CUSTOMS REGISTRATION, LICENSING AND ACCREDITATION FAQs – October 2020

1.	Q: Who is allowed to register and license during the first phase of RLA? A: This first phase (Release 1) of implementation focuses on new applications for 45 client types only, which can be viewed below:

	Category	Client Type		Category	Client Type
1	Reporter	Transit Shed Operator	24	Registration	Exporter for SADC-EPA (local)
2	Reporter	De-grouping Depot Operator	25	Registration	Exporter for - SACU/EFTA (local)
3	Reporter	Container Depot	26	Registration	Exporter - SADC (non-local)
4	Reporter	Air Cargo Carrier (local)	27	Registration	Exporter - SADC EPA (non-local)
5	Reporter	Air Cargo Carrier (non-local)	28	Registration	Exporter for - SACU/EFTA (non-local)
6	Reporter	Rail Cargo Carrier (local)	29	Registration	Approved Exporter - SADC EPA (local)
7	Reporter	Rail Cargo Carrier (non-local)	30	Registration	Approved Exporter - SACU/EFTA (local)
8	Licensing	Remover of goods in Bond by road (Local)	31	Registration	Approved Exporter - SADC EPA (Non-local)
9	Licensing	Remover of goods in Bond by road (non-local)	32	Registration	Approved Exporter - SACU/EFTA (non-local)
10	Reporter	Road Cargo Carrier (local)	33	Registration	Exporter for GSP - AGOA (local)
11	Reporter	Road Cargo Carrier (non-local)	34	Registration	Exporter for GSP - Norway (local)
12	Reporter	Own Goods Carrier: Air Cargo	35	Registration	Exporter for GSP - Russia (local)
13	Reporter	Own Goods Carrier: Rail Cargo	36	Registration	Exporter for GSP - Turkey (local)
14	Reporter	Own Goods Carrier: Road Cargo	37	Registration	Exporter GSP - AGOA (non-local)
15	Reporter	Own Goods Carrier: Sea Cargo	38	Registration	Exporter GSP - Norway (non-local)
16	Reporter	Sea Carrier (local)	39	Registration	Exporter GSP - Russia (non-local)
17	Reporter	Sea Carrier (non-local)	40	Registration	Exporter GSP - Turkey (non-local)
18	Licensing	Clearing Agent	41	Registration	Registered agent: Importers (non-local)
19	Registration	Importer (local)	42	Registration	Registered agent: Exporters (non-local)
20	Registration	Importer (non-local)	43	Registration	Registered agent: Carriers (non-local)
21	Registration	Exporter (local)	44	Registration	Exporter for - SACU/MERCOSUR (local)
22	Registration	Exporter (non-local)	45	Registration	Exporter for - SACU/MERCOSUR (non-Local)
23	Registration	Exporter for SADC (local)			

2.	Q: It appears that the new system only caters for Customs registrations/licensing? A: Yes, that is correct. The system only caters for certain Customs Registration, Licensing and Reporting applications. Excise applications are not included in this implementation.

3.	Q: Will the other client types still be able to register/ license? A: Remaining client types will be required to follow the current process of registration/licensing by visiting a Customs branch office. During lockdown, clients must make an appointment for registration applications. Appointments for the Alberton Branch Office can be emailed to AlbertonBranch@sars.gov.za, for Durban to DBN_LicensingandRegistration@sars.gov.za and Cape Town to ClientInterface1WC@sars.gov.za. For the rest, please see the following list: https://www.sars.gov.za/AllDocs/Documents/customsandexcise/Consolidated%20Customs%20branch%20managers%2028%20Sept%202020.pdf
4.	Q: What is the process to be followed by client types that do not form part of Release 1? A: The client will need to hand in the required supporting documents depending on the client type applied for and DA 185 application with Annexures. • Supporting documents requested must be consistent and requested accordingly, deviations from these delay licensing and registration processes. Further information regarding Registration and Licensing is available at:- https://www.sars.gov.za/ClientSegments/Customs-Excise/Registration-and-Licensing/Pages/default.aspx • For the current Cargo Reporter application process that remains manual, the DA185/DA 8 will be mandatory, as it is today for the ones not listed in Question 1 above • However, for applications made on the RLA system, the DA185/DA 8 are not mandatory. The clients can use the DA185/DA 8 as a guide for submission of information.
5.	Q: What is the process to be followed for **Cargo Reporters** that want to register under the current lockdown procedure? A: Customs clients who wish to register as a cargo reporter need to note the below processes: a. Applications for Reporters listed in Question 1 above may submit applications on the RLA eFiling platform b. Any other applications can be sent via email to NLegodi@sars.gov.za.
6.	Q: Where is the application form DA 185 available? A: The DA185 can be accessed on https://www.sars.gov.za/AllDocs/LegalDoclib/Drafts/LAPD-LPrep-Draft-2019-61a%20-%20DA%20185%20Form%20%E2%80%93%2011%20September%202019.pdf
7.	Q: The initial plan was to roll out the RLA Release port by port? A: Yes this was the initial plan, now the system will be available to trade from both an eFiling online channel as well as a Branch Front (BFE) walk in channel at all Customs branches where applications can be submitted.
8.	Q: What does SARS want to achieve through the new RLA process? A: The objectives of the new RLA system include the following: • Offer an electronic submission channel for Customs Registration and Licensing • Facilitate and enable legitimate trade • Streamline and shorten turnaround times • Create multiple channels for clients to add to and manage their subscriptions • Introduce case-based management and workflows to execute processes • Screening of applications in terms of identified risk criteria • Auto finalisation of cases • Automated notifications • Available dashboard statuses for client and contact centre feedback
9.	Q: What is the new RLA System be capable of? A: The following capabilities are present: • Web-based electronic channel via eFiling or Branch Front End (BFE); • Electronically captured applications and supporting documents uploaded to the application • No paper documents required in respect of the 45 client types identified within Release 1; • System validations to improve accuracy of data submitted;

	• Intuitive based application form generated based on the client type selected and information captured in the application; • Pre-population capability on subsequent applications or selection from the library enabling re-use of previously verified information; • Automated notifications for selected correspondence in the first releases and thereafter incrementally released; • Dashboard available to clients to view their registration profile and initiate new actions against their profile; • Configuration matrix allows for continual configuration against client type characteristics; • Partially automated tax compliance check across all tax products for outstanding returns and overdue debt; • Parallel verification process of bank details without impacting RLA application Turnaround Time (TAT); • Management Reporting Dashboard capability to view and manage application process, including TAT management; • Automated processing of applications based on available verified system information; and • Relationship Management - allowing clients with issued Customs codes to disclose relationships for transactional processing.
10	Q: Will the Branch Front-End (BFE) walk-in channel be available at all Customs branches? A: Although it will be available in branches, traders have been urged to only use eFiling if they meet the requirements as mentioned above. However, where there is no eFiling capability for a client type, clients can make an appointment to visit a Customs branch. See the following list: https://www.sars.gov.za/AllDocs/Documents/customsandexcise/Consolidated%20Customs%20branch%20managers%2028%20Sept%202020.pdf
11	Q: What is the process to be followed at BFE? A: The service agent at the branch will capture applications on the RLA system and upload the required supporting documents (including signature pad or confirmation of submission letter and scan to case). During lockdown, clients are being asked to make an appointment to be assisted at a branch. See the following email list: https://www.sars.gov.za/AllDocs/Documents/customsandexcise/Consolidated%20Customs%20branch%20managers%2028%20Sept%202020.pdf
12	Q: Under which circumstances would a new Bond be required? A: A new Bond from a financial institution is required in the following cases:- • Change in the name of a company; • Change in legal identity of a company; • Mergers of companies; • Takeovers of companies. Since there are regular policy amendments, it is advisable to consult the SARS website (www.sars.gov.za) for latest updates.
13	Q: Would I be able to check up on the status of my application? A: If the application was submitted via eFiling, a client will be able to check the status of the application on their eFiling application. If they submitted it via a branch, they will need to go to the branch where they submitted to check the status.
14	Q: What should a representative provide to a Customs service agent? A: To enable the officer to authenticate the applicant / representative in person, the following documents must be provided: • Original identity document, driver's licence or passport or a temporary identity document/ passport of the applicant/representative; or • Original resolution/authorisation specifying who is authorised to act on behalf of the applicant (Company, Trust, Close Corporation, etc.) if applicable (this is per incident as the system does not store the Letter of Authority for future submissions);

	• The representative must have the letter of authority signed by the Directors giving such authority and this is different to the resolution; • Furthermore, the representative must bring in a certified copy of their ID together with the letters from Directors.
15	Q: What is Legal Entity Registration (LER)? A: For a first-time SARS client, a face-to-face validation needs to take place at a SARS office. All required supporting documents must be presented and validated.
16	Q: Where will LER take place? A: Legal entity registrations (LER) will take place at your nearest SARS Office.
17	Q: May I send a representative to submit my application at a Customs branch (BFE)? A: Clients wishing to submit applications at BFE using a representative (driver/runner) must ensure that he/she has a mandate duly authorising such actions and such representative will be authenticated and may need to perform legal entity registration. For a driver or runner, a once-off mandate will be selected at the BFE. A letter of authority is required when the applicant sends a representative for the authentication process (representative to also bring in a certified copy of their identification document)
18	Q: What will the turnaround time be for applications to be approved? A: As this is a new system, processing time has not been established. TAT and compliance to the SARS Service Charter will be assessed some time after implementation.
19	Q: What is the impact on trade regarding the new RLA system? A: For the first time, trade will have dual application channels – the process allows for clients to make submissions either via the RLA system (eFiling or BFE) for pre-defined client types or via the current manual process for other client types
20	Q: It is believed that the manual process is much quicker. Is this true? A: No. The impact on trade of the new system will be:- • Longer queuing time for BFE applications; • Scheduled application submission times as deemed necessary by Branch Management; • Legal Entity Registration (LER) / authentication at BFE; • Customs agent to capture applications on behalf of Trader on RLA instead of Trader merely handing in the application form as before; • Renewal of licences as per Schedule 8 to continue as is (submit DA185)
21	Q: What documents are needed for a Customs client applying as a non-local exporter? A: The mandatory supporting documents relevant to the Customs client applying as a non-local Exporter are as follows:- Original or certified copies of the following documents: • Agency contract between applicant and agent (with an established place of business in the RSA) • VAT letters from SARS to confirm revenue registration details (if applicable) • Proof of company registration from the relevant competent authority in the foreign country • Identity document or passport • Court order in the case of an emancipated minor • Any other information as the Commissioner for SARS may require
22	Q: May foreign banks provide surety? A: Foreign-registered banks are not allowed to stand surety.
23	Q: Is there a pre-condition for online registration and licensing? A: No, there are no pre-conditions.
24	Q: What "Role" do I need on eFiling in order to submit RLA applications? A: A registered eFiler can act in different "roles" on eFiling (e.g. tax administrator). These "roles¨ are referred to as Portfolio Types. For example: - Individual: a person acting as himself/herself to administer his/her own individual taxes

	- Tax Practitioner: a person registered with SARS and a Recognised Controlling Body (RCB) and has a signed power of attorney to act on behalf of another taxpayer - Organisation: a representative of a tax-paying entity acting either as the representative taxpayer (e.g. Public Officer, Executor of an estate, etc.) or an appointed representative with a signed Power of Attorney in place. eFilers with a Tax Practitioner and Organisation portfolio type can: - Activate multiple taxpayers against that portfolio type - Group taxpayers under the same portfolio type - Specify a descriptive name for each group (for ease of reference).
25	Q: Who assigns Portfolios on eFiling? A: Note: This function is used to add new users to a portfolio, grant access to tax types, set the required levels of authorisation for each user and delete users. To successfully add users to portfolios, actions are required from both the following parties: - The Requestor: this refers to an existing user that has the "Manage User" role assigned to him/her and wants to invite another person to be a user and have access to the organisation or tax practitioner portfolio. - The User: this is the person (e.g. a tax practitioner's employee) who has been invited to have access to one or more taxpayers that are managed by the requestor.
26	Q: Will the Customs Ops Support Centre (OSC) be available to address pertinent RLA questions, which cannot be addressed by the local Customs RLA Champions? A: If clients have technical queries while doing their registration on eFiling they can call the SARS Contact Centre on 0800 00 7277. Once they have submitted their registration, if they still have queries after the five days Service Level Agreement, they can mail RLARegistrations@sars.gov.za with their case number.
27	Q: How will SARS communicate the approval of applications for RLA? A: Clients will receive notifications and SARS correspondence. The following message will be sent via email or sms: "Dear Client, An important notification has been issued. Respond or act as stated on the notification. The notice can be accessed via the RLA Inbox on your eFiling profile or SARS Branch. Should you require any additional assistance phone our SARS Contact Centre on 0800007277. Reference <Interfront reference number>" SMS: "Dear Client, an important notice has been issued which can be accessed via the RLA Inbox or by visiting a SARS Branch. Ref. <Interfront reference number>" If they applied via eFiling, the notification can be accessed by logging into their RLA profile on the eFiling platform. If they applied at a branch, they should access it via eFiling if they have an existing eFiling profile or else go to the branch for a copy of the notification.
28	Q: May I apply via eFiling if I have not registered for any tax products? A: No. Only if the client is a legal entity can they apply by way of eFiling i.e. they need to be registered for a SARS Tax product e.g. Income Tax, and be authenticated prior to submission.
29	Q: How do I access and register for eFiling? A: In order to access and register on the eFiling platform, the client will need to visit the SARS website www.sars.gov.za – "How to register for eFiling" The client is then able to register for eFiling and complete the required fields in accordance with the eFiling user guide: https://www.sars.gov.za/AllDocs/OpsDocs/Guides/GEN-ELEC-18-G01%20-%20How%20to%20Register%20for%20eFiling%20and%20Manage%20Your%20User%20Profile%20-%20External%20Guide.pdf
30	Q: What does a client do when he wants to make use of eFiling to submit registration applications? A: Already an eFiler – log on using existing ID and Password Not yet an eFiler – register on eFiling as a new user. See also Q23.
31	Q: Will I automatically be enrolled on RLA when applying?

	A: It takes at least 24 hours to be enrolled on RLA. If it takes longer than 24 hours, they should call the SARS Contact Centre on 0800 00 7277
32	Q: Must foreigners/non-locals have an SA bank account/3rd party SA bank account to declare? A: Non-Locals (foreigners) must have an SA bank account/ 3rd party SA bank account to declare (this was not mandatory previously)
33	Q: What do clients do that already have a customs code and are not on the RLA client type list and want to make amendments? A: Submit the DA 185, annexures and required supporting documents as before.
34	Q: How big may supporting documents be that are submitted via eFiling? A: Supporting documents submitted via eFiling cannot exceed 5 MB per document and 100MB for all documents.
35	Q: In what format should documents be uploaded? A: The uploading of supporting documents must be in PDF format.
36	Q: When will the eFiling profile be activated? A: The eFiling profile will only be activated once the client has been authenticated.
37	Q: Will an application with supporting documents be processed immediately? A: An application with supporting documents will automatically be submitted to the SARS back office for processing, no matter which submission channel is used.
38	Q: May a client apply for multiple client types at once? A: No, a client will have to be registered as one client type first before applying for the next e.g. apply for importer and once approved, they can apply for exporter and other client types concurrently.
39	Q: When do you have to submit supporting documents? A: Supporting documents will have to be submitted upon new applications and when existing information has changed.
40	Q: What is the criteria in relation to a client's bank details? A: Bank Account details: • The user must provide SARS with their banking details. This information enables both SARS and the client to effect payments due. • It is important to note that only a valid South African bank account is acceptable for both local and non-local applicants. • The user must click the "Add Bank Account" button in order to capture the banking details.
41	Q: There are three (3) categories reflected on the RLA dashboard. What are these? A: Each category displays the following: • <u>Application Grid</u> – displays all applications captured by the user with statuses, such as draft, in progress, etc. • <u>Product Details Grid</u> – displays the client's Product information e.g. Customs. • <u>Registered Client Types Grid</u> – displays all the registered and /or licensed client types. These will also include previously active client types, which are now cancelled.

42	Q: What is the impact if the correct roles are not allocated for RLA via eFiling?
	A: If the correct role allocation is not executed by your internal eFiling administrator, it would impact the user's ability to achieve the desired outcome e.g. If a user wants to submit an application on RLA for the first time and the user is allocated the "RLA Manage Client Type" and not the "RLA Manage Customs Product", then the user will not be able to submit the first application on RLA, impacting on the client's ability to trade across borders (no Customs code will be granted).
	Therefore the following must be noted:
	• The user (your internal eFiling administrator) will be allowed to select only ONE of the following user roles:
	    • RLA View Customs Product
	    • RLA View Client Type
	    • RLA Manage Customs Product (This role allows full submission rights)
	    • RLA Manage Client Type

	• Note the description of each of the roles, as not all roles allow submission of applications on RLA:
	    • RLA View role – only view access and no submission capabilities;
	    • RLA Manage role – allows submission capabilities.

43	Q: What is the objective of Relationship Management on the RLA system? A: To provide the trader with a secure online solution to manage their trading relationships, allowing SARS to efficiently and effectively facilitate relationship management amongst traders without direct involvement in the management thereof. This includes the ability for traders to create Client Type to Client Type relationships via a secure platform. It is mandatory for non-local clients to have a relationship with a local Registered Agent in order for their transactions to be processed.
44	Q: Will all registrants and licensees need to re-register and if so what are the timeframes? A: The intent for existing clients to re-register/update their current registration information for their respective client types under the provisions of the Customs and Excise Act of 1964 remains an Operational prerogative, i.e. based on the operating environment, Customs Operations may within the provisions of the Act request existing clients to update their current registration information. However, there is currently no timeframe as to when this may transpire. When the new Customs Control Act (CCA) is operationalised, the intent still remains for all existing clients to register under the provisions of the CCA.
45	Q: As we also offer customs consulting as a service, will we be logging onto our own eFilling to register our new clients with SARS or we will they have to register for eFilling for us to log into their profile so we can assist them with registration? A: Yes, clients should use their own efiling profile and it must be an Organisation profile type. If it is a Tax Practitioner's profile, the portfolio must be opened first. Refer to Q24.
46	Q: Must clients be registered for EDI (electronic communication) with SARS Customs? A: RLA is not dependent on EDI registration for application submission, but the client is required to register for eFiling in order to submit applications.
47	Q: In order to amend any customs information of a client, can only the relevant new documents be uploaded on the system or must a new DA185 application with all the usual documents be uploaded (even if those specific details are not changing)? A: Any amendment, once the client type is registered on RLA, will be done electronically and no DA 185 will be required for this submission.
48	Q: Kindly advise whether we should be registering for anything on RLA as normal suppliers to overseas customers. We do have a customs number and use eFiling for our VAT and PAYE returns. We make use of transport agents to do the transport so are not directly involved in the shipping of the actual goods. A: If you are currently registered and active for a specific client type under the Customs and Excise Act of 1964, there is no need for you to re-register for the same client type under the new system. However, SARS does reserve the right to call upon you to update your information as deemed necessary within the provisions of the Act.
49	Q: With the implementation of the new RLA system, what action must existing clients take? A: The intent of the rollout is for clients to submit registrations for client types they are not currently registered with SARS Customs. If a client is currently registered with Customs for a specific client type, there is no need to re-register this client type on RLA.
50	Q: Please advise whether the RLA rollout is for new registrations at customs, not for existing customs number holders? A: This rollout allows for traders who wish to register for a Customs client type (in line with the list of 45 client types) that they are currently not registered with a Customs code. This therefore applies to existing traders with Customs Codes and new Traders who do not have a Customs code. eg. If an existing trader (who has a Customs code/Customs number) is licensed as a Storage warehouse client type but does not have a registration as an Importer client type, then this client (who has a Customs code already) must then apply for the registration of the importer client type as a new application.

51	Q: What do I do when I receive the following message on RLA: "We are busy enrolling you into RLA"?
	A: In the event that this message is displayed, please consider the following:
	    a. If you have registered on eFiling on the day that this message is displayed, kindly be advised that the enrolment is not real-time. You should then attempt accessing RLA via eFiling after 24 hours.
	    b. If you have registered on eFiling at least one day prior to this message being received, please call the SARS Contact Centre on 0800 00 7277.

53	Q: What do I do when I receive the following message on RLA: "We were unable to obtain all the necessary Customs registration information at this time. Please try again later, or visit a SARS branch." A: The client must declare/link a tax reference number against this portfolio by selecting "Organisation > Organisation Tax Types" on the left menu bar. The correct RLA roles must also be selected.
54	Q: What do I do when I receive the following message on RLA: "To be able to view your Customs code, please perform merging of your tax and customs products to enable the selection of your customs code. If assistance is required in this regard, please call the call centre." A: The client must perform a Legal Entity merge, which can be done via eFiling and at a branch. Refer to the eFiling user guide for more information on how to do this.

55	Q: I have submitted an application and I did not receive feedback, what do I do next to follow up on the progress?
	A: If you have successfully submitted a case and you are in possession of your case number:
	    a. Please contact SARS contact centre 0800 00 7277
	    b. Log in to your profile on RLA to check progress of your application

56	Q: My application was successfully finalised and Customs Code issued, however when conducting business we received an error message that the Customs code is invalid. A: Please escalate the issue to the SARS Contact Centre
58	Q: I have an existing customs code. How do I register on RLA via eFiling using my existing Customs code? A: When RLA is accessed via eFiling, clients with existing customs codes will be presented with these codes for selection to register on RLA, using their code. New clients will only have the option to select "New Registration". If existing clients do not see their customs code for selection, a merge must be performed first to allow selection of existing customs codes. Failure to do so will result in a new customs code with no linkage to the old customs code and transactions cannot take place against these codes.

For more FAQs, which were posted on the webpage after the RLA roadshows in 2019, click here: RLA FAQs 2019

DISCLAIMER

The information contained in this document 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.