

ACCREDITATION

Accreditation is an advanced programme which forms a partnership between SARS and those clients who have an appropriate record of compliance, financial stability, and who maintain a high quality of internal operational processes and computer systems.

In return, SARS Customs offers certain benefits to these clients.

The previous accreditation scheme was amended in the Rules to the Customs Act on 29 July 2011 and the programme was closed. Previous existing clients are now deemed to be on a level one Accreditation status and will maintain the benefits already awarded them until the implementation of the new Customs Bills, which then terminates all level one (1) clients.

The introduction of a level two Accreditation programme, with effect from 1 August 2011 (also known as Preferred Trader) is in response to the need to further improve trade facilitation, whilst securing international supply chains and encouraging greater compliance.

For this purpose, the Rules on Accreditation now include a test of sufficient knowledge, provision for a Customs Relationship Manager, the appointment of a Customs Accreditation Review Committee and a compliance measurement programme.

The Preferred Trader programme is based on international standards as defined in the Revised Kyoto Convention and aims to enhance Customs to business partnerships. The SARS Preferred Trader Compliance programme has been designed to be equivalent to the European Union (EU) Authorised Economic Operator (AEO) Compliance model.

What are the scheme's benefits?

SARS promises accredited clients specific benefits attached to level two status:

- The appointment of a Customs Relationship Manager tasked with facilitating the relationship between the client and Customs
- Reduction of the amount of security required for compliance with a Customs procedure
- Fewer routine documentary and physical inspections
- Prioritising a request for tariff and valuation determinations
- Prioritising access to non-intrusive inspection techniques when goods are stopped or detained for inspection

What does it cost to become an accredited client?

An accredited client does not have to pay a licensing fee or a fee when tested for sufficient knowledge. However, the client will have to cover the cost of:

- Acquiring a system or electronic communication with SARS Customs via a third party
- Developing or making changes to in-house systems
- Introducing new internal procedures and
- Training staff.

Which client types can apply to be an accredited client?

Only a registered importer and/or exporter, including any importer and/or exporter deemed to be a level one accredited client in terms of Rule 64E.10 (a), may apply to partake in level two of the Accreditation programme.

Further client types will be included at a later stage.

The eligibility criteria

Clients should:

- Show compliance and no convictions with customs and tax laws and procedures (as contained in Section 64E.13 of the Act). An example being the period of three years immediately preceding the application for a serious administrative penalty;
- Demonstrate an appropriate record of computer, accounting and logistical systems and adequate internal operational procedures and processes;
- Prove that the person who will administer the accredited client requirements has sufficient knowledge of customs laws and procedures to implement and maintain an efficient and effective accredited client compliance system and to pass a two hour multiple-choice questionnaire test administered by SARS (the pass mark is set at 60%);
- Produce evidence of sufficient financial resources;
- Sign an agreement with SARS; and
- Allow Customs to verify any statement in an application.

What is the accreditation procedure for importers, exporters and Clearing Agents?

Applications are handed in at Customs branch offices where there is a specific process to follow; thereafter it is sent to [Head Office](#) for the final decision.

The application process involves the following:

Evaluating the information supplied in the application form;

Conducting an inspection (the client will be informed of the place of inspection and will be consulted about a date); and

Informing the applicant of the outcome and signing the agreement if approved.

The following forms need to be completed:

SC-CF-06-A1 - Request For Information And Self-Assessment

Customs - Accreditation agreement of clients

Customs - Accreditation Rule 64e

DA186 Application form

The form Application for Customs and Excise accredited client status: [DA 186](#) is available on the website and at any [Customs office](#).

The completed application form must be forwarded to:
The Accredited Client Manager, Private Bag X923, Pretoria, 0001.
For more information on registration, [click here](#).