

This is not to mention the duties that would be imposed on the gifts he delivered... going back two years, of course. The North Pole would go bankrupt on duties and VAT alone. Just be grateful that you won't be selling-on the gifts received from Santa. If you did, SARS may hold you liable for any VAT and duties that Santa is unable to pay.

Santa will most likely have to apply to import certain goods under rebate of duty, which may require an application to the International Trade Administration Commission as well as an application to SARS. Luckily, the second hand vehicle he is parading around in isn't driven by an internal combustion engine so he may be able to wangle his way out of that one. Unless his goodies were entered *duty paid*, the sled and Reindeer might have to be licensed as a Remover. What about his Reindeer? Have they been checked by the State Vet? I doubt it!

Fortunately, Santa need not worry! He has Customs@Wylie on his side, so if and when he runs into any difficulty in carrying out his annual foray around the world, he knows who to call. We have it on good authority, that he has our number on speed dial, just in case.

To contact Customs@Wylie please call or email:

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Wishing you and yours
a very merry festive
season from the
Customs@ Wylie team!

