



# FACT SHEET

ABOUT THE  
**SACU REGIONAL  
AEO PROGRAMME**



# TABLE OF CONTENT

BACKGROUND	03
SACU AEO PROGRAMME	06
IMPLEMENTATION OF THE SACU REGIONAL AEO PROGRAMME	07
BOTSWANA	10
ESWATINI	13
LESOTHO	14
NAMIBIA	16
SOUTH AFRICA	18



# BACKGROUND

The ever-increasing volumes of global trade and the changing dynamics of the international supply chain have created new demands on the role of Customs Administrations and Partner Government Agencies in trade facilitation. In this environment, the trading community endeavours to move goods faster, at reduced cost to maintain their competitiveness. Customs Administrations and Partner Government Agencies, on the other hand, seek to process increasing volumes of cargo with lesser reliance on physical intervention and with greater efficiency and speed, without compromising the safety and security, revenue collection, and enforcement responsibilities. To achieve these objectives, it is critical for Customs Administrations, Partner Government Agencies (OGAs) and Businesses to collaborate and establish mutually beneficial partnerships.



It is against the above background that SACU has adopted and prioritised implementation of the Authorised Economic Operator (AEO) Programme to strengthen compliance, safety, and security within the supply chain, and to also address inefficiencies related to cross border movements amongst Customs and Partner Government Agencies.

The AEO Programme is a Voluntary Accreditation Programme designed by the World Customs Organisation (WCO) as a global standard used by Customs Administrations, Partner Government Agencies, and Private Sector to strengthen compliance, safety, and security of the supply chain, whilst also building mutual trust and partnerships between government and businesses. It is based on the WCO SAFE Framework of Standard that “enables integrated and harmonised supply chain management for all modes of transport”, and the WTO Trade Facilitation Agreement, Article 7.7 which encourages Member to provide additional trade facilitation measures related to import, export, or transit formalities and procedures to operators who meet specific criteria called Authorized Operator. Globally, there are more than eighty (80) AEO Programmes that are operational, and more are developed annually.

The AEO status can be awarded to manufacturers, importers, exporters, brokers,

carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors, freight forwarders, etc. Countries can enter into Mutual Recognition Arrangements (MRA) to confer AEO status to qualifying businesses that are trading in their territories to ease entry into each other’s markets.

The application process is led by Customs Administrations and a qualifying criterion is used to assess the risk profile of each business as well as to determine the areas of improvement for compliance. The general pre-requisites include, but not limited to:

- Demonstrated Compliance with Customs Requirements and other related laws, as per the WTO Trade Facilitation Agreement.
- Satisfactory System for Management of Commercial Records & Financial Viability.
- Consultation, Co-operation and Communication with Customs, Staff Education, Training and Awareness.
- Information Exchange, Access (with Customs) and Confidentiality (from Customs).
- Cargo, conveyance, premises, personnel, & trading partners’ security.
- Crisis Management and Incident Recovery.
- Continuous Measurement, Analysis and Improvement.

The AEO Programmes intends to promote compliance with the government laws amongst business, and to promote government efficiencies in the control of cross border trade transaction. The ripple effect of full implementation of the AEO Programme could result in the reduction of Non-Tariff Barriers to Trade. The generic benefits which are offered globally include, amongst others:

Fewer physical and document-based controls.

Priority treatment of consignments if selected for control.

Choice of the place of control.

Reduced data set for summary declarations.

Prior notification.

Improved relations with Customs.

Recognized as a secure and safe business partner.

Mutual recognition.



## In addition to the above benefits, businesses that have an AEO status also benefit from:

Direct communication with Customs and in certain instances Partner Government Agencies

Predictability

Implementation of equivalent and mutually accepted border crossing benefits & requirements

Ease Access to Continental, Regional & International Market through MRA access

Improved Cross-Border Efficiencies

# SACU AEO PROGRAMME

In SACU, the Authorised Economic Operator (AEO) Programme is a flagship Programme that is envisaged to support industrialisation and the trade agenda (with AfCFTA as a priority) to enable the region to achieve the following expected results:



Improved administrative efficiencies including through digitisation, as well as automation of data exchange.



Reduction of time and cost associated with cross-border trade.



Improved compliance and security of the supply chain.



Enhanced competitiveness of the SACU Member States.

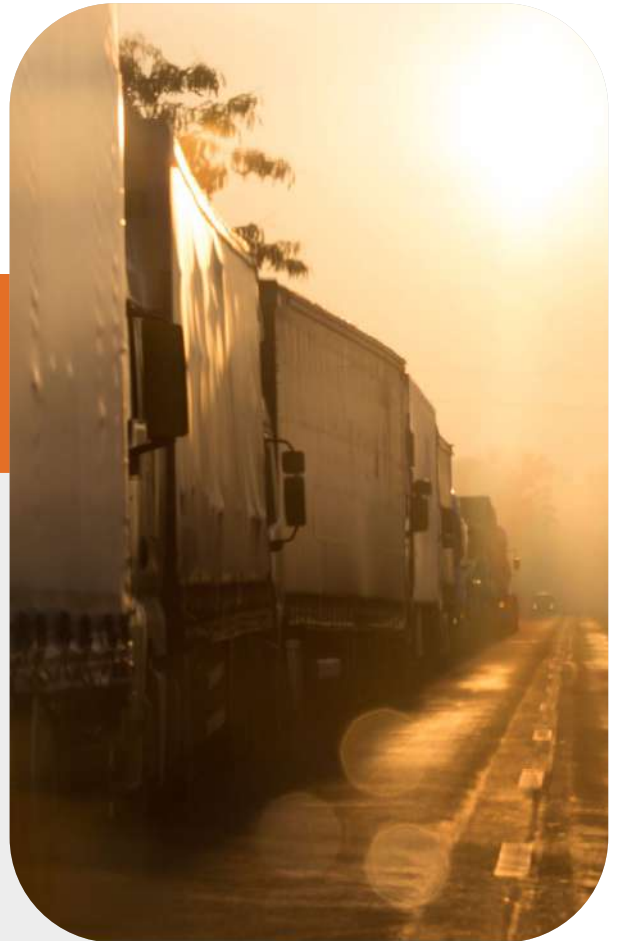
*In June 2022, the SACU Council of Ministers have approved the SACU Regional AEO Programme that consists of Compliance, Safety and Security. The higher purpose is to enhance the competitiveness and preparation for businesses in SACU to compete, and take up business opportunities arising from the African Continental Free Trade Area and other global markets.*

# IMPLEMENTATION

## OF THE SACU REGIONAL AEO PROGRAMME

### Authorised Economic Operator Compliance Programme

The SACU Member States are implementing the AEO Programme in phases. The initial phase was focused on developing the regional tools and frameworks required for the AEO Compliance Programme, which was previously called the Preferred Trader Programme, renamed “AEO Compliance Programme”.








To date, all SACU Member States have established and are implementing their respective AEO Compliance Programs using the minimum standards and criteria developed at the regional level. These are:

- ✓ Appropriate record of compliance with customs requirements
- ✓ Proven record of financial solvency.
- ✓ Sufficient knowledge of customs matters.
- ✓ Adequate computer accounting and logistics systems.

As of 02 May 2023, there are a total of **one hundred and seventy-six** Accredited Economic Operators under the AEO Compliance Programme.

# 176

## The uptake in Member States is spread as follows:

	<b>Botswana</b>	<b>3</b>
	<b>Eswatini</b>	<b>2</b>
	<b>Lesotho</b>	<b>10</b>
	<b>Namibia</b>	<b>1</b>
	<b>South Africa</b>	<b>160</b>

The AEO Compliance Programme is currently implemented at country level, as the SACU Member States are yet to sign a Mutual Recognition Arrangement on the 31st May 2023, to facilitate and enable intra-SACU recognition of Authorised Economic Operators within the Common Customs Area.

## SACU REGIONAL AEO PROGRAMME

SACU has developed a full Regional AEO Programme that has been expanded to include Compliance, Safety and Security components. This is part of efforts undertaken to build on the successes achieved under the AEO Compliance Programme, the former “Preferred Trader Programme”.

SACU deliberately opted for a Regional AEO Programme Model that accommodates, and is inclusive of Small, Micro, and Medium Enterprises (SMMEs) to address specific challenges and impediments that might prevent SMMEs from joining the Programme. Women and Youth also form part of the SMMEs. Figure 1 below provides a schematic view of the three tiers under Regional AEO Programme:

**Tier 1** is an entry-level at a regional level, designed to facilitate and attract Small, Micro, and Medium Enterprises (SMMEs) to embark on the journey towards AEO status.

The same requirements are applied, but the process is simpler and faster, and based on self-assessment. Customs also hand-holds and guides the SMMEs throughout the process.

**Tier 2** is the pillar that is designed to transition the existing Authorised Economic Operators under the AEO Compliance Programme (the 176 AEOs) that are stated in paragraph 3.1.3 above. They will be transitioned into a full AEO status with Compliance, Safety and Security, and also be granted Mutual Recognition extra-SACU.

**Tier 3** includes the full AEO status which offers compliance, safety, and security. All three (3) tiers of the SACU Regional AEO Programme qualify for mutual recognition by all SACU Member States. Tier 3 also qualifies for mutual recognition with other countries outside the SACU region.



## Below are some of the benefits for joining the AEO Programme for businesses in that are based in the Common Customs Area:



**Speed** - AEO Companies get their goods cleared faster, reducing cost and time it takes to get to the market or production line.



**Prioritised treatment** - prioritised treatment from Customs and Other Government Agencies at the border.



**Predictability** - certainty and consistency in the release time for goods enables supply chain optimisation.



**Mutual Recognition Arrangement** - the AEO status will be recognised in all SACU Member States as well as other jurisdictions that signs MRAs with SACU.

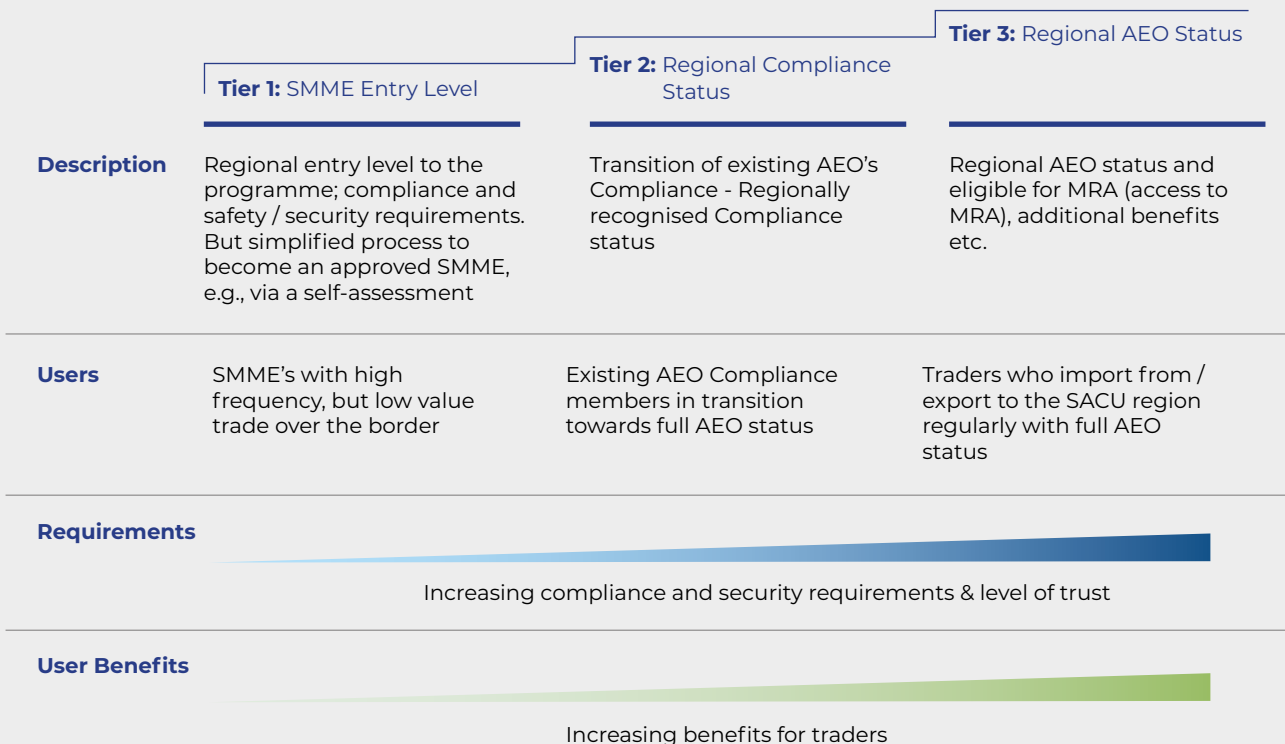


**Lower cost of cross border trade** - better compliance assists companies to avoid penalties and additional duties.

### SACU Member States’ AEO Compliance Programs, formerly “Preferred Trader Programmes”

As highlighted, all Member States have established their National AEO Compliance Programmes. Below is a high-level summary of the structure of the respective AEO Compliance Programmes, as well as important information for businesses based in the respective SACU Member States.

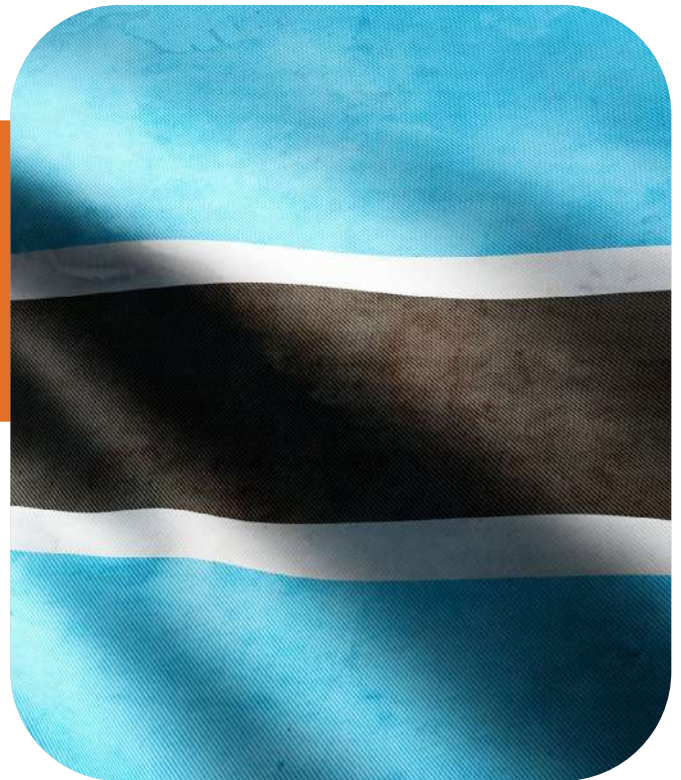
**Figure 1: SACU Regional AEO Programme Three Tiers** **Source:** Approved SACU Regional AEO Programme



# BOTSWANA

## Main Benefits of the Botswana AEO Accreditation Programme “Preferred Trader Programme” Country level Benefits:

- ✓ Client Relationship Manager.
- ✓ Expedited processing of Refunds and disbursements.
- ✓ Dedicated 24hrs online portal for AEO entities.
- ✓ Dedicated contact points within all business functions in the organisation.
- ✓ Expedited processing of applications for registration and assessments for all tax types.
- ✓ Reduced Cargo Inspections.
- ✓ Flexible Inspection.
- ✓ AEO will be prioritised for services offered within the Revenue Service.
- ✓ Expedited declaration processing, release, amendments, modifications and cancellation.
- ✓ Waiver of Customs Inspection Charges on Extra Attendance by Customs Officers.
- ✓ Preferential treatment in the event of trade disruption or system down times.



## Regional Level Benefits

### Mutual Recognition of Clients within SACU which facilitates the recognition of the status given.

Mutual Recognition means that each party recognises the AEO programme as equivalent and compatible with its own, so each party grants to AEOs of the other party the following benefits:

- Expedited clearance/release.
- Minimum Cargo Inspections - reduced number of inspections.
- Flexible inspections – to choose areas for control/inspection that can be either at the border or the at the client's premises.
- AEO Safety and Security Benefits will be discussed with the trading country upon signing the MRA.

## Who is eligible for the AEO Status

Currently the Programme is open for IMPORTERS and EXPORTERS with the intension of expanding to other supply chain players, in the near future.

## How Do You Apply

To apply, contact Botswana Unified Revenue Service (BURS) on [AEOProgramme@burs.org.bw](mailto:AEOProgramme@burs.org.bw) to express interest.

A Self-Assessment Questionnaire will be sent to the client to kickstart the application process.





Upon completion and submission of the Self-Assessment Questionnaire, Customs conducts Verification (Risk Profiling & Auditing).

The next step is Authorisation and Certification of successful applicants.

Thereafter, the maintenance of the Authorised Economic Operator status commences through Monitoring and Evaluation.

## Eligibility / Qualification Criteria

In order for the client to qualify to participate in the Programme, the following requirements should be met:

-  The trader must be a legal entity registered with BURS and domicile in Botswana.
-  The legal entity must be represented by a natural person who is a citizen, or a permanent resident and has permanent place of abode in Botswana.
-  Company records to be kept in Botswana.
-  Within a group of companies (Sister companies/franchises etc.) each legal entity must apply for the PTP/AEO status and be approved by BURS.

### Legal persons must meet the following compliance criteria to be registered under the AEO Compliance Programme "Preferred Trader Programme":

- Appropriate Record of Compliance.
- Adequate Computer Accounting and Logistics System.
- Financial Solvency.
- Sufficient Knowledge In Customs Matters.



*Legal persons must meet both the compliance and Safety and Security criteria to be registered as an Authorised Economic Operator under Safety and Security to enjoy full benefits, including Mutual Recognition outside the SACU region.*



### Compliance Criteria

- Appropriate Record of Compliance
- Adequate Computer Accounting and Logistics System
- Financial Solvency
- Sufficient Knowledge In Customs Matters



### Safety and Security Criteria

- Satisfactory System for Management of Commercial Records
- Financial Viability
- Consultation, Co-operation and Communication with Customs
- Staff Education, Training and Awareness
- Information Exchange, Access and Confidentiality
- Cargo Security
- Conveyance Security
- Premises Security
- Personnel Security
- Trading Partner Security
- Crisis Management and Incident Recovery
- Continuous Measurement, Analysis and Improvement

# ESWATINI



## Main Benefits of the Eswatini AEO Accreditation Programme

- ✓ Quick import /export clearance and use of a dedicated/express counter.
- ✓ Flexible inspection arrangements. Reduced nominal bonds.
- ✓ Client relationship manager who enables you to have fast responses and resolution of any tax or customs issues.
- ✓ You will as well also enjoy the AEO “preferred trader” status among SACU member states.

### Who is eligible for the AEO Status

Any trader whose operations are subjected to Customs controls is allowed to apply for accreditation. The trader must apply for Preferred Trader Programme through an application form, which is accompanied by a completed Self-Assessment Questionnaire (SAQ) and Understanding the Business Questionnaire.

### How Do You Apply

To apply contact Eswatini Revenue Service on [infor@ers.org.sz](mailto:infor@ers.org.sz) or access further information on [www.ers.org.sz](http://www.ers.org.sz)

### Eligibility / Qualification Criteria

- Have a compliant record with customs requirements which is proven through sampling of historic transactions to ascertain that there have not been any Customs offences committed in the past three years.
- Must have a computer accounting and logistics systems that enables you to meet Customs reporting and detection of errors.
- Must have knowledge in Customs matters which is tested through a competency assessment.
- Must have a stable financial record showing that you are capable of meeting financial obligations (including payment of taxes / customs duties).

# LESOTHO

## Main Benefits of the Lesotho AEO Accreditation Programme

- ✓ Expedited clearance at the ports of entry and exit in SACU.
- ✓ Reduced level of verification at the border based on risk selectivity.
- ✓ Choice of place for physical verification of goods by clients.
- ✓ Automatic qualification for expedited refund systems for importers and exporters.
- ✓ Contact person at each border post to facilitate all accredited transactions, includes frontline privileges in the border Queue Management System.
- ✓ Mutual recognition of status in all SACU member states.

## Who is eligible for the AEO Status

Any manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouse, distributors and freight forwarders etc, registered by the Revenue Services Lesotho and other Partner Revenue Administration in SACU, within the auspices of the SACU AEO Frameworks; SACU Member States' legislation and section 66 of the Customs and Excise Amendment Act, 2021 and other supporting policy documents.










## How Do You Apply

To apply contact Revenue Service Lesotho on [info@rsl.org.ls](mailto:info@rsl.org.ls); or access further information on [www.rsl.org.ls](http://www.rsl.org.ls)

## Eligibility / Qualification Criteria

In order for the client to qualify to participate in the Programme, the following requirements should be met:

-  Must have a physical address in the Lesotho.
-  Must have a good financial standing/proven financial solvency.
-  Must maintain adequate books, records and control systems to support full compliance auditing by the RSL.
-  Must have had a good compliance record for the previous three years at least, prior to application with customs & tax obligations.
-  Must be bonded if a carrier and/or freight Forwarder.
-  Must be duly licensed by the RSL to operate if a clearing agent.
-  Must maintain adequate Safety and Security standards.



*To ensure a successful application for the AEO status in Lesotho, clients must be compliant with the Customs and Excise Act 1982 as amended and related Laws, VAT Act 2001, and Income Tax Act 1993.*

## To Apply Contact:

### For submission of Applications Forms:

Registration & Licensing Office (AEO Key Contact Office) Finance House, 2nd floor, Office no. 2045

Email: [inquiries@rsl.org.ls](mailto:inquiries@rsl.org.ls)

Call at: +266 5221 5143, +266 5221 5336, +266 5221 5621 Mobile: +266 6211 2349

## Enquiries, Complaints and Appeals:

Physical Address:

Ground Floor, Finance House Building, Government Office Complex

Tel: +26622313796; +26652215111;

Mobile: +26652215000; or +26652215002

Fax: +266 22312091

Email: [info@rsl.org.ls](mailto:info@rsl.org.ls);

Website: [www.rsl.org.ls](http://www.rsl.org.ls)

## Visit us at our RSL Digital Contact Centers:

Maseru, Leribe and Mohale's Hoek Advice; RSL mobile offices: ThabaTseka, Mokhotlong, Qacha's nek

## Border Posts:

Caledonspoort Border Post (Butha-Buthe)

Tel: +266 22460621 or +266 22461790

(Opening Hours-06:00am - 22:00pm)

Maputsoe Bridge Border Post (Leribe)

Tel: +266 22430257; Manager: +266 22431175

(Opening Hours-24 Hours)

Maseru Bridge Border Post (Maseru)

Tel: +266 22312204

(Opening Hours-24 Hours)

Qacha's Nek Border Post (Qacha's Nek)

Tel: +266 22950290 (

Opening Hours-08:00 - 22:00)

Van Rooyen's Gate (Mafeteng)

Tel: +266 22224700 (Opening Hours-08:00 - 22:00)

# NAMIBIA

## Main Benefits of the Namibia AEO Accreditation Programme

Once registered, the following trade facilitations benefits are awarded to an Authorised Economic Operator:

-  Expedited VAT refunds (i.e., refund benefit to client with the 1-month period).
-  Educated bond amount of any security required for compliance with a Customs procedure.
-  Facilitated and flexible inspection scheme which requires fewer routine documentary and physical inspections and non-intrusive inspection techniques when goods are stopped or detained for inspection.
-  Expedited clearance of goods to reduce delays and pre-clearance of goods to reduce border crossing times.
-  Provision of a Client Relationship Manager to manage the relationship between the Authorised Economic Operator and NamRA.



## Regional Level Benefits

**Mutual Recognition of Clients within SACU which facilitates the recognition of the status given.**

Mutual Recognition means that each party recognises the AEO programme as equivalent and compatible with its own, so each party grants to AEOs of the other party the following benefits:

- Expedited clearance/release.
- Minimum Cargo Inspections - reduced number of inspections.
- Flexible inspections – to choose areas for control/inspection that can be either at the border or the at the client's premises.
- AEO Safety and Security Benefits will be discussed with the trading country upon signing the MRA.



## Who is eligible for the AEO Status

Currently the Programme is open for IMPORTERS and EXPORTERS with the intension of expanding to other supply chain players, in the near future.

## How Do You Apply

To apply, contact Namibia Revenue Agency on [AEO@namra.org.na](mailto:AEO@namra.org.na) to express interest on form NA 186, followed by pre-engagement with Customs.

A Self-Assessment Questionnaire will be sent to the client for completion to kickstart the application process.

Upon completion and submission of the Self-Assessment Questionnaire, Customs conducts onsite Verification (Risk Profiling & Auditing).

The next step is AuthoriSation and Certification of successful applicants.

Thereafter, the maintenance of the Authorised Economic Operator status commences through Monitoring and Evaluation.

## Eligibility / Qualification Criteria

Legal persons must meet the following criteria to be registered as Authorised Economic Operators in terms of section 18B of the Customs and Excise Act, 1998 (Act No. 20 of 1998) as amended:

-  A good record of compliance with customs and tax requirements.
-  A satisfactory system of managing commercial and transport records, which allows appropriate customs controls.
-  Financial solvency.
-  An effective automated system capable of complying with Authorised Economic Operator requirements.
-  Skilled employees capable of complying with the Authorised Economic Operator requirements.
-  Any other criteria which the Commissioner may consider necessary.

### For further information on the AEO Programme in Namibia, contact:

Fransina T. Shigwedha, Senior Customs & Excise Officer: AEO NamRA Customs & Excise  
Tel: 061-4330021

Clemence Kaura, Senior Customs Excise Officer: AEO NamRA Customs & Excise  
Tel: 061-2092821

Persley Limbo, Senior Customs Excise Officer: AEO NamRA Customs & Excise  
Tel: 061-2092821

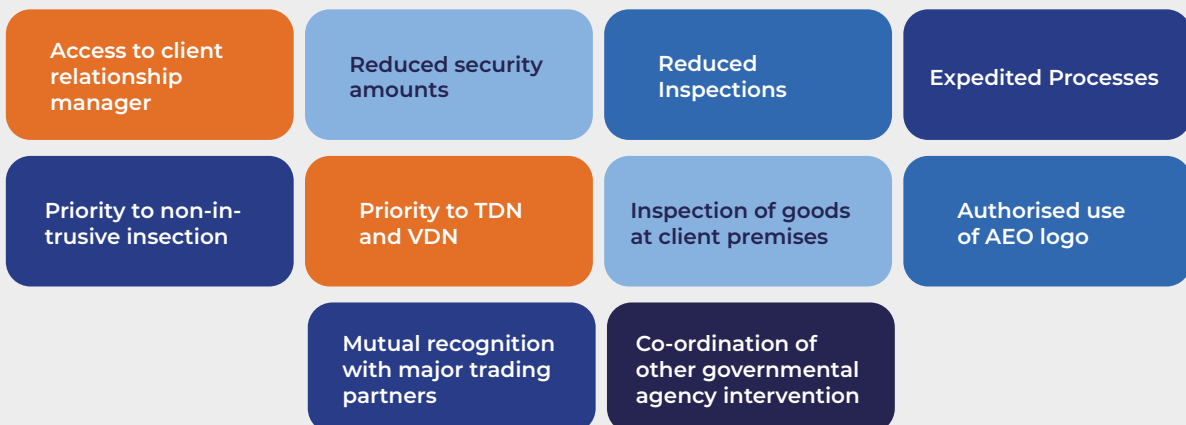
Jacobina Anghuwo, Manager: Customs Compliance Programme NamRA Customs & Excise  
Tel: 061-2092496  
Email: [AEO@namra.org.na](mailto:AEO@namra.org.na)

# SOUTH AFRICA



## Main Benefits of the South African AEO Programme

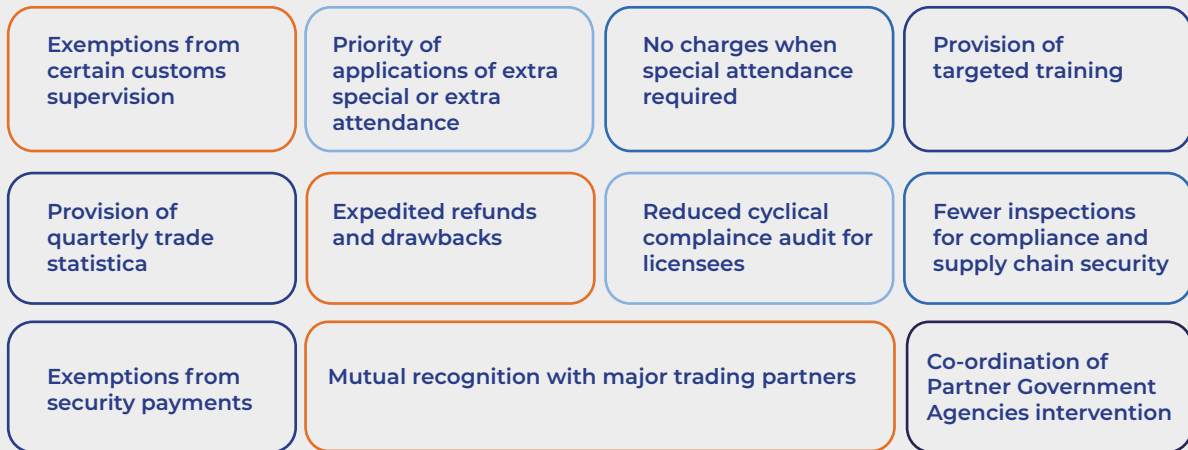
### AEO Compliance benefits available to Authorised Economic Operators



Source: [www.sars.gov.za](http://www.sars.gov.za)

## Main Benefits of the South African AEO Accreditation Programme

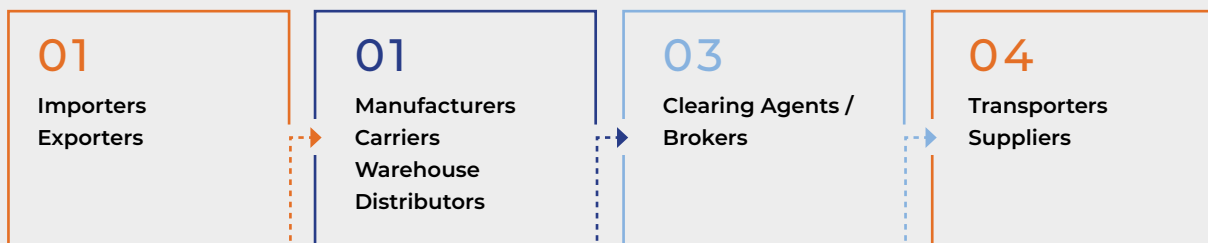
### AEO Safety and Security benefits include all AEO Compliance Benefits, including the following:



Source: [www.sars.gov.za](http://www.sars.gov.za)

## Who is eligible for the AEO Status

Traders eligible to apply for AEO status include importers, exporters, certified customs brokers, bonded area operators, bonded transportation companies, forwarders and shipping companies amongst others. Some of the supply chain considered for the AEO programme is illustrated as follows:



\*This excludes a foreign entity registered or licensed in terms of the Customs and Excise Act No. 91 of 1964

## How Do You Apply

### Step 1

Contact the AEO team on [AuthorisedEconomicOperator@sars.gov.za](mailto:AuthorisedEconomicOperator@sars.gov.za).

### Step 2

Client Relationship Manager conducts client engagement with the prospective client.

### Step 3

Complete and submit application and self-assessment forms.

### Step 4

Documentary review and Client Relationship Manager contacts you.

### Step 5

Validation process conducted.







### Step 6

Accreditation Committee considers application.

### Step 7

If approved, client awarded AEO and access to range of benefits.

## Eligibility / Qualification Criteria

-  Appropriate record of compliance with customs and excise procedures.
-  Computer systems, Operational Procedures and Processes.
-  Sufficient Knowledge.
-  Financial Resources.
-  Compliance with Tax Law.
-  Compliance with WCO supply chain security standards (AEO-S).

### For further information on the application process contact SARS:

[AuthorisedEconomicOperator@sars.gov.za](mailto:AuthorisedEconomicOperator@sars.gov.za) and follow this link to access more information:

<https://www.sars.gov.za/customs-and-excise/registration-licensing-and-accreditation/accreditation/>

# CONTACT

**Botswana:**

AEOProgramme@burs.org.bw  
www.burs.org.bw

**Eswatini:**

info@ers.org.sz  
www.ers.org.sz

**Lesotho:**

inquiries@rsl.org.ls  
info@rsl.org.ls  
www.rsl.org.ls

**Namibia:**

AEO@namra.org.na  
www.namra.org.na

**South Africa:**

AuthorisedEconomicOperator@sars.gov.za  
www.sars.gov.za



Disclaimer: This document is made available for information purposes and to provide a general understanding of the AEO programme. It should not be used as legal source to provide legal advice, or in in any legal proceedings, procedures, or processes. SACU or any of its Member States will not be liable for any errors or omissions in this document, neither will they be liable for any losses, injuries or damages from the use of this information. The SACU Secretariat or any of the SACU Member States reserve all rights to this document and may amend the information at any time as guided by their work programmes, respective policies, regulations, and laws of their respective countries.