



Customs Provisional Payments

As part of our continued efforts to offer improved and efficient service to our clients, we have enhanced the process for Customs Provisional Payments by automating transactions for provisional payments on Import declarations.

What are the benefits to clients?

The automation will improve the way you manage your provisional payments for imports, as you will no longer have to visit the customs office to make Provisional Payments. The most significant benefits include the following:

- You can include a provisional payment as part of your electronic import declaration electronically
- There is no manual completion and processing of form DA70 for declaration based Provisional Payments
- Management of provisional payments made by submitting supporting documents electronically as part of application for liquidation, time extension or embargo release
- Improved turnaround time for liquidation of provisional payments
- Some provisional payments can be done at time of declaration by the trader e.g. Provisional Anti-dumping
- Improved communication; electronic reminders will be sent to declarants using customs response messages linked to declarations.

Automation is related to three types of payments

Types of payments	Categories per provisional payment
Provisional payments lodged as surety at the time of original clearance	<ul style="list-style-type: none"> • Temporary admission of goods • Anti-dumping, Countervailing or safeguard duties • Conditional release of repetitive imports of goods requested due to an unresolved dispute over tariff or valuation case
Provisional payments lodged as surety for conditional release of goods detained	<ul style="list-style-type: none"> • Pending production of import documents (excl. permits/certificates) • Pending production of any document for of any other Act (excl. permits/certificates) • To obtain release under embargo (Sec. 107) • Pending production of literature to establish/confirm tariff heading • Pending tariff determination by HQ (no testing or product analysis involved) • Pending value determination (VDN)
Provisional payments lodged for penalties and forfeiture	<ul style="list-style-type: none"> • Pending a decision on the imposition/amount of a suitable penalty (Sec.91 of the Customs and Excise Act and VAT penalty (Section 39(4)(a) of the VAT Act) • Forfeiture

What are the payment options?

There are no changes to payment options, you can make payments either:

- via Electronic Funds Transfer (EFT)
- eFiling
- At a Customs office in cash.

Please note: The deferment scheme cannot be used for provisional payments.

Additional information regarding the automated provisional payment process will be published on the SARS website under Customs.

Disclaimer

The information contained in this leaflet 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 leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your registered tax practitioner
- Contact the SARS National Contact Centre –
 - If calling locally on 0800 00 7277
 - If calling from abroad on +27 11 602 2093 (only between 8am and 4pm South African time).

