



ADVANCE IMPORT PAYMENTS

Effective Date: 28 July 2026

TABLE OF CONTENTS

1	PURPOSE AND SCOPE	3
2	ADVANCE PAYMENT NOTIFICATION	3
2.1	Submit New Advance Payment Notification	3
2.2	Amend or Cancel Advance Payment Notification	10
2.3	SARS Correspondence on eFiling	15
3	REFERENCES	25
3.1	Legislation	25
3.2	Cross References	25
3.3	Quality Records	25
4	DEFINITIONS AND ACRONYMS	25
5	DISCLAIMER	25

Effective Date: 28 July 2026

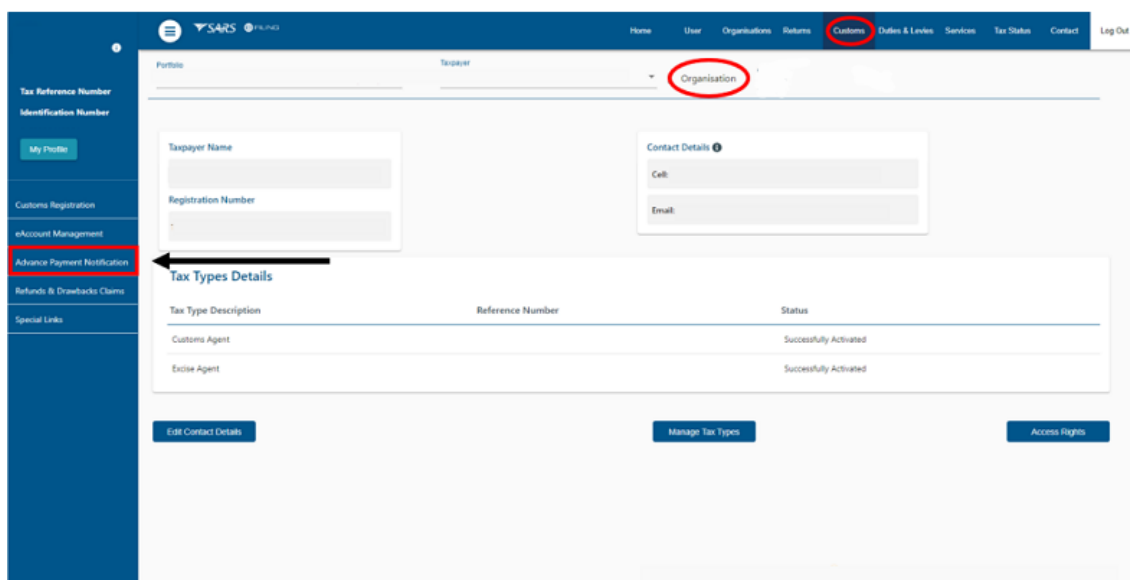
1 PURPOSE AND SCOPE

- a) The South African Reserve Bank (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 (AIP). To comply with the AIP requirements SARS imposes the obligation on the registered importer to submit an Advance Payment Notification (APN) to SARS.
- b) This document aims to make it easier for importers intending to apply for advance foreign exchange payments of R100 000.00 and above to comply with the APN requirements.
- c) This guide applies to all importers making use of an advance import payments.

2 ADVANCE PAYMENT NOTIFICATION

2.1 Submit New Advance Payment Notification

- a) To submit a new Advance Payment Notification, for advance import payments of **R100 000.00** and above, the registered importer:
 - i) Registers for eFiling and manages their user profile as prescribed in GEN-ELEC-18-G01;
 - ii) Logs into SARS eFiling as documented in SC-CF-42; and
 - iii) Selects:
 - A) The Organisation's Tax Practitioner's portfolio type and taxpayer details on whose behalf an APN must be submitted as explained in SC-CF-42; and
 - B) 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:
 - i) Advance Payment Notification menu item; and



The screenshot shows the SARS eFiling web application. The top navigation bar includes links for Home, User, Organisations, Returns, Customs, Duties & Levies, Services, Tax Status, Contact, and Log Out. The 'Customs' link is circled in red. On the left sidebar, the 'Advance Payment Notification' option is highlighted with a red box and a black arrow. The main content area displays the 'Organisation' dropdown menu, 'Taxpayer Name', 'Registration Number', 'Contact Details' (Cell, Email), and 'Tax Types Details' table. The table shows 'Customs Agent' and 'Excise Agent' both with a status of 'Successfully Activated'. At the bottom, there are buttons for 'Edit Contact Details', 'Manage Tax Types', and 'Access Rights'.

Effective Date: 28 July 2026

- ii) Submit New Advance Payment Notification menu option.

- c) If the importer is not registered with Customs:

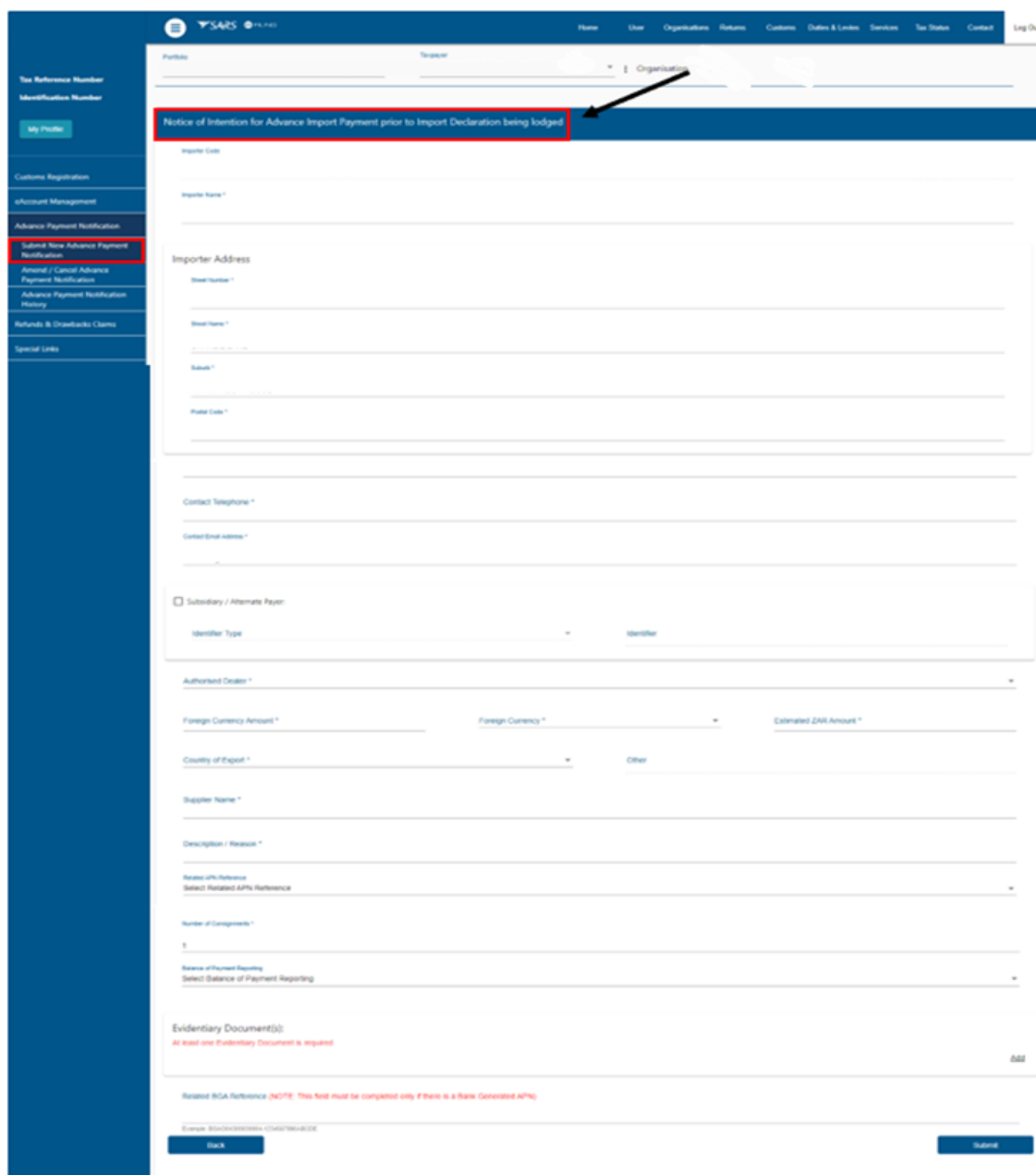
- i) SARS eFiling requests the importer to register with Customs as an importer before submitting an Advance Payment Notification to SARS.
- ii) The importer:
- Clicks on the OK button to go back to the Customs menu; and
 - Registers as an importer with Customs as prescribed in SC-CF-19.

- d) If the importer is registered with Customs and the registration details are valid:

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

Effective Date: 28 July 2026

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



- ii) The importer verifies the pre-populated information (if any) and amends any incorrect 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 Code	M	Non-editable	8 Characters
Importer Name	M	Editable	70 Characters
Importer's Address:			
Street Number	M	Editable	10 Characters
Street Name	M	Editable	70 Characters

Effective Date: 28 July 2026

Field Name	Mandatory, Optional or Conditional	Editable or Non-editable	Field Length
Suburb	M	Editable	70 Characters
City	M	Editable	70 Characters
Postal Code	M	Editable	70 Characters
Contact Name	M	Editable	70 Characters
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
Related BGA Reference	C – must be inserted when a Bank Generated APN has been issued to link the information.	Editable	35 Characters

Effective Date: 28 July 2026

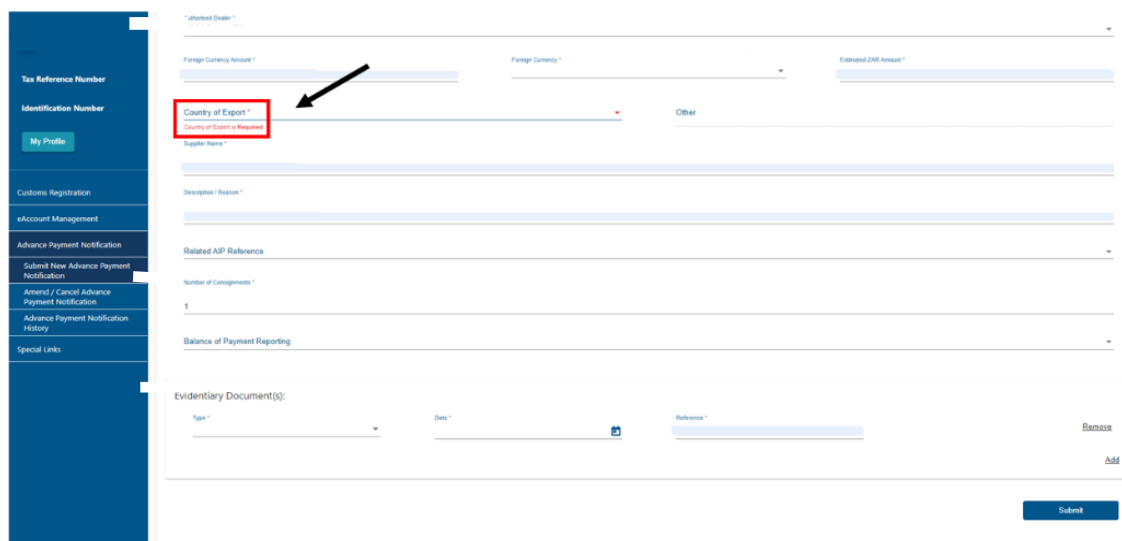
- f) The importer submits the completed APN to SARS.

- g) SARS eFiling validates the captured information.

- i) If the importer has not completed all the fields on the APN correctly:
- SARS eFiling:
 - Requests the importer to complete all the required fields; and
 - Highlights the missing or invalid information.
 - The importer clicks on the OK button.

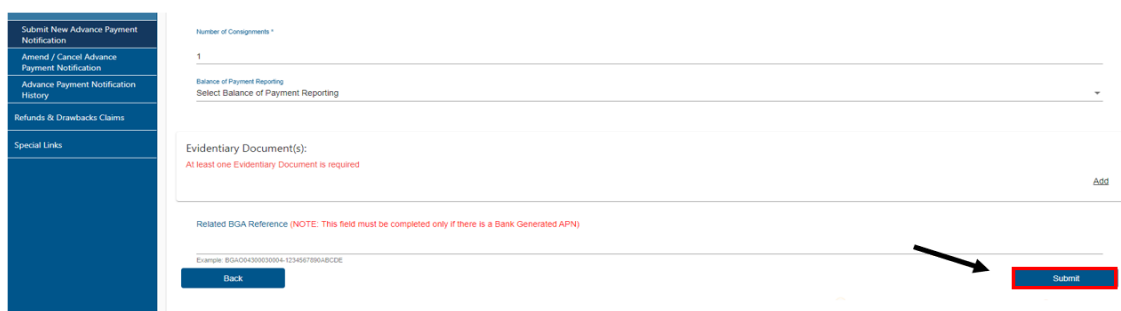
Effective Date: 28 July 2026

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

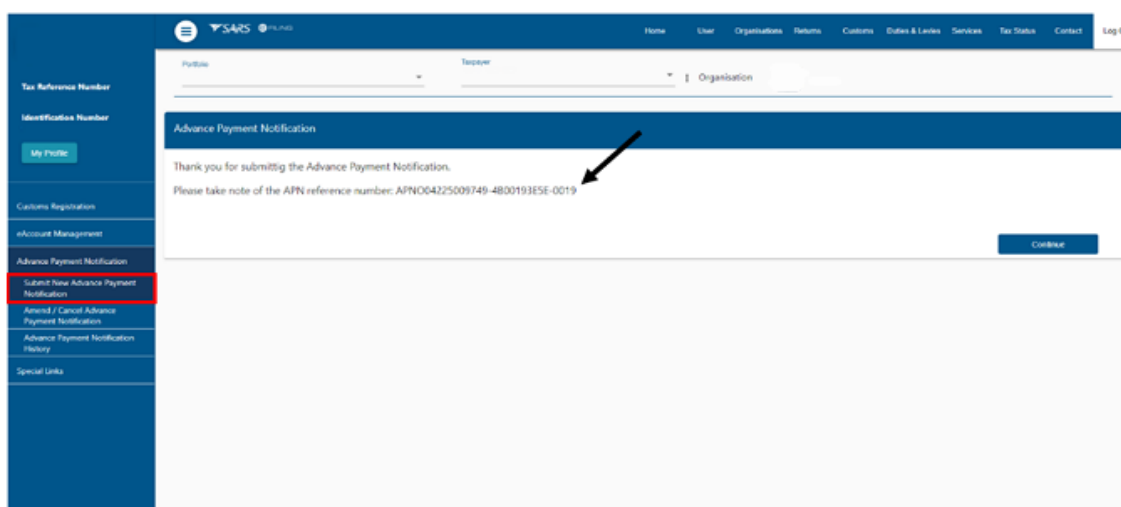


D) The importer:

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



- ii) If all the fields on the APN have been completed correctly, SARS assigns a unique APN reference number.



Effective Date: 28 July 2026

- h) The importer clicks on the Continue button.

Advance Payment Notification

Thank you for submitting the Advance Payment Notification.

Please take note of the APN reference number: APN004225009749-4830193E5E-0019

Continue

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

Submitted Advance Payment Notification Declaration

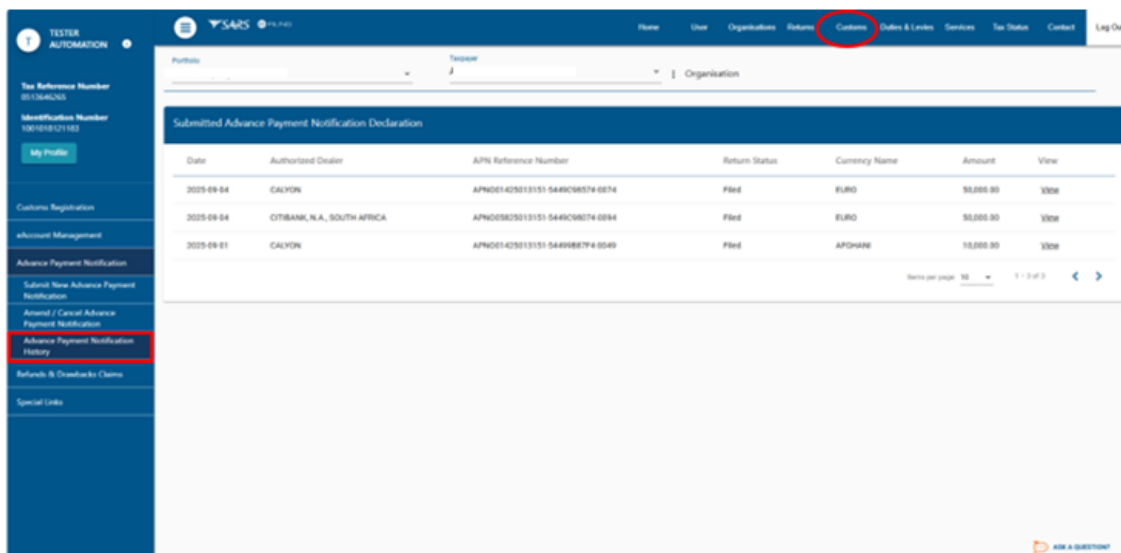
Date	Authorized Dealer	APN Reference Number	Return Status	Currency Name	Amount	View
2025-09-04	CAZPON	APN001422013131-5449C98574-0074	Filed	EURD	50,000.00	3008
2025-09-04	GITSHWE, N.A., SOUTH AFRICA	APN000502013131-5449C98574-0094	Filed	EURD	50,000.00	3008
2025-09-01	CAZPON	APN001422013131-5449908774-0049	Filed	AF/SHAW	10,000.00	3008

Items per page: 10 1 - 3 of 3

Effective Date: 28 July 2026

2.2 Amend or Cancel Advance Payment Notification

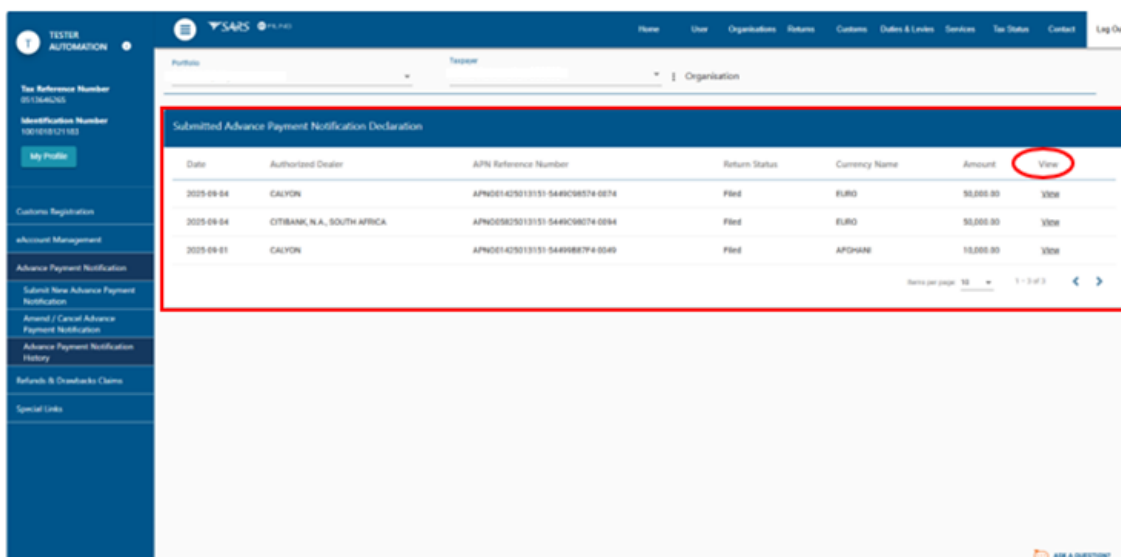
- a) To view a previously submitted APN, the importer accesses the eFiling system as prescribed in SC-CF-42 and views the APN data in the Advance Payment Notification History option. The importer selects the:
- Customs menu on the eFiling ribbon at the top of the page;
 - Advance Payment Notification menu item; and
 - Advance Payment Notification History menu option.



The screenshot shows the SARS eFiling interface. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', and 'Contact'. The 'Customs' menu is highlighted with a red circle. The left sidebar contains various options, with 'Advance Payment Notification History' highlighted with a red box. The main content area displays a table titled 'Submitted Advance Payment Notification Declaration'.

Date	Authorized Dealer	APN Reference Number	Return Status	Currency Name	Amount	View
2025-09-04	CALYON	APN001425013151 5449C0874 0074	Filed	EUR	50,000.00	View
2025-09-04	CYBANK, N.A., SOUTH AFRICA	APN0015025013151 5449C0874 0084	Filed	EUR	50,000.00	View
2025-09-01	CALYON	APN001425013151 5449B0874 0049	Filed	AFGHANI	10,000.00	View

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



This screenshot is similar to the previous one, but the 'View' link in the 'View' column of the table is highlighted with a red circle. The table data remains the same.

Date	Authorized Dealer	APN Reference Number	Return Status	Currency Name	Amount	View
2025-09-04	CALYON	APN001425013151 5449C0874 0074	Filed	EUR	50,000.00	View
2025-09-04	CYBANK, N.A., SOUTH AFRICA	APN0015025013151 5449C0874 0084	Filed	EUR	50,000.00	View
2025-09-01	CALYON	APN001425013151 5449B0874 0049	Filed	AFGHANI	10,000.00	View

Effective Date: 28 July 2026

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

Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact Log Out

SARS

Tax Reference Number
Modification Number

[My Profile](#)

[Customs Registration](#)
[eAccount Management](#)
[Advance Payment Notification](#)
[Submit New Advance Payment Notification](#)
[Amend / Cancel Advance Payment Notification](#)
[Advance Payment Notification History](#)
[Refunds & Drawbacks Claims](#)
[Special Links](#)

Particulars Taxpayer

Organisation

Notice of Intention for Advance Import Payment prior to Import Declaration being lodged

Importer Code

Importer Name *

Importer Address

Street Number *

Street Name *

Suburb *

Postal Code *

Contact Telephone *

Contact Email Address *

☐ **Subsidiary / Alternate Payer:**

Identifier Type	Identifier

Authorised Dealer *

Foreign Currency Amount *	Foreign Currency *	Estimated ZAR Amount *

Country of Export *	Other

Supplier Name *

Description / Reason *

Related APN Reference

Select Related APN Reference ▼

Evidentiary Document(s):

Type	Date	Reference

Related BSA Reference (NOTE: This field must be completed only if there is a Bank Generated APN)

Back

Effective Date: 28 July 2026

- d) The importer verifies whether the authorised dealer has paid the advance import payment to the foreign supplier.
- 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.

The screenshot shows the SARS eFiling interface. The left sidebar contains a menu with the following items: 'My Profile', 'Customs Registration', 'eAccount Management', 'Advance Payment Notification', 'Submitted New Advance Payment Notification', 'Amend / Cancel Advance Payment Notification' (highlighted with a red box), 'Advance Payment Notification History', 'Refunds & Drawbacks Claims', and 'Special Links'. The main content area displays a table titled 'Submitted Advance Payment Notification Declaration' with the following data:

Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2025-09-04	CALYON	APN001425013151-5449C98574-0074	UN/ITS.REFD	EUR	50000.00	View
2025-09-04	CITIBANK, N.A., SOUTH AFRICA	APN0005025013151-5449C98574-0084	UN/ITS.REFD	EUR	50000.00	View
2025-09-01	CALYON	APN001425013151-5449B687F4-0049	UN/ITS.REFD	AFK	13000.00	View

The table has a pagination control at the bottom right showing 'Items per page: 10' and '1 - 3 of 3'.

A) A list of all the previously submitted APNs is displayed.

The screenshot shows the same SARS eFiling interface as above. The 'Amend / Cancel Advance Payment Notification' option is still highlighted in the left sidebar. The main content area displays the same table of submitted APNs, which is now highlighted with a red box:

Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2025-09-04	CALYON	APN001425013151-5449C98574-0074	UN/ITS.REFD	EUR	50000.00	View
2025-09-04	CITIBANK, N.A., SOUTH AFRICA	APN0005025013151-5449C98574-0084	UN/ITS.REFD	EUR	50000.00	View
2025-09-01	CALYON	APN001425013151-5449B687F4-0049	UN/ITS.REFD	AFK	13000.00	View

The table has a pagination control at the bottom right showing 'Items per page: 10' and '1 - 3 of 3'.

Effective Date: 28 July 2026

B) The importer selects the View link next to the relevant APN.

The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'My Profile', 'Customs Registration', and 'Advance Payment Notification'. The main area displays a table titled 'Submitted Advance Payment Notification Declaration'. The table has columns for Date, Authorized Dealer, APN Reference Number, APN Status, Currency Name, Amount, and View. The first row shows a date of 2025-09-04, authorized dealer CAICON, and an amount of 50000.00. The 'View' link for this entry is highlighted with a red box.

Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2025-09-04	CAICON	APND01425013131-5449C8074-0074	UNITLISED	EUR	50000.00	View
2025-09-04	CITIBANK, N.A., SOUTH AFRICA	APND05025013131-5449C8074-0084	UNITLISED	EUR	50000.00	View
2025-09-01	CAICON	APND01425013131-5449C8074-0049	UNITLISED	AFR	10000.00	View

C) The selected APN information is displayed.

The screenshot shows the SARS eFiling interface with the 'Notice of Intention for Advance Import Payment' form displayed. The form is highlighted with a red border. It contains various fields for importer information, including 'APN Number', 'Importer Code', 'Importer Name', 'Importer Address', 'Contact Name', 'Contact Telephone', 'Identifier Type', 'Identifier', 'Number of Containers', 'Date of Payment Reporting', 'Evidentiary Document(s)', and 'Required BGA Reference'. The form is currently empty, with only the 'Submit' and 'Cancel' buttons visible at the bottom.

Effective Date: 28 July 2026

e) The importer may:

i) Click on the Submit Cancellation button; or

The screenshot shows the SARS eAccount Management interface. On the left is a blue sidebar with navigation links: Tax Reference Number Identification Number, My Profile, Customs Registration, eAccount Management, Advance Payment Notification, Submit New Advance Payment Notification, Amend / Cancel Advance Payment Notification, Advance Payment Notification History, Refunds & Drawbacks Claims, and Special Links. The main content area is a form for submitting a new advance payment notification. It includes fields for Country of Export, Supplier Name, Description / Reason, Related APN Reference, Number of Consignments, and Balance of Payment Reporting. Below these is a table for Evidentiary Document(s) with columns for Type, Date, and Reference. At the bottom, there is a 'Related BGA Reference' field and a note: '(NOTE: This field must be completed only if there is a Bank Generated APN)'. An example BGA Reference is provided: 'Example: BGA0014300000004 024587894ABCDE'. At the bottom right, there are two buttons: 'Submit Amendment' and 'Submit Cancellation'. An arrow points to the 'Submit Cancellation' button.

ii) Amend the APN by:

- Capturing the amended information. Refer to the table in the Submit New Advance Payment Notification paragraph above for a list of editable APN fields; and
- Clicking on the Submit Amendment button

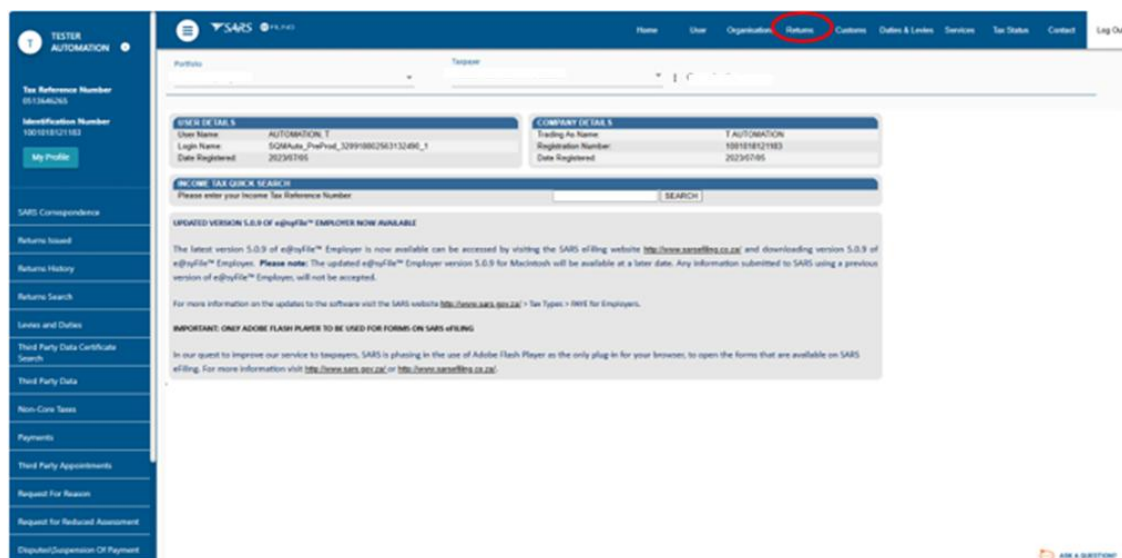
The screenshot shows the SARS eAccount Management interface. On the left is a blue sidebar with navigation links: Tax Reference Number Identification Number, My Profile, Customs Registration, eAccount Management, Advance Payment Notification, Submit New Advance Payment Notification, Amend / Cancel Advance Payment Notification, Advance Payment Notification History, Refunds & Drawbacks Claims, and Special Links. The main content area is a form for submitting a new advance payment notification. It includes fields for Country of Export, Supplier Name, Description / Reason, Related APN Reference, Number of Consignments, and Balance of Payment Reporting. Below these is a table for Evidentiary Document(s) with columns for Type, Date, and Reference. At the bottom, there is a 'Related BGA Reference' field and a note: '(NOTE: This field must be completed only if there is a Bank Generated APN)'. An example BGA Reference is provided: 'Example: BGA0014300000004 024587894ABCDE'. At the bottom right, there are two buttons: 'Submit Amendment' and 'Submit Cancellation'. An arrow points to the 'Submit Amendment' button.

f) In order to complete the submission of the amendment or cancellation request the importer must follow process steps g) to i) in the Submit New Advance Payment Notification paragraph above.

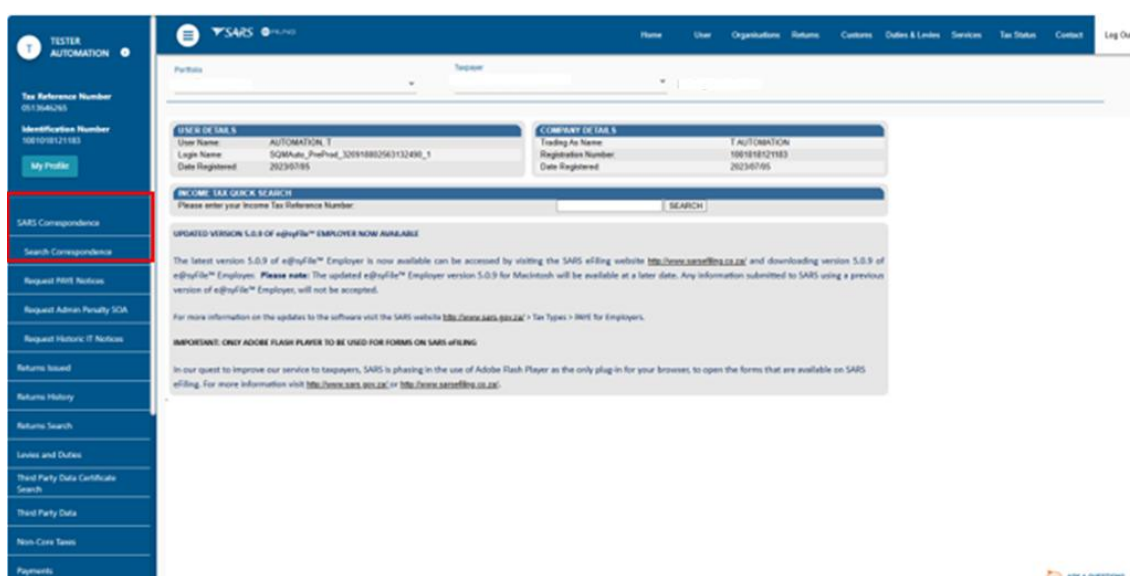
Effective Date: 28 July 2026

2.3 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-CF-42; 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.



Effective Date: 28 July 2026

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

Search Correspondence

ALL READ UNREAD

Tax Type: AB Letter Type: AB

Tax Year: AB Notice Type: AB

Received Date From: 2021/04/21 Message Type: AB

Received Date To: 2021/10/18

Reference Number: [Clear] [Search]

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/18 09:18:05 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/18 09:18:04 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/15 10:02:01 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/15 10:02:00 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/15 10:02:00 AM	Mismatch Supporting document	View	Upload

- 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:

Search Correspondence

ALL READ UNREAD

Tax Type: AB Letter Type: AB

Tax Year: AB Notice Type: AB

Received Date From: 2021/04/21 Message Type: AB

Received Date To: 2021/10/18

Reference Number: [Clear] [Search]

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/18 09:18:05 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/18 09:18:04 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/15 10:02:01 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/15 10:02:00 AM	Mismatch Supporting document	View	Upload
NABYGENOEG BELEGINGS BK	20909152	Customs Agent	0	2021/10/15 10:02:00 AM	Mismatch Supporting document	View	Upload

Effective Date: 28 July 2026

iii) The importer clicks on the Search button.

- A) 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.

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

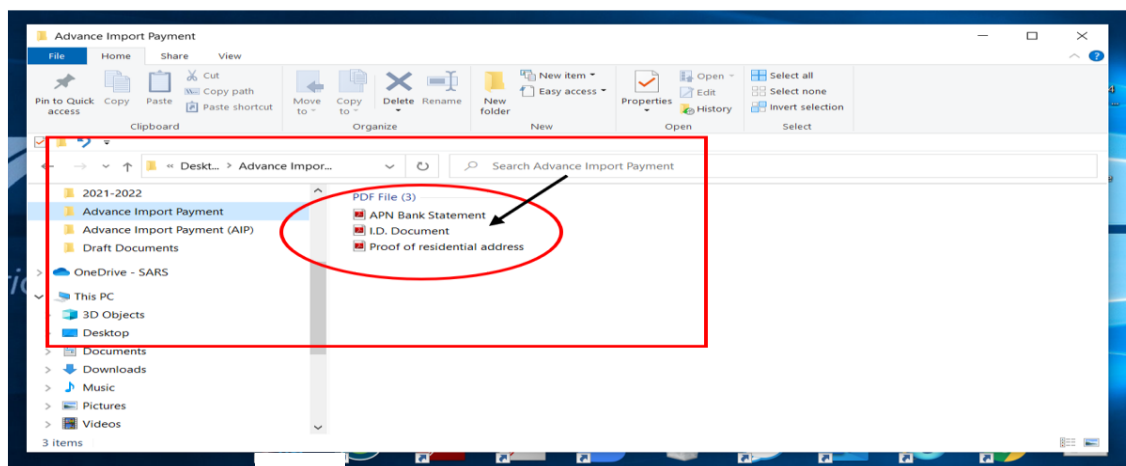
Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
ACME Automation-650622	29813151	Customs Agent	0	25/05/2025 14:24:58	Unsuccessful Application Letter	View	
ACME Automation-650622	21881378	Excise Agent	0	25/04/2025 09:24:28	Notification to Submit supporting Documents Letter	View	Documents
ACME Automation-650622	29813151	Customs Agent	0	15/04/2025 00:55:32	Unsuccessful Application Letter	View	

- C) SARS eFiling displays the correspondence in a new tab.

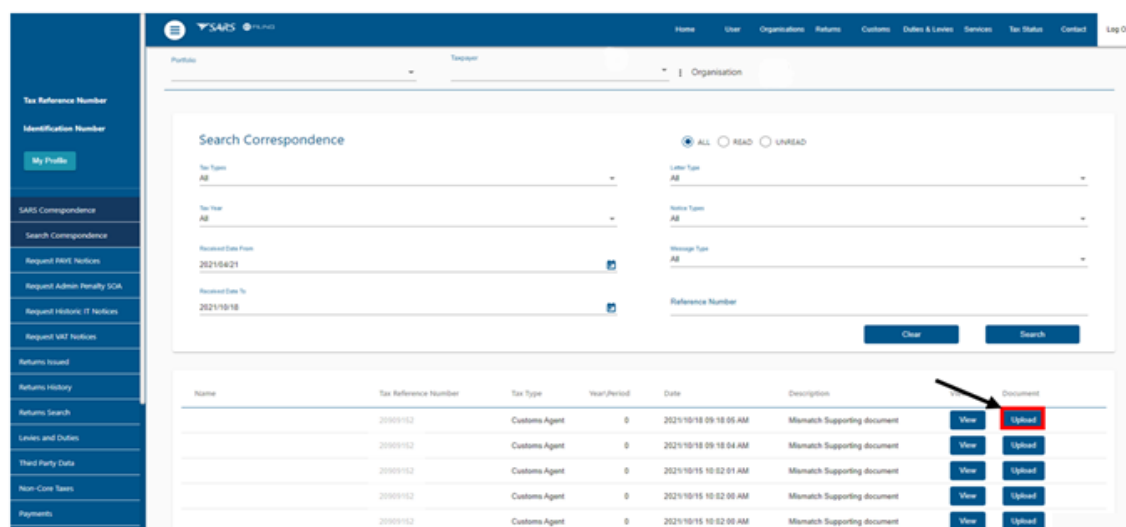
Effective Date: 28 July 2026

d) Where the importer has identified the supporting documents required by SARS in the APN letter the importer 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 the importer wants to upload:



Effective Date: 28 July 2026

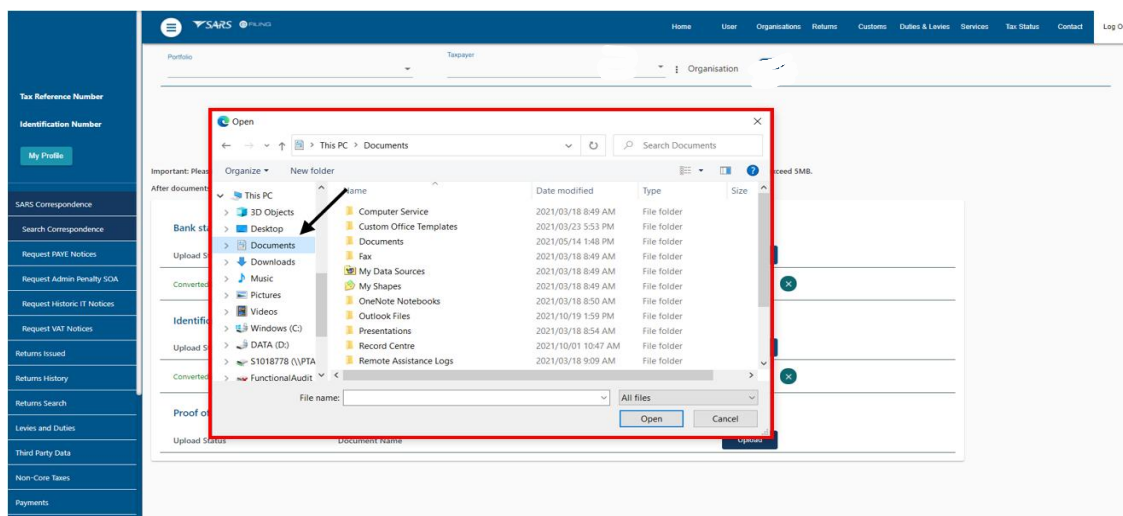
i) SARS eFiling displays:

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

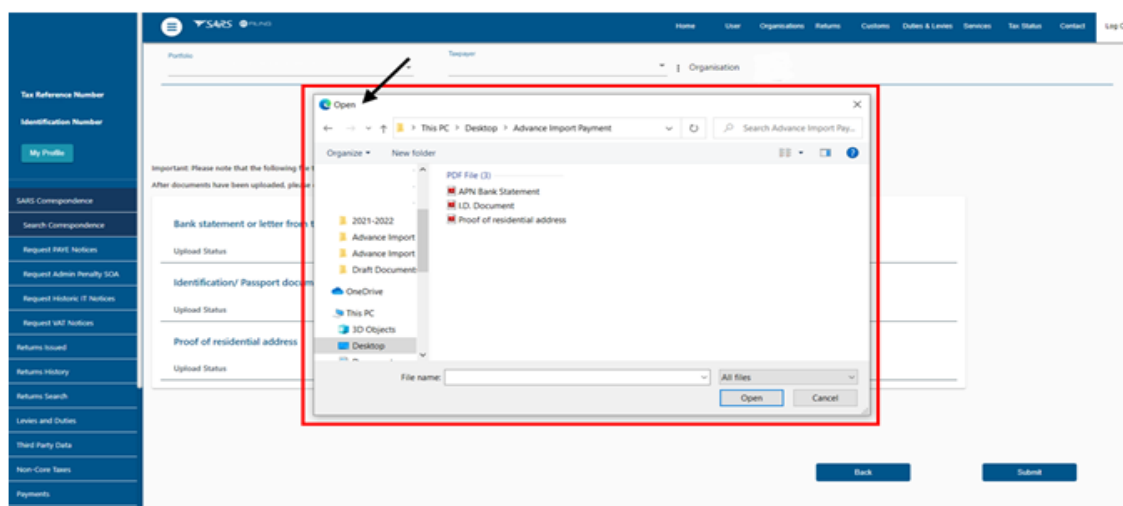
ii) The importer clicks on the Upload button next to the document that must be uploaded.

Effective Date: 28 July 2026

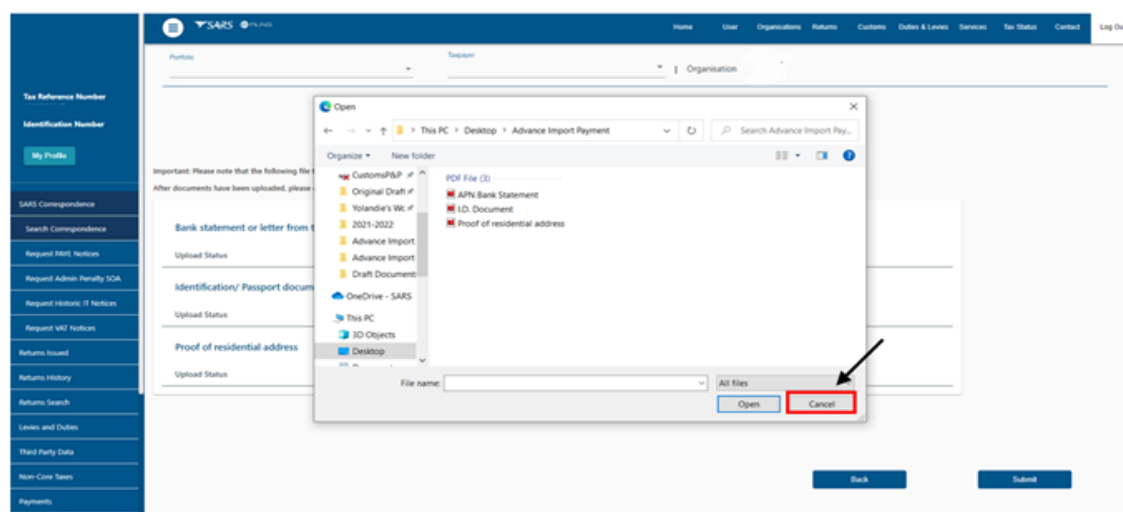
- f) SARS eFiling displays a folder which allows the importer to browse for the documents. The documents must not exceed the limit of 5MB each. The importer:



- i) Searches for the folder in which the supporting documents were saved.

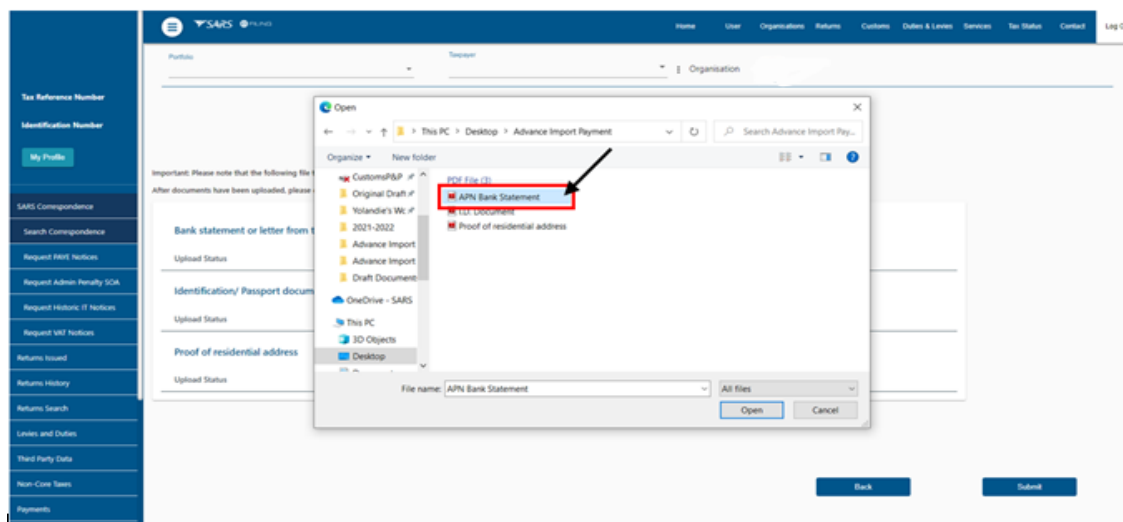


- A) If the importer cannot find the supporting document, the importer clicks on the Cancel button.

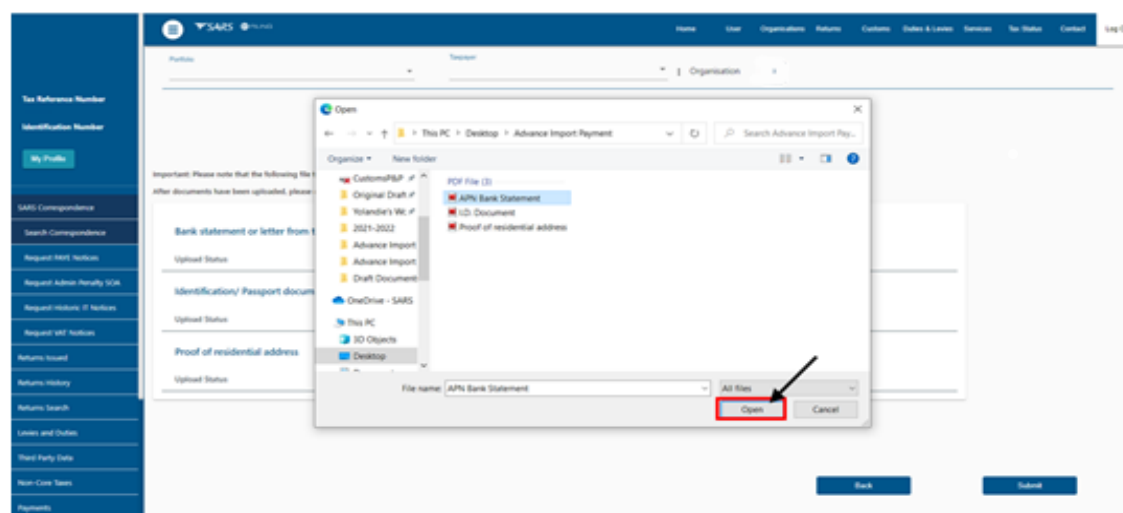


Effective Date: 28 July 2026

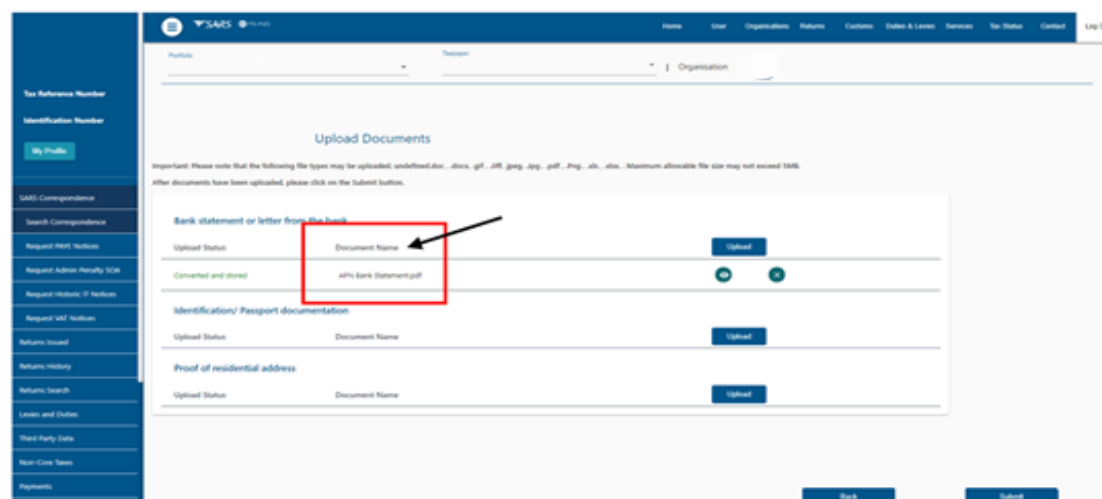
- B) If the importer finds the document, the importer:
I) Clicks on the saved supporting document to select it for uploading; and



- II) Clicks on the Open button.



- ii) SARS eFiling uploads the selected supporting document.



Effective Date: 28 July 2026

- g) If the supporting document has been uploaded:
- Successfully, SARS eFiling will display next to the uploaded document a:
 - View icon; and
 - Remove icon.

The screenshot shows the 'Upload Documents' page in the SARS eFiling system. The page has a left-hand navigation menu with various options like 'Tax Reference Number', 'Identification Number', 'SARS Correspondence', etc. The main content area is titled 'Upload Documents' and includes a note about supported file types and a maximum size of 10MB. Below this, there are three sections for document uploads: 'Bank statement or letter from the bank', 'Identification/ Passport documentation', and 'Proof of residential address'. Each section has a table with 'Upload Status' and 'Document Name'. In the 'Bank statement' section, a document named 'AFB Bank Statement.pdf' is shown with a status of 'Converted and stored'. To the right of this document, there are two circular icons: a green one with a magnifying glass (view icon) and a red one with an 'X' (remove icon). A red box highlights these two icons, and an arrow points to the green view icon.

- 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.

The screenshot shows the 'Upload Documents' page in the SARS eFiling system, similar to the previous one. However, in the 'Letter of employment' section, a document named 'Support Doc 1.docx' is shown with a status of 'Error uploading'. A red box highlights this row, and an arrow points to the 'Error uploading' text. The other sections, 'Bank statement' and 'Proof of identity', show documents that were successfully uploaded.

Effective Date: 28 July 2026

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

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

Effective Date: 28 July 2026

- 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, the importer 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.

The screenshot shows the SARS eFiling 'Upload Documents' interface. A 'Confirm Submission' dialog box is overlaid on the screen. The dialog box contains the following text: 'It is important that you upload all the documents requested by SARS before you submit in order to eliminate any delays in processing your case. Once submitted you will not be able to add more documents unless you receive a new request from SARS. If you are sure you have uploaded all the documents requested click CONTINUE to submit.' The 'Cancel' button is highlighted with a red box and an arrow.

Upload Status	Document Name	Upload
Converted and stored	APN Bank Statement.pdf	Upload
Converted and stored	ID Document.pdf	Upload
Converted and stored	Proof of residential address.pdf	Upload

- B) Sure, the importer clicks on the Confirm button. SARS eFiling forwards the uploaded supporting documents for processing.

The screenshot shows the SARS eFiling 'Upload Documents' interface. A 'Confirm Submission' dialog box is overlaid on the screen. The dialog box contains the following text: 'It is important that you upload all the documents requested by SARS before you submit in order to eliminate any delays in processing your case. Once submitted you will not be able to add more documents unless you receive a new request from SARS. If you are sure you have uploaded all the documents requested click CONTINUE to submit.' The 'Continue' button is highlighted with a red box and an arrow.

Upload Status	Document Name	Upload
Converted and stored	APN Bank Statement.pdf	Upload
Converted and stored	ID Document.pdf	Upload
Converted and stored	Proof of residential address.pdf	Upload

3 REFERENCES

3.1 Legislation

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

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
GEN-ELEC-18-G01	How to Register for eFiling and Manage Your User Profile – External Guide
SC-CF-19	Registration, Licensing and Designation – External Policy
SC-CF-42	Customs Trader Portal – External Guide

3.3 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

4 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/glossary).

5 DISCLAIMER

- a) The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.
- b) For more information about the contents of this publication, you may:
 - i) Visit the SARS website at www.sars.gov.za;
 - ii) Make a booking to visit the nearest SARS branch;
 - iii) Contact your own tax advisor / tax practitioner;
 - iv) If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
 - v) If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).