



SUBMISSION OF ADVANCE IMPORT PAYMENTS

Effective Date: 30 September 2025

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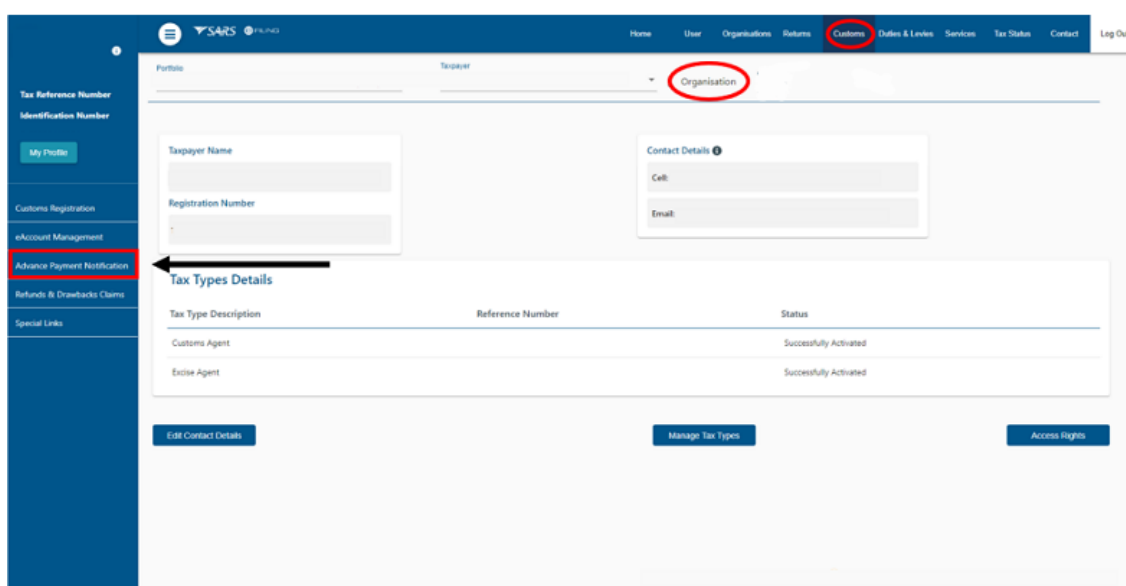
1 SUMMARY

- 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- b) The importer must amend or cancel APN information that is incomplete, incorrect or outdated.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

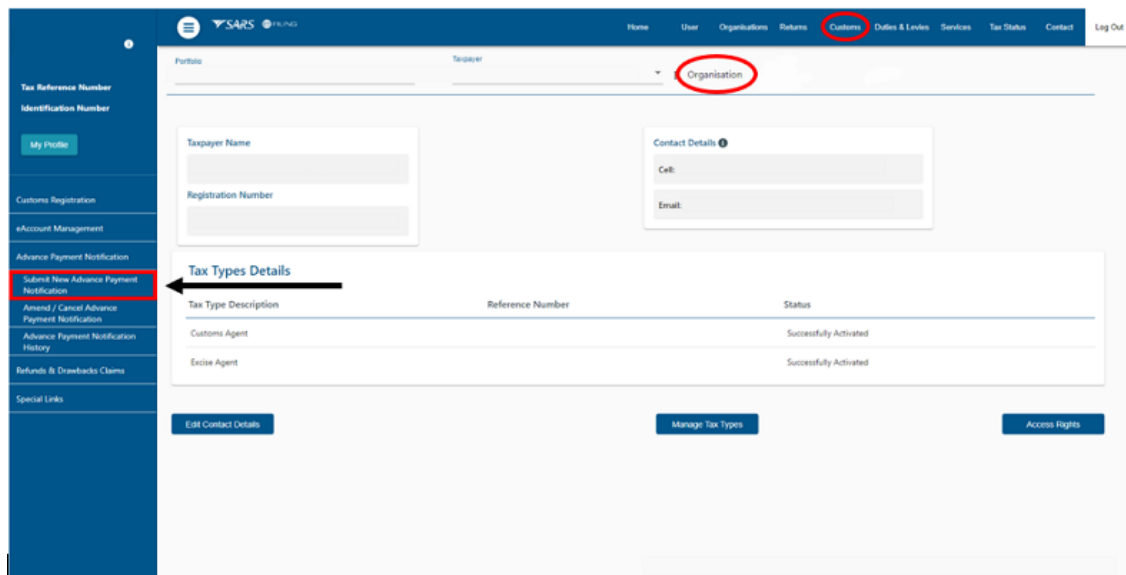
2.1 Submit New Advance Payment Notification

- 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



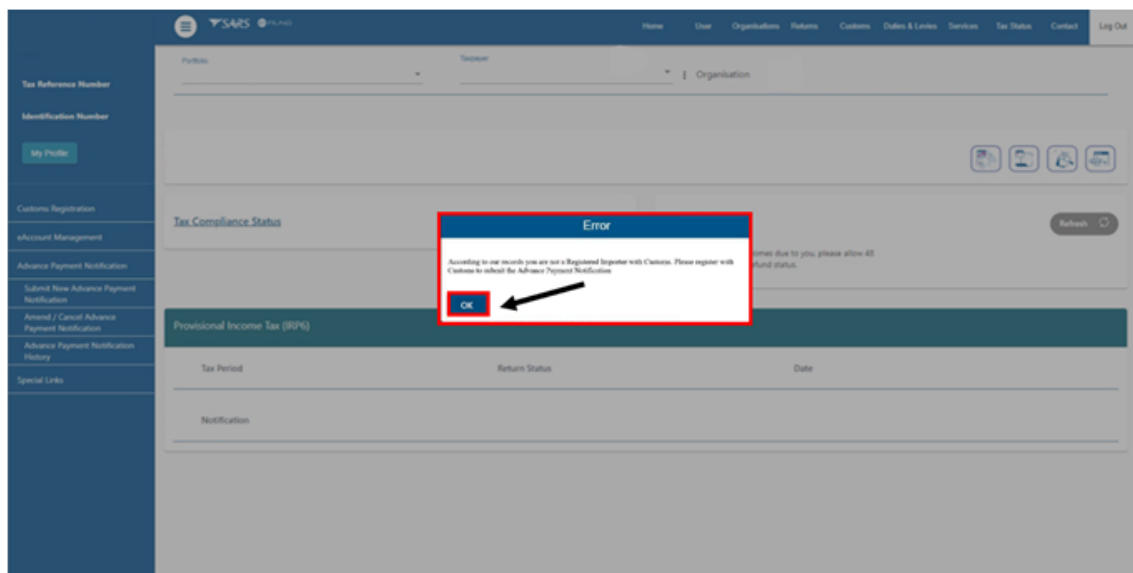
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- ii) Submit New Advance Payment Notification menu option.



- 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.

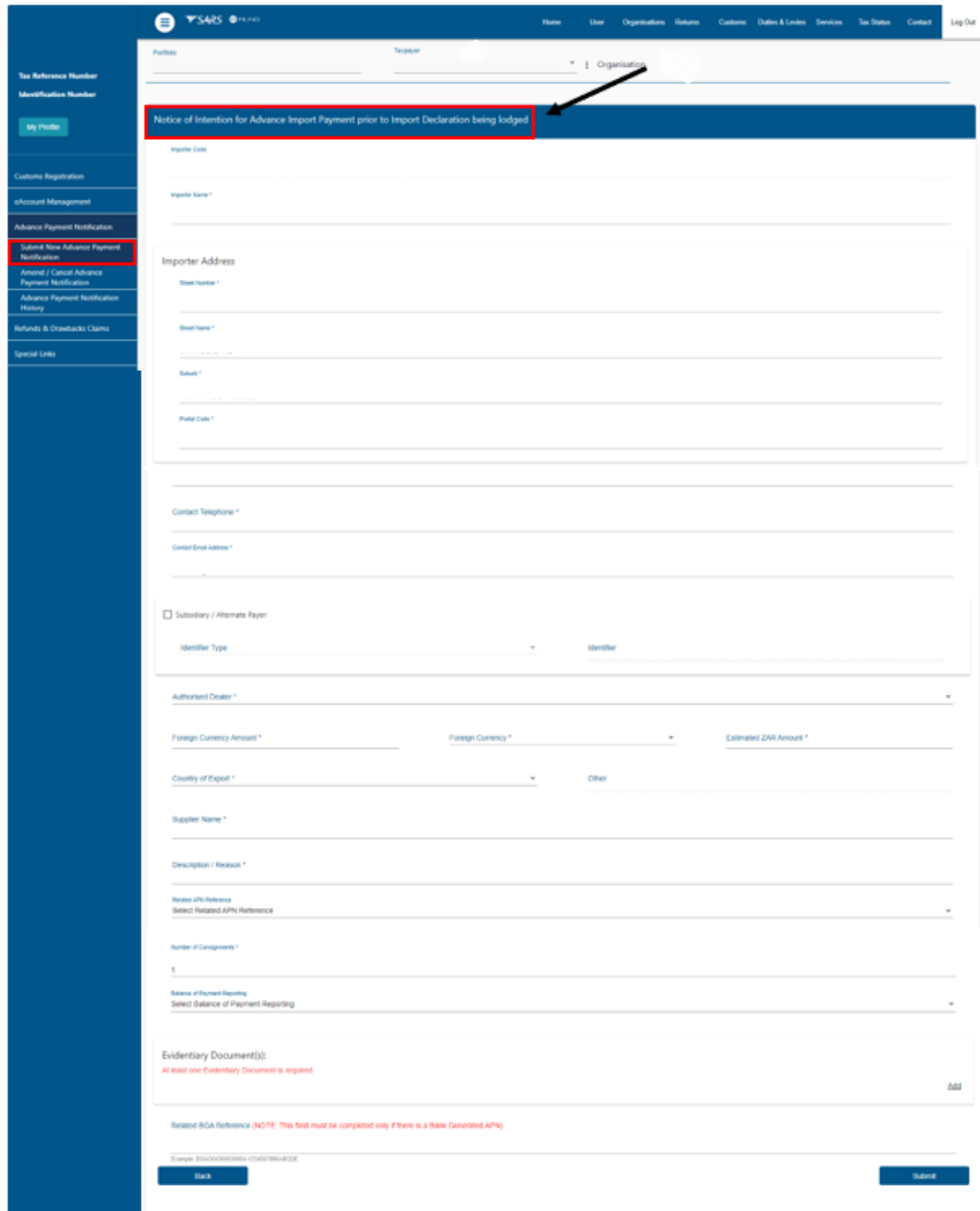


- d) If the importer is registered with Customs and the Customs client number is valid:

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

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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:

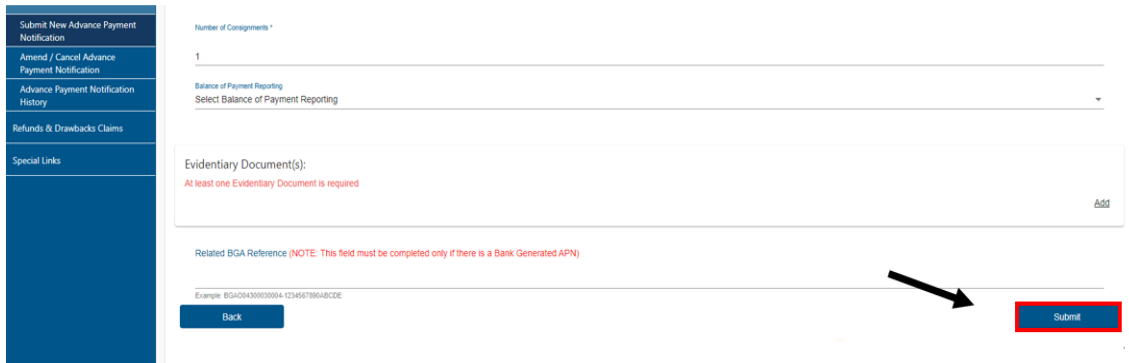
Field Name	Mandatory, Optional or Conditional	Editable or Non-editable	Field Length
APN reference number	SARS allocated number	Non-editable	35 Characters
Importer Customs Code	M	Non-editable	8 Characters
Importer Name	M	Editable	70 Characters

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

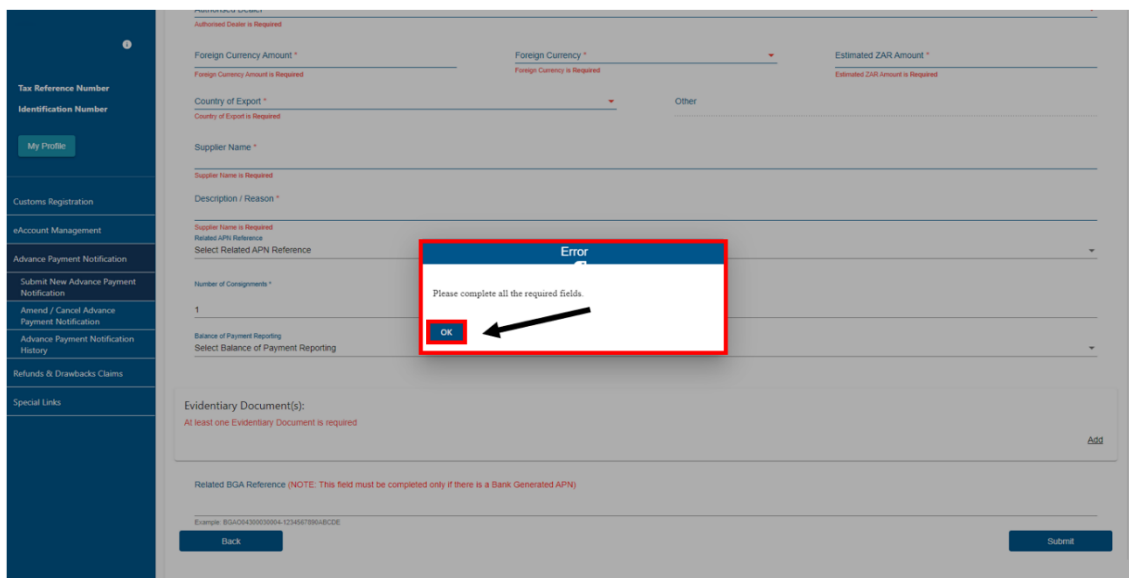
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f) The importer submits the completed APN to SARS.



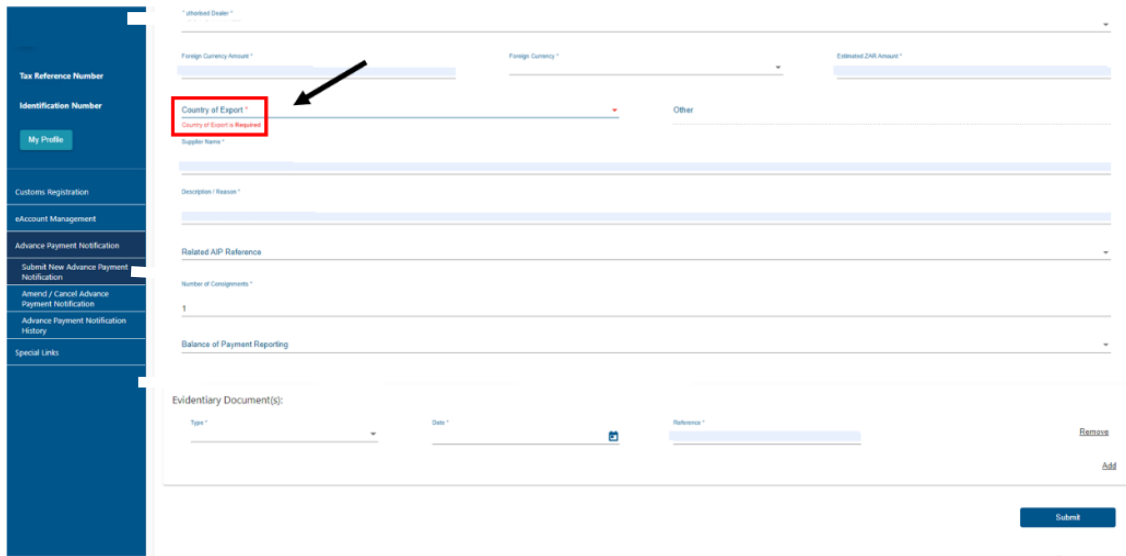
g) SARS e-filing validates the captured information and if the importer has:

- i) Not completed all the fields on the APN correctly:
 - A) SARS e-filing:
 - 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.

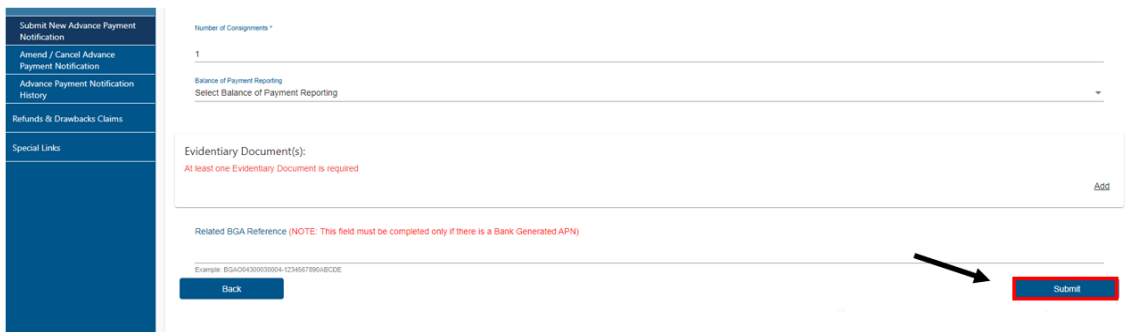


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C) SARS e-filing returns to the Notice of Intention for Advance Import Payment; and

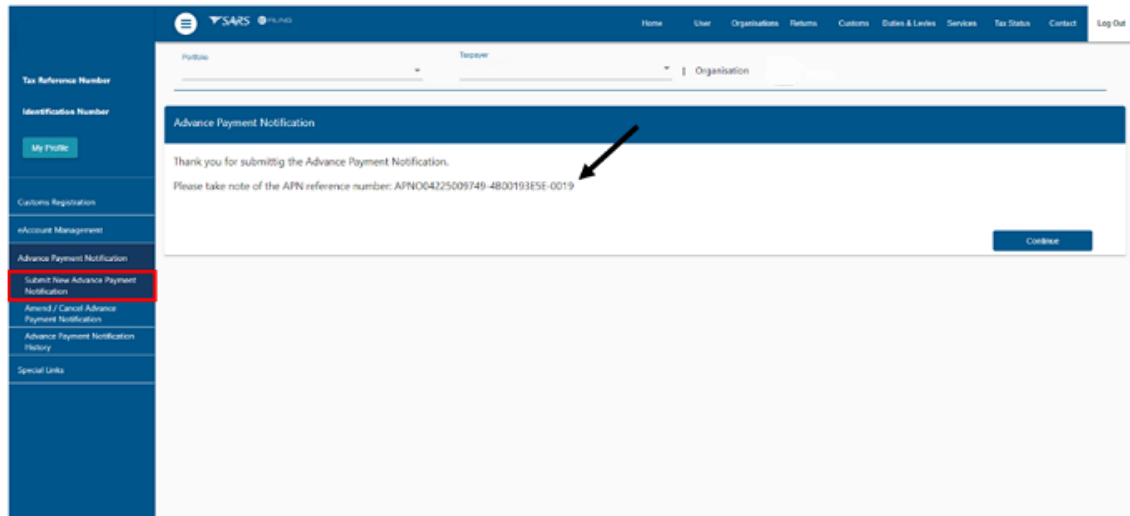


D) The importer:
 I) Captures the required information on the APN; and
 II) Submits the APN to SARS.

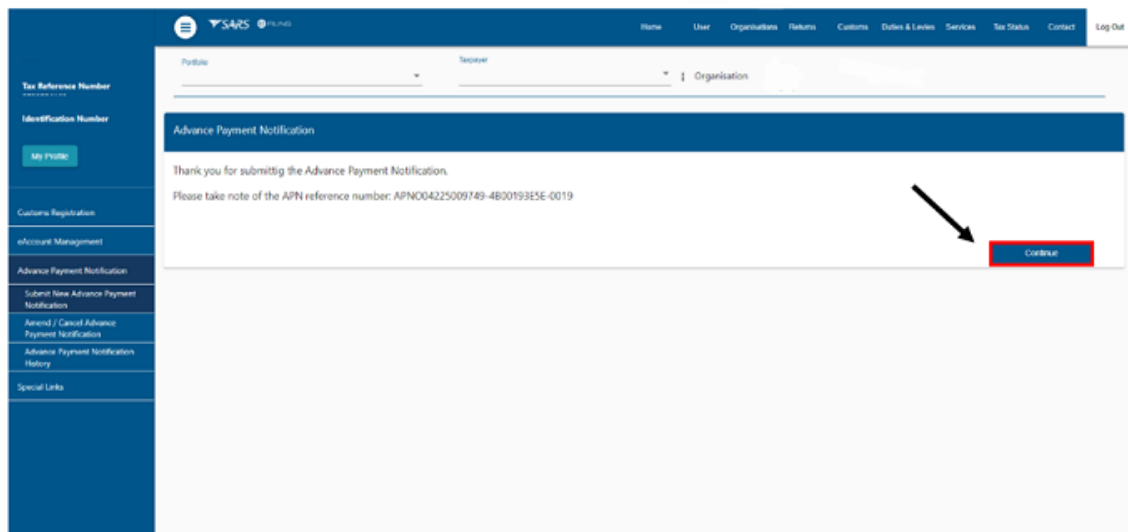


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- ii) Completed all the fields on the APN correctly a unique APN reference number is assigned by SARS.



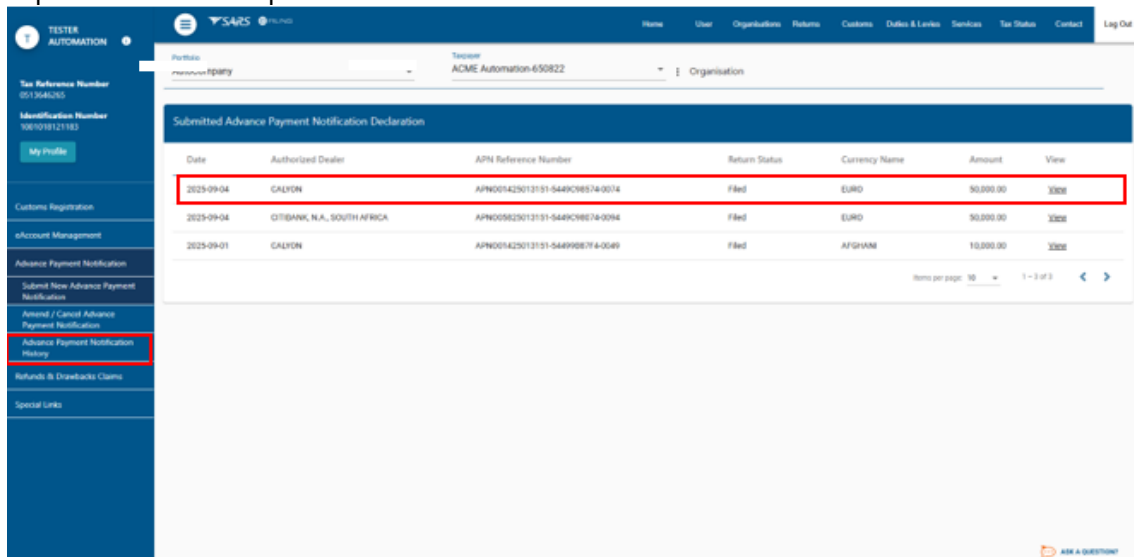
- h) The importer clicks on the Continue button.



- i) SARS eFiling moves the APN record to the Advance Payment Notification History page where the

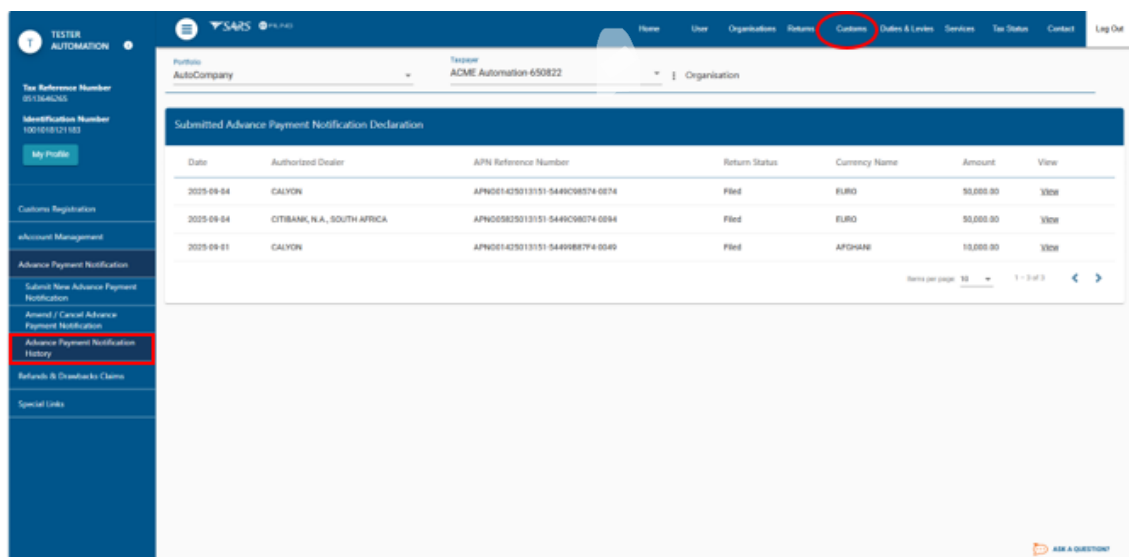
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importer can view the previous submitted APNs.



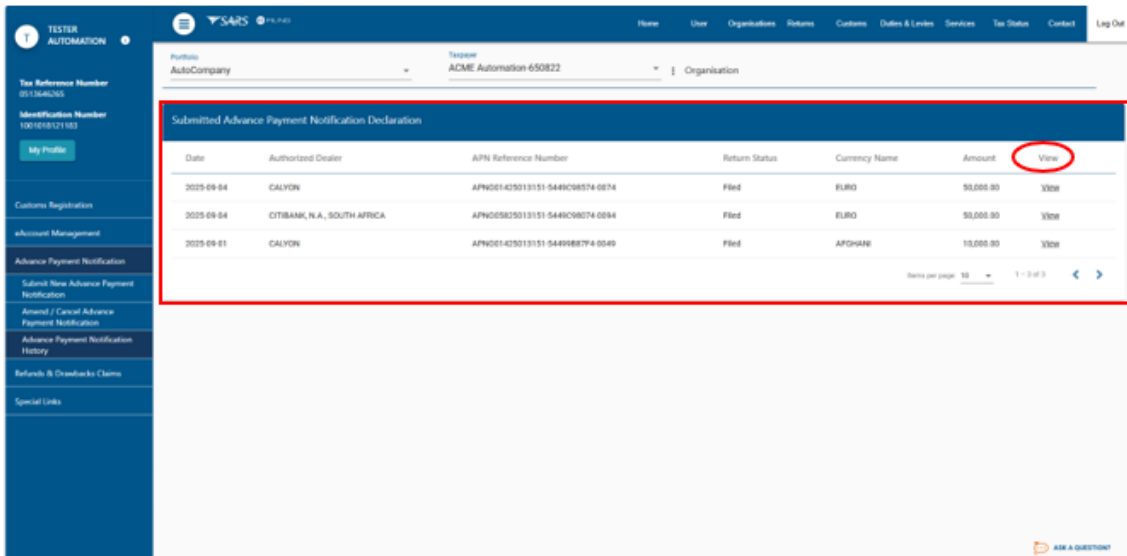
2.2 Amend or Cancel Advance Payment Notification

- 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:
 - i) Customs menu on the eFiling ribbon at the top of the page;
 - ii) Advance Payment Notification menu item; and
 - iii) Advance Payment Notification History menu option.



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



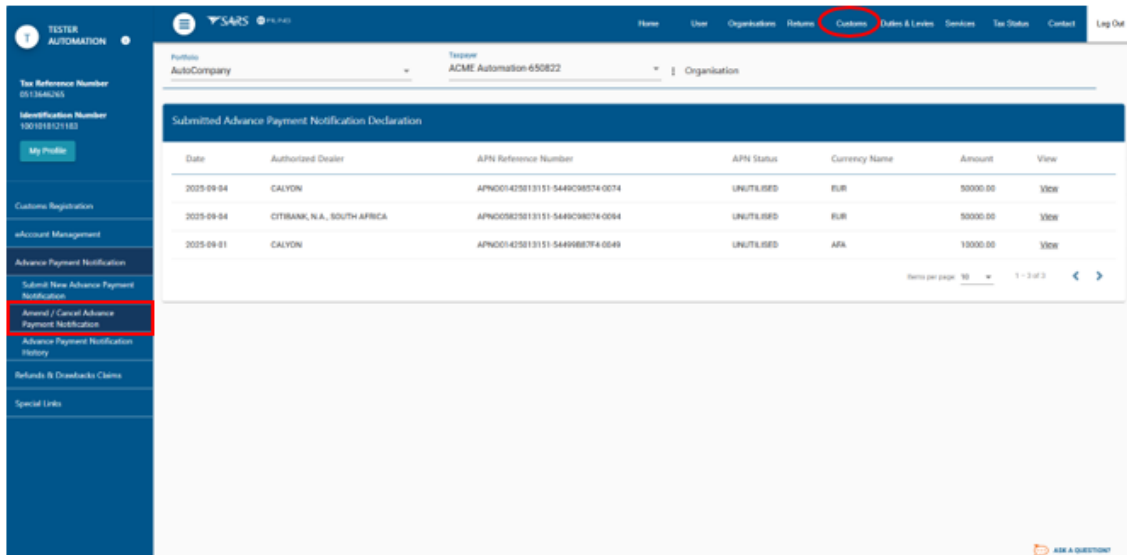
The screenshot displays the SARS eSARS portal interface. The main content area shows a table titled "Submitted Advance Payment Notification Declaration". The table has the following columns: Date, Authorized Dealer, APN Reference Number, Return Status, Currency Name, Amount, and View. The first row of data is highlighted with a red circle around the "View" link.

Date	Authorized Dealer	APN Reference Number	Return Status	Currency Name	Amount	View
2025-09-04	CALYON	APN001425013151-5449C98374-0074	Filed	EURO	50,000.00	View
2025-09-04	DTIBANK, N.A., SOUTH AFRICA	APN005825013151-5449C98374-0094	Filed	EURO	50,000.00	View
2025-09-01	CALYON	APN001425013151-5449988774-0040	Filed	AFGHANI	10,000.00	View

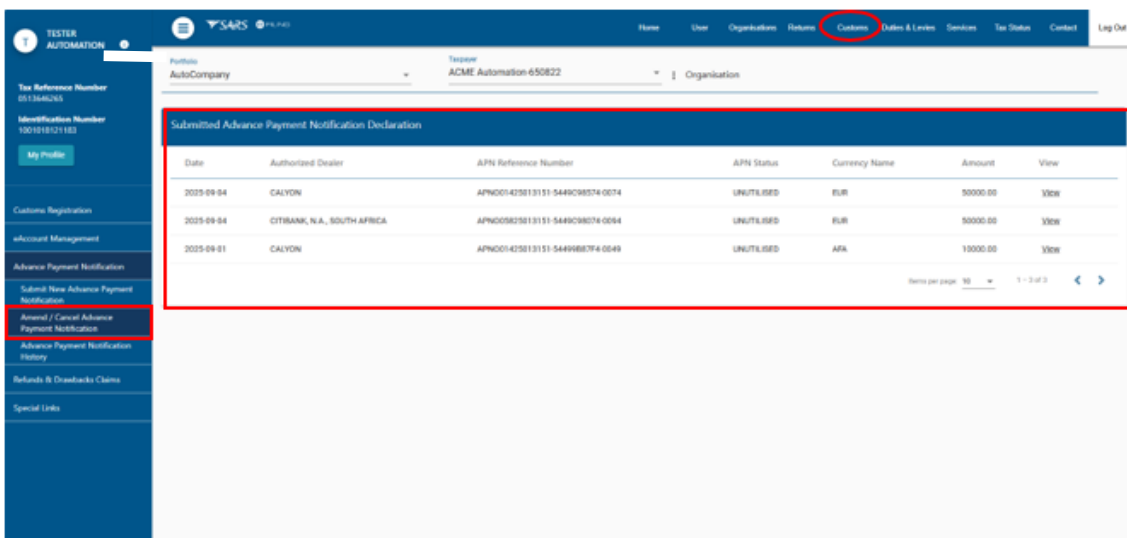
Navigation: Items per page: 10 | 1 - 3 of 3

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- 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.

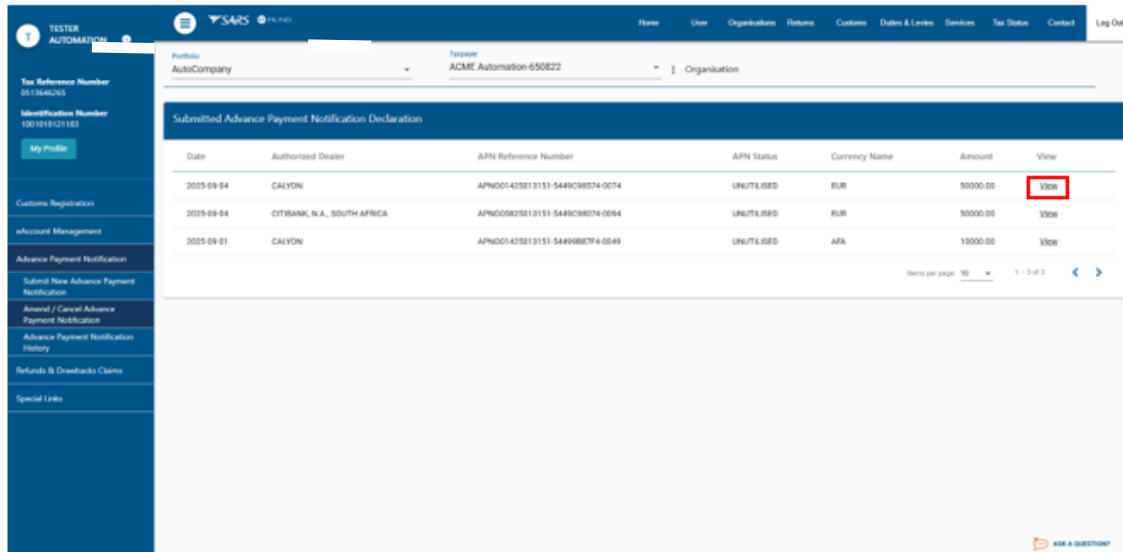


A) A list of all the previously submitted APNs are displayed.



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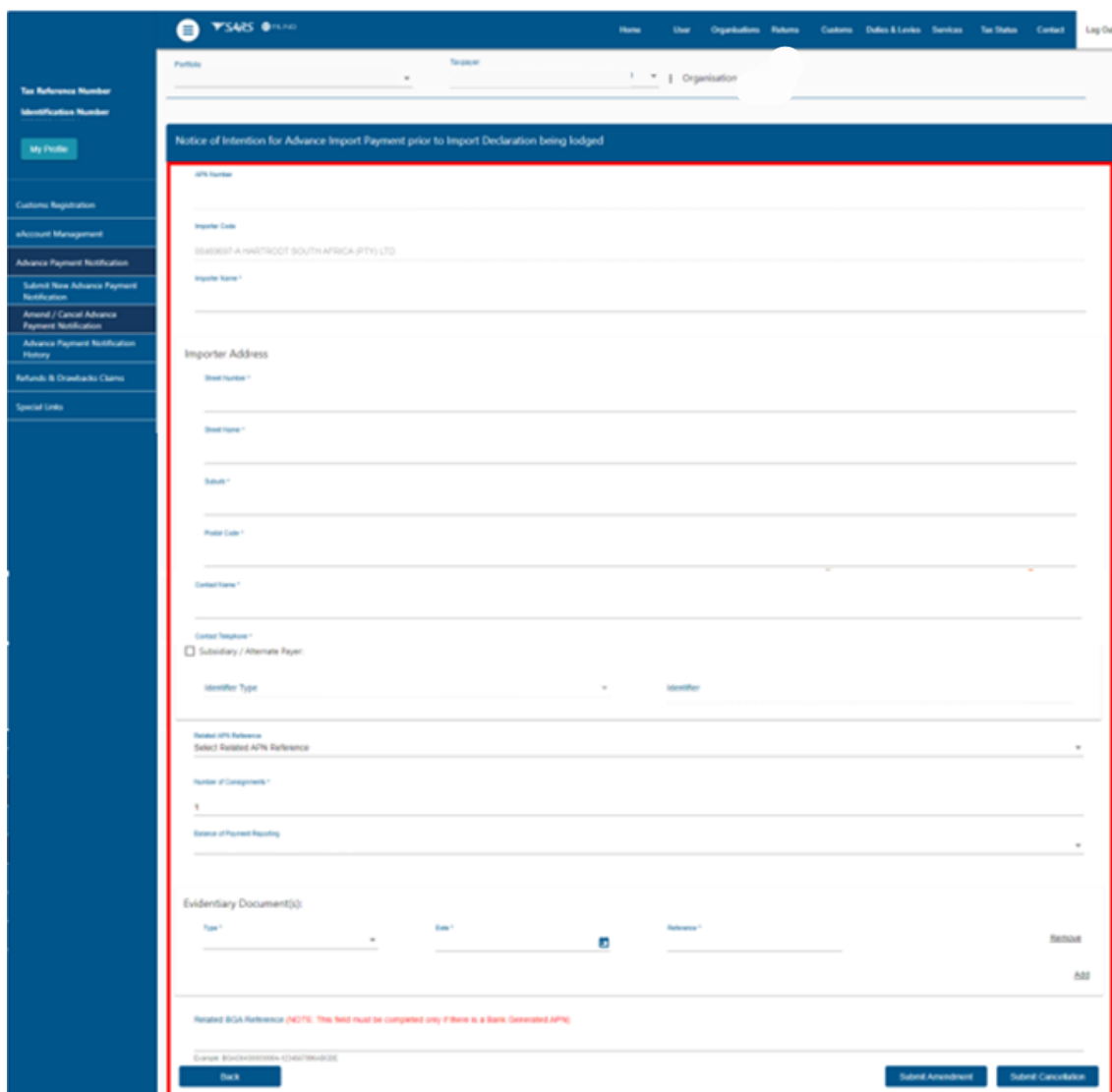
B) The importer selects the View link next to the relevant APN.



The screenshot shows the SARS eFiling interface for a user named 'TESTER AUTOMATION'. The main content area displays a table titled 'Submitted Advance Payment Notification Declaration'. The table has the following columns: Date, Authorized Dealer, APN Reference Number, APN Status, Currency Name, Amount, and View. The first row is highlighted, and the 'View' link in the last column is enclosed in a red box.

Date	Authorized Dealer	APN Reference Number	APN Status	Currency Name	Amount	View
2025-09-04	CALYON	APN001425013151-5449C98274-0074	UNUTILISED	EUR	50000.00	View
2025-09-04	CITIBANK, N.A., SOUTH AFRICA	APN000825013151-5449C98074-0064	UNUTILISED	EUR	50000.00	View
2025-09-01	CALYON	APN001425013151-54499887F4-0049	UNUTILISED	AFR	10000.00	View

C) The selected APN information is displayed.



The screenshot shows the SARS eFiling interface for a user named 'TESTER AUTOMATION'. The main content area displays a form titled 'Notice of Intention for Advance Import Payment prior to Import Declaration being lodged'. The form fields are highlighted with a red border.

APN Number

Invoice Date

00000007-A-HARTWOOD SOUTH AFRICA (PTY) LTD

Invoice Value *

Importer Address

Street Number *

Street Name *

Suburb *

Postal Code *

Country Name *

Contact Telephone *

Subsidiary / Alternate Payer:

Identifier Type * Identifier *

Select APN Reference

Select Related APN Reference *

Number of Containers *

1

Enter of Payment Receipt *

Evidentiary Document(s):

Type * Size * Release * Release *

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

Source: #000000000000-000000000000

Submit Amendment Submit Cancellation

- e) The importer may:
 - i) Click on the Submit Cancellation button; or



The screenshot shows the SARS APN submission form. The left sidebar contains navigation options such as 'My Profile', 'Customs Registration', and 'Advance Payment Notification'. The main form area 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 two buttons: 'Submit Amendment' and 'Submit Cancellation'. A red box highlights the 'Submit Cancellation' button, with an arrow pointing to it from the right.

- 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

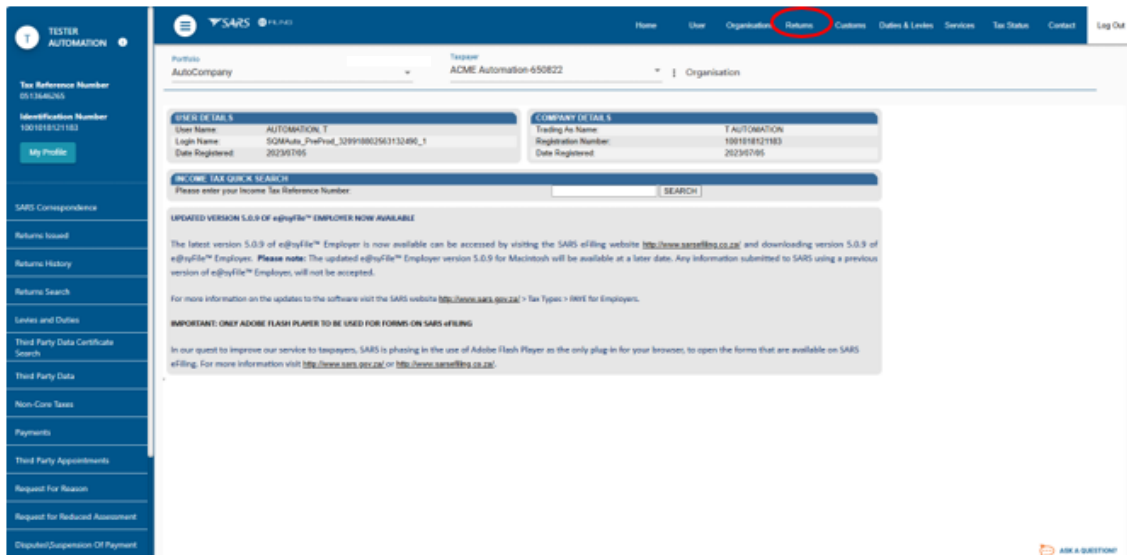


This screenshot is identical to the one above, showing the SARS APN submission form. However, in this instance, a red box highlights the 'Submit Amendment' button, with an arrow pointing to it from the right.

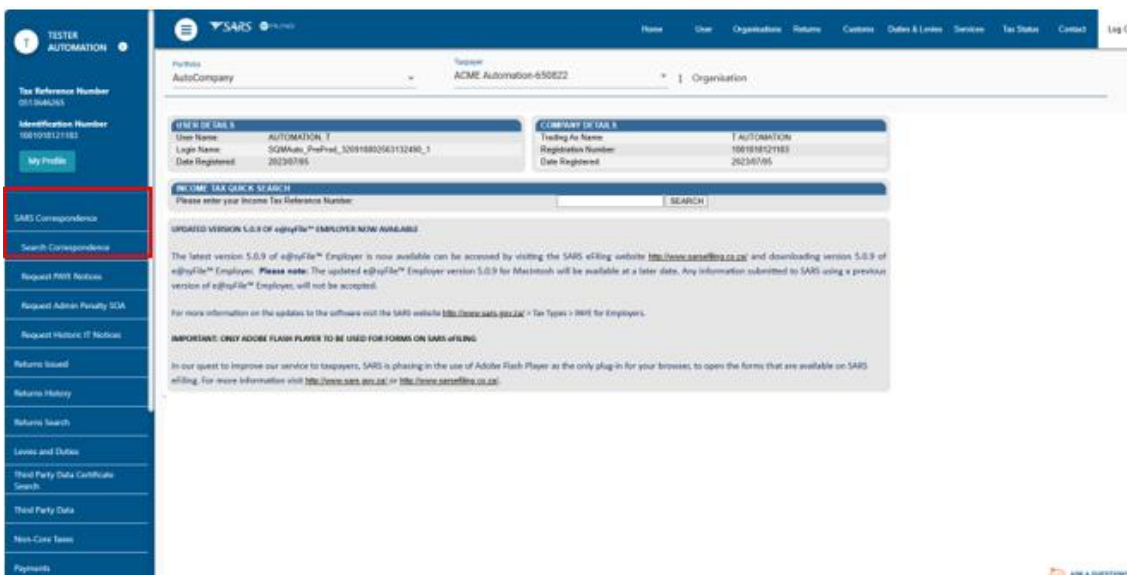
- f) In order to complete the submission of the amendment or cancellation request the importer must follow process steps g) to i) in the Submit New Advance Payment Notification paragraph above.

2.3 SARS Correspondence on efiling

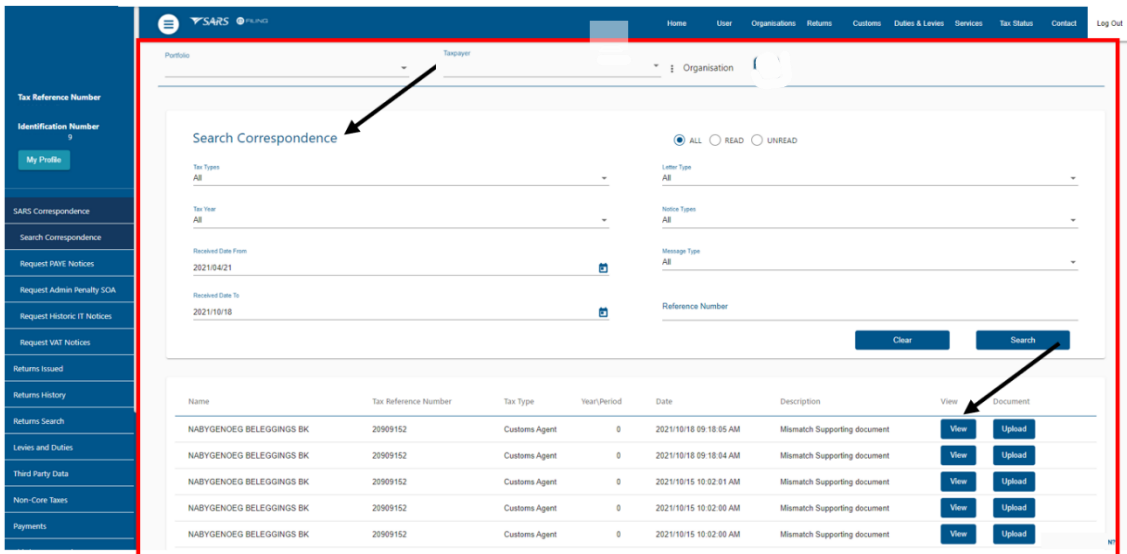
- a) The importer can view the SARS correspondence or upload supporting documents on SARS efiling by:
 - i) Accessing SARS efiling as prescribed in SC-CF-42; and
 - ii) Selecting the Returns menu on the efiling ribbon at the top of the page.



- 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
 - B) Search Correspondence menu option.

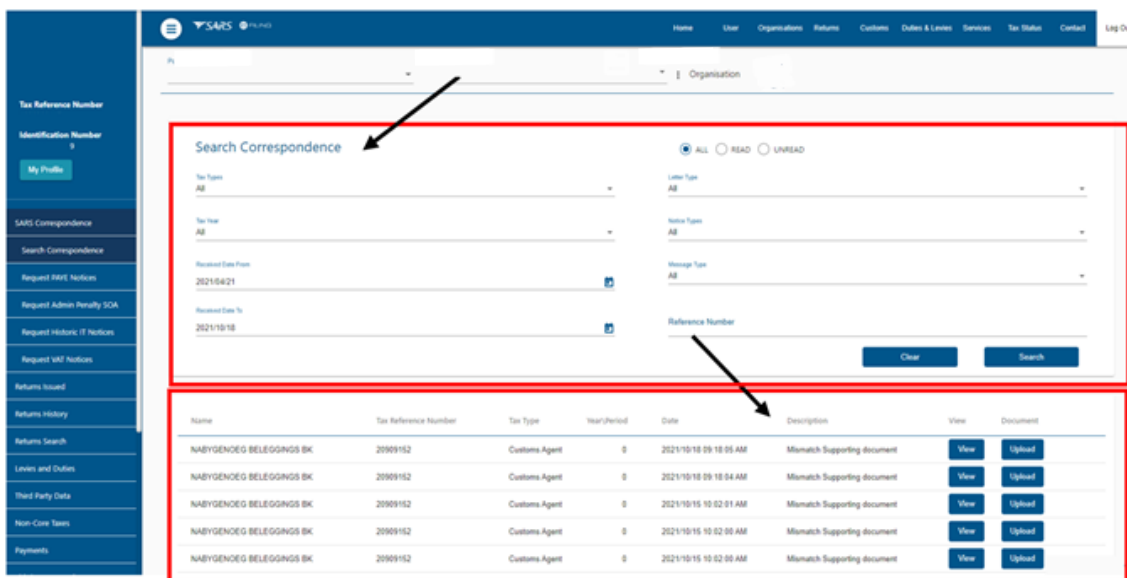


- ii) SARS efiling displays the Search Correspondence page with a list of all the SARS correspondence issued to the importer.

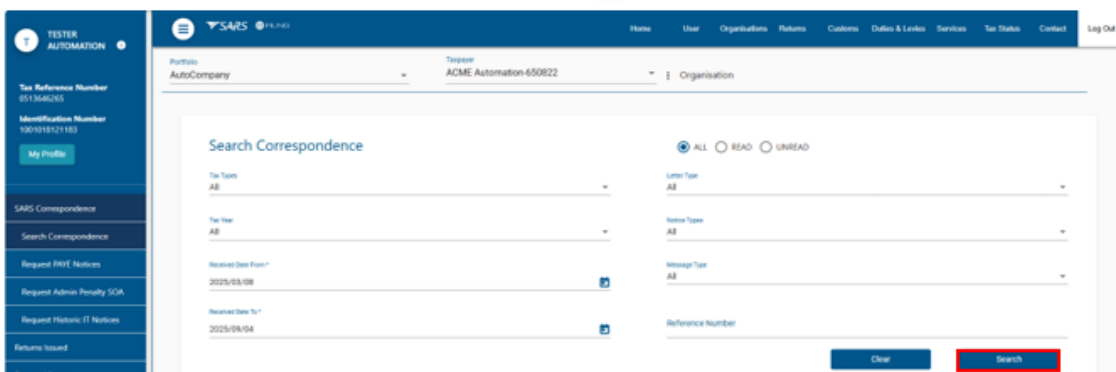


c) The importer locates the relevant SARS correspondence by:

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

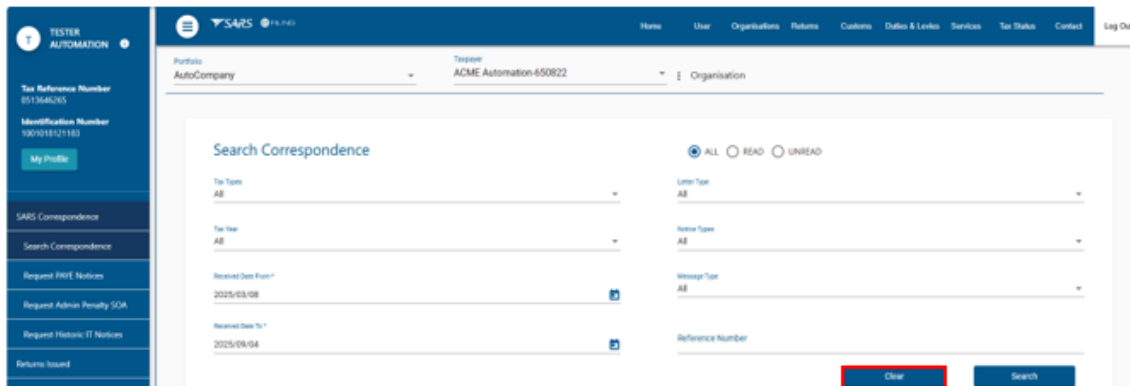


iii) The importer clicks on the Search button.

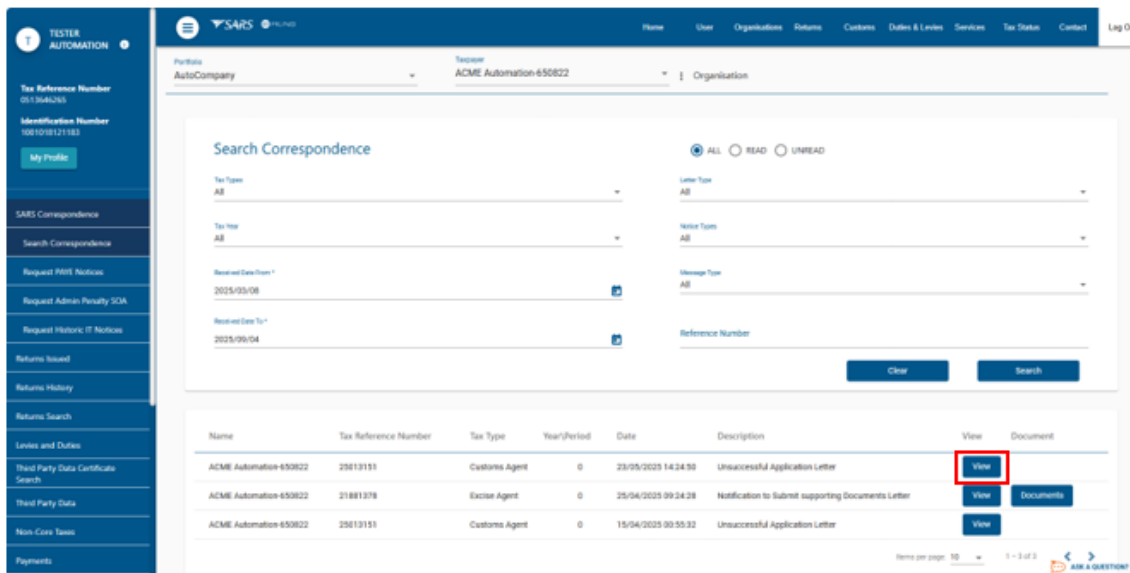


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- A) If the correspondence cannot be found in the list, the importer can start a new search by:
- I) Clicking on the Clear button; and
 - II) Inserting new information.



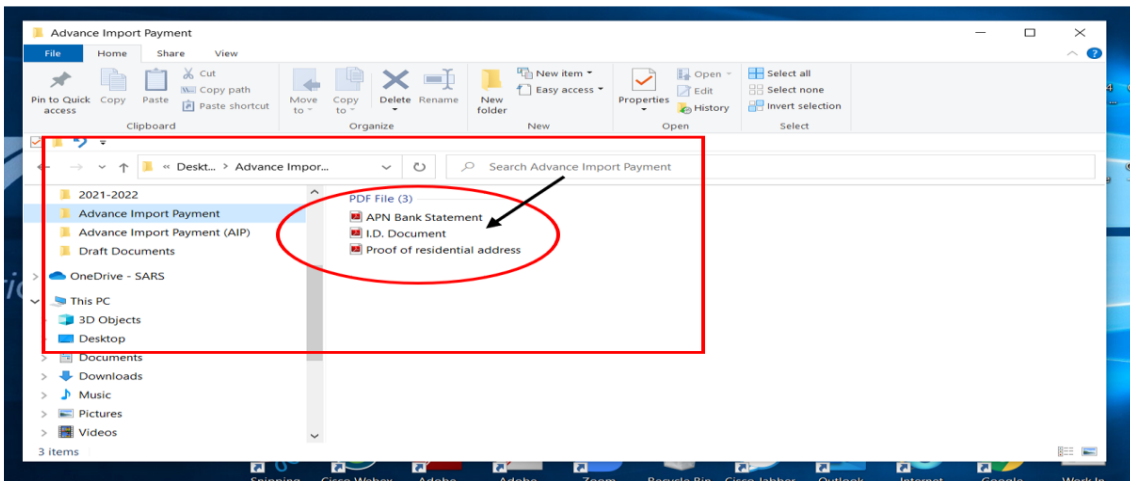
- B) When the relevant correspondence is found the importer clicks the View button next to the SARS correspondence.



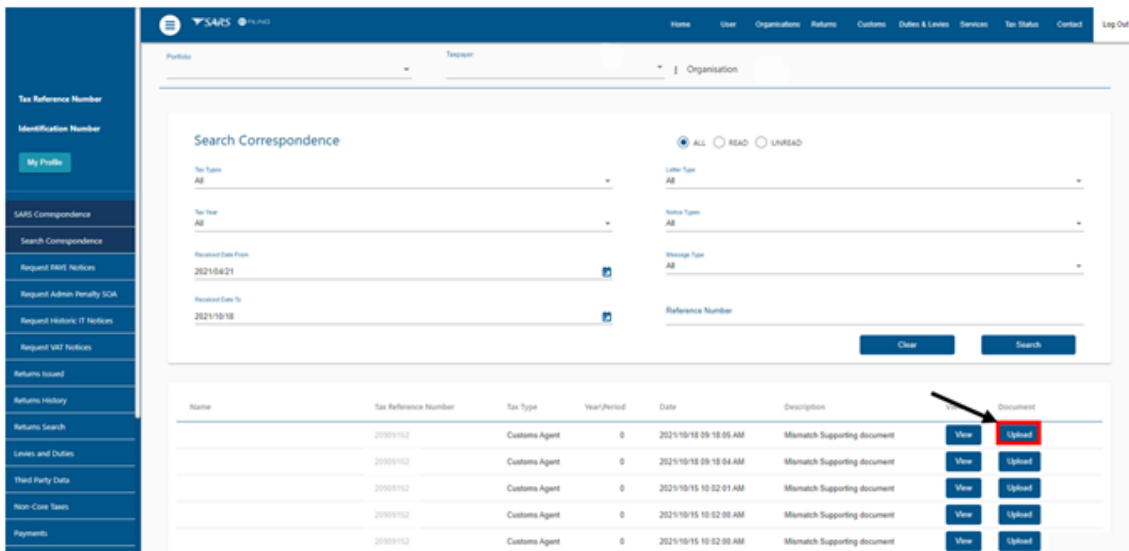
- C) SARS eFiling displays the correspondence in a new tab.

- 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.

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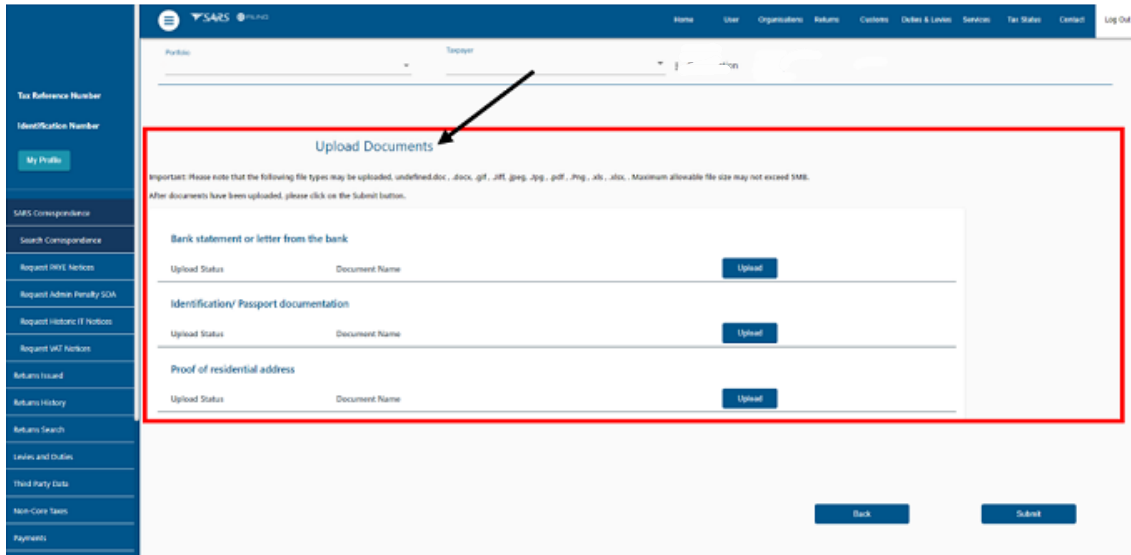


e) The importer clicks on the Upload button next to the supporting document that he/she wants to upload:

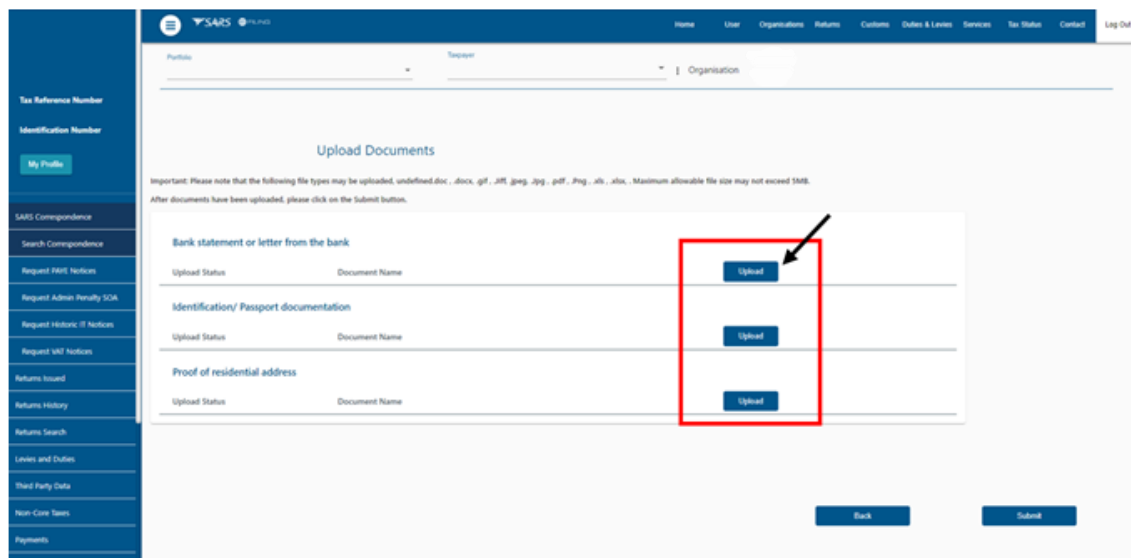


i) SARS efiling displays:

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



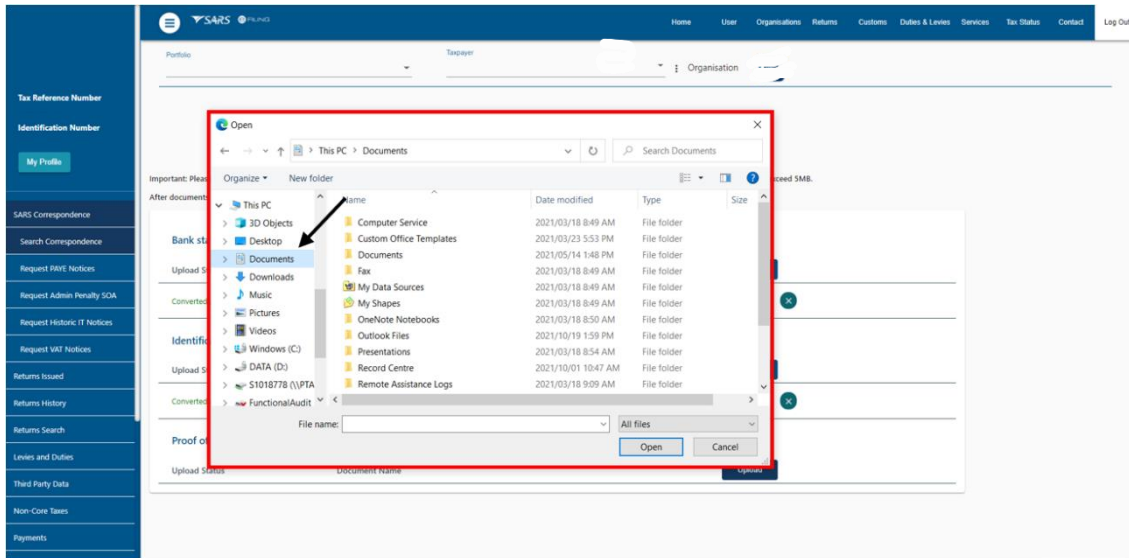
ii) The importer clicks on the Upload button next to the document that must be uploaded.



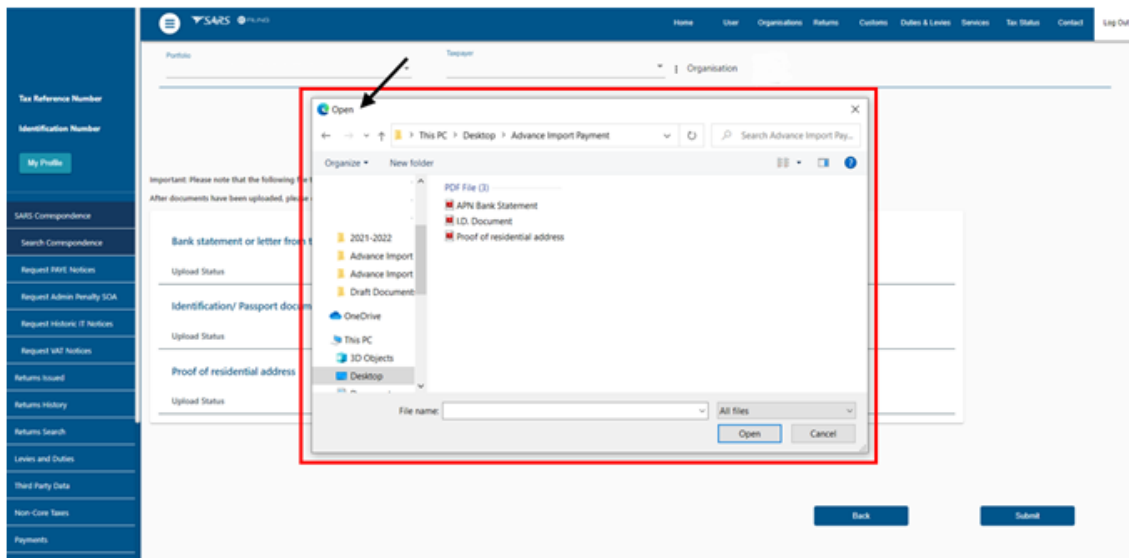
f) SARS eFiling displays a folder which allows the importer to browse for the documents. The documents

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must not exceed the limit of 5MB each. The importer.

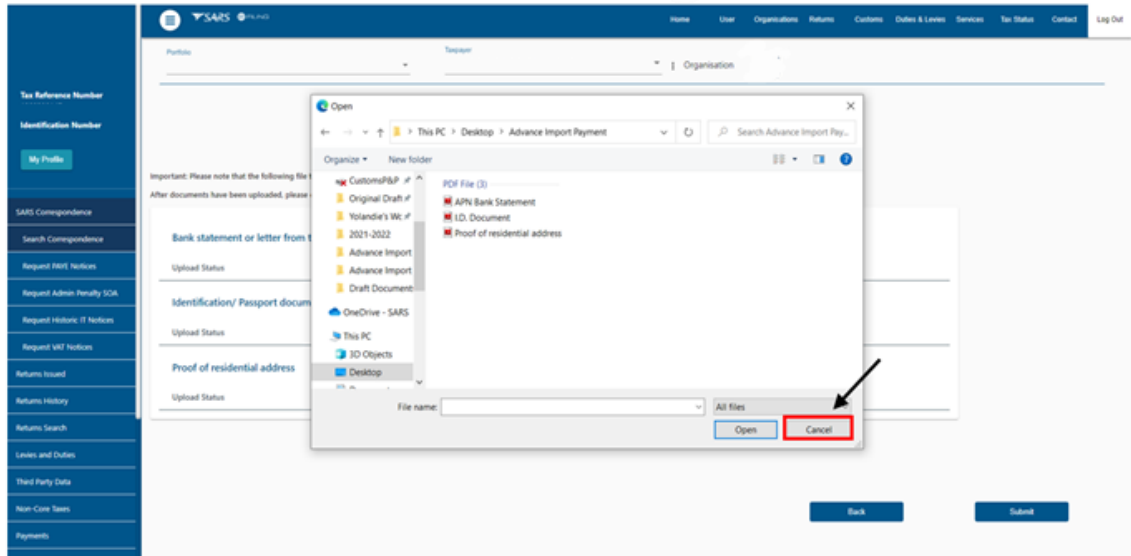


i) Searches for the folder in which the supporting documents were saved. If the importer:

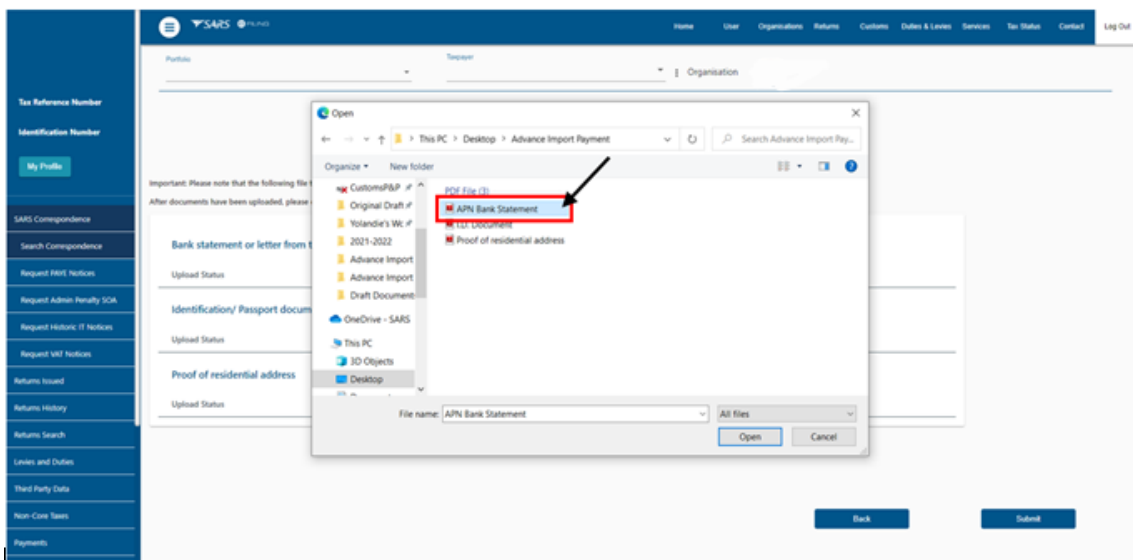


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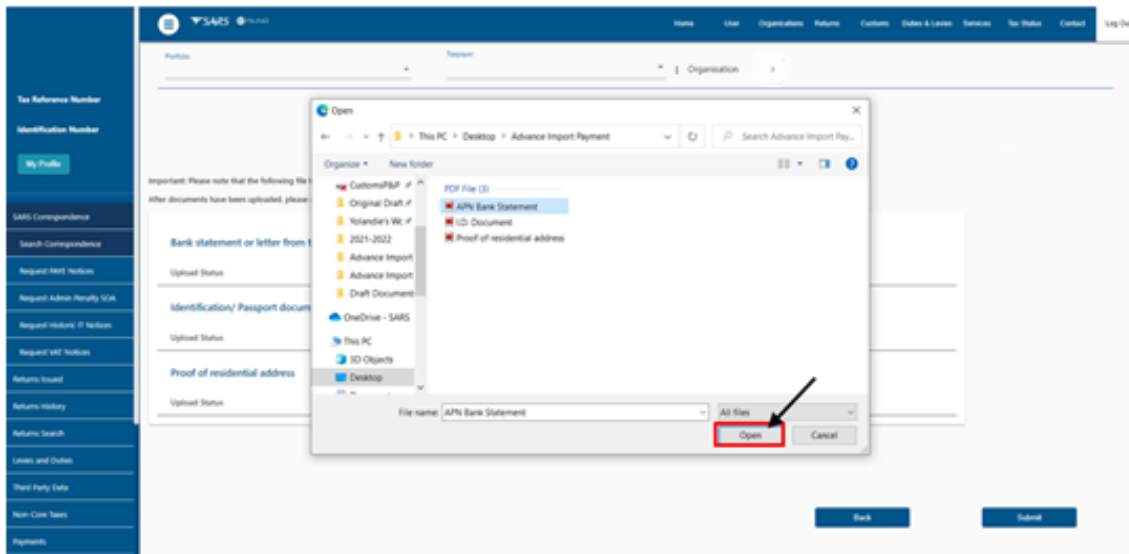
A) Cannot find the supporting document he/she clicks on the Cancel button.



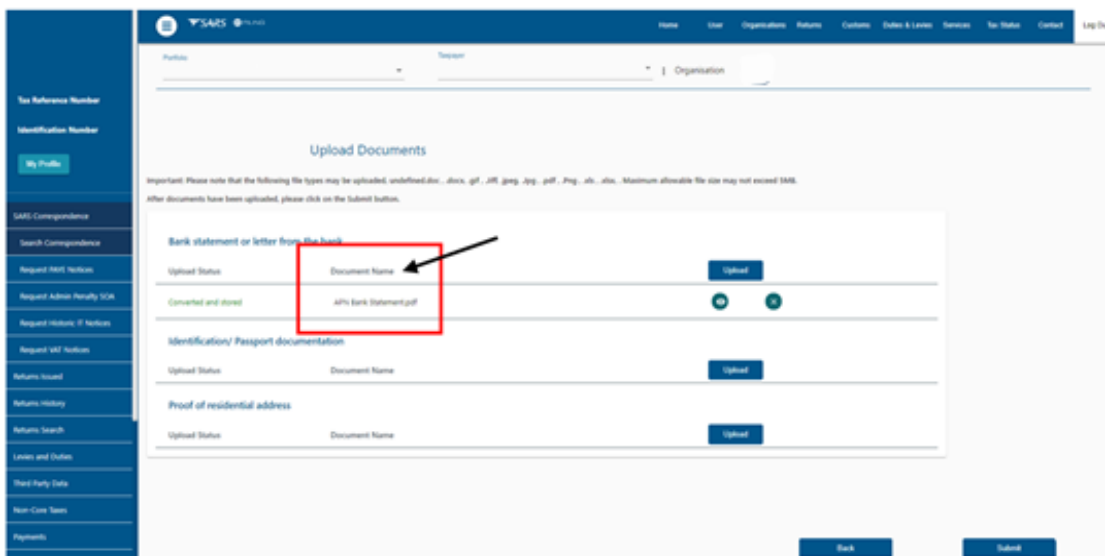
B) Finds the document he/she:
 1) Clicks on the saved supporting document to select it for uploading; and



II) Clicks on the Open button.

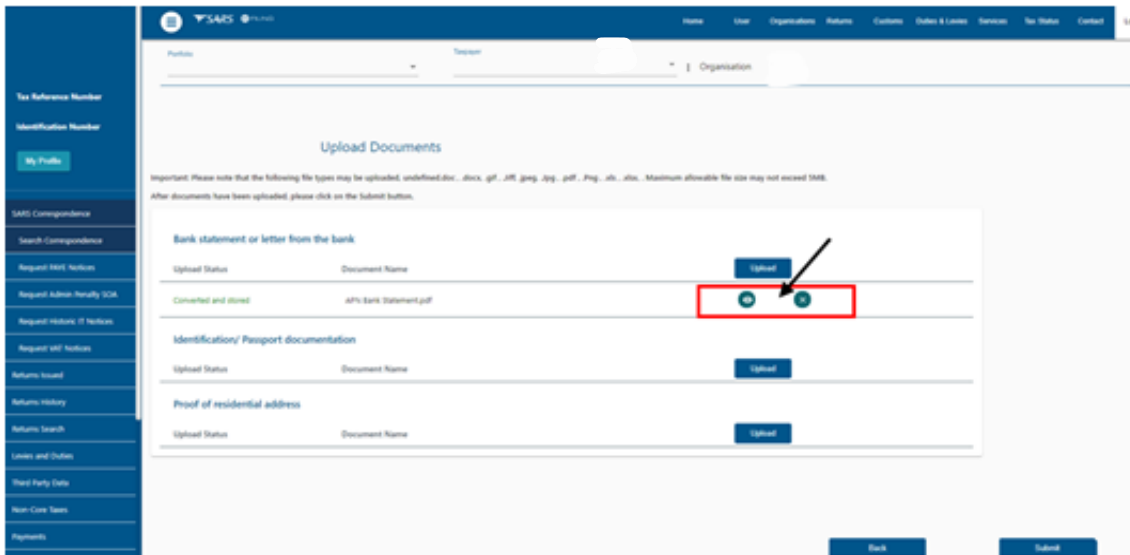


ii) SARS eFiling uploads the selected supporting document.

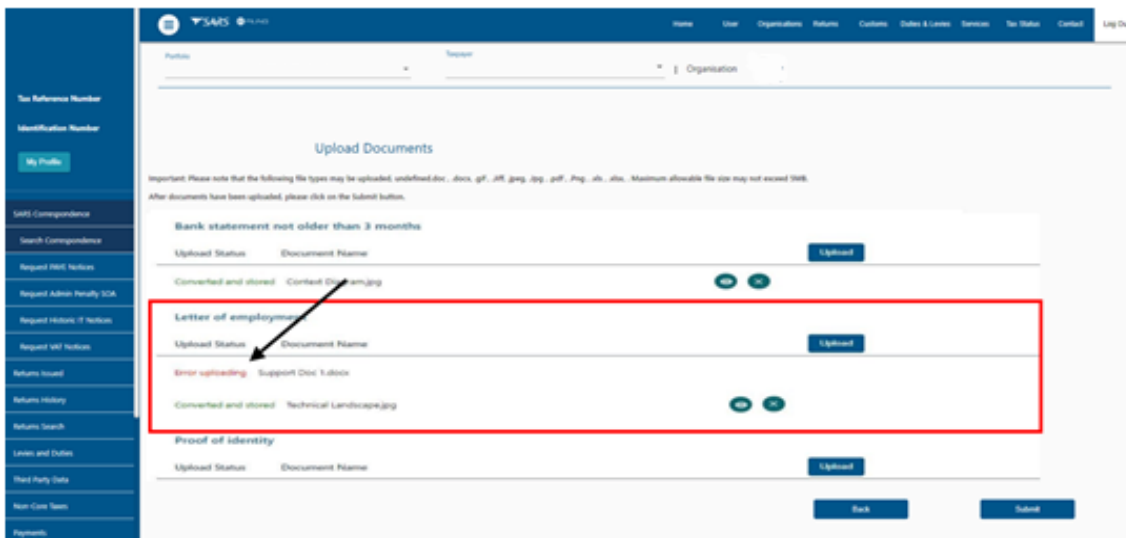


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- g) If the supporting document has been uploaded:
- i) Successfully, SARS eFiling will display next to the uploaded document a:
 - A) View icon; and
 - B) Remove icon.

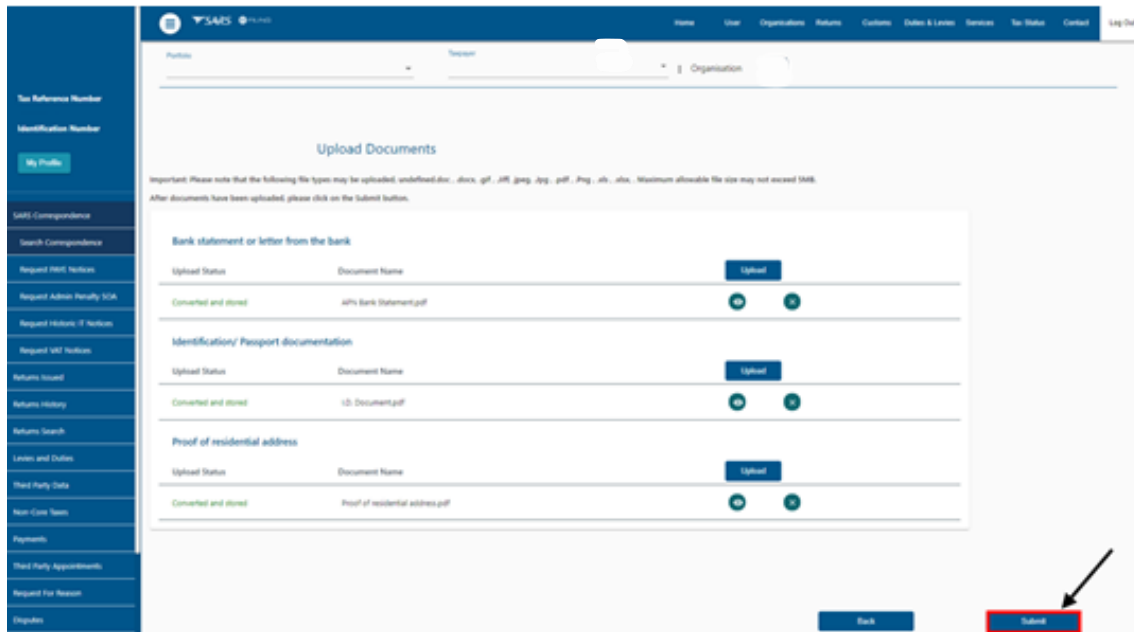


- ii) Unsuccessfully, SARS eFiling informs the importer that there was an error in uploading the document. The importer continues to upload the supporting documents as prescribed in paragraphs d) to f) above until all the documents are successfully uploaded.



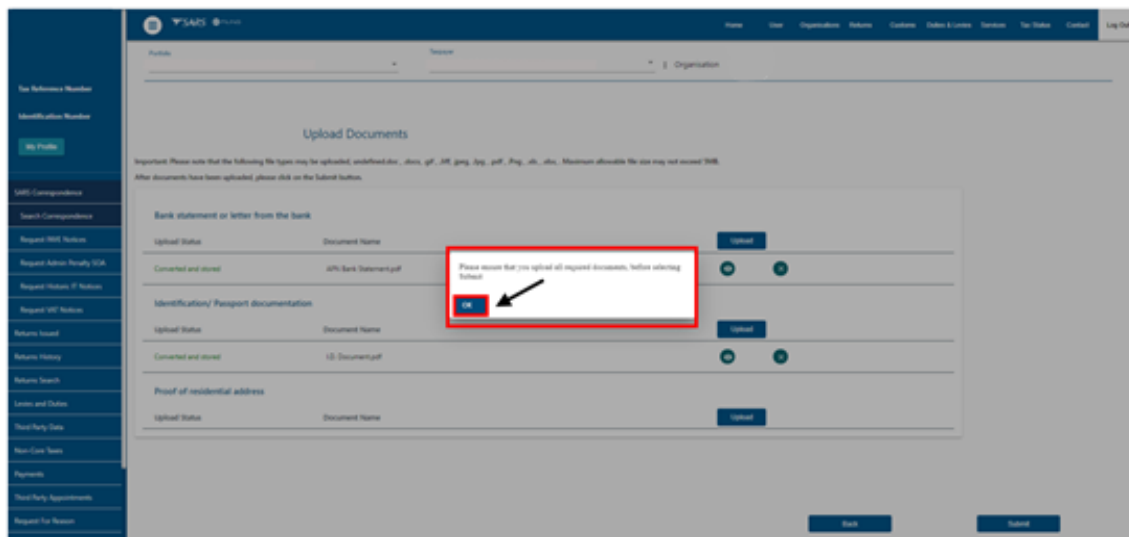
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h) The importer submits the supporting documents to SARS. If all the documents:



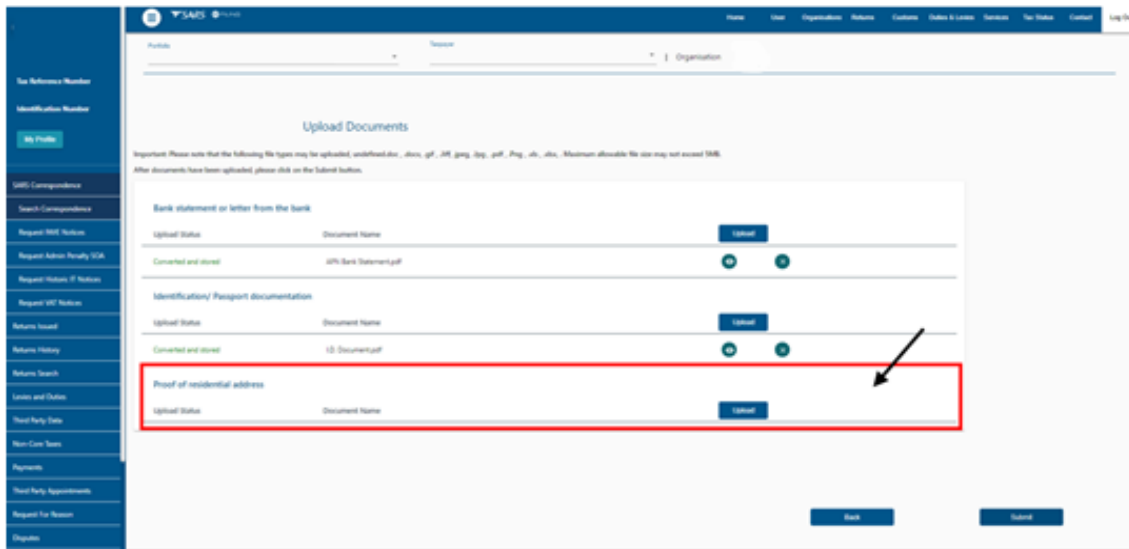
i) Have not been uploaded successfully, SARS eFiling requests the importer to upload all the supporting documents. The importer:

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



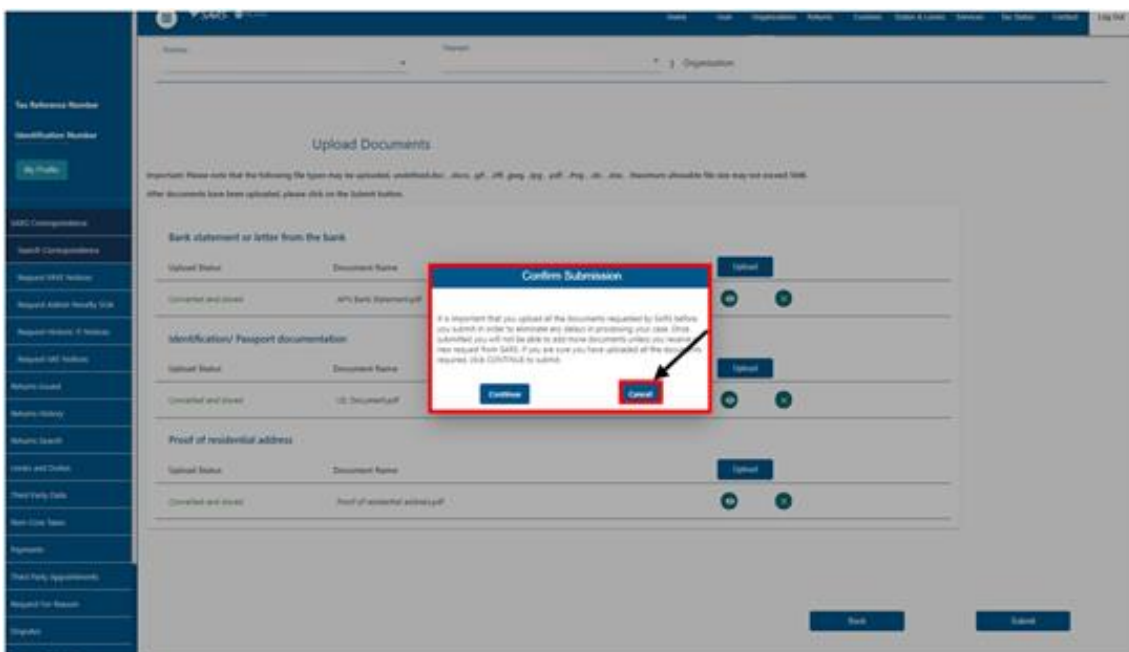
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- B) Repeats the process prescribed in paragraphs d to f) above until all the documents are uploaded.

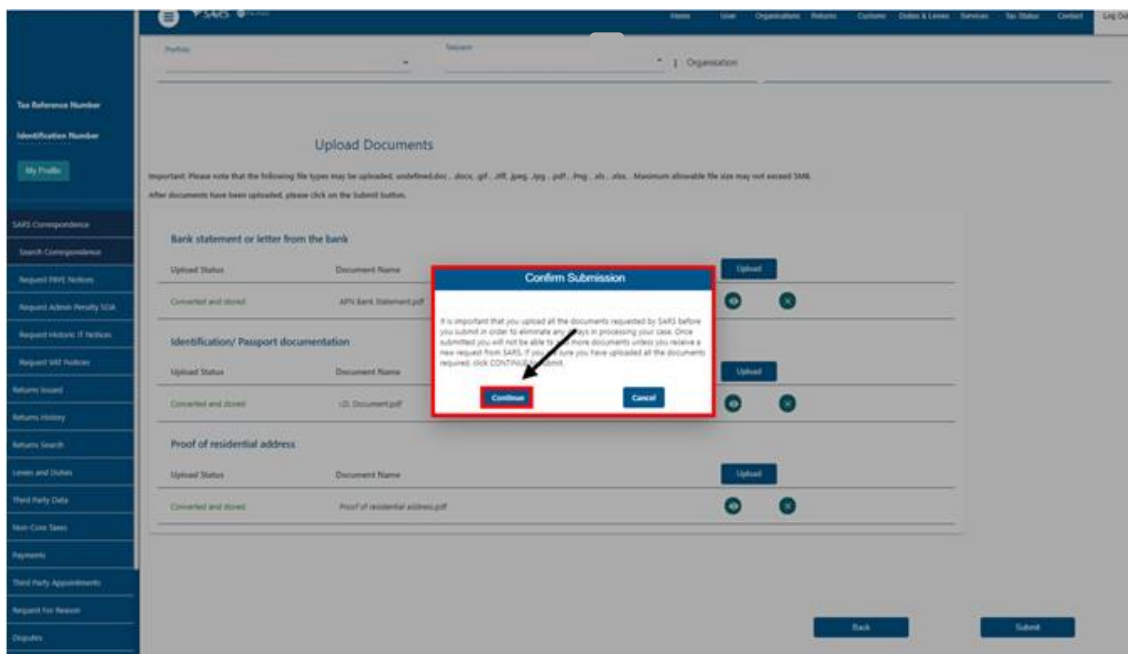


- ii) Have been uploaded successfully, SARS e-filing requests the importer to confirm that all the documents have been uploaded. If the importer is:

- 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 e-filing 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>
International Instruments:	None

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
GEN-ELEC-18-G01	How to Register for e-filing 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 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
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