



## CUSTOMS

### Letter of Findings

Client Name 1  
Client Name 2  
Field Address 1  
Field Address 2  
Field Address 3  
Field Address 4  
Field Postal Code 1

#### Enquiries should be addressed to SARS:

##### Contact Detail

Name: Zandile Khumalo  
Tel: 0124228491  
Email: ZKhumalo@sars.gov.za  
Contact Centre Tel: 0800 00 SARS (7277)  
SARS online: www.sars.gov.za

##### Details

Customs Code: 123456  
Case Number: CS00000318  
Audit Period: From {0} to {1}  
Issue Date: 2018/03/13

Always quote this reference  
number when contacting SARS

Dear Trader/Agent

### LETTER OF FINDINGS

The South African Revenue Service (SARS) has completed the Customs and Excise audit for the abovementioned audit period.

This notice is to inform you of findings and to afford you the opportunity to respond before a Notice of Intent is issued to you.

It is the opinion of this office that the following provisions have been contravened and/or not complied with and this contravention and/or non-compliance constitute an offence:

If in terms of Section 91 you agree to abide by the Commissioners decision and deposit with the Commissioner the deposit so required. The Commissioner may determine the matter summarily and may order forfeiture by way of penalty of the whole or any part of the amount to be deposited.

Please contact the official mentioned above within 3 business days after which a Notice of Intent will be issued.

Sincerely

**ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE**

