

**Office of the Director:
Customs Border
Operations, Ports of
Entry, and Customs
Compliance**

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Reference

Advance Import Payments
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EXTERNAL TRADERS



South African Revenue Service

Lehae la SARS
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Private Bag X923,
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Dear Valued Trader

**SUBJECT: UPDATE ON REQUIREMENTS IN RELATION TO ADVANCE
IMPORT PAYMENTS**

The Advance Import Payment (AIP) initiative is a component of the South African Revenue Service's (SARS) Customs Modernisation Programme (CMP). It establishes the foundation for SARS to collaborate with the South African Reserve Bank (SARB) and authorised dealers to make it easy for taxpayers and traders to comply with their obligations and to enforce the necessary regulations on non-compliant clients.

With effect from **1 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 authorised dealers will only make Advance Import Payments (AIPs) on confirmation of a valid SARS APN.

More information in this regard can be accessed on the [APN webpage](#). A list of [updated frequently asked questions \(FAQs\)](#) is also available on the webpage.

Since 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, as well as where the balance of payment (BOP) category code is 101.

With the latest implementation of this phase of APN, SARS, SARB and authorised dealers will be able to triangulate data to detect non-compliant traders and thus enforce compliance.

Importers are therefore reminded to comply with the rules for all AIPs exceeding R50 000 and where the balance of payment (BOP) category code is 101.

Thank you for your co-operation and efforts in combatting illicit trade.

Yours Sincerely,



Beyers Theron

Director: Customs Border Operations, Ports of Entry, and Customs Compliance

Date: 30 November 2023