

**Leveraged Legal  
Products:  
Rules of Origin**

**Office**  
Pretoria

**Enquiries**  
**Thea Roux**  
**Jennifer Mokwele**

**Telephone**  
(012) 647-6617

**Room**  
475

**Reference**  
13/3/2/8/A

**Date**  
20 July 2023



*South African Revenue Service*

Pretoria Head Office  
299 Bronkhorst Street  
Nieuw Muckleneuk, 0181  
Private bag X923, Pretoria, 0001  
SARS online: [www.sars.gov.za](http://www.sars.gov.za)  
Telephone (012) 422 4000

**External Stakeholders**

**SYSTEM ENHANCEMENTS FOR THE ADMINISTRATION AND INTERPRETATION OF THE SOUTHERN AFRICAN CUSTOMS UNION (SACU) AND MOZAMBIQUE(SACUM) AND THE UNITED KINGDOM(UK) (SACUM-UK) ECONOMIC PARTNERSHIP AGREEMENT (EPA)**

Until the 31 December 2020, goods exported from the Southern African Customs Union (SACU) member states and from Mozambique to the United Kingdom (UK) were covered by the Southern African Development Community-European Union Economic Partnership Agreement (the SADC-EU EPA).

As from the 01 January 2021 such goods were traded under the SACUM-UK EPA. The SACUM-UK EPA was negotiated and concluded while the UK was a member of the European Union (EU).

The UK's post-Brexit policy is that from the beginning of 2021, trade between herself and her other trading partners will be governed by new bilateral Free Trade Agreements (FTAs), also referred to as Economic Partnership Agreements (EPAs).

In the SACUM-UK EPA, commitments on tariffs for both the UK and SACUM have been transitioned from the SADC-EU EPA without changes. This means that tariff preferences applied by the UK to goods from SACUM will remain the same as those applied by the EU under the SADC-EU EPA, and likewise those countries will continue to apply the same preferences to goods from the UK that they are currently applying to like goods from the EU.

The requirements of the SACUM-UK EPA were published in the Government Notice R1874 dated 31 December 2022.

Consequently, the customs systems have been impacted and required enhancements to distinguish SADC-EU EPA and SACUM-UK EPA.

The system went live with the enhancements on the 14 July 2023 and traders can now register and lodge customs declarations under the SACUM-UK EPA as well as the SADC-EU EPA. The use of the country code for the UK has also been removed as part of the EU trading block.

Through these system enhancements, a distinction was made between the SADC-EU EPA and SACUM-UK EPA and traders will get a rejection if they mix the two countries for declaration purposes because SARS has developed a two-pot system for validations of EUR1 movement certificates of origin for goods destined to the UK and EU.

Approved Exporters who previously used the SADC-EU EPA to export to the UK, are required to apply and register with SARS to be Approved Exporters under the SACUM-UK EPA.

The EUR1 movement certificates of origin acquired under the SADC-EU EPA will not be legible to be used under the SACUM-UK EPA. Traders are requested to apply for EUR1 certificates to be used under the SACUM-UK EPA, however EUR1 movement certificates acquired under the SADC-EU EPA can be returned to the customs branches to be reallocated under the SACUM-UK EPA.

Please contact Ms Jennifer Mokwele and Ms Thea Roux at [rulesoforigin@sars.gov.za](mailto:rulesoforigin@sars.gov.za) for further clarity.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Alfred Ramoroka', with a stylized, cursive script.

**ALFRED RAMOROKA**

**MANAGER: RULES OF ORIGIN**