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23 June 2020

Lehae La Sars  
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ALL EXTERNAL STAKEHOLDERS

Dear Trader/Agent

**RULES UNDER SECTIONS 107A AND 110 OF THE CUSTOMS AND EXCISE ACT  
1964: LENIENT APPROACH IN RESPECT OF ENFORCEMENT ACTIONS**

Rules providing for requirements relating to tobacco leaf dealers and tobacco growers as well as the installation of product counters, prescribed under sections 107A and 110 of the Customs and Excise Act, 1964, were published in *Government Gazette* No. 43343 on 22 May 2020 and came into effect on 22 June 2020.

Please take note that a lenient approach will be adopted in respect of enforcement actions relating to the abovementioned rules until 31 July 2020. This is aimed at giving clients ample time to obtain registration as required in terms of rule 107A.01 and to become compliant with the requirements in respect of product counters under section 110.

Sincerely



**BEYERS THERON  
HEAD CUSTOMS: BORDER OPERATIONS, PORTS OF ENTRY &  
CUSTOMS COMPLIANCE**