Customs & Excise

Strategy & Legal Policy Customs Effectiveness: Refund and Drawbacks



Lehae La SARS

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Reference: 1/10/4/6

Date: 26 March 2020 299 Bronkhorst Street
Nieuw Muckleneuk, Brooklyn,
Pretoria, 0181
Private Bag X923
TO: ALL EXTERNAL STAKEHOLDERS
Pretoria, 0001

Dear Sir/Madam

LIMITATION OF REFUNDS AND DRAWBACKS RECEIVED BY THE CONTROLLER IN TERMS OF SECTION 76B WHICH FALLS WITHIN THE PERIOD 27 MARCH 2020 TO 16 APRIL 2020

Following President Cyril Ramaphosa's address to the nation on steps to be taken to deal with the Novel Coronal Virus outbreak in our country and with the intention to support the President and its citizens in reducing the increase of the COVID-19 pandemic.

Noting the above SARS in relation to the Refunds and Drawbacks in terms of Schedule 5 to Section 75 of the Customs and Excise Act No. 91 of 1964, prescribes the limitation period for the submission to the Controller in terms of Section 76B will exclude the period from 27 March 2020 to 16 April 2020 and this will be considered as if received by the Controller after such period.

Yours faithfully

Patricia Jones

Senior Manager: Strategy & Legal Policy,

Customs Effectiveness