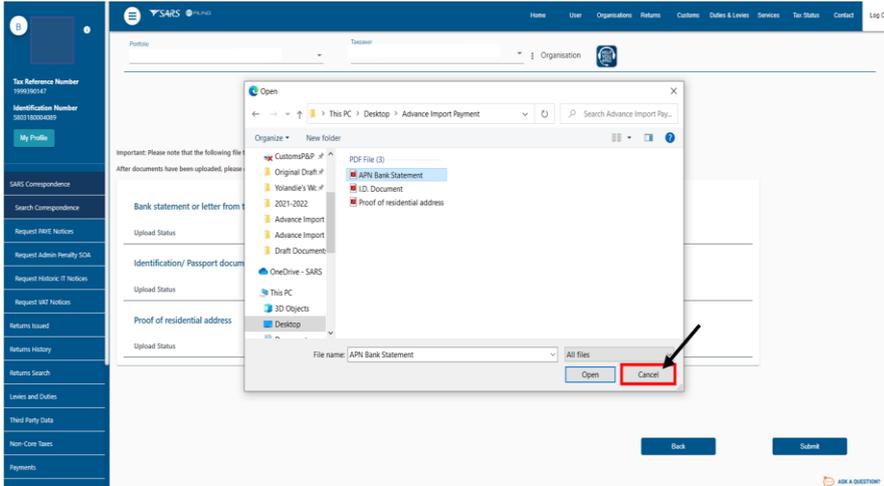
f) SARS eFiling displays a folder which allows the importer to browse for the documents. The documents must not exceed the limit of 5MB each. The importer.



i) Searches for the folder in which the supporting documents were saved. If the importer:

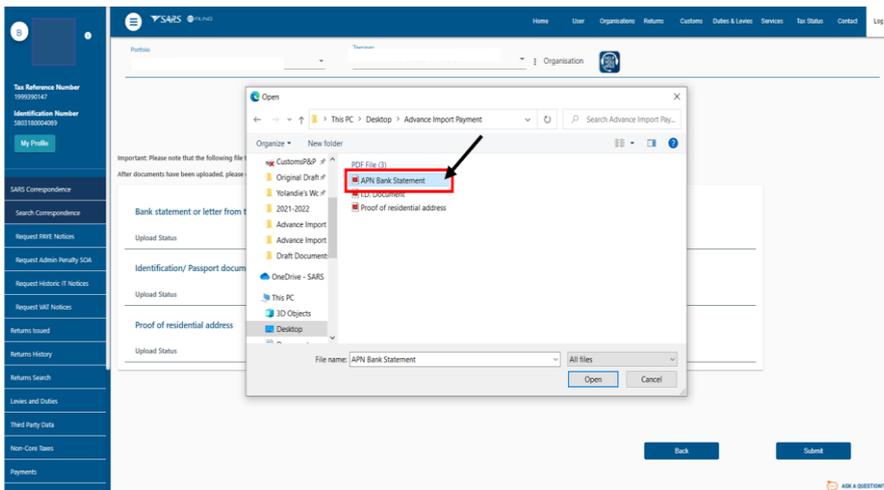


A) Cannot find the supporting document he/she clicks on the Cancel button.

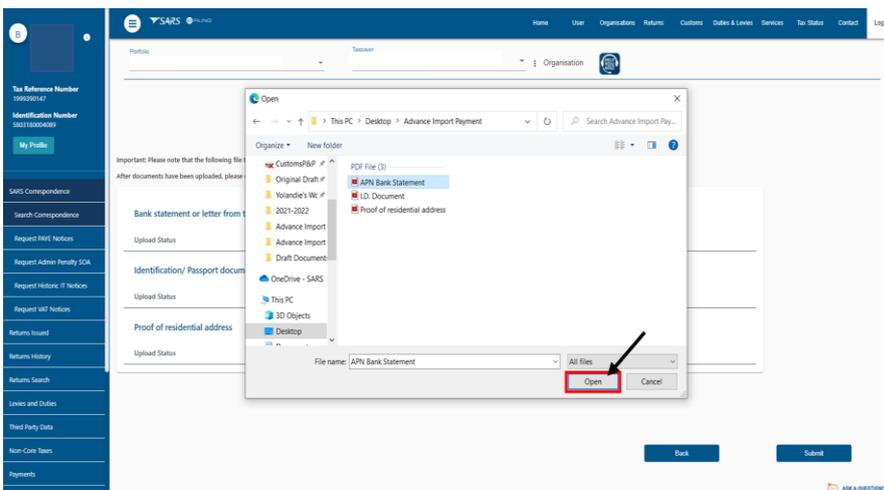


B) Finds the document he/she:

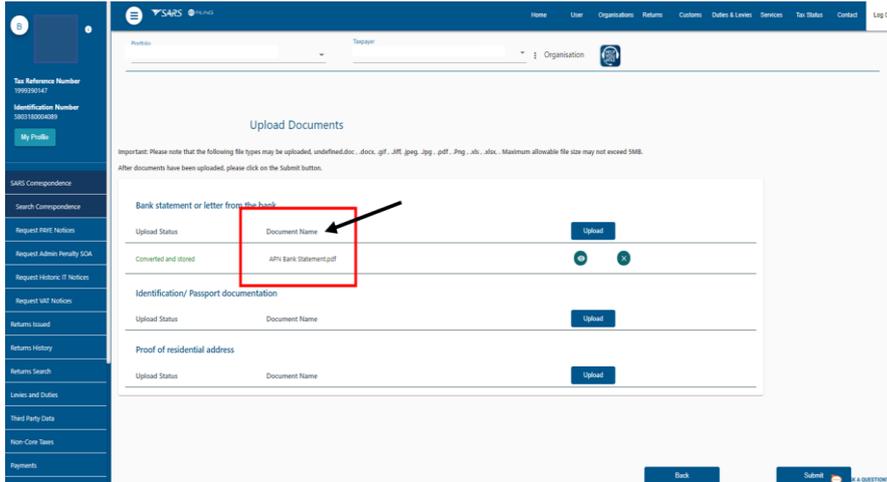
I) Clicks on the saved supporting document to select it for uploading; and



II) Clicks on the Open button.



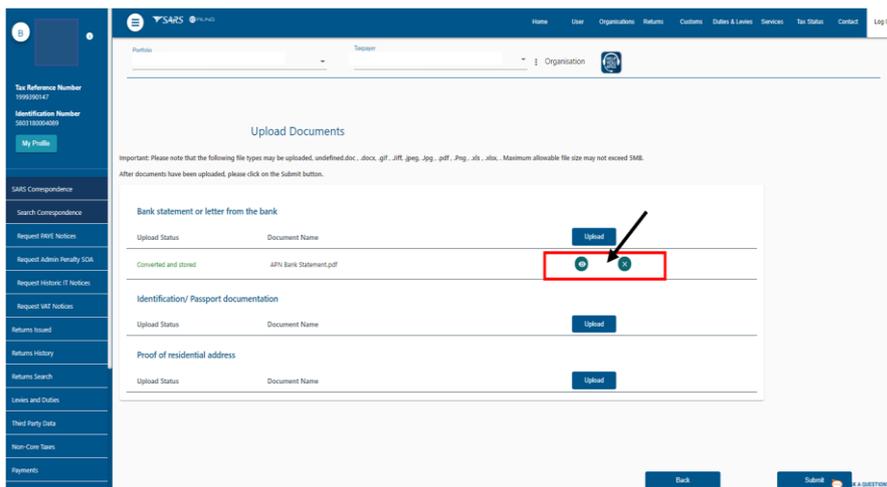
ii) SARS eFiling uploads the selected supporting document.



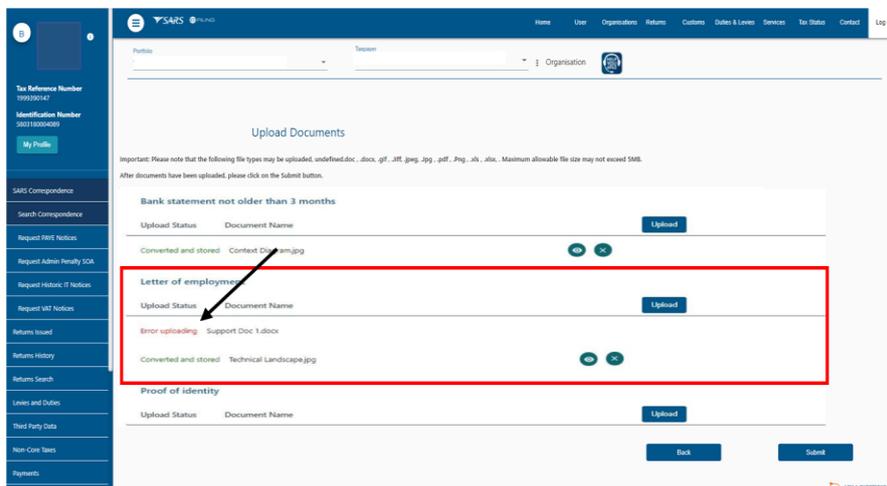
g) If the supporting document has been uploaded:

i) Successfully, SARS eFiling will display next to the uploaded document a:

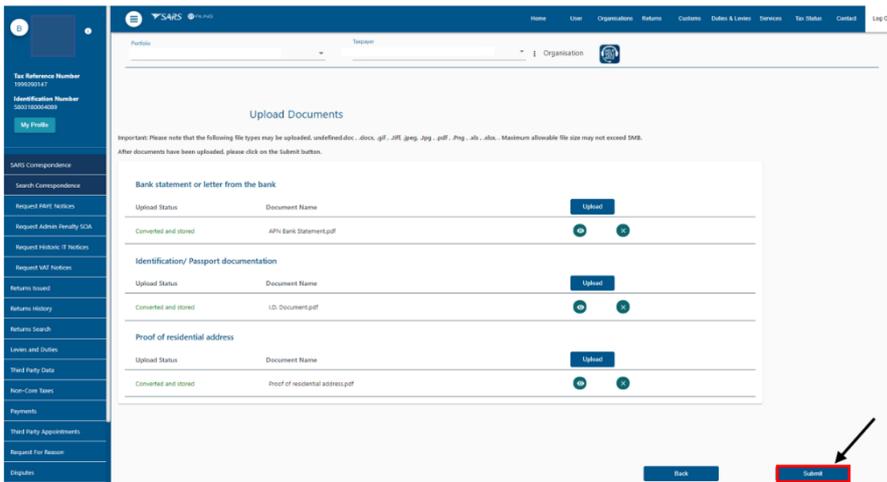
- A) View icon; and
- B) Remove icon.



ii) Unsuccessfully, SARS eFiling informs the importer that there was an error in uploading the document. The importer continues to upload the supporting documents as prescribed in paragraphs d) to f) above until all the documents are successfully uploaded.

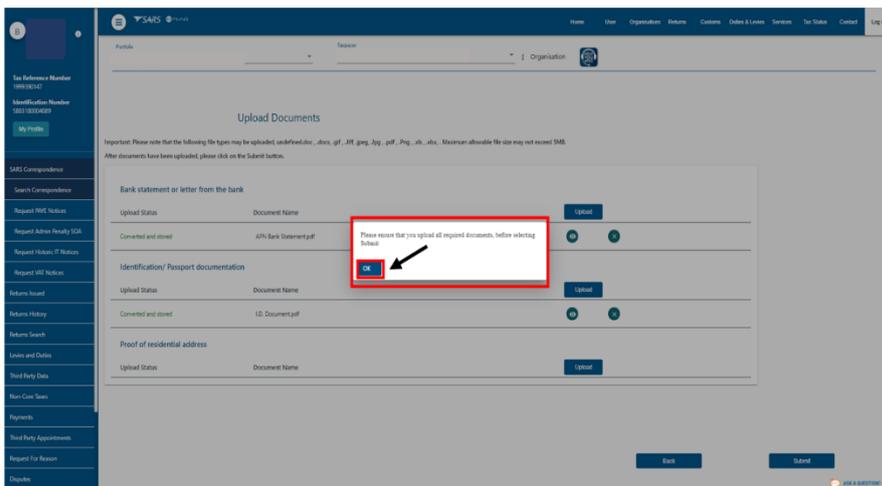


h) The importer submits the supporting documents to SARS. If all the documents:

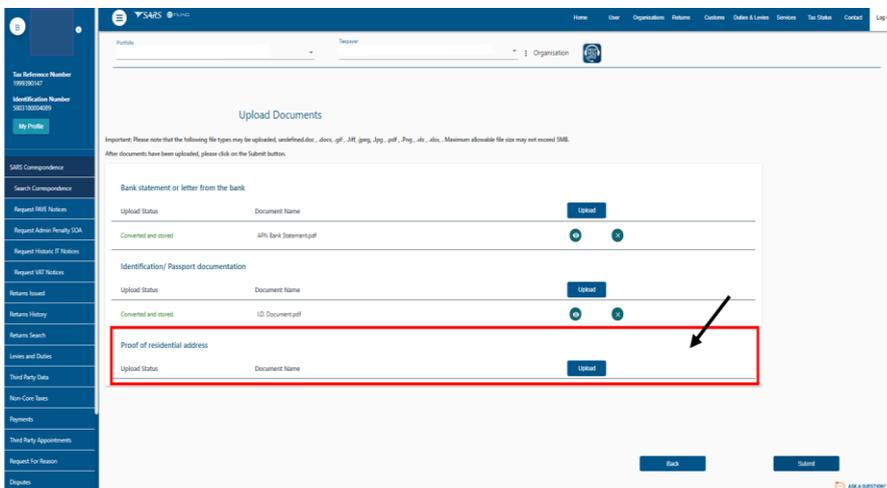


i) Have not been uploaded successfully, SARS eFiling requests the importer to upload all the supporting documents. The importer:

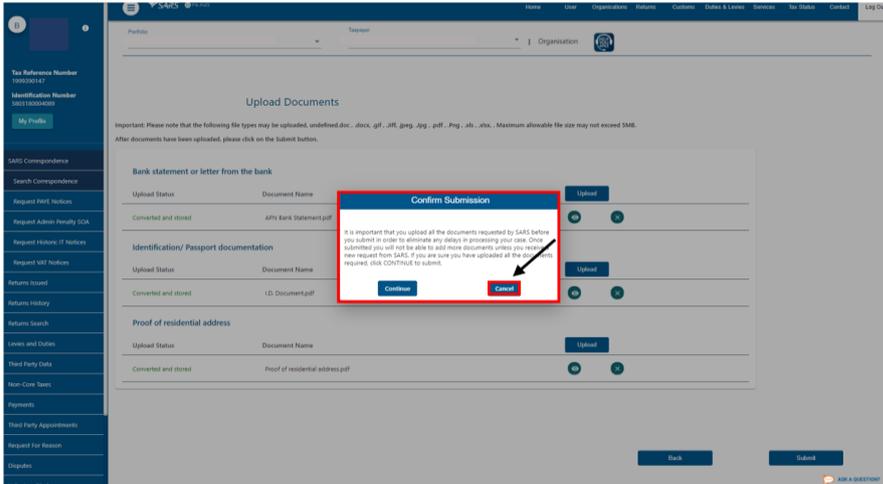
A) Clicks on the OK button to return to the Upload Document page to confirm what supporting document(s) must still be uploaded; and



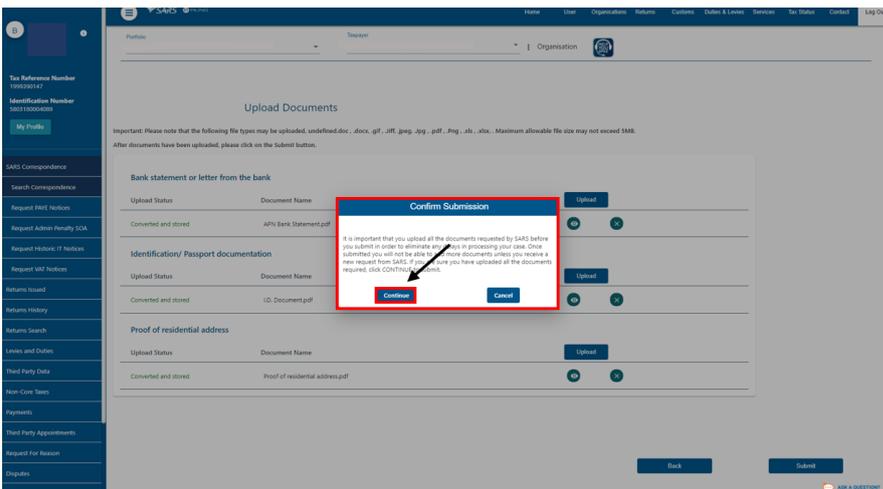
B) Repeats the process prescribed in paragraphs d to f) above until all the document are uploaded.



- ii) Have been uploaded successfully, SARS eFiling requests the importer to confirm that all the documents have been uploaded. If the importer is:
  - A) Not sure he/she clicks on the Cancel button. Once submitted the importer will not be able to add more documents unless SARS forwards a new request for supporting documents.



- B) Sure he/she clicks on the Confirm button. SARS eFiling forwards the uploaded supporting documents for processing.



## 7 DOCUMENT MANAGEMENT

<b>Business Owner</b>	Director: Customs: Border Operations, Ports of Entry & Customs Compliance
<b>Document Owner</b>	Senior Manager: Policy and Procedure (Customs)
<b>Author</b>	Y. Els
<b>Detail of change from previous revision</b>	Changed the wording in paragraph 5, Governing Legislation, to align with the wording of Rule 120.13.05
<b>Template number and revision</b>	GC-TM-07 - Rev 9