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| cid:image001.jpg@01D2FF0B.9FF173D0 | **Customs & Excise Comment Sheet** | |
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| **Email** | [C&E\_legislativecomments@sars.gov.za](mailto:C&E_legislativecomments@sars.gov.za) | |
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| **Rule** | **Comment** | **Recommendation** |
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| General comments: | | |
| **Form** | **Comment** | **Recommendation** |
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| **Note** | **Comment** | **Recommendation** |
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| General comments: | | |