

SOUTH AFRICAN REVENUE SERVICE
Authorised Economic Operator
Customs Accreditation Self-Evaluation and Systems
Questionnaire

(Including Guide to completion)

W.E.F 18 September 2023



The questions within this self-evaluation questionnaire (SEQ) provides prospective applicants with a guide on:-

- a) - how to prepare to become a SARS Authorised Economic Operator - Accredited Client and,
- b) - what to expect in the Authorised Economic Operator SEQ.

It will require detailed information and/or attachments.

1. In the SEQ form, we will ask you to provide the following information in relation to your business:

- Business Details
- Systems and Records
- Aspects related to Security
- Third Parties and Governance

2. If after completing this self-assessment exercise, it is found that qualification for accredited client status in terms of the qualification and disqualification factors is unsuccessful, the Customs Relationship Manager (CRM) may be approached to obtain advice and to establish the procedures required to initiate a compliance improvement initiative with a view to attaining accredited client status.

3. The criteria and standards to be assessed here will apply, where applicable, to the applicant, any person in charge or exercising control over the management, or any representative or legal person responsible for the Customs matters within the organization.

4. This information will be used during a site visit to be conducted by the SARS Validation team prior to the finalisation of the application and to provide any guidance where required.

5. To complete the SEQ form, you may need to consult with various key personnel from across your business and review commercial records and documentation.

6. A separate submission must be completed for each respective individual Legal entity.

7. Please also ensure your business has considered the SARS Accreditation agreement before submitting this form to avoid future delays. The agreement is available on the SARS website, or by sending an email to:

authorisedeconomicoperator@sars.gov.za

N.B. Only a person **that is in the Republic** and registered or licensed for any customs activity under the provisions of the Act may apply for Level 1 or 2 accredited client status.

Qualifying standard for AEO certification -

To obtain certification as an AEO accredited client, economic operators will undergo a SARS internal vetting and governance process after submission of the relevant application forms.

Qualifying standard for accreditation -

1. Has your business been involved in international trade for at least three years?

Yes	No
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2. Is your business able to pay all its debts as and when they fall due?

Yes	No
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3. Does the economic operator/applicant have a clean record in terms of the following disqualification factors:

- i. Outstanding under-entries, penalties, outstanding stop notes or any other outstanding debt in respect to Customs matters, excluding cases where the matter is contested judicially,
- ii. Having committed an offence with intent,
- iii. Defaulted on the deferment scheme,
- iv. Outstanding obligation(s) in terms of Income Tax, VAT, PAYE, SDL and UIF,
- v. Having failed to take corrective action to remedy faults identified in a previous inspection.

Yes	No
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- If the answer to any of the above questions is "NO" – you are unable to proceed with this application.

N.B. Where the applicant is an aggrieved party who has:

- i. chosen to make use of a SARS Legislated Appeal or Review process,
- ii. duly completed the necessary forms, and
- iii. duly delivered same in notification to the appeal/review committee.

the application will be reviewed provided the settlement applicable to the circumstances of the matter comply with the relevant regulations.

Application for South African Revenue Service accreditation as an Accredited Economic Operator (AEO)

Applicable matter	<i>Mark with an X</i>	<i>Parts of the application to be completed</i>		
Level I accreditation. Authorised Economic Operator – Compliance AEO_C		A		C
Level II accreditation. Authorised Economic Operator – Security AEO_S		A	B	C

A GUIDE TO PREPARING FOR YOUR APPLICATION

Question

Response required.

PART A:

Section 1 - General details

Provide all details of the economic operator/applicant's business and provide diagrams where necessary. We need to know who owns your business and how it is structured. This helps SARS to understand how your business operates and who the key decision makers are. We also need visibility of your ultimate corporate structure to understand your business' international supply chain.

Section 2 – Self Assessment

We need to know what activities your business undertakes in the international supply chain. For example, you may primarily be an exporter, though you may also import supplies to support your business. We will assess your business' activities against the applicable standards of supply chain security and trade compliance.

Appropriate records of compliance

Indicate if your business or representatives have had any conviction of any offence in terms of the Customs and Excise Act No. 91 of 1964, the Value-Added Tax Act of No. 89 of 1991; and/or Section 104 of the Income Tax Act No. 58 of 1962.

In addition, you should indicate if your business has incurred any administrative penalties over a period of three (3) years immediately preceding the application, for any contravention(s) of Sections 80 to 84 and 86 of the Customs and Excise Act No. 91 of 1964. Including any convictions of any offence involving fraud or dishonesty.

Where applicable please list all these contraventions and indicate the measures that have been implemented to improve the compliance status in this regard.

Computer system and operational procedures

Indicate and provide information on whether your business is registered as a user within the provisions of Section 101A and the Rules thereto. This includes the extent to which the economic operator/applicant utilizes the services of an intermediary or duly authorised agent to conduct Customs business and related matters on its behalf. Provided this assistance is performed within the terms or conditions required by the Commissioner.

Sufficient knowledge

SARS will verify whether the person who will administer your Customs responsibilities on your behalf has passed the required competency assessment administered by the Commissioner.

Elaborate on the person/s highest qualifications and degrees obtained whether private, public, formal, and informal and/or certificates obtained in relation to how their roles overlap with customs operations responsibilities.

Financial resources

You will have to provide audited financial statements for the past three (3) years immediately preceding the application.

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Proposed Validation Dates

Prior to submitting this application form, you are requested to choose and enter a preferred date that best suits you and your business for the conduct of an on-site validation activity (please also include an alternative date should your initial preference be unavailable).

Please note, the validation date must be at least two weeks, but less than two months, from the date of submission. The on-site validation is expected to last a maximum of 5 days.

Preferred validation to commence on (DD/MM/YYYY)

Alternative validation date (DD/MM/YYYY)

PART A

SECTION 1 – GENERAL DETAILS

Full name of entity	
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Date of establishment	
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Business address (Main place of operational business)	
Office Address: Street name and number, Suburb, Town/City.	

Established physical address of business. Include GPS co-ordinates if available.	
Office Address: Street name and number, Suburb, Town/City.	

Physical address where Customs documentation and accounts are kept if different from above.	
Address: Street name and number, Suburb, Town/City.	

Postal or correspondence address if different from above	
Postal / Correspondence address	
E-mail of Public Officer or nominated Point of contact.	

Economic Operator' designated contact person	
Name	
Phone Number(s)	
E-mail Address	

Economic Operator' designated contact person	
Cell number	

Identification numbers	
Customs Client Number	
VAT Registration Number	
CIPC Registration Number	

Indicate full address of third party for any outsourced Customs activities.	
Full name of entity	
Address: Street name and number, Suburb, Town/City.	
Country	
Phone Number	
E-mail	
Indicate the specific role for this party in the supply chain.	

Indicate full address of any Customs storage facilities used in the RSA (if applicable.)	
Address: Street name and number, Suburb, Town/City.	
Country	
Name and Owner	
Phone Number	
E-mail	

PART A

SECTION 2 – ACCREDITATION SELF-ASSESSMENT

a) Complete the under-mentioned sections by marking the appropriate column.

(If necessary additional information can be added in Part C of this document)

(i) APPROPRIATE RECORD OF COMPLIANCE

	Qualification Factors	Yes	No	N/A
a)	<p>Indicate if you have:</p> <p>any conviction of any offence in terms of the:</p> <p>i) Customs and Excise Act No. 91 of 1964.</p> <p>ii) Value-Added Tax Act of No. 89 of 1991; and</p> <p>iii) Section 104 of the Income Tax Act No. 58 of 1962.</p>			

	Qualification Factors	Yes	No	N/A
b)	<p><i>incurred any administrative penalties over a period of three (3) years immediately preceding the application, for any contravention(s) of Sections 80 to 84 and 86 of the Customs and Excise Act No. 91 of 1964.</i></p> <p><i>If yes, please list all these contraventions and indicate the measures that have been implemented to improve the compliance status in this regard. - Refer to the additional information sheet "Part C" for this purpose.</i></p>			
c)	<p><i>any convictions of any offence involving fraud or dishonesty.</i></p>			
d)	<p><i>Indicate if you have made voluntary disclosure i.e., the Commissioner has been advised of contraventions or a failure to abide with the provisions of the Act.</i></p> <p><i>If yes, please attach proof of voluntary disclosure. Refer to the additional information sheet "Part C" for this purpose.</i></p>			
e)	<p><i>Indicate if you are in possession of a valid and current Tax Clearance Certificate.</i></p>			
f)	<p><i>Indicate if you have recently requested a Tax clearance status via e-Filing platform – TCR01.</i></p>			

(ii) COMPUTER SYSTEM AND OPERATIONAL PROCEDURES AND PROCESSES

Qualification Factors		
a)	<i>Are you registered as a user within the provisions of Section 101A and the Rules thereto.</i>	
b)	<i>If not, do you use the services of an intermediary or duly authorised agent to conduct Customs business related matters on your behalf, provided this assistance is performed within the terms or conditions required by the Commissioner.</i>	
c)	<i>Are you an intermediary or duly authorised agent appointed to conduct Customs related matters on behalf of another client.</i>	
d)	<i>Do you maintain internal accounting, record keeping and operational systems, procedures, and processes properly for all Customs activities.</i>	
e)	<i>Do you maintain a full audit trail of all Customs activities,</i>	
f)	<p><i>Are verifiable procedures <consistent with Generally Accepted Accounting Principles (GAAP>) for backup, recovery, fall-back archiving, and retrieval of all records in existence.</i></p> <p><i>If no, indicate the measures implemented to improve the compliance.</i></p> <p><i>Refer to the additional information sheet "Part C" for this purpose.</i></p>	

(iii) SUFFICIENT KNOWLEDGE

Qualification Factor		
a)	<i>Has an employee in the business have a valid competency assessment result?</i>	
	<i>i. If yes, kindly provide SARS with the employee's name and the date that the assessment was undertaken.</i>	
	<i>ii. If no, please nominate one or more employees using the relevant application form or by using the CSK platform available on eFiling.</i>	
b)	<i>A comprehensive curriculum vitae of the person is available.</i>	

(iv) FINANCIAL RESOURCES

Qualification Factors		
a)	<i>Please indicate whether audited financial statements or other evidence of financial viability for the economic operator are available for the past three (3) years.</i>	
b)	<i>Do you have any outstanding debt with SARS?</i> <i>If yes, please indicate the status of the debt i.e., the debt is to be settled or an agreement will be reached on a settlement plan. Refer to the additional information sheet "Part C" for this purpose.</i>	

PART B

Security and Risk Management

What is Risk Management?

Risk management is the identification, assessment, and prioritisation of risks with a coordinated application of resources to minimise, monitor, and control the probability and/or impact of events.

Security risk management is the specific culture, processes and structures that are directed towards maximising the benefits of security in support of business objectives.

Adopting a risk-based approach allows a business to prioritise their activities based on the likelihood and consequence of a risk being realised. It also assists businesses to maximise outcomes while minimising the occurrence or effects of events that may negatively affect outcomes.

Why do Authorised Economic Operators need a Security Risk Management process?

The Safe Framework of Standards (SAFE) requires businesses to assess and formally implement a security risk management process, as exploitation of the international supply chain can have multiple negative effects, not just on a business, but also on the wider community.

Understanding who may be able to exploit your supply chain, and how they would undertake this exploitation, is pivotal to a meaningful supply chain security risk assessment.

The key to a secure international supply chain is effective security management, built on a clear understanding of the security risks and ability to accurately assess threats and identify vulnerabilities.

To understand and develop a security risk management process, businesses need to identify:

- Areas of vulnerability within their international supply chain

- Who would exploit their international supply chain and why?
- How their supply chain could be exploited and why?
- What would be the likelihood of this occurring?
- What would be the consequence?
- Appropriate measures to reduce risk to a tolerable level.
- Residual risks (such as doing business on the internet) and allocate responsibility for managing these risks.

What is an appropriate level of Risk Management?

An appropriate level of security risk will vary from business to business; however, the process should be transparent and justifiable. Risk avoidance is not risk management. Regardless of a business' supply chain, functions or security concerns, the central messages for managing security risks are:

- Security risk management is the responsibility of each staff member including contractors within the entity.
- Risk management, including security risk management, is part of day-to-day business.
- The process for managing security risk is logical and systematic and should form part of the standard management process of the business.
- Changes in the threat environment are to be monitored, and necessary adjustments made, to maintain an acceptable level of risk and a balance between operational needs and security.

What is the goal of Security Risk Management?

The goal of Security Risk Management is to embed risk management as part of the culture of the business, where a shared understanding of risk leads to well informed decision making.

To achieve this, businesses should:

- Establish the scope of any security risk assessment and identify the specific supply chain, people, information and/or assets to be safeguarded.
- Determine the threats to people, information and assets in the Republic of South Africa as well as the entire supply chain and assess the likelihood and impact of a threat occurring.
- Assess the risk based on the adequacy of existing safeguards and vulnerabilities.
- Implement any supplementary protective security measures that will reduce the risk to an acceptable level.

SECTION 1 – BUILDING PREMISES SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. An updated site plan that clearly indicates all entry and exit points, the perimeter, and buildings.
- ii. Confirmation that the building is constructed of materials that resist unlawful entry and protect against external intrusion.
- iii. Records that reflect that the building is regularly inspected and repaired to maintain its condition.
- iv. Records reflecting the regular maintenance of buildings.
- v. Details of leased storage facilities (if applicable)
- vi. Details of storage facilities owned by the applicant (if applicable)
- vii. Details of cargo handling and storage areas and their accessibility from the parking area (if applicable)
- viii. Details of the electronic or manual locking mechanism of windows at the entry points
- ix. Details of signage indicating controlled areas for authorised personnel only.
- x. Details of restricted areas which are protected against unauthorised access by staff and/or third parties. (If applicable)

SECTION 2 – PERIMETER SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Confirmation that all fencing is regularly inspected for integrity, damages, and repairs.
- ii. Confirm that the perimeter i.e., Cargo handling and Storage areas are secured.

SECTION 3 - SECURITY OF LOCKS AND KEYS

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Details of the custodian and procedures for the issuance of locks and keys for safe custody
- ii. Records of inspections for locks and keys to ensure they are accounted for and in good working order.

SECTION 4 - LIGHTING SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Confirm if there are any areas that are not adequately equipped with proper lighting.
- ii. Provide records of regular maintenance of lighting aligned to the requirements of the SOP.
- iii. Where appropriate, the use of backup generators or alternative power supplies to ensure constant lighting during any disruption to local power supplies.

**SECTION 5 - SECURITY EDUCATION, TRAINING, AND
THREAT AWARENESS**

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Provide the procedures in place to enable employees to identify and report threats to security.

SECTION 6 - BUSINESS PARTNER SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Provide a list of regular business partners, including the modes of transportation and storage facilities.
- ii. Provide records of Service Level Agreements or contracts in place with the Service Providers
- iii. Confirm the procedures for the selection of Service Providers
- iv. Confirm the SLAs or contracts stipulate the security measures that the service provider is expected to deliver.
- v. Provide the procedures for service providers to identify and report threats to security.
- vi. Provide the procedures to review business partners' compliance with security requirements.
- vii. Confirm if Service Providers are required to provide proof of AEO accreditation when acquired.

SECTION 7 - INFORMATION TECHNOLOGY SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Confirm the procedures to maintain confidentiality and integrity of data and information systems used in the supply chain, including protection against misuse and unauthorised alteration.
- ii. Confirm the procedures to ensure regular and proper transfer, storage and final disposal of data and information.
- iii. Confirm the procedures to ensure that information is backed up and securely stored regularly.
- iv. Confirm if the backed-up information is stored off-site.
- v. Provide information on any cases of unauthorised access to documents in the last 03 (three) years.
- vi. Confirm the implementation of any measures to prevent a reoccurrence of unauthorised access to documents and similar incidents.
- vii. Confirm if limited access is provided to electronic information based on the profile of the employee.
- viii. Confirm if you have protocols limiting the manipulation of data on the system, e.g., Read-only access etc.
- ix. Confirm if you have a responsible person for the issuing and reviewing of IT profiles and access to the computer systems.
- x. Confirm if Customs-related computer applications are outsourced.
- xi. Confirm if you have procedures to manage access controls for the outsourced applications.

- xii. Confirm the procedures/ systems to identify and detect the abuse of IT, including improper access, tampering or the unauthorised altering of business data.
- xiii. Provide details of the server location and management of the security of the server
- xiv. Provide details of the procedures to secure the main server.
- xv. Provide details of the software to protect the computer system from unauthorised access/intrusion.
- xvi. Provide details of the verifiable procedures for data backup capabilities against loss of information
- xvii. Provide details of the functions of the computer system (hardware/software) for the following: -
 - a. separation of functions between users.
 - b. access controls (which ones/to whom).
 - c. traceability between the business system and declaration system.
 - d. separation of functions between development, testing, and operation.

SECTION 8 - CRISIS MANAGEMENT AND INCIDENT RECOVERY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Provide details of the contingency plan for system disruption/failure
- ii. Provide details of the procedures to identify threats such as terrorism, contraband/Human Smuggling, Organised Crime, or other Conditions which may increase the probability of a security breach.
- iii. Provide details of the crises management and security recovery plans
- iv. Provide employee training records on the execution of the above plans.
- v. Provide the procedures to report and respond to incidents.
- vi. Confirm if alternative power supply e.g., generators, solar power is available for any disruptions to operations, security, and IT during a power outage.

SECTION 9 - PERSONNEL SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. When recruiting new employees, confirm if the following is requested:
 - a. References for all applications
 - b. Confirm if all references are verified.
 - c. Confirm if prospective employees are vetted.
- ii. Provide details of the external recruiting company if used.
- iii. Provide the criteria that prospective employees must meet before being employed, e.g., no criminal history etc.
- iv. Provide details of the procedures to effectively manage security risks of employees working under a notice of resignation or termination.
- v. Provide details of the procedures to manage the security risks of an employee serving notice of resignation or termination.
- vi. Provide details of the procedure for ending or withdrawing access to the computer and other systems when the employee employment contract is terminated.
- vii. Provide details of the procedures to manage the security risks surrounding temporary employees.

SECTION 10 - CARGO SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Provide details of the procedures to protect access and the integrity of the cargo in the supply chain.
- ii. Provide the procedures to ensure that arriving and departing cargo is reconciled against relevant documents, for example, cargo manifest, packing list, bill of lading, purchase order and delivery order.
- iii. Provide the procedures for the segregation of high-value and hazardous cargo.
- iv. Provide the procedures pertaining to custody and responsibility over cargo when a party takes receipt of the cargo or when a service is provided.
- v. Provide the procedures to monitor on a continuous basis the movement of the cargo.
- vi. Provide the procedures for controlling the movement of cargo within the port or airport prior to exit or the movement prior to entry, where applicable.
- vii. Provide the procedures for monitoring the loading of cargo for export.
- viii. Provide the procedures for persons delivering or receiving cargo required to produce identification prior to discharging their duties.
- ix. Provide the procedures for critical process handover points (e.g., document preparation processes, issue of seals, breaking of seals, a physical count of cargo, conveyance inspection, cargo delivery, cargo receipt)

- x. Provide the handover procedures for the safe custody and responsibility when a party takes receipt of the cargo.
- xi. Provide the reporting procedures to inform the appointed security officer if a discrepancy is detected.
- xii. Provide the procedures for identification of persons delivering or receiving cargo required.
- xiii. Provide records to confirm the systematic security inspections are being conducted.
- xiv. A 7-point inspection must be conducted on all empty containers and unit load devices (ULDs), and an 8-point inspection must be conducted on all empty refrigerated containers and ULDs:
 - a) Front wall
 - b) Left side.
 - c) Right side
 - d) Floor
 - e) Ceiling/roof
 - f) Inside/outside doors, including the reliability of the locking mechanisms of the doors.
 - g) Outside/undercarriage
 - h) Fan housing (if refrigerated containers)

SECTION 11 - CONVEYANCE SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Provide the procedures to verify the physical integrity of the cargo conveyance prior to stuffing, including the reliability of the locking mechanisms of the doors.
- ii. Provide the procedures for inspecting the structure of the transport conveyance, including the reliability of the access controls.
- iii. To verify whether the information is in place on real-time tracking (and whether there exists central visibility) of exported goods.

SECTION 12 - DOCUMENTARY SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Provide procedures and records confirming that documentation used in the movement of goods, including those prepared by third parties, are protected against unauthorised exchange, loss, or manipulation.
- ii. Provide procedures and records confirming that staff trained are trained in the identification of discrepancies and addressing the discrepancies on documents.

SECTION 13 - SECURITY OF SEALS

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Confirm if ISO 17712 compliant, high-security seals are used.
- ii. Confirm the procedures and records to demonstrate there are designated person(s) to control and affix seals.
- iii. Confirm the procedures and records to demonstrate how seals are maintained and accounted.
- iv. Confirm if seals are checked prior to use.
- v. Confirm if only authorised person(s) distributes seals.
- vi. Confirm if a designated official is responsible for the safeguarding of the seals.

SECTION 14 - DRIVER SECURITY

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. Provide the documented procedures for regular vehicle inspections after stops in the journey.
- ii. Provide procedures for drivers to ensure the integrity of the load whilst other consignments are added or removed.
- iii. Provide the procedures for drivers to promptly report any security breach incidents.
- iv. Provide the procedure to periodically review compliance with these requirements.
- v. Provide the procedures to train drivers on subjects such as:
 - a. Inspection of conveyance.
 - b. Confidentiality of load,
 - c. route and destination.
 - d. Policy on keys,
 - e. parking area, refueling and unscheduled stops.
 - f. Reporting for an accident or emergency.
 - g. Reporting of any irregularity in loading,
 - h. locking and sealing; and
 - i. Testing of security alarms and tracking devices if any

SECTION 15 - CORPORATE GOVERNANCE

The applicant should have ready access to and be able to provide policies, standard operating procedures, process maps, records, and other relevant information on the following for inclusion in the portfolio of evidence.

- i. The applicant to confirm usage linked to the principles of the latest King report on corporate governance to substantiate that good governance is being practiced.

- ii. The applicant to confirm the sustainability plans in place.

In concluding this validation assessment SARS will inter alia consider the following:

- **If** you have provided full access to necessary records and made available any authorizations, powers of attorney and licenses relevant to the importation or exportation of goods.
- **If** the system facilitates for a full audit trail of Customs activities or the relevant movement of goods or accounting entries.
- **Whether** the system maintained by the economic operator has adequate capability to securely capture, store/archive, process, manage, retrieve, protect and report timely, accurate, complete, and verifiable supply chain records.
- **If** the economic operator has policies, procedures and/or guidelines in place for the management of records.
- **If** the economic operator has internal control systems which SARS finds satisfactory.
- **If** the applicants internal control system identifies, and reports process discrepancies, to ensure proper implementation of documentary procedures.
- **If** the economic operator has fulfilled (during a certain period) their financial obligations regarding payments of customs and all other duties and taxes.
- **If** the economic operator is subject to Insolvency e.g., Sequestration and / or Liquidation.
- **If** the economic operator can demonstrate that they have sufficient financial standing to meet their obligations and fulfil their commitments.
- **If** there were disruptions which could have impacted financial viability and their respective turnaround strategies.
- **If** evidence of implementation confirming that the economic operator has written and verifiable processes for the selection of business partners and external service providers.

- **If** and how the economic operator has taken appropriate measures to provide adequate evidence that the business partner can meet an acceptable level of security and safety standards.
- **The** effectiveness and efficiency of the governance, risk management, and control processes.
- **If** and how any areas of non-compliance, risk or inefficiency are addressed.
- **If** the economic operator has written procedures regarding Conduct and Ethics.
- **If** reports pertaining to the mitigation/reduction of potential negative impacts are available.
- **If** there are any outstanding Acquittals for more than thirty (30) days.

Declaration:

I certify that the information I submitted in this application and all the documents that have been or will be submitted to SARS: Customs as part of this application for AEO certification/accreditation are true and correct.

I further understand that any false statements or deliberate omission of critical, pertinent information may result in the denial or revocation of the AEO certificate.

I hereby authorize SARS: Customs to begin the process to determine if the company I legally represent may be certified as an AEO – and if so, to conduct the necessary steps for AEO certification/accreditation.

Signature of designated person. Provide power of attorney where applicable.

I, (insert full names),

Surname.....

and ID

Number.....

Position/Designation.....

hereby confirm that I am the duly authorized representative of the applicant and confirm that the information contained in the application is true and correct to the best of my knowledge.

Signature:	
Date	
Place	
List of annexures submitted with this application:	

GLOSSARY OF TERMS

- Accreditation - Recognition of AEO status in SARS' AEO programme, based on a structured methodology that includes such processes as a review of an applicant's submitted documentation, physical worksite assets and security processes.
- Accreditation agreement - an agreement in accordance with the contents of the proforma agreement prescribed in terms of rule 64E.18.
- Accredited Client - A person registered under the provisions of the Act as an exporter, importer or licensed under the provisions of the Act as a clearing agent, remover of goods in bond and a licensee of a Customs and Excise warehouse on who accredited client status has been conferred.
- AEO Certification – A basic desktop administrative vetting process prior to accreditation to determine compliance with the core international compliance criteria of the SAFE Framework. .
- Application – an application for accreditation in terms of rule 64E.05 and includes any application for renewal.
- Client Relationship Manager - an officer or other person to whom the facilitation of the relationship between the Commissioner and the holder of accredited client status has been delegated as contemplated in rule 64E.02(c).
- Competency assessment - a competency assessment referred to in rule 64E.06.
- Competency assessment certificate – the certificate referred to in rule 64E.06(3).
- Compliance Improvement Programme - A programme for those clients who do not qualify in terms of the accreditation criteria or fail to continue to meet the accreditation criteria.
- Customs activity - an activity regulated by the Act and involving the import or export of goods - the handling, transit, conveyance, storage and processing of imported goods, or goods to be exported, which are subject to customs control.

- Duty - A duty imposed in the Customs Tariff on goods imported into the Republic, and includes an ordinary import duty, anti-dumping duty, countervailing duty, and safeguard duty.
- Intent – any action made or committed with purposeful, knowing, reckless, or negligent behavior.
- Level 1 - the accredited client status conferred on the registrant, or the benefits referred to in rule 64E.14 apply to the extent set out in that rule.
- Level 2 - the accredited client status conferred on the registrant, or licensee is that of benefits referred to in rule 64E.15 apply to the extent set out in that rule.
- Person - Includes a company, close corporation, co-operative society, firm, partnership, statutory body, or club.
- Security - That which ensures to the satisfaction of Customs that an obligation to the Customs will be fulfilled.
- The Act - The Customs and Excise Act No. 91 of 1964
- VAT - Value-Added Tax