

ARRANGEMENT
BETWEEN
THE SOUTH AFRICAN REVENUE SERVICE
AND
THE MALAWI REVENUE AUTHORITY
FOR
THE AUTOMATIC EXCHANGE OF
CUSTOMS INFORMATION

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Introduction

The South African Revenue Service and the Malawi Revenue Authority hereinafter referred to jointly as “the Participants” and individually as “the Participant”;

NOTING that the Protocol on Trade in Goods to the AfCFTA Agreement which entered into force on 30 May 2019 enjoins State Parties to inter alia take measures such as arrangements regarding customs cooperation and mutual assistance, and the facilitation of trade;

NOTING ALSO that Annex 3 of the Protocol provides for cooperation and assistance to ensure the integrity of the international supply chain and the smooth flow of trade to be afforded via the Customs Authorities of State Parties, including by means of electronically exchanging relevant information with each other on an automatic basis in advance of the arrival of persons, goods, and means of transport in the respective territories of State Parties;

DESIRING to implement the automatic exchange of customs information between them in line with the Globally Networked Customs approach adopted by the World Customs Organization, and the mutually approved YEIMI Interconnectivity Framework;

AND AFFIRMING their commitment to both facilitating and securing trade in line with the World Customs Organization’s Framework of Standards to Secure and Facilitate Global Trade, as well as their respective obligations under the World Trade Organization’s Agreement on Trade Facilitation;

Have reached the following understanding:

PARAGRAPH 1

DEFINITIONS

In this Arrangement, unless the context otherwise indicates:

- (a) “AfCFTA Agreement” means the Agreement establishing the African Continental Free Trade Area, 2019;
- (b) “Annex 3 of the Protocol” means Annex 3 on Customs Cooperation and Mutual Administrative Assistance of the Protocol on Trade in Goods to the AfCFTA Agreement;
- (c) “Personal information” means any information relating to an identified or identifiable natural or juristic person that in whole or in part enables the identification of such person; and
- (d) “YEIMI Interconnectivity Framework” means the Globally Networked Customs Utility Block, as read with the SADC Regional Customs Systems Interconnectivity and Data Exchange Framework Guideline for Bilateral/Multilateral Declaration Data Exchange.

PARAGRAPH 2

PURPOSE

The purpose of this Arrangement is to provide for the automatic exchange of customs information between the Participants as provided for in Article 7 of Annex 3 of the Protocol.

PARAGRAPH 3

SCOPE

1. The scope of this Arrangement covers the automatic exchange of customs information relating to the movement of consignments between the customs territories administered by the Participants, as provided for in Annex 3 of the Protocol and guided by the YEIMI Interconnectivity Framework.
2. This Arrangement does not:
 - (a) provide for the exchange of customs information for any cooperation and mutual administrative assistance other than as set out in this Arrangement;
 - (b) provide for the onward transmission of customs information automatically received by either Participant to any other authority or third party without the consent of the supplying Participant; and
 - (c) create any rights or obligations under International Law.

PARAGRAPH 4

LEGAL BASIS

1. This Arrangement is subject to Annex 3 of the Protocol and the respective domestic laws applicable in the countries of the Participants.
2. Annex 3 of the Protocol constitutes the enabling international legal framework for the automatic exchange of customs information between the Participants;
3. The domestic legal frameworks of the Participants' respective countries:
 - (a) enable the automatic exchange of customs information as intended by this Arrangement; and
 - (b) provide similar protection of customs information automatically exchanged between them.

4. The automatic exchange of customs information in terms of this Arrangement is subject to these legal frameworks, unless substituted by another enabling legal framework.
5. Any future changes to the domestic or international legal frameworks as regards the automatic exchange or protection of customs information will be communicated between the Participants and jointly considered as to the impact of such changes on the application of this Arrangement.

PARAGRAPH 5

OPERATIONAL READINESS

1. The Participants will, for the automatic exchange and subsequent use of customs information in terms of this Arrangement, use:
 - (a) the respective contact points in Annexure A, responsible for the automatic exchange of customs information between them;
 - (b) automated customs systems that:
 - (i) enable the exchange of customs information between them;
 - (ii) contain or process all the data fields that are required to be exchanged between them; and
 - (iii) enable acknowledgement of the receipt of information and confirmation of the arrival of relevant consignments; and
 - (c) a Unique Consignment Reference in a format agreed under the YEIMI Interconnectivity Framework and on a determined basis for all import, export and transit transactions.
2. The Participants may incrementally establish and enhance operational readiness through this Arrangement as follows:
 - (a) where any aspect of automatic exchange is identified for implementation after this Arrangement has come into effect, relevant development and testing may take place using the information being exchanged between them in terms of this Arrangement, prior to implementation;
 - (b) where any implementation of automatic exchange is identified for enhancement or alteration after this Arrangement has come into effect, relevant development and testing may take place using the information being exchanged between them in terms of this Arrangement, prior to implementation; and
 - (c) where the need is identified for information additional to that being exchanged between them in terms of this Arrangement, such information may

only be exchanged after the Participants have jointly confirmed in writing the purpose of the additional exchange, the intended use of the additional information, and the additional information that will be exchanged.

PARAGRAPH 6

INFORMATION TO BE EXCHANGED

1. The Participants may automatically exchange the customs information outlined in Annexure B between them.
2. The Participants acknowledge that the customs information in Annexure B includes personal information and that any data cluster including personal information will be provided with the protection required for personal information by both the supplying and receiving Participant.

PARAGRAPH 7

USE OF INFORMATION RECEIVED

1. The Participants may use the information received in terms of this Arrangement for purposes of:
 - (a) assessing risk prior to and post the arrival of consignments at the border, including for targeting and selection of consignments and declarations for inspections and audits;
 - (b) improving the quality of trade data, including data reconciliation; and
 - (c) such other use set out in this Arrangement.
2. The receiving Participant must obtain written authorisation from the supplying Participant through the respective channels established for rendering mutual administrative assistance in customs matters, where it wishes to:
 - (a) use information received in terms of this Arrangement for any customs purpose other than provided for under this Arrangement, including but not limited to administrative or judicial proceedings and criminal investigations; or
 - (b) supply information received in terms of this Arrangement to any other Authority or third party.

PARAGRAPH 8

PROTECTION AND HANDLING OF INFORMATION

1. The Participants will ensure that:
 - (a) information that is exchanged in terms of this Arrangement will be treated as confidential;
 - (b) the receiving Participant will afford at least the same level of protection and confidentiality to information it has received as is required of and afforded by the supplying Participant;
 - (c) information that is to be automatically supplied to each other is, to the extent possible:
 - (i) collected lawfully and fairly;
 - (ii) accurate and up to date;
 - (iii) not excessive in relation to the purpose for which such information was originally supplied to them; and
 - (iv) kept only for the time needed to achieve the purpose for which it was supplied;
 - (d) the supplying Participant will immediately notify the receiving Participant if:
 - (i) incorrect information was supplied; or
 - (ii) information was supplied that should not have been supplied;
 - (e) the receiving Participant will amend information notified by the supplying Participant as incorrect on receipt of corrected information;
 - (f) information that should not have been received is deleted or otherwise rendered inaccessible by the receiving Participant in accordance with the requirements of the supplying Participant;
 - (g) record is kept of the supply and receipt of information;
 - (h) record is kept of the use made of information received automatically and the results achieved from such use, which will be communicated to the supplying Participant if so requested; and
 - (i) the necessary security measures are taken to protect information exchanged between them from unauthorised access, amendment or dissemination.



2. The Participants will immediately communicate any breach involving information that has been received automatically from the other Participant and the steps taken in response to such a breach.

PARAGRAPH 9

COSTS

The Participants will be responsible for their own costs arising from the implementation of this Arrangement, unless jointly decided otherwise.

PARAGRAPH 10

ANNEXURES

1. The Participants may jointly adopt such Annexures to this Arrangement as considered necessary to facilitate its implementation, these Annexures being deemed to form part of this Arrangement once applicable.
2. The date on which any Annexure takes effect will be clearly indicated therein.

PARAGRAPH 11

RESOLUTION OF DISPUTES

Any dispute arising out of the interpretation, application or implementation of this Arrangement will be resolved amicably through consultation or negotiation between the Participants or their duly authorised representatives.

PARAGRAPH 12

AMENDMENT

The Participants may jointly amend this Arrangement or any of its Annexures in writing.

PARAGRAPH 13

EFFECTIVE DATE

This Arrangement, as well as any Annexure thereto and amendments to either, will be applicable upon signature by both Participants.



PARAGRAPH 14

DURATION AND TERMINATION

1. This Arrangement, as well as any Annexure thereto and amendments to either, will remain applicable unless terminated by either Participant.
2. The Participant wishing to terminate this Arrangement will give the other Participant three months written notice of its intention to do so.

Prepared in duplicate in the English language.

Signed at Pretoria on this 30 day of July 2026



*SARS Commissioner or delegated
signatory*



*MRA Commissioner-General or
delegated signatory*

Annexure A:

**Designated Contact Points responsible for the Automatic Exchange of Customs
Information between the Participants**

(Applicable date:)

SOUTH AFRICAN REVENUE SERVICE
Senior Manager: Customs and Excise Modernisation Border Operations, Ports of Entry and Customs Compliance
Area Head: Business Relations: Customs and Excise Technology Modernisation and Development

MALAWI REVENUE AUTHORITY
Manager, Customs – Systems & Procedures

Annexure A:

**Designated Contact Points responsible for the Automatic Exchange of Customs
Information between the Participants**

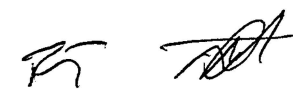
(Applicable date:)

SOUTH AFRICAN REVENUE SERVICE
Senior Manager: Customs and Excise Modernisation Border Operations, Ports of Entry and Customs Compliance
Area Head: Business Relations: Customs and Excise Technology Modernisation and Development

MALAWI REVENUE AUTHORITY
Manager, Customs – Systems & Procedures

Annexure B:**Customs Data Cluster to be Automatically Exchanged between the Participants****(Applicable date:)**

Reference	Data Element	WCO ID	Description	Export / Transit	Mandatory / Optional
1	Office of declaration, coded	G013	Customs office / location where declaration is lodged. Coded. Enables identification of border post where the consignment can be expected.	Both	M
2	Declaration reference number	D014	Unique declaration reference. Enables declaration to be identified in country of destination or transit.	Both	M
3	Goods declaration acceptance date (Customs), coded	023	Date on which a Goods declaration has been accepted by Customs in accordance with Customs legislation.	Both	M
4	Agent, coded	R004	Identifier of party making the clearance on behalf of another party (Agent code or Declarant code). Enables identification for risk assessment.	Both	M
5a	Agent - name	R003	Agent / declarant name if available. Enables party authorised to act on behalf of another party to be identified in the absence of the relevant agent or declarant code.	Both	O
5b	Agent - address	239	Address lines of the Agent / Declarant if available. Enables identification for risk assessment.	Both	O
6	Exporter, coded	R032	Identifier of exporter. Enables identification for risk assessment.	Export	O
7a	Exporter - name	R031	Name of party who makes the export declaration or on whose behalf it is made. Enables identification for risk assessment.	Export	O



Reference	Data Element	WCO ID	Description	Export / Transit	Mandatory / Optional
7b	Exporter - address	239	Address of party who makes the export declaration, or on whose behalf it is made. Enables identification for risk assessment.	Export	O
8	Transit Principal coded	R002	Identifier of party accepting liability for goods held or moving under a Customs authorization and - when applicable - a guarantee. Enables identification for risk assessment.	Transit	O
9a	Transit Principal-name	R001	Name of party accepting liability for goods held or moving under a Customs authorization and - when applicable - a guarantee. Enables identification for risk assessment.	Transit	O
9b	Transit Principal-address	239	Address of party accepting liability for goods held or moving under a Customs authorization and - when applicable - a guarantee. Enables identification for risk assessment.	Transit	O
10a	Notify party - name	R045	Cargo operator responsible for transit, party that controls a transit movement, international carrier responsible for transit movement or freight forwarder. Enables identification for risk assessment.	Transit	O
10b	Notify party - address	239	Address of party responsible for transit. Enables identification for risk assessment.	Transit	O
11	Total gross weight	131	Total weight (mass) of goods including packaging but excluding the carrier's equipment for a declaration in kilograms. Enables risk assessment and verifying completeness.	Both	M
12	Office of exit, coded	G005	To identify the regulatory office at which the goods leave the customs territory of dispatch. Enables identification of border post where the consignment can be expected.	Both	M
13a	Deliver to party - name	R027	Name of the party to which goods are to be delivered. Enables party to be identified for risk assessment.	Both	O

Reference	Data Element	WCO ID	Description	Export / Transit	Mandatory / Optional
13b	Deliver to party - address	239	Address of the party to which goods are to be delivered. Enables party to be identified for risk assessment.	Both	O
14	Total number of packages	146	Count of total number of packages of the entire declaration/consignment. Enables risk assessment and verifying completeness.	Both	M
15	Container transport code	096	Code indicating whether or not goods are transported in a container. Enables risk assessment and verification.	Both	O
16	Type of packages identification, coded	141	Code specifying the type of package of an item. UN/Recommendation 21. Enables risk assessment and verification.	Both	O
17	Customs Value (Transaction / invoice Value)	109	Total transaction value for the consignment. Enables risk assessment and verification.	Both	O
18	Currency Code	(Derived from 109)	Currency in respect of export proceeds.	Both	O
19	Total Customs Value	116	Customs assessable value in local currency. Enables risk assessment and verification.	Both	M
20	UCR	016	Unique number assigned to goods being subject to cross border transactions. Based on mutually agreed UCR structure. Enables declaration matching.	Both	M
21	Tariff Code	145	HS Codes. Enables declaration matching and risk assessment.	Both	M
22	Description of Goods	137	Plain language description of the nature of a goods item sufficient to identify it for cross-border regulatory purposes. Enables risk assessment and verification.	Both	O

Reference	Data Element	WCO ID	Description	Export / Transit	Mandatory / Optional
23	Statistical Quantity	130	Quantity of the goods in the unit as required by Customs for tariff, statistical or fiscal purposes. Enables risk assessment and verification.	Both	M
24	Statistical Quantity Code	022	Specification of the amount reported in statistical tariff quantity.	Both	M
25	Customs Value (line item)	108	Customs value for each item of goods or services in local currency. Enables risk assessment and verification.	Both	M
26	Transport document number	D023	Reference number to identify a document evidencing a transport contract. Enables declaration matching and risk assessment.	Both	O
27	Transport document date	D020	Date of issue of a transport contract document. Enables declaration matching and risk assessment.	Both	O
28	Transport Means Identity (Road Vehicle)	T003	To identify the means of transport used at the time of presentation of the consignment to a Customs office in the context of a goods declaration. Vehicle registration and trailer number(s) for road. Enables declaration matching and risk assessment.	Both	O
29	Voyage/Flight Number	149	To identify a journey of a means of transport, for example voyage number, flight number, trip number. Enables risk assessment and verification.	Both	O
30	Carrier Name	R011	Name of party providing the transport of goods between named points. Enables risk assessment and verification.	Both	O
31	Carrier identification	R012	Vessel Call Sign - To identify a party providing the transport of goods between named points.	Both	O
32	Container number	159	Container identification number. Enables risk assessment and verification.	Both	O

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Reference	Data Element	WCO ID	Description	Export / Transit	Mandatory / Optional
33	Seal number	165	The identification number of a seal affixed to a container. Enables risk assessment and verification.	Both	O
34	Transaction Type	017	Code indicating the function of a document (original, change / amendment / VOC, cancellation) coded. Enables resolution of matching and sequencing issues that may impact statistics.	Both	M
37	Government Procedure code	166	Country specific code specifying a customs procedure under which the goods will be cleared. Enables risk assessment and verification.	Both	M
38	Previous Government Procedure code	161	Country specific code specifying the previous customs procedure. Enables risk assessment and verification.	Both	O
39	Unique Identifier for Exchange	D026	Reference to uniquely identify the specific transmission (GUID). System assigned. Enables each transaction to be uniquely identified.	Both	M
40	Country of Origin	063	Denotes the country origin of the goods being declared. Enables risk assessment and verification.	Both	M
41	Transport mode	T009	To specify mode of transport coded	Both	O
42	Country of Destination	465	ISO country code for the destination country. Enables risk assessment and verification.	Both	M
43	Country of Export	062	ISO country code for country where the goods exported from. Enables risk assessment and verification.	Both	O

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