Effective Date: 14 October 2026

CUSTOMS

External Policy

ACCREDITATION

Effective Date: 14 October 2026

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1 PURPOSE

a) The purpose of this policy is to outline the requirements, accreditation levels, application process, and obligations applicable to eligible clients.

b) It applies to clients participating in the Customs accreditation scheme in terms of Section 64E of the Customs and Excise Act.

2 SCOPE

a) This policy applies to all clients registered or licensed for any Customs activity under the Customs and Excise Act, 1964, who apply, hold, renew, or are required to update accredited client status.

b) It covers both Level 1 accreditation, namely Authorised Economic Operator Compliance (AEO-C), and Level 2 accreditation, namely Authorised Economic Operator Security (AEO-S).

c) This policy regulates the full lifecycle and administration of accredited client status, including related compliance obligations and benefits.

3 POLICY STATEMENT

3.1 Criteria for accredited client status

3.1.1 Criteria for Level 1 accredited client status (AEO Compliance)

a) The client must not have been convicted of any offence in terms of the Act or any other tax law.

b) To apply for Level 1 accredited client status, the client must have a compliance record for the three (3) years prior to the application date and must not have:

   i) Incurred any administrative penalty in respect of any offence in terms of Sections 80 to 84, as well as 86 excluding administrative penalties for:
      A) Unintentional errors or omissions on documents submitted to the Customs authority; or
      B) Any other non-compliance which is a minor or mere technical breach committed without the intention to mislead; or
   ii) Had a registration, licence, or deferment benefit granted to the client suspended or cancelled.

c) Clients must not have any:

   i) Outstanding taxes, interest, penalties, or any other amounts due and payable to SARS for which the client is liable in terms of the Act or any other tax law.
   ii) Outstanding tax returns or any other documents that must be submitted for tax purposes to SARS in terms of the Act or any other tax law.

d) The client must have, and maintain an appropriate accounting and effective computer system, including:

   i) A computer system conforming to any conditions specified in the user agreement referred to in Section 101A. This provision does not exclude the use of a Customs broker / agent.
   ii) A record of verifiable procedures for backup, recovery, fallback, archiving and retrieval of business records.
   iii) An effective accounting, record-keeping, and operational system that complies with generally accepted accounting principles.
   iv) Efficient internal controls for the detection of illegal or irregular transactions and activities.

e) Clients must demonstrate sufficient knowledge of Customs and Excise laws and procedures by obtaining an Accreditation Competency Assessment Certificate with a pass mark of at least 70%.

f) Customs must administer the assessment through the eFiling platform and clients must complete it in accordance with SC-CF-37.

i) SARS requires the client to appoint a representative who can demonstrate sufficient Customs knowledge as stipulated in Section 64(E)(1)(b)(iv).
ii) The client representative must complete the test to confirm that they have sufficient Customs knowledge to manage the client's Customs matters.
iii) The test covers the legislation as well as information in the external policies and guides available to the client on the SARS website.
iv) Where the result of the test is:
A) Below 70% the client representative may redo the test.
B) Above 70%, an Accreditation Competency Assessment Certificate is issued.
C) A successful test result is valid for five (5) years from the date of issue, after which the test must be retaken.

g) Clients must produce evidence of sufficient financial resources:

i) Audited financial statements of the business for:
A) The past three (3) financial years; or
B) Such lesser period as the Commissioner allows in a specific case; or
ii) Where no such statements are available, sufficient evidence to prove the viability of the business, which may include proof of available financial resources as the Commissioner may allow.

3.1.2 Criteria for Level 2 accredited client status (AEO Security)

a) A client applying for Level 2 accreditation must comply with the criteria applicable to Level 1 accreditation, but the record of compliance is five (5) years.

b) The client must establish sufficient and suitable security measures, including restricting unauthorised access to sensitive areas by implementing an access control system or other appropriate security protocols.

c) The client must ensure security measures are in place in respect of personnel and other persons gaining access to the client's premises through:

i) A unique identification of an individual as a member of the client's personnel to mitigate the risk of unauthorised persons gaining access to secure areas;
ii) Security screening of prospective employees applying for posts which entail working in security sensitive areas;
iii) Periodic security screening of current employees working in security sensitive areas; and
iv) The identification, recording and dealing with unauthorised or unidentified persons, such as photo identification and sign-in registers for visitors at all entry points to the premises.

d) The client must identify their business partners and be able to demonstrate that efforts were made to ensure that business partners meet or enhance supply chain security requirements through:

i) The review of relevant commercial information relating to prospective contracting parties before entering contractual arrangements; and
ii) The implementation of appropriate contractual arrangements or other measures appropriate for the client's business model.

e) The client must ensure measures are in place to ensure that the security and integrity of cargo as well as any conveyance is maintained whilst under the client's supervision or control, including procedures for the:

i) Storage of, access to and removal of, cargo and conveyances in secure areas;
ii) Proper sealing by designated personnel;
iii) Training of operators of conveyances used for the transportation of cargo to always ensure the security of conveyances and the cargo;

iv) Inspection of conveyances and recognising and reporting compromised seals, cargo, and conveyances, as well as keeping record of inspections; and
v) Ensuring that cargo is secure during transport and whilst loading or unloading from a conveyance.

f) The client must have a contingency plan for crisis management and recovery procedures to mitigate any risk of loss or destruction of the client's records and information.

g) The client must regularly review staff education and training on international supply chain risks, the identification of suspicious incidents and potential threats, and the appropriate response actions.

h) The client must have adequate information technology security measures to protect its information technology systems, evidenced by:

i) A dedicated person responsible for managing information technology and information technology security;
ii) Written information technology security procedures or confirmation of the implementation of information security measures;
iii) Employee training in respect of information technology security policies and procedure standards monitoring systems to identify improper access to information technology;
iv) Tampering with or the altering of business data, as well as procedures to deal with any breaches of security by personnel or other persons;
v) Measures providing for:
A) Access to information technology systems by personnel through individually assigned accounts;
B) Limiting access to master data and the creation of user profiles providing access to information connected to the specific tasks of the user; and
C) Periodic change of passwords;
vi) Security features incorporated into information security systems, such as firewalls, spyware, encryption, monitoring of software; and
vii) The physical securing of the client's information technology server room, including authorised access control.

i) The client must appoint dedicated personnel with an understanding of its business and access to the relevant information tasked with consultation, co-operation, and communication with SARS in relation to customs matters.

j) The client must practice good corporate governance and be able to show compliance with the guidelines contained in the latest revision of the King Report on Corporate Governance, as applicable for the client.

3.2 Application for accredited client status

a) Where a client meets the criteria for accreditation, the client must submit the electronic forms as outlined in SC-CF-19 or by visiting a Customs and Excise Office where the service is available.

b) An application for accredited status must be supported by:

i) A signed copy of the relevant Accreditation Agreement, available on the SARS website, which is uploaded upon request; and
ii) Any other supporting documentation necessary to prove compliance with the criteria for the relevant Level of accredited status, which is uploaded upon request.

c) The client must ensure truthfulness and accuracy of the information completed.

d) Where the client does not meet the criteria:

i) A compliance improvement programme can be used to assist the client to meet the criteria if agreed to between SARS and the client by:
A) Addressing all the failures with the assistance of the Client Relationship Manager CRM;
B) Putting measures in place to qualify i.e., system improvement; and

C) Re-applying when ready.

ii) The client can withdraw if no longer interested.

e) SARS conducts investigations to verify statements made in applications. The outcome of such investigations has a bearing on the decision for approval or rejection of applications for accreditation.

f) The decision to accept or refuse the application for accreditation will be communicated to the client.

g) A client may lodge an appeal against a decision made by the AEO division or Accreditation committee as outlined in SC-CA-02.

h) Accredited client status comes into effect on the date specified in the status and remains valid for a period of five (5) years.

i) The holder of accredited status must within thirty (30) calendar days before the expiry of the status apply for the renewal of their accreditation status.

j) The renewal of accredited client status must follow the application process as outlined in SC-CF-19.

k) If the client has been found non-compliant after they have been granted accreditation status, the following may apply:

i) Where non-compliance is not of a serious nature, the client must be advised to implement a compliance improvement plan with remedial actions within an agreed period.

ii) Where non-compliance is of a serious nature, accredited client status may be suspended or cancelled.

l) If a client is no longer compliant with any criteria required for accredited status, the client is obligated to notify SARS within seven (7) working days of the non-compliance.

3.3 Benefits for accredited client status

a) The holder of Level 1 accredited client status (AEO Compliance) is entitled to one or more of the following benefits, as determined by the Commissioner for a particular category of client or case:

i) Each client is entitled to be allocated a Client Relationship Manager (CRM) who must:
   A) Facilitate the relationship between the client and SARS; and
   B) Inform the client about the accreditation programme and the requirements they must meet to satisfy the accreditation criteria.

ii) Reduction of the amount of any security required under the Act, as outlined in SC-SE-05.

iii) Fewer routine documentary and physical inspections for compliance risks.

iv) Prioritising a request for tariff and valuation determinations (refer to SC-CR-A-03, SC-CR-A-07, SC-CR-A-09).

v) Prioritising access to non-intrusive inspection techniques when goods are stopped or detained for inspection.

vi) Prioritising and expediting inspections.

vii) Permitting, on application, the inspection of goods on appointment, irrespective of the type of goods, and the exemption from payment of a fee for such inspections as per SC-CF-55.

viii) Authorisation to make use of a unique SARS logo identifying as a person with AEO status, in accordance with the Accreditation Agreement concluded with SARS.

ix) Recognition by other Customs authorities of Level one (1) accredited client status issued to the holder to the extent provided for in the mutual recognition agreement (MRA), where consent has been given by the holder.

x) Co-ordination of interventions in respect of such holder's goods by officers and officials from other government agencies to the extent provided for in a memorandum of understanding (MOU), where consent has been given.

b) In addition to the benefits stipulated in paragraph (a), Level two (2) accredited clients (AEO Security) must be entitled to the following additional benefits:

i) Exemption from Customs supervision following application for special or extra attendance in relation to:
   A) The examination of goods entered on a sight bill of entry;
   B) The unpacking and repacking of goods for export;
   C) The export of goods temporarily imported;
   D) The examination of goods without prejudice; and
   E) The destruction of goods.

ii) Prioritising of applications for special or extra attendance services where such holder is not exempted from supervision as contemplated above.

iii) No charges imposed for special or extra attendance in respect of applications if attendance is provided during hours of attendance.

iv) Expedited processing of refund and drawback applications as outlined in SC-DT-C-13.

v) Provision of targeted training sessions.

vi) Quarterly provision of trade statistics.

vii) Extension of validity of the relevant license issued to such holder in terms of Section 60.

viii) Reduced cyclical compliance audits for licensees, which will not affect risk-based audits or mandatory audits for purposes of maintaining the accredited client status.

ix) Fewer documentary and physical inspections for compliance and supply chain security risks.

x) Exemption from security payments as explained in SC-SE-05.

xi) Recognition by other Customs authorities of Level two (2) accredited client status issued to the holder to the extent provided for in the mutual recognition agreement (MRA), where consent has been given by the holder.

xii) Co-ordination of interventions in respect of such holder's goods by officers and officials from other government agencies to the extent provided for in a memorandum of understanding (MOU), where consent has been given.

3.4 Client Transitional Compliance

a) Accredited clients must keep their accreditation details current and, in accordance with rule 64E.08A, update them within the required timeframes using the prescribed electronic application process.

b) Anyone who was granted client status before 8 December 2023 must transfer their information to the Registration Licensing and Accreditation (RLA) system before 01 March 2027.

c) Failure to comply with these requirements may result in the suspension or cancellation of accredited client status.

d) Where applicable, the holder of accredited client status may apply for renewal at least thirty (30) calendar days before the status expires.

e) Upon successful transfer of accreditation details, the accredited client status becomes valid for a five (5) -year period, calculated from the date of approval of transfer.

4 REFERENCES

4.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	**Customs and Excise Act No. 91 of 1964:** Sections 64E, 60(2), 80, 84 and 86, 101A **Customs and Excise Rules:** Rule 64E, 64E.05, 64E.08A, 64E.09, 64E.19, 64E.20, 64E (3), **Value-Added Tax Act No. 89 of 1991:** Section 59 **Income Tax Act No. 58 of 1962:** Section 104
Other Legislation:	**Promotion of Administrative Justice Act No. 3 of 2000:** Section 3 and 5

TYPE OF REFERENCE	REFERENCE
International Instruments:	**Kyoto Convention General Annex, Chapter 3 Part 7 –** Special Procedures for Authorised Persons - All **WCO SAFE Framework of Standards:** Customs to Business Pillar Framework and tangible benefits for accredited traders, Articles 4 and 5

4.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SC-CA-02	Internal Administrative Appeal – External Policy
SC-CF-19	Registration Licencing and Accreditation – External Policy
SC-CF-37	Authorised Economic Operator Sufficient Knowledge Competency Assessment – External Guide
SC-CF-55	Clearance Declarations – External Policy
SC-CR-A-03	Valuation of Imports – External Policy
SC-CR-A-07	Valuation of Exports – External Policy
SC-CR-A-09	Tariff Classification – External Directive
SC-DT-C-13	Refunds and Drawbacks – External Policy
SC-SE-05	Bonds – External Policy

5 DEFINITIONS AND ACRONYMS

Link for centralised definitions and acronyms: Glossary A-M | South African Revenue Service (sars.gov.za)