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Date:  
8 May 2020

Lehae La Sars  
299 Bronkhorst Street  
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Pretoria  
Private Bag X923  
0181

ALL EXTERNAL STAKEHOLDERS

Dear Trader/Agent

**REBATE ITEMS 412.11 AND 621.08 RELATED TO THE IMPORT OR  
MANUFACTURE OF ESSENTIAL GOODS AND CRITICAL SUPPLIES**

SARS communiques issued on 3 April 2020 and 9 April 2020 related to rebate item 412.11 (rebate of duty) and VAT exemption **remain in place until 31 May 2020** as the period of validity, until further notice.

For the purposes of item 621.08, the special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for **the duration of the national state of disaster** declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020, until further notice.

Your cooperation in this regard is highly appreciated.

Sincerely



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