

Advance Payment Notification (APN) - Frequently Asked Questions (FAQs)

1. What is an Advance Payment Notice?

An “Advance Payment Notice” or “APN” is a notice of the intention to apply to an authorised dealer in foreign exchange and currency to make an advance foreign exchange payment, in excess of R50 000, in respect of goods to be imported into the Republic of South Africa.

These payments relate to Balance of Payment (BOP) category 101, sub-categories 01-10, but exclude payments made in terms of an import undertaking.

2. Who must make an Advance Payment Notification?

The importer concerned, or the entity who will be financing the payment.

3. To whom must an Advance Payment Notification be made?

An APN must be made to SARS.

4. When must an Advance Payment Notification be made?

An APN must be made before an application is submitted to an authorised dealer to affect an advance foreign exchange payment, or before such a payment is made by the Authorised Dealer (AD) in terms of a financial instrument (e.g., Letter of Credit).

5. How must an Advance Payment Notification be made?

An APN must be made electronically using the SARS eFiling service. Please refer to the user guide published on the Advance Import Payment webpage of the SARS website for more detailed information. [Advance Import Payments | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/advance-import-payments)

6. Must I be registered with SARS to make an Advance Payment Notification?

Yes, you must be registered with SARS as an eFiling user and as an importer . The Registration, Licensing and Accreditation (RLA) webpage can be accessed via [Registration, Licensing and Accreditation | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/registration-licensing-and-accreditation) in order to access various guides for this process, including the Custom Trader Portal External Guide. RLA-specific queries can also be emailed to RLARegistrations@sars.gov.za.

7. What is the purpose of Advance Payment Notifications?

The purpose of Advance Payment Notices is to enable SARS, Authorised Dealers, SARS and legitimate traders to work together to combat Illicit Financial Flows (IFFs), Customs under/overvaluation and Customs Fraud.

8. How will SARS administer Advance Payment Notifications?

SARS has developed an Advance Payment Notice system to process advance payment notices submitted through eFiling.

9. What will I receive from SARS once I have submitted an Advance Payment Notice?

You will receive a unique SARS-generated APN reference number in relation to that intended payment.

10. How soon will I receive the APN reference number after submitting my notification?

The APN reference will be available immediately on successful submission of the notice, provided all required information is correctly provided.

11. Will the APN requirement delay my payments and shipments?

APN reference numbers are provided immediately on submission of an advance payment notification, so there should be no delays to payment or shipment. Furthermore, APNs can be made at any time, and from anywhere, using eFiling. With effect from 1 December 2023, authorised dealers will also be permitted to issue Bank Generated APN Numbers (BGAs) in certain exceptional circumstances to limit any delays. The use of a Bank Generated APN (BGA) to manage specific exceptions as agreed with SARS has also been legislated and conditions therefore have been specified.

12. What happens if I have a problem with the eFiling service and I cannot submit my Advance Payment Notice?

Please contact the SARS Contact Centre on 0800 00 7277 for assistance.

13. Must I submit my APN reference number to the authorised dealer?

Since 03 December 2021, it has been mandatory for all importers to apply for an Advance Payment Notification (APN) number from SARS for each advance import payment with a value of R50 000,00 (Fifty Thousand Rands) and above, and where the balance of payment (BOP) category code is 101.

Furthermore, with effect from 01 December 2023, authorised dealers (banks) are obligated to record, validate and report the APN provided by a trader/importer to the South African Reserve Bank (SARB) when such payment is concluded. This means that AD's will only make Advance Import Payments on confirmation of a valid SARS APN.

14. What happens if I made an error on my APN?

You must amend the APN with the correct information after discovering the error and after confirming that the payment in respect of which the APN was made has not yet been affected by the authorised dealer.

15. What happens if I decide not to proceed with requesting a payment from an authorised dealer after submission of an APN?

You must cancel your previously submitted APN notice. The APN will also automatically lapse if no payment is made by the authorised dealer indicated on the notification within 30 days of the date thereof.

16. Are authorised dealers required to communicate APN reference numbers to the South African Reserve Bank (SARB)?

With effect from 01 December 2023, authorised dealers (banks) are obligated to record, validate and report the APN provided by a Trader/Importer to SARB when such payment is concluded. This means that ADs will only make Advance Import Payments on confirmation of a valid SARS APN.

17. Will I have to reflect my APN reference number on my import customs clearance declaration?

Yes. An importer must, when submitting an import bill of entry relating to goods in respect of which an APN reference number was assigned, indicate the APN reference number on the bill of entry, in the additional info field. Please see SC-CF-55-A01 – Completion of Declarations – External Annex (Updated with AIP info December 2021).

Please refer to the external policy and external user guide published on the Advance Import Payment webpage of the SARS website for more information.

18. What happens if I have a problem with submitting my customs clearance declaration containing my APN reference number?

Please contact your Service Provider who will first investigate and, where needed, log a remedy call with SARS.

19. Will the requirement for Advance Payment Notifications remain limited to the advance payments in respect of goods to be imported?

No, however, it is envisaged that other Balance of Payment (BOP) categories will be added in the future, as well as payments in relation to, for example, goods for export. Traders will be advised accordingly.

20. I have a query regarding Advance Import Payment notices, who can I contact?

Please send your APN related query by email to BOP@sars.gov.za. Please note that queries relating to RLA Onboarding, eFiling rights, registered representative, profile merging, etc. should be directed to the SARS Contact Centre on 0800 00 7277 for further assistance.

21. Should I acquire an APN from SARS per consignment or per payment transaction?

An APN is required for each advanced import payment even if multiple payments are for the same consignment.

22. If I make a downpayment of 30% in advance and pay the 70% balance when goods arrive in the Republic, how many APNs must I acquire from SARS?

Only payments that are made before goods are cleared are advanced payments. Payments made for goods already imported and cleared are made utilising a different BOP code (103) and thus do not require an APN.

23. If I split BOP 101 advance import payments within the above R50 000 threshold and above, do I use one APN number or should I acquire a different APN for each split payment? In that case, which APN do I endorse on the SAD500 upon importation of the overall consignment?

An APN is required for each advanced payment above the R50 000 threshold. The APN to be endorsed on the SAD 500 is the first APN, and all other subsequent APNs will be linked to the first one.