



SUBMISSION OF ADVANCE IMPORT PAYMENTS

Effective Date: 01 December 2023

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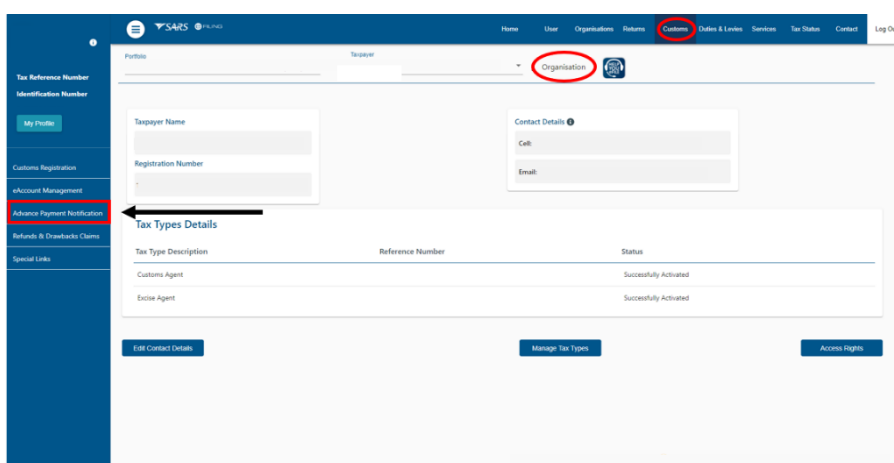
1 SUMMARY

- a) In order to comply with the Advance Import Payments (AIP) requirements as prescribed in SC-CF-42 the registered importer submits a completed Advance Payment Notification (APN) on SARS eFiling.
- b) The importer must amend or cancel APN information that is incomplete, incorrect or outdated.
- c) When a bank generated advance import payment reference number (BGA) is issued, the importer must prior to the submission of the goods declaration:
 - i) Submit a new APN, where no previous APN was issued by SARS, or
 - ii) Link the existing APN by inserting the BGA reference number in the provided field, when the APN particulars could not be accessed by the authorised dealer.
- d) The importer views the APN case correspondence from SARS and when required by SARS uploads the relevant supporting documents.

2 ADVANCE PAYMENT NOTIFICATION

2.1 Submit New Advance Payment Notification

- a) To submit a new Advance Payment Notification, for advance import payments of R50 000.00 and above, the client (registered as an 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. In the top navigation bar, the 'Customs' menu item is circled in red. On the left sidebar, the 'Advance Payment Notification' menu item is highlighted with a red box. An arrow points from this menu item to the 'Tax Types Details' section in the main content area. This section contains input fields for 'Taxpayer Name', 'Registration Number', and 'Contact Details' (Cell and Email). Below these fields is a table titled 'Tax Types Details' with columns for 'Tax Type Description', 'Reference Number', and 'Status'. The table lists 'Customs Agent' and 'Excise Agent', both with a status of 'Successfully Activated'. At the bottom of the page, there are buttons for 'Edit Contact Details', 'Manage Tax Types', and 'Access Rights'.

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- ii) Submit New Advance Payment Notification menu option.

The screenshot shows the SARS eFiling portal interface. In the left sidebar, the 'Submit New Advance Payment Notification' option is highlighted. The main content area shows the 'Tax Types Details' section, which includes a table with the following data:

Tax Type Description	Reference Number	Status
Customs Agent		Successfully Activated
Excise Agent		Successfully Activated

- 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:
- 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.

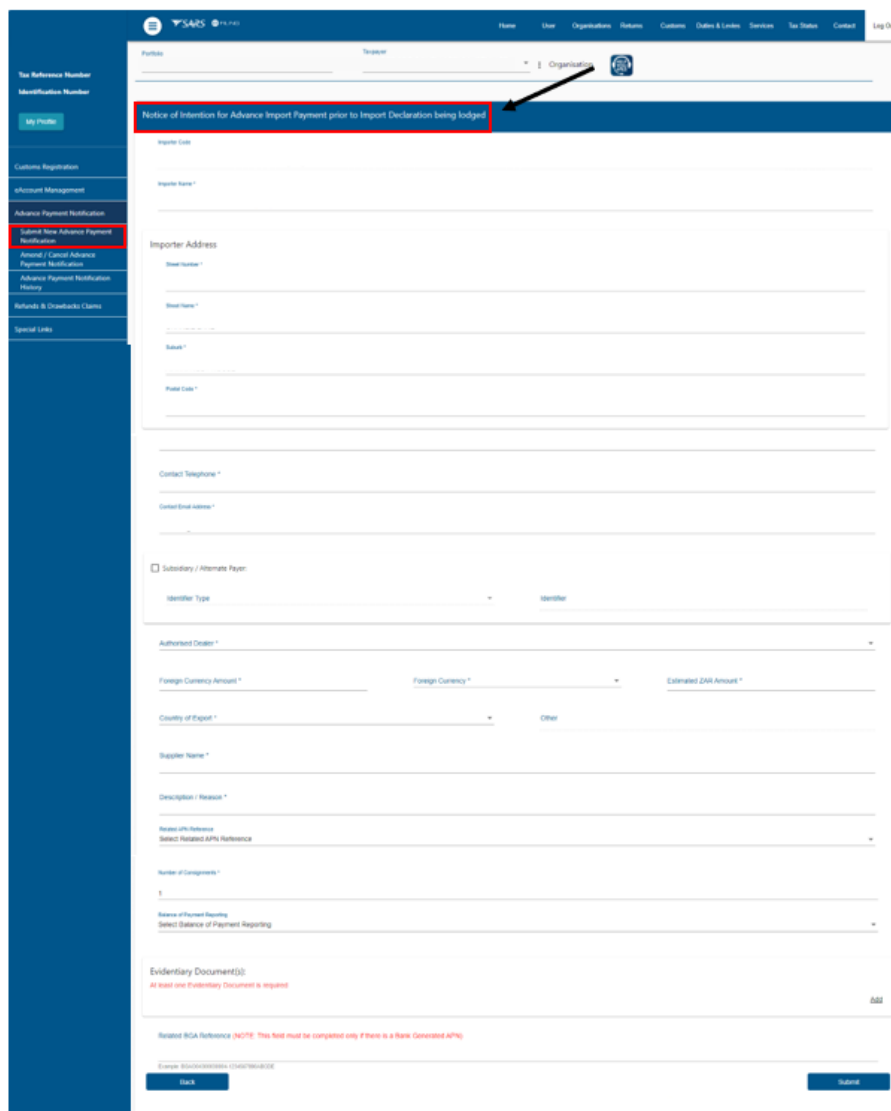
The screenshot shows an error message box on the SARS eFiling portal. The message reads: "According to our records you are not a Registered Importer with Customs. Please register with Customs to submit the Advance Payment Notification." The 'OK' button is highlighted with a red box and an arrow pointing to it.

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

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

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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
Importer's Address:			
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
Contact Telephone	M	Editable	50 Characters
Contact Email	M	Editable	50 Characters

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Field Name	Mandatory, Optional or Conditional	Editable or Non-editable	Field Length
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

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

- g) SARS eFiling validates the captured information and if the importer has:

- i) 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.

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

- D) The importer:
- Captures the required information on the APN; and

Submit New Advance Payment Notification

Amend / Cancel Advance Payment Notification

Advance Payment Notification History

Refunds & Drawbacks Claims

Special Links

Number of Constraints *

1

Release of Payment Reporting
Select Balance of Payment Reporting

Evidentiary Document(s):
At least one Evidentiary Document is required.

Add

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

Example: BXACVAXXXX0000A-123456789ABCDZ

Back Submit

The screenshot displays the SARS eFiling portal interface. The top navigation bar includes the SARS eFiling logo and links for Home, User, Organisations, Returns, Customs, Duties & Levies, Services, Tax Status, and Contact. The left sidebar menu lists various services, with 'Advance Payment Notification' currently selected and highlighted in red. The main content area features a blue header with the text 'Advance Payment Notification'. Below this, a message states: 'Thank you for submitting the Advance Payment Notification. Please take note of the APN reference number: APN004225009749-4B00193E3E-0019'. A red arrow points to the APN reference number. At the bottom right of the main content area, there is a blue 'Continue' button.

Tax Reference Number

Identification Number

My Profile

Customer Registration

Account Management

Advance Payment Notification

Submit New Advance Payment Notification

Amend / Cancel Advance Payment Notification

Advance Payment Notification History

Special Links

Home

User

Organisations

Returns

Customs

Duties & Levies

Services

Tax Status


Contact

Log Out

Portfolio

taxpayer

Organisation



Advance Payment Notification

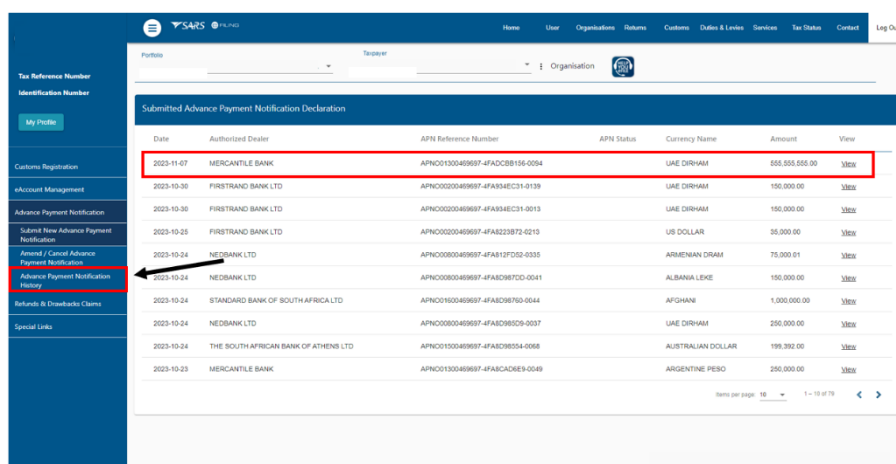
Thank you for submitting the Advance Payment Notification.

Please take note of the APN reference number: APN004225009749-4800193E5-0019

Continue

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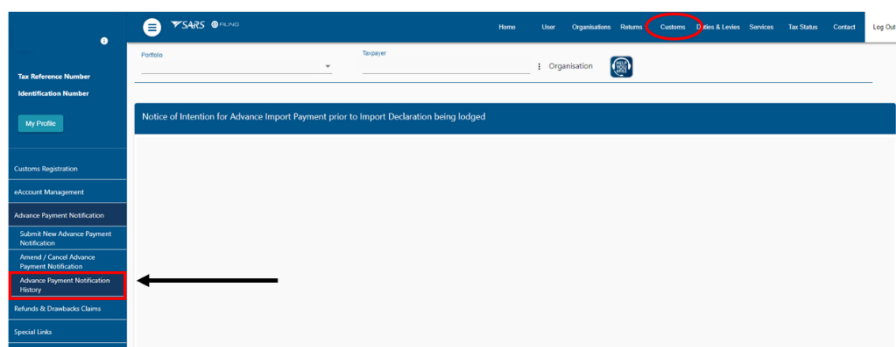
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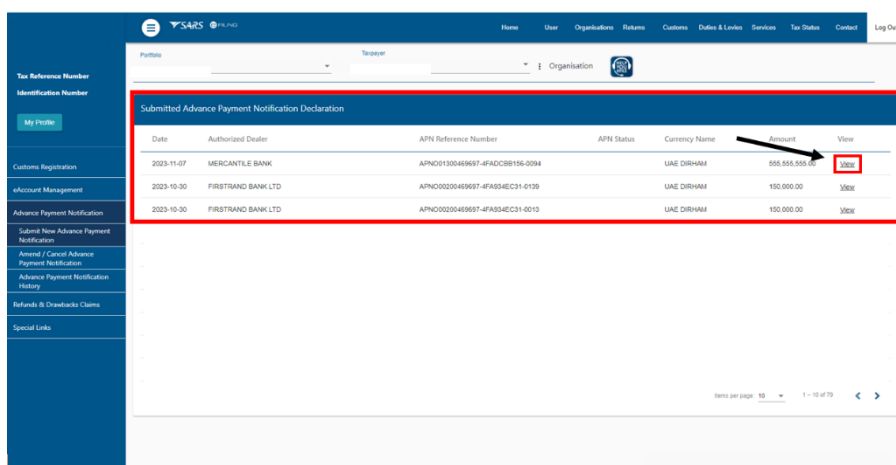
Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2023-11-07	MERCANTILE BANK	APNC01300409697-4FADCB8156-0094		UAE DIRHAM	555,555.555.00	View
2023-10-30	FIRSTRAND BANK LTD	APNC00200409697-4FAD34EC31-0139		UAE DIRHAM	150,000.00	View
2023-10-30	FIRSTRAND BANK LTD	APNC00200409697-4FAD34EC31-0013		UAE DIRHAM	150,000.00	View
2023-10-25	FIRSTRAND BANK LTD	APNC00200409697-4FAD22B72-0213		US DOLLAR	35,000.00	View
2023-10-24	NEDBANK LTD	APNC00800409697-4FAD12F032-0335		ARMENIAN DRAM	75,000.01	View
2023-10-24	NEDBANK LTD	APNC00800409697-4FAD0987C0-0041		ALBANIA LEKE	150,000.00	View
2023-10-24	STANDARD BANK OF SOUTH AFRICA LTD	APNC01600409697-4FAD0987C0-0044		AFGHANI	1,000,000.00	View
2023-10-24	NEDBANK LTD	APNC00800409697-4FAD0985C9-0037		UAE DIRHAM	250,000.00	View
2023-10-24	THE SOUTH AFRICAN BANK OF ATHENS LTD	APNC01300409697-4FAD0985C4-0068		AUSTRALIAN DOLLAR	199,392.00	View
2023-10-23	MERCANTILE BANK	APNC01300409697-4FAD34EC31-0040		ARGENTINE PESO	250,000.00	View

2.2 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-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.



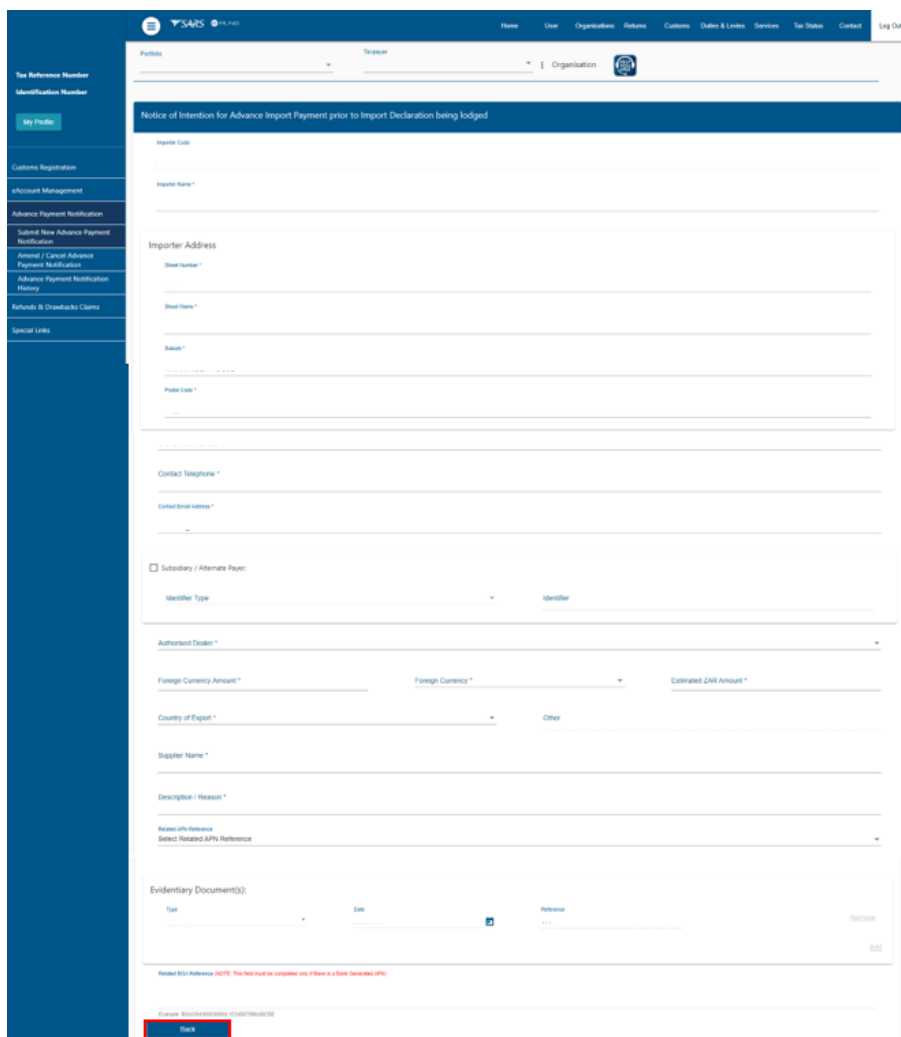
- b) The importer selects the View link next to the relevant APN reference number.



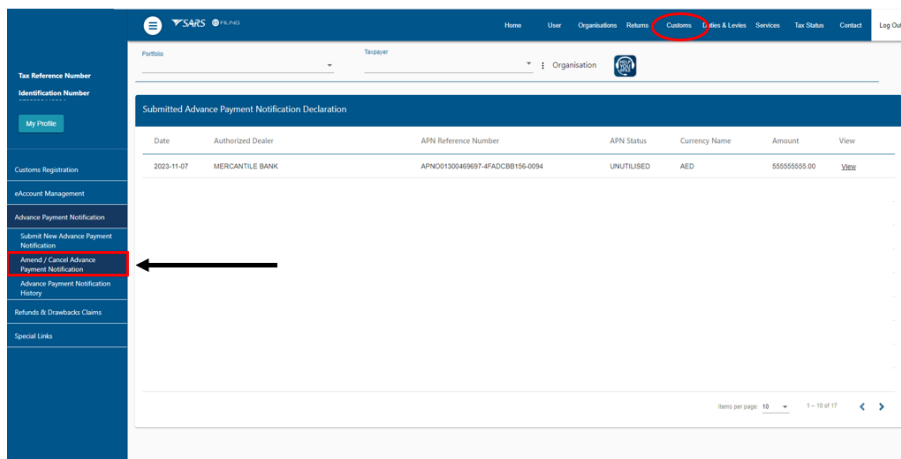
Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2023-11-07	MERCANTILE BANK	APNC01300409697-4FADCB8156-0094		UAE DIRHAM	555,555.555.00	View
2023-10-30	FIRSTRAND BANK LTD	APNC00200409697-4FAD34EC31-0139		UAE DIRHAM	150,000.00	View
2023-10-30	FIRSTRAND BANK LTD	APNC00200409697-4FAD34EC31-0013		UAE DIRHAM	150,000.00	View

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- 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.
- If payment has been made the APN may not be amended or cancelled.
 - If payment has not yet been made the importer selects the Amend/Cancel Advance Payment menu option.



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

Submitted Advance Payment Notification Declaration

Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2023-11-07	MERCANTILE BANK	APND01300489697-4FADCB8156-0094	UNUTILISED	AED	55555555.00	View
2023-10-30	FIRSTSTRAND BANK LTD	APND00200489697-4FAD34EC31-0139	CANCELLED	AED	150000.00	View
2023-10-25	FIRSTSTRAND BANK LTD	APND00200489697-4FAD223872-0213	CANCELLED	USD	35000.00	View

Items per page: 10 1 - 10 of 17

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

Submitted Advance Payment Notification Declaration

Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2023-11-07	MERCANTILE BANK	APND01300489697-4FADCB8156-0094	UNUTILISED	AED	55555555.00	View
2023-10-30	FIRSTSTRAND BANK LTD	APND00200489697-4FAD34EC31-0139	CANCELLED	AED	150000.00	View
2023-10-25	FIRSTSTRAND BANK LTD	APND00200489697-4FAD223872-0213	CANCELLED	USD	35000.00	View

Items per page: 10 1 - 10 of 17

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C) The selected APN information is displayed.

SARS eSARS

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

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
Special Links

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

A/P# Number

Importer Code

ISSUESHEET-A-HARTBEEST SOUTH AFRICA (PTY) LTD

Importer Name *

Importer Address

Street Number *

Street Name *

Suburb *

Postal Code *

Contact Name *

Contact Telephone *

☐ Subsidiary / Alternate Payee:

Identifier Type	Identifier

Related A/P# Reference
Select Related A/P# Reference

Number of Comgements *

1

Status of Payment Requesting

Evidentiary Document(s)

Type *	Date *	Reference *	Upload

Related BGA Reference (NAT75: This field must be completed only if there is a Bank Generated A/P#)

Example: BGC41031003000A-C1400709H-0000

Back Submit Amendment Submit Calculation

e) The importer may:

i) Click on the Submit Cancellation button; or

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

Special Links

Country of Export *

Other

Supplier Name *

Description / Reason *

Related APN Reference
Select Related APN Reference

Number of Drawings *

1

Balance of Payment Reporting

Evidentiary Document(s):

Type *

Date *

Reference *

Remove

ADD

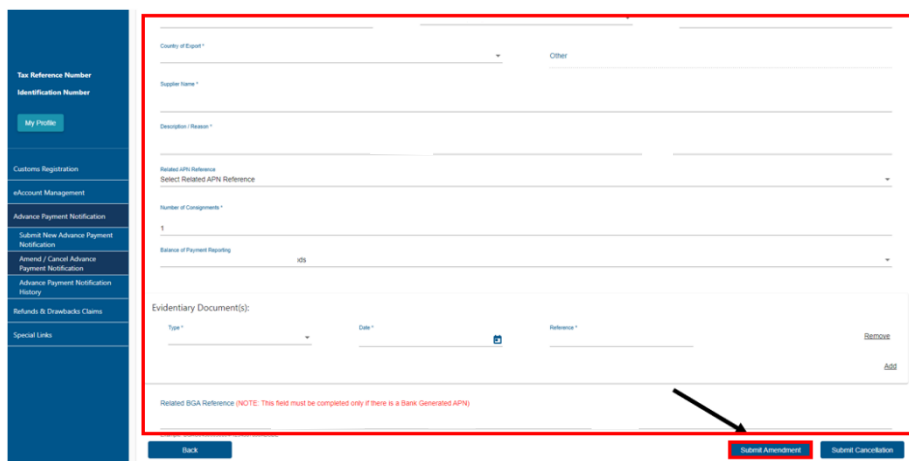
Related BGA Reference (NOTE: This field must be completed only if there is a Bank Generated APN)

Submit Amendment

Submit Calculation

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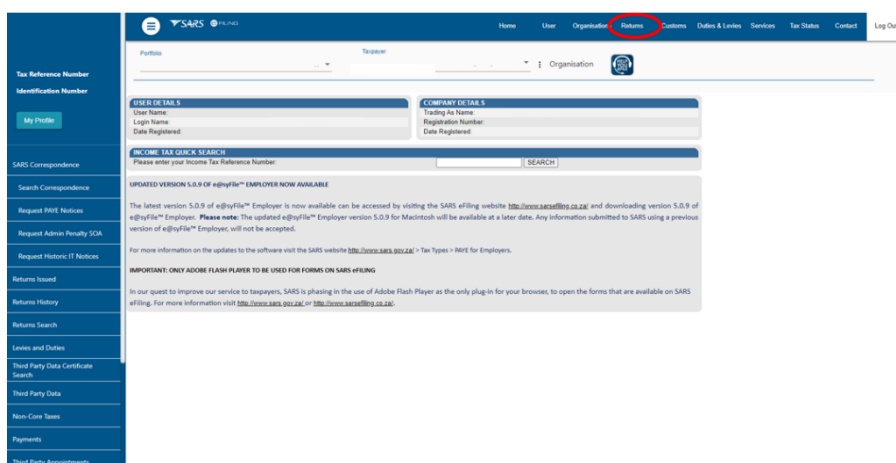
- ii) Amend the APN by:
 - A) Capturing the amended information, refer to the table in the Submit New Advance Payment Notification paragraph above for a list of editable APN fields; and
 - B) Clicking on the Submit Amendment button



- 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.

2.3 SARS Correspondence on eFiling

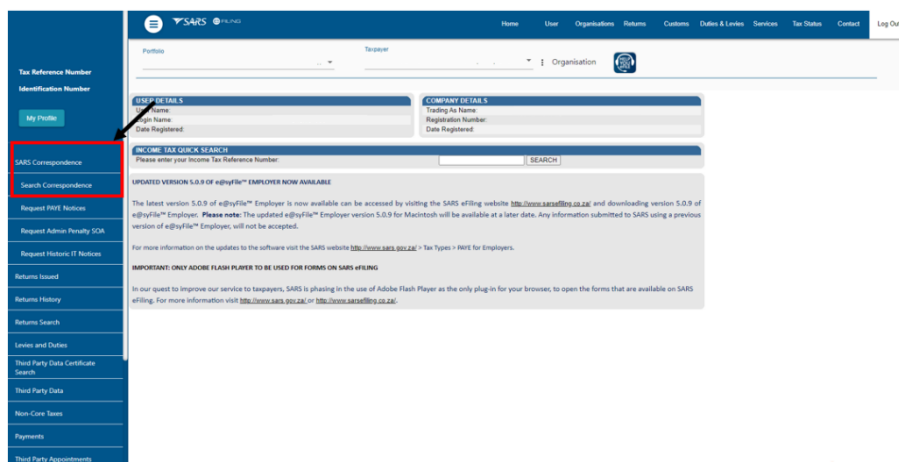
- a) The importer can view the SARS correspondence or upload supporting documents on SARS eFiling by:
 - i) Accessing SARS eFiling as prescribed in **SC-CF-42**; and
 - ii) Selecting the Returns menu on the eFiling ribbon at the top of the page.



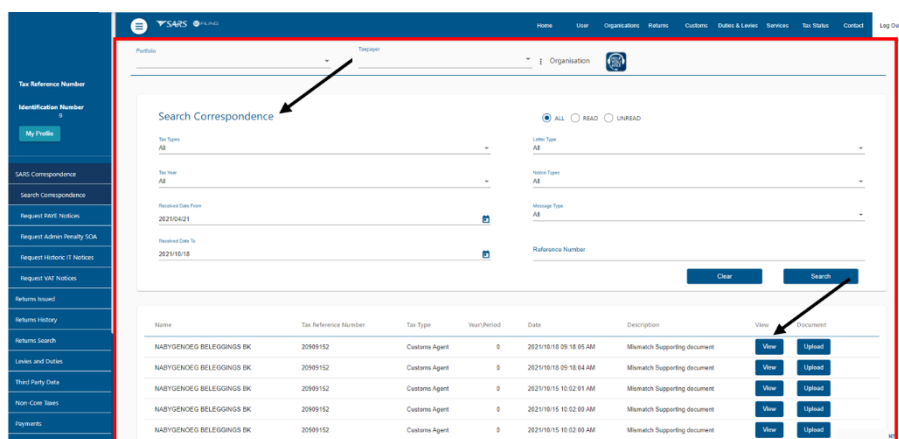
- b) SARS eFiling displays the SARS Correspondence menu item on the left hand side.
 - i) The importer selects the:
 - A) SARS Correspondence menu item; and

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B) Search Correspondence menu option.

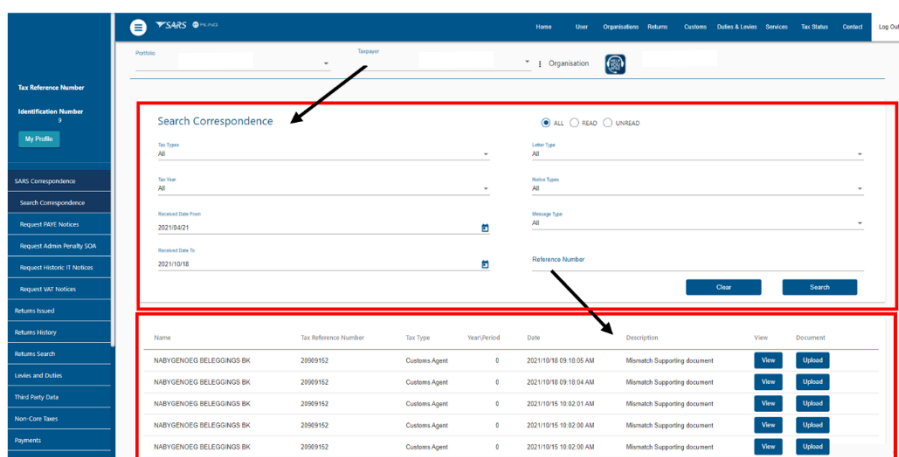


- ii) SARS eFiling displays the Search Correspondence page with a list of all the SARS correspondence issued to the importer.



- 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:



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A) The importer clicks on the Search button.

The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'Tax Reference Number', 'SARS Correspondence', and 'Search Correspondence'. The main area is titled 'Search Correspondence' and contains several search filters: 'Tax Type' (All), 'Letter Type' (All), 'Tax Year' (All), 'Notice Type' (All), 'Received Date From' (2021/04/21), 'Message Type' (All), 'Received Date To' (2021/10/18), and 'Reference Number'. At the bottom right of the search filters, there are two buttons: 'Clear' and 'Search'. The 'Search' button is highlighted with a red box, and an arrow points to it.

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.

This screenshot is similar to the previous one, showing the 'Search Correspondence' screen. In this instance, the 'Clear' button at the bottom right of the search filters is highlighted with a red box, and an arrow points to it.

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

This screenshot shows the 'Search Correspondence' screen with a list of results displayed below the search filters. The list has columns for 'Name', 'Tax Reference Number', 'Tax Type', 'Year/Period', 'Date', 'Description', 'View', and 'Document'. There are four rows of results, all for 'Customers Agent' with a 'Mismatch Supporting document' description. The 'View' button for the first row is highlighted with a red box, and an arrow points to it.

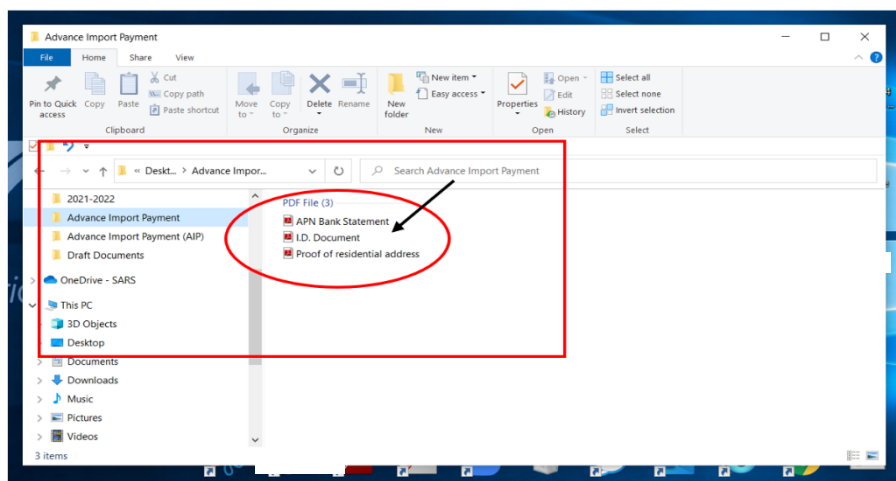
Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
	2020/152	Customers Agent	0	2021/10/15 09:18:05 AM	Mismatch Supporting document	View	Upload
	2020/152	Customers Agent	0	2021/10/15 09:18:04 AM	Mismatch Supporting document	View	Upload
	2020/152	Customers Agent	0	2021/10/15 10:02:01 AM	Mismatch Supporting document	View	Upload
	2020/152	Customers Agent	0	2021/10/15 10:02:00 AM	Mismatch Supporting document	View	Upload

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

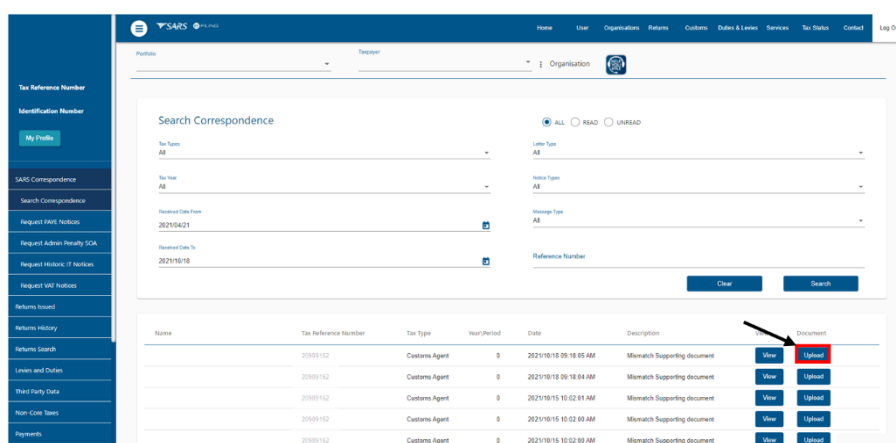
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d) Where the importer has identified the supporting documents required by SARS in the APN letter he/she prepares a folder with all the required supporting documents by:

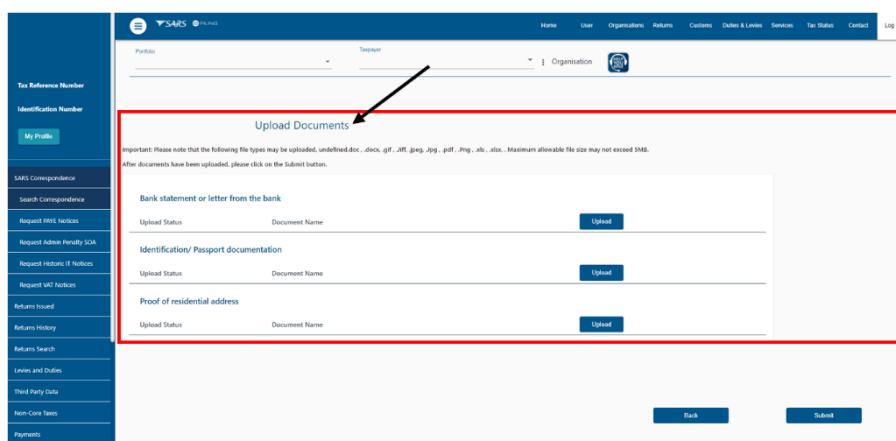
- i) Formatting each individual document to PDF; and
- ii) Specifying each document with an identifiable name.



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

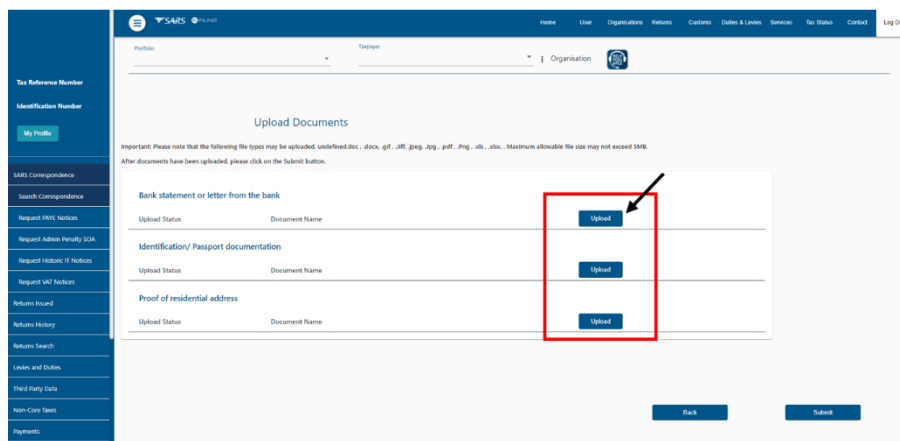


- i) SARS eFiling displays:
 - A) The Upload Documents page; and
 - B) A list of all the documents that must be uploaded.

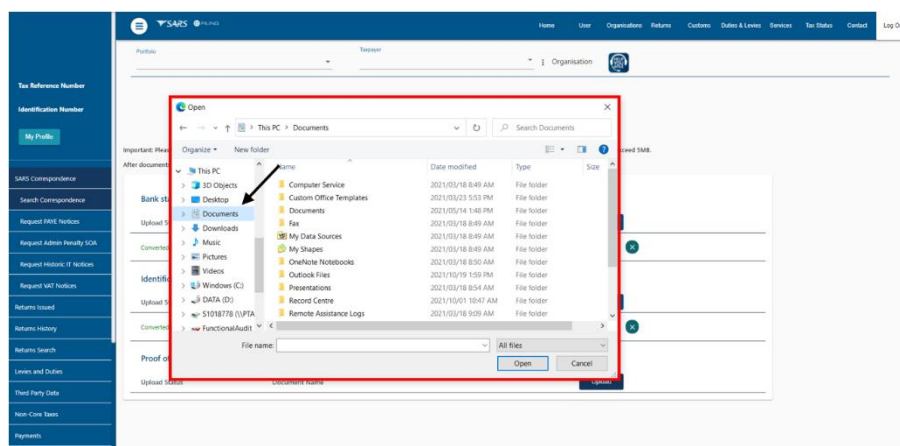


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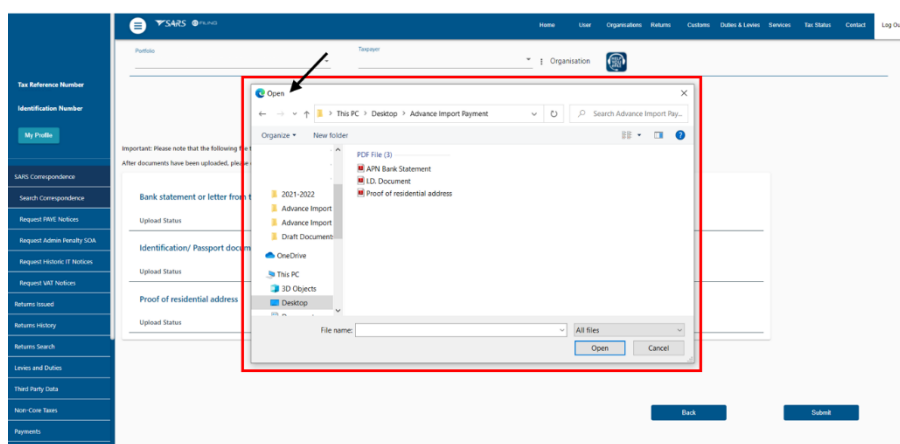
- ii) The importer clicks on the Upload button next to the document that must be uploaded.



- 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.

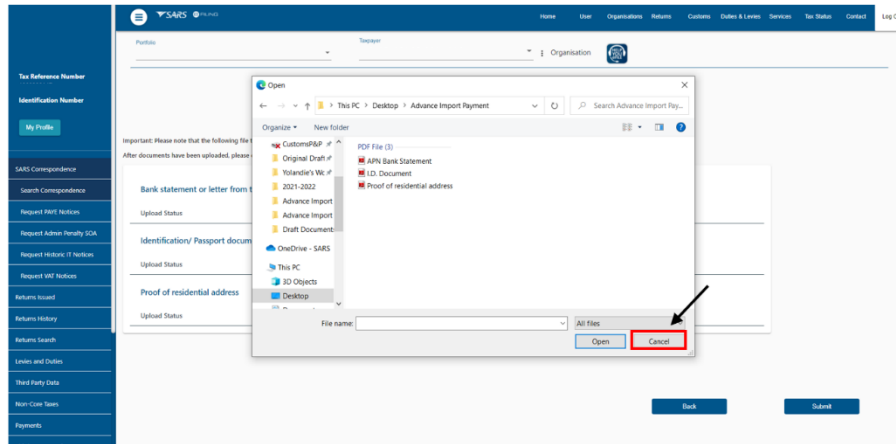


- i) Searches for the folder in which the supporting documents were saved. If the importer:

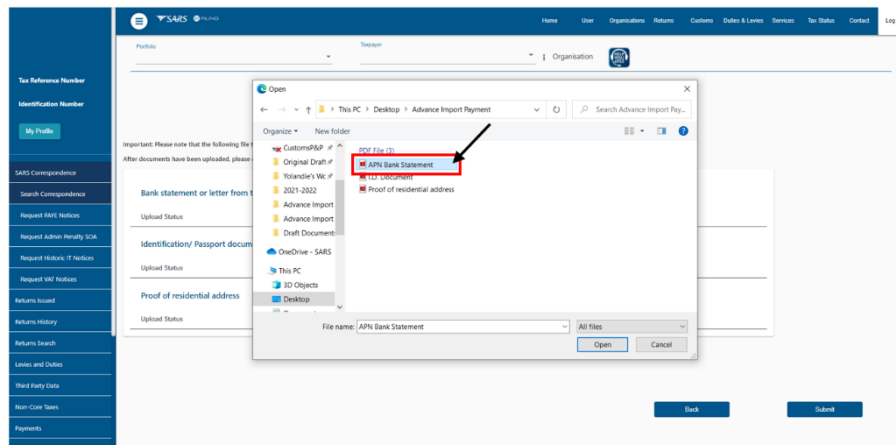


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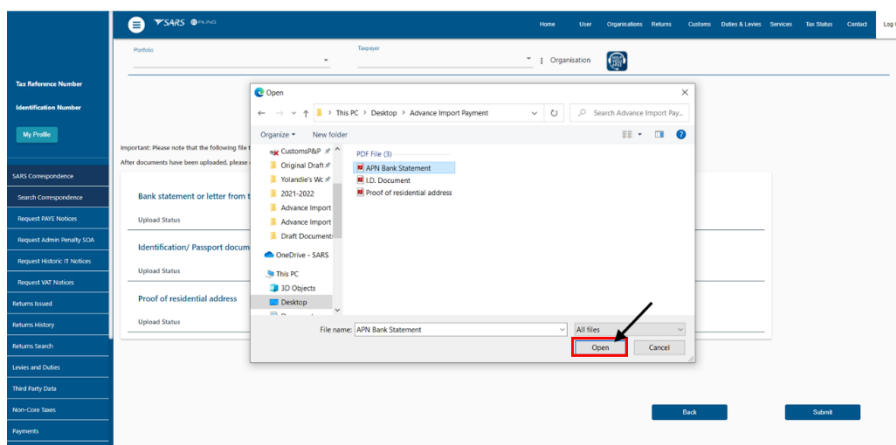
A) Cannot find the supporting document he/she clicks on the Cancel button.



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.



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- ii) SARS eFiling uploads the selected supporting document.

The screenshot shows the 'Upload Documents' page in the SARS eFiling system. A red box highlights the 'Bank statement or letter from the bank' section. Within this section, the 'Upload Status' is 'Converted and stored', the 'Document Name' is 'ATN Bank Statement.pdf', and there is a green checkmark icon. An arrow points to the 'Document Name' field.

- 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.

This screenshot is similar to the previous one, showing the 'Bank statement or letter from the bank' section. A red box highlights the area next to the 'Converted and stored' status, showing a green checkmark icon and two small circular icons (one with a magnifying glass for 'View' and one with an 'X' for 'Remove'). An arrow points to these icons.

- 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.

The screenshot shows the 'Upload Documents' page with a red box highlighting an error. The section is 'Letter of employment'. The 'Upload Status' is 'Error uploading', and the 'Document Name' is 'Support Doc 1.docx'. A message below states 'Technical Landscape.jpg' is 'Converted and stored'. An arrow points to the 'Error uploading' status.

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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.

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- 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.

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<p>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)</p> <p>Customs and Excise Rules: Rules 38, 39, 40, 41; 59A.03(1), 59A.03, 120.10, 120.11, and 120.13</p> <p>Tax Administration Laws Amendment Act No. 33 of 2019: Sections 12 and 18</p>
Other Legislation:	<p>Promotion of Administrative Justice Act No. 3 of 2000: Sections 3 and 5</p> <p>Currency and Exchange Tax Act No. 9 of 1933: Section 9</p>

Effective Date: 01 December 2023

TYPE OF REFERENCE	REFERENCE
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
SC-CF-55	Clearance Declaration – External Policy
SC-CF-55-A01	The Completion of Declarations – External Annex

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 DOCUMENT MANAGEMENT

BUSINESS OWNER	Director: Customs: Border Operations, Ports of Entry & Customs Compliance
AUTHOR	Y. Els
DETAIL OF CHANGE	a) Amended Customs Clearance Declaration (CCD) references to Goods Declaration(s) to align with Erwin model terminology b) Replaced SC-IT-03 references with SC-CF-42 c) Aligned the APN information requirements with legislation by inserting the new mandatory field for when a bank generated advance import payment reference number (BGA) is issued. d) Added the disclaimer paragraph at the end of the guide

6 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).