

GUIDELINE:
REGISTRATION OF EXPORTERS FOR PREFERENTIAL MARKET ACCESS

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1. Purpose

The purpose of this Guideline is to provide guidance on the requirements for registration as an exporter under preference in terms of Trade Agreements to which the Kingdom of Eswatini is a party.

2. Applicable Law

- Section 45 of the Customs and Excise Act, 1971
- Section 51 of the Customs and Excise Act, 1971

3. Why Register as an Exporter

- Trade Agreements require that all producers of goods wishing to export under preference should be registered with the relevant Designated Authority in the Member State.
- Only registered exporters are issued with Certificates of Origin and their goods enjoy preferential treatment (payment of duties at a reduced or nil rate) at the country of importation.
- Registration also ensures that only qualifying goods originating in the Kingdom of Eswatini and exported by producers or manufacturers operating within the country benefit from preferential tariff treatment. This will eliminate the possibility of third – country products from benefiting from the tariff preferences offered under each specific preferential trade arrangement that the country is party to.

4. Who Qualifies For Registration As An Exporter?

A registered taxpayer:

- A producer/manufacturer;
- A non-producer on the strength of a Producer Declaration- (A producer declaration is required from an exporter who does not produce or manufacture the goods intended for export and is obtained from the producer or manufacturer of the goods).

5. Which goods qualify?

Goods that are eligible and meet all the requirements on the Rules of Origin of a particular Trade Agreement.

6. The Registration Process

- **Application Forms**

The applicant will be required to complete and submit the registration forms CE185 and CE49A.02 (Forms are available in the SRA website: www.sra.org.sz).

- **Verification Inspection**

Upon receipt of the completed application forms a verification visit date is arranged with the applicant wherein the SRA officials verify whether the production / manufacturing process taking place in the company complies with the relevant Rules of Origin or not.

During the visit, the applicant must ensure that manufacturing of the product that they intend to export is taking place.

- **Registration / Rejection**

An analysis of the submitted documents and information gathered during the verification is conducted and the applicant is informed of the outcome of the application in writing.

A successful applicant will be registered as an exporter for the relevant preferential market and issued with a unique registration number.

The registration process must be completed before the goods may be allowed to be exported under preference.

The registration of exporters is reviewed periodically and exporters are notified when the review is to be conducted.

An applicant that is found not to be compliant with the Rules of Origin of the applied Trade Agreement is notified in writing and is advised of the reason(s) for rejection.

7. Issuance of Certificates of Origin

A registered exporter will be issued with the relevant Certificates of Origin which are obtainable from the Eswatini Revenue Authority Headquarters or from the selected Customs Offices*.

*Selected Customs Offices: Head Office- Ezulwini, SRA Service Centre – Mbabane Corporate Place, Manzini Regional Offices (AGOA and ICD), and SRA Service Centre – Nhlangano

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8. Validation of Certificates of Origin

The registered exporter is expected to submit a completed Certificate of Origin to the Customs Offices for validation at the time of making a declaration for exporting the goods that are intended to receive preferential treatment in the importing country.

An exporter who has been registered by the Designated Authority should ensure that:

- The Certificate of Origin has been correctly completed.
- The products(s) on the Certificate of Origin have been approved, as per the letter of registration.

All required attachments are submitted (invoice, packing list, F178 and a producer declaration where necessary).