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Reference:  
SC-DT-B-L37

Date:  
17 April 2020

ALL EXTERNAL STAKEHOLDERS

Lehae La Sars  
299 Bronkhorst  
Street  
Nieuw Muckleneuk  
Pretoria  
Private Bag X923  
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Dear Trader/Agent

## **REQUESTS FOR DUTY DEFERMENT PAYMENT RELIEF**

Kindly note that SARS has received a number of requests from traders for payment relief or extensions in respect of the April 2020 Customs duty deferment period as a result of the Covid-19 pandemic and the impact which it has had on economic activity under lockdown conditions.

These requests pertain to being permitted a further period for payment of duties beyond the 7 day limit that is currently allowed for making payment after the closing of the April 2020 deferment period.

Following the outbreak of the pandemic in South Africa, the International Trade Administration Commission of South Africa (ITAC), as part of Government's effort to combat the pandemic, put in place Rebate Item 412.11 of the Customs and Excise Act, 1964 (the Act), to enable a full rebate of the customs duties, as well as a VAT exemption on certain critical supplies.

This was followed by the publication of the draft Disaster Management Tax Relief Bill 2020 and the draft Disaster Management Tax Relief Administration Bill 2020 by Treasury and SARS for comment by 15 April 2020.

These instruments provide the necessary legislative amendments required to implement the COVID-19 tax relief measures announced by the Minister of Finance on 29 March 2019.

The abovementioned draft Bills does not make provision for any extension of time relating to the period within which customs clearance must be made, nor the period within which duties due must be paid as provided in section 39(1)(b) of the Act – i.e. at time of entry, or in terms of the current payment deferment arrangements.

As a result, SARS is not in a position to further extend any payment periods applicable to the payment of customs duties, whether due at time of importation, or within 7 days of the expiry of a deferment period.

Sincerely,



**BEYERS THERON**  
**CHIEF OFFICER: CUSTOMS**