

Advanced Payment Numbers (APN) with South African Revenue Services (SARS)

Frequently Asked Questions:

1. What is an Advance Payment Notice?

An "Advance Payment Notice" or "APN" is the notification process which will apply to all South African Importers who intend to make foreign exchange transfers in advance, over the value of R50,000.

2. Who needs to make an Advance Payment Notification?

The importer or company financing the import payment. So, if you are a South African importer, you will only be able to make an advance payment for imports once you have obtained an APN reference number from SARS. To get this reference number, you'll need to log on to the SARS APN eFiling channel and register your intent to do a new foreign exchange payment, prior to submitting your normal payment instruction and supporting documents (i.e., underlying invoices).

3. How do I make an Advance Payment Notification online?

An APN must be made electronically using the SARS eFiling service. On the 3rd of December 2021, SARS added new functionality to eFiling. The new changes allow importers to notify SARS when they want to apply to make an advance foreign exchange transfer for imported goods.

4. Do I need to be registered with SARS to make an Advance Payment Notification?

Yes, you need to be registered with SARS as an eFiling user and as an importer before you can start applying to make payments. If you are not currently registered as an importer, SARS eFiling will ask you to register with Customs as an importer before you can submit an APN to SARS.

5. How do I Submit a new Advance Payment Notification of eFiling?

To submit a new APN on eFiling, follow these steps:

- 5.1. Log into your SARS eFiling account
- 5.2. Select the Organisation's Tax Practitioner's portfolio type and taxpayer details for the company you want to make an advance payment for.
- 5.3. Next, select the Customs option from the main navigation bar at the top of the page.
- 5.4. On the left-hand side of the screen, you'll see another menu. Click the Advance Payment Notification option and then select the Submit New Advance Payment Notification option from the menu.
- 5.5. If your customs client number (CCN) is valid, you will be directed to a page displaying the Notice of Intention for Advance Import Payment Prior to Import Declaration being lodged.

To complete the process, you'll need to capture any outstanding information and then click the Continue button. SARS eFiling will then move the APN record to the Advance Payment Notification History page. To view previously submitted APNs, all you need to do is select the Advance Payment Notification History tab from the menu on the left-hand side of the screen.

6. What happens once I have submitted all the information?

SARS eFiling will validate your information. If anything is incorrect or missing, the system will ask you to correct or complete the information before resubmitting the request. Once the fields are completed correctly, SARS will issue you with a unique APN reference number.

7. How long will it take to get an APN reference number after submitting my notification?

If the information provided is complete and submitted correctly, you will receive the APN reference immediately.

8. Do I need to submit my APN reference number to the authorised dealer?

Yes, as the automated requirement in Phase 1 B will become mandatory towards the quarter 4 of 2023.

9. Must I include my APN reference number on my import customs clearance declaration?

Yes, your APN reference number is related to the payment and goods you intend to import. On arrival of these goods, you will need to indicate the APN reference number on the bill of entry.

10. What happens if after submission of an APN I decide not to proceed with the payment?

If you no longer need to make an import payment, you can either cancel your previously submitted APN notice or let it expire automatically after 30 days.