



TRADE FORWARD
SOUTHERN AFRICA

KNOWLEDGE GUIDE SERIES

Registering as an Exporter in Eswatini



What this Knowledge Guide covers

- 1 Who must register as an exporter when exporting from Eswatini?
- 2 What are the basic requirements and associated processes involved?
- 3 What paperwork is involved in the registration process?

1 Who must register as an exporter when exporting from Eswatini?



Basic exporter requirements:

Potential exporters from Eswatini are required to undertake a number of steps to be able to export.

1 Register as a company and obtain tax number

A person wishing to export goods must register a company and obtain a trading license from the Ministry of Commerce Industry and Trade.

2 Obtain a tax identification number (TIN)

A tax identification number (TIN) must then be obtained after registering with the Eswatini Revenue Authority (SRA).

3 Register as an exporter

Exporters who wish to export goods under Preferential Trade Agreements or to Europe under the registered exporter system (REX) should register with the customs department of the Eswatini Revenue Authority (SRA).

Any business wishing to export goods from Eswatini must be formally registered and be in possession of a tax identification number (TIN) from the Eswatini Revenue Authority. Additional requirements apply to certain exports and the customs process.

Export permits for controlled goods

For goods subject to trade controls, exporters need to obtain an export permit from the agency responsible for the exportation of those goods. This includes the following product categories:

- ▶ **Animal products:** Exporter must obtain a sanitary and phytosanitary permit from the relevant government agency.
- ▶ **Vegetable products:** An export permit from the Agricultural Marketing Board (NAMB), and a phytosanitary certificate must be obtained from the Department of Agriculture Research and Specialist Services (DARSS).
- ▶ **Handicraft:** Exporters are required to fumigate goods, obtain phytosanitary certificate, register the handicraft and obtain export permit from the Ministry of Natural Resources-Forestry and Plant Protection, declare goods with the SRA.
- ▶ **Wood and wood products:** Exporters are required to obtain a permit from the Forestry Department at the Ministry of Tourism and Environmental Affairs, as well as Department of Agriculture Research and Specialist Services. These certifications must be attached to all export shipments.
- ▶ **Precious metals and stones, including coal:** Exporters require a mineral export permit from the Ministry of Natural Energy and Resources' Mining Department as well as a Mineral Dealers' license.

2 What are the basic requirements and associated processes involved?

Key requirements for exporter registration

- ▶ Exporter registration with the Eswatini Revenue Authority is required when the exporter wishes to export to a destination country under the provisions of a given preferential trade agreement, such as the **UK-SACU+M EPA**.
- ▶ Only registered exporters can obtain a certificate of origin for preferential trade.
- ▶ This process is also required for traders wishing to be registered under the Registered Exporter System (REX) of the EU, or as approved exporters to the UK, which offers simplified export formalities (for example, the ability to make out origin declarations).

The registration process

- ▶ Applicants must be registered taxpayers with a tax identification number.
- ▶ Applicants are required to complete and submit the registration forms **CE185** (application for export facilities) and **CE49A.02** (application for registration as an exporter).
- ▶ Following receipt of the completed application forms, a verification visit is agreed between the SRA and the applicant, for the SRA officials to verify the production or manufacturing processes, and potential compliance with the applicable Rules of Origin.

Customs procedures and codes

- ▶ Customs declarations are made on a customs declaration form (**SAD500**), where information relevant for effective processing of that declaration is provided by the trader.
- ▶ Supporting documents include the exchange control form **F178** (provided by the exporter's bank indicating the value of the goods to be exported), invoice, road manifest, permits and certificates of origin.
- ▶ The SAD500 form requires entry of a 7-digit Customs Procedure Code (CPC), designed to segregate customs clearance procedures for imported, exported or in-transit goods.

Accreditation as a preferred trader

Eswatini's Preferred Trader Program (PTP) is a voluntary program that seeks to foster high levels of customs-related compliance amongst entities operating as importers and exporters. A "preferred trader" is an economic operator that has been subjected to vetting and certification by the country's revenue authority. Some of the requirements are that traders must provide adequate and satisfactory systems for managing customs transactions including early detection of customs risks. The key steps in the accreditation process are the following:

- ▶ Application ▶ Self-assessment ▶ Application vetting ▶ Pre-engagement with SRA ▶ Post-clearance audit ▶ Approvals and reviews ▶ Signing of a MOU / Certificate

3 Paperwork: Links to exporter registration forms and related resources

Scan the code with your phone or follow the abbreviated web links below



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bit.ly/Eswatini-GuideSAD500



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