

## TO WHOM IT MAY CONCERN

In terms of the new SARS requirement for land border posts, all VAT refund claims for goods which have been exported through a Land Border Post must be accompanied by a corresponding CN 2 Form. The CN 2 Form must be scanned by a Customs Officer at the exit gate. This scanning process (exit scan) will serve as proof of export on SARS Service Manager, which can be verified by the Customs Officer. It is the exporter's responsibility to report to a Customs Officer.

If you have any queries in this regard, you are invited to contact our Head Office

002711 979 0055