

Advance Payment Notification (APN) - Frequently Asked Questions (FAQ's)

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.

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 who 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 effect an advance foreign exchange payment, or before such a payment is made by the authorised dealer 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.

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.

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 (IFF's) and Customs undervaluation.

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, APN's can be made at any time, and from anywhere, using eFiling.

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?

This is not required for the current phase of the APN implementation, but will become necessary later. SARS and authorised dealers will advise you when that will happen.

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 effected by the authorised dealer.

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

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)?

No, it is not required for the first phase of the APN implementation and the current reporting processes and procedures remains unaltered for now.

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.

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, over time other Balance of Payment (BOP) categories will be added, as well as payments in relation to, for example, goods for export.

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

Please send your query by email to BOP@sars.gov.za